

U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

November 20, 2024

LOCATION: Call in only

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

HANDOUTS:

- Summary of Changes
- OMB Update
- Scenario Overview/Rollover Publish Update
- Part 1, Section I & II, FY 2025: Proprietary USSGLs
- Part 2, Section I & II, FY 2026: Budgetary USSGLs
- Part 1 & 2, Section III, FY 2025 & 2026: Budgetary Transaction Codes
- Part 1, Section III, FY 2025: Proprietary Transaction Codes
- Part 1 & 2, Section IV, FY 2025 & 2026: Attribute Table & Attribute Definition Report
- 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, Section V & VI, FY 2025: Statement of Changes in Net Position & Reclassified Statement of Changes in Net Position
- G-Invoicing Program Guide Update
- Part 1 & 2, Section VII, FY 2025 & 2026: Validations Summary, Validations Detail, Edits Detail, Edits Summary, and Edits Closing

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. He also mentioned to make sure each agency is working with their agency USSGL Board Representative for any USSGL related topics. Josh also reminded attendees that all documents that are presented today are in “draft” status and the final version will be in our TFM Bulletin publish on December 12th.

AGENDA ITEMS:

Teresa Tancre (OMB) presented *OMB Updates*. Teresa stated she was really excited with how smooth the prior year of the President’s budget went. The updated report for GTAS submissions that will fail OMB Circular No. A-11 edits was only six pages long. Teresa touched on the USSGL abnormal balances report and mentioned the first group has roughly 92% normal balances. Teresa highlighted transfer edit checks in GTAS (edits 37,38 and 39). She stated Edit 37 is now fatal and 38 and 39 will be going fatal in 2025. She also mentioned the work being done with the USSGL team to create a comprehensive Non-Expenditure Transfer Scenario. Teresa also brought up Edit 200 for Anticipated Balances check and mentioned OMB is wanting to make that fatal in 2026. Edit 200 is proposed analytical for 2025. Teresa also discussed Edit 216, which deals with normal balances in Fund Balance with Treasury. She mentioned that for agencies that received an override in 2024 they should be forwarding an Office of

the General Counsel (OGC) written legal opinion regarding an Anti-Deficiency Act Violation if there is still an abnormal balance by period four of 2025 to OMB. Without an OGC legal opinion, OMB will not extend an edit override. OMB is reaching out to agencies not passing edits going fatal in fiscal year 2026. Teresa also brought up Edit 209 for expiring Treasury Account Fund Symbols that are reimbursable. She mentioned that this caught some agencies off guard, but this guidance has been in OMB Circular No. A-11 for a long time. OMB is reaching out to their legal counsel regarding possible upward adjustment in reimbursable funds which was brought up as a concern by some agencies. Teresa shared a document on Budget Object Class (BOC) and mentioned OMB, USAspending.gov and GTAS are working together to make progress on the BOC reporting. She mentioned that BOC 9999 was created to give agencies a chance to get used to reporting BOC via GTAS. As of fiscal year 2025, the use of BOC 9999 will be limited to fund families that had ending balance in 9999 as of fiscal year 2024 period 12. There will be an opportunity to request an edit override in fiscal year 2025. Teresa also went over tentative dates for the fiscal year 2026 and 2027 President's Budget.

Aileen Burgman (USA Spending) added to the discussion regarding USAspending and Budget Object Class Code reporting. She mentioned BOC has been collected via DATA Act reporting for display on USAspending since 2017, but the goal was to get data collected in GTAS to streamline data flow and improve data quality and consistency between the President's Budget and USAspending.gov. She discussed a report that was developed in USAspending's Data Broker to compare the BOCs reported in GTAS and for DATA Act reporting by agencies. She encourages the use of this report to reconcile any differences since the end goal is to eventually use the BOCs reported in GTAS.

Melissa Stanley (DOT) asked for clarification on the goals and timing of BOC reporting updates. **Teresa** confirmed no new balances should report BOC 9999. OMB is hoping that by period 10 of fiscal year 2025 no one will be reporting BOC 9999.

Kirsten Salzer (DOC) asked if the OGC legal opinion is required if the edit override was needed for just one GTAS reporting period? DOC had a situation where the collection was recorded to the incorrect TAS in August and corrected in September. **Teresa** confirmed this is not needed in this case.

Denise Jefferson (DOE) asked about DATA Act warnings on file B regarding program activity and would like a source. **Aileen Burgman** mentioned she is doing an office hours with Dan Singer and posted the meeting invite information in the chat. She mentioned currently agencies submit Program Activity Code and Program Activity Name in File B to USA Spending. In FY 2026, this will be switched to Program Activity Reporting Key and will tie to the President's Budget.

Al Buck (USAID) asked a question regarding Edit 39 in the chat and **Teresa** asked him to give her a call after the meeting to discuss.

Josh Hudkins (Fiscal Service) presented *Scenario Overview/Publish Update*. **Josh** briefly touched on the three scenarios the USSGL team is currently working on. He updated everyone on the Non-Expenditure Transfer, Economy Act and Rescissions/Reductions Scenarios and when the drafts are to be tentatively released. Josh made sure to thank all the agencies for their feedback on scenarios and highlighted the importance of that feedback to the USSGL team. Josh also gave meeting attendees a look into the GTAS rollover process and the associated dates with that process. He also referenced TFM Bulletin No. 2024-05 (Yearend Bulletin) and key dates. For a full listing of all the discussion items, please refer to the handouts.

Brian Casto (Fiscal Service) presented *Part I Section I & II Proprietary USSGLs*. Brian discussed a proposed change to USSGL account **254000**, "Participation and Payment Certificates" that will be voted on at the February 2025 IRC meeting. The proposed change will be effective in fiscal year 2025. The proposed change will just expand the usage of the USSGL from just Participation Certificates to Participation and Payment Certificates. Brian also

mentioned a FASAB update for SFFAS 59 Land. He mentioned that at the start of fiscal year 2026 Land and Permanent Land Rights will be derecognized from the balance sheet and that acreage of Land and Permanent Land Rights will move from Required Supplementary Information (RSI) to a basic disclosure. He mentioned that USSGL changes from SFFAS 59 implementation will be a little more complex due to Temporary Land Rights staying on the balance sheet as well as the possibility of some capital improvements. Fiscal will be asking for agency feedback on these changes via a survey around January or February of 2025.

Josh Hudkins, Heather Six and Terence Caldwell (Fiscal Service) presented *Part 2 Section I & II Budgetary USSGLs*. **Josh** hit on the proposed Non-Expenditure Transfer USSGL account additions and revisions to be voted on in February. Josh mentioned there are six USSGLs that are being added and another six that are being revised.

Heather touched base on two proposed USSGL account definition modifications that will be effective in fiscal year 2025. She also discussed two new proposed USSGL accounts and their coinciding transactions that will be effective for fiscal year 2026. Both items will also be voted on in February. **Teresa** would like a change to the USSGL account **480210**, “Reinstated Undelivered Orders – Obligations, Prepaid/Advance” definition to limit the use to grants. **Heather** mentioned she would get the definition updated and cleaned up before the ballot in February.

Teresa Lampkin (DOT) asked which specific scenario the proposed new USSGLs being presented are addressing. **Teresa (OMB)** said if an agency has a grant that was considered delivered it gives an agency the ability in the subsequent year to move the delivered order back to an undelivered prepaid status. **Teresa (OMB)** also mentioned this was effective in the OMB Circular No. A-11 last spring and this is just getting the accounting in place.

Terence presented the addition of USSGL account **439403**, “Anticipated Receipts Unavailable for Obligation Upon Collection” that will be effective in fiscal year 2026. Terence gave a reminder that this USSGL addition was voted on via ballot 23-02 in May of 2023. **Teresa Tancre** mentioned this USSGL was delayed because some agencies had concerns on its implementation. She said to please reach out if there are any additional concerns.

Pamela Hunter (USACE) asked if this would affect her posting since she currently uses USSGL account **439400**, “Receipts Unavailable for Obligation Upon Collection”. **Teresa** said any agency that uses USSGL account **439400** could potentially be affected by the USSGL account **439403** addition. **Teresa** and **Pamela** said they could discuss this further outside of the IRC meeting. Please refer to the handouts for a full list of all the additions and modifications.

Regina Epperly (Fiscal Service) presented *Part I & II, Sec III, Budgetary Transaction Codes*. Regina said there were several budgetary transaction code changes so please refer to the handout for a list of all the changes.

Brian Casto (Fiscal Service) presented *Part I & II, Sec III, Proprietary Transaction Codes*. Brian discussed two transaction code updates in **D514** and **A186**. Transaction code **D514** had the comment and reference sections modified to provide some clarity. Transaction code **A186** had USSGL account **593000** “Lessor Lease Revenue” added to the proprietary entry. Brian also mentioned agencies may notice some maintenance items in Section III specifically in the reference portion of the transaction codes when there are references to USSGL implementation guidance. The goal of this maintenance was to make it clearer which scenario is being referenced for each transaction code. Please refer to the handout for the full details of the changes.

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

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 Section V & VI: Statement of Changes in Net Position & Reclassified Statement of Changes in Net Position*. He discussed that USSGL account **531900**, “Contra Revenue for Interest Revenue – Other” had the Exchange/Nonexchange attribute updated to include both indicators on both crosswalks. This change keeps it in sync with USSGL account **531000**, “Interest Revenue - Other” on both crosswalks. For a full listing of all the changes, please refer to the handouts.

Shanna Sheppard (Fiscal Service) presented *G-Invoicing Guide Update* and the updates to G-Invoicing Program Guide. Shanna mentioned that on page 11 there were some updates made to the 7600EZ scenario specifically the removal of references to the FOB source. The phrase of “rejection after 30 calendar days” was also removed. On page 12 under FOB – Point Source some of the language was simplified to provide a clearer meaning. On page 21, the 7600EZ scenario was added to provide further guidance on the specific transaction codes. After discussion with OMB, it was decided that transaction code **A123** needed added to this scenario for further clarification. Transaction code **A123** was also added to the deferred payment scenario on page 19.

Dan Adams (Fiscal Service) presented *Parts I & II, Section VII: Edits and Validations*. Dan mentioned that there are quite a few changes, so please refer to the Summary of Changes and the individual handouts and reach out with any questions.

Josh Hudkins (Fiscal Service) announced this will be the last IRC meeting Steve Riley will attend due to his upcoming retirement and thanked him for his service.

Questions asked in the chat:

MEETING ROUNDTABLE:

Meeting Wrap-Up:

Josh Hudkins (Fiscal Service) concluded the meeting.

Agencies via Conference Call:

AOC
BOP
CFTC
Department of Commerce
Department of State
DFC
DHS HQ
DO
DOE
DOI
DOL
DOS

DOT
EXIM
FAA
Farm Credit System Insurance Corporation
FASAB
FCC
FCSIC
FDIC
Federal Judiciary
FERC
GSA
HHS
HUD
ICE
Library of Congress
NARA
NASA
NCUA
NLRB
NRC
NSA
NSF
OCC
OPM
Patent and Trademark Office
RRB
SBA
SEC
SSA
Treasury
USACE
USAGM
USAID
USDA FNS
VA