U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

July 29, 2026

LOCATION: **Call in only**

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

HANDOUTS:

- Summary of Changes (SOC)
- Removing Suspense Accounts from Payments
- Part 2 & 3, Section I & II, FY 2027 & 2028 (Budgetary)
- Part 2, Section I & II, FY 2027 (Proprietary)
- Part 1 & 2 & 3, Section III, FY 2026 & 2027 & 2028: Budgetary Transaction Codes
- Part 1 & 2, Section IV, FY 2026 & 2027: Attribute Table
- Part 2, Section IV, FY 2027: Attribute Definition Report
- Part 2, Section V, FY 2027: Balance Sheet
- Part 2, Section VI, FY 2027: Reclassified Statement of Changes in Net Position
- Part 2, Section V, FY 2027: Statement of Custodial Activity
- Part 2, Section VI, FY 2027: Reclassified Statement of Net Cost
- 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
- Part 2, Section VII, FY 2027: Edits Closing
- USSGL Ballot 26-02
- New BETC's and GTAS Edit 133
- USSGL Crosswalk Schedule O – Object Classification
- USSGL Crosswalk Schedule F – Budget Balance Sheet
- FASAB Update
- USSGL Projects

All handouts can be found at U.S. Standard General Ledger Issues Resolution Committee (IRC) Handouts | Bureau of the Fiscal Service.

GENERAL ITEMS:

Josh Hudkins (Fiscal Service) welcomed everyone to the IRC Meeting and asked everyone to note their attendance in the meeting chat. **Josh** explained each agency should be working through their USSGL Board Member when submitting questions to the USSGL team. **Josh** also let everyone know the meeting would be recorded for minute taking purposes and that all handouts are in draft status.

AGENDA ITEMS:

Alex Abshire (Fiscal Service) presented *Removing Suspense "F" Accounts from Payments.* Effective August 17, 2026, federal agencies will no longer be permitted to make standard payments from Suspense Accounts. The existing Central Accounting Reporting System (CARS) ERD Partner TAS/BETC files will be modified to remove the Suspense Accounts as a valid option for payment systems. If a Suspense "F" Account is used on a payment transaction, the payment file will fail validations, and agencies will need to correct that transaction to use a valid TAS/BETC before the payment file processes successfully. **Teresa Tancre (OMB)** stated that OMB is supportive of this path going forward. Please refer to the handout for additional information. **NOTE: After the IRC Meeting, Treasury and OMB delayed the new implementation date to January 20, 2027 for this change.**

Teresa presented *OMB General Discussion.* She stated that OMB Circular No. A-11 will be published soon. The circular contains updates relating to negative fund balance. GTAS Edit 200 will potentially become fatal in FY 2027. OMB Staff will be reaching out to agencies currently failing edit 200.

Brian Casto (Fiscal Service) presented *Financial Statement Standardization Working Group.* The purpose of the group is to allow a one-to-one relationship between agency and Financial Report of the U.S. Government (FR) reporting, and to eliminate redundant reconciliations and reporting with agencies' AFR reporting cycles. **Brian** explained one challenge to the effort is that custodial activities do not affect an agency's Net Cost or Net Position but must be reported on the FR because they are assets to the federal government as a whole; therefore, they need to be reported on the Statements of Changes in Net Position and Custodial Activities. Optional reporting is on track for agencies to use in FY 2027. **Fiscal Service** has met with **Carol Johnson (OMB)**. **Carol** agreed to include information about the standardized report in the first draft of 2027 OMB Circular No. A-136. Productive meetings with **U.S. Government Accountability Office (GAO)** have taken place.

Joe Frame (Fiscal Service) presented *GTAS Reporting Window Schedule*. **Joe** stated that the GTAS submission deadline for FY 2027 will be 2:00 P.M. EST. This change does not apply to quarter end windows, nor period 2; the deadline will be 5:00 P.M. EST for those windows. Based on analysis by the GTAS Team, only 1% to 3% of submissions happen on the final day of the window between 2:00 P.M. and 5:00 P.M.

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

Brian presented *II, Sec I & II New/Modified USSGLs (Proprietary).* Please refer to the handout for a list of all the updates and reach out with questions.

Regina Epperly (Fiscal Service) presented *Part I, II & III, Sec III Budgetary Transaction Codes.* Please refer to the handout for a full list of updates.

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

Brian presented *Part II, Sec V Balance Sheet and Sec VI Reclassified Statement of Changes in Net Position.* Please refer to the handouts for a list of updates.

Shanna Sheppard (Fiscal Service) presented *Part II, Sec V Statement of Custodial Activity and Sec VI Reclassified Statement of Net Cost.* Please refer to the handouts for a list of updates.

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

Heather presented *Part I & II, Section V: SBR*. **Heather** said 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** discussed all the changes to Section VII. Please refer to the SOC and the individual handouts for details and reach out with any questions.

Shanna Sheppard (Fiscal Service) presented *USSGL Ballot #26-02.* **Shanna** reminded listeners that the ballot is in draft status. The final ballot will be distributed via Microsoft Forms to voting board members on the afternoon of July 29, 2026. There will also be an option to vote via a fillable PDF. Members will have until August 5th, 2026, to cast their ballot. It is expected that all voting board members will participate. If listeners have questions about any changes on the ballot, they should work through their board member. If voting members vote no, they should provide a detailed explanation of why they choose to vote no. **Shanna** asked listeners to be proactive with any question or concerns they have about the ballot; this ensures that **USSGL** and **OMB** Staff have time to answer all questions.

Dan presented *GTAS Updates.* Recent changes within GTAS allow both the preparer and certifier roles to certify files for reporting period two through eleven; however, only the preparer can upload the bulk file. **Dan** demonstrated how to reprocess a TAS in GTAS; this feature allows a user to reprocess the data originally submitted. The data would be run through the edits and validations again; this ensures that the correct file is used and an incorrect file is not uploaded instead. A recent change within GTAS is the combined edit report and the combined validation report. This prepares two reports for edits and validations instead of five reports. **Dan** also talked about the reclassified statement tab; this tab allows users to look at details and possibly catch things that need fixed before the window closes.

Michael Boone (Fiscal Service) presented *New BETC's and GTAS Edit 133 Discussion.* New BETC's for FY 2027 were created due to the FY 2018 Scope Limitation in the General Fund of the U.S. Government's Audit. GTAS Edit 133 won't work properly until advances are taken into consideration with disbursements. The data will tentatively become available in CARS on 10/1/26 and the edit will become fatal for the June 2027 GTAS Reporting Window. Please refer to the handout for a detailed update. **Melissa Villanueva (DOT)** asked if a change to USSGL account **141000**, "Advances and Prepayments," could be used instead of a new BETC. **Michael** answered no because too many other items are posted to USSGL account **141000**. **Michael** requested that agencies reach out to the General Fund Team if they have disbursements on advances that are not federal. There will be updates to the CARS Module for CX BETC's. **Teresa** explained that CX BETC's are for permanent reductions where amounts were not originally warranted from the General Fund of the U.S. Government. After some discussion, **Michael** stated he would reach out to **Pamela Hunter (Corp)** and **Karen Metler (FFA)** about specific issues they were having. Please refer to the handout for additional details.

Katie Webb (OMB) and Justin Cole (Fiscal Service) presented *USSGL Crosswalk – Schedule O – Object Classification and Budget Object Class (BOC) 9999.* **Katie** said Schedule O is effective FY 2027. Please refer to the handout for additional details.

Katie presented OMB *Schedule F – Budget Balance Sheet.* There have been minor formatting changes to Schedule F since it was last presented in April 2026. Additionally, a few permutations were added after working with OMB Credit Crew. Please refer to the handout for details.

Melissa (DOT) asked if updates will be made to the OMB Circular No. A-11 about Object Class 92. **Teresa** answered this can be stated in the 2027 OMB Circular No. A-11. Object Class 92 will not be eliminated but it can not be used without OMB approval.

Sherry Lee (FASAB) presented *FASAB Update*. Please refer to the handout for details.

Josh 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. Please refer to the handout for full details.

MEETING ROUNDTABLE:

Teresa (OMB) stated that **OMB** is working with the USSGL Team and the BAAS Team from **Fiscal Service** to implement an updated Cancellation Quick Reference Guide and to update the CARS Module. **NOTE:** The Cancellation Quick Reference Guide has since been updated and can be found here: Cancellation_Cheat Sheet.xlsx.

Meeting Wrap-Up:

Josh thanked all meeting attendees and concluded the meeting.

Agencies via Conference Call:

AmeriCorps

AOC

Bureau of the Fiscal Service

CFTC

DHS

DOE

DOI

DOJ

DOL

DOT

DoW

Education

EPA

FAA

FASAB

FCC

FDIC

FERC

FMCS

FTC

GAO

HHS

HUD

IRS

MCC

NARA

NASA

NLRB

NOAA

NRC

NSA

NSF

OCC

OCFO

OMB

OPM

RRB

SBA

SEC

Smithsonian

SSA

Treasury

TVA

U.S. Courts

U.S. Patent and Trademark Office

USAC

USDA

VA