**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