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| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
| **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 |  |  |
|  |  |  |  |  |  |  |