Proposed New Transactions for TIPS (Note, these transactions are to establish distinct transactions for TIPS opposed to the directions for TIPS in the comment section of existing TCs)

**Inflation transactions:**

**C450** To record the accrual of inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

**Comment:** None

**Budgetary Entry**

None

**Proprietary Entry**

Debit 134200 Interest Receivable – Investments

 Credit 531100 Interest Revenue – Investments

**C452** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also Post USSGL TC –B124.

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

 Credit 445000 Unapportioned Authority

 Credit 461000 Allotments – Realized Resources

 Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 134200 Interest Receivable – Investments

**C453** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also Post USSGL TC –B124.

**Budgetary Entry**

Debit 427300 Interest Collected From Treasury

 Credit 445000 Unapportioned Authority

 Credit 461000 Allotments – Realized Resources

 Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 134200 Interest Receivable – Investments

**C454** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also Post USSGL TC –B124.

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

 Credit 439400 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 134200 Interest Receivable – Investments

**Deflation transactions:**

**C455** To record the accrual of deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

**Comment:** None

**Budgetary Entry**

None

**Proprietary Entry**

Debit 531100 Interest Revenue – Investments

 Credit 134200 Interest Receivable – Investments

**C456** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also Post reversal of USSGL TC –B124.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 461000 Allotments – Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

 Credit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

**Proprietary Entry**

Debit 134200 Interest Receivable – Investments

 Credit 101000 Fund Balance With Treasury

**C457** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also Post Reversal of USSGL TC –B124.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 461000 Allotments – Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 427300 Interest Collected From Treasury

**Proprietary Entry**

Debit 134200 Interest Receivable – Investments

Credit 101000 Fund Balance With Treasury

**C458** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also Post reversal of USSGL TC –B124.

**Budgetary Entry**

Debit 439400 Receipts Unavailable for Obligation Upon Collection

 Credit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

**Proprietary Entry**

Debit 134200 Interest Receivable – Investments

 Credit 101000 Fund Balance With Treasury

**Existing TCs**

**Revisions to Existing TCs:**

|  |  |  |
| --- | --- | --- |
| **C418** |   | To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
|   |   | **Comment:** | ~~Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation.~~ See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund. |
|   |  |  |  |  |
|   |   | **Budgetary Entry** |  |
|  |  | None |  |  |
|   |  |  |  |  |
|   |   | **Proprietary Entry** |  |
|  |  | Debit | 134200 | Interest Receivable - Investments |
|  |  |    Credit |    531100 |    Interest Revenue - Investments |

**A188** To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contraresource account. However, these receipts may be available for investment.

 **Comment:** When receipts become available for obligation, see USSGL TC-A190. See TCs C452 and C456 for daily inflation or deflation of Treasury Inflation Protected Securities.

 **Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

 **Budgetary Entry**

 Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

 Credit 439400 Receipts Unavailable for Obligation Upon Collection

 **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 53xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

NOTE: The above transaction (A188) is for illustrative purposes and is not the full TC. See Section III for the complete TC.

**Reference TC:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **B124** |   | To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |  |  |
|   |   | **Comment:** | See USSGL TC- B132 for securities acquired at par value by nonfiduciary deposit funds. |
|   |   | **Reference:** | USSGL implementation guidance; Investments in Treasury and Agency Securities |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | None |  |  |  |  |
|   |  |  |  |  |  |  |
|   |   | **Proprietary Entry** |  |  |  |
|  |  | Debit | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |  |  |
|  |  | Debit | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities |  |  |
|  |  |    Credit |    101000 |    Fund Balance With Treasury |  |  |