



Treasury Financial Manual

Transmittal Letter No. 667

Volume I

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

1. Purpose

This transmittal letter (T/L) releases revised TFM Volume I, Part 2, Chapter 1500: Description of Accounts Relating to Financial Operations. This chapter describes accounts relating to the Government's financial operations. The Financial Management Service and the Office of Management and Budget assign the accounts to agencies.

2. Rescission

This T/L rescinds the following TFM releases:

- TFM Volume I, Announcement No. A-2009-04: Converting Treasury Managed Trust Fund (TMTF) Accounts From a Treasury Two-Digit Department Regular Code to the Two-Digit Department Regular Code Within the Reporting Program Agency, dated March 2009;

AND

- TFM Volume I, Bulletin No. 2004-07: Eliminating Feeder Accounts, dated August 30, 2004.

3. Page Changes

Remove

I TFM 2-1500 (T/L 660)
Table of Contents for Part 2 (T/L 665)
I TFM Announcement No. A-2009-04
I TFM Bulletin No. 2004-07

Insert

I TFM 2-1500
Table of Contents for Part 2

4. Effective Date

This transmittal letter is effective immediately.

5. Inquiries

Direct questions concerning this transmittal letter to:

Budget Reports Division
Financial and Budget Reports Directorate
Governmentwide Accounting
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Department of the Treasury
3700 East-West Highway, Room 5D18
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A handwritten signature in black ink, appearing to read 'D. Lebryk', is positioned above the printed name and title.

Date: September 21, 2011

David A. Lebryk
Commissioner

Part 2—Chapter 1500

DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS

This chapter describes accounts relating to the Government's financial operations. The Financial Management Service (FMS) and the Office of Management and Budget (OMB) assign the accounts to agencies.

Section 1510—Authority

Title 31 United States Code 3513 provides authority for regulations governing this chapter.

Section 1515—Federal Account Symbols and Titles (FAST) Book and Subclassified Accounts

FMS, in collaboration with OMB and the relevant administrative agency, assigns, amends, changes, and discontinues account symbols and titles. The Department of the Treasury (Treasury) account symbols (TAS) represent, by agency and bureau, individual appropriations, receipts, and other fund accounts. Agencies post appropriations or spending authorizations granted by Congress to these accounts. They use account symbols to report to Treasury and OMB. FMS establishes or changes new Treasury appropriation fund symbols (TAFS) derived from the 12 annual appropriation bills without an agency request. TAFS refer to the separate Treasury expenditure accounts for each appropriation title based on the availability of the resources in the account. The TAFS is a combination of the Federal account symbol and availability code (for example, annual, multi-year, or no-year). TAFS refer only to the appropriation and fund accounts and exclude the receipt accounts.

For new account actions pursuant to other legislation, agencies must send a

letter of request. To establish new accounts, agencies must:

- (1) Contact OMB for approval (see OMB Circular No. A-11, Section 79.4).
- (2) Submit a letter to FMS requesting a new account, including the following:
 - A statement indicating that OMB has approved the account.
 - The type of fund.
 - The proposed account title.
 - The statutory authority.
 - The agency and bureau needing the account.

Agencies should submit all account action requests to FMS as early in the month as possible to allow for agency reporting the following month.

FMS assigns account symbols and titles, fund groups, and fund account definitions per the principles and guidelines in Title 7, of the *General Accounting Office's (GAO's) Policy and Procedures Manual for Guidance of Federal Agencies*.

FMS provides a listing of all assigned symbols and titles in the FAST Book, which is Supplement 1 to the Treasury Financial Manual (TFM) Volume I. FAST Book I displays the two-digit department regular code, and FAST Book II displays the three-digit agency identifier code that eventually will replace the two-digit department regular code. To

access FAST Book I and FAST Book II and for information regarding their effective dates, see the FAST Book Web site at <http://www.fms.treas.gov/fastbook>.

Note: For conciseness, this chapter refers only to the two-digit department regular code.

To remove an account or agency from the FAST Book, agencies must submit a letter to FMS's Budget Reports Division (BRD); see the Contacts page.

Upon request, BRD will fax copies of Treasury Announcements to agencies for all account actions relating to their accounts.

When required, BRD establishes subclass codes after it receives an agency's letter of request and determines that subclass codes are necessary to capture data beyond the appropriation or fund level for tracking purposes. BRD prepares and sends agencies a copy of form BA 7103: The Department of the Treasury Sub-Classification Authorization, which authorizes the use of the subclass code. For detailed information on subclass authorizations, refer to TFM Volume I, Part 2, Chapter 3300, subsection 3330.20.

Section 1520—Receipt, Appropriation (Expenditure), and Fund Account Descriptions

Accounts are the basis for reporting the Government's financial transactions.

FMS classifies receipt or expenditure accounts and assigns them to a fund group based on their characteristics and the nature of the transactions they support. Fund groups for receipt and expenditure accounts are detailed in subsections 1525.10 and 1530.10, respectively. FMS and OMB classify transactions within fund groups by assigning numeric or alphanumeric account symbols (or combinations thereof). FMS assigns account symbols to agencies after considering the Government's relationship to the accounts, the sources of the receipts, and the availability of the funds for expenditure. Within Treasury's central accounting system, FMS classifies receipt and expenditure accounts as described in the subsections below.

Note: In 2004, Treasury discontinued all existing feeder (general fund expenditure accounts) and associated special fund receipt accounts for special fund expenditure accounts (5000 series TAS). Therefore, agencies cannot report expenditure transfers from a feeder account to the associated special fund receipt account on their Statement of Transactions or use nonexpenditure transfers for such purposes. Treasury appropriates amounts directly to the special fund expenditure accounts. This does not affect feeder accounts associated with trust fund expenditure accounts (8000 series TAS excluding trust revolving funds).

1520.10—General Fund Receipt Accounts

FMS credits general fund receipt accounts with all receipts not earmarked by law for a specific purpose.

1520.15—Special Fund Receipt Accounts

FMS credits special fund receipt accounts with receipts from specific sources earmarked by law for specific purposes. At the point of collection, these receipts either are available immediately or unavailable for expenditures depending

upon statutory requirements (see subsections 1525.20 and 1525.30).

1520.20—Trust Fund Receipt Accounts

FMS credits trust fund receipt accounts with receipts generated by the terms of a trust agreement or statute that designates a fund as a trust fund. At the point of collection, these receipts either are available immediately or unavailable for expenditure depending upon statutory requirements (see subsections 1525.20 and 1525.30).

1520.25—Clearing Accounts

FMS establishes clearing accounts to temporarily hold unidentifiable general, special, or trust fund collections that belong to the Federal Government until they are classified to the proper receipt or expenditure account by the Federal entity. An "F" preceding the last four digits of the fund account symbol identifies these accounts. Clearing accounts consist of the "3800" series fund group preceded by the two-digit department regular code. Agencies should use the following accounts:

- Budget clearing account (suspense), __F3875, to temporarily credit unclassified transactions from the public when there is a reasonable presumption that the amounts belong to their agencies.
- Undistributed intergovernmental payments account, __F3885, to temporarily credit unclassified transactions between Federal agencies, including Intra-governmental Payment and Collection transactions.

1520.30—General Fund Expenditure Accounts

FMS establishes general fund expenditure accounts to record amounts

appropriated by Congress for the general support of the Government.

1520.35—Consolidated Working Fund Accounts

FMS establishes consolidated working fund accounts to receive (and subsequently disburse) advance payments from other agencies or bureaus through provisions of law.

1520.40—Management Fund Accounts

FMS establishes management fund accounts, which are working fund accounts authorized by law, to facilitate accounting for administration of intragovernmental activities other than a continuing cycle of operations.

1520.45—Revolving Fund Accounts

FMS establishes revolving fund accounts to record funds authorized by specific provisions of law to finance a continuing cycle of business-type operations. The receipts are credited directly to the revolving fund as offsetting collections and are available for expenditure without further action by Congress. FMS classifies the receipts as follows:

- Public enterprise funds where receipts come primarily from sources outside the Government.
- Intragovernmental funds where receipts come primarily from other appropriations or funds.

1520.50—Special Fund Expenditure Accounts

FMS establishes special fund expenditure accounts to record amounts appropriated from special fund receipts. Agencies may expend these receipts for

special programs according to specific provisions of law.

1520.55—Trust Fund Expenditure Accounts

FMS establishes trust fund expenditure accounts to record amounts appropriated from trust fund receipts. Agencies may expend these receipts for specific purposes or programs according to the terms of a trust agreement or statute.

Note: FMS has converted the Treasury Managed Trust Fund (TMTF) expenditure accounts from a Treasury two-digit department regular code to the two-digit department regular code of the reporting program agency. Legacy accounts were amended in 2009, and agencies are no longer permitted to request and report TMTF activity using department regular code “20” but will report using the department regular code of the agency that is the owner of the fund. Appendix 1 is a TMTF conversion chart of accounts.

1520.60—Trust Revolving Fund

FMS establishes a trust revolving fund when a law authorizes a revolving fund and designates the revolving fund as a trust fund. Otherwise, trust revolving funds are the same as revolving funds (see subsection 1520.45).

1520.65—Allocation (Formerly Transfer Appropriation) Accounts

FMS establishes allocation accounts to receive (and subsequently obligate and disburse) allocations treated as nonexpenditure transactions. These accounts carry symbols identified with the original appropriation from which monies were advanced. An allocation account is symbolized by adding the receiving agency’s two-digit department regular code to the original appropriation or fund account symbol. A bureau suffix identifies that the transfer is to a particular bureau within the receiving

department. For example, 14-20X1234.010 represents a transfer of funds that were initially appropriated to department 20 (Treasury) and allocated to bureau 10 (National Park Service) within department 14 (Interior).

Section 1525—Receipt Account Classification

Normally, receipt account symbols consist of six digits, except for receipt clearing accounts and available receipt accounts. The first two digits identify the agency administratively responsible for the receipts. The last four digits identify the account within that fund group. Receipt accounts fall within the following categories: governmental or budget, proprietary, and intra-governmental. Governmental or budget receipts arise from the sovereign and regulatory powers unique to Government. Proprietary receipts are derived from market-oriented or business-like activities. Intra-governmental receipts are payments from one Government account to another. For further detail on the types of receipts, refer to OMB Circular No. A-11, Section 20.7. The following is an example of the numbering scheme generally associated with available receipts.

Two-digit department regular code	14 – (Interior)
Account symbol	8369
Subnumber	.001 (Gifts and Donations) .002 (Earnings on Investments)

1525.10—Receipt Account Symbols by Fund Groups and Major Classes

FMS classifies receipt accounts and assigns symbols by fund groups and major classes as follows:

Fund Group	Major Class
General fund:	
Taxes	0100
Customs duties.....	0300
Receipts from monetary power	0600
Fees for regulatory and judicial service	0800
Fines, penalties, and forfeitures.....	1000
Restitutions, reparations, and recoveries under military occupation.....	1100
Gifts and contributions	1200
Interest	1350
Dividends and other earnings	1600
Rent, including bonuses	1800
Royalties.....	2000
Sale of products	2200
Fees and other charges for services and special benefits	2400
Sale of Government property	2600
Negative subsidies and downward reestimates of subsidies	2700
Realization upon loans and investments	2800-2900
Recoveries and refunds.....	3000
Clearing accounts	3800
Special fund receipt accounts.....	5000-5999
Trust fund receipt accounts.....	8000-8999

1525.20—Available Receipts

Available receipts are special or trust fund receipts that, pursuant to law, are available as appropriations to a single agency for expenditure without further congressional action. However, in some fund accounts, use is restricted to investment only or is precluded by a limitation or benefit formula. An available receipt account carries the same symbolization as its corresponding expenditure account in that an “X” is inserted to indicate the period of availability of such funds for obligation. However, in special circumstances, available receipts that are earmarked for current-year obligations and expenditures initially are placed in an unavailable receipt account until FMS prepares a warrant to move the funds to a current fiscal year expenditure account.

See *Treasury Department-General Accounting Office Joint Regulation No. 3* in the *GAO's Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Appendix II*.

1525.30—Unavailable Receipts

Unavailable receipts are receipts that, at the time of collection, are not appropriated and not immediately available for expenditure. This is because:

- Congress limited the amount available for expenditure;

OR

- Agencies cleared amounts credited to receipt accounts, in whole or in part, to other receipt accounts before taking appropriation warrant action.

Unappropriated receipts held in special and trust fund receipt accounts are unavailable for expenditure until appropriated pursuant to specific legislative provisions. Unappropriated receipts sometimes are invested. In these circumstances, Treasury would designate the fund as “available.” See subsection 1525.20.

Section 1530—Expenditure Account Classification

Expenditure account symbols consist of eight or more digits. The first two digits identify the agency responsible for the account. The next digits or characters represent the period of availability for obligation. The last four digits identify the specific account by fund group. The following example illustrates the various Treasury account symbols for the salaries and expenses account for the Department of State.

Two-digit department regular code	19 – (Dept. of State)
Period of availability	11 (Fiscal 2011 annual) 11/12 (Fiscal 2011/2012 multiple year) X (No-year appropriation)
Account symbol	0107

1530.10—Expenditure Account Symbols by Fund Groups

FMS classifies expenditure accounts and assigns symbols by fund groups as follows:

Fund Group	Major Class
General fund:	0000-3799
Clearing account.....	3800-3899
Management fund.....	3960-3999
Revolving funds:	
Public enterprise	4000-4499
Intragovernmental.....	4500-4999
Special fund	5000-5999
Deposit fund	6000-6999
Trust fund	8000-8399
	and
	8500-8999
Trust revolving fund.....	8400-8499

1530.20—Identifying the Period of Availability

The account symbol designates the period of availability for incurring obligations as follows:

- **Annual appropriations**—Two digits (00 through 99) indicate the fiscal year of availability for incurring obligations of a 1-year appropriation (20 11 1234).
- **Multiple-year appropriations**—Two digits separated by a slash (/) indicate a multiple-year appropriation for incurring obligations for a definite period in excess of 1 fiscal year. The digit preceding the slash indicates the first fiscal year of availability, and the digit immediately following the slash indicates the final fiscal year of availability (20 11/12 1234).
- **No-year appropriations**—An “X” indicates a no-year appropriation that is available for obligations for an indefinite period of time (20 X 1234).

Section 1535—Deposit Fund Accounts

FMS establishes deposit fund accounts to record monies that do not belong to the Federal Government. Deposit funds are a liability in the Government’s central summary general ledger since those assets do not belong to the Government. The deposit fund account (liability) classification is proper for any account that meets one of the following three criteria:

- **Monies withheld from Government payments for goods and services received.** Agencies may treat this transaction as a deposit fund liability only when they have charged a budget account and the Government is holding the funds pending payment (for example, payroll deductions for savings bonds or State income taxes).
- **Monies the Government is holding awaiting distribution based on a legal determination or investigation.** This category includes monies in dispute (between the Government and outside parties) where ownership is in doubt and there is no present basis for estimating ultimate distribution.
- **Deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian.** This includes certain cash and investments held outside of Treasury. Also, refer to TFM Volume I, Part 2, Chapter 3400, for additional information.

1535.10—Proper Classification and Reporting

To maintain accountability, agencies must establish separate deposit fund accounts to hold non-Government monies for individual statutory authorizations or programs. They must request new deposit fund accounts through their OMB examiner (see Section 1515). Deposit funds, which are for monies not owned by the Government, are not included in the Federal budget. If an agency is uncertain about the ownership of monies, it should ask its Treasury and OMB contacts for guidance.

1535.20—Need for Regular Periodic Reviews

Each agency should review its deposit fund accounts periodically, but at least quarterly, and should take whatever corrective action may be

indicated. At a minimum, these reviews should determine whether all monies held in a deposit fund account are consistent with the title of, and legal authority for, the account and that the account has a positive balance. (If a Federal disbursing officer over-disburses a deposit fund, an Anti-Deficiency Act violation has been committed and must be reported promptly.) Where problems are identified, agencies should process appropriate adjustments for inconsistencies and institute corrective procedures to ensure use of the appropriate accounts. See TFM Volume I, Part 6, Chapter 3000, for procedures on reviewing unclaimed money accounts, such as escrow accounts for loans.

1535.30—Deposit Funds Available to All Agencies

The following deposit funds are available to all agencies:

- **Advances without orders from non-Federal sources (X6500)**—Use this account for advances without orders from non-Federal sources. However, credit advances without orders from another Federal agency to F3885, “Undistributed inter-governmental payments.”
- **Small escrow amounts (X6501)**—Use this account for small escrow amounts held less than 1 year, when the agency’s balance is less than \$1 million.
- **Other Federal payroll withholding, allotments (X6276)**—Use this account only when Federal payroll withholding amounts, not including deductions for U.S. Savings Bonds, must be held to make monthly payments.

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CONTACTS

Direct inquiries concerning this chapter to:

Budget Reports Division
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Treasury Managed Trust Fund Conversion Chart for Accounts

Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts		Legacy D-Code	Current TAFS	Current D-Code
Agency, Department of Health and Human Services Bureau: Centers for Medicare and Medicaid Services	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code
Acct: Federal Supplementary Medical Insurance Trust Fund				
Federal Supplementary Medical Insurance Trust Fund	20--8004-000 \ X	22	75--8004-000 \ X	05
Federal Supplementary Medical Insurance Trust Fund	75-20-8004-000 \ X	22	75-75-8004-000 \ X	05
Receipt Accounts				
Federal Contributions, FSMI Trust Fund	20--8004-001 \ X	22	75--8004-001 \ X	05
Earnings on Investments, FSMI Trust Fund	20--8004-002 \ X	22	75--8004-002 \ X	05
Premiums Collected for the Aged, FSMI Trust Fund	20--8004-005 \ X	22	75--8004-005 \ X	05
Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund	20--8004-006 \ X	22	75--8004-006 \ X	05
Premiums Collected for the Disabled, FSMI Trust Fund	20--8004-007 \ X	22	75--8004-007 \ X	05
Supplemental Catastrophic Premium Refunds, Federal Supplementary Medical Insurance Trust Fund	20--8004-015 \ X	22	75--8004-015 \ X	05
Interest Paid to the FHI Trust Fund, FSMI Trust Fund	20--8004-023 \ X	22	75--8004-023 \ X	05
Other Proprietary Receipts from the Public, FSMI Trust Fund	20--8004-029 \ X	22	75--8004-029 \ X	05
Interest, Transitional Assistance Account, Federal Supplementary Medical Insurance	20--8004-031 \ X	22	75--8004-031 \ X	05
Gifts, Medicare Prescription Drug Account, FSMI	20--8004-032 \ X	22	75--8004-032 \ X	05
Transfers From the Transitional Assistance Account, Medicare Prescription Drug Account, FSMI	20--8004-033 \ X	22	75--8004-033 \ X	05
Federal Contribution, State Low-Income Determinations, Prescription Drug Account, FSMI	20--8004-034 \ X	22	75--8004-034 \ X	05
Premiums Collected, Medicare Prescription Drug Account, FSMI	20--8004-035 \ X	22	75--8004-035 \ X	05
Payments from States, Medicare Prescription Drug Account, FSMI	20--8004-036 \ X	22	75--8004-036 \ X	05
Interest, Medicare Prescription Drug Account, FSMI	20--8004-037 \ X	22	75--8004-037 \ X	05
Gifts and Bequests, Transitional Assistance Account, Federal Supplementary Medical Insurance	20--8004-038 \ X	22	75--8004-038 \ X	05
Federal Contributions, Transitional Assistance Account, Federal Supplementary Medical Insurance	20--8004-039 \ X	22	75--8004-039 \ X	05
Basic Premiums, Medicare Advantage, FSMI	20--8004-040 \ X	22	75--8004-040 \ X	05
Gifts, Federal Supplementary Medical Insurance Trust Fund	20--8004-042 \ X	22	75--8004-042 \ X	05
Medicare Refunds, FSMI Trust Fund	20--8004-045 \ X	22	75--8004-045 \ X	05

Treasury Managed Trust Fund Conversion Chart for Accounts

Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts						
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code		
Agency: Department of Labor						
Bureau: Employment and Training Administration						
Acc: Unemployment Trust Fund						
Unemployment Trust Fund	20--8042-000 \ X	22	16--8042-000 \ X	03		
Receipt Accounts						
Transfers from General Fund of Amounts Equal to FUTA Taxes, Unemployment Trust Fund						
Earnings on Investments, Unemployment Trust Fund	20--8042-001 \ X	22	16--8042-001 \ X	03		
State Accounts, Deposits by States, Unemployment Trust Fund	20--8042-002 \ X	22	16--8042-002 \ X	03		
Interest on Unemployment Insurance Loans to States, Federal Unemployment Trust Fund	20--8042-003 \ X	22	16--8042-003 \ X	03		
Deposits by Railroad Retirement Board, Unemployment Trust Fund	20--8042-004 \ X	22	16--8042-004 \ X	03		
Repayable Advances for Unemployment Compensation, Unemployment Trust Fund	20--8042-005 \ X	22	16--8042-005 \ X	03		
Federal Employees Compensation Account, Deposits by Federal Agencies, Unemployment Trust Fund	20--8042-008 \ X	22	16--8042-008 \ X	03		
Non-Repayable Advances for Unemployment Compensation, Unemployment Trust Fund	20--8042-010 \ X	22	16--8042-010 \ X	03		
Payments from the General Fund for Extending Unemployment Compensation	20--8042-011 \ X	22	16--8042-011 \ X	03		
Interest Income, Cash Management Improvement Act, Unemployment Trust Fund	20--8042-013 \ X	22	16--8042-013 \ X	03		
Repayable Advances from the General Fund to the Employment Security Administration Account	20--8042-014 \ X	22	16--8042-014 \ X	03		
	20--8042-075 \ X	22	16--8042-075 \ X	03		

Treasury Managed Trust Fund Conversion Chart for Accounts

Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts							
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code			
Agency: Department of Labor							
Bureau: Employment Standards Administration		22		15			
Acct: Black Lung Disability Trust Fund							
Black Lung Disability Trust Fund	16-20-8144-015 \ X	22	16-16-8144-015 \ X	15			
Black Lung Disability Trust Fund	20--8144-000 \ X	22	16--8144-000 \ X	15			
Receipt Accounts							
Transfer from General Fund, Black Lung Benefits Revenue Act Taxes, Black Lung Disability Trust Fund	20--8144-001 \ X	22	16--8144-001 \ X	15			
Earnings on Investments, Black Lung Disability Trust Fund	20--8144-002 \ X	22	16--8144-002 \ X	15			
Fines and Penalties, Black Lung Disability Trust Fund	20--8144-003 \ X	22	16--8144-003 \ X	15			
Miscellaneous Interest, Black Lung Disability Trust Fund	20--8144-004 \ X	22	16--8144-004 \ X	15			
Repayable Advances from General Fund, Black Lung Disability Trust Fund	20--8144-005 \ X	22	16--8144-005 \ X	15			
Collections of Taxes on Taxable Expenditures, Black Lung Disability Trust Fund	20--8144-006 \ X	22	16--8144-006 \ X	15			

Treasury Managed Trust Fund Conversion Chart for Accounts

Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts				
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code
Agency: Department of Transportation				
Bureau: Federal Aviation Administration		22		13
Acct: Airport and Airway Trust Fund				
Airport and Airway Trust Fund	20--8103-000 \ X	22	69--8103-000 \ X	13
Receipt Accounts				
Deposits, Airport and Airway Trust Fund	20--8103-001 \ X	22	69--8103-001 \ X	13
Earnings on Investments, Airport and Airway Trust Fund	20--8103-002 \ X	22	69--8103-002 \ X	13
Refunds from Federal Fund Payments, Airport and Airway Trust Fund	20--8103-005 \ X	22	69--8103-005 \ X	13
Interest Income, Cash Management Improvement Act, Airport and Airway Trust Fund	20--8103-014 \ X	22	69--8103-014 \ X	13
Bureau: Federal Highway Administration		22		05
Acct: Highway Trust Fund				
Highway Trust Fund	20--8102-000 \ X	22	69--8102-000 \ X	05
Receipt Accounts				
Deposits, Highway Account, Highway Trust Fund	20--8102-001 \ X	22	69--8102-001 \ X	05
Earnings on Investments, Highway Trust Fund	20--8102-002 \ X	22	69--8102-002 \ X	05
Deposits, Mass Transit Account, Highway Trust Fund	20--8102-011 \ X	22	69--8102-011 \ X	05
Highway Trust Fund (Mass Transit Account), Cooperative Agreements	20--8102-012 \ X	22	69--8102-012 \ X	05
Interest Income, Cash Management Improvement Act, Highway Account, Highway Trust Fund	20--8102-014 \ X	22	69--8102-014 \ X	05
Interest Income, Cash Management Improvement Act, Mass Transit Account, Highway Trust Fund	20--8102-015 \ X	22	69--8102-015 \ X	05
Transportation Infrastructure Finance and Innovation Program, Downward Reestimates of Subsidies, FHWA, DOT	20--8102-026 \ X	22	69--8102-026 \ X	05
Transportation Infrastructure Finance and Innovation Program, Downward Reestimates of Subsidies (FHWA)	20--8102-027 \ X	22	69--8102-027 \ X	05
Miscellaneous Interest, Highway Trust Fund	20--8102-029 \ X	22	69--8102-029 \ X	05
Payment from the General Fund, Highway Trust Fund, Treasury	20--8102-034 \ X	22	69--8102-034 \ X	05

Treasury Managed Trust Fund Conversion Chart for Accounts

Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts				
	Legacy TAFS	Legacy D-Code	Current TAFS	Current D-Code
Agency: Environmental Protection Agency Bureau: Environmental Protection Agency Acct: Hazardous Substance Superfund		22		01
Hazardous Substance Superfund	13-20-8145-014 \ X	22	13-68-8145-014 \ X	01
Hazardous Substance Superfund	14-20-8145-001 \ X	22	14-68-8145-001 \ X	01
Hazardous Substance Superfund	16-20-8145-004 \ X	22	16-68-8145-004 \ X	01
Hazardous Substance Superfund	20-8145-000 \ X	22	68-8145-000 \ X	01
Hazardous Substance Superfund	68-20-8145-000 \ X	22	68-68-8145-000 \ X	01
Hazardous Substance Superfund	70-20-8145-007 \ X	22	70-68-8145-007 \ X	01
Hazardous Substance Superfund	75-20-8145-009 \ X	22	75-68-8145-009 \ X	01
Receipt Accounts				
Transfers from General Fund of Amounts Equal to Certain Taxes	20--8145-001 \ X	22	68--8145-001 \ X	01
Earnings on Investments, Hazardous Substance Superfund	20--8145-002 \ X	22	68--8145-002 \ X	01
Fines and Penalties, Hazardous Substance Superfund	20--8145-003 \ X	22	68--8145-003 \ X	01
Hazardous Substance Superfund	20--8145-004 \ X	22	68--8145-004 \ X	01
Interfund Transactions, Hazardous Substance Superfund	20--8145-005 \ X	22	68--8145-005 \ X	01
Transfer from the General Fund of Amounts Equivalent to Corporate Environmental Tax, Hazardous Substance Superfund	20--8145-015 \ X	22	68--8145-015 \ X	01
Payment from the General Fund, Hazardous Substance Superfund, Recovery Act - Bureau of the Public Debt, Treasury	20--8145-016 \ X	22	68--8145-016 \ X	01
Acct: Leaking Underground Storage Tank Trust Fund				
Leaking Underground Storage Tank Trust Fund	20--8153-000 \ X	22	68--8153-000 \ X	01
Leaking Underground Storage Tank Trust Fund	68-20-8153-000 \ X	22	68-68-8153-000 \ X	01
Receipt Accounts				
Transfers from General Fund of Amounts Equal to Certain Taxes, Leaking Underground Storage Tank Trust Fund	20--8153-001 \ X	22	68--8153-001 \ X	01
Earnings on Investments, Leaking Underground Storage Tank Trust Fund	20--8153-002 \ X	22	68--8153-002 \ X	01
Recoveries, Leaking Underground Storage Tank Trust Fund	20--8153-003 \ X	22	68--8153-003 \ X	01
Payment From the General Fund, Leaking Underground Storage Tank Trust Fund	20--8153-040 \ X	22	68--8153-040 \ X	01

Treasury Managed Trust Fund Conversion Chart for Accounts

Treasury Managed Trust Funds -- Expenditure and Related Receipt Accounts	Legacy TAFS		Legacy D-Code	Current TAFS		Current D-Code
	Legacy TAFS	Legacy D-Code	Legacy TAFS	Current TAFS	Current D-Code	
Agency: Social Security Administration		22			04	
Bureau: Social Security Administration						
Acct: Federal Disability Insurance Trust Fund						
Federal Disability Insurance Trust Fund	20--8007-000 \ X	22	28--8007-000 \ X		04	
Federal Disability Insurance Trust Fund	28-20-8007-000 \ X	22	28-28-8007-000 \ X		04	
Receipt Accounts						
Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Disability Insurance Trust Fund	20--8007-001 \ X	22	20--8007-001 \ X		04	
Earnings on Investments, Federal Disability Insurance Trust Fund	20--8007-002 \ X	22	28--8007-002 \ X		04	
Deposits by States, Federal Disability Insurance Trust Fund	20--8007-003 \ X	22	28--8007-003 \ X		04	
Interest Payments by Railroad Retirement Board, Federal Disability Insurance Trust Fund	20--8007-005 \ X	22	28--8007-005 \ X		04	
Miscellaneous Federal Payments, Federal Disability Insurance Trust Fund	20--8007-006 \ X	22	28--8007-006 \ X		04	
Tax Refund, Offset Collections, Federal Disability Insurance Trust Fund	20--8007-009 \ X	22	28--8007-009 \ X		04	
Receipts from Railroad Retirement Account, Federal Disability Insurance Trust Fund	20--8007-010 \ X	22	28--8007-010 \ X		04	
Transfers from General Fund of Amounts Equal to Taxes, Federal Disability Insurance Trust Fund	20--8007-011 \ X	22	28--8007-011 \ X		04	
Transfers from General Fund of Amounts Equal to Federal Employer Contributions for FICA Taxes, Federal Disability Insurance Trust Fund	20--8007-012 \ X	22	28--8007-012 \ X		04	
Interest Income, Cash Management Improvement Act, Federal Disability Trust Fund	20--8007-014 \ X	22	28--8007-014 \ X		04	
Taxes on Benefits, Federal Disability Insurance Trust Fund	20--8007-016 \ X	22	28--8007-016 \ X		04	
Interest and Profits on Investments in Participation Certificates, Federal Disability Insurance Trust Fund	20--8007-022 \ X	22	28--8007-022 \ X		04	
Refunds for Voluntary Income Tax Withholding, Principal, Federal Disability Insurance Trust Fund	20--8007-024 \ X	22	28--8007-024 \ X		04	
Refunds for Voluntary Income Tax Withholding, Interest, Federal Disability Insurance Trust Fund	20--8007-025 \ X	22	28--8007-025 \ X		04	
Interest on Interfund Borrowings, Federal Disability Insurance Trust Fund	20--8007-027 \ X	22	28--8007-027 \ X		04	
Other Proprietary Receipts, Federal Disability Insurance Trust Fund	20--8007-029 \ X	22	28--8007-029 \ X		04	

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PART 2 - CENTRAL ACCOUNTING AND REPORTING

Table of Contents

Chapter	Section	Title
1000		INTRODUCTION
	1010	Authority
	1015	Principles and Features of the System of Central Accounts
	1020	Standard and Prescribed Forms Contacts
1500		DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS
	1510	Authority
	1515	Federal Account Symbols and Titles (FAST) Book and Subclassified Accounts
	1520	Receipt, Appropriation (Expenditure), and Fund Account Descriptions
	1525	Receipt Account Classification
	1530	Expenditure Account Classification
	1535	Deposit Fund Accounts Contacts
		Appendix
		1. Treasury Managed Trust Fund Conversion Chart for Accounts
2000		WARRANT AND NONEXPENDITURE TRANSFER (NET) TRANSACTIONS
	2010	Scope and Applicability
	2015	Authority
	2020	Definition of Terms
	2025	Warrant Transactions
	2030	NET Transactions Using the GWA System
	2035	Borrowings Contacts
		Appendix
		1. GWA System NET Application Guide
2500		EXPENDITURE TRANSACTIONS BETWEEN APPROPRIATION, FUND, AND RECEIPT ACCOUNTS
	2510	Introduction
	2515	Types of Expenditure Transactions Addressed in This Chapter
	2520	Payments to General Services Administration (GSA)
	2525	Expenditure Transactions Not Requiring Payment by Check
	2530	Expenditure Transactions Requiring Payment by Check
	2535	SF 1081: Certification Contacts

Chapter	Section	Title
---------	---------	-------

		Appendices
--	--	------------

- | | | |
|--|--|--|
| | | <ol style="list-style-type: none"> GSA Form 789: Statement, Voucher and Schedule of Withdrawals and Credits
Optional Form 1017-G: Journal Voucher
SF 1080: Voucher for Transfers Between Appropriations and/or Funds
SF 1080-EDP: Print Layout (SF 1080-EDP)
Print Format Requirements (SF 1080 and SF 1081)
SF 1081: Voucher and Schedule of Withdrawals and Credits
SF 1081-EDP: Print Layout (SF 1081-EDP) FMS Form 5908: Journal Voucher Batch Transmittal |
|--|--|--|

3100

INSTRUCTIONS FOR DISBURSING OFFICERS' REPORTS

3110	Scope
3115	Authority
3120	Accounting Forms Used by Disbursing Officers and Agencies
3125	General Information on Central Accounting Reports
3130	Use of Accounting Forms (SFs 1218 and 1221 and FMS Form 1219 and 1220)
3135	Use and Assignment of the 3- and 4-Digit Agency Location Code (ALC)
3140	Preparing and Submitting SF 1218 and SF 1221
3145	Preparing and Submitting FMS Form 1219 and FMS Form 1220
3150	Classification of Special Transactions Reported on FMS Form 1220
3155	Supplemental Reporting on FMS Forms 1219 and 1220
3160	Reporting for Accounting Periods When No Transactions Occur
3165	Submitting Final Accountability Reports
3170	Fiscal Yearend Reporting and Cutoff Schedule of Reporting Deadlines
3175	Integrating Accounting Results
3180	Deposits in Transit System
3185	Undistributed Audit
3190	Statement of Differences
	Contacts

Appendices

- | | |
|--|---|
| | <ol style="list-style-type: none"> SF 1218: Statement of Accountability (Foreign Service Account) and Instructions SF 1221: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts (Foreign Service Account) and Instructions FMS 1219: Statement of Accountability and Instructions FMS 1220: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts and Instructions FMS 6601: Advice Regarding Agency Location Codes (3, 4 or 8 Digits) and Instructions Listing of Subclasses and Titles FMS 6652: Statement of Differences of Deposit Transactions (as generated by GOALS) Agency Detail Transactions--Deposit Tickets/Debit Vouchers (on microfiche) FMS 6652: Statement of Differences of Disbursing Office Transactions (as generated by GOALS) Monthly Register of OPAC Transactions by D.O. Symbol (as generated by GOALS) FMS 5901: Adjustment of Agency Deposits/Debit Vouchers (as generated by GOALS) FMS 5901: Adjustment of Agency Undistributed Differences (FMS 5901 as generated by GOALS) |
|--|---|

Chapter	Section	Title
3200		FOREIGN CURRENCY ACCOUNTING AND REPORTING
	3210	Authority
	3215	Definitions
	3220	Reporting Requirements
	3225	Administration of Foreign Exchange
	3230	Translating Foreign Currencies To U.S. Dollar Equivalents
	3235	Foreign Currency Abbreviations and Conversions
	3240	Foreign Currency Fund Account Symbols and Titles
	3245	Nature, and Purpose of Foreign Currency Fund Accounts
	3250	Preparation and Distribution of FS Form 488 and DD Form 1363
		Contacts
		Appendices
		1. Report of Estimated Foreign Currency Collections and Expenditures Explanation of Items to be Reported on “Report of Estimated Foreign Currency Collections and Expenditures”
		2. Annual Report on Unfunded Foreign Currency Reservation Accounts Explanation of Items to be Reported on “Annual Report on Unfunded Foreign Currency Reservation Accounts”
		3. FMS Form 6911: Foreign Currency Conversion and Transfer Voucher FS Form 488: Foreign Currency Statement of Transactions and Account Current DD Form 1363: Statement of Transactions and Accountability (FT Accounts)
3300		STATEMENT OF TRANSACTIONS (FMS 224) REPORTING BY AGENCIES FOR WHICH THE TREASURY DISBURSES
	3310	Scope and Applicability
	3315	Authority
	3320	Using and Assigning Eight-Digit Agency Location Codes (ALCs)
	3325	Monthly Reporting Requirements
	3330	Preparing FMS 224s
	3335	Reconciling FMS 224, Section II
	3340	Reconciling FMS 224, Section III
	3345	Partial FMS 224
	3350	Submitting the Partial FMS 224
	3355	Reporting Supplemental FMS 224s
	3360	Reporting Fiscal Yearend FMS 224s
	3365	Integrating the Accounting Results
	3370	GWA System Implementation Strategy
		Contacts
		Appendices
		1. FMS 224: Statement of Transactions (Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals) Explanation of Items To Be Reported on FMS 224: Statement of Transactions
		2. FMS 6601: Advice Regarding Agency Location Codes (3, 4, or 8 Digits) Instructions for Preparing FMS 6601: Advice Regarding Agency Location Codes (ALC) (3, 4, and 8 Digits)
		3. FMS 6652: Statement of Differences Disbursing Office Transactions Explanation of Statement of Differences, Disbursing Office Transactions

Chapter	Section	Title
		<ul style="list-style-type: none"> Monthly RFC/Agency Support Listing Explanation of Agency Confirmation Report Listing IPAC Support Listing Explanation of IPAC Support Listing
		<ul style="list-style-type: none"> 4. FMS 6652: Statement of Differences Deposit Transactions <ul style="list-style-type: none"> Explanation of Statement of Differences, Deposit Transactions Support List: Financial Management Service Agency Detail Transactions Deposit Tickets/Debit Vouchers Monthly Deposit Ticket/Debit Voucher Support List Explanation of Deposit Ticket/Debit Voucher Support List
3400		ACCOUNTING FOR AND REPORTING ON CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY
	3410	Background
	3415	Authority
	3420	Definition of Terms
	3425	Description of Cash and Investments Held Outside of the U.S. Treasury Categories
	3430	Treasury's Policies on Agencies' Requirements
	3435	Agencies' Reporting Responsibilities and Requirements
	3440	Reconciling Cash and Investments Held Outside of the U.S. Treasury
	3445	Preparing and Submitting Prescribed Forms and Reports
		Contacts
		Appendices
		<ul style="list-style-type: none"> 1. Subclass Descriptions, Cash and Investments Held Outside of the U.S. Treasury 2. Cash and Investments Held Outside of the U.S. Treasury Transaction Guide— Statements of Transactions/Accountability Reporting
3500		DAILY TRANSMITTAL FOR INTERNAL REVENUE SERVICE
	3510	Authority
	3515	Background and Concepts
	3520	Reporting Requirements
	3525	Federal Tax Deposit Transmittal Format
		Contacts
		Appendix
		<ul style="list-style-type: none"> 1. Sample IRS Federal Tax Deposit Transmittal IRS Transmittal Line Item Descriptions
3900		RECONCILIATION TO FINANCIAL MANAGEMENT SERVICE (FMS) ACCOUNTING RESULTS
	3910	Authority
	3915	Monthly Integration of Agency - Financial Management Service Data
	3920	Verification of Check Payment Data
	3925	Bank Verification of Deposit Data
		Contacts

Chapter	Section	Title
---------	---------	-------

		Appendices
--	--	------------

- | | | |
|--|--|---|
| | | <ol style="list-style-type: none"> 1. GWA Account Statement–Account Summary Report
GWA Account Statement–Expenditure Activity Report
GWA Account Statement–Expenditure Transactions Report
GWA Account Statement–Available Receipt Account Report
GWA Account Statement–Unavailable Receipt Account Report
GWA Account Statement–Unappropriated Receipt Account Report 2. FMS 6652 Statement of Differences–Disbursing Office Transactions
FMS 6652 Statement of Differences–Deposit Transactions |
|--|--|---|

4100		DEBT MANAGEMENT REPORTS
-------------	--	--------------------------------

- | | | |
|--|------|------------------------------------|
| | 4110 | Scope and Applicability |
| | 4115 | Authority |
| | 4120 | Reporting Requirements
Contacts |

4200		AGENCY REPORTING ON UNEXPENDED BALANCES OF APPROPRIATIONS AND FUNDS (FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM II, FMS 2108: YEAR-END CLOSING STATEMENT)
-------------	--	--

- | | | |
|--|------|--|
| | 4210 | Scope and Applicability |
| | 4215 | Authority |
| | 4220 | Definition of Terms |
| | 4225 | Explanation of Items Presented on the FACTS II Generated FMS 2108 and Reporting Requirements |
| | 4230 | Reporting Requirements for Extended Authority To Liquidate Obligations |
| | 4235 | Cashier Fund Balances, Negative Balance Accounts, and Unamortized Premiums and Discounts |
| | 4240 | Investments in Treasury Securities or Agency Securities and Unrealized Discount |
| | 4245 | Closed Accounts |
| | 4250 | Reporting Requirements |
| | 4255 | Accessing FACTS II |
| | 4260 | Instructions for Reporting Yearend Closing Data Via FACTS II
Contacts |

		Appendices
--	--	------------

- | | | |
|--|--|--|
| | | <ol style="list-style-type: none"> 1. FMS 2108 Sample FACTS II Generated FMS 2108s 2. FMS 2108 Proof Formula for Individual Line Items |
|--|--|--|

Chapter	Section	Title
4300		REPORTING INSTRUCTIONS FOR ACCOUNTS INVESTED IN DEPARTMENT OF THE TREASURY SECURITIES
	4310	Scope and Applicability
	4315	Authority
	4320	Definitions
	4325	Availability of Funds
	4330	Categories of Securities
	4335	Reporting Requirements for Investments in Government Account Series Securities
	4340	Reporting Requirements for Investments in Marketable Securities
	4345	Marketable Security Reporting Requirements to the Intragovernmental Fiduciary Confirmation System (IFCS)
		Contacts
		Appendices
		1. Government Account Series - Revolving, Trust Revolving, and Deposit Funds
		2. Government Account Series - Special and Trust Funds
		3. Marketable Securities - Revolving, Trust Revolving, and Deposit Funds
		4. Marketable Securities - Special and Trust Funds
4500		GRANTS, LOANS, CREDITS, AND CONTINGENT LIABILITIES INVOLVING FOREIGNERS
	4510	Authority
	4515	Scope and Applicability
	4520	Definitions
	4525	Quarterly Reports
	4530	Entering Data
	4535	FCRS Edits
	4540	Filenames
		Contacts
		Appendices
		1. Data Formats and Instructions
		2. Federal Information Processing Standards (FIPS) Country Codes
		3. Program Codes
		4. Purpose Codes
4600		TREASURY REPORTING INSTRUCTIONS FOR CREDIT REFORM LEGISLATION
	4610	Authority
	4615	Definition of Terms
	4620	Credit Account Symbols
	4625	Accounts With Sublevel Prefix Codes
	4630	Interest Rates
	4635	Borrowings From Treasury (Bureau of the Public Debt, BPD)
	4640	Interest on Uninvested Funds (FMS)
	4645	Appropriations
	4650	Credit Account Transactions and Reporting Procedures
		Contacts

Chapter**Section****Title**

Appendices

1. FMS 224: Statement of Transactions - Program Account
2. FMS 224: Statement of Transactions - Financing Account - Direct Loans
3. FMS 224: Statement of Transactions - Financing Account - Guaranteed Loans

4700**AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT**

4701	Scope and Applicability
4702	Authority
4703	Definition of Terms
4704	FR Reporting and Submission Dates
4705	Closing Package Requirements
4706	Intragovernmental Requirements
4707	FACTS I Requirements
	Contacts

Appendices

1. Reclassified Financial Statement and Line Item Descriptions
2. Sample Agency A Reclassification Entry Summary
3. Financial Report (FR) Notes and Instructions
4. Other Financial Report (FR) Notes Data and Instructions
5. Agency/Federal Trading Partner Department Codes for Governmentwide Financial Report System (GFRS) and Federal Agencies' Centralized Trial Balance System I (FACTS I)
6. Reciprocal Categories Crosswalk to Financial Statements
7. Federal Intragovernmental Transactions Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts
8. Fiscal 2011 CFO Representations for Federal Intragovernmental Activity and Balances
9. Quarterly Agency Intragovernmental Reporting and Analysis System (IRAS) Data File Submission - Description and Formats
10. Intragovernmental Business Rules

5000**ACCOUNTING AND REPORTING ON MONETARY ASSETS (NON OPERATING CASH ITEMS) HELD BY U.S. TREASURY OFFICES**

5010	Authority
5015	Background and Purpose
5020	Definition of Terms
5025	Reporting Entities
5030	Prescribed Forms and Reports
5035	Monetary Asset Account Symbols and Titles
5040	Reporting Requirements
	Contacts

Appendices

1. FMS Form 5693: Statement of Assets and Liabilities
2. SF 224: Statement of Transactions
3. SF 1220: Statement of Transactions
4. SF 1219: Statement of Accountability
5. Instructions for Preparing FMS 62

Chapter	Section	Title
	6.	SF 5515: Debit Voucher
	7.	SF 215: Deposit Ticket
	8.	FMS 2075: Outstanding Currency in Circulation by Classes and Denominations Held by the Office of Currency Standards
	9.	TUS 4133: Monthly Report of Paper Currency on Hand
	10.	Advice of Gold Transaction

5100**RECONCILING FUND BALANCE WITH TREASURY ACCOUNTS**

5110	Applicability
5115	Authority
5120	Definition of Terms
5125	Background
5130	Reconciliation of Agency SGL Fund Balances with Treasury Accounts
5135	Treasury's Central Reconciliation Processes
5140	Reconciling Small Differences for Deposits
5145	Reconciling Budget Clearing Account (BCA) Differences
5150	Available Reconciliation Tools
5155	Agency Operating Procedures and Certifications
	Contacts
	Appendices
	1. Fund Balance with Treasury Reconciliation Contact List
	2. Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts