



U.S. Standard General Ledger (USSGL)

Board Meeting Minutes

May 3, 2023

LOCATION: Call-In Only

TIME: 9:30 am to 10:30 am

HANDOUTS:

- TFM 2-4700 Update
- Leases Survey
- USSGL Board Ballot Items & Projects
- USSGL Board Ballot 23-02

All handouts can be found at [The U.S. Standard General Ledger - Meeting Materials \(treasury.gov\)](https://www.treasury.gov)

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

Josh Hudkins (Fiscal Service) presented *TFM2-4700 Updates*. **Josh** stated that the handout is a draft version view of the Fiscal Year 24 timeline for publication. The FY23 2-4700 was released in November of 2022, and the plan is to release the updated FY24 one this November. The handout covers all deadlines for all the draft versions and the estimated final version.

Josh then presented *Leases Survey*. **Josh** stated that there has been quite a bit of talk about Leases in the past few years. We published 5 scenarios for common lease situations on April 13th (Intragov, short term, RTU Capital, RTU Operating with or without cancelation). We do realize there are other one-off situations, and we are probably never going to be able to cover every single situation, but that is part of the purpose of this survey.

Scott Young (DOD) asked whether agencies could get two weeks to reply to the survey.

Josh replied that would be fine. May 17th will be the due date for the leases survey. Once the survey is completed, a leases working group email will be sent out.

Josh then moved on to present *USSGL Board Ballot Items & Projects*. **Josh** said that this handout covers ballot items, scenarios, working groups, and much more, so please refer to it for a full listing of everything that was discussed. There is a section that discusses changes since the April IRC meeting and a brief discussion, so please review those and feel free to reach out with any questions that you might have.

Melissa Stanley (DOT) asserted that there are a couple questions on **439403**, and asked whether they should set up a meeting regarding their questions, and wanted to open it up to see if anyone else from the group had questions.

Teresa responded that this is step one to resolve one of DOT's specific issues. The final resolution is not where it needs to be; we need to have the anticipated phase on the crosswalk in order to get to the next step.

Melissa asked whether this was intended to be only in expenditure accounts.



Teresa asserted that any expenditure account can have that SGL.

Josh said he would get a meeting setup with OMB and DOT to further discuss.

It was then opened up to the group for a roundtable discussion regarding future scenarios that agencies might want to see updated. We are trying to stay away from agency-specific scenarios at the moment, and would like to focus on more government wide scenarios as much as possible, and deal with agency-specific scenarios on a case-by-case basis.

Teresa mentioned that, as far as OMB's participation when it comes to scenarios, OMB is taking a look at where there are issues or where staff are going to retire and we want their input on a new scenario before they leave for retirement, and wants agencies to be aware as to the reason they selected some of these scenarios for updating.

Melissa suggested that one thing that might help is an addition to the scenario with Appropriations provided by a CR since they are added every year.

Teresa stated that there have been discussions already to have the scenario amended to incorporate mandated transfers.

Josh said that he is making a note about that and will reach out again.

Josh then presented *USSGL Ballot 23-02*. They are being sent out after this meeting via survey monkey and fillable pdf. They are due Tuesday, May 9th, at noon.

Alex Abshire (Fiscal) presented *G-Invoicing Update*. **Alex** wanted to give a quick brief update of where we are currently:

- There is a new release 5.1 being deployed later this month.
- ITRB is currently working through generating score cards for quarter 2. The G-Invoicing compliance metric will be displayed on the scorecards for the first time.
- Quarter 3 implementation plan updates are going to be due by Friday June 30th and the templates are out there on our G-Invoicing page. We talked to various groups about potential policy guidance updates from the G-Invoicing perspective. Currently, the G-Invoicing rules of engagement are being updated with additional language in around year-end timing to be sure that everything is recorded properly. That should be out to agencies for review soon.

Teresa announced that we have found several agencies are not complying with A-11 section 130.9 where the receiving TAFs has a period of availability under the agreements in the Economy Act. Is there anything that can be done to reinforce that so there are not possible violations going forward?

Melissa asked whether the authority in those instances they are definitely using Economy Act

Teresa replied that yes, they have had discussions with specific agencies and legal.

Melissa then asked whether there has been any discussion with the G-invoicing to control the buying and selling TAFs when there is a certain authority cited?

Teresa responded that she thinks that's a good idea and that she wanted to open up the floor with all the agencies present.



Alex replied that they will review this and see what they can do, whether it's through policy or system.

Steve said that he appreciated agency input on scenarios and the various other guidance to help be sure we get it right.

Steve concluded the meeting.

PARTICIPANTS:

Commerce

DOD

DOT

Education

Energy

EPA

GSA

HUD

Justice

NSF

OMB

SBA

SSA

State

Treasury

USAID