Bureau of the Fiscal Service

General Ledger and Advisory Branch Update

November 2026 Issues Resolution Committee (IRC) Presentation

November 18, 2026

USSGL Scenarios Update

Benefits of USSGL scenarios

- *Promote consistent reporting across the Government.*
- *Help with development of a more well-trained workforce.*
- *Enhance efficiency for agencies trying to understand how to handle a unique situation.*

Credit Reform Accounting – Guidance currently exists but needs modernization.

Appropriated Debt – New scenario to address longstanding reporting issues for Dept of Energy.

Memo Accounts - Guidance currently exists but needs modernization.

Foreign Military Sales – Fiscal is working with OMB and DoW to make some minor clarifications to guidance for FMS Trust Fund.

Appropriations Provided by a CR – Guidance currently exists but needs modernization.

Federal Trust Fund Accounting Guide – Guidance currently exists but needs modernization.

C-TAS Guidance – Guidance being revamped.

Upward/Downward Adjustments – Guidance currently exists but needs modernization.

GLAB Updates

- 2027 Reporting Window – For periods 04, 05, 07, 08, 10, and 11 the window will close at 2pm Eastern Standard Time on final day.
- USSGL Training Guide – The purpose is to provide the Government with a basic overview of the structure and content of the USSSGL along with some basic background and transactions.
- OMB Max Override Exercise – The platform is changing and there will be training sessions on November 17th, 18th, and 19th.
- Application Programming Interface (API) Projects – USSGL TFM and ATB Bulk File APIs are on the horizon.
- USSGL Part III – Any crosswalks or modules that had adhoc FY 2026 updates after TFM Bulleting 2026-05 will be on Part III.
- GTAS Reports Module – On 11/24 a system upgrade will occur and reports that have been ran will be wiped out.

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Key Upcoming Dates

- 11/18 Government wide Training – New OMB Max Override exercise
- 11/19 Government wide Training – New OMB Max Override exercise
- 11/20 TFM 2-4700 Agency Review period begins
- 11/23 IGT Material Differences Reporting Closes
- 11/30 GTAS Rollover Publish
- 12/4 FY 2027 GTAS Period 02 window opens
- 12/10 USSGL TFM Bulletin 2027-01 Publishes
- 12/11 CFO Rep validates Intragovernmental Activity and Balances
- 12/15 & 12/16 FASAB Meetings
- 12/17 FY 2027 GTAS Period 02 window closes
- 12/15 – 12/21 Federal Entity Financial Report (FR) review period
- 12/18 – Combined Statement of Receipts, Outlays and Balances publishes
- 2/3/27 – Significant entity IGs must provide subsequent events
- 2/25/27 – FR Publish Date

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Issues Resolution & Resources

- Online Issues Template – Report an Issue | Bureau of the Fiscal Service
- USSGL Board Members – U.S. Standard General Ledger Board Agency Contacts | Bureau of the Fiscal Service
- USSGL Team contacts – General Ledger and Advisory Branch | Bureau of the Fiscal Service
- Year-End Bulletin - Bulletin No. 2026-04 | TFX: Treasury Financial Experience
- Financial Report of the U.S. Government – Financial Report of the United States Government | Bureau of the Fiscal Service
- Frequently Asked Questions – Frequently Asked Questions | Bureau of the Fiscal Service
- OMB Circulars – Circulars – OMB – The White House
- FASAB - fasab.gov
- Subscribe to USSGL – Email: join-ussgl@lists.fiscal.treasury.gov

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