

U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

January 14, 2026

LOCATION: Call in only

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

HANDOUTS:

- Summary of Changes
- OMB Discussion Edits 216 & 213 – Normal Fund Balance With Treasury (FBWT) Check
- OMB/Data Act – Budget Object Class (BOC) Discussion
- Program Activity Reporting Key (PARK)
- Property, Plant & Equipment (PP&E) Removed from Service – Disposal and Impairment Scenario
- Part 1 & 2, Section III, FY 2026 & 2027: Proprietary Transaction Codes
- Part 1 & 2, Section III, FY 2026 & 2027: Budgetary Transaction Codes
- Part 1, Section IV, FY 2026: Attribute Table
- Part 2, Section IV, FY 2027: Attribute Definition Report
- Part 1 & 2, Section V, FY 2026 & 2027, SF133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Part 1 & 2, Section V, FY 2026 & 2027, Statement of Budgetary Resources
- Part 1 & 2, Section VII, FY 2026 & 2027: Validations Summary, Validations Detail, Edits Detail, Edits Summary, and Edits Closing
- OMB Abnormal Balance Project Update
- OMB Schedule F – Budget Balance Sheet
- USSGL Projects

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 and that all handouts are in draft status.

AGENDA ITEMS:

Michael Boone (Fiscal Service) presented *Negative Treasury Account Symbol (TAS) Balance Monitoring*. **Michael** said that his team would be looking at TAS with negative balances from January 5, 2026 through January 9, 2026. If a TAS was negative all five days of that window, it will be flagged. **Fiscal Service's General Fund Team** will be reaching out soon to agencies with negative balances in their TAS. In addition, **Michael** pointed out that OMB Circular No. A-11 was updated in August 2025 to say that an agency cannot outlay against a receivable. Outreach will be started soon to ensure that all agencies have collected advances in 2026 and are not outlaying against a receivable.

Teresa Tancre (OMB) presented *Discussion on GTAS edits 216 & 233 – Normal Balance Fund Balance with Treasury (FBWT) check*. **Teresa** reiterated that OMB Circular No. A-11, Sections 20.10 through 20.12 were updated and the new expectation is that if you have a new TAS and you don't have other budgetary resources with fund balances, you will need to get a cash advance for those agreements. **OMB** is granting overrides for edits 216 & 233 through period 04 2026. Beginning in period 05 2026, override requests for edits 216 & 233 will be addressed on a case-by-case basis.

Teresa Tancre (OMB), Katie Webb (OMB), & Tracy Wright (Fiscal Service) presented *OMB/Data Act Budget Object Class (BOC) Update*. Beginning in period 05 2026, TAS with ending balances in BOC 92 will confront a validation. Beginning in period 10 2026, TAS with an ending balance in BOC 999 will also confront a validation. For FY 2027, no TAS should have a beginning or ending balance in BOC 92 or 999; no exceptions will be granted for this. **OMB** appreciates all the progress agencies have made on these. **Katie** said that **OMB** created a report showing which agencies were reporting these BOCs. This report can be found on an OMB MAX dashboard. If agencies have suggestions for the dashboard, they should reach out to **Katie**. **Tracy** said USA Spending wanted to align with **OMB**, so they are advising agencies to run the OMB comparative report. This report will identify any BOC differences between USA Spending & OMB Data. BOC 999 has never been submitted in USA Spending. Please refer to the handout for additional information.

Dan Singer (OMB), Dan Adams (Fiscal Service) & Tracy Wright (Fiscal Service) presented *Program Activity Reporting Key (PARK)*. **Dan Singer** said that we are currently working on how to build PARK into GTAS. The primary reason for reporting Program Activity as part of the GTAS Adjusted Trial Balance (ATB) is to centralize budgetary reporting in a single system. Fiscal Service has updated GTAS systems to allow for this change, but the program activity functionality is not yet operational in GTAS. According to **Tracy**, PARK Submission is now open in USA Spending. As of January 14, 2026, 37 agencies had submitted PARK in USA Spending; one of those was a CFO Agency. Please refer to the handout for additional information.

Brian Casto (Fiscal Service) presented *Property, Plant, & Equipment (PP&E) Removed From Service – Disposal and Impairment Scenario*. This scenario was first issued in 2011; since then, FASAB has issued SFFAS 44 and Technical Release 21. The scenario needed updated for the consideration of impairment indicators in assets temporarily removed from service, and the effects on depreciation, cleanup costs, and deferred maintenance and repairs (DM&R) disclosures. Please refer to the handout to review the scenario.

Brian Casto (Fiscal Service) presented *Part I & II, Sec III Proprietary Transaction Codes*. **Brian** asked agencies to let him know in the next two weeks if they still need to report an amount beyond the end of January in USSGL account **171100**, “Land and Land Rights.” USSGL account **171100** will have a beginning balance in FY 25 but should not have a closing balance in GTAS. 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 III Budgetary Transaction Codes*. Please refer to the handout for a full list of updates.

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.

Shanna Sheppard (Fiscal Service) presented *Part II, Sec IV Attribute Definition Report*. Please refer to the handout for a list of changes.

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.

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.

Teresa Tancre (OMB) presented *OMB Abnormal Balance Project Update*. **Teresa** said **OMB** is appreciative of all agencies who have worked on their abnormal balance issues. Abnormal balances at the BOC level are next on the list of items to work on. There are a very limited number of problems remaining in the first group of accounts. OMB wants to work with agencies and resolve any outstanding issues. After budget season, **OMB** will begin reaching out to agencies to resolve these issues.

Teresa Tancre (OMB) presented *OMB Schedule F – Budget Balance Sheet*. **OMB** will begin to work with **Fiscal Service** to incorporate Schedule F into the Treasury Financial Manual (TFM) in 2027. It is currently located on the USSGL website, but it's not part of the TFM. **OMB** has been using the information by loading agency data and then running it through the Schedule F Crosswalk. There are edits, but none are fatal. In 2028, (for 2030 budget) fatal edits will apply. At that time, if budget staff want to edit an amount in the schedule, they will have to coordinate with GTAS and/or OMB Staff to do so. All this is tentative. There will be a few modifications to the current crosswalk. There may be some additional requests to split out current permutations. Please refer to the handout to see all proposed changes.

Josh Hudkins (Fiscal Service) presented *USSGL Projects*. **Josh** discussed a high-level overview of the fiscal year 2026 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. In addition, **Josh** said that **Heather Six (Fiscal Service)** had sent out an addition to the NET Scenario on January 13, 2026. There is a 21-day review period for IRC Members. **Josh** asked that agencies please return comments through their IRC Representative. Please refer to the handout for full details.

MEETING ROUNDTABLE:

Josh Hudkins (Fiscal Service) congratulated **Brian Casto (Fiscal Service)** on 15 years of government service!

Meeting Wrap-Up:

Josh Hudkins (Fiscal Service) thanked all meeting attendees and concluded the meeting.

Agencies via Conference Call:

Bureau of the Fiscal Service

CFTF

Commerce

CWMD

DFC

DHS HQ

DOE

DOI

DOJ

DOL

DOS

DOT

DoW

Education

EPA

FASAB

FCC

FDIC

Federal Judiciary

FERC

FHFA

FSC

FSU

FTC

GAO

GSA

HHS

NARA

NASA

NLRB

NOAA

NRC

NSF

OCC

OMB

OPM

Other Independent Agencies

RRB

SEC

SI

SSA

Treasury

U.S. Patent and Trademark Office

USAC

USDA

VA