



U.S. Standard General Ledger (USSGL)

Board Meeting Minutes

May 9, 2019

LOCATION: Call-In Only

TIME: 1:00 pm to 2:00 pm

PARTICIPANTS:

David Surti, DHS

Valerie Grant, DOJ

Tesfaye Wyes, DOL

Drena McDaniel, DOT

Andrew Morris, Fiscal Service

Chris Beck, Fiscal Service

Janet Frazier, Fiscal Service

Jeff Taberner, Fiscal Service

Kathy Wages, Fiscal Service

Kent Linscott, Fiscal Service

Luke Sheppard, Fiscal Service

Marlana White, Fiscal Service

Melissa Williams, Fiscal Service

Michele Crosco, Fiscal Service

Regina Epperly, Fiscal Service

Steve Riley, Fiscal Service



Tia Harley, Fiscal Service

Andrea Stanley, GSA

Yianting Lee, HHS

Terri Dawson, HUD

Cynthia Paolillo, NSF

Teresa Tancre, OMB

Susan Lee, OPM

Rachel Beasley, SBA

Christopher Long, SSA

Kawan Taylor, Treasury

Eric Schneider, VA

HANDOUTS:

- USSGL Board Ballot Items & Projects
- FYE 2019 Reclassified Financial Statements Data Entry Project
- New BETCs for Loan Activity FY 2020
- G-Invoicing Update
- USSGL Board Ballot 19-01

Manager, **Chris Beck (Fiscal Service)**, welcomed everyone to the Annual USSGL Board Meeting and conducted roll call. **Chris** announced that **Steve Riley (Fiscal Service)** will be the new manager and contact point of the General Ledger and Advisory Branch (GLAB) effective May 13, 2019. **Steve** was the supervisor of the USSGL Team in 2017, so he is familiar with much of his new role.

Andrew Morris (Fiscal Service) presented *USSGL Board Ballot Items & Projects*. The USSGL Board Ballot contains items for FY 2019, 2020, and 2021.

FY 2019 items are:

1. Modify the definition of USSGL account **299100**, "Other Liabilities – Reductions."
2. Modify the definition of USSGL account **673000**, "Imputed Costs."



FY 2020 items are:

1. Modify the definition of USSGL account **599700**, “Financing Sources Transferred In From Custodial Statement Collections.”
2. Add USSGL account **320800**, “Appropriations Outstanding – Prior Period Adjustments,” for use by the General Fund of the U.S. Government only.
3. Add USSGL account **570810**, “Appropriations – Expended – Prior-Period Adjustments,” for use by the General Fund of the U.S. Government only.

FY 2021 items are:

1. Add USSGL account **414120**, “Current-Year Definite Borrowing Authority.”
2. Modify the definition and title of USSGL account **414100**, “Current-Year Indefinite Borrowing Authority.”
3. Modify the definition and title of USSGL account **414300**, “Current-Year Decreases to Indefinite Borrowing Authority.”
4. Delete USSGL account **404200**, “Estimated Indefinite Borrowing Authority.”
5. Add USSGL account **413120**, “Current-Year Definite Contract Authority.”
6. Modify the definition and title of USSGL account **413100**, “Current Year Indefinite Contract Authority.”
7. Delete USSGL account **403200**, “Estimated Indefinite Contract Authority.”

Projects the USSGL Team will work on include updating Borrowing Authority and Contract Authority Scenarios, Prior-Period Adjustment (PPA) Scenarios, Prior-Year Adjustment (PYA) Scenarios, Cash & Investments Held Outside of Treasury (CIHO) Guidance, Trust Fund Accounting Guidance, and FASAB Standard Implementation Working Groups for SFFAS 54: Leases.

Luke Sheppard (Fiscal Service) presented *FYE 2019 Reclassified Financial Statements Data Entry Project*. The goals of this project are to facilitate the removal of the closing package, reduce redundant reporting, reduce manual reporting required by entities, and identify gaps in the reporting model that could be automated in the future. In FY 2019, GTAS will create financial statements and notes data that can be crosswalked. **Fiscal Service** accountants will use this data to assist with data entry into our internal system and complete the notes to the financial statements. **Fiscal Service** will use a data hierarchy when determining priority of data usage; the priority order will be notes crosswalks (GTAS), AFR 1-1, then agency data calls/communications.

Fiscal Service plans to do a dry run of this project for FY 18 data; this will happen June 3rd – June 14th, 2019. It is very important that federal entities give a correct point of contact for this time period and at FYE 2019 (November 20 – December 2, 2019) as well.

Melissa Williams (Fiscal Service) presented *New BETCs for Loan Activity FY 2020*. FY 2018 was the first year that Fiscal Service attempted to get an audit opinion on the General Fund of the U.S. Government. During this audit, GAO had several concerns about the traceability of all the credit reform transactions within CARS and the general ledger that are used to populate the budget statements. To address those concerns, **Fiscal Service** created specific BETCs for credit reform data. **Fiscal Service** is aware this will be a large overhaul for federal entities; however, additional requests to the entities at year-end may be eliminated with this change.

Chris presented *G-Invoicing Update*. In FY 2018, there were \$21 billion in IGT Buy/Sell Elimination Differences. G-Invoicing is part of **Fiscal Service's** solution to these elimination differences. G-Invoicing will also serve as an agreement broker, a data exchange utility, and a conduit for sharing data and exchanging information on Buy/Sell



IGT activity. The G-Invoicing mandate date is June 30, 2021; this date will be for new and open agreements and orders. GTAS Release 2.3 is scheduled for August 2019, and will cover performances. All G-Invoicing Agency Implementation Plans are due June 28, 2019. There are 159 federal entities; of those entities, 13 make up 90% of all Buy/Sell Transactions.

Andrew presented *USSGL Ballot 19-01*. An email containing Ballot 19-01 and a survey monkey link will be sent to all USSGL Board Members by COB May 9, 2019. The ballot is due back by noon on May 23, 2019. Bulletin 2019-10 will be published on the USSGL TFM Supplement Website by June 6, 2019.

Andrew explained that all federal entities that suspect they need changes to the BEA Cat Code attribute domain value, or the Reimbursable Flag attribute domain value, are asked to complete the folder pertaining to this on OMB Max; however, there will be no changes for Period 07 2019 in GTAS. Any changes that may arise from this will be reflected in GTAS for Period 08 2019. **Teresa Tancre (OMB)** explained that **OMB** hopes to be through all these requests by the end of Period 07 2019.

Chris concluded the meeting.