**Proprietary Transaction Code Updates (FY 2023)**

**1) A195** To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

**Comment:** See USSGL TC C422 or TC C418 for accrual entry, and USSGL TC A186 (if not accrued.) See TCs C454 and C458 for daily inflation or deflation of Treasury Inflation Protected Securities. Also post USSGL TC-A123 if authority was previously anticipated.

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 132000 Funded Employment Benefit Contributions Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 134900 Interest Receivable on Uninvested Funds

**2) C109** To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A123 if authority was previously anticipated. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 132000 Funded Employment Benefit Contributions Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 134900 Interest Receivable on Uninvested Funds

**3) C140** To record the collection of receivables from federal sources.

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 134900 Interest Receivable on Uninvested Funds

**4) C146** To record the collection of previously accrued receivables in a General Fund Receipt Account.

**Comment:** Also post D585. For collection of custodial receivables in a General Fund Receipt Account, see USSGL TC C-143.

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

Credit 134400 Interest Receivable on Special Drawing Rights (SDR)

Credit 134900 Interest Receivable on Uninvested Funds

**5) C414** To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-federal sources for assets or expenses that do not create budgetary resources until collected.

**Proprietary Entry**

Debit 131000 Accounts Receivable

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151600 Operating Materials and Supplies in Development

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

**6) C134** To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

**Budgetary Entry**

Debit 490200 Delivered Orders - Obligations, Paid

Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

**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 151600 Operating Materials and Supplies in Development

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

**Proprietary Transaction Code Additions (FY 2023)**

**1) C169** To record cash deposited but not confirmed and cash deposits confirmed but not yet recorded to the CARS Account Statement, from cash point-of-sales in retail, commissary and/or other reimbursable activities from non-federal sources, along with the associated revenue recognition.

**Comment:** When the cash deposit is confirmed and recorded to the CARS Account Statement, post TC C171 to reclassify to FBwT.

**Reference:** See OMB Circular No. A-136 for guidance on Undeposited Collections. See SFFAS 7, Par. 36a & 36c for exchange revenue recognition guidance on cash point-of-sale reimbursable activities.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 111000 Undeposited Collections

Credit 510000 Revenue from Goods Sold

Credit 520000 Revenue from Services Provided

Credit 590000 Other Revenue

**2) C171** To record cash deposits from point-of-sale activities once the deposits are both confirmed and recorded in an entity’s CARS Account Statement balance.

**Comment:** Also post TCs A120 & A123 if previously anticipated, or TC A702 if not previously anticipated. If cash deposit is not yet confirmed or not yet recorded to the CARS Account Statement, first record TC C169.

**Budgetary Entry**

Debit 425200 Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources

Debit 425400 Reimbursements Earned – Collected From Non-Federal Sources

Credit 421000 Anticipated Reimbursements

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 111000 Undeposited Collections