|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   |  |  |  |  |  |  |
| **C130** |   | To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation. |  |  |
|   |   | **Comment:** | Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction is also applicable to credit card rebates. |
|   |   | **Reference:** | For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | Debit | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |  |  |
|  |  |  ~~Credit~~ |  ~~406000~~ | ~~Anticipated Collections From Non Federal Sources~~ |  |  |
|  |  |    Credit |    431000 |    Anticipated Recoveries of Prior-Year Obligations |  |  |
|  |  |    Credit |    445000 |    Unapportioned Authority |  |  |
|  |  |    Credit |    465000 |    Allotments - Expired Authority |  |  |
|   |  |  |  |  |  |  |
|   |   | **Proprietary Entry** |  |  |  |
|  |  | Debit | 101000 | Fund Balance With Treasury |  |  |
|  |  |    Credit |    131000 |    Accounts Receivable |  |  |
|  |  |    Credit |    141000 |    Advances and Prepayments |  |  |
|   |  |  |  |  |  |  |
| **C132** |   | To record the refunds collected, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables. |  |  |
|   |   | **Comment:** | Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates. |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |  |  |
|  |  |  ~~Credit~~ |  ~~406000~~ | ~~Anticipated Collections From Non-Federal Sources~~ |  |  |
|  |  |  ~~Credit~~  |  ~~407000~~ | ~~Anticipated Collections From Federal Sources~~ |  |  |
|  |  |    Credit |    431000 |    Anticipated Recoveries of Prior-Year Obligations |  |  |
|  |  |    Credit |    445000 |    Unapportioned Authority |  |  |
|  |  |    Credit |    462000 |    Unobligated Funds Exempt From Apportionment |  |  |
|  |  |    Credit |    465000 |    Allotments - Expired Authority |  |  |
|   |  |  |  |  |  |  |
|   |   | **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 |    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 |  |  |
|  |  |    Credit |    156100 |    Commodities Held Under Price Support and Stabilization Support Programs |  |  |
|  |  |    Credit |    157100 |    Stockpile Materials Held in Reserve |  |  |
|  |  |    Credit |    157200 |    Stockpile Materials Held for Sale |  |  |
|  |  |    Credit |    159100 |    Other Related Property |  |  |
|  |  |    Credit |    171100 |    Land and Land Rights |  |  |
|  |  |    Credit |    171200 |    Improvements to Land |  |  |
|  |  |    Credit |    172000 |    Construction-in-Progress |  |  |
|  |  |    Credit |    173000 |    Buildings, Improvements, and Renovations |  |  |
|  |  |    Credit |    174000 |    Other Structures and Facilities |  |  |
|  |  |    Credit |    175000 |    Equipment |  |  |
|  |  |    Credit |    181000 |    Assets Under Capital Lease |  |  |
|  |  |    Credit |    182000 |    Leasehold Improvements |  |  |
|  |  |    Credit |    183000 |    Internal-Use Software |  |  |
|  |  |    Credit |    183200 |    Internal-Use Software in Development |  |  |
|  |  |    Credit |    184000 |    Other Natural Resources |  |  |
|  |  |    Credit |    189000 |    Other General Property, Plant, and Equipment |  |  |
|  |  |    Credit |    199000 |    Other Assets |  |  |
|  |  |    Credit |    610000 |    Operating Expenses/Program Costs |  |  |
|  |  |    Credit |    640000 |    Benefit Expense |  |  |
|  |  |    Credit |    650000 |    Cost of Goods Sold |  |  |
|  |  |    Credit |    690000 |    Nonproduction Costs |  |  |
|   |  |  |  |  |  |  |
| **C136** |   | To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected. |  |  |
|   |   | **Comment:** | USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded. |
|   |   | **Reference:** | For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations |
|   |  |  |  |  |  |  |
|   |   | **Budgetary Entry** |  |  |  |
|  |  | Debit | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |  |  |
|  |  |  ~~Credit~~ | ~~406000~~ | ~~Anticipated Collections From Non-Federal Sources~~ |  |  |
|  |  |  ~~Credit~~ | ~~407000~~ | ~~Anticipated Collections From Federal Sources~~ |  |  |
|  |  |    Credit |    431000 |    Anticipated Recoveries of Prior-Year Obligations |  |  |
|  |  |    Credit |    445000 |    Unapportioned Authority |  |  |
|  |  |    Credit |    462000 |    Unobligated Funds Exempt From Apportionment |  |  |
|  |  |    Credit |    465000 |    Allotments - Expired Authority |  |  |
|   |  |  |  |  |  |  |
|   |   | **Proprietary Entry** |  |  |  |
|  |  | Debit | 101000 | Fund Balance With Treasury |  |  |
|  |  |    Credit |    131000 |    Accounts Receivable |  |  |
|   |  |  |  |  |  |  |