**Proposed USSGL Accounts for Repayable Advances Debt and Appropriated Debt (Effective Fiscal Year 2023)**

**Account Title:** Repayable Advance Debt

**Account Number:** 259100

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of loan principal specifically related to repayable advances based upon statutory framework. This account does not close at year-end. The Department of the Treasury and the Office of Management and Budget must approve use of this account.

**Justification:** Separate USSGL account is needed to be able to report on the amount of outstanding repayable advance debt on Office of Management and Budget (OMB) Budget Program and Financing schedule.

**Account Title:** Appropriated Debt

**Account Number:** 259200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of loan principal specifically related to appropriated debt based upon statutory framework. This account does not close at year-end. The Department of the Treasury and the Office of Management and Budget must approve use of this account.

**Justification:** Separate USSGL account is needed to be able to report on the amount of outstanding appropriated debt on Office of Management and Budget (OMB) Budget Program and Financing schedule.

**Proposed Modification to definition of USSGL account 259000**

**Account Title:** Other Debt

**Account Number:** 259000

**Normal Balance:** Credit

**Definition:** This account is used to record all other forms of U.S. Federal Government obligations, secured and unsecured, not otherwise classified in another USSGL account. This account excludes appropriated debt and repayable advances. This account does not close at year-end.

**Justification:** Update definition to include that this USSGL account excludes appropriated debt and repayable advances.

**Attribute Table (Effective Fiscal Year 2023)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **USSGL Account Title** | **Anticipated** | **Budg/ Prop** | **Norm Bal** | **Begin**  **/End** | **Debit/ Credit** | **Auth Type Code** | **Apport Cat** | **Apport Cat B** |
| 259100 | Repayable Advance Debt | N | P | C | B/E | D/C |  |  |  |
| 259200 | Appropriated Debt | N | P | C | B/E | D/C |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

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

**Impact on 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** |
| 259100 | Lines 24.2 | N/A | N/A  N/A | N/A | Line 24.2 | N/A | N/A | N/A  N/A | To be determined | N/A  N/A |
| 259200 | Line 24.2 and 26.2 | N/A | N/A | N/A | Lines 24.2 and 26.2 | N/A | N/A | N/A | To be determined | N/A |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

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

|  |  |
| --- | --- |
| **Validation Rule Number** | **Rule Name** |
|  | New validations will be created to limit the use of the new USSGL accounts to specific Treasury account symbols |
|  |  |