



U.S. Standard General Ledger (USSGL)

Board Meeting Minutes

May 5, 2021

LOCATION: Call-In Only

TIME: 1:00 pm to 2:00 pm

PARTICIPANTS:

Bruce Henshel, Commerce

Scott Young, DOD

Brian Saunders, Education

Jeffrey Carr, Energy

David Surti, DHS

Derrick Washington, DOI

Tesfaye Wyes, DOL

Drena McDaniel, DOT

Teresa Lampkin, DOT

Melissa Stanley, DOT

Valerie Grant, DOJ

Jassal Simranjeet, EPA

Carrie Anderson, FERC

Chris Beck, Fiscal Service

Jaime Sailing, 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

Andrea Stanley, GSA

Robert Smalskas, GSA

Carla Mewborn, HHS

Terri Dawson, HUD

Patrice Williams-Johnson, NRC

Cynthia Paolillo, NSF

Lisa Johnson, OPM

Teresa Tancre, OMB

Valeria Spinner, 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
- CFOC Audit and Reporting Working Group Update
- General Fund TAS/BETC Relationships and Attributes
- GTAS Updates
- USSGL Board Ballot 21-02

All handouts can be found at <https://fiscal.treasury.gov/files/ussgl/board-irc-mtgs/board-may-05-2021/irc-may-05-2021.html>

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 FY (Fiscal Year) 2021 and 2022.

<https://fiscal.treasury.gov/files/ussgl/board-irc-mtgs/board-may-05-2021/ussgl-board-ballot-items-and-projects.pdf>

Many entities voiced their concern during the meeting and in emails to both Treasury and OMB about USSGL account **421010**, “Anticipated Reimbursements from Non-Federal Sources,” and that they plan on voting “no” on this. One of the major concerns voiced was about the short time that entities would have to implement the change.

Teresa Tancre (OMB) stated that, if this USSGL account is voted against, then she will attach the federal/non-federal attribute domain value to the existing USSGL account, **421000** “Anticipated Reimbursements from Federal/Non-Federal Exception Sources,” and that does not require a vote. This change will begin in FY 2022.

Andrea Stanley (GSA) asked if they considered extending it to become mandatory in FY 2023, instead of FY 2022, due to the heavy system overhaul. **GSA** is not against the idea, but wants to consider the timeframe for what the system change would require.

Teresa stated that **OMB** would have to review where things play out and they will take it into consideration. **Teresa** also mentioned that originally, there was supposed to be a validation that was supposed to distinguish the difference between the fed/non fed anticipated resources, but the validation began to work improperly, and a number of entities began reporting the value when they shouldn’t have. Since entities can’t use the non-fed exception, they are labeling cash as federal. However, when the cash comes in, it’s non-federal. **OMB** is trying to see where the flow begins from the anticipated when the cash comes in. This will give **OMB** and **Fiscal Service** an indication of where the flow begins, so they can create edits that will restrict how entities classify items as cash materializes from anticipated source to an actual collection.

Melissa Stanley (DOT) asked whether the long-term goal would be to have self-balancing resources between federal/non-federal.

Teresa responded saying no. The goal would be to anticipate non-federal and then see the cash come in as non-federal.

Melissa said that, like a lot of other agencies, **DOT** is not against the change; their issue is the timing.



Jaime Saling (Fiscal Service) presented *CFOC Audit and Reporting Working Group Update*. **Jaime** mentioned that, due to time constraints, she was going to cover it quickly to save time for the other topics. Please refer to the handouts and, if there are any questions, do not hesitate to ask.

<https://fiscal.treasury.gov/files/ussgl/board-irc-mtgs/board-may-05-2021/cfoc-audit-reporting-work-group-may-2021.pdf>

Teresa mentioned that OMB used the proprietary data that is gathered in GTAS for the Budget Schedule F and for cash flows in the budget.

Luke Sheppard (Fiscal Service) presented *General Fund TAS/BETC Relationships and Attributes*. **Luke** mentioned that, due to time constraints, he was going to cover the subject quickly to save time for the other topics. Please refer to the handouts and, if there are any questions, do not hesitate to ask.

<https://fiscal.treasury.gov/files/ussgl/board-irc-mtgs/board-may-05-2021/general-fund-tas-betc-project.pdf>

Dan Adams (Fiscal Service) presented *GTAS Updates*. **Dan** mentioned that, due to time constraints, he was going to cover the subject quickly to save time for the other topics. Please refer to the handouts and, if there are any questions, do not hesitate to ask.

<https://fiscal.treasury.gov/files/ussgl/board-irc-mtgs/board-may-05-2021/gtas-updates-ussgl-board-meeting-may-2021.pdf>

Josh presented *USSGL Ballot 21-02*.

<https://fiscal.treasury.gov/files/ussgl/board-irc-mtgs/board-may-05-2021/ussgl-final-ballot-21-02.pdf>

Steve concluded the meeting.