



U.S. Standard General Ledger (USSGL)

Board Meeting Minutes

May 10, 2018

LOCATION: Call-In Only

TIME: 9:30 am to 10:30 am

PARTICIPANTS:

Bruce Henshel, Commerce

David Surti, DHS

Scott Young, DOD

Jeffrey Carr, DOE

Diane Washington, DOI

Valerie Grant, DOJ

Tesfaye Wyes, DOL

Drena McDaniel, DOT

Simranjeet Jassal, EPA

Chris Beck, Fiscal Service

Jaime Saling, 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

Michele Crosco, Fiscal Service

Regina Epperly, Fiscal Service

Steve Riley, Fiscal Service

Tia Harley, Fiscal Service

Andrea Stanley, GSA

Alana DuBois, HHS

Cynthia Paolillo, NSF

Teresa Tancre, OMB

Susan Lee, OPM

Rachel Beasley, SBA

Karen Hunter, SSA

Robert McDonald, State

Kawan Taylor, Treasury

Alfred Buck, USAID

Kevin Close, USDA

Eric Schneider, VA

HANDOUTS:

- USSGL Board Ballot Items & Projects
- GTAS 2.11 – Manual Adjustments by USSGL
- Financial Report of the U.S. Government (FR) Modernization
- USSGL Board Ballot #18-01

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



Chris presented *USSGL Board Ballot Items & Projects*. There are two proposed changes on the USSGL Board Ballot for Fiscal Year (FY) 2018; the first proposed change is to add USSGL account 411601, “Debt Forgiveness – Cancellation of Debt Adjustment.” This USSGL account was added late to the ballot and is for **Federal Emergency Management Agency’s (FEMA)** use only. It is needed to capture and distinguish a unique form of an adjustment to budgetary resources that cancels outstanding debt. The second proposed change is to modify the definition of USSGL account 232000, “Other Deferred Revenue,” so that it encompasses Federal, as well as non-federal, income received, but not yet earned. **Scott Young (DOD)** asked when this situation would apply; **Chris** explained that in rare situations this change is needed, and he would provide the details regarding these scenarios to **Scott** after the meeting.

The USSGL Board Ballot also proposes changes to FY 2019 items. The first proposal is to add USSGL account 198100, “Asset for Agency’s Custodial and Non-Entity Liabilities – Other than the General Fund of the U.S. Government.” This USSGL account is needed to capture and distinguish non-entity custodial assets for collections, or amounts to be collected, by Federal agencies on behalf of another Federal agency. Likewise, the definition of USSGL account 198000, “Asset for Agency’s Custodial and Non-Entity Liabilities,” is proposed to be changed so it reflects only General Fund of the U.S. Government activity. **Bruce Henshel (DOC)** said he had an issue with USSGL account 198100, because an asset would need to be recorded in a corresponding asset account other than USSGL account 198100. **Chris** explained that **Fiscal Service** would meet with **Bruce** to address his questions and reminded agencies to look at the draft guidance as it is presented at USSGL IRC Meetings. Another proposed change is to modify the definition of USSGL account 599700, “Financing Sources Transferred In From Custodial Statement Collections,” to specify that transfer creates a budgetary resource, unless specifically identified by **Office of Management and Budget (OMB)** and **Fiscal Service**. **Scott** asked whether Transaction Codes (TCs) with USSGL account 599700 would be revised to remove the “also post” guidance for budgetary entries; **Chris** said those would be evaluated. **Bruce** explained that custodial activity usually does not result in budgetary resources. **Chris** then stated that another proposed new account on the ballot is USSGL account 571300, “Accrual of Agency Amount to Be Collected – Other than the General Fund of the U.S. Government.” This account is paired with USSGL account 198100, and is used to record the accrual of the custodial activity. Therefore, the title and definition of USSGL account 571200, “Accrual of Agency Amount to Be Collected – Custodial and Non-Entity,” is proposed for revision so it reflects only General Fund of the U.S. Government activity. **Chris** instructed agencies to reach out to him if they had any questions about the ballot. **NOTE: After the USSGL Board Meeting, it was decided to pull USSGL accounts 198100 and 571300 from the ballot so that the titles and definitions could be revised. These accounts will appear on the July Ballot instead.**

Another 2019 change on the ballot is the proposed addition of USSGL account 299100, “Other Liabilities – Reductions.” This new USSGL account is needed to separate warrant activity from USSGL account 299000, “Other Liabilities Without Related Budgetary Obligations.” This USSGL account would be very similar to USSGL account 109000, “Fund Balance With Treasury While Awaiting a Warrant,” except that it would represent the liability side. Due to this, there is a proposed definition change to USSGL account 299000 in order to separate the warrant activity into USSGL account 299100. In addition to the items on the ballot, the USSGL Advisory Team is making some non-technical changes including punctuation and grammar changes. Non-technical changes will not appear on the ballot.

Chris stated that, over the next year, the USSGL Advisory Team will be updating and/or modifying several USSGL Scenarios that are currently on the USSGL Website. **Chris** worked with counterparts at **OMB** to determine which scenarios currently get the most questions. Through this process, it was determined that the scenarios to be updated in this fiscal year would be the Economy Act Scenario, Correction of Errors That Occurred in Previous Periods



Scenario, Permanent Reduction to General Fund Appropriation, Appropriated Trust or Special Fund Receipts Derived From “Unavailable” and “Available” Trust of Special Fund Receipt Accounts Scenario and, Appropriations Provided by a Continuing Resolution Scenario. If agencies have staff members who would like to be a part of these working groups, they should contact **Chris**.

In addition, the USSGL Advisory Team will be working on many proprietary based projects in the coming year, with a focus on assisting agencies with Intragovernmental Transactions (IGT) and eliminating Intragovernmental Differences. To date, the Assisted Acquisition Scenario and the Credit Reform Guidance have been completed in order to assist with eliminating these differences. During this fiscal year, the USSGL Advisory Team will work on Repayable Advance Guidance and Custodial Guidance to help reduce Intragovernmental Differences. Also in the current fiscal year, the Budget and Accrual Reconciliation Guidance (BAR) and Schedule F – Budget Balance Sheet Crosswalk will continue to be developed. Additionally, efforts will be made to continue to update legacy guidance that is currently on the USSGL Website. **Chris** stated that agencies could email USSGL.Issues@fiscal.treasury.gov for assistance, but he preferred agencies use the USSGL Issues Form on the USSGL Website; however, either method ensures that someone on the USSGL Advisory Team will see the email and respond promptly, as opposed to reaching out to staff members individually.

Luke Sheppard (Fiscal Service) presented *GTAS 2.11 – Manual Adjustments by USSGL*. GTAS 2.11 will be implemented at the end of August 2018. Manual adjustments were implemented in 2016. In 2017, the number of needed manual adjustments was drastically reduced. In 2018, it is expected that the number of needed manual adjustments will again be reduced. When agencies submit their manual adjustments in GTAS in 2018, they will be required to pick a USSGL account to be adjusted. Line Numbers and Text Boxes for justifications were also added to GTAS 2.11. Furthermore, agencies will be able to click on a line to see the numbers that crosswalk to the line. Another change in GTAS 2.11 was to allow agencies to add a USSGL account to a line if the agency believes that it should crosswalk to that line; however, **Luke** stated that agencies should have **Fiscal Service** approval before using this feature, and that he does not believe that the feature will be needed. Also, there will be a change to the GTAS homepage messaging screen in GTAS 2.11 that will allow agencies to see a banner if there is an error within the system. **Chris** explained that there will be webinars on GTAS 2.11 and all of this will be covered in greater detail in the webinars.

Jaime Saling (Fiscal Service) presented *Financial Report of the U.S. Government (FR) Modernization*. From an agency perspective in FY 2018, there will be no changes to the closing package process. However, **Fiscal Service** will use the agency data to run parallel processes in order to look at crosswalking the notes of the FR and alternative ways to gather data for non-crosswalkable footnotes. In addition, the parallel process will be used to create a draft FR and compare it to the production FY 2018 FR that is created; any gaps between the two reports will be identified and addressed before FY 2019. In addition, **Fiscal Service** will evaluate the best way to perform the closing package audit, and whether a full audit is still needed. In FY 2019, **Fiscal Service** believes that agencies will enter their closing package data only once. GTAS will then use that information to populate the FR; therefore, GFRS will begin decommissioning in FY 2019.

Chris said that agencies would receive an email with a Survey Monkey Link to USSGL Board Ballot #18-01. He then recapped all the USSGL Board Ballot voting items and reminded agencies that the ballots are due back by noon on May 23rd. Agencies are encouraged to attend the IRC Meetings so they are up-to-date on coming changes to the USSGL TFM Supplement and USSGL Scenarios. **David Surti (DHS)** requested more information on USSGL account 198100; **Chris** stated that he would provide that information to agencies and that the next IRC Meeting



would tentatively be July 12th, 2018. Since this is the middle of a GTAS Window, **Chris** said that July 5th is another option for the next IRC Meeting. The majority of agencies preferred that the next meeting be held on July 12th.

Bruce stated that he did not agree with **Fiscal Service** requiring auditor approval of GTAS Manual Adjustments because this was not under an audit contract; **Luke** explained that **Fiscal Service** does not require auditor approval for GTAS Manual Adjustments and will not do so in the future.

Chris concluded the meeting.