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.


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.