

U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

August 17, 2022

LOCATION: Call in only

TIME: 9:30 a.m. to 11:30 a.m.

HANDOUTS:

- Summary of Changes
- G-Invoicing Program Guide
- FY 23 GTAS Reporting Window
- Prior Period & Prior Year Adjustment Scenarios
- Leases Working Group
- Proposed Uninvested Funds Interest Payable USSGLs
- Proposed Budgetary USSGLs
- Voting Ballot
- Part 1 & 2, Section III, Fiscal Year(s) (FY) 2022 and 2023: Transaction Codes
- Part 1 & 2, Section IV, FY 2022 & 2023: Attribute Table
- Part 1 & 2, Section V, FY 2022 & 2023: Statement of Budgetary Resources
- Part 1 & 2, Section V, FY 2022 & 2023, SF133 & Schedule P Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule
- Part 2, Section VII, FY 2023: Validations Summary
- Part 1 & 2, Section VII, FY 2022 & 2023: Validations Detail, Edits Detail, Edits Summary, and Edits Closing
- DoD Contract Authority Scenario

All handouts can be found at The U.S. Standard General Ledger - Meeting Materials (treasury.gov)

GENERAL ITEMS:

Manager, Steve Riley (Fiscal Service), welcomed everyone to the IRC Meeting, and asked everyone to note their attendance in the meeting chat.

AGENDA ITEMS:

Wes Vincent (Fiscal) presented G-Invoicing Program Guide Update. Wes stated that this would be a brief update of the changes that have been made. Back in the April IRC, agencies were asked to review and provide comments. There was a lot of good feedback from agencies; we took time to review and work through all the different comments. Most of the changes that we made were in the general terms, order stage, and performance and fund settlement stages, and most of the changes clarified the language used. There were some comments that we received that we did not change, but most we did, and the newest version of this document is available on the G-Invoicing website. If you have any questions, you can reach out to IGTFiscal.treasury.gov. This document is not locked in stone; as G-Invoicing continues to develop, there will be changes, so this is going to be a working version until we have a fully applicable system.

Alex Abshire (Fiscal) and Wes then presented Updated IGT Scorecard and GINV/GTAS Comparison Report. Wes reported that the IGT scorecard is sent out quarterly to the significant entities. We have made a small change to the
scorecard that will enhance the G-Invoicing section by providing a chart that will lay out the percentage of the overall compliance threshold by comparing what you report for the G-Invoicing performance transactions to what you report to your GTAS bulk file; this will not be included until Q2 of FY 23.

We will produce an ATB summary report which will allow users to drive deeper into the G-Invoicing application to help their reconciliation to recognize where the differences are happening in the G-Invoicing applications. Alex specified that we are building an interface that brings data from G-Invoicing to GTAS for nine-data points, which will create nine proposed-analytical edits in GTAS. This report will help agencies reconcile any gaps between GTAS and G-Invoicing data. The report will be available in September, but it will only be for two of the nine data points and not all nine. Once we get through period 12, but before period 2 FY 23, we will have deployment in early December that contains a fully functional GINV/GTAS Comparison report.

Alex presented FY 2023 GTAS Reporting Window. Alex said that there was a bigger change for the FY 23 GTAS Reporting Window Schedule. In prior Fiscal Years, there was no consistency for the number of business days in a window, so we worked on creating a standardized schedule. For FY 23, each window will have 10 business days, each Extension Window on Quarter Ends will have 3 business days, and Material Difference Reporting Windows will have 5 business days. This new schedule is to allow agencies to have more time for GTAS reporting. With Fiscal Service providing more time for GTAS reporting, we will also move away from providing extensions past the published deadline. For FY 23, on non-quarter ends we will not be extending past 5:00 p.m. Eastern Standard Time (EST). For quarter ends, we will consider extensions on a case-by-case basis and agencies must present a valid justification for the extension. Once we get into FY 24, we will adhere to the 5:00 p.m. deadline and no extensions will be allowed.

Teresa Tancre (OMB) stated that it is 5:00 p.m. EST, so for the agencies in other time zones, please remember that.

Siporah Jackson (Treasury) asked whether the data act certification window will be extended, since they cannot start until GTAS is completed and this new schedule will leave less room for the data act certification.

Alex said that he has been in contact and will continue to talk to the data act folks. The FY 23 schedule for data act has not been released yet.

Heather Six (Fiscal) presented Prior Period & Prior Year Adjustment Scenarios. Heather confirmed that these scenarios were originally published in 2009 and 2011, and were sent out on July 1st for a 3-week review and comment period. Thank you to all the agencies that reached out. We appreciate your feedback and implemented some of that into these scenarios. Thank you agencies and OMB for all of your help. We plan to publish these on our website in the coming days.

Kyle Moore (Fiscal) presented Economy Act and Revolving Fund Scenario. Kyle stated that, 3 weeks ago, agencies received an email with the Economy Act attached; the comment period closes today for that document (the original Economy Act is from 2005). Some of the changes that we would like to note include:

- the change for USSGL accounts from 4 digit to 6 digits
- Updating the TCs with implementation of new USSGLs
- We also broke the scenario out into 2 sections: without cash advance and with cash advance, which begins on page 29

We have received comments from multiple agencies already on this scenario and we thank you for the feedback; we will be reaching out to those agencies that have given comments. We have started to make some of the changes, especially on transactions 10-12, which was the area we received the most feedback on. We did run into quite a few
areas of concern from the version from 3 weeks ago, and we think our updated version will be more in line with what agencies are looking for. We hoped to have the actual revised document ready for today, but we can assure you it will be coming out via email soon, and it will also be attached to the meeting materials. That will allow you to review it on your schedule. Thank you to OMB as well for working with us in updating the scenario.

Like the Economy Act, this scenario is from 2005. Some of the basic updates that we are doing are revising USSGL accounts from 4 digits to 6 digits along with amended TCs and USSGL accounts. Agencies will receive this scenario in the next two weeks, and it will also be added to the meeting materials on the website. We were close to having it ready with the meeting materials for today, but there are a few verifications we need to go through with OMB. We ask that you please review it and send us any questions/comments/concerns through your IRC rep. We will allow the 3-week review period and go from there. Thank you in advance to the agencies that will provide comments and thank you to OMB for working with us to update this scenario as well.

Melissa Stanley (Transportation) asked whether we could attach a summary of the high points of what is being changed when we email the scenarios out.

Josh Hudkins (Fiscal) replied that, going forward, that is something that we can do.

Teresa stated that attaching the original version might also help. Teresa also suggested that, if there are agencies that want to talk about BETC codes that are identifying money from the General Fund versus other sources when it comes to an economy act transaction without an advance, to reach out to us. (This is where an agency is required to record that outlay when using other resources other than cash advance, if they are using general fund monies based on a direct appropriation while they are waiting for the reimbursement. I think a small group of the agencies need to get together and talk about the BETC and direct recording while waiting on the reimbursable side.)

Josh stated that it would be great if some agencies provided some information on BETCs.

Brian Casto (Fiscal) presented Leases Working Group Update. Brian reported that the leases working group kicked off earlier this summer and the first priority was to get USSGL changes out so that agencies could begin with system preparations for FASAB’s SFFAS 54, Leases standard. The handout provided 10 new USSGL accounts that would have to be added, along with definitions and data attributes to agencies, so they have everything that they need to begin updating their systems. These 10 will be voted on in a future IRC meeting so that they can be implemented well before the FY 24 implementation.

Scott Young asked whether there was posting logic yet.

Brian replied that the proprietary USSGLs required from new SFFAS 54 guidance are completed, and we have developed posting logic to marry the budgetary and proprietary transactions. We are working with OMB and other agencies to review the budgetary side of the posting logic.

Teresa stated that OMB guidance is not going to change; thus, one of the challenges agencies may encounter is matching tie points between existing guidance that had relations with proprietary before issuance of new FASAB guidance in SFFAS 54.

Brian then presented Proposed Uninvested Funds Interest Payable USSGL. There is one change proposed to the definition of USSGL 214900, Accrued Interest Payable – Uninvested Funds. We are proposing removing the term “to Treasury” since an agency could owe funds to other trading partners.

Regina Epperly (Fiscal) presented Proposed Budgetary USSGLs. Regina presented multiple changes and new accounts. Please review all the changes on the handout. Teresa wanted to highlight that USSGL account 438600, “Anticipated Permanent Reduction – Indefinite New Budget Authority,” and 438900, “Anticipated Temporary
Reduction - Indefinite New Budget Authority,” are being put in place because there are several agencies that have anticipated resources either from the General Fund of the U.S. Government or from special/trust fund receipts. These two anticipated reduction USSGL accounts are to align with the anticipated budgetary authority while it is still anticipated. When you reclassify your amounts, then you would follow through with reclassifying these anticipated reductions to correspond with the reclassification of your budget authority. We should see less agencies failing our GTAS edits on negative budget authority.

Melissa asked whether the USSGL change was for the purpose of the transfer itself or to factor in the daily rate of operations where the CR bulletin directs us to decrease the rate of operations for the transfers. Are we saying there is a distinction?

Teresa stated that yes, there is an update in appendix F. This is where your amount on line 1100 is being adjusted for mandated transfers. What has happened in the past is that when they go to execute, they are actually on transfer lines. With this in place it will allow a budgetary resource that they can obligate against. There has been a suggestion that, in the next OMB Circular No. A-11 there be an illustration in Section 130, so that folks can see the relationship between lines and accounts.

Omar (NASA) asked, “Since there was a mandated transfer in the prior appropriation bill (2022), and when the enactment of 2023 it was no longer there, how should that be handled?”

Teresa replied, “Once the appropriation bill has been passed you are no longer supposed to show USSGL account 439500, “Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Current-Year Authority,” in the annualized amount based on the previous appropriation. You should be showing the amount in the law. In this situation that would mean you would be adjusting on line 1100 the amount for what it is in the appropriation. Let me check with the CR group at OMB and do some further research as there is something out there that if you had legal authority underneath the CR there is a way to address that. Once I get my answer, I will share it with all of the IRC contact list.”

Omar asked about nets that are processed under a CR and how those balances, FBWT, should be accounted for while under a CR. He reminded us that we had some discussion earlier in the fiscal year in potentially updating guidance to reflect how those are to be handled, and, “Where we are with that?”

Teresa suggested reaching back out to the original point of contact as she was not sure.

Josh Hudkins (Fiscal) presented USSGL Draft Voting Ballot. Josh stated today’s version is a draft for all IRC contacts to view. It will be due back by August 24th at 12:00 noon. There is a fillable PDF and a survey monkey link that will be sent out after this meeting.

Regina and Brian presented Part I & II, Sec III, Transaction Codes. Regina and Brian noted there were a lot of changes; for a full listing of the changes, please refer to the handout.

Emina (USDA) asked, “For agencies that have not exercised their borrowing authority, how does the proprietary entry play into TC A217, A218, and A223?”

Teresa replied, “When you take USSGL account 480100, “Undelivered Orders – Obligations, Unpaid,” transfer and you do the 483100 “Undelivered Orders – Obligations Transferred, Unpaid,” and you look at the TC code, there is a 101000 “Fund Balance With Treasury.” When you take this, there is a credit and a debit to 101000 that will net to 0. These TCs have to have a corresponding transfer of unpaid obligations. We will add a comment that will allow for clarity. Please work with Regina.”

Kent presented Part I & II, Sec IV Attribute Table. Kent stated that there were multiple changes for the attribute table, so please review the handout.
Regina presented Part I & II Section V: SF-133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes. Regina noted that there are a lot of changes, so please refer to the handouts and feel free to reach out with any questions.

Heather presented Part I & II, Sec V Statement of Budgetary Resources. Heather stated that there are a lot of changes in these, as well, so please refer to the handouts and feel free to reach out with any questions.

Dan Adams (Fiscal Service) presented Parts I & II, Section VII: Edits and Validations. Dan mentioned that there are a lot of changes, so please refer to the SOC and the individual handouts.

Teresa mentioned that a variety of the validations were added because, far too often, some agencies would show certain lines as abnormal balances. A lot of the SGL are because we are modifying the crosswalk and we want to be sure that, on a TAS level, there is a normal balance. When recommending new edits, we always look at the data of the number of agencies that are failing. These are lines that do not have a large group of agencies failing, but they are lines that have popped up on one of the reports. The report says, while you are passing your GTAS edits, you are failing MAX edits.

Josh presented DoD Contract Authority Scenario. Josh said that DOD, with the help of OMB, put together a scenario that is very in-depth, so please review the handout. This is agency-specific, so we realize there will be very few comments. This will be placed under our specialized accounting scenarios, which is where we put all our agency-specific scenarios. If you have any questions, please email Josh.

Josh, Brian, and Kent presented Project/Working Group Updates. Josh stated that there is still an internal working group for the balance sheet and there are 3 or 4 remaining items that we are working on. We have reached out to a lot of you about it, and we will continue to reach out as we get questions.

Brian remarked that FASAB is in the middle of a software technology research project. There have been a lot of questions regarding the new leases information and we will be reaching out.

Kent stated that the custodial working group started government wide with several agencies, but we have now changed to work with 1 or 2 agencies at a time, as this is easier. There will be new SGLs in the upcoming IRC meetings for FY 2024.

MEETING ROUNDTABLE:

Meeting Wrap-Up:

Steve concluded the meeting.

Agencies via Conference Call:

AOC

Commerce

DHS

DOE

DOJ
Treasury
USACE
USAGM
USAID
USDA
VA