**Proposed USSGL Accounts for Uninvested Funds Interest Receivable/Payable (To Be Effective Fiscal Year 2023)**

**Account Title:** Interest Receivable on Uninvested Funds

**Account Number:** 134900

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of accrued interest receivable on Uninvested Funds with Treasury. This account does not close at year-end.

**Justification:** Interest receivable on uninvested funds (further described in TFM Volume I, Part 2, Chapter 4600) currently is reported within USSGL 134000 “Interest Receivable - Not Otherwise Classified.” However, the portion of interest receivable on uninvested funds needs distinguished from other types of federal interest receivable and federal receivables. Interest receivable on uninvested funds should crosswalk to Interest Receivable, Loans (Line 4.1 of the Balance Sheet) within the Loans Receivable, Net line on the Balance Sheet, while other types of federal receivables crosswalk elsewhere.

**Account Title:** Accrued Interest Payable on Uninvested Funds

**Account Number:** 214900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of interest accrued and owed to Treasury for borrowings of uninvested funds. This account does not close at year-end.

**Justification:** Accrued interest payable on uninvested funds (further described in TFM Volume I, Part 2, Chapter 4600) currently is reported within USSGL 214000 “Accrued Interest Payable - Not Otherwise Classified.” However, the portion of interest payable on uninvested funds needs distinguished from other types of federal accrued interest payable and federal payables. Accrued interest payable on uninvested funds should crosswalk to Interest Payable, Loans (Line 24.1 of the Balance Sheet) within the Debt line on the Balance Sheet, while other types of federal receivables crosswalk to separate payable lines.

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL** | **USSGL Account Title** | **Anticipated** | **Budg/ Prop** | **Norm Bal** | **Begin**  **/End** | **Debit/ Credit** | **Auth Type Code** | **Apport Cat** | **Apport Cat B** |
| 134900 | Interest Receivable on Uninvested Funds | N | P | D | B/E/C | D/C |  |  |  |
| 214900 | Accrued Interest Payable on Uninvested Funds | N | P | C | 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** |
|  |  |  |  |  | A/S |  | F | ### | /#### |  |  |
|  |  |  |  |  |  |  | F | ### | /#### |  |  |

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

**Impact on Financial Statement 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** |
| **134900** | Line 4.1 | N/A | N/A | Lines 7 & 9 | Line 4.1 | N/A | N/A | N/A | N/A | N/A |
| **214900** | Line 24.1 | N/A | N/A | N/A | Line 24.1 | N/A | N/A | N/A | N/A | N/A |

**Impacts to Transaction Codes (FY 2023):**

|  |
| --- |
| **Transaction Code** |
| B112 |
| B418 |
| C402 |
| C416 |
| C420 |
| C422 |

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

|  |  |
| --- | --- |
| **Edit Rule Number** | **Rule Name** |
| 22 | Beginning Proprietary Account Balance |
| 23 | Ending Proprietary Account Balance |