**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 Ptnr** | **Trading Ptnr 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.