

## Proprietary Transaction Code Updates (FY 2025)

### Cost Capitalization Offset

1) **D514** To record the reclassification of expenses to asset accounts.

**Comment:** ~~Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000, "Expenses" series and then offset those amounts using USSGL 661000, "Cost Capitalization Offset," when the costs are subsequently capitalized to the appropriate "in process" asset account, or part of an Assisted Acquisition with another federal entity resulting in the recording of an asset. Also post USSGL TC G120, G122, or G124 if using this entry to post to a finished asset account.~~

Agencies must first record all direct costs to the USSGL account 600000, "Expenses" series. When these costs are subsequently capitalized to the appropriate "in process" asset or "finished product" asset account, or the costs result in the recording of an asset from an Assisted Acquisition with another federal entity, these amounts should then be offset by recording SGL 661000, "Cost Capitalization Offset." This process allows agencies to accumulate their cost information and facilitates the proper elimination of interagency expenses/revenues.

Also post USSGL TC G120, G122, or G124 to track purchases.

**Reference:** Assisted Acquisition Scenario, Cost Capitalization Offset Scenario

### Budgetary Entry

None

### Proprietary Entry

Debit	151600	Operating Materials and Supplies in Development
Debit	152600	Inventory - Work-in-Process
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Credit	660000	Applied Overhead
Credit	661000	Cost Capitalization Offset

## **Trust Fund & Special Fund Lessor Lease Revenue**

**2) A186** To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

**Comment:** Also post USSGL TC-A123 if authority was previously anticipated but not precluded (TC A-121). If authority was previously anticipated and precluded, post USSGL TC A162 instead.

### **Budgetary Entry**

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

- Credit 412000 Anticipated Indefinite Appropriations
- Credit 445000 Unapportioned - Unexpired Authority
- Credit 462000 Unobligated Funds Exempt From Apportionment

### **Proprietary Entry**

Debit 101000 Fund Balance With Treasury

- Credit 520000 Revenue From Services Provided
- Credit 531000 Interest Revenue - Other
- Credit 531100 Interest Revenue - Investments
- Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds
- Credit 532000 Penalties and Fines Revenue
- Credit 532500 Administrative Fees Revenue
- Credit 540000 Funded Benefit Program Revenue
- Credit 560000 Donated Revenue - Financial Resources
- Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents
- Credit 565000 Forfeiture Revenue - Forfeitures of Property
- Credit 580000 Tax Revenue Collected - Not Otherwise Classified
- Credit 590000 Other Revenue
- Credit 593000 Lessor Lease Revenue