

Custodial Reporting Updates

Updated USSGL Account:

Account Title: Financing Sources Transferred In From Custodial Statement Collections

Account Number: 599700

Normal Balance: Credit

Definition: The amount of financing sources transferred into a ~~Treasury Account Symbol (TAS)~~ receipt account from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity. ~~Unless specifically identified by the Bureau of the Fiscal Service in conjunction with OMB, this transfer creates a budgetary resource in the receiving TAS.~~

Justification: To clarify the use of the account by a general, special or non-revolving trust fund receipt account only.

Updated Transaction Codes:

A212 To record the financing sources transferred into an available special or non-revolving trust fund receipt account from a custodial collecting entity.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government – Non-exchange and Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government – Exchange

Budgetary Entry

Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 412000 Anticipated Indefinite Appropriations

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 599700 Financing Sources Transferred In From Custodial Statement Collections

Justification: To provide clarification of use by an available special or non-revolving trust fund receipt account.

Custodial Reporting Updates

C188 To record the **non-custodial** collection of revenue into unavailable (unappropriated) special or **non-revolving trust** fund receipt accounts.

Comment: See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable (unappropriated) special or **non-revolving trust** fund receipt account to a special or **non-revolving trust** fund expenditure account **respectively**.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 520000 Revenue From Services Provided
Credit 531000 Interest Revenue - Other
Credit 531100 Interest Revenue - Investments
Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 532000 Penalties and Fines Revenue
Credit 532500 Administrative Fees Revenue
Credit 590000 Other Revenue

Justification: To provide clarification of use by an unavailable (unappropriated) special or non-revolving trust fund receipt account when the collection is non-custodial in nature. See new TC C189 when the collection is custodial.

New Transaction Code:

C189 To record the financing sources transferred into an unavailable general, special or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.

Reference: USSGL implementation guidance; Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government – Non-exchange and Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government – Exchange.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 599700 Financing Sources Transferred In From Custodial Statement Collections

Justification: To provide clarification to agencies for custodial collections to an unavailable receipt account.