

New USSGL Accounts (Effective Fiscal Year 2021)

Account Title: Foreign Currency Held Outside Of Treasury - Non-Budgetary

Account Number: 123500

Normal Balance: Debit

Definition: The U.S. dollar equivalent of unrestricted foreign government currency that is also deposited in accounts outside of the U.S. Treasury in non-Treasury General Accounts (non-TGAs), and that are not included in the Budget of the United States Government. This account is for the Department of Defense use only. 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 and accurately report the totals of both Foreign Currency in financial reporting footnotes and Funds Held Outside of Treasury in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.) 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.

Account Title: Restricted Cash Held Outside of Treasury - Non-Budgetary

Account Number: 113510

Normal Balance: Debit

Definition: The amount of cash that is: restricted (due to the imposition on cash deposits by law, regulation, or agreement); deposited in accounts outside of the U.S. Treasury in non-Treasury General Accounts (non-TGAs); and that are not included in the Budget of the United States Government. This account is for the Department of Defense use only. This account does not close at year end.

Justification: Certain cash activity may be Restricted by law, regulation, or agreement (SFFAS 1, Paragraph 30), as well as Held Outside of Treasury. Currently, there is no specific USSGL account in which agencies can report this cash activity and accurately report the totals of both Restricted Cash in financial reporting footnotes and Funds Held Outside of Treasury in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.) This USSGL account will provide a standard means for federal agencies to record cash that is both Restricted and Held Outside of Treasury, and to improve comparability of federal financial reporting.

Attribute Table (Effective Fiscal Year 2021)

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary	N	P	D	B/E	D/C			
113510	Restricted Cash Held Outside of Treasury - Non-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 Ptnr	Trading Ptnr Main	PY Adj	Program Indicator
							N				
							N				

Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
				DF	E/F/U	N	U/E	X/K/N
				DF	E/F/U	N	U/E	X/K/N

Impact on Crosswalks (FY 2021):

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Balance Sheet	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR
123500	Line 7	N/A	N/A	N/A	Line 7	N/A	N/A	N/A	N/A	N/A
113510	Line 7	N/A	N/A	N/A	Line 7	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:

- C108** Adds 113510 & 123500 as a Debit entry to record collections in nonfiduciary deposit funds.
- C150** Adds 113510 & 123500 as a Debit entry to record the receipt of other cash and noncash monetary assets.
- D506** Adds 113510 & 123500 as a Credit entry to record disbursements from nonfiduciary deposit funds.

Revised USSGL Accounts (Effective Fiscal Year 2021)

Account Title: Foreign Currency

Account Number: 120000

Normal Balance: Debit

Current Definition: The amount of U.S. dollar equivalent of foreign government currency. This account does not close at year-end.

Proposed Definition: The amount of U.S. dollar equivalent of foreign government currency [held within the U.S. Treasury in a Treasury General Account](#). This account does not close at year-end.

Justification: The proposed USSGL 123500 Foreign Currency Held Outside Of Treasury will house cash that is both Foreign Currency and held outside of Treasury. This change clarifies that USSGL 120000 Foreign Currency is intended for cash deposited in accounts within the U.S. Treasury.

Account Title: Funds Held Outside of Treasury - Non-Budgetary

Account Number: 113500

Normal Balance: Debit

Current Definition: The amount of cash 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 not be included in the Budget of the United States Government. This account does not close at year end.

Proposed Definition: The amount of [unrestricted](#) cash 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 not be~~ [are not](#) included in the Budget of the United States Government. This account does not close at year end.

Justification: The proposed USSGL 113510 Restricted Cash Held Outside of Treasury - Non-Budgetary will house cash that is both restricted and held outside of Treasury. This change clarifies that USSGL 113500 is intended for **unrestricted** cash deposited in accounts outside of the U.S. Treasury.