



U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

February 14, 2019

LOCATION: Call-In Only

TIME: 11:00 a.m. to 12:00 p.m.

HANDOUTS:

- Summary of Changes
- New and Updated Budgetary USSGL Accounts
- Part 2, Section IV, Fiscal Year 2019:
Attribute Table
- Part 2, Section V, Fiscal Year 2019:
Statement of Budgetary Resources
SF 133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and
Financing Schedule
- Part 2, Section VI, Fiscal Year 2019:
Reclassified Balance Sheet
- Part 2, Section VII, Fiscal Year 2019:
Validations Detail
Edits Detail
- G-Invoicing Program Guide

GENERAL ITEMS:

Manager, **Chris Beck (Fiscal Service)**, welcomed everyone to the IRC Meeting and conducted roll call.

AGENDA ITEMS:

Kent Linscott (Fiscal Service) presented *Attribute Table*. The main changes are that BEA Category Indicator attribute domain values and Reimbursable Flag Indicator attribute domain values were added to all budgetary USSGL accounts that did not previously have these two attribute domain values assigned to them; these changes are due to OMB Guidance previously presented. The handout shows two columns on the far right hand side of the page that are for informational purposes and will not show up on the published version of the table.

Michele Crosco (Fiscal Service) presented *Part II, 2019, Section V: SF 133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule*. The changes are summarized below:

1. Period 02 Change: USSGL account **439200**, “Permanent Reduction – New Budget Authority,” with GTAS Fund Type Code attribute domain value “EG” was added to line 1274.



2. Period 03 Change: Fund Type Code attribute domain value was revised from “EG/ET” to “ET” for USSGL account **412800**, “Amounts Appropriated From Specific Invested TAFS – Transfers-In,” on line 1201.
3. Period 07 Change: BEA Category Indicator attribute domain value and Reimbursable Flag Indicator attribute domain value was added to all budgetary USSGL accounts.
4. Period 07 Change: Split out Fund Type Code attribute domain value “ET/ER” with Financing Account Code attribute domain value “D/G/N.”

Teresa Tancre (OMB) explained that the addition of the BEA Category Indicator and the Reimbursable Flag Indicator attribute domain values are the result of an OMB Issue Paper from Spring 2018; the intention of the issue paper is to eventually get a self-balancing ATB for Reimbursable/Direct and Mandatory/Discretionary.

Regina Epperly (Fiscal Service) presented *Part II, 2019, Section V: Statement of Budgetary Resources (SBR)*. Both changes are effective Period 06 2019, and correct a previous error to ensure that the SBR matches correctly to the SF 133/Schedule P. The changes are:

1. Revised Authority Type Code attribute domain value from “P/S” to “P” for USSGL accounts **416600**, “Allocations of Realized Authority – To Be Transferred From Invested Balances,” and **416700**, “Allocations of Realized Authority – Transferred From Invested Balances,” on Line 1290.
2. Revised Debit Credit Indicator attribute domain value from “C” to “D/C” for USSGL account **416600** and from “D” to “D/C” for USSGL account **416700** on Line 1890.

Janet Frazier (Fiscal Service) presented *Part II, 2019, Section VI: Reclassified Balance Sheet*. USSGL account **299100**, “Other Liabilities – Reductions,” was removed from Line 7.1 and added to Line 7.7.

Dan Adams (Fiscal Service) presented *Part II, 2019, Section VII: Validations and Edits*. The following changes are for 2019:

1. Period 03 Change: Validation 62 had several exemptions added for **HHS**.
2. Period 03 Change: Validation 69 added an exemption for one Treasury Account Symbol (TAS).
3. Period 06 Change: Edit 2 added SF 133 Line 1424.

Brian Casto (Fiscal Service) presented *G-Invoicing Program Guide*. **Chris** announced that G-Invoicing Implementation Plans will be due on June 28, 2019; this date was pushed back because of the shutdown. **Brian** explained that the program guide does not propose changes to how buy/sell accounting is done; instead, it shows how entries should be recorded in relation to system events. The problems leading to Intragovernmental Elimination Differences today are focused more on when and how entries should be recorded. **The Federal Accounting Standards Advisory Board (FASAB)** states in SFFAS 7 that revenue should be recognized when goods are delivered to the customer or when services are performed. Within G-Invoicing, revenue/expense is recorded when the Seller completes a Performance Transaction with “Delivered/Performed.” The FOB Source agreed upon by both trading partners will drive the fund settlement initiation. The fund settlement is initiated by the Seller’s performance transaction with FOB Source; however, the fund settlement is initiated by the Buyer’s performance transaction with FOB Destination.



The Program Guide also offers guidance for Work In Progress transactions through a Deferred Payment Transaction Type, an Advance Payment, and Advance Liquidation Transaction through Advance Transaction Type.

Bob Smalskas (GSA) asked whether the budgetary entries were purposefully omitted from the G-Invoicing Program Guide. **Chris** explained that budgetary entries were omitted in order to keep the guide short and less complicated. **Bob** replied that **GSA** would need to have conversations with **Treasury** and **OMB** about the budgetary impacts of G-Invoicing.

Brian said that G-Invoicing will offer FPAs the ability to correct transactions via Adjustments through “negative” Performance Transactions, greatly reducing the number of adjustments and chargebacks experienced in today’s IPAC environment. Accounting entries for adjustments are also controlled by the FOB Point. **Chris** explained that the G-Invoicing Program Guide has been presented at two IRC Meetings as well as other meetings; the Program Guide will be published on the website by the end of February.

Luke Sheppard (Fiscal Service) presented *GTAS Reporting Window*. Due to the shutdown, the GTAS Reporting Window Schedule has been adjusted; Period 03 reporting will end February 20, 2019, Period 04 reporting has been cancelled, and Period 05 is now an optional unsupported reporting window. There will be no metrics on the optional window, and the data will not be sent to Data Act or **OMB**. GTAS 3.0 will be released soon; there will be a webinar on this at the beginning of March.

MEETING ROUNDTABLE:

Andrew Morris (Fiscal Service) stated that the USSGL Treasury Financial Manual (TFM) Supplement changes presented in the meeting would be published on the website around the second week of March; this publish will include both Period 06 and 07 changes.

Chris said the next IRC Meeting would be in April 2019; several scenarios will be presented then. Also, **Chris** told agencies that he is transitioning to a new role at **Fiscal Service**; he will be heading up the G-Invoicing Project, as well as overseeing the IGT Group. **Chris’s** current position will be filled in the near future; information about his replacement will be forwarded to the IRC Distribution List as soon as it is available. **Chris** thanked agencies for their support over the last 3 years.

Meeting Wrap-Up:

Chris concluded the meeting.

Agencies via Conference Call:

Agency for International Development

Bureau of the Fiscal Service

Department of Agriculture

Department of Commerce



Department of Defense

Department of Health and Human Services

Department of Homeland Security

Department of Housing and Urban Development

Department of Interior

Department of Justice

Department of Labor

Department of State

Department of Transportation

Department of the Treasury

Department of Veterans Affairs

Environmental Protection Agency

Federal Communications Commission

Federal Energy Regulatory Commission

General Services Administration

Government Accountability Office

National Aeronautics and Space Administration

National Labor Relations Board

National Science Foundation

Nuclear Regulatory Commission

Office of Management and Budget

Office of Personnel Management

Small Business Administration

Social Security Administration