

U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

August 5, 2025

LOCATION: Call in only

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

HANDOUTS:

- Summary of Changes
- Part 1 & 2, Section I & II, FY 2025 & 2026: Budgetary USSGLs
- Part 1 & 2, Section III, FY 2025 & 2026: Proprietary Transaction Codes
- Part 1 & 2, Section III, FY 2025 & 2026: Budgetary Transaction Codes
- Part 1 & 2, Section IV, FY 2025 & 2026: Attribute Table
- Part 1 & 2, Section V, FY 2025 & 2026, SF133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Part 1 & 2, Section V, FY 2025 & 2026: Statement of Budgetary Resources
- Part 1 & 2, Section V, FY 2025 & 2026: Statement of Custodial Activity
- Part 1 & 2, Section V, FY 2025 & 2026: Statement of Changes in Net Position
- Part 1 & 2, Section V, FY 2025 & 2026: Balance Sheet
- Part 1 & 2, Section VII, FY 2025 & 2026: Validations Summary, Validations Detail, Edits Detail, Edits Summary, and Edits Closing
- USSGL Draft Voting Ballot #25-03
- Non-Credit Reform Borrowings Scenario
- Custodial Scenario
- USSGL Projects
- G-Invoicing Program Update
- Program Activity Report Key (PARK)
- OMB/Data Act – Budget Object Class (BOC) Discussion
- Federal Accounting Standards Advisory Board (FASAB) Update

All handouts can be found at <https://fiscal.treasury.gov/ussgl/resources-meeting.html>

GENERAL ITEMS:

Josh Hudkins (Fiscal Service) welcomed everyone to the IRC Meeting and asked everyone to note their attendance in the meeting chat. Josh also said to make sure each agency is working through their USSGL Board Member when submitting questions to the USSGL team. Josh also let everyone know the meeting would be recorded for minutes taking purposes.

AGENDA ITEMS:

Regina Epperly (Fiscal Service) presented *Part I & II, Sec I & II Budgetary Revisions*. USSGL account **413610** “Contract Authority To Be Liquidated by Trust Funds - FMSTF” is only applicable to one specific DOD account and is an addition for FY 25. The title of USSGL account **413500**, “Allocations of Authority – Anticipated From Invested Balances – Prior-Year” is being revised in fiscal year 2025 to align with the title of USSGL account **416500**, “Allocations of Authority – Anticipated Transfers From Invested Balances – Current-Year”. For fiscal year 2026, USSGL accounts **411330**, “Appropriated Debt – Derived From Unavailable Special Fund Receipts” and **411930**, “Appropriated Debt – Derived From the General Fund of the U.S. Government” were added to provide a mechanism for **Department of Energy (DOE)** to correctly report Appropriated Debt. USSGL account **419400**, “Transfer of Unpaid Obligations and Uncollected Customer Payments” is a FY 26 addition used to transfer unpaid obligations and uncollected customer payments that do not impact Fund Balance With Treasury. Another FY 26 addition is USSGL account **423010**, “Unfilled Customer Orders Without Advance – Transferred – With Offset”, which will be used to transfer amounts in USSGL account **423010**, “Unfilled Customer Orders Without Advance,” that are offset by an unpaid obligation. In FY 26, USSGL accounts **423000**, “Unfilled Customer Orders Without Advance – Transferred”, **423200**, “Appropriation Trust Fund Expenditure Transfers – Receivable – Transferred”, **423400**, “Other Federal Receivables – Transferred”, and **423500**, “Uncollected Subsidy From Program Account – Transferred” are being revised to transfer the amounts in varying accounts that are not offset by an unpaid obligation. Finally, USSGL accounts **436000**, “Appropriation Purpose Fulfilled – Balance Not Available” and **439403**, “Anticipated Receipts Unavailable for Obligation Upon Collection” are being deleted. Please refer to the handout for a list of all the changes and reach out with questions.

Teresa Tancre (OMB) mentioned that most of the proposed new accounts and revisions either have to do with the Non-Expenditure Transfer (NET) Scenario that is currently out for review, or they are agency specific. She pointed out that a lot of time has gone into getting the changes in place, so if you plan to vote no, please reach out to the USSGL Group, so that they can address any questions or concerns.

Brian Casto (Fiscal Service) presented *Part I & II, Sec III Proprietary Transaction Codes*. Please refer to the handout for a list of all the changes and reach out with questions.

Heather Six (Fiscal Service) presented *Part I & II, Sec III Budgetary Transaction Codes*. Please refer to the handout for a list of all the changes and reach out with questions.

Regina Epperly (Fiscal Service) presented *Part I & II, Sec IV Attribute Table*. For a full listing of all the changes, please refer to the handouts and reach out with questions.

Regina Epperly (Fiscal Service) presented *Part I & II, Section V: SF-133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes*. Regina said please refer to the handouts and feel free to reach out with any questions.

Heather Six (Fiscal Service) presented *Part I & II Section V: Statement of Budgetary Resources*. Heather said for a full listing of all the various changes, please refer to the handout and reach out with any questions.

Brian Casto (Fiscal Service) presented *Part I & Part II Section V: Balance Sheet, Statement of Custodial Activity & Statement of Changes in Net Position*. Brian said please refer to the handouts and reach out with any questions.

Dan Adams (Fiscal Service) presented *Parts I & II, Section VII: Edits and Validations*. Dan discussed all the changes to Section VII. Please refer to the SOC and the individual handouts for details and reach out with any questions.

Josh Hudkins (Fiscal Service) presented *USSGL Ballot 25-03*. Josh summarized all the USSGL account additions, deletions and revisions that were presented earlier in the IRC meeting and mentioned that **Fiscal Service** has

switched from Survey Monkey to Microsoft Forms for the online voting. For a full listing of all USSGL account revisions, please see the draft ballot handout.

Brian Casto (Fiscal Service) presented *Non-Credit Reform Borrowings Scenario*. Brian said the scenario has already been distributed to the federal community for comment; he plans to highlight some of the changes today. Comments are due back by August 19, 2025. Please refer to the handout for more information.

Brian Casto (Fiscal Service) presented *Custodial Scenario*. This scenario adds guidance around the use of custodial clearing accounts. Comments are due back by August 19, 2025. Please refer to the handout for more information.

Josh Hudkins (Fiscal Service) presented *USSGL Projects*. Josh discussed a high-level overview of the fiscal year 2025 scenarios, working groups and projects that the USSGL team is currently working on and provided updates. After that Josh went over key upcoming dates for the IRC meeting attendees to be aware of. Please refer to the handout for full details.

Keith Jarboe (Fiscal Service) presented *G-Invoicing Program Update*. Keith emphasized that under the Economy Act, both cash advances and reimbursements are acceptable if approved by the Servicing/Performing agency. However, if the servicing agency's Treasury Appropriation Fund Symbol (TAFS) has no other financial activity other than a reimbursable agreement, the servicing agency is required to request a cash advance. Also, disbursing against budgetary account receivables is not permitted. Keith pointed out that a federal agency should not configure their ERP System, G-Invoicing integration, and/or their business processes to prevent or limit the collection and/or distribution of cash advances. Doing so would be inconsistent with existing enacted laws and valid government-wide processes. Please refer to the handout for full details.

Terrance Alfred (NASA) asks in the chat what is the process if an agency refuses to provide a cash advance even if presented with this guidance. **Teresa Tancre (OMB)** answers that an agency would need to get their general counsel involved in this situation.

Dan Adams (Fiscal Service) and Dan Singer (OMB) presented *Program Activity Reporting Key (PARK)*. Dan Singer explains that Program Activity is a line in the appendix of the President's Budget. In 2014, the Data Act required that Program Activity appeared in USAspending as it appears in the President's Budget. PARK is a key used to align what is in USAspending with what is in the President's Budget. In order to do this, PARK will be added to a new bulk file as an up-to 15-character code. The PARK mapping process will be required in USAspending at the start of FY 26. No decision has been made about incorporating program activity into GTAS. If program activity is included in ATB Reporting, GTAS would have 15 characters for PARK, 5 characters for Bureau Code, and 1 character for future use. These features will be available, but are not required in GTAS in FY 26. It is very important to hear from agencies about incorporating Program Activity Codes into GTAS ATB Reporting. Fiscal Service is working on a survey that will be sent to agencies to address specific questions about incorporating Program Activity Codes into GTAS.

Teresa Tancre (OMB) and Tracy Wright (Fiscal Service) presented *Budget Object Class (BOC) Discussion*. Teresa says that Edit 999 will be monitored to see who has ending balances in FY 25 in BOC 9999. In FY 26, BOC 9200 will also be monitored – no ending balances will be allowed effective FY 2026-05. Tracy encouraged agencies to use the Data Broker generated BOC GTAS Comparison Report on USAspending.GOV to compare File B BOC to the GTAS BOC. Any differences should be reconciled. Please refer to the handouts for full details.

Marie Jones (OPM) asked in the chat if there are continuous balances in BOC 92, will it be allowed or will the balances have to be moved. Teresa answered that they will need to be moved effective period 05 2026.

Teresa Tancre (OMB) presented *OMB Circular No. A-11 Update*. Teresa says she doesn't have a date when OMB Circular No. A-11 will be published. There is clarification in OMB Circular No. A-11 about the budgetary account receivables in TAFS with negative Fund Balance With Treasury.

MEETING ROUNDTABLE:

Meeting Wrap-Up:

Josh Hudkins (Fiscal Service) concluded the meeting.

Agencies via Conference Call:

ATF

Bureau of the Fiscal Service

CFTF

Commerce

Department of State

DFC

DHS HQ

DOD

DOE

DOI

DOJ

DOL

DOT

Education

EPA

ESC

EXIM

FASAB

FCC

Federal Judiciary

FERC

GAO

GSA

HHS

HUD

ICE

MCC

NARA

NASA

NLRB

NRC

NSF

OPM

Other Independent Agencies

PBGC

RRB

SBA

SEC

Smithsonian

Treasury

U.S. Patent and Trademark Office

USAID

USDA RD

VA