

Proposed FY 2020 Changes to Transaction Codes (TCs) with References to the Central Accounting Reporting System (CARS):

1) Proposed Modification to TC Name to reference the CARS CTA Module.

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the ~~Statement of Transactions (224)~~-CARS CTA Module.

Comment: See USSGL TC C142.

Budgetary Entry

None

Proprietary Entry

Debit 599800 Custodial Collections Transferred Out to a Treasury Account Symbol
Other Than the General Fund of the U.S. Government
Credit 101000 Fund Balance With Treasury

Justification: The CARS CTA Module is now the mechanism for CARS-Reporting federal agencies to reclassify transactions by TAS/BETC.

2) Proposed Modification to TC Comments to reference the CARS CTA Module.

A250, A251, B150, B152, B154, C750, C751, C752, C753, C754, and C755.

Comment: See Treasury Financial Manual, Volume 1, Part 2, Chapter 3400, “Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury,” and [Volume 1, Part 2, Chapter 5100, “Fund Balance with Treasury Accounts”](#) for additional guidance, such as ~~Statement of Transactions (224) transactions~~: reclassifications in the CARS CTA module.

Justification: The CARS CTA Module is now the mechanism for CARS-Reporting federal agencies to reclassify transactions by TAS/BETC.