

U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

February 9, 2022

LOCATION: Call in only

TIME: 9:30 a.m. to 11:30 a.m.

HANDOUTS:

- Summary of Changes
- Refunds of Prior-Year Advances
- Budgetary Abnormal Balance Discussion
- Guidance Updates
- Part 2, Section III, FY 2022: Transaction Codes
- Part 2, Section IV, FY 2022: Attribute Table
- Part 2, Section V, FY 2022, SF133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule,
- Part 2, Section V, FY 2022: Statement of Budgetary Resources
- Part 2, Section VII, FY 2022: Validations Summary, Validations Detail, Edits Detail, Edits Summary

All handouts can be found at <https://fiscal.treasury.gov/files/ussgl/board-irc-mtgs/irc-feb-09-2022/irc-feb-09-2022.html>

GENERAL ITEMS:

Manager, **Steve Riley (Fiscal Service)**, welcomed everyone to the IRC Meeting, and asked everyone to cite their attendance in the meeting chat.

AGENDA ITEMS:

Regina Epperly (Fiscal) presented *Refunds of Prior-Year Advances scenarios*: There were three separate scenarios that were originally created in FY 2011. All three scenarios have been updated and were presented at the December 2021 IRC meeting. It was asked that everyone take a look at them and ask any questions or give any comments that they might have. There was some feedback after the last IRC Meeting and we appreciate all of those that sent in their questions or comments.

Refunds of PY Advances and Other SA From Offsetting Collections Refunded in the Current Year from Expired TAFS Scenario changes:

On page 9, transaction 8, we have changed the TC from A122 to A123. This change can also be found on transaction page 10 transaction #10 and page 12 transaction #13. The last change in this scenario is on page 16, transaction 19 and the description was modified.

Refunds of PY Advances Refunded in the Current Year from Unexpired TAFS as Obligations and Outlays Scenario changes:

On page 9, transaction 7, we removed “automatic allotment of anticipated resources is realized” due to the entire amount not being allotted. The same change occurs on page 12, transaction 11. On page 10, transaction 10, we had A122 and changed it to A123. On page 34, SBR line 4190 we changed it to a negative 30,000 from a positive.

Refunds of PY SA From Offsetting Collections (Other than Advances) Refunded in the Current Year From Unexpired TAFS as Obligations and Outlays Scenario changes:

On page 10, transaction 10, transaction 10 used to be number 7. We renumbered it because the collection of funds should occur before the authority can be realized. We also changed the amount in the description to match with agency 2 and 3. A122 was also changed to A123. On page 31, Statement of Net Cost line 2 should have been reflected as a negative and not a positive.

Teresa Tancre (OMB) presented *Budgetary Abnormal Balance Discussion*. **Teresa** stated OMB is adding to the presentation that was talked about at the IRC meeting in December 2021 and that this is just an overview. Slides 1-8 are from the December IRC and starting on slide 9 those are everything being presented at this IRC meeting. There will be further discussions with agencies that have the USSGLs with the deadline in period 9 of 2022. When we get to period 9, the beginning balances will continue to have an acceptance however the ending balances will not be allowed to have the acceptance. The concern is that there has been very little movement with these USSGLs and after the period 4 window, OMB will more than likely be reaching out to the agencies that use these USSGLs.

Dan Singer (OMB) also presented *Budgetary Abnormal Balance Discussion*. **Dan** stated there will be a report that will be on the dashboard for all agencies to be able to view. The reports are going to help show agencies where their issues are and how to fix them. The reports show abnormal balances at the TAS, USSGL, and budgetary USSGL attributes including category B and cohort year. The url for the dashboard is provided in the slides for once the dashboard goes live on February 22.

Teresa stated that while the focus was on the USSGLs that have the 2022-09 deadline, we have been looking at other issues: the complexity that some circumstances with USSGLs could be abnormal in pre-closing. In OMB Circular No. A-11, it highlights the table showing that you can have reimbursable activity in your account, but you cannot put it in a negative position.

Kim Brislin (Interior) stated that she believes their situation is not that their cash is positive or 0 but it is supported with reimbursable receivables that haven't been collected yet that might cause some problems.

Teresa stated that once the dashboard goes live February 22 that other agencies in this similar situation should sign up for the office hours meetings.

Dan (OMB) stated that on slide 14 there is a diagram that is applicable for 2023-02. There is a list of agencies that would currently fail this validation because of the reimbursable, but you will be able to pass based on the change. At the bottom of slide 15, you can see the issues with the USSGLs and TAFS that aren't related to them when they come in. OMB wanted to let everyone know that they are aware of it and working on it.

Teresa stated that a lot of those issues are related to the accrual process. OMB is looking at proposing to clarify when to record a budgetary accrual in OMB Circular No. A-11, meaning that you will have a binding agreement that will result in outlays, immediately or in the future.

Gill Tran (OMB) also presented on *Budgetary Abnormal Balance Discussion*. **Gill** presented slides 17-21 and mentioned that there will be a working group for the Grant Accounting Discussion. Please reach out to OMB and send a one page example of the issue similar to what is on the slide 18 that HHS provided.

Josh Hudkins (Fiscal) also presented *Budgetary Abnormal Balance Discussion*. **Josh** stated that in the December IRC agencies brought up concerns with payroll and accruals and when that crosses years it can cause an abnormal balance. If you are interested in being in the payroll working group please reach out.

Teresa encouraged agencies to reach out to Josh and Gill. **OMB** needs very detailed information because it is going to impact the roadmap on how OMB determines what is acceptable as abnormal and when it is acceptable..Please

provide detailed write ups like HHS provided in the slide show. For the first meeting, we would like to focus on the first group of USSGLs that have the abnormal deadline of period 9. We encourage agencies that have this issue to please reach out as quickly as possible so that we can start the working groups.

Jaime Saling (Fiscal) presented *Guidance Updates*. **Jaime** mentioned to please look at the handout for all of the new dates. We are still in Fiscal Year 2022 so do not get confused when looking at the updated timeline. The changes occurred in order to give more time to implement them. In the first year, there will be some overlap. When you see the draft documents in June and July, there should be no surprises because the agencies will be working with us to discuss what changes go into those. It is important to reach out with any ideas that you would like to see worked on for the OMB Circular No. A-136 and TFM 2-4700.

Regina presented *Part II, Sec III, Transaction Codes*. **Regina** stated that there were a lot of changes. For a full listing of the changes please refer to the handout.

Kent Linscott (Fiscal Service) presented *Part II, Sec IV Attribute Table*. **Kent** stated that there were only 4 changes to the Attribute Table for FY 22 and later. Please refer to the handouts for a full list of updates. **Kent** thanked those that reached out and noticed that the BOC column had been left off and that the file has been replaced to include the BOC.

Regina presented *Part II Section V: SF-133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes*. **Regina** noted that there are a lot of changes, so please refer to the handouts and feel free to reach out with any questions.

Heather Six (Fiscal) presented *Part II, Sec V Statement of Budgetary Resources*. **Heather** stated that there are a lot of changes in these, as well, so please refer to the handouts and feel free to reach out with any questions.

Dan Adams (Fiscal Service) presented *Parts I & II, Section VII: Edits and Validations*. **Dan** mentioned that there are a lot of changes, so please refer to the SOC and the individual handouts.

Alex Abshire presented *GTAS Bulk File Format Update*. **Alex** stated that Fiscal Service wants to continue to remind everyone about the Bulk File Format update. The GTAS Bulk File Format was updated to include the BOC and DEFC. The DEFC was upgraded from 1 character to 3 characters. This was first available back in period 11 of 2021. The new bulk file format will be required in period 9 of FY 22. Please reach out and get test IDs to test within GTAS before production. When using the new format, within the header of the format, you need to have “format = b” in order to recognize the new format. It is listed on the GTAS webpage under the new format in the notes at the bottom.

Sherien Youssef asked how long Treasury will accept the default of 9999 for the OC and when it will no longer will be accepted.

Dan (OMB) said that 9999 is good through FY22 and that there is no specific date yet and that an email will be sent out.

Bruce Henshel (Commerce) asked if there was a document or email that contained all of the new GTAS bulk file format requirements.

Alex stated that back in the December IRC meeting there was a document that was shown.

Furthermore, a meeting participant via Chat provided the Fiscal Service web page for the GTAS bulk file format: <https://www.fiscal.treasury.gov/gtas/bulk-file-format.html>

Trang Nguyen asked if there was a GTAS test site.

Alex stated that if you send an email to the GTAS team they will be able to set agencies up with a testing environment.

Charles Matthews (DOT) asked about the USSGLs that are expected to be seen OCC.

Alex stated that we will send an email out to everyone with the object class information.

Teresa mentioned that it isn't only the obligation related USSGL's that will require BOC and that it also could be some of the transfer USSGL's because they close into a certain USSGL. It's looking at the flow of "Unpaid – Beginning of Year" to "Unpaid – End of Year."

Josh presented *Future Projects*. **Josh** stated that this was not a document that was provided to the handouts and that it was more of an internal document. Back in the December IRC meeting we reached out to the board members to provide us with input to assure we are using our resources efficiently and hitting the areas of high concern. This email list did not go to the entire IRC distribution list and only went to the board members. **Josh** also mentioned that if you see an issue, please go to the USSGL website and click on the "report an issue" link. Make sure that you link in the IRC board member representative. If you are unsure of who that may be please reach out and ask.

MEETING ROUNDTABLE:

Melissa Stanley (Transportation) asked for the deadline to submit changes to Jaime for the OMB Circular No. A-136 and TFM 2-4700.

It was mentioned that to be considered for potential updates or revisions, topics must be submitted in February, as meetings to discuss guidance updates will begin in March.

Meeting Wrap-Up:

Steve concluded the meeting.

Agencies via Conference Call:

CDC

DHS

DOC

DOD

DOJ

DOL

DOS

DSCA

Education

Energy

Farm Credit System

FCC

FDA

Federal Judiciary

FERC

GAO

GSA

HHS

HUD

Interior

Library of Congress

MCC

NASA

NIH

NLRB

NRC

NSF

OBM

OPM

Patent Trademark Office

RRB

SBA

SEC

Smithsonian

SSA

Transportation

Treasury

TVA

U.S. Army Corps of Engineers

USAGM

USAID

USDA

USPS

VA