

# Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017

Proposed New Transactions for TIPS (Note, these transactions are to establish distinct transactions for TIPS opposed to the directions for TIPS in the comment section of existing TCs)

## Inflation transactions:

**C450** To record the accrual of inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

**Comment:** None

### Budgetary Entry

None

### Proprietary Entry

Debit 134200 Interest Receivable – Investments  
Credit 531100 Interest Revenue – Investments

**C452** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also Post USSGL TC –B124.

### Budgetary Entry

Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 445000 Unapportioned Authority  
Credit 461000 Allotments – Realized Resources  
Credit 462000 Unobligated Funds Exempt From Apportionment

### Proprietary Entry

Debit 101000 Fund Balance With Treasury  
Credit 134200 Interest Receivable – Investments

## **Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017**

**C453** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also Post USSGL TC –B124.

### **Budgetary Entry**

Debit 427300 Interest Collected From Treasury

Credit 445000 Unapportioned Authority

Credit 461000 Allotments – Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

### **Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 134200 Interest Receivable – Investments

**C454** To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also Post USSGL TC –B124.

### **Budgetary Entry**

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

Credit 439400 Receipts Unavailable for Obligation Upon Collection

### **Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 134200 Interest Receivable – Investments

# Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017

## Deflation transactions:

**C455** To record the accrual of deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

**Comment:** None

### Budgetary Entry

None

### Proprietary Entry

Debit 531100 Interest Revenue – Investments

Credit 134200 Interest Receivable – Investments

**C456** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

**Comment:** Also Post reversal of USSGL TC –B124.

### Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 461000 Allotments – Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

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

### Proprietary Entry

Debit 134200 Interest Receivable – Investments

Credit 101000 Fund Balance With Treasury

## **Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017**

**C457** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is immediately available for obligation once credited to the expenditure TAFS.

**Comment:** Also Post Reversal of USSGL TC –B124.

### **Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 461000 Allotments – Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 427300 Interest Collected From Treasury

### **Proprietary Entry**

Debit 134200 Interest Receivable – Investments

Credit 101000 Fund Balance With Treasury

**C458** To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

**Comment:** Also Post reversal of USSGL TC –B124.

### **Budgetary Entry**

Debit 439400 Receipts Unavailable for Obligation Upon Collection

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

### **Proprietary Entry**

Debit 134200 Interest Receivable – Investments

Credit 101000 Fund Balance With Treasury

# Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017

## Existing TCs

### Revisions to Existing TCs:

**C418** To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** ~~Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation.~~ See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund.

#### **Budgetary Entry**

None

#### **Proprietary Entry**

Debit	134200	Interest Receivable - Investments
Credit	531100	Interest Revenue - Investments

**A188** To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 439400 acts as a contraresource account. However, these receipts may be available for investment.

**Comment:** When receipts become available for obligation, see USSGL TC-A190. See TCs C452 and C456 for daily inflation or deflation of Treasury Inflation Protected Securities.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

#### **Budgetary Entry**

Debit 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 439400 Receipts Unavailable for Obligation Upon Collection

#### **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 53xx

**NOTE:** The above transaction (A188) is for illustrative purposes and is not the full TC. See Section III for the complete TC.

# Proposed Transactions for Treasury Inflation Protected Securities (TIPS) – FY 2017

## Reference TC:

**B124** To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** See USSGL TC- B132 for securities acquired at par value by nonfiduciary deposit funds.

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

## Budgetary Entry

None

## Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	101000	Fund Balance With Treasury