



Fiscal Service IRC Meeting

USSGL to Budget Balance Sheet Crosswalk (Schedule F)

April 22, 2026 Update

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Office of Management and Budget

January 14, 2026 (pp 1-3); Amended April 22, 2026 (pp 4-7)

USSGL to Budget Balance Sheet Crosswalk (Schedule F)



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

Presenter: Katie Webb (OMB)

FY 2027 USSGL to Budget Balance Sheet Crosswalk (Schedule F)

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.
1101	Fund balances with Treasury									
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
1102	Treasury securities, net									
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
1104	Agency securities, net									
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>

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FY 2027 USSGL to Budget Balance Sheet Crosswalk (Schedule F) 4/22/26 Update



USSGL Crosswalk - Schedule F - Budget Balance Sheet								Fiscal Year 2027 Reporting		
Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Debit/ Credit	Fed/ NonFed	Fund Type	Financing Account Indicator	Debit	Credit	Addl. Info.
1101 Fund balances with Treasury										
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
1102 Treasury securities, net										
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
1104 Agency securities, net										
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
1106 Receivables, net										
1106	131000	Accounts Receivable	E	D/C	F	EP, ER	D, G, N	+	-	2
1106	131000	Accounts Receivable	E	D/C	F	EG	N	+	-	1

USSGL to Budget Balance Sheet Crosswalk (Schedule F) 4/22/26 Update



President's Budget Appendix Volume [TENTATIVE]

- **FY 2025 Actuals in the FY 2027 President's Budget**
 - Loaded GTAS data (in Control version only)
 - Applied MAX A-11 DE GTAS-related info errors
- **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 version and PY column of Schedule F)
 - Apply MAX A-11 DE GTAS-related info errors
- **FY 2028 Actuals in the FY 2030 President's Budget**
 - Load GTAS data (in Control version and PY column of Schedule F)
 - Apply MAX A-11 DE GTAS-related fatal errors
 - If agency budget staff modify PY column of PB2030 exercise in MAX A-11 DE, agency finance/accounting staff will be required to modify GTAS data in the FY 2028-12 GTAS REVISION reporting window.



QUESTIONS?