

Proposed USSGL Accounts for Uninvested Funds Interest Receivable/Payable (To Be Effective Fiscal Year 2023)

Account Title: Interest Receivable on Uninvested Funds

Account Number: 134900

Normal Balance: Debit

Definition: This account is used to record the amount of accrued interest receivable on Uninvested Funds with Treasury. This account does not close at year-end.

Justification: Interest receivable on uninvested funds (further described in TFM Volume I, Part 2, Chapter 4600) currently is reported within USSGL 134000 “Interest Receivable - Not Otherwise Classified.” However, the portion of interest receivable on uninvested funds needs distinguished from other types of federal interest receivable and federal receivables. Interest receivable on uninvested funds should crosswalk to Interest Receivable, Loans (Line 4.1 of the Balance Sheet) within the Loans Receivable, Net line on the Balance Sheet, while other types of federal receivables crosswalk elsewhere.

Account Title: Accrued Interest Payable on Uninvested Funds

Account Number: 214900

Normal Balance: Credit

Definition: This account is used to record the amount of interest accrued and owed to Treasury for borrowings of uninvested funds. This account does not close at year-end.

Justification: Accrued interest payable on uninvested funds (further described in TFM Volume I, Part 2, Chapter 4600) currently is reported within USSGL 214000 “Accrued Interest Payable - Not Otherwise Classified.” However, the portion of interest payable on uninvested funds needs distinguished from other types of federal accrued interest payable and federal payables. Accrued interest payable on uninvested funds should crosswalk to Interest Payable, Loans (Line 24.1 of the Balance Sheet) within the Debt line on the Balance Sheet, while other types of federal receivables crosswalk to separate payable lines.

Attribute Table (Effective Fiscal Year 2023)

USSGL	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
134900	Interest Receivable on Uninvested Funds	N	P	D	B/E/C	D/C			
214900	Accrued Interest Payable on Uninvested Funds	N	P	C	B/E	D/C			

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
					A/S		F	###	/#####		
							F	###	/#####		

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/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
				CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

Impact on Financial Statement 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
134900	Line 4.1	N/A	N/A	Lines 7 & 9	Line 4.1	N/A	N/A	N/A	N/A	N/A
214900	Line 24.1	N/A	N/A	N/A	Line 24.1	N/A	N/A	N/A	N/A	N/A

Impacts to Transaction Codes (FY 2023):

Transaction Code
B112
B418
C402
C416
C420
C422

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

Edit Rule Number	Rule Name
22	Beginning Proprietary Account Balance
23	Ending Proprietary Account Balance