

**FUNDS HELD OUTSIDE OF TREASURY – NON-BUDGETARY
FISCAL YEAR 2016**

PREPARED BY:

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**Funds Held Outside of Treasury – Non-Budgetary
Effective Fiscal 2016**

Version Number	Date	Description of Change	Effective USSGL TFM
1.0	06/25/2015	Original Version	TFM S2 15-01

NOTE: This scenario follows USSGL TFM S2 15-01 (June 2015) Part 1.

Funds Held Outside of Treasury – Non-Budgetary Effective Fiscal 2016

Overview

During the initial reporting periods where agencies started using the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) it was discovered that agencies that had Funds Held Outside of Treasury (FHOT) that are non-budgetary didn't have a USSGL account that they were able to use so that they can record their FHOT non-budgetary in order to pass GTAS edit 5 - Funds Held Outside of Treasury Business Line Balances. After a datacall to agencies and discussions with the Bureau of the Fiscal Service Cash Accounting Division it was determined that the best solution would be to create a new USSGL account for agencies to use when they have non-budgetary FHOT that is recorded in the Central Accounting Reporting System (CARS).

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New USSGL Account

Account Title: Funds Held Outside of Treasury – Non-Budgetary

Account Number: 113500

Normal Balance: Debit

Definition: The amount of cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) held by the public that the Office of Management and Budget has determined will not be included in the Budget of the United States Government. This account does not close at yearend.

Listing of USSGL Accounts Used in This Scenario

Account Number	Account Title
<u>Budgetary</u>	
None	
<u>Proprietary</u>	
113500	Funds Held Outside of Treasury – Non-Budgetary
240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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Attribute Table

No.	USSGL Account Title	Anticipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B
1135000	Funds Held Outside of Treasury -Non-Budgetary	N	P	D	B/E	D/C			

Attribute Table (continued)

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator
							N				

Attribute Table (continued)

Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
				DF	E/F/U	N	U/E	X/K/N

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Crosswalks Impacted

USSGL Account Number	Balance Sheet	Net Cost	Net Position	Custodial Activity	P&F/ SF133	SBR	Reclassified Balance Sheet	Reclassified Net Cost	Reclassified Net Position
113500	Line 7	N/A	N/A	N/A	N/A	N/A	Line 2.1	N/A	N/A

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USSGL Scenario

A beginning trial balance is not applicable in this scenario.

Illustrative Transactions

1. To record \$100 for total amount received and deposited in a Non-Treasury General Account at a bank. These funds are held temporarily by the Government until ownership is determined.

Deposit fund (FHOT)	DR	CR	TC	BETC¹
<u>Budgetary Entry</u> None				
<u>Proprietary Entry</u> 113500 Funds Held Outside of Treasury – Non- Budgetary 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections	100	100	C108	FHOTXD

¹ The Business Event Type Codes (BETCs) referenced in this transaction are very high-level examples which purposely focus on a limited number of BETCs due to the extent of the many possible BETC combinations based on the Treasury Account Symbol (TAS). The scenario is not meant to address all the BETCs, please refer to the Shared Accounting Module (SAM) public website at <https://www.sam.fms.treas.gov/sampublic> for a complete and appropriate list of the most current TAS BETC information

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2. To disburse \$100 after ownership has been determined.

Deposit fund (FHOT)	DR	CR	TC	BETC¹
<u>Budgetary Entry</u> None				
<u>Proprietary Entry</u> 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections 113500 Funds Held Outside of Treasury – Non-Budgetary	100	100	D506	FHOTXC

¹ The Business Event Type Codes (BETCs) referenced in this transaction are very high-level examples which purposely focus on a limited number of BETCs due to the extent of the many possible BETC combinations based on the Treasury Account Symbol (TAS). The scenario is not meant to address all the BETCs, please refer to the Shared Accounting Module (SAM) public website at <https://www.sam.fms.treas.gov/sampublic> for a complete and appropriate list of the most current TAS BETC information

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Post-closing Trial Balance		
Deposit fund (FHOT)	Debit	Credit
<u>Budgetary</u>		
None		
<u>Proprietary</u>		
113500 Funds Held Outside of Treasury – Non-Budgetary	-	
240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections		-
Total	-	-