Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017

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
Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017

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
Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017

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
Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017

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.
Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017

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