

Proprietary Transaction Code Updates (FY 2023)

1) A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

Comment: See USSGL TC C422 or TC C418 for accrual entry, and USSGL TC A186 (if not accrued.) See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities. Also post USSGL TC-A123 if authority was previously anticipated.

Proprietary Entry

Debit	101000	Fund Balance With Treasury	
	Credit	131000	Accounts Receivable
	Credit	132000	Funded Employment Benefit Contributions Receivable
	Credit	134000	Interest Receivable - Not Otherwise Classified
	Credit	134100	Interest Receivable - Loans
	Credit	134200	Interest Receivable - Investments
	Credit	134300	Interest Receivable - Taxes
	Credit	134900	Interest Receivable on Uninvested Funds

2) C109 To record the receipt of previously anticipated collections.

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Proprietary Entry

Debit	101000	Fund Balance With Treasury	
	Credit	131000	Accounts Receivable
	Credit	132000	Funded Employment Benefit Contributions Receivable
	Credit	134000	Interest Receivable - Not Otherwise Classified
	Credit	134100	Interest Receivable - Loans
	Credit	134200	Interest Receivable - Investments
	Credit	134300	Interest Receivable - Taxes
	Credit	134900	Interest Receivable on Uninvested Funds

3) C140 To record the collection of receivables from federal sources.

Proprietary Entry

Debit	101000	Fund Balance With Treasury	
	Credit	131000	Accounts Receivable
	Credit	134000	Interest Receivable - Not Otherwise Classified
	Credit	134100	Interest Receivable - Loans
	Credit	134200	Interest Receivable - Investments
	Credit	134300	Interest Receivable - Taxes
	Credit	134900	Interest Receivable on Uninvested Funds

4) C146 To record the collection of previously accrued receivables in a General Fund Receipt Account.

Comment: Also post D585. For collection of custodial receivables in a General Fund Receipt Account, see USSGL TC C-143.

Proprietary Entry

Debit	101000	Fund Balance With Treasury	
	Credit	131000	Accounts Receivable
	Credit	134000	Interest Receivable - Not Otherwise Classified
	Credit	134100	Interest Receivable - Loans
	Credit	134200	Interest Receivable - Investments
	Credit	134300	Interest Receivable - Taxes
	Credit	134400	Interest Receivable on Special Drawing Rights (SDR)
	Credit	134900	Interest Receivable on Uninvested Funds

5) C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.

Proprietary Entry

Debit	131000	Accounts Receivable	
	Credit	151100	Operating Materials and Supplies Held for Use
	Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
	Credit	151600	Operating Materials and Supplies in Development
	Credit	152100	Inventory Purchased for Resale
	Credit	152200	Inventory Held in Reserve for Future Sale
	Credit	152500	Inventory - Raw Materials
	Credit	152600	Inventory - Work-in-Process
	Credit	152700	Inventory - Finished Goods

6) C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

Budgetary Entry

Debit	490200	Delivered Orders - Obligations, Paid	
	Credit	461000	Allotments - Realized Resources
	Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury	
	Credit	151100	Operating Materials and Supplies Held for Use
	Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
	Credit	151600	Operating Materials and Supplies in Development
	Credit	152100	Inventory Purchased for Resale
	Credit	152200	Inventory Held in Reserve for Future Sale
	Credit	152500	Inventory - Raw Materials
	Credit	152600	Inventory - Work-in-Process
	Credit	152700	Inventory - Finished Goods

Proprietary Transaction Code Additions (FY 2023)

1) C169 To record cash deposited but not confirmed and cash deposits confirmed but not yet recorded to the CARS Account Statement, from cash point-of-sales in retail, commissary and/or other reimbursable activities from non-federal sources, along with the associated revenue recognition.

Comment: When the cash deposit is confirmed and recorded to the CARS Account Statement, post TC C171 to reclassify to FBWT.

Reference: See OMB Circular No. A-136 for guidance on Undeposited Collections. See SFFAS 7, Par. 36a & 36c for exchange revenue recognition guidance on cash point-of-sale reimbursable activities.

Budgetary Entry

None

Proprietary Entry

Debit 111000 Undeposited Collections
 Credit 510000 Revenue from Goods Sold
 Credit 520000 Revenue from Services Provided
 Credit 590000 Other Revenue

2) C171 To record cash deposits from point-of-sale activities once the deposits are both confirmed and recorded in an entity's CARS Account Statement balance.

Comment: Also post TCs A120 & A123 if previously anticipated, or TC A702 if not previously anticipated. If cash deposit is not yet confirmed or not yet recorded to the CARS Account Statement, first record TC C169.

Budgetary Entry

Debit 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources
Debit 425400 Reimbursements Earned – Collected From Non-Federal Sources
 Credit 421000 Anticipated Reimbursements

Proprietary Entry

Debit 101000 Fund Balance With Treasury
 Credit 111000 Undeposited Collections