

Proposed USSGL Accounts for Repayable Advances Debt and Appropriated Debt (Effective Fiscal Year 2023)

Account Title: Repayable Advance Debt

Account Number: 259100

Normal Balance: Credit

Definition: This account is used to record the amount of loan principal specifically related to repayable advances based upon statutory framework. This account does not close at year-end. The Department of the Treasury and the Office of Management and Budget must approve use of this account.

Justification: Separate USSGL account is needed to be able to report on the amount of outstanding repayable advance debt on Office of Management and Budget (OMB) Budget Program and Financing schedule.

Account Title: Appropriated Debt

Account Number: 259200

Normal Balance: Credit

Definition: This account is used to record the amount of loan principal specifically related to appropriated debt based upon statutory framework. This account does not close at year-end. The Department of the Treasury and the Office of Management and Budget must approve use of this account.

Justification: Separate USSGL account is needed to be able to report on the amount of outstanding appropriated debt on Office of Management and Budget (OMB) Budget Program and Financing schedule.

Proposed Modification to definition of USSGL account 259000

Account Title: Other Debt

Account Number: 259000

Normal Balance: Credit

Definition: This account is used to record all other forms of U.S. Federal Government obligations, secured and unsecured, not otherwise classified in another USSGL account. **This account excludes appropriated debt and repayable advances.** This account does not close at year-end.

Justification: Update definition to include that this USSGL account excludes appropriated debt and repayable advances.

Attribute Table (Effective Fiscal Year 2023)

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
259100	Repayable Advance Debt	N	P	C	B/E	D/C			
259200	Appropriated Debt	N	P	C	B/E	D/C			

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Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator
							F	###	####		
							F/G	###	####		

Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	D/G/N	E/U	X/K/N
				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	D/G/N	E/U	X/K/N

Impact on Crosswalks (FY 2023):

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Balance Sheet	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR
259100	Lines 24.2	N/A	N/A N/A	N/A	Line 24.2	N/A	N/A	N/A N/A	To be determined	N/A N/A
259200	Line 24.2 and 26.2	N/A	N/A	N/A	Lines 24.2 and 26.2	N/A	N/A	N/A	To be determined	N/A

Impacts to the following Edits/Validations (FY 2023):

Validation Rule Number	Rule Name
	New validations will be created to limit the use of the new USSGL accounts to specific Treasury account symbols