

U.S. Government Standard General Ledger (USSGL) Issues Resolution Committee (IRC) Meeting Minutes

March 28, 2013

GENERAL ITEMS:

This meeting was held at the Metropolitan Square building, 655 15th Street, NW., Rooms 6N201 and 6N202, Washington, DC.

Leroy Larkins (Fiscal Service), USSGL Advisory Division (USSGLAD), opened the meeting by introducing the USSGLAD team members. He thanked everyone for being at the meeting and the agencies for actively participating in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) testing phase.

Leroy introduced **Christina Ho (Fiscal Service)**, the Governmentwide Accounting Assistant Commissioner.

Christina stated that she has been working hard to address all the concerns from the previous IRC meeting, which was held December 13, 2012. One of the major concerns was the loss of resources or staff members in USSGLAD. Christina said she is working very hard to build the team and appreciates everyone's patience in this matter. She explained that USSGLAD will continue to meet the agencies' needs and that a permanent Director will soon be assigned to USSGLAD. She thanked Leroy for helping with the transition of the USSGLAD team.

HANDOUTS:

- Guidance on How To Report Sequestered Amounts Derived From the General Fund of the U.S. Treasury
- Reductions of Prior-Year Unobligated Indefinite Borrowing Authority
- Treasury Financial Manual (TFM) Volume I, Bulletin No. 2013-06
 - Summary of Changes for TFM Volume I, Bulletin No. 2013-06
 - USSGL Account Attribute Definition Report
 - USSGL Attribute Table
 - USSGL Crosswalk – SF 133: Report on Budget Execution and Budgetary Resources
 - USSGL Crosswalk – Budget Program and Financing (P&F) Schedule
 - USSGL Crosswalk – FMS 2108: Yearend Closing Statement
 - Section VII Updates
- GTAS USSGL Publish Changes

- GTAS Demonstration

AGENDA ITEMS:

Leroy informed the IRC members about downloading issues within the Fiscal Service Web sites, including the USSGL Web site. He provided instructions to temporarily resolve the issue and to provide agencies access to the documents needed. The Fiscal Service is working on a permanent solution. Leroy also provided the IRC members with a tentative schedule for the next IRC meeting. He stated that many changes will be implemented and that the USSGLAD team will publish the changes on time. Agencies will be able to test before the next GTAS testing window. He added that there are two more GTAS testing windows scheduled before publication of the December USSGL TFM release, when GTAS goes live.

Todd Shafer (Fiscal Service) presented the scenario for the Reduction of Prior-Year Unobligated Indefinite Borrowing Authority. Todd explained that the agencies must return unobligated money to the General Fund of the U.S. Treasury. Federal agencies that have reported indefinite borrowing authority (whether exercised or not) are directed by the Office of Management and Budget (OMB) Circular No. A-11 (Part 5, Section 185.32; Part 1, Section 20 and Section 82, Appendix F). If the agencies follow that guidance, the end of year unobligated balances will be zero. However, there have been instances where agencies have exercised indefinite borrowing authority but failed to obligate it as of September 30th of a given fiscal year. Therefore, this scenario was developed to direct agencies on how to reduce unobligated indefinite borrowing authority after September 30th. He added that agencies will have to pay the outstanding interest per the Credit Reform Act of 1990. Todd mentioned that this scenario was a joint effort between the Fiscal Service and OMB.

Eileen Parlow (SEC) said that the draft case study "Reduction of Prior-Year Unobligated Indefinite Borrowing Authority" shows results of operations in USSGL account 3310. She said that a considerable amount of borrowing authority is used by credit reform financing accounts, which are "non-budgetary" accounts and are not permitted to have result of operations. Because of this, the overview for the case study "Reduction of Prior-Year Unobligated Indefinite Borrowing Authority" needs to clearly state that it cannot be used for credit reform financing accounts. Ms. Parlow recommended that Treasury USSGL staff research the credit reform case studies that are posted on the Treasury USSGL website and see if the case studies include transactions for reduction of borrowing authority. If the credit reform case studies do show such transactions, those transactions should be referenced (by transaction number) in this case study on Reduction of Prior-Year Unobligated Indefinite Borrowing Authority. Ms. Parlow said that if the USSGL credit reform case studies do not include transactions for the reduction of borrowing authority, the Treasury USSGL staff need to develop such transactions and add them as a Part II or Appendix to this case study.

Michele Crisman (Fiscal Service) agreed to add the explanation to the overview section of the scenario. This was recorded as Action Item 1. Also, Action Item 2 was created to follow up on providing agencies with guidance on reduction of prior-year unobligated indefinite borrowing authority for credit reform accounting. This issue will be revisited after the next USSGL TFM publication in June 2013.

Eileen suggested that the USSGLAD team mention to Teresa Tancre (OMB) that the "effective date of September 30th" on the scenario (page 23) will be removed.

Webster Coleman (DOL) asked if there was a provision for overstated amounts that were returned to Treasury. In some circumstances, agencies returned to Treasury more funds than they should have, and they need guidance on which transactions to use to recover these funds. Action Item 3 was created to address this issue.

Michele presented the guidance on How To Report Sequestered Amounts Derived From the General Fund of the U.S. Treasury.

Bruce Henshel (Commerce) suggested that a payable (USSGL account 2990) should be established by agencies to pay the funds back to Treasury instead of booking USSGL account 1090 to reduce money directly from the Fund Balance With Treasury. HUD agreed with Bruce. Michele agreed to do more research. Action Item 4 was created. NRC was concerned about having a full year of Continuing Resolution. They asked if guidance for agencies will be provided on time, since agencies will have to report on March 2013 for quarter 2 in the Federal Agencies Central Trial-Balance System (FACTS) II.

Valeria Spinner (Fiscal Service) explained that the appropriation process will consist of three steps and that the OMB Max exercise will be conducted in coordination with OMB, Treasury, and the agencies. She also added that no warrant will have to be processed for March.

Leroy introduced the team members presenting the TFM Bulletin changes to the USSGL TFM.

Michele presented changes to the Account Definitions Report (ADR) and the GTAS Attribute Table. The first change discussed was the "blank" attribute domain value.

Teresa Tancre (OMB) mentioned that this attribute domain value is not an OMB requirement but is being placed because of the GTAS structure.

Michele stated that the agencies will not have to manually enter the "blank" attribute domain value, because the "blank" is already in the system. The purpose of this domain value is to allow the agencies' data to flow to the crosswalks. Michele added that the Fiscal Service is trying to be transparent to agencies by showing them how the data flows in GTAS.

Christina added that OMB also supports GTAS. Leroy said USSGLAD will continue to work on the issues to get GTAS flowing and to provide agencies with better guidance.

Michele presented the changes to the GTAS Attribute Table.

Lisa Smith (Fiscal Service) presented the SF 133 and P&F Crosswalk changes.

Jonnathan Diaz Olivo (Fiscal Service) presented the changes to the FMS 2108.

Todd presented the GTAS edits and validations.

The Department of Energy questioned why the Department of the Treasury, Federal Borrowings Branch decided to set up the agencies Credit Reform receipt accounts with the agency's AID and not the Treasury's identifier number. Action Item 5 was created to address this concern.

Agencies asked for feedback about failing Edit 14. **Shannon Redding (Fiscal Service)** mentioned that the GTAS team members are currently working on this issue and have identified the SF 133 proof source. The developer moved it to the test region, and the agencies should be able to pass Edit 14 after it is moved to the GTAS production region.

Shannon presented a GTAS demonstration, including all modules currently in GTAS. Agencies were concerned about the time it takes to run a report. Shannon mentioned that the GTAS team is currently working with new vendors to find alternatives to run the reports faster.

Action Item 6 was created to address agencies' concerns about not being able to see who made the changes and provided the justifications for any material differences so they can work with that person directly.

Action Item 7 was created to cover agencies concerned about not being informed when the GTAS production region has been updated. Shannon agreed to add those notifications to the next publication.

Attendees:

Christina Ho, Fiscal Service
Beth Angerman, Fiscal Service
Leroy Larkins, Fiscal Service
Rita Cronley, SEC
Eileen Parlow, SEC
Gerhard Friske, VA
Lisa Smith, Fiscal Service
Michael Ward, GSA
Gregory Brown, Treasury
Lisa Trumbull, GSA
Tim Klein, Energy
Sharon Wagner, VA
Bethany Williams, Energy
Joseph Henry, SBA
Kevin Majane, Education
Becky Shoustal, SBA
Chelonda Chapman, HUD
Julio Rios, FCC
Rita Hebb, HUD
Vickie Massey, FCC
Wanda Herbin, HUD

Todd A. Shafer, Fiscal Service
Michele Bennett, FHA HUD
Shannon Redding, Fiscal Service
Maryla Engelking, DOD
Michele Crisman, Fiscal Service
Dan Smith, USPTO
Jonnathan Diaz Olivo, Fiscal Service
Jenny Smith, HHS
Steven Corbin, DOJ
Diane Washington, DOI
Derrick Washington, DOI
Carolann Marker, Fiscal Service
Hal Blitz, Fiscal Service
Katy Boris, Fiscal Service
Rebekah Davis, NSF
Marilyn Evans, Treasury
Nicholas Talian, NSF
Vicky Liu, Treasury
Kent Linscott, Fiscal Service
Karen Shepard, Fiscal Service
Richard McFee, Fiscal Service
Edwin Walker, Fiscal Service
Deborah Barrett, Fiscal Service
David Surti, DHS
Cassandra Watkins, Treasury
Carlyea Maryllis Nelson Wilson, NRC
Webster Coleman, DOL
Carl Fredericks, NRC
Karl Foltz, Fiscal Service
Andrea Cherry, Fiscal Service
Melanie White, Fiscal Service
Drena McDaniel, DOT
Tia Harley, Fiscal Service
Andrea David, IRS
Valeria Spinner, Fiscal Service

On the phone:

Desmond Gonzales, FS FED
Junghee Gogue, SSA
Carl Fredricks, NRC
Mark Graham, SSA
Mona Amatie, Architect of the Capital
Karen Hunter, SSA
Amy Chen, VA
Ana Labrador, SSA

Steve Ramey, SBA
Chris Orr, SSA
Steve Sica, Railroad
Holly Conrad, Fiscal Service
Cindy L Perry, DHS
Stephanie Claypoole, Fiscal Service
Mary Onofrio, Commerce
Carol Berg, Fiscal Service

Kim Knight, Fiscal Service
Matt Hansell, Fiscal Service
Terri Rollins, Fiscal Service
Ryan Hanna, Fiscal Service
Veronica Lowther, Fiscal Service
G. Frank Crum, Fiscal Service
Terri Roddy, Fiscal Service
Teresa Tancre, OMB