



# Fiscal Service IRC Meeting

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## Other OMB Projects January 14, 2026 Update

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# GTAS Edits 216 and 233 Update



The following slides were presented at the  
USSGL IRC meeting on January 14, 2026.

# GTAS Edits 216 and 233 Update



**OMB Circular No. A-11 (2025):** Clarifies guidance (including guidance regarding budgetary account receivables) for Treasury Appropriation Fund Symbols with negative Fund Balance with Treasury (sections 20.10 and 20.12).

- **20.10 What do I need to know about advances?** When a reimbursable agreement with another Federal account is accompanied by a cash advance, you may disburse to pay obligations associated with that advance. However, in no case should agencies liquidate an obligation from an account receivable before the Fund Balance With Treasury is available for the outlay, unless there is specific statutory authority (See section 145.2). If an agency disburses a Federal account (i.e., Treasury Appropriation Fund Symbol) into a negative balance (i.e., Fund Balance With Treasury), they should consult with their agency's counsel to assess potential legal implications. (See 31 U.S.C. 1341(a)(1)).

# GTAS Edits 216 and 233 Update



**OMB Circular No. A-11 (2025):** Clarifies guidance (including guidance regarding budgetary account receivables) for Treasury Appropriation Fund Symbols with negative Fund Balance with Treasury (sections 20.10 and 20.12).

- **20.12 What do I need to know about reimbursable work?**
  - For all “reimbursable agreements,” in no case should agencies liquidate an obligation from an account receivable before the Fund Balance With Treasury is available for the outlay, unless there is specific statutory authority (see section 145.2). If an agency disburses a Federal account (i.e., Treasury Appropriation Fund Symbol) into a negative balance (i.e., Fund Balance With Treasury), they should consult with their agency’s counsel to assess potential legal implications. (See 31 U.S.C. 1341(a)(1)).
  - Revolving Funds: You may use a revolving fund when a law establishes the revolving funds and authorizes you to credit payments to the revolving fund that performs the work. Revolving funds operate on a reimbursable basis when working capital (undisbursed cash) is available. Otherwise, advance payments must accompany orders. As such, in no case should agencies liquidate an obligation from an account receivable before the Fund Balance With Treasury is available for the outlay, unless there is specific statutory authority (see section 145.2). If an agency disburses a revolving fund account (i.e., Treasury Appropriation Fund Symbol) into a negative balance (i.e., Fund Balance With Treasury), they should consult with their agency’s counsel to assess potential legal implications. (See 31 U.S.C. 1341(a)(1)).

# GTAS Edits 216 and 233 Update



## Treasury Appropriation Fund Symbols with Federal investments

- Standard Operating Procedures identifying reconciliation processes regarding Fund Balance With Treasury balances
- Section 113.10 What steps do I take if I overinvested in Federal securities?

## “WORK IN PROGRESS”

Since the inception of GTAS edits 216 and 233, a reduction of approximately \$153 billion of negative fund balances in expenditure accounts government-wide has resulted.

FY 2024-10 GTAS Data: \$157B (expenditure accounts only)

FY 2025-12 GTAS Data: \$5B (expenditure accounts only)

## FY 2026-05 and beyond GTAS Reporting

- Any agency GTAS edits 216 and 233 override requests will be addressed on a case by case basis consistent with OMB Circular No. A-11 (2025) (August 2025 update)
- Any OMB action of providing monthly GTAS edits 216 and 233 overrides will be coordinated with its OGC (where appropriate) and its Fiscal Service partners (responsible for monitoring the negative Treasury Account Symbol (TAS) balance reporting).



# Abnormal Balance Project Update

## 1/14/26



The following slides were presented at the USSGL IRC meeting on January 14, 2026.

# Abnormal Balance Project Update

## 1/14/26



**OMB will be partnering with agencies for situations where the following budgetary USSGL accounts have abnormal balances to resolve them NLT September 30, 2026.**

- 411900 (Other Appropriations Realized)
- 413200 (Substitution of Contract Authority)
- 414900 (Borrowing Authority Carried Forward) [At Cohort and non-Cohort levels)
- 422100 (Unfilled Customer Orders Without Advance)
- 422200 (Unfilled Customer Orders With Advance)
- 425100 (Reimbursements Earned – Receivable)
- 426600 (Other Actual Business-Type Collections From Non-Federal Sources)
- 438400 (Temporary Reduction/Cancellation Returned by Appropriation)
- 439700 (Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority)

# Abnormal Balance Project Update

## 1/14/26



- **411900 (Other Appropriations Realized)**
  - USDA (5 TAFSs)
- **413200 (Substitution of Contract Authority)**
  - DoD (3 TAFSs)
- **414900 (Borrowing Authority Carried Forward) [At Cohort and non-Cohort levels]**
  - HHS (5 TAFSs); HUD (1 TAFS); State (1 TAFS); RRB (1 TAFS)
- **422100 (Unfilled Customer Orders Without Advance)**
  - DoD (2 TAFSs); DoE (1 TAFS); HHS (2 TAFSs)
- **422200 (Unfilled Customer Orders With Advance)**
  - DoD (3 TAFSs); DoL (1 TAFS); GSA (1 TAFS); ARC (1 TAFS)
- **425100 (Reimbursements Earned – Receivable)**
  - DoD (9 TAFSs); DoE (1 TAFS); HHS (1 TAFS); NASA (1 TAFS)
- **426600 (Other Actual Business-Type Collections From Non-Federal Sources)**
  - HHS (1 TAFS)
- **438400 (Temporary Reduction/Cancellation Returned by Appropriation)**
  - DoJ (1 TAFS)
- **439700 (Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority)**
  - HHS (1 TAFS)



# OMB Budget Schedule F Crosswalk (Budget Balance Sheet) 1/14/26



The following slides were presented at the  
USSGL IRC meeting on January 14, 2026.

# FY 2027 USSGL to Budget Schedule F Crosswalk – OMB Budget Balance Sheet 1/14/26



Schedule F										
USSGL Crosswalk - Schedule F- Budget Balance Sheet										
Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Debit/ Credit	Fed/ NonFed	Fund Type	Financing Account Indicator	Debit	Credit	Addl. Info.
<b>1101 Fund balances with Treasury</b>										
1101	101000	Fund Balance With Treasury	E	D/C	G	EP, ER	D, G, N	+	-	2
1101	101000	Fund Balance With Treasury	E	D/C	G	EG	N	+	-	1
1101	109000	Fund Balance With Treasury While Awaiting a Warrant	E	D/C	G	EP, ER, EG	N	+	-	1, 2
<b>1102 Treasury securities, net</b>										
1102	134200	Interest Receivable - Investments	E	D/C	F	EG	N	+	-	1, 3
1102	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	161800	Market Adjustment - Investments	E	D/C	F	EG	N	+	-	1
1102	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
<b>1104 Agency securities, net</b>										
1104	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	F	EG	N	+	-	1
1104	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	F	EG	N	+	-	1
1104	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	F	EG	N	+	-	1
1104	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	F	EG	N	+	-	1
1104	169000	Other Investments	E	D/C	F	EG	N	+	-	1

<https://fiscal.treasury.gov/ussgl/resources-creditreform.html>

# OMB Budget Balance Sheet Crosswalk 1/14/26



## President's Budget Appendix Volume [TENTATIVE]

- **FY 2026 Actuals in the FY 2028 President's Budget**
  - Load GTAS data (in Control version only)
  - Apply MAX A-11 DE GTAS-related info errors
- **FY 2027 Actuals in the FY 2029 President's Budget**
  - Load GTAS data (in Control and PY column of Schedule F versions)
  - Apply MAX A-11 DE GTAS-related info errors
- **FY 2028 Actuals in the FY 2030 President's Budget**
  - Load GTAS data (in Control and PY column of Schedule F versions)
  - Apply MAX A-11 DE GTAS-related fatal errors
  - If agency budget staff modify PY column of PB2030 exercise of OMB A-11 database, agency finance/accounting staff will be required to modify GTAS data in the FY 2028-12 GTAS REVISION reporting window.



QUESTIONS?