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.