**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