



Treasury Financial Manual

Bulletin No. 2006-05

Volume I

Retention: April 30, 2007

To: Heads of Government Departments, Agencies, and Others Concerned

**Subject: Redistribution of Clearing (Suspense) Accounts and Certain
Miscellaneous Receipts**

1. Purpose

This Treasury Financial Manual (TFM) bulletin informs agencies of a change in the budgetary presentation affecting the redistribution of receipt data in clearing accounts and certain miscellaneous receipt accounts from the Department of the Treasury (Treasury) to respective departments in the *Monthly Treasury Statement (MTS)* and the *Combined Statement of Receipts, Outlays, and Balances of the United States Government*. See Attachment 1 for a list of specific receipt accounts.

2. Background

The Financial Management Service (FMS) in collaboration with the Office of Management and Budget (OMB) has determined that clearing accounts and certain miscellaneous receipt accounts are to be distributed against the budgets of the agencies that collect the receipts, carry out activities that result in these collections, and have the supporting documentation, instead of against Treasury.

The clearing accounts that will be redistributed are F3810, F3845, F3875, F3880, and F3885, preceded by the 2-digit agency code. The miscellaneous receipt accounts are 1435, 2413, 3091, 3102, 3200, 3220, and 3305. All aforementioned accounts include related subaccounts/point accounts. Currently, the clearing accounts and the miscellaneous receipt accounts are included in the proprietary receipts from the public and intrabudgetary transactions for Treasury in the MTS Table 5-Outlays of the U.S. Government.

3. Authority

According to 31 U.S.C. 3513, the Secretary of the Treasury must prepare reports on the financial operations of the U.S. Government. In addition, the head of each executive agency must furnish reports and information on the financial condition and operations of the agency, if requested by the Secretary.

4. Accounting and Reporting Requirements

The changes outlined in this TFM bulletin will be reflected beginning with the May issue of the MTS (released in June 2006). For fiscal 2006, agencies should refer to the MTS Table 5, Current Fiscal Year to Date—Outlays column, to see the distributed offsetting receipts total amount associated with their agency. The Web site is <http://www.fms.treas.gov/mts/index.html>. The amount of distributed offsetting receipts reported in the Statement of Budgetary Resources (SBR) will be the aggregate of cash collected in these receipt accounts and reported on a monthly basis on the FMS 224: Statement of Transactions, FMS 1219: Statement of Accountability, and the FMS 1220: Statement of Transactions.

OMB Circular No. A-136, Financial Reporting Requirements, requires that agency-level distributed offsetting receipts be included on Line 19C of the SBR. Agencies should refer to Attachment 1 for the additional distributed offsetting receipt accounts to include in their fiscal 2006 financial statements.

5. Effective Date

This bulletin is effective April 28, 2006.

6. Inquiries

Direct questions concerning this bulletin to:

Budget Reports Division
Financial and Budget Reports Directorate
Governmentwide Accounting
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 515C
Hyattsville, MD 20782
Telephone: 202-874-8668
Fax: 202-874-9966
E-mail Address: budget.reports@fms.treas.gov



Date: April 24, 2006

Richard L. Gregg
Commissioner

Attachment 1

Redistribution of Clearing (Suspense) Accounts and Certain Miscellaneous Receipts
(1435, 2413, 3091, 3102, 3200, 3220 and 3305 Series)
as of April 2006

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Legislative Branch	00		3220	000
	00	F	3875	001
	00	F	3875	001
	00	F	3875	001
	00	F	3875	001
	00	F	3875	003
	00	F	3875	004
	00	F	3875	005
	00	F	3875	006
	00	F	3875	007
	00	F	3875	008
	00	F	3880	001
	00	F	3880	002
	00	F	3880	003
	00	F	3880	004
	00	F	3885	004
	01		3220	000
	01	F	3875	000
	01	F	3880	000
	02		3220	000
	02	F	3875	000
	03		1435	000
	03		3200	000
	03		3220	000
	03	F	3845	000
	03	F	3875	000
	03	F	3880	000
	03	F	3885	000
	04	F	3875	000
	04	F	3880	000
	05	F	3875	000
	05	F	3880	000
	08	F	3875	000
	08	F	3880	000
	08	F	3885	000
	09		3220	002
	09	F	3875	002
	09	F	3880	001
	09	F	3885	016
	Judicial Branch	10		1435
10			3220	000
10		F	3845	000
10		F	3875	001
10		F	3875	002
10		F	3880	001
10		F	3880	002
10		F	3880	060

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Executive Office of the President	11		3200	000
	11		3220	000
	11	F	3875	001
	11	F	3875	002
	11	F	3875	003
	11	F	3875	019
	11	F	3875	020
	11	F	3880	001
	11	F	3880	010
	11	F	3885	017
	11	F	3885	038
Office of Personnel Management	24		1435	000
	24		3220	000
	24	F	3875	001
	24	F	3875	012
	24	F	3875	013
	24	F	3875	001
	24	F	3880	008
	24	F	3880	013
Department of Agriculture	12		1435	000
	12		3200	000
	12		3220	000
	12	F	3845	010
	12	F	3845	011
	12	F	3845	014
	12	F	3845	016
	12	F	3845	029
	12	F	3875	003
	12	F	3875	005
	12	F	3875	006
	12	F	3875	008
	12	F	3875	009
	12	F	3875	010
	12	F	3875	011
	12	F	3875	014
	12	F	3875	015
	12	F	3875	016
	12	F	3875	017
	12	F	3875	018
	12	F	3875	020
	12	F	3875	023
	12	F	3875	024
	12	F	3875	025
	12	F	3875	026
	12	F	3875	027
	12	F	3875	029
	12	F	3875	031
12	F	3875	032	

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Department of Agriculture, con.	12	F	3875	033
	12	F	3875	035
	12	F	3875	036
	12	F	3875	037
	12	F	3875	040
	12	F	3880	001
	12	F	3880	020
	12	F	3880	025
	12	F	3880	035
	12	F	3880	036
	12	F	3880	040
	12	F	3885	006
	12	F	3885	008
	12	F	3885	008
	12	F	3885	008
	12	F	3885	009
	12	F	3885	010
	12	F	3885	011
	12	F	3885	014
	12	F	3885	015
	12	F	3885	016
	12	F	3885	017
	12	F	3885	018
	12	F	3885	020
	12	F	3885	024
	12	F	3885	025
	12	F	3885	029
	12	F	3885	035
	12	F	3885	037
	12	F	3885	040
Department of Commerce	13		1435	000
	13		3200	000
	13		3220	000
	13		3305	000
	13	F	3845	001
	13	F	3845	004
	13	F	3845	006
	13	F	3845	010
	13	F	3845	012
	13	F	3845	014
	13	F	3845	020
	13	F	3875	001
	13	F	3875	004
	13	F	3875	006
	13	F	3875	010
	13	F	3875	012
	13	F	3875	014
	13	F	3875	020
	13	F	3875	060
	13	F	3880	001
13	F	3880	004	

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Department of Commerce, con.	13	F	3880	006
	13	F	3880	010
	13	F	3880	014
	13	F	3880	060
	13	F	3885	007
	13	F	3885	010
	13	F	3885	012
	13	F	3885	014
Department of the Interior	14		1435	000
	14		3200	000
	14		3220	000
	14	F	3845	006
	14	F	3845	008
	14	F	3845	016
	14	F	3845	018
	14	F	3845	019
	14	F	3845	027
	14	F	3875	001
	14	F	3875	002
	14	F	3875	006
	14	F	3875	008
	14	F	3875	010
	14	F	3875	011
	14	F	3875	016
	14	F	3875	017
	14	F	3875	018
	14	F	3875	019
	14	F	3875	020
	14	F	3875	025
	14	F	3880	001
	14	F	3880	006
	14	F	3880	008
	14	F	3880	010
	14	F	3880	011
	14	F	3880	016
	14	F	3880	018
	14	F	3880	019
	14	F	3880	020
	14	F	3880	021
	14	F	3880	025
	14	F	3880	029
	14	F	3885	001
	14	F	3885	002
	14	F	3885	006
	14	F	3885	008
	14	F	3885	010
	14	F	3885	011
	14	F	3885	016
14	F	3885	018	

Agency	Dept.	Fiscal Year	Main Account	Sub Account	
Department of Justice	15		1435	000	
	15		3200	000	
	15		3220	000	
	15	F	3845	001	
	15	F	3845	002	
	15	F	3845	007	
	15	F	3845	011	
	15	F	3845	018	
	15	F	3875	000	
	15	F	3875	001	
	15	F	3875	002	
	15	F	3875	004	
	15	F	3875	006	
	15	F	3875	007	
	15	F	3875	008	
	15	F	3875	010	
	15	F	3875	011	
	15	F	3875	018	
	15	F	3880	001	
	15	F	3880	002	
	15	F	3880	003	
	15	F	3880	004	
	15	F	3880	006	
	15	F	3880	008	
	15	F	3880	010	
	15	F	3880	011	
	15	F	3880	018	
	15	F	3885	001	
	15	F	3885	002	
	15	F	3885	011	
	Department of Labor	16		1435	000
		16		3220	000
16		F	3875	000	
16		F	3875	000	
16		F	3875	000	
16		F	3875	000	
16		F	3880	000	
16		F	3885	001	
16		F	3885	002	
16		F	3885	003	
16		F	3885	004	
16		F	3885	012	
16		F	3885	015	
Department of Defense-Military		17		1435	000
	17		3200	000	
	17	F	3875	001	
	17	F	3875	002	
	17	F	3875	003	
	17	F	3875	004	

Agency	Dept.	Fiscal Year	Main Account	Sub Account	
Department of Defense-Military, con.	17	F	3880	000	
	17	F	3882	000	
	17	F	3885	000	
	17	F	3885	007	
	17	F	3886	000	
	21		1435	000	
	21		3102	001	
	21		3200	000	
	21		3220	000	
	21	F	3845	000	
	21	F	3875	001	
	21	F	3875	002	
	21	F	3880	000	
	21	F	3882	000	
	21	F	3885	000	
	21	F	3885	007	
	21	F	3886	000	
	57		1435	000	
	57		3200	000	
	57	F	3875	001	
	57	F	3875	002	
	57	F	3880	000	
	57	F	3882	000	
	57	F	3885	000	
	57	F	3885	007	
	Department of State	19		1435	000
		19		3200	000
		19		3220	000
		19	F	3810	000
		19	F	3845	000
19		F	3875	000	
19		F	3875	001	
19		F	3875	003	
19		F	3875	010	
19		F	3875	011	
19		F	3875	050	
19		F	3875	060	
19		F	3875	061	
19		F	3875	068	
19		F	3875	069	
19		F	3880	001	
19		F	3880	002	
19		F	3880	003	
19		F	3880	010	
19		F	3880	011	
19		F	3880	012	
19		F	3880	021	
19		F	3880	022	
19		F	3880	031	
19		F	3880	032	

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Department of State, con.	19	F	3880	042
	19	F	3880	043
	19	F	3880	044
	19	F	3880	046
	19	F	3880	047
	19	F	3880	048
	19	F	3880	049
	19	F	3880	050
	19	F	3880	051
	19	F	3880	053
	19	F	3880	054
	19	F	3880	056
	19	F	3880	057
	19	F	3880	059
	19	F	3880	060
	19	F	3880	061
	19	F	3880	068
	19	F	3880	069
	19	F	3885	001
	19	F	3885	003
19	F	3885	004	
Social Security Administration	28		3220	000
	28	F	3875	000
	28	F	3880	000
Department of Veterans Affairs	36		1435	000
	36		3200	000
	36		3220	000
	36	F	3845	000
	36	F	3875	000
	36	F	3880	000
	36	F	3880	001
	36	F	3880	002
	36	F	3880	010
	36	F	3880	012
	36	F	3880	035
	36	F	3880	090
36	F	3885	000	
General Service Administration	47		1435	000
	47		3220	000
	47	F	3875	000
	47	F	3875	004
	47	F	3875	006
	47	F	3875	007
	47	F	3880	006
	47	F	3880	007
	47	F	3885	000
	48	F	3875	030

Agency	Dept.	Fiscal Year	Main Account	Sub Account
National Science Foundation	49		1435	000
	49		3220	000
	49	F	3875	000
	49	F	3880	000
Environmental Protection Agency	68		1435	000
	68		3200	000
	68		3220	000
	68	F	3845	000
	68	F	3875	000
	68	F	3880	000
	68	F	3885	000
Department of Transportation	69		1435	000
	69		2442	000
	69		2642	000
	69		3200	000
	69		3220	000
	69	F	3845	013
	69	F	3875	001
	69	F	3875	003
	69	F	3875	004
	69	F	3875	006
	69	F	3875	007
	69	F	3875	011
	69	F	3875	013
	69	F	3875	014
	69	F	3875	015
	69	F	3875	017
	69	F	3875	026
	69	F	3875	028
	69	F	3880	001
	69	F	3880	003
	69	F	3880	004
	69	F	3880	005
	69	F	3880	006
	69	F	3880	007
	69	F	3880	008
	69	F	3880	009
	69	F	3880	011
	69	F	3880	013
	69	F	3880	014
	69	F	3880	015
	69	F	3880	017
	69	F	3880	025
	69	F	3880	026
69	F	3885	001	
69	F	3885	003	
69	F	3885	004	
69	F	3885	005	
69	F	3885	006	

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Department of Transportation, con.	69	F	3885	007
	69	F	3885	008
	69	F	3885	009
	69	F	3885	011
	69	F	3885	013
	69	F	3885	014
	69	F	3885	015
	69	F	3885	017
	69	F	3885	026
Department of Homeland Security	11	F	3875	058
	70		1435	000
	70		3200	000
	70		3220	000
	70	F	3845	001
	70	F	3845	005
	70	F	3845	006
	70	F	3845	007
	70	F	3845	011
	70	F	3845	019
	70	F	3875	001
	70	F	3875	002
	70	F	3875	003
	70	F	3875	004
	70	F	3875	005
	70	F	3875	006
	70	F	3875	007
	70	F	3875	008
	70	F	3875	009
	70	F	3875	010
	70	F	3875	011
	70	F	3875	012
	70	F	3875	019
	70	F	3875	020
	70	F	3880	001
	70	F	3880	004
	70	F	3880	005
	70	F	3880	006
	70	F	3880	007
	70	F	3880	011
	70	F	3880	012
	70	F	3880	019
	70	F	3880	020
	70	F	3885	000
	70	F	3885	001
	70	F	3885	003
	70	F	3885	005
	70	F	3885	006
	70	F	3885	008
	70	F	3885	009
	70	F	3885	010
70	F	3885	011	

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Department of Homeland Security, con.	70	F	3885	019
	70	F	3885	020
Small Business Administration	73		3200	000
	73		3220	000
	73	F	3875	000
	73	F	3880	000
Department of Health and Human Services	75		1435	000
	75		3305	000
	75		3220	000
	75	F	3845	000
	75	F	3845	001
	75	F	3870	000
	75	F	3875	001
	75	F	3875	003
	75	F	3875	005
	75	F	3875	006
	75	F	3875	007
	75	F	3875	008
	75	F	3875	009
	75	F	3880	001
	75	F	3880	003
	75	F	3880	005
	75	F	3880	006
	75	F	3880	008
	75	F	3880	009
	75	F	3885	001
	75	F	3885	003
	75	F	3885	006
	75	F	3885	008
75	F	3885	009	
National Aeronautics and Space Administration	80		1435	000
	80		3200	000
	80		3220	000
	80	F	3875	000
	80	F	3880	000
	80	F	3885	000
	80	F	3885	000
Department of Housing and Urban Development	86		1435	000
	86		2413	000
	86		3200	000
	86		3220	000
	86	F	3875	000
	86	F	3875	001
	86	F	3875	001

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Department of Housing and Urban Development, con.	86	F	3875	003
	86	F	3875	009
	86	F	3880	001
	86	F	3880	009
	86	F	3885	001
Department of Energy	89		1435	000
	89		3220	000
	89	F	3875	000
	89	F	3880	000
	89	F	3885	000
Department of Education	91		1435	000
	91		3200	000
	91		3220	000
	91	F	3875	000
	91	F	3880	000
	91	F	3885	000
Department of Defense Corps of Engineers, Civil	96		1435	000
	96		2413	000
	96		3220	000
	96	F	3875	000
	96	F	3880	000
	96	F	3885	000
	96	F	3886	000
Other Defense-Civil	97		1435	000
	97		3200	000
	97		3305	000
	97	F	3845	000
	97	F	3875	000
	97	F	3875	001
	97	F	3875	002
	97	F	3880	000
	97	F	3885	000
	97	F	3885	007
	97	F	3886	000
International Assistance Program				
Other	11	F	3875	006
	11	F	3875	038

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Agency for International Development	72		1435	000
	72		3220	000
	72	F	3845	000
	72	F	3875	000
	72	F	3880	000
	72	F	3885	000
Overseas Private Investment Corporation	71	F	3875	000
	71	F	3880	000
Peace Corps	11	F	3845	000
	11	F	3845	044
	11	F	3875	044
	11	F	3880	044
Independent Agencies				
U.S. Postal Service	18	F	3875	000
	18	F	3875	000
	18	F	3880	000
	18	F	3880	000
	18	F	3880	000
	18	F	3880	000
National Credit Union Administration	25	F	3875	000
	25	F	3880	000
Federal Communication Commission	27		2441	000
	27		3200	000
	27		3220	000
	27	F	3875	000
	27	F	3880	000
Nuclear Regulator Commission	31		1435	000
	31		3220	000
	31	F	3875	000
	31	F	3880	000
Smithsonian Institution	33		3200	000
	33	F	3845	001
	33	F	3875	001
	33	F	3875	002
	33	F	3875	003
	33	F	3880	001
	33	F	3880	002

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Equal Employment Opportunity Commission	45		3200	000
	45		3220	000
	45	F	3875	000
	45	F	3880	000
Federal Deposit Insurance Corporation	51	F	3875	000
	51	F	3880	000
Securities and Exchange Commission	50		3220	000
	50	F	3875	000
	50	F	3880	000
National Foundation on the Arts and the Humanities	59		1435	000
	59		3200	001
	59		3220	000
	59	F	3845	001
	59	F	3875	001
	59	F	3875	002
	59	F	3875	003
	59	F	3880	001
	59	F	3880	002
	59	F	3880	003
Railroad Retirement Board	60	F	3875	000
	60	F	3880	000
National Labor Relations Board	63		3200	000
	63		3220	000
	63	F	3875	000
	63	F	3880	000
	63	F	3885	000
Tennessee Valley Authority	64	F	3875	000
	64	F	3880	000
Export-Import Bank of the U.S.	83		3220	000
	83	F	3875	000
	83	F	3880	000

Agency	Dept.	Fiscal Year	Main Account	Sub Account
National Archives and Record Administration	88		3220	000
	88	F	3875	000
Corporation for National and Community Service	95		1435	055
	95		3220	055
	95	F	3875	055
	95	F	3880	055
Broadcasting Board of Governors	95		3200	068
	95		3220	068
	95	F	3845	068
	95	F	3875	068
	95	F	3880	068
	95	F	3885	068
District of Columbia	95		3220	070
	95	F	3875	070
National Mediation Board	95	F	3875	024
	95	F	3880	024
Federal Election Commission	95		3220	160
	95	F	3875	016
Other	23	F	3875	000
	23	F	3880	000
	29		3220	000
	29	F	3875	000
	29	F	3880	000
	34		3220	000
	34	F	3875	000
	34	F	3880	000
	41		3220	000
	41	F	3875	000
	41	F	3880	000
	42	F	3880	002
	46		3220	000
	46	F	3875	001
	46	F	3880	001
	48	F	3875	011
	48	F	3880	011
	54		3220	000
	54	F	3875	000
	54	F	3880	000
56	F	3875	000	
56	F	3880	000	

Agency	Dept.	Fiscal Year	Main Account	Sub Account
Other, con.	56	F	3890	000
	61		3220	000
	61	F	3875	000
	61	F	3880	000
	65		3220	000
	65	F	3875	000
	65	F	3880	000
	67	F	3875	000
	74		3220	000
	74	F	3875	000
	74	F	3880	000
	78	F	3875	001
	78	F	3880	001
	82	F	3875	000
	82	F	3880	000
	84	F	3875	000
	84	F	3880	000
	90	F	3875	000
	90	F	3880	000
	93		3220	000
	93	F	3875	000
	93	F	3880	000
	95		3220	021
	95		3220	024
	95		3220	048
	95		3220	064
	95		3220	140
	95		3220	000
	95	F	3875	003
	95	F	3875	012
	95	F	3875	014
	95	F	3875	017
	95	F	3875	019
	95	F	3875	025
	95	F	3875	026
	95	F	3875	028
	95	F	3875	033
	95	F	3875	058
	95	F	3875	067
	95	F	3875	077
	95	F	3880	003
	95	F	3880	014
	95	F	3880	017
	95	F	3880	033
	95	F	3880	035
	95	F	3880	037
	95	F	3880	045
95	F	3880	058	
95	F	3885	003	
95	F	3885	077	
95	F	3890	000	
95	F	3880	016	
98	F	3880	000	