

U.S. Standard General Ledger (USSGL)

Board Meeting Minutes

May 7, 2020

LOCATION: Call-In Only

TIME: 1:00 pm to 2:00 pm

PARTICIPANTS:

Bruce Henshel, Commerce

Scott Young, DOD

Jeffrey Carr, Energy

David Surti, DHS

Derrick Washington, DOI

Tesfaye Wyes, DOL

Drena McDaniel, DOT

Jassal Simranjeet, EPA

Chris Beck, Fiscal Service

Jeff Taberner, Fiscal Service

Joel Erb, Fiscal Service

Josh Hudkins, Fiscal Service

Kent Linscott, Fiscal Service

Heather Six, Fiscal Service

Kyle Moore, Fiscal Service

Luke Sheppard, Fiscal Service

Regina Epperly, Fiscal Service

Steve Riley, Fiscal Service

Yianting Lee, HHS

Terri Dawson, HUD

Terrance Alfred, NASA

Patrice Williams-Johnson, NRC

Cynthia Paolillo, NSF

Teresa Tancre, OMB

Rachel Beasley, SBA

Christopher Long, SSA

Kawan Taylor, Treasury

Alfred Buck, USAID

Kevin Close, USDA

Eric Schneider, VA

HANDOUTS:

- USSGL Board Ballot Items & Projects
- Breaking Out the Appropriations Used and Expended
- G-Invoicing Update
- USSGL Board Ballot 20-02

Manager, **Steve Riley (Fiscal Service)**, welcomed everyone to the Annual USSGL Board Meeting and conducted roll call.

Josh Hudkins (Fiscal Service) presented *USSGL Board Ballot Items & Projects*. The USSGL Board Ballot contains items for Fiscal Year (FY) 2021 and 2022.

FY 2021 items are:

1. Add USSGL account **411910**, "Indefinite Appropriation – Upward Adjustments."
2. Add USSGL account **417400**, "Transfers – Current-Year Borrowing Authority Converted to Cash."
3. Delete USSGL account **463000**, "Funds Not Available for Commitment/Obligation."
4. Add USSGL account **310710**, "Unexpended Appropriations Used – Disbursed."
5. Add USSGL account **320710**, "Appropriations Outstanding Used – Disbursed."
6. Add USSGL account **570010**, "570010 Expended Appropriations – Disbursed."
7. Add USSGL account **570006**, "Appropriations Expended – Disbursed."
8. Modify USSGL account **310700**, "Unexpended Appropriations – Used – Accrued."
9. Modify USSGL account **320700**, "Appropriations Outstanding – Used – Accrued."
10. Modify USSGL account **570000**, "Expended Appropriations – Used – Accrued."

11. Modify USSGL account **570005**, “Appropriations Expended – Accrued.”
12. Add USSGL account, **199010**, “Other Assets – General Fund of the U.S. Government.”
13. Add USSGL account, **299010**, “Other Liabilities Without Related Budgetary Obligations – General Fund of the U.S. Government.”
14. Add USSGL account, **299110**, Reductions of Other Liabilities – General Fund of the U.S. Government.”
15. Modify USSGL account, **421000**, “Anticipated Reimbursements.”
16. Modify USSGL account, **423300**, “Reimbursements Earned – Receivable – Transferred.”
17. Modify USSGL account, **425100**, “Reimbursements Earned – Receivable.”
18. Modify USSGL account, **425200**, “Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources.”
19. Modify USSGL account, **425400**, “Reimbursements Earned – Collected From Non-Federal Sources.”

FY 2022 items are:

1. Add USSGL account, **439502**, “Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Current Year Authority.”
2. Modify USSGL account, **439500**, “Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Realized Current Year Authority.”
3. Add USSGL account, **439503**, “Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Prior-Year Authority.”
4. Modify USSGL account, **439501**, “Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Realized Prior-Year Authority.”
5. Add USSGL account, **439702**, “Appropriations (special or trust) Temporarily Precluded From Obligation – Anticipated Current-Year Authority.”
6. Modify USSGL account, **439700**, “Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation – Realized Current-Year Authority.”
7. Add USSGL account, **439703**, “Appropriations Temporarily Precluded From Obligation – Anticipated Prior-Year Authority.”
8. Modify USSGL account, **439701**, “Appropriations Temporarily Precluded From Obligation – Realized Prior-Year Authority.”
9. Add USSGL account, **439801**, “Offsetting Collections (Anticipated) Temporarily Precluded From Obligation.”
10. Modify USSGL account, **439800**, “Offsetting Collections (Collected) Temporarily Precluded From Obligation.”
11. Add USSGL account, **449000**, “Anticipated Resources – Unapportioned Authority.”
12. Modify USSGL account, **445000**, “Unapportioned – Unexpired Authority.”

Teresa Tancre (OMB) stressed her concern that agencies understand the necessity for the proposed new budgetary USSGL accounts. If any agency is contemplating voting against, please call OMB before the vote, so that it can get the explanation as to what the changes are and the impact for them.

Luke Sheppard (Fiscal Service) stated that, as Teresa mentioned, if any agencies have questions to the USSGL accounts for the General Fund side of things, please reach out to him or **Joel Erb** (Fiscal Service.)

SSA, HHS, VA, DHS, Transportation, Commerce, Library of Congress, and Nuclear Regulatory Commission were all concerned about the timeline that is proposed for the new General Fund USSGL accounts. **Luke Sheppard** plans to meet with them at another time to talk about this issue.

The USSGL Team will work on updating Borrowing Authority and Contract Authority Scenarios, Prior-Period Adjustment (PPA) Scenarios, Prior-Year Adjustment (PYA) Scenarios, General Fund Receipt Account Guidance,

Trust Fund Accounting Guidance, Economy Act Scenario, Revolving Fund Scenario, BAR working group, and Federal Accounting Standards Advisory Board (FASAB) Standard Implementation Working Groups for Statement of Federal Financial Accounting Standards (SFFAS) 54: Leases.

Alex Abshire (Fiscal Service) presented the *GTAS SMAF Attribute Confirmation*. It is a new process for Fiscal Service in FY 2020, beginning in period 8 reporting. It will be on a quarterly basis and prior to quarter end reporting to, hopefully, catch agencies when they are less busy.

Joel Erb (Fiscal Service) presented *General Fund Disbursement BETCs/New USSGLs*. The creation of the Business Event Type Codes (BETC) provide more detailed classifications of disbursement transactions, which differentiate between gross disbursements of appropriations derived from the General Fund of the U.S. Government (General Fund) versus gross disbursements of appropriations and other budget authorities not derived from the General Fund. This is a phased approach. The creation of USSGL accounts is the second phase and creates the USSGL accounts that allow agencies to differentiate between amounts accrued, or not actually disbursed, and those that tie to a disbursement, which creates a transaction in Central Accounting Reporting System (CARS.) The final phase will be to create an edit that will tie the disbursement of General Fund appropriations in CARS to the disbursed USSGL account. The creation of these accounts make that edit possible in the future, as agencies begin using the new USSGL accounts and BETCs. Finally, the General Fund confirmed with the Intragovernmental Transaction & Reconciliation Branch (ITRB) that the new USSGL accounts would go into the same Reciprocating Categories (RCs) that the current USSGL accounts are in; USSGL accounts 310710 and 320710 would be added to RC 39, and USSGL accounts 570010 and 570006 would be added to RC 38. Please contact **GeneralFund@fiscal.treasury.gov** to discuss any concerns. In addition, the General Fund Team promised follow-up meetings with any agency who raised a concern during the call.

HHS asked why Fiscal Service ceased looking at using the attributes as previously discussed. **Joel** said that Fiscal Service originally polled some of the agencies and most of them agreed that the attribute was not going to work; that is why Fiscal Service went down the USSGL route. **Luke** mentioned that using the USSGL would be the least burdensome change for agencies when they implement the new process because the attribute feeder system would have to be overhauled, as well as with the GL system. He understands that other agencies might have a different process, and that the General Fund Team is interested in the challenges that agencies face and how the General Fund Team can help. Please contact **GeneralFund@fiscal.treasury.gov** to discuss any concerns.

Chris Long (SSA) mentioned that when they have a collection, they are hitting USSGL account 570000 and, with the proposed new USSGL account 570010, this is going to throw out a check between the disbursement BETC and the new USSGL account. Joel mentioned that the General Fund Team would meet with SSA to go over this.

Teresa wanted to make clear to agencies that there are budgetary relationships with the BETC codes, and that OMB would like to sit down with the General Fund Team and some agencies and map out the budgetary USSGL accounts. **Joel** said he was willing to sit down and discuss this issue.

Chris presented *G-Invoicing Update*. G-Invoicing is the long-term sustainable solution to improve Buy/Sell transactions. In FY 2019, there were \$24 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 3.3 is scheduled for June 2020 and will cover performances. New orders should be in G-Invoicing by October 1, 2022 and "In Fight" orders should be in G-Invoicing September 30, 2023.

Josh presented *USSGL Ballot 20-02*. An email containing Ballot 20-02 and a survey monkey link will be sent to all USSGL Board Members by COB May 7, 2020. The ballot is due back by noon on May 21, 2020.

Steve concluded the meeting.