CUSTODIAL ACTIVITY COLLECTED ON BEHALF OF A FEDERAL ENTITY

CUSTODIAL CLEARING ACCOUNTS:
RECLASSIFICATIONS TO A CLEARING LIABILITY OR DEFERRED REVENUE

EFFECTIVE FISCAL YEAR 2026

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Version Number	Date	Description of Change	Effective USSGL TFM
1.0	08/05/2025	Original	Bulletin No. 2026-01
1.1	11/18/2026	Added Scope paragraph within the Background section to clarify agencies should only apply this scenario for Custodial Clearing TASs, in order to temporarily hold custodial funds until supporting documentation can be obtained to match the receipt of funds with the correct TAS/payer, or until revenue can be recognized.	Bulletin 2027-01

Background – Custodial Revenue & Reclassifications

Custodial Revenue and USSGL 599750 "Financing Sources Transferred In From Custodial Statement Collections - Contra Account"

Revenues collected on behalf of other entities (including the U.S. Government as a whole) are considered Custodial Collections. When collected, the entity collecting funds should account for that revenue and disposition to the appropriate federal entity as a custodial activity (i.e., an amount collected for/disbursed to others.) These custodial transfers, by definition, do not affect the collecting entity's net cost of operations or operating results. The receiving entity recognizes the revenue as nonexchange or exchange revenue, depending on its nature, according to the applicable revenue standards. (Custodial collections do not include deposit funds, such as bidders' earnest money, balances held temporarily by the Government as guarantees for performance, or amounts held by the Government as an agent for others. These types of collections should instead be reported in accordance with the provisions of SFFAS 31, *Accounting for Fiduciary Activities*.)

Entities acting in a custodial capacity must collect revenue and transfer the funds to a federal receiving entity in a timely manner. However, in some cases the receiving entity cannot yet classify the collection receipts to a specific payer or to a specific account. Moreover, receiving entities may not be able to recognize revenue on the collection receipts until services are performed or goods are delivered, per SFFAS 7 revenue recognition guidance. SGL 599750 "*Financing Sources Transferred In From Custodial Statement Collections - Contra Account*" is intended to capture these activities so the recipient entity may reclassify the collection receipt to a clearing liability until the correct payer can be identified, or may reclassify as deferred revenue to be recognized when earned in a future period. Receiving entities may also use SGL 599750 to offset a net position impact if they do not have authority to keep/use the receipts.

Scope: The posting logic within this scenario illustrates transactions in which a federal entity receives funds in a custodial capacity and deposits those funds into a Custodial Clearing Account or Custodial Clearing Suspense Account, to temporarily hold the funds until supporting documentation can be obtained to match the receipt of funds with the correct TAS/payer. Entities must work with Fiscal Service's Budget Appropriation and Analysis Section (BAAS) team to ensure the most appropriate TASs are available for custodial activities. Federal entities who are able to record collections directly into a Receipt Account would instead follow guidance within the "*Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government*" and/or the "*General Fund Receipt Account Guidance- Custodial Statement Collections*" scenarios.

Custodial Guidance (Treasury Financial Manual, Volume I, Part 2, Chapter 4700, Appendix 10)

The "Custodial and Non-Entity Transactions – Other Than the General Fund" sub-category consists of exchange and nonexchange transactions impacting assets and liabilities. The collecting entity should recognize a liability to the receiving entity if (at any point) it holds funds that it must remit to a receiving entity. In addition, some collecting entities will accrue collections anticipated from the public, net of allowance, if applicable, which also creates a liability to the receiving entity.

Accounting for custodial collections begins when a federal program agency (FPA) collects funds on behalf of another FPA, or an FPA books a receivable for funds to be collected on behalf of another FPA, net of allowance. In most cases, these funds are collected from the public. At the point of collection or accrual, the collecting entity increases its Fund Balance with Treasury (FBWT) or receivable and recognizes either exchange or non-exchange revenue with the source from which the funds were received. In addition, the collecting entity must recognize a corresponding liability at the time of the receipt of these funds/the recognition of a receivable for the funds due to the receiving entity. When the collecting entity records this liability, the trading partner must be identified. In instances where the federal trading partner is unknown, the custodian must use Trading Partner (TP) FR Entity 9999 (Unidentified). It is imperative that

the collecting entity knows how the receiving entity records the collections. If the receiving entity reports the transfer-in of custodial collections as exchange, then the collecting entity must report the collections for others, accrued collections for others, and custodial collections transferred out as exchange. The same situation applies for non-exchange.

When the collecting entity collects funds, it must transfer those collections to the receiving entity as quickly as possible. In doing so, the collecting entity will avoid a liability and the receiving entity, in most cases, will have those funds available for the authorized statutory purpose. The collecting and receiving entities should develop processes to ensure that the amount of funds held by the collecting entity as a custodial liability reconciles with the custodial asset recognized by the receiving entity. TFM Volume I, Part 2, Chapter 4700, Appendix 3, Table 5 presents the eliminating accounts used by the collecting entity and receiving entity. It is imperative that the correct USSGLs and Exchange/Non-Exchange attributes be used to properly identify Exchange (RC 13, RC 14) and Non-Exchange (RC 15, RC 16) transactions.

SFFAS 7 Exchange vs. Non-exchange Revenue

FASAB's SFFAS 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*, delineates revenues as either exchange or nonexchange depending upon the event generating the revenue. Exchange revenues are defined as revenues in which goods or services are provided to the public or another government entity for a price. Nonexchange revenues are defined as those revenues arising primarily from the exercise of the Government's power to demand payments from the public (e.g., taxes, duties, fines, and penalties). This scenario addresses transactions related to the collection of exchange and non-exchange revenues.

Disclaimers

This scenario has not been developed nor is it intended to assist users in determining if they have custodial activity. This document will assume the agency falls into one of two types of participants- the collecting agency or the receiving agency. The collecting agency is defined as the agency who collects the custodial collection from a non-federal (and in limited instances, a federal entity.) The receiving agency is defined as the federal or non-federal entity to whom the collecting agency transfers the custodial funds collected. Federal agency management must make its own assessment as to whether funds are considered custodial activities, fiduciary funds, or neither in accordance with applicable FASAB and Office of Management and Budget (OMB) guidance.

The Treasury Account Symbols referenced in this scenario are for illustrative purposes only; agencies should collaborate with Fiscal Service's Budget Appropriation and Analysis Section (BAAS) team to ensure the most appropriate TAS/BETC combinations are available for their agency use.

The scenario is not intended to be all inclusive of the different types of revenues and/or expenses that may be recorded; the intent is to illustrate the main concepts through basic transactions. Refer to Section III, Accounting Transactions, for a complete listing of USSGL accounts that may be recorded. Section III may be accessed using the following link on the USSGL Web site (http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html).

Budgetary and financial reports reflect the pertinent lines to be reported based on the main concepts illustrated. For full presentations of the reports and line descriptions, refer to the appropriate authoritative guidance (i.e. OMB Circular A-136: Financial Reporting Requirements, OMB Circular No. A-11: Preparing, Submitting, and Executing the Budget, Treasury Financial Manual references.)

Background - Custodial Clearing Treasury Account Symbols

Custodial Clearing Accounts (F3600-F3699 for Collecting Entities)

Historically, custodial revenue collected in a Treasury Account Symbol (TAS) of one federal entity and subsequently transferred to a TAS of another federal entity has been reported on Statements of Custodial Activity in Agency Financial Reports, but not always in the agencies' GTAS bulk file. Even when data has been reported within GTAS, proprietary accounting has not been reported consistently across the government.

In some situations, custodial collecting entities may receive collections in existing TASs that may be identified as inappropriate by Treasury and OMB. In other cases, there may not yet be a TAS in which the federal custodial entity can record the custodial collection and subsequent disposition. For both types of situations described above, federal custodial collecting entities should use custodial clearing accounts (F3600-F3699) to coordinate the reporting of custodial activity (This activity does not apply to transactions with the General Fund or instances in which collections can readily be identified and applied to the appropriate TAS/payer.) The custodial clearing accounts have no budgetary impact on the custodial collecting entity.

A descriptive naming convention and TAS series offers OMB and Fiscal Service awareness of the type of custodial activity expected to be reported in each TAS. Entities must work with Fiscal Service's BAAS team to ensure the most appropriate TASs are available for custodial activities. For a federal entity to use the custodial clearing accounts, the following conditions must be met:

- The financial activity reported for a TAS is related to custodial collections for a TAS (or federal entity) other than the General Fund of the U.S. Government and will be reported on an agency's Statement of Custodial Activity (SCA) or in a footnote to the SCA;
- No budgetary SGLs will be reported or impacted in the TAS;
- The custodial collections activities will pass the following GTAS edits and/or validations:
    - A $0 balance in SGL 101000, *Fund Balance with Treasury*, at the end of each reporting period (month, quarter, or year-end);
    - A $0 balance in SGL 109000, *Fund Balance with Treasury While Awaiting a Warrant*, at the end of each reporting period (month, quarter, or year-end);
    - The collecting custodial entity records the revenue with a "Fed/Nonfed Indicator" of "N" upon receipt; and
    - Custodial dispositions are reported using SGL 599800, *Custodial Collections Transferred Out to a TAS Other Than the General Fund*.

Unlike other clearing accounts, custodial clearing accounts are not expected to close in the same manner nor are these accounts subject to the same scoring processes as the other accounts. For example, while the custodial clearing accounts will be required to have a $0 balance in SGL 101000, *Fund Balance with Treasury*, they could have balances in accrual-related SGL accounts that carry over from month-to-month or year-to-year. As such, they will not be graded in the same way as clearing and default accounts. See TFM Volume 1, Part 2, Chapter 1500, Section 1535.10 Clearing, Default, and Custodial Accounts for more information.

Custodial Clearing Suspense Accounts (F3876 for Receiving Entities)

In some situations, custodial receiving entities may not have supporting documentation or other evidence to apply custodial receipts to a specific payer or account in a timely manner. A custodial clearing suspense account is needed to temporarily hold these funds until documentation can be obtained and a payer/account can be identified. Entities must work with Fiscal Service's BAAS team to ensure the most appropriate TASs are available for custodial activities. Receiving entities should prepare a recurring reconciliation of their Custodial Clearing Suspense TASs (at least quarterly) and describe any aged/stale items.

Listing of USSGL Accounts Used in This Scenario

Account Number	Account Name
Budgetary	
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
412000	Anticipated Indefinite Appropriations
420100	Total Actual Resources - Collected
445000	Unapportioned - Unexpired Authority
449000	Anticipated Resources - Unapportioned Authority
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
461000	Allotments - Realized Resources
470000	Commitments - Programs Subject to Apportionment
480100	Undelivered Orders - Obligations, Unpaid
490100	Delivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
Proprietary	
101000	Fund Balance With Treasury
136000	Penalties and Fines Receivable - Not Otherwise Classified
198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government
211000	Accounts Payable
232000	Other Deferred Revenue
241000	Liability for Clearing Accounts
298000	Custodial Liability
331000	Cumulative Results of Operations
520000	Revenue from Services Provided
532000	Penalties and Fines Revenue
571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government
580000	Tax Revenue Collected - Not Otherwise Classified
590000	Other Revenue
599000	Collections for Others – Statement of Custodial Activity
599700	Financing Sources Transferred In From Custodial Statement Collections
599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account
599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
610000	Operating Expenses/Program Costs

Scenario 1:

Custodial Statement Collections- Reclassification to a Clearing Account Until Specific Payer Can Be Identified; Transferred to Another Federal Entity Other than the General Fund

The Collecting Agency (Agency C) acts in a custodial capacity by collecting exchange revenues from the public on behalf of the Receiving Agency (Agency R.) Once Agency C receives monies from the public, it transfers the funds to Agency R's Custodial Clearing Suspense Account (F3876) via IPAC.

At the time of receipt, Agency R does not have the supporting documentation needed to identify a specific payer and apply the funds towards that payer's account. Accordingly, the funds are temporarily held within the F3876 Custodial Clearing Suspense TAS until the payer can be identified.

After Agency R receives supporting documentation and identifies the specific payer, the funds are transferred to the correct TAS, its Special Fund, User Fees For Nationwide Enhancement Program.

- Agency C reports the collection to Custodial Collection TAS **F3604,** ***Agency C Custodial Collections of User Fees For Agency R's Nationwide Enhancement Program.***
- Agency R reports the receipt to Custodial Clearing Suspense TAS **F3876,** ***Agency R Custodial Collections Clearing Account.***
- Agency R reclassifies the funds to the correct TAS, Special Fund TAS **5009.001,** ***User Fees For Agency R Nationwide Enhancement Program.***

1. Acting in its custodial capacity, the collecting entity (Agency C) receives funds in the form of user fees from the public, and records exchange revenue for the custodial collection in TAS F3604.

Agency C (AID F3604 TAS)	**DR**	**CR**	**Cust**	**Exch**	**TP**	**TC**							
Budgetary Entry													
None													
Proprietary Entry													
101000 (G) Fund Balance With Treasury	5,000		S	X	RXX	C135							
590000 (N) Other Revenue		5,000											

2. Agency C and Agency R record the respective custodial receivable/custodial payable resulting from the custodial collection of exchange revenue.
At the time of receipt, Agency R will not yet have received supporting documentation and will not be able to validate the correct payer from the public until it reviews documentation; Therefore, it initially records the custodial receivable in its Custodial Clearing Suspense TAS F3876.

**If Agency R has matched the receipt of funds with supporting documentation and confirmed the correct payer, it would record the receipt directly into its Special Fund Receipt Account. It would not post a reclassification entry in Transactions No. 4 and No. 6.*[1]

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry None **Proprietary Entry** 599000 (F) Collections for Others – Statement of Custodial Activity (RC 14) 298000 (F) Custodial Liability (RC 10)	5,000	 5,000	S	X	RXX	C142	**Budgetary Entry** None **Proprietary Entry** 198100 (F) Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency – Other Than the General Fund (RC 10) 571300 (F) Accrual of Amounts Receivable From Custodian or Non- Entity Assets Receivable From a Federal Agency – Other than the General Fund (RC 14)	5,000	 5,000	A	X	CXX	C133

3. Agency C transfers the cash from the custodial collection. Both agencies record the transfer of cash from Agency C (F3604) to Agency R (F3876.)

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry None **Proprietary Entry** 599800 (F) Custodial Collections Transferred Out to a TAS Other Than the General Fund (RC 13) 101000 (G) Fund Balance With Treasury	5,000	 5,000	S	X	RXX	A210	**Budgetary Entry** None **Proprietary Entry** 101000 (G) Fund Balance With Treasury 599700 (F) Custodial Collections Transferred In From Custodial Statement Collections (RC 13)	5,000	 5,000	A	X	CXX	C189

[1] Entities able to match the receipt of funds to a Receipt Account with the correct payer would refer to guidance within the "Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government" and/or the "General Fund Receipt Account Guidance- Custodial Statement Collections" scenarios, depending on the fund types involved in the custodial activities.

4. At the time the $5,000 is transferred, Agency R has not received supporting documentation and cannot validate the correct payer from the public until it reviews documentation. Agency R records the reclassification of custodial collections received to a Liability for Clearing (general ledger) account. Funds remain in SGL 241000 "Liability for Clearing Accounts" until supporting documentation is received and funds can be attributed to a specific payer, at which time they will ultimately be transferred to the Special Fund Receipt Account.

**If Agency R had initially matched the receipt of funds with supporting documentation and confirmed the correct payer, it would NOT record this entry.*

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry N/A **Proprietary Entry** N/A							**Budgetary Entry** None **Proprietary Entry** 599750 (N) Financing Sources Transferred In From Custodial Statement Collections - Contra Account 241000 (N) Liability for Clearing Accounts	5,000	 5,000				A221

5. Agency C (F3604) records the reduction of the custodial liability and Agency R (F3876) records the reduction of the custodial receivable resulting from the transfer of the custodial collection.

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry None **Proprietary Entry** 298000 (F) Custodial Liability (RC 10) 599000 (F) Collections for Others – Statement of Custodial Activity (RC 14)	5,000	 5,000	S	X	RXX	C142 R	**Budgetary Entry** None **Proprietary Entry** 571300 (F) Accrual of Amounts Receivable From Custodian or Non-Entity Assets Receivable From a Federal Agency– Other Than the General Fund (RC 14) 198100 (F) Receivable From Custodian or Non- Entity Assets Receivable From a Federal Agency – Other Than the General Fund (RC 10)	5,000	 5,000	A	X	CXX	C133 R

6. Agency R received supporting documentation for the $5,000 collection from Agency C and determines the specific payer to which the funds should be attributed. Agency R transfers the funds from the Custodial Clearing Suspense account (TAS F3876) to a Special Fund Account (5009.1.) It records the reclassification from the clearing account to the appropriate TASs.

**If Agency R had initially matched the receipt of funds with supporting documentation and confirmed the correct payer, it would NOT record this entry.*

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry N/A **Proprietary Entry** N/A							**Budgetary Entry** None **Proprietary Entry** 241000 (N) Liability for Clearing Accounts 101000 (G) Fund Balance with Treasury	5,000	 5,000			099	D507

7. Agency R's Special Fund TAS 5009.001 records the receipt of User Fees for its Nationwide Enhancement Program. When reclassified by Agency R, this Special Fund receipt becomes part of the Special Fund's Expenditure Account balance in CARS.

							Agency R Special Fund Expenditure Account[2] (AID X 5009 TAS via AID X 5009.001 TAS)	DR	CR	Cust	Exch/	TP	TC
							Budgetary Entry 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts 445000 Unapportioned Authority **Proprietary Entry** 101000 (G) Fund Balance with Treasury 590000 (N) Other Revenue	5,000 5,000	 5,000 5,000	 S	 X	 099	 C188

[2] At the time of reclassification/deposit, the funds become part of budgetary resources and the Funds Balance with Treasury of the Special Fund Expenditure Account (AID X 5009)

SCENARIO 1 PRE-CLOSING TRIAL BALANCE							
USSGL Account	**Description**	**Agency C- Custodial Clearing AID F3604**		**Agency R- Custodial Clearing Suspense AID F3876**		**Agency R- Special Fund Expenditure Account AID X 5009 TAS via AID X 5009.001 TAS**	
		DR	**CR**	**DR**	**CR**	**DR**	**CR**
Budgetary:							
411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	-	-	-	-	5,000	-
445000	Unapportioned Authority	-	-	-	-	-	5,000
Total Budgetary		-	-	-	-	**5,000**	**5,000**
Proprietary:							
101000 (G)	Fund Balance With Treasury	-	-	-	-	5,000	-
590000 (N)	Other Revenue	-	5,000	-	-	-	5,000
599700 (F)	Custodial Collections Transferred In From Custodial Statement Collections (RC 13)	-	-	-	5,000	-	-
599750 (N)	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	-	-	5,000	-	-	-
599800 (F)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund (RC 13)	5,000	-	-	-	-	-
599000 (G)	Collections for Others - Statement of Custodial Activity (RC 44)	-	-	-	-	-	-
Total Proprietary		**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**

Scenario 1 Closing Entries:

Custodial Statement Collections- Reclassification to a Clearing Account Until Specific Payer Can Be Identified; Transferred to Another Federal Entity Other than the General Fund

8a. Both entities record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
None							None						
Proprietary Entry							**Proprietary Entry**						
590000 (N) Other Revenue	5,000					F336	331000 Cumulative Results of Operations	5,000					F336
331000 Cumulative Results of Operations		5,000					599750 (N) Financing Sources Transferred In From Custodial Statement Collections - Contra Account		5,000				
331000 Cumulative Results of Operations	5,000		S	X	RXX	F336	599700 (F) Custodial Collections Transferred In From Custodial Statement Collections (RC 13)	5,000			X	CXX	F336
599800 (F) Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund (RC 13)		5,000					331000 Cumulative Results of Operations		5,000				

8b. Agency R's Special Fund Receipt Account records record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

							Agency R Special Fund Expenditure Account (AID X 5009 TAS via AID X 5009.001 TAS)	DR	CR	Cust	Exch/	TP	TC
							Budgetary Entry						
							None						
							Proprietary Entry						
							590000 (N) Other Revenue	5,000		S	X		F336
							331000 Cumulative Results of Operations		5,000				

9. The receiving entity records the consolidation of actual net-funded resources.													
							Agency R Special Fund Expenditure Account (AID X 5009 TAS via AID X 5009.001 TAS)	**DR**	**CR**	**Cust**	**Exch/**	**TP**	**TC**
							Budgetary Entry 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts **Proprietary Entry** None	5,000	5,000				F302

SCENARIO 1 POST-CLOSING TRIAL BALANCE								
USSGL Account	**Description**	**Agency C- Custodial Clearing AID F3604**		**Agency R- Custodial Clearing Suspense AID F3876**		**Agency R- Special Fund Expenditure Account AID X 5009 TAS via AID X 5009.001 TAS**	
		DR	**CR**	**DR**	**CR**	**DR**	**CR**
Budgetary:							
420100	Total Actual Resources - Collected	-	-	-	-	5,000	-
445000	Unapportioned Authority	-	-	-	-	-	5,000
Total Budgetary		-	-	-	-	**5,000**	**5,000**
Proprietary:							
101000	Fund Balance with Treasury	-	-	-	-	5,000	-
331000	Cumulative Results of Operations	-	-	-	-	-	5,000
Total Proprietary		**-**	**-**	**-**	**-**	**5,000**	**5,000**

Scenario 2:

Custodial Statement Collections- Reclassification to a Clearing Account Until Specific Payer Can Be Identified; Transferred to General Fund Receipt Account

The Collecting Agency (Agency C) acts in a custodial capacity by collecting non-exchange revenues from the public (in the form of penalties and fines) on behalf of the Receiving Agency (Agency R.) Once Agency C receives monies from the public, it transfers the funds to Agency R's Custodial Clearing Suspense Account (F3876) via IPAC.

At the time Agency R receives the funds in its Clearing Account, it does not have the supporting documentation needed to identify a specific payer and apply the funds towards that payer's account. Accordingly, the funds are temporarily held within the F3876 Custodial Clearing Suspense TAS until the payer can be identified.

After Agency R receives the supporting documentation, it determines it does not have the legal authority to retain the funds. Thus, Agency R transfers the funds to its General Fund Receipt Account (1099, Fines, Penalties, and Forfeitures.) Ultimately, the funds are swept back to the General Fund.

- Agency C reports the collection to Custodial Collection TAS **F3604,** ***Agency C Custodial Collections of Penalties and Fines Revenue For Agency R's Law Enforcement Program.***
- Agency R reports the receipt to Custodial Clearing Suspense TAS **F3876,** ***Agency R Custodial Collections Clearing Account.***
- Agency R reclassifies the funds to the appropriate TAS, General Fund Receipt Account TAS **1099.000***, Fines, Penalties, and Forfeitures.*

1. Acting in its custodial capacity, the collecting entity (Agency C) receives funds in the form of penalties and fines from the public, and records non-exchange revenue for the custodial collection in TAS F3604.

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC							
Budgetary Entry None													
Proprietary Entry													
101000 (G) Fund Balance With Treasury	5,000		S	T	RXX	C135							
532000 (N) Penalties and Fines Revenue		5,000											

2. Agency C and Agency R record the respective custodial receivable/custodial payable resulting from the custodial collection of non-exchange revenue.
At the time of receipt, Agency R will not yet have received supporting documentation and will not be able to validate the correct payer from the public. Funds remain in the clearing account until they can be applied to a specific payer; this process could take longer than 30 business days. Therefore, it initially records the custodial receivable in its Custodial Clearing Suspense TAS F3876.

**If Agency R has matched the receipt of funds with supporting documentation and confirmed the correct payer, it would record the receipt directly into its General Fund Receipt Account. It would not post a reclassification entry in Transactions No. 4 and No. 6.*[3]

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
None							None						
Proprietary Entry							**Proprietary Entry**						
599000 (F) Collections for Others – Statement of Custodial Activity (RC 16)	5,000		S	T	RXX	C142	198100 (F) Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency – Other Than the General Fund (RC 10)	5,000		A	T	CXX	C133
298000 (F) Custodial Liability (RC 10)		5,000					571300 (F) Accrual of Amounts Receivable From Custodian or Non- Entity Assets Receivable From a Federal Agency – Other than the General Fund (RC 16)		5,000				

3. Agency C transfers the cash from the custodial collection. Both agencies record the transfer of cash from Agency C (F3604) to Agency R (F3876.)

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
None							None						
Proprietary Entry							**Proprietary Entry**						
599800 (F) Custodial Collections Transferred Out to a TAS Other Than the General Fund (RC 15)	5,000		S	T	RXX	A210	101000 (G) Fund Balance With Treasury	5,000		A	T	CXX	A212
101000 (G) Fund Balance With Treasury		5,000					599700 (F) Custodial Collections Transferred In From Custodial Statement Collections (RC 15)		5,000				

[3] Entities able to match the receipt of funds to a Receipt Account with the correct payer would refer to guidance within the "Custodial Activity Collected on Behalf of a Federal Entity Other than the General Fund of the U.S. Government" and/or the "General Fund Receipt Account Guidance- Custodial Statement Collections" scenarios, depending on the fund types involved in the custodial activities.

4. At the time of receipt, Agency R has not received supporting documentation and cannot validate the correct payer from the public until it reviews documentation. Agency R records the reclassification of custodial collections received to a Liability for Clearing (general ledger) account. Funds remain in the Liability for Clearing SGL 241000 until supporting documentation is received and funds can be attributed to a specific payer.

**If Agency R had initially matched the receipt of funds with supporting documentation and validated the correct payer, it would NOT record this entry.*

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry N/A **Proprietary Entry** N/A							**Budgetary Entry** None **Proprietary Entry** 599750 (N) Financing Sources Transferred In From Custodial Statement Collections - Contra Account 241000 (N) Liability for Clearing Accounts	5,000	 5,000				A221

5. Agency C (F3604) records the reduction of the custodial liability and Agency R (F3876) records the reduction of the custodial receivable resulting from the transfer of the custodial collection.

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry None **Proprietary Entry** 298000 (F) Custodial Liability (RC 10) 599000 (F) Collections for Others – Statement of Custodial Activity (RC 16)	5,000	 5,000	S	T	RXX	C142 R	**Budgetary Entry** None **Proprietary Entry** 571300 (F) Accrual of Amounts Receivable From Custodian or Non-Entity Assets Receivable From a Federal Agency– Other Than the General Fund (RC 16) 198100 (F) Receivable From Custodian or Non- Entity Assets Receivable From a Federal Agency – Other Than the General Fund (RC 10)	5,000	 5,000	A	T	CXX	C133 R

6. Agency R receives supporting documentation for the $5,000 collection from Agency C and determines that it does not have the legal authority to retain the funds; The funds need transferred to the General Fund of the U.S. Government. Agency R will transfer the funds from the Custodial Clearing Account to its General Fund Receipt Account that holds revenues from penalties and fines (1099.000.) It records the classification from the clearing account to the appropriate TASs.

**If Agency R had initially matched the receipt of funds with supporting documentation and validated the correct payer, it would NOT record this entry.*

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry N/A **Proprietary Entry** N/A							**Budgetary Entry** None **Proprietary Entry** 241000 (N) Liability for Clearing Accounts 101000 (G) Fund Balance with Treasury	5,000	5,000			099	D507

7. Agency R records a receivable for penalties and fines collected from the public and determines it to be non-exchange revenue. The custodial agreement between Agency C and Agency R requires the funds to be transferred when received from the public.

							Agency R General Fund Receipt Account (AID 1099.000 TAS)	DR	CR	Cust	Exch	TP	TC
							Budgetary Entry None **Proprietary Entry** 136000 (N) Penalties and Fines Receivable - Not Otherwise Classified 532000 (N) Penalties and Fines Revenue	5,000	5,000	S	T		C420

8. Agency R does not have the legal authority to retain and use the receipts. Therefore, the activity gets swept to the General Fund at year-end. The receiving entity reclassifies amounts from its Clearing account to its General Fund Receipt Account (1099.000.)

							Agency R General Fund Receipt Account (AID 1099.000 TAS)	DR	CR	Cust	Exch/	TP	TC
							Budgetary Entry None **Proprietary Entry** 101000 (G) Fund Balance with Treasury 136000 (N) Penalties and Fines Receivable - Not Otherwise Classified	5,000	5,000	S	T	099	C143

9. Agency R records a contra-revenue in the amount of revenue collected for others and establishes a custodial liability.

							Agency R General Fund Receipt Account (AID 1099.000 TAS)	DR	CR	Cust	Exch/	TP	TC
							Budgetary Entry None **Proprietary Entry** 599000 (G) Collections for Others - Statement of Custodial Activity (RC 44)[4] 298000 (F) Custodial Liability (RC 10)	5,000	5,000	S	T	099	C142

[4] SGL 599000(G) eliminates between the General Fund's reciprocating entry within RC 44, General Fund Transactions/Non-Entity Transactions.

10. Agency R records the closing of the General Fund Receipt Accounts associated with Fund Balance with Treasury at year-end.													
							Agency R General Fund Receipt Account (AID 1099.000 TAS)	**DR**	**CR**	**Cust**	**Exch/**	**TP**	**TC**
							Budgetary Entry None						
							Proprietary Entry 298000 (F) Custodial Liability (RC 10) 101000 (G) Fund Balance with Treasury	5,000	 5,000	S	T	099	F124

SCENARIO 2 PRE-CLOSING TRIAL BALANCE							
USSGL Account	**Description**	**Agency C- Custodial Clearing AID F3604**		**Agency R- Custodial Clearing Suspense AID F3876**		**Agency R- General Fund Receipt Account AID 1099.000**	
		DR	**CR**	**DR**	**CR**	**DR**	**CR**
Budgetary:							
		-	-	-	-	-	-
Total Budgetary		-	-	-	-	-	-
Proprietary:							
101000 (G)	Fund Balance With Treasury	-	-	-	-	-	-
532000 (N)	Penalties and Fines Revenue	-	5,000	-	-	-	5,000
599700 (F)	Custodial Collections Transferred In From Custodial Statement Collections (RC 15)	-	-	-	5,000	-	-
599750 (N)	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	-	-	5,000	-	-	-
599800 (F)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund (RC 15)	5,000	-	-	-	-	-
599000 (G)	Collections for Others - Statement of Custodial Activity (RC 44)	-	-	-	-	5,000	-
Total Proprietary		**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**

Scenario 2 Closing Entries:

Custodial Statement Collections- Reclassification to a Clearing Account Until Specific Payer Can Be Identified; Transferred to General Fund

11a. Both entities record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Agency C (AID F3604 TAS)	DR	CR	Cust	Exch	TP	TC	Agency R (AID F3876 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
None							None						
Proprietary Entry							**Proprietary Entry**						
532000 (N) Penalties and Fines Revenue	5,000					F336	331000 Cumulative Results of Operations	5,000					F336
331000 Cumulative Results of Operations		5,000					599750 (N) Financing Sources Transferred In From Custodial Statement Collections - Contra Account		5,000				
331000 Cumulative Results of Operations	5,000		S	T	RXX	F336	599700 (F) Custodial Collections Transferred In From Custodial Statement Collections (RC 15)	5,000			T	CXX	F336
599800 (F) Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund (RC 15)		5,000					331000 Cumulative Results of Operations		5,000				

11b. Agency R's General Fund Receipt Account records record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

							Agency R General Fund Receipt Account (AID 1099.000 TAS)	DR	CR	Cust	Exch/	TP	TC
							Budgetary Entry						
							None						
							Proprietary Entry						
							532000 (N) Penalties and Fines Revenue	5,000		S	T	CXX	F336
							331000 Cumulative Results of Operations		5,000				
							331000 Cumulative Results of Operations						
							599000 (G) Collections for Others - Statement of Custodial Activity (RC 44)	5,000					
									5,000				

SCENARIO 2 POST-CLOSING TRIAL BALANCE							
USSGL Account	**Description**	**Agency C- Custodial Clearing AID F3604**		**Agency R- Custodial Clearing Suspense AID F3876**		**Agency R- General Fund Receipt Account AID 1099.000**	
		DR	**CR**	**DR**	**CR**	**DR**	**CR**
Budgetary:							
		-	-	-	-	-	-
Total Budgetary		-	-	-	-	-	-
Proprietary:							
331000	Cumulative Results of Operations	-	-	-	-	-	-
Total Proprietary		-	-	-	-	-	-

Scenario 3:

Custodial Statement Collections- Reclassification to Deferred Revenue Until Performance of Statutory Work

The Collecting Agency (Agency Y) collects non-exchange revenues from the public when court-ordered assessments are rendered. It collects the funds on behalf of the Receiving Agency (Agency Z.) After Agency Y receives the funds from the public, it transfers the funds to Agency Z's Clearing Account (F3885) via the CARS ATM Module.

Based on the terms of the legal settlement, Agency Z must use the funds as a reimbursement for costs it incurs during performance of the required cleanup work. Accordingly, Agency Z records the funds in its general ledger clearing account and recognizes a deferred revenue (SGL 232000) until the required cleanup work is performed. After the performance of work is completed, Agency Z recognizes the funds as revenue, in accordance with SFFAS 7 guidance.

Agency Y uses Custodial Collection TAS **F3603,** ***Agency Y Custodial Collections For Agency Z, Non-Exchange Revenue from Court-Ordered Assessments.***
Agency Z uses Custodial Collection TAS **AID X 8143,** ***Hazardous Substance Decontamination Fund.***

1. The receiving entity records anticipated collections to be received as part of a legal settlement. The collections are intended to be a reimbursement for costs incurred by the receiving entity for the performance of work required under terms of the legal settlement.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
N/A							412000 Anticipated Indefinite Appropriations	3,000					A102
							449000 Anticipated Resources – Unapportioned Authority		3,000				
Proprietary Entry							**Proprietary Entry**						
N/A							None						

2. The receiving entity records anticipated resources apportioned.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry N/A **Proprietary Entry** N/A							**Budgetary Entry** 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment **Proprietary Entry** None	3,000	3,000				A118

3. Agency Y records the receipt of a custodial collection from a non-federal entity, and records into TAS F3603. Agency Y has legal authority to collect on behalf of receiving agencies and hold the funds in an expenditure TAS.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry None **Proprietary Entry** 101000 (G) Fund Balance With Treasury 532000 (N) Penalties and Fines Revenue	3,000	3,000	S	T	099	C135	**Budgetary Entry** N/A **Proprietary Entry** N/A						

4. Both entities record the custodial receivable/payable resulting from the collection by the Collecting Agency (TAS F3603) reported in Transaction No. 3.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
None							None						
Proprietary Entry							**Proprietary Entry**						
599000 (F) Collections for Others – Statement of Custodial Activity (RC 16)	3,000		S	T	ZXX	C142	198100 (F) Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency – Other Than the General Fund (RC 10)	3,000			T	YXX	C133
298000 (F) Custodial Liability (RC 10)		3,000					571300 (F) Accrual of Amounts Receivable From Custodian or Non- Entity Assets Receivable From a Federal Agency – Other than the General Fund (RC 16)		3,000				

5. Both agencies record the transfer of the custodial collection from the Collecting Agency (F3603) to the Receiving Agency (X 8143.) In addition, the receiving entity records the realization of previously anticipated authority.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS via AID X 8143.3 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
None							411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts	3,000					A212
							412000 Anticipated Indefinite Appropriations		3,000				
							459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment	3,000					A123
							461000 Allotments - Realized Resources		3,000				
Proprietary Entry													
599800 (F) Custodial Collections Transferred Out to a TAS Other Than the General Fund (RC 15)	3,000		S	T	ZXX	A210	**Proprietary Entry**						
101000 (G) Fund Balance With Treasury		3,000					101000 (G) Fund Balance With Treasury	3,000					A212
							599700 (F) Custodial Collections Transferred In From Custodial Statement Collections (RC 15)		3,000	A	T	YXX	

6. The receiving agency reclassifies the custodial collection to deferred revenue since cleanup work has not yet been completed. Revenue is ultimately recognized when services are performed or goods are delivered in accordance with the statutory authority or terms of the contract.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry N/A **Proprietary Entry** N/A							**Budgetary Entry** None **Proprietary Entry** 599750 (N) Financing Sources Transferred In From Custodial Statement Collections - Contra Account 232000 (N) Other Deferred Revenue	3,000	 3,000				A221

7. Agency Y (F3603) records the reduction of the custodial liability and Agency Z (X 8143) records the reduction of the custodial receivable resulting from the transfer of the custodial collection.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry None **Proprietary Entry** 298000 (F) Custodial Liability (RC 10) 599000 (F) Collections for Others – Statement of Custodial Activity (RC 15)	3,000	 3,000	S	T	ZXX	C142 R	**Budgetary Entry** None **Proprietary Entry** 571300 (F) Accrual of Amounts Receivable From Custodian or Non-Entity Assets Receivable From a Federal Agency– Other Than the General Fund (RC 15) 198100 (F) Receivable From Custodian or Non- Entity Assets Receivable From a Federal Agency – Other Than the General Fund (RC 10)	3,000	 3,000	A	T	YXX	C133 R

8. The receiving agency records a commitment of unobligated amounts in programs subject to apportionment.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
N/A							461000 Allotments - Realized Resources	3,000					B302
							470000 Commitments - Programs Subject to Apportionment		3,000				
Proprietary Entry							**Proprietary Entry**						
N/A							None						

9. The receiving agency records current-year undelivered orders without an advance.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
N/A							470000 Commitments - Programs Subject to Apportionment	3,000					B306
							480100 Undelivered Orders - Obligations, Unpaid		3,000				
Proprietary Entry							**Proprietary Entry**						
N/A							None						

10. The receiving agency records the performance of services/delivery of goods and accrues a $1,000 payable for $1,000 of work incurred in accordance with the contract terms. $2,000 of work has yet to be performed and stays in deferred revenue.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
N/A							480100 Undelivered Orders - Obligations, Unpaid	1,000					B402
							490100 Delivered Orders - Obligations, Unpaid		1,000				
Proprietary Entry							**Proprietary Entry**						
N/A							610000 (N) Operating Expenses/Program Costs	1,000					B402
							211000 (N) Accounts Payable		1,000				

11. The receiving agency recognizes revenue for the portion of costs ($1,000) incurred as a reimbursement of revenue.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
N/A							None						
Proprietary Entry							**Proprietary Entry**						
N/A							232000 (N) Other Deferred Revenue	1,000					C424
							590000 (N) Other Revenue		1,000		X		

12. The receiving agency records a confirmed disbursement of an unpaid order for the performance of services previously accrued.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
N/A							490100 Delivered Orders - Obligations, Unpaid	1,000					B110
							490200 Delivered Orders - Obligations, Paid		1,000				
Proprietary Entry							**Proprietary Entry**						
N/A							211000 (N) Accounts Payable	1,000					B110
							101000 (G) Fund Balance with Treasury		1,000				

SCENARIO 3 PRE-CLOSING TRIAL BALANCE					
USSGL Account	**Description**	**Agency Y AID F3603**		**Agency Z (AID X 8143 TAS via AID X 8143.3 TAS)**	
		DR	**CR**	**DR**	**CR**
Budgetary:					
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	-	-	3,000	-
480100	Undelivered Orders - Obligations, Unpaid	-	-	-	2,000
490100	Delivered Orders - Obligations, Unpaid	-	-	-	-
490200	Delivered Orders - Obligations, Paid	-	-	-	1,000
Total Budgetary		**-**	**-**	**3,000**	**3,000**
Proprietary:					
101000 (G)	Fund Balance With Treasury	-	-	2,000	-
232000 (N)	Other Deferred Revenue	-	-	-	2,000
532000 (N)	Penalties and Fines Revenue	-	3,000	-	-
590000 (N)	Other Revenue	-	-	-	1,000
599700 (F)	Custodial Collections Transferred In From Custodial Statement Collections (RC 15)	-	-	-	3,000
599750 (N)	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	-	-	3,000	-
599800 (F)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund (RC 15)	3,000	-	-	-
610000 (N)	Operating Expenses/Program Costs	-	-	1,000	-
Total Proprietary		**3,000**	**3,000**	**6,000**	**6,000**

Scenario 3:
Closing Entries for Custodial Statement Collections- Reclassification to Deferred Revenue Until Performance of Statutory Work

1. Both federal entities record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
None							None						
Proprietary Entry							**Proprietary Entry**						
331000 Cumulative Results of Operations	3,000					F336	331000 Cumulative Results of Operations	3,000					F336
532000 (N) Penalties and Fines Revenue	3,000						590000 (N) Other Revenue	1,000					
							599750 (N) Financing Sources Transferred In From Custodial Statement Collections - Contra Account		3,000				
599800 (F) Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund (RC 15)		3,000	S	T	ZXX	F336							
							610000 (N) Operating Expenses/ Program Costs		1,000				
331000 Cumulative Results of Operations		3,000											
							599700 (F) Custodial Collections Transferred In From Custodial Statement Collections (RC 15)	3,000		A	T	YXX	F336
							331000 Cumulative Results of Operations		3,000				

2. The receiving entity records the closing of the closing of paid delivered orders to total actual resources.

Agency Y (AID F3603 TAS)	DR	CR	Cust	Exch	TP	TC	Agency Z (AID X 8143 TAS)	DR	CR	Cust	Exch	TP	TC
Budgetary Entry							**Budgetary Entry**						
N/A							490200 Delivered Orders – Obligations, Paid	1,000					F314
							420100 Total Actual Resources - Collected		1,000				
Proprietary Entry													
N/A							**Proprietary Entry**						
							None						

3. The receiving entity records the consolidation of actual net-funded resources.													
Agency Y (AID F3603 TAS)	**DR**	**CR**	**Cust**	**Exch**	**TP**	**TC**	**Agency Z (AID X 8143 TAS)**	**DR**	**CR**	**Cust**	**Exch**	**TP**	**TC**
Budgetary Entry N/A **Proprietary Entry** N/A							**Budgetary Entry** 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts **Proprietary Entry** None	3,000	3,000				F302

SCENARIO 3 POST-CLOSING TRIAL BALANCE					
USSGL Account	**Description**	**Agency Y AID F3603**		**Agency Z (AID X 8143 TAS via AID X 8143.3 TAS)**	
		DR	**CR**	**DR**	**CR**
Budgetary:					
420100	Total Actual Resources - Collected	-	-	2,000	-
480100	Undelivered Orders - Obligations, Unpaid	-	-	-	2,000
Total Budgetary		**-**	**-**	**2,000**	**2,000**
Proprietary:					
101000 (G)	Fund Balance With Treasury	-	-	2,000	-
232000 (N)	Other Deferred Revenue	-	-	-	2,000
331000	Cumulative Results of Operations	-	-	-	-
Total Proprietary		**-**	**-**	**2,000**	**2,000**