**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.

**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.