

New USSGL Accounts (Effective Fiscal Year 2025)

Account Title: Foreign Currency Held Outside Of Treasury - Budgetary

Account Number: 123000

Normal Balance: Debit

Definition: This account is used to record the amount of U.S. dollar equivalent of foreign government currency cash held or deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) that the Office of Management and Budget has determined will be included in the Budget of the United States Government. For Expenditure Treasury Account Fund Symbols, this amount represents the portion of unexpended balances that is held outside of Treasury. This account does not close at year-end.

Justification: *Certain cash activity may be measured at the U.S. dollar equivalent of foreign government currency, as well as Held Outside of Treasury in Non-TGAs. Currently, there is no specific USSGL account in which agencies can report this cash activity when held in a fund other than a deposit fund. This USSGL account will provide a standard means for federal agencies to record cash that is considered both Foreign Currency and Held Outside of Treasury, and to improve comparability of federal financial reporting.*

Attribute Table (Effective Fiscal Year 2025)

USSGL	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
123000	Foreign Currency Held Outside Of Treasury - Budgetary	N	P	D	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator
							N				

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/F/U	N	U/E	X/K/N

Impact on Crosswalks (FY 2025):

USSGL Account	Standardized Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR
123000	Line 8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Impacts to the following Edits/Validations:

Edit Rule Number	Rule Name
5	Funds Held Outside of Treasury Business Line Balances
22	Beginning Proprietary Account Balance
23	Ending Proprietary Account Balance

Impacts to the following Transaction Codes (FY 2025):

- B150** Adds 123000 as a Debit entry to record disbursements from FBwT.
- B154** Adds 123000 as a Credit entry to record costs that result in an outlay.
- D306** Adds 123000 as a Credit entry to prior-period adjustments to reduce the value of prior-year assets.
- D310** Adds 123000 as a Debit entry to prior-period adjustments to reduce the value of prior-year assets.