

Proprietary USSGL Account Definition Modifications (Effective FY 2024)

1) Other Cash

Account Title: Other Cash

Account Number: 119000

Normal Balance: Debit

Definition: This account is used to record the amount of cash holdings not otherwise classified in another USSGL account. [This account does not include undeposited collections/deposits in transit, which should be reported in USSGL account 111000.](#) This account also excludes cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (TGAs), which should be reported in the appropriate FHOT account. This account does not close at yearend.

Justification: Ensures Funds Held Outside of Treasury (FHOT) are recorded in the appropriate cash SGL and reported in the Central Accounting and Reporting System (CARS) with the appropriate BETC.

2)

Account Title: Foreign Currency

Account Number: 120000

Normal Balance: Debit

Definition: This account is used to record the amount of U.S. dollar equivalent of foreign government currency. [By nature, this account includes foreign currency deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts \(TGAs.\)](#) This account does not close at year-end.

Justification: Ensures Funds Held Outside of Treasury (FHOT) are recorded in the appropriate cash SGL and reported in the Central Accounting and Reporting System (CARS) with the appropriate BETC.

3)

Account Title: Other Liabilities

Account Number: 299100

Normal Balance: Credit

Definition: This account is used to record other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). This account may also be used while awaiting a warrant to be issued for a reduction of unobligated balances of indefinite appropriations derived from the General Fund of the U.S. Government. The warrant must be issued by year-end. [Also use this account where reductions are awaiting being processed via a capital transfer.](#) This account does not close at year-end.