

FY 22 Streamlined Balance Sheet Modifications: Other Assets/Other Liabilities Effective FY 22 Reporting

1) USSGL 199000F “Other Assets” (Federal)

- Moving From Line 3.4 Accounts receivable, net (RC 22)
- To New Line 6.3 Other assets – Reimbursable activities (RC 22)

3.4	Accounts receivable, net (RC 22)					
3.4	131000	Accounts Receivable	E	F	E/U	7
3.4	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	7
3.4	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	199000	Other Assets	E	F	E/U	7

6	Other Assets (Note 12)					
6.1	Other assets (RC 30)					
6.1	192100	Receivable From Appropriations	E	G	E/U	
6.1	199000	Other Assets	E	G	E/U	
6.1	199010	Other Assets - General Fund of the U.S. Government	E	F	U	
6.2	Asset for agency's custodial and non-entity liabilities (RC 46)					
6.2	198000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government	E	F	U	
6.3	Other assets - Reimbursable activities (RC 22)					
6.3	199000	Other Assets	E	F	E/U	7

2) USSGL 219000F “Other Liabilities With Related Budgetary Obligations” (Federal)

- Moving From Line 22.2 Accounts payable (RC 22)
- To New Line 26.6 Other liabilities - Reimbursable activities (RC 22)

3) USSGL 299000F “Other Liabilities Without Related Budgetary Obligations” (Federal)

- Moving From Line 22.2 Accounts payable (RC 22)
- To New Line 26.6 Other liabilities - Reimbursable activities (RC 22)

22.2	Accounts payable (RC 22)					
22.2	211000	Accounts Payable	E	F	E/U	
22.2	212000	Disbursements in Transit	E	F	E/U	
22.2	213000	Contract Holdbacks	E	F	E/U	
22.2	217000	Subsidy Payable to the Financing Account	E	F	E/U	
22.2	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U	
22.2	294000	Capital Lease Liability	E	F	E/U	
22.2	296000	Accounts Payable From Canceled Appropriations	E	F	E/U	
22.2	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U	

26	Other Liabilities					
26.6	Other liabilities - Reimbursable activities (RC 22)					
26.6	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U	
26.6	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U	

FY 23 Streamlined Balance Sheet Modifications: Interest Receivable/Payable Effective FY 23 Reporting

1) USSGL 134000F “Interest Receivable – Not Otherwise Classified” (Federal)

- Moving From Line 4.1 Interest receivable, loans and not otherwise classified (RC 04)
- To Line 3.4 Accounts receivable, net (RC 22)

4.1		Interest receivable - loans and not otherwise classified other funds (RC 04)				
4.1	134000	Interest Receivable – Not Otherwise Classified	E	F	E/U	2
4.1	134100	Interest Receivable - Loans	E	F	E/U	7
4.1	134900	Interest Receivable - Uninvested Funds	E	F	E/U	7

3.4		Accounts receivable, net (RC 22)				
3.4	131000	Accounts Receivable	E	F	E/U	7
3.4	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	7
3.4	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	7

2) USSGL 214000F “Accrued Interest Payable – Not Otherwise Classified” (Federal)

- Moving From Line 24.1 Interest payable – loans and not otherwise classified (RC 04)
- To Line 22.2 Accounts payable (RC 22)

24.1		Interest payable - loans and not otherwise classified other funds (RC 04)				
24.1	214000	Accrued Interest Payable – Not Otherwise Classified	E	F	E/U	
24.1	214100	Accrued Interest Payable - Loans	E	F	E/U	7
24.1	214900	Accrued Interest Payable - Uninvested Funds	E	F	E/U	

22.2		Accounts payable (RC 22)				
22.2	211000	Accounts Payable	E	F	E/U	
22.2	212000	Disbursements in Transit	E	F	E/U	
22.2	213000	Contract Holdbacks	E	F	E/U	
22.2	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U	
22.2	217000	Subsidy Payable to the Financing Account	E	F	E/U	
22.2	294000	Capital Lease Liability	E	F	E/U	
22.2	296000	Accounts Payable From Canceled Appropriations	E	F	E/U	