**TC Changes related to Nonfiduciary Deposit Funds with Investment Authority**

**C108** To record collections in nonfiduciary deposit funds.

**Comment:** ~~Interest income that was not previously accrued from investments held by~~This entry is for the initial and subsequent collections from non-federal sources into a nonfiduciary deposit ~~funds should also be recorded in this transaction.~~fund. This entry should not be used for collections of interest on Treasury securities. For accrual and

collection of interest on Treasury securities, see TC-C418, TC-E205 and TC-C156.

**Reference:** USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and

Clearing Account Guidance

**Budgetary Entry**None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 113500 Funds Held Outside of Treasury - Non-Budgetary

Debit 119000 Other Cash

Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**C156** To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

**Comment:** For federal investments such as Treasury securities, interest revenue and contra revenue, should be recorded with TC-C418 and TC-E205. For investments in non-federal securities, interest should be accrued with TC-C417.

**~~Comment:~~** ~~See USSGL TC-C108 for the collection of interest income that was not previously accrued in a nonfiduciary deposit fund.~~

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 134200 Interest Receivable – Investments

**C417** To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.

**Comment:** This entry is only for interest receivable on non-federal securities held by a nonfiduciary deposit fund. For

accruals of interest receivable on federal securities such as U.S. Treasury securities, see TC-C418.

**~~Reference:~~** ~~USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance~~

**Budgetary Entry**None

**Proprietary Entry**

Debit 134200 Interest Receivable - Investments

Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**C418** To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.

**Comment:** ~~See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund.~~ ~~If~~ For federal securities held by nonfiduciary deposit funds also record TC - E205.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**

None

**Proprietary Entry**

Debit 134200 Interest Receivable - Investments

Credit 531100 Interest Revenue – Investments

**C602** To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to making an entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C603 or TC-C619 for sale of securities purchased at a premium and sold at a ~~premium~~gain or loss by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 427300 Interest Collected From Treasury

Credit 407000 Anticipated Collections From Federal Sources

Credit 412000 Anticipated Indefinite Appropriations

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned Authority

Credit 451000 Apportionments

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 721100 Losses on Disposition of Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 711100 Gains on Disposition of Investments

**C603** To record the ~~sale~~redemption of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit ~~fund. The sale may result in a gain or a loss.~~fund when the redemption results in a gain.

**Comment:** ~~See USSGL TC-C156 to record the collection of interest received on the sale.~~ A nonfiduciary deposit fund should not have net position. See TC-C619 for a loss.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 531800 Contra Interest Revenue-Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Credit 531100 Interest Revenue - Investments

**C605** To record the ~~sale~~ redemption of Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the redemption~~. The sale will~~ results in a loss.

**Comment:** ~~See USSGL TC-C156 to record the collection of interest received on the sale.~~ A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Debit 531100 Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 531800 Contra Interest Revenue – Investments

**C607** To record the ~~sale~~redemption of Federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit

fund~~.~~ when the ~~sale will result~~redemption results in a gain.

**Comment:** ~~See USSGL TC-C156 to record the collection of interest received on the sale.~~ A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 531800 Contra Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Credit 531100 Interest Revenue – Investments

**C608** To record the sale of Federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC-C611 or TC-C621 for the sale of securities purchased at a discount and sold at a ~~discount~~gain or loss by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Debit 427300 Interest Collected From Treasury

Credit 407000 Anticipated Collections From Federal Sources

Credit 412000 Anticipated Indefinite Appropriations

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned Authority

Credit 451000 Apportionments

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 721100 Losses on Disposition of Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 711100 Gains on Disposition of Investments

**C611** To record the ~~sale~~redemption of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund~~. The sale may result in a gain or~~ when the redemption results in a loss.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund.  ~~USSGL account 240000 would be credited if the sale of the security results in a gain. See USSGL TC-C156 to record the collection of interest received on the sale.~~ A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Debit 531100 Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 531800 Contra Interest Revenue - Investments

**C619** To record the redemption of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.

**Comment:** A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 531100 Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

Credit 531800 Contra Interest Revenue - Investments

**C621** To record the redemption of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.

**Comment:** Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Debit 162100 Discount on Securities Other Than the Bureau of the Fiscal Service Securities

Debit 531800 Contra Interest Revenue - Investments

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities

Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities

Credit 531100 Interest Revenue - Investments

Debit 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections