Proprietary Transaction Code Updates (FY 2024)

Custodial Transactions

1) A212 To record the financing sources transferred into a special or nonrevolving trust fund from a General Fund Receipt Account.

Comment: Also post USSGL TC-A123 if authority was previously anticipated. USSGL account 439400 should be recorded in situations where the custodial amounts are immediately available for investment but not obligation.

Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned - Unexpired Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	599700	Financing Sources Transferred In From Custodial Statement Collections

Justification: *To provide clarification and ability to report custodial transfer of balances which are not immediately available for obligation but are available for investment*.

2) A221 To record the reclassification of custodial collections received to a deferred revenue or liability for clearing account. These collections will be recognized as revenue at a future date.

Comment: Also post USSGL TC-A212 to record the transfer from collecting entity to recipient entity. This transaction code may only be used upon approval by Treasury.

Budgetary Entry

None

Proprietary Entry

Debit	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account
Credit	232000	Other Deferred Revenue
Credit	241000	Liability for Clearing Accounts

Justification: *To provide clarification and ability to report liability for clearing account activity resulting from custodial collections*.

Yearend - Preclosing Entries

3) F148 To record the return of an appropriation originally derived from the General Fund of the U.S. Government that is reduced by an amount equivalent to the offsetting collections or receipts. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

Comment: This TC must occur before year end. Also, reverse TC ~~B134~~ B234 for the direct appropriations used. TC A104 is normally recorded before TC F148. Also post USSGL TC G120, G122, or G124 to track purchases.

Reference: USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

Budgetary Entry
Debit 424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected
Credit 411900 Other Appropriations Realized

Proprietary Entry
Debit 310100 Unexpended Appropriations - Appropriations Received
Credit 101000 Fund Balance With Treasury

Justification: *To note the reversal of TC B234 for the direct appropriations used.*

Operating Materials & Supplies

4) D566 To record inventory that has been lost and deemed immaterial or to record a decrease to the standard cost for OM&S assets.

Comment: Reverse this entry for immaterial inventory that has been found or to record an increase to the standard cost for OM&S assets. This transaction code can only be used for the "standard cost method" as defined in SFFAS 3, Accounting for Inventory and Related Property.

Budgetary Entry
None

Proprietary Entry
Debit 650000 Cost of Goods Sold
Debit 679000 Other Expenses Not Requiring Budgetary Resources
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

Justification: *To provide clarification on the decrease to standard cost when agencies are using the "standard cost method" for OM&S as well as inventory.*

Financing Sources Transferred In From Custodial Collections

5) C189 To record the financing sources transferred into an unavailable general, special, or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.

Comment: "Under limited circumstances, agencies may record financing sources deposited into a deposit fund or clearing account from a custodial collecting entity."

Reference: USSGL implementation guidance; Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Nonexchange and Custodial Activity Collected on Behalf of a Federal Entity Other Than the General Fund of the U.S. Government - Exchange

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Credit 599700 Financing Sources Transferred In From Custodial Statement Collections

Justification: *To provide clarification for limited circumstances relating to the use of this transaction code. Validation 134 has been added to GTAS to limit the deposit and clearing accounts that may report USSGL 599700.*

Proprietary Transaction Code Updates (FY 2025)

Foreign Currency Held Outside Of Treasury – Budgetary

6) B150 To record a disbursement (not an outlay) from Fund Balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.

Comment: To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse TC B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-Fiscal Service security. See Treasury Financial Manual, Volume I, 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 reclassifications in the CARS CTA Module.

Budgetary Entry
None

Proprietary Entry
Debit 113000 Funds Held Outside of Treasury – Budgetary
Debit 123000 Foreign Currency Held Outside Of Treasury - Budgetary
Credit 101000 Fund Balance With Treasury

7) B154 To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service security. See Treasury Financial Manual, Volume I, 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 reclassifications in the CARS CTA Module. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
    Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 610000 Operating Expenses/Program Costs
    Credit 113000 Funds Held Outside of Treasury – Budgetary
    Credit 123000 Foreign Currency Held Outside Of Treasury – Budgetary

8) D306 To record a prior-period adjustment that reduces the value of a prior-year asset. Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL 740500. Also Post: USSGL TC D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations; USSGL TC D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation; USSGL TC D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired; USSGL TC D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected; and USSGL TC D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 740000 Prior-Period Adjustments Due to Corrections of Errors
Debit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 740500 Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
    Credit 101000 Fund Balance With Treasury
    Credit 111000 Undeposited Collections
    Credit 112000 Imprest Funds
    Credit 113000 Funds Held Outside of Treasury - Budgetary

Credit 119000 Other Cash
Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of SDRs
Credit 119500 Other Monetary Assets
Credit 120000 Foreign Currency
Credit 123000 Foreign Currency Held Outside Of Treasury – Budgetary

9) D310 To record a prior-period adjustment that increases the value of a prior-year asset. Comment: If the upward adjustment is due to corrections of errors, credit USSGL account 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC D304. Also Post: USSGL TC D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered ordersobligations, and the authority has expired; and USSGL TC D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 101000 Fund Balance With Treasury
Debit 111000 Undeposited Collections
Debit 112000 Imprest Funds
Debit 113000 Funds Held Outside of Treasury - Budgetary
Debit 119000 Other Cash
Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)
Debit 119500 Other Monetary Assets
Debit 120000 Foreign Currency
Debit 123000 Foreign Currency Held Outside Of Treasury - Budgetary
Credit 740000 Prior-Period Adjustments Due to Corrections of Errors
Credit 740100 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 740500 Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year