



Treasury Financial Manual

Transmittal Letter No. 608

Volume I

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

1. Purpose

This transmittal letter releases I TFM 2-3400: Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury. This chapter provides Federal departments and agencies with accounting and reporting policies and procedures on cash not deposited in a Treasury General Account and investments in non-Federal securities. It specifically provides guidance on cash and investments held outside of the U.S. Treasury as they relate to budgetary funds and non-budgetary funds under the Federal Government's custodial responsibility.

2. Background

Over a 2-year period, agencies participated in an advisory group that provided comments on procedures during the developmental stages. The Department of the Treasury (Treasury) also distributed the procedures Governmentwide to solicit feedback from other Federal agencies. Treasury considered all comments on procedures and incorporated them in this release, as appropriate.

Six agencies were identified to act as a pilot for the initial implementation of procedures. They are the Department of Education, the Department of Veterans Affairs, the Federal Bureau of Investigations, the Federal Communications Commission, the Tennessee Valley Authority, and the United States Postal Service. (See paragraph 4 for implementation dates.)

3. Page Changes

Remove

Table of Contents for
Volume I

Table of Contents for
Part 2

Insert

Table of Contents for
Volume I

Table of Contents for
Part 2

I TFM 2-3400

4. Effective Implementation Date

For pilot Federal agencies, use October 1, 2002.

For all other Federal agencies, use January 1, 2003.

5. Inquiries

Direct questions concerning this transmittal letter to:

Cash Accounting Division
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 523D
Hyattsville, MD 20782
Telephone: 202-874-9810



Date: September 26, 2002

Richard L. Gregg
Commissioner



Treasury Financial Manual

A-2003-02

March 2003

ANNOUNCEMENT

Subject: Revised I TFM 2-3400, Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury

This announcement informs agencies that I TFM 2-3400 has been amended. The revisions clarify instructions on establishing opening balances of cash and investments held outside of the U.S. Treasury and the reporting of interest, dividends, gains, and losses.

In subsection 3435.30 and Appendix 1: Subclass 45, *Offset of Non-Budgetary Funds and Investments*, has been eliminated.

In Appendix 2, the following Accounting Events have been modified:

Accounting Event	Revision
(1) – (20)	<p>1. Modified Non-Budgetary accounting events as follows:</p> <ul style="list-style-type: none"> • Increases to the balances of cash and investments are reported as debits in column three of the FMS 224/1220. • Decreases to the balances of cash and investments are reported as credits in column three of the FMS 224/1220. <p>2. Eliminated Subclass 45, <i>Offset of Non-Budgetary Funds and Investments</i>.</p>
(5) – (7) and (11) – (13)	Modified Budgetary accounting events to record transactions effecting Subclass 44, <i>Offset of Change in Non-Federal Securities (Market Value)</i> .
(1)	<p>Revised the Note to read:</p> <p><i>Note: Treasury Account Symbol (TAS) ##X6### indicates that a deposit fund must be used, unless otherwise directed by Treasury and OMB. Consult I TFM 2-1500 for more information on deposit funds.</i></p>
(2)	<p>Added the following Note:</p> <p><i>Note: If an agency can identify cash being held outside of the U.S. Treasury to a specific prior period, it uses this entry to establish opening balances. Use a paper form FMS 224/1219/1220, dated for that prior period, to report this information and fax it to 202-874-9966. If an agency cannot identify cash amounts to a specific prior period, it should contact the Department of the Treasury's Cash Accounting Division (202-874-9810) for instructions on establishing opening balances.</i></p>

Accounting Event	Revision
(6)	Added the following Note: <i>Note: If an agency can identify investments being held outside of the U.S. Treasury to a specific prior period, it uses this entry to establish opening balances. Use a paper form FMS 224/1219/1220, dated for that prior period, to report this information and fax it to 202-874-9966. If an agency cannot identify investments to a specific prior period, it should contact the Department of the Treasury's Cash Accounting Division (202-874-9810) for instructions on establishing opening balances.</i>
(9)	Revised the Note to read: <i>Note: For budgetary entries, contact the Budget Reports Division at 202-874-9880 to request a point designation for use with the TAS to capture interest and dividends.</i>
(11)	Added the following Reminder: <i>Reminder: Reverse any reported unrealized gains or losses when the security is sold.</i>
(12)	Revised the Note to read: <i>Note: For budgetary entries, contact the Budget Reports Division at 202-874-9880 to request a point designation for use with the TAS to capture gains.</i>
(13)	Revised the Note to read: <i>Note: For budgetary entries, contact the Budget Reports Division at 202-874-9880 to request a point designation for use with the TAS to capture losses.</i>

Users may access, or download, revised I TFM 2-3400 and appendices, issued under Transmittal Letter No. 608 and dated September 26, 2002, at the following Web site: <http://www.fms.treas.gov/tfm/vol1/tl.html>. To receive e-mail notification of future TFM updates, users may subscribe to FMS' free e-mail notification service located on the FMS homepage at <http://www.fms.treas.gov>.

Direct questions concerning this announcement to:

Cash Accounting Division
 Financial Management Service
 Department of the Treasury
 3700 East-West Highway, Room 523D
 Hyattsville, MD 20782
 Telephone: 202-874-9810

Part 2—Chapter 3400

ACCOUNTING FOR AND REPORTING ON CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY

This chapter provides Federal departments and agencies with the Department of the Treasury's (Treasury's) accounting and reporting policies and procedures on cash not deposited in a Treasury General Account (TGA) and investments in non-Federal securities. It also includes guidance on cash and investments held outside of the U.S. Treasury and the requirements for accountable officers who have responsibilities for funds received, certified, disbursed, and held in their custody.

Section 3410—Background

The Treasury, as the Federal Government's financial organization, estimates Federal cash needs; and receives, holds, and disburses funds. The Treasury also provides the accounting and record keeping necessary for overall Federal governmental financial control.

Most of the transactions that Federal agencies report to the Treasury in their appropriation accounts, other funds, and receipt accounts directly relate to the cash operations of the Treasury and the budget receipts and budget outlays of the Federal Government. Therefore, integrated into the Treasury's cashflow system is the budgetary control system that relates every disbursement made and collection received to the authorizing appropriation, fund, or receipt account established by the Treasury in recognition of congressional intentions cited in public laws. Together the cash monitoring and interrelated budgetary control systems form the nucleus for the Treasury's central accounting and reporting system.

In summary, an integration of the following enables the Secretary of the U.S. Treasury (herein referred to as the

Secretary) to fulfill the responsibility for financial reporting to the President, the Congress, and the public on the operations of the Federal Government:

- The financial results of congressional appropriation and receipt authorizations;
- Executive, legislative, and judiciary program agency payments and collections;
- Federal Reserve Banks (FRBs), domestic and foreign financial institutions, and certain Treasury offices with custodial operations; together with
- The disbursing and collecting officers' accountability for cash and investments held outside of Treasury accounts.

The Federal Government's interest in cash and investments held outside of Treasury accounts further extends to requiring that the deposits made by Federal agencies in non-Treasury bank accounts be secured by collateral to the extent that the deposits exceed the protection covered by the Federal Deposit Insurance Corporation. For the Treasury requirements with respect to collateral activities, see I TFM 6-9000.

Section 3415—Authority

Under the regulations in 31 U.S.C. § 3302, accountable officers who serve as disbursing and collecting officers of the Federal Government must deposit all their collections into the U.S. Treasury, except as provided by another law. Accountable officers who hold funds outside of the U.S. Treasury can only do so pursuant to specific legislative authority. Similarly, agencies that invest in Treasury and other Federal/non-Federal securities must have their specific authority to do so granted by law.

In accordance with 31 U.S.C. § 3513, the Secretary must prepare reports to inform the President, the Congress, and the public on the financial operations of the Federal Government. In addition, each agency must furnish the Secretary with such reports and information as required to carry out central accounting and reporting responsibilities.

Section 3420—Definition of Terms

Accountable Officer—A Federal Government official, employee, or agent

who, on behalf of the United States, receives and maintains public funds, certifies vouchers, or maintains or draws checks upon accounts of the United States, in depository banks designated by the Secretary.

Adjusted Trial Balance (ATB)—A preclosing list of United States Standard General Ledger (USSGL) account numbers and balances (assets, liabilities, equity, revenue, and expenses) in numerical order prepared at yearend. In the ATB, the sum of all debit balances must equal the sum of all credit balances.

Amounts in Federal Custody—Funds, as authorized through congressional or administrative action, that are subject to the control and accountability of Federal Government agencies and/or their employees, officers, or agents.

Budgetary Funds—Amounts currently included in the Budget of the United States Government or designated by the Office of Management and Budget as belonging in the budget.

Cash Held Outside of the Treasury—Funds under the custodial responsibility of Federal Government agencies and/or their employees, officers, or agents that are deposited in non-TGAs.

Fund Balance with the Treasury Account (FBWT)—FBWT is the aggregate amount of funds on deposit with the Treasury.

FBWT is increased by:

- Receiving appropriations, re-appropriations, continuing resolutions, appropriation resolutions, and allocations;

AND

- Receiving transfers and reimbursements from other agencies.

It also is increased by amounts borrowed from the Treasury, Federal Financing Bank, or other entities, and amounts collected and credited to appropriation or fund accounts.

FBWT is reduced by:

- Disbursements made to pay liabilities or to purchase assets, goods, and services;
 - Investments in Federal securities (securities issued by Treasury or other Federal Government agencies);
 - Cancellation of expired appropriations;
 - Transfers and reimbursements to other entities or to the Treasury;
- AND
- Sequestration or rescission of appropriations.

Investments Held Outside of the U.S. Treasury—Investments in Federal and non-Federal securities held in accounts outside of the U.S. Treasury.

Investments in Federal Securities—Investments in securities issued by Treasury or other agencies of the Federal Government.

Investments in Non-Federal Securities—Investments in securities other than those issued by Treasury or other agencies of the Federal Government.

Non-Budgetary Funds—Amounts in Federal custody that are not to be included in the Budget of the United States Government. Examples are amounts held in deposit funds such as Federal payroll withholding for State and local taxes, and the funds of Federal prisoners.

Treasury General Account—An FRB or a depository institution (domestic or foreign), such as a commercial bank, designated by the Secretary to maintain a demand account in the name of the U.S. Treasury. It is authorized to credit deposits of public moneys and/or to charge Treasury checks/Electronic Funds Transfer and other miscellaneous payments against that account.

United States Government Standard General Ledger (USSGL)—The USSGL, a supplement to the Treasury Financial Manual (TFM), is composed of

five major sections: Chart of Accounts, Accounts and Descriptions, Account Transactions, USSGL Attributes, and Crosswalks to Standard External Reports. Agencies use the Chart of Accounts and technical guidance in the USSGL to standardize Federal agency accounting, which supports the standard external reports preparation required by central agencies.

Section 3425—Description of Cash and Investments Held Outside of the U.S. Treasury Categories

Requirements have been developed to maintain and improve accountability control and custodial responsibility over all cash resources entrusted to the Federal Government by taxpayers and other depositing entities. It should be noted, however, that two distinct categories fall within the cash and investments held outside of the U.S. Treasury responsibilities. They include **budgetary funds** and **non-budgetary funds**. Both categories are subject to the control and accountability of Federal Government agencies and/or their employees, officers, or agents.

Section 3430—Treasury's Policies on Agencies' Requirements

Treasury requires that agencies develop policies, systems, and procedures to ensure that cash and investment activity in Treasury and non-Treasury accounts is conducted in the following manner:

- To maintain full accountability and reconciliation control over funds owned by or in the custody of the Federal Government or any Federal Government officer, employee, or agent;
- To comply with applicable statutes regarding the deposit and/or investment of such funds;

AND

- To support Governmentwide collateral, accounting, and reporting requirements, as described in the TFM.

Section 3435—Agencies' Reporting Responsibilities and Requirements

Reporting requirements set forth in this chapter apply to all departments, agencies, and corporations of the Federal Government. It is each agency's responsibility to:

- Follow the policy and requirements set forth herein;

AND

- Incorporate those requirements in its financial system procedures and as part of the overall audit activities.

3435.10—Financial Accounting and Reporting Requirements

Agencies that deposit, hold, and/or invest funds outside of the U.S. Treasury, must record those transactions to specific USSGL accounts and report these amounts in their audited financial statements. In addition, agencies must submit those amounts in their ATBs to the Treasury for inclusion in the audited *Financial Report of the United States Government*. Access the Financial Management Service (FMS) Web site at www.fms.treas.gov/ussgl for additional information on USSGL accounting and reporting.

3435.20—Central Accounting and Reporting Requirements

The Treasury issues regular and special reports to the President, the Congress, and the public on the sources of Government receipts, the purposes for which public funds are spent, and the

Government's overall financial position. In addition, FMS compiles and publishes several reports, including the *Monthly Treasury Statement of Receipts and Outlays of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the U.S. Government*, on the cash operations and the budget receipts/outlays of the Federal Government. Policies and procedures in this TFM chapter also ensure that the cash-based publications report on the cash and investments held outside of the U.S. Treasury activities.

The Government On-Line Accounting Link System (GOALS II), i.e. Statement of Transactions/Accountability Reporting, enables the Secretary to fully disclose and report all Federal agencies' cash on hand, cash on deposit with TGAs/non-TGAs, and investments in Federal/non-Federal securities.

3435.30—Federal Account Symbols Requirements

Agencies use account symbols (see Appendix 1) to report on cash and investments held outside of the U.S. Treasury activities and changes in non-Federal securities. They submit data to the Treasury using the following subclasses:

- Subclass (41) to report cash held outside of the U.S. Treasury, for both budgetary accounts and deposit funds.
- Subclass (43) to report the change in non-Federal securities (market value).
- Subclass (44) as a contra account to report budgetary changes and investments in non-Federal securities.

Agencies also report on the cash and investments held outside of the U.S. Treasury activities using existing accountability report line items, current budgetary account symbols, or a deposit fund account, as appropriate. See Appendix 2 for pro forma central

accounting and reporting entries typical of most Federal transactions involving cash and investments held outside of the U.S. Treasury.

Section 3440—Reconciling Cash and Investments Held Outside of the U.S. Treasury

Each agency must do the following:

- Reconcile all transactions involving cash and investments held outside of the U.S. Treasury on a periodic basis, but no less frequently than quarterly.
- Develop policies, systems, and operating procedures that ensure cash and investment activity reported on the agency's ATB and Statements of Transactions and Accountability as reported to the Treasury, as applicable, reconcile with the agency's accounting records and related statements and reports received from financial institutions.

FMS will report to the Office of the Fiscal Assistant Secretary of Treasury all discrepancies disclosed from periodic reviews and analysis of agencies' reported cash and investments held outside of the U.S. Treasury.

Section 3445—Preparing and Submitting Prescribed Forms and Reports

FMS 224: Statement of Transactions (Classified According to Appropriation, Fund, and Receipt Account; and Related Control Totals)

—Those agencies for which Treasury disburses use this form monthly to report to the Treasury their results of operations. See I TFM 2-3300 for guidance on completing the FMS 224.

SF 1218: Statement of Accountability (Foreign Service Account)/FMS 1219: Statement of Accountability/FMS 1220: Statement of Transactions (According to Appropriations, Funds and Receipt Accounts)/SF 1221: Statement of Transactions [According to

Appropriations, Funds and Receipt Accounts (Foreign Service Account)]
—Those agencies that have authority to issue Treasury checks use these forms monthly to report to the Treasury their results of operations. See I TFM 2-3100 for guidance on completing the SF 1218/FMS 1219/FMS 1220/SF 1221.

ATB—Agencies must transmit electronically preclosing ATBs. See I TFM 2-4000 for guidance on completing and submitting the ATB to the Treasury.

Contacts

Direct inquiries concerning material in this chapter and FMS 224, FMS 1219/1220, and SF 1218/1221 reporting to:

Cash Accounting Division
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 523D
Hyattsville, MD 20782
Telephone: 202-874-9810

Direct inquiries concerning the ATB and Federal Agencies' Centralized Trial-Balance System (FACTS I) to:

Financial Reports Division
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 509B
Hyattsville, MD 20782
Telephone: 202-874-9910

Direct inquiries concerning the use of subclasses and Treasury Account Symbols to:

Budget Reports Division
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 518D
Hyattsville, MD 20782
Telephone: 202-874-9880

APPENDICES LISTING

Appendix No.	Form/Title
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

SUBCLASS DESCRIPTIONS**CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY****Subclass:** (41)**Subclass Title:** Funds Held Outside of the U.S. Treasury

Description: This subclass is used to report cash deposited in accounts outside of the U.S. Treasury, non-Treasury General Accounts (non-TGAs). It is increased as cash is deposited in non-TGAs and decreased as cash is either expended for purchases or deposited into a TGA by credit to an agency location code (ALC).

Subclass: (43)**Subclass Title:** Change in Non-Federal Securities (Market Value)

Description: This subclass is used to report a change in market value of investments in non-Federal securities. It accounts for fluctuations in the market value of the account's portfolio due to purchases, sales, and market conditions. Agencies must use this subclass for reporting changes in the market value of non-Federal securities, unless directed in writing by Treasury and OMB to use another subclass.

Subclass: (44)**Subclass Title:** Offset of Change in Non-Federal Securities (Market Value)

Description: This subclass is used to report a contra-asset to a budgetary change in non-Federal securities. It provides for recording a change in market value of budgetary investments in non-Federal securities without impacting the balance of Treasury's cash general ledger.

Subclass: (75)**Subclass Title:** Unrealized Discounts on Treasury Securities

Description: This subclass is used to report discounts on the purchase price of investments. It is decreased as securities are redeemed or sold before redemption.

Subclass: (76)**Subclass Title:** Earnings on Treasury Securities

Description: This subclass is used to report premiums and accrued interest on the purchase price of investments; discounts as securities are redeemed or sold before redemption; and periodic interest payments. It is increased as securities are redeemed or sold before redemption.

Subclass: (88)

Subclass Title: Investments in U.S. Securities

Description: This subclass is used to capture the value of investments in Federal securities. It is increased as securities are purchased and decreased as securities are redeemed or sold before redemption.

Subclass: (98)

Subclass Title: Redemption of U.S. Securities

Description: This subclass is used to capture the redemption of investments in Federal securities. It is increased as securities are redeemed or sold before redemption.

Agencies use these subclasses with their Treasury Account Symbols (TASs) for budgetary transactions or with deposit fund symbols for non-budgetary transactions.

**CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY TRANSACTION GUIDE
Statements of Transactions/Accountability Reporting**

<u>Accounting Event</u>	<u>Budgetary</u>	<u>Non-Budgetary</u>
<p>(1) <i>Classification of ending accountability balances maintained on FMS 224/FMS 1219</i></p> <p><i>Note: Treasury Account Symbol (TAS) ##X6### indicates that a deposit fund must be used, unless otherwise directed by Treasury and OMB. Consult I TFM 2-1500 for more information on deposit funds.</i></p>	<p>Treasury Disbursing Office (TDO):</p> <p><u>FMS 224</u></p> <p><u>Section I</u></p> <p>(41)TAS, Col. III – Disbursements = \$100 Net Total = \$100</p>	<p>TDO:</p> <p><u>FMS 224</u></p> <p><u>Section I</u></p> <p>(41)##X6###, Col. III – Disbursements = \$100 Net Total = \$100</p>
	<p><u>Section II</u></p> <p>Line 2 – Collections Received = (\$100) Net Total = \$100</p>	<p><u>Section II</u></p> <p>Line 2 – Collections Received = (\$100) Net Total = \$100</p>
	<p><u>Section III</u></p> <p>Line 1 – Undeposited Collections = \$100 Line 2 – Collections Received = (\$100)</p>	<p><u>Section III</u></p> <p>Line 1 – Undeposited Collections = \$100 Line 2 – Collections Received = (\$100)</p>
	or	or
	<p>Non-Treasury Disbursing Office (NTDO):</p> <p><u>SF 1218/FMS 1219</u></p> <p>1.00 – Total Accountability Beg. Pd. = \$100 4.10 – Net Disbursements = \$100</p> <p><u>FMS 1220/SF 1221</u></p> <p>(41)TAS, Col. III – Disbursements = \$100 Net Total = \$100</p>	<p>NTDO:</p> <p><u>SF 1218/FMS 1219</u></p> <p>1.00 – Total Accountability Beg. Pd. = \$100 4.10 – Net Disbursements = \$100</p> <p><u>FMS 1220/SF 1221</u></p> <p>(41)##X6###, Col. III – Disbursements = \$100 Net Total = \$100</p>
<p>(2) <i>Deposit of funds in accounts outside of the U.S. Treasury, non-Treasury General Account (non-TGA)</i></p> <p><i>Note: If an agency can identify cash being held outside of the U.S. Treasury to a specific prior period, it uses this entry to establish opening balances. Use a paper form FMS 224/1219/1220, dated for that prior period, to report this information and fax it to 202-874-9966. If an agency cannot identify cash amounts to a specific prior period, it should contact the Department of the Treasury's Cash Accounting Division (202-874-9810) for instructions on establishing opening balances.</i></p>	<p>TDO:</p> <p><u>FMS 224</u></p> <p><u>Section I</u></p> <p>(41)TAS, Col. III – Disbursements = \$100 TAS, Col. II – Receipts = \$100 Net Total = \$0</p> <p><u>Sections II and III</u></p> <p>N/A</p>	<p>TDO:</p> <p><u>FMS 224</u></p> <p><u>Section I</u></p> <p>(41)##X6###, Col. III – Disbursements = \$100 ##X6###, Col. II – Receipts = \$100 Net Total = \$0</p> <p><u>Sections II and III</u></p> <p>N/A</p>
	or	or
	<p>NTDO:</p> <p><u>SF 1218/FMS 1219</u></p> <p>N/A</p> <p><u>FMS 1220/SF 1221</u></p> <p>(41)TAS, Col. III – Disbursements = \$100 TAS, Col. II – Receipts = \$100 Net Total = \$0</p>	<p>NTDO:</p> <p><u>SF 1218/FMS 1219</u></p> <p>N/A</p> <p><u>FMS 1220/SF 1221</u></p> <p>(41)##X6###, Col. III – Disbursements = \$100 ##X6###, Col. II – Receipts = \$100 Net Total = \$0</p>

Accounting Event

Budgetary

Non-Budgetary

(3) *Transfer of funds from a TGA into a non-TGA*

TDO:

FMS 224

Section I

(41)TAS, Col. III – Disbursements = \$100

Net Total = \$100

Section II

Line 1 – Payment transactions = \$100

Line 2 – Collections Received = \$0

Net Total – Section II = \$100

Section III

N/A

TDO:

FMS 224

Section I

(41)##X6###, Col. III – Disbursements = \$100

Net Total = \$100

Section II

Line 1 – Payment transactions = \$100

Line 2 – Collections Received = \$0

Net Total – Section II = \$100

Section III

N/A

or

or

NTDO:

SF 1218/FMS 1219

2.10 – Checks Issued = \$100

4.10 – Net Disbursements = \$100

FMS 1220/SF 1221

(41)TAS, Col. III – Disbursements = \$100

Net Total = \$100

NTDO:

SF 1218/FMS 1219

2.10 – Checks Issued = \$100

4.10 – Net Disbursements = \$100

FMS 1220/SF 1221

(41)##X6###, Col. III – Disbursements = \$100

Net Total = \$100

(4) *Transfer of funds from a non-TGA into a TGA*

TDO:

FMS 224

Section I

(41)TAS, Col. III – Disbursements = (\$100)

Net Total = (\$100)

Section II

Line 1 – Payment transactions = \$0

Line 2 – Collections Received = \$100

Net Total – Section II = (\$100)

Section III

Line 2 – Collections Received = \$100

Line 3 – Deposits Confirmed = \$100

TDO:

FMS 224

Section I

(41)##X6###, Col. III – Disbursements = (\$100)

Net Total = (\$100)

Section II

Line 1 – Payment transactions = \$0

Line 2 – Collections Received = \$100

Net Total – Section II = (\$100)

Section III

Line 2 – Collections Received = \$100

Line 3 – Deposits Confirmed = \$100

or

or

NTDO:

SF 1218/FMS 1219

4.10 – Net Disbursements = (\$100)

4.20 – Deposits Presented = \$100

FMS 1220/SF 1221

(41)TAS, Col. III – Disbursements = (\$100)

Net Total = (\$100)

NTDO:

SF 1218/FMS 1219

4.10 – Net Disbursements = (\$100)

4.20 – Deposits Presented = \$100

FMS 1220/SF 1221

(41)##X6###, Col. III – Disbursements = (\$100)

Net Total = (\$100)

Accounting Event

Budgetary

Non-Budgetary

(5) *Purchase of non-Federal securities from funds in a non-TGA*

TDO:
FMS 224
Section I
 (43)TAS, Col. III – Disbursements = \$100
 (44)TAS, Col. III – Disbursements = (\$100)
 TAS, Col. III – Disbursements = \$100
 (41)TAS, Col. III – Disbursements = (\$100)
Sections II and III
 N/A

TDO:
FMS 224
Section I
 (43)##X6###, Col. III – Disbursements = \$100
 (41)##X6###, Col. III – Disbursements = (\$100)
Sections II and III
 N/A

or

or

NTDO:
SF 1218/FMS 1219
 N/A
FMS 1220/SF 1221
 (43)TAS, Col. III – Disbursements = \$100
 (44)TAS, Col. III – Disbursements = (\$100)
 TAS, Col. III – Disbursements = \$100
 (41)TAS, Col. III – Disbursements = (\$100)

NTDO:
SF 1218/FMS 1219
 N/A
FMS 1220/SF 1221
 (43)##X6###, Col. III – Disbursements = \$100
 (41)##X6###, Col. III – Disbursements = (\$100)

(6) *Revaluation to market resulting in an unrealized gain*

Note: If an agency can identify investments being held outside of the U.S. Treasury to a specific prior period, it uses this entry to establish opening balances. Use a paper form FMS 224/1219/1220, dated for that prior period, to report this information and fax it to 202-874-9966. If an agency cannot identify investments to a specific prior period, it should contact the Department of the Treasury's Cash Accounting Division (202-874-9810) for instructions on establishing opening balances.

TDO:
FMS 224
Section I
 (43)TAS, Col. III – Disbursements = \$25
 (44)TAS, Col. III – Disbursements = (\$25)
Sections II and III
 N/A

TDO:
FMS 224
Section I
 ##X6###, Col. II – Receipts = \$25
 (43)##X6###, Col. III – Disbursements = \$25
Sections II and III
 N/A

or

or

NTDO:
SF 1218/FMS 1219
 N/A
FMS 1220/SF 1221
 (43)TAS, Col. III – Disbursements = \$25
 (44)TAS, Col. III – Disbursements = (\$25)

NTDO:
SF 1218/FMS 1219
 N/A
FMS 1220/SF 1221
 ##X6###, Col. II – Receipts = \$25
 (43)##X6###, Col. III – Disbursements = \$25

(7) *Revaluation to market resulting in an unrealized loss*

TDO:
FMS 224
Section I
 (43)TAS, Col. III – Disbursements = (\$25)
 (44)TAS, Col. III – Disbursements = \$25
Sections II and III
 N/A

TDO:
FMS 224
Section I
 (43)##X6###, Col. III – Disbursements = (\$25)
 ##X6###, Col. III – Disbursements = \$25
Sections II and III
 N/A

or

or

NTDO:
SF 1218/FMS 1219
 N/A
FMS 1220/SF 1221
 (43)TAS, Col. III – Disbursements = (\$25)
 (44)TAS, Col. III – Disbursements = \$25

NTDO:
SF 1218/FMS 1219
 N/A
FMS 1220/SF 1221
 (43)##X6###, Col. III – Disbursements = (\$25)
 ##X6###, Col. III – Disbursements = \$25

Accounting Event

Budgetary

Non-Budgetary

(8) *Purchase of non-Federal securities from funds in a TGA*

TDO:
FMS 224
Section I
 (43)TAS, Col. III – Disbursements = \$100
 (44)TAS, Col. III – Disbursements = (\$100)
 TAS, Col. III – Disbursements = \$100
 Net Total = \$100
Section II
 Line 1 – Payment Transactions = \$100
 Line 2 – Collections Received = \$0
 Net Total = \$100
Section III
 N/A

TDO:
FMS 224
Section I
 (43)##X6###, Col. III – Disbursements = \$100
 Net Total = \$100
Section II
 Line 1 – Payment Transactions = \$100
 Line 2 – Collections Received = \$0
 Net Total = \$100
Section III
 N/A

or

or

NTDO:
SF 1218/FMS 1219
 2.10 – Checks Issued = \$100
 4.10 – Net Disbursements = \$100
FMS 1220/SF 1221
 (43)TAS, Col. III – Disbursements = \$100
 (44)TAS, Col. III – Disbursements = (\$100)
 TAS, Col. III – Disbursements = \$100
 Net Total = \$100

NTDO:
SF 1218/FMS 1219
 2.10 – Checks Issued = \$100
 4.10 – Net Disbursements = \$100
FMS 1220/SF 1221
 (43)##X6###, Col. III – Disbursements = \$100
 Net Total = \$100

(9) *Interest/dividends received on non-Federal securities and deposited to a non-TGA*

Note: For budgetary entries, contact the Budget Reports Division at 202-874-9880 to request a point designation for use with the TAS to capture interest and dividends.

TDO:
FMS 224
Section I
 (41)TAS, Col. III – Disbursements = \$10
 TAS, Col. II – Receipts = \$10
 Net Total = \$0
Sections II and III
 N/A

TDO:
FMS 224
Section I
 ##X6###, Col. III – Disbursements = (\$10)
 (41)##X6###, Col. III – Disbursements = \$10
 Net Total = \$0
Sections II and III
 N/A

or

or

NTDO:
SF 1218/FMS 1219
 N/A
FMS 1220/SF 1221
 (41)TAS, Col. III – Disbursements = \$10
 TAS, Col. II – Receipts = \$10
 Net Total = \$0

NTDO:
SF 1218/FMS 1219
 N/A
FMS 1220/SF 1221
 ##X6###, Col. III – Disbursements = (\$10)
 (41)##X6###, Col. III – Disbursements = \$10
 Net Total = \$0

Accounting Event

Budgetary

Non-Budgetary

(10) *Interest/dividends received on non-Federal securities and deposited in a TGA*

TDO:
FMS 224
Section I
 TAS, Col. II – Receipts = \$10
 Net Total = (\$10)

Section II
 Line 2 – Collections Received = \$10

Section III
 Line 2 – Collections Received = \$10
 Line 3 – Deposits Confirmed = \$10

TDO:
FMS 224
Section I
 ##X6###, Col. II – Receipts = \$10
 Net Total = (\$10)

Section II
 Line 2 – Collections Received = \$10

Section III
 Line 2 – Collections Received = \$10
 Line 3 – Deposits Confirmed = \$10

or

or

NTDO:
SF 1218/FMS 1219
 4.10 – Net Disbursements = (\$10)
 4.20 – Deposits Presented = \$10

FMS 1220/SF 1221
 TAS, Col. II – Receipts = \$10
 Net Total = (\$10)

NTDO:
SF 1218/FMS 1219
 4.10 – Net Disbursements = (\$10)
 4.20 – Deposits Presented = \$10

FMS 1220/SF 1221
 ##X6###, Col. II – Receipts = \$10
 Net Total = (\$10)

(11) *Sale of non-Federal securities and deposited in a non-TGA*

Reminder: Reverse any reported unrealized gains or losses when the security is sold.

TDO:
FMS 224
Section I
 (43)TAS, Col. III – Disbursements = (\$100)
 (44)TAS, Col. III – Disbursements = \$100
 TAS, Col. II – Receipts = \$100
 (41)TAS, Col. III – Disbursements = \$100

Sections II and III
 N/A

TDO:
FMS 224
Section I
 (43)##X6###, Col. III – Disbursements = (\$100)
 (41)##X6###, Col. III – Disbursements = \$100

Sections II and III
 N/A

or

or

NTDO:
SF 1218/FMS 1219
 N/A

FMS 1220/SF 1221
 (43)TAS, Col. III – Disbursements = (\$100)
 (44)TAS, Col. III – Disbursements = \$100
 TAS, Col. II – Receipts = \$100
 (41)TAS, Col. III – Disbursements = \$100

NTDO:
SF 1218/FMS 1219
 N/A

FMS 1220/SF 1221
 (43)##X6###, Col. III – Disbursements = (\$100)
 (41)##X6###, Col. III – Disbursements = \$100

Accounting Event

(12) *Sale of non-Federal securities resulting in a gain and deposited in a non-TGA*

Note: For budgetary entries, contact the Budget Reports Division at 202-874-9880 to request a point designation for use with the TAS to capture gains.

Budgetary

TDO:

FMS 224

Section I

TAS (gain) Col. II – Receipts = \$25
 (43)TAS, Col. III – Disbursements = (\$100)
 (44)TAS, Col. III – Disbursements = \$100
 TAS, Col. II – Receipts = \$100
 (41)TAS, Col. III – Disbursements = \$125

Sections II and III

N/A

Non-Budgetary

TDO:

FMS 224

Section I

##X6###, Col. II – Receipts = \$25
 (43)##X6###, Col. III – Disbursements = (\$100)
 (41)##X6###, Col. III – Disbursements = \$125

Sections II and III

N/A

or

or

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

TAS (gain), Col. II – Receipts = \$25
 (43)TAS, Col. III – Disbursements = (\$100)
 (44)TAS, Col. III – Disbursements = \$100
 TAS, Col. II – Receipts = \$100
 (41)TAS, Col. III – Disbursements = \$125

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

##X6###, Col. II – Receipts = \$25
 (43)##X6###, Col. III – Disbursements = (\$100)
 (41)##X6###, Col. III – Disbursements = \$125

(13) *Sale of non-Federal securities resulting in a loss and deposited to a non-TGA*

Note: For budgetary entries, contact the Budget Reports Division at 202-874-9880 to request a point designation for use with the TAS to capture losses.

TDO:

FMS 224

Section I

TAS (loss), Col. III – Disbursements = \$25
 (43)TAS, Col. III – Disbursements = (\$100)
 (44)TAS, Col. III – Disbursements = \$100
 TAS, Col. II – Receipts = \$100
 (41)TAS, Col. III – Disbursements = \$75

Sections II and III

N/A

TDO:

FMS 224

Section I

##X6###, Col. III – Disbursements = \$25
 (43)##X6###, Col. III – Disbursements = (\$100)
 (41)##X6###, Col. III – Disbursements = \$75

Sections II and III

N/A

or

or

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

TAS (loss), Col. III – Disbursements = \$25
 (43)TAS, Col. III – Disbursements = (\$100)
 (44)TAS, Col. III – Disbursements = \$100
 TAS, Col. II – Receipts = \$100
 (41)TAS, Col. III – Disbursements = \$75

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

##X6###, Col. III – Disbursements = \$25
 (43)##X6###, Col. III – Disbursements = (\$100)
 (41)##X6###, Col. III – Disbursements = \$75

Accounting Event

Budgetary

Non-Budgetary

(14) Sale of non-Federal securities and deposited to a TGA

TDO:

FMS 224

Section I

(43)TAS, Col. III – Disbursements = (\$100)

(44)TAS, Col. III – Disbursements = \$100

TAS, Col. II – Receipts = \$100

Net Total = (\$100)

Section II

Line 2 – Collections Received = \$100

Section III

Line 2 – Collections Received = \$100

Line 3 – Deposits Confirmed = \$100

or

NTDO:

SF 1218/FMS 1219

4.10 – Net Disbursements = (\$100)

4.20 – Deposits Presented = \$100

FMS 1220/SF 1221

(43)TAS, Col. III – Disbursements = (\$100)

(44)TAS, Col. III – Disbursements = \$100

TAS, Col. II – Receipts = \$100

Net Total = (\$100)

TDO:

FMS 224

Section I

(43)##X6###, Col. III – Disbursements = (\$100)

Net Total = (\$100)

Section II

Line 2 – Collections Received = \$100

Section III

Line 2 – Collections Received = \$100

Line 3 – Deposits Confirmed = \$100

or

NTDO:

SF 1218/FMS 1219

4.10 – Net Disbursements = (\$100)

4.20 – Deposits Presented = \$100

FMS 1220/SF 1221

(43)##X6###, Col. III – Disbursements = (\$100)

Net Total = (\$100)

(15) Sale of non-Federal securities resulting in a gain and deposited to a TGA

TDO:

FMS 224

Section I

(43)TAS, Col. III – Disbursements = (\$100)

(44)TAS, Col. III – Disbursements = \$100

TAS, Col. II – Receipts = \$100

TAS(gain), Col. II – Receipts = \$25

Net Total = (\$125)

Section II

Line 2 – Collections Received = \$125

Section III

Line 2 – Collections Received = \$125

Line 3 – Deposits Confirmed = \$125

or

NTDO:

SF 1218/FMS 1219

4.10 – Net Disbursements = (\$125)

4.20 – Deposits Presented = \$125

FMS 1220/SF 1221

(43)TAS, Col. III – Disbursements = (\$100)

(44)TAS, Col. III – Disbursements = \$100

TAS, Col. II – Receipts = \$100

TAS(gain), Col. II – Receipts = \$25

Net Total = (\$125)

TDO:

FMS 224

Section I

##X6###, Col. II – Receipts = \$25

(43)##X6###, Col. III – Disbursements = (\$100)

Net Total = (\$125)

Section II

Line 2 – Collections Received = \$125

Section III

Line 2 – Collections Received = \$125

Line 3 – Deposits Confirmed = \$125

or

NTDO:

SF 1218/FMS 1219

4.10 – Net Disbursements = (\$125)

4.20 – Deposits Presented = \$125

FMS 1220/SF 1221

##X6###, Col. II – Receipts = \$25

(43)##X6###, Col. III – Disbursements = (\$100)

Net Total = (\$125)

Accounting Event

Budgetary

Non-Budgetary

(16) *Sale of non-Federal securities resulting in a loss and deposited to a TGA*

TDO:

FMS 224

Section I

TAS (loss), Col. III – Disbursements = \$25
 (43)TAS, Col. III – Disbursements = (\$100)
 (44)TAS, Col. III – Disbursements = \$100
 TAS, Col. II – Receipts = \$100
 Net Total = (\$75)

Section II

Line 2 – Collections Received = \$75

Section III

Line 2 – Collections Received = \$75
 Line 3 – Deposits Confirmed = \$75

or

NTDO:

SF 1218/FMS 1219

4.10 – Net Disbursements = (\$75)
 4.20 – Deposits Presented = \$75

FMS 1220/SF 1221

TAS (loss), Col. III – Disbursements = \$25
 (43)TAS, Col. III – Disbursements = (\$100)
 (44)TAS, Col. III – Disbursements = \$100
 TAS, Col. II – Receipts = \$100
 Net Total = (\$75)

TDO:

FMS 224

Section I

##X6###, Col. III – Disbursement = \$25
 (43)##X6###, Col. III – Disbursements = (\$100)
 Net Total = \$75

Section II

Line 2 – Collections Received = \$75

Section III

Line 2 – Collections Received = \$75
 Line 3 – Deposits Confirmed = \$75

or

NTDO:

SF 1218/FMS 1219

4.10 – Net Disbursements = (\$75)
 4.20 – Deposits Presented = \$75

FMS 1220/SF 1221

##X6###, Col. III – Disbursement = \$25
 (43)##X6###, Col. III – Disbursements = (\$100)
 Net Total = \$75

(17) *Purchase of Federal securities from a non-TGA at par*

TDO:

FMS 224

Section I

(88)TAS, Col. III – Disbursements = \$100
 (41)TAS, Col. III – Disbursements = (\$100)

Sections II and III

N/A

or

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

(88)TAS, Col. III – Disbursements = \$100
 (41)TAS, Col. III – Disbursements = (\$100)

TDO:

FMS 224

Section I

(88)##X6###, Col. III – Disbursements = \$100
 (41)##X6###, Col. III – Disbursements = (\$100)

Sections II and III

N/A

or

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

(88)##X6###, Col. III – Disbursements = \$100
 (41)##X6###, Col. III – Disbursements = (\$100)

Accounting Event

Budgetary

Non-Budgetary

(18) Purchase of Federal securities from a non-TGA at a discount

TDO:

FMS 224

Section I

(88)TAS, Col. III – Disbursements = \$100
 (75)TAS, Col. III – Disbursements = (\$25)
 (41)TAS, Col. III – Disbursements = (\$75)

Sections II and III

N/A

TDO:

FMS 224

Section I

(88)##X6###, Col. III – Disbursements = \$100
 (75)##X6###, Col. III – Disbursements = (\$25)
 (41)##X6###, Col. III – Disbursements = (\$75)

Sections II and III

N/A

or

or

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

(88)TAS, Col. III – Disbursements = \$100
 (75)TAS, Col. III – Disbursements = (\$25)
 (41)TAS, Col. III – Disbursements = (\$75)

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

(88)##X6###, Col. III – Disbursements = \$100
 (75)##X6###, Col. III – Disbursements = (\$25)
 (41)##X6###, Col. III – Disbursements = (\$75)

(19) Purchase of Federal securities from a non-TGA at a premium

TDO:

FMS 224

Section I

(88)TAS, Col. III – Disbursements = \$100
 (76)TAS, Col. III – Disbursements = \$25
 (41)TAS, Col. III – Disbursements = (\$125)

Sections II and III

N/A

TDO:

FMS 224

Section I

(88)##X6###, Col. III – Disbursements = \$100
 (76)##X6###, Col. III – Disbursements = \$25
 (41)##X6###, Col. III – Disbursements = (\$125)

Sections II and III

N/A

or

or

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

(88)TAS, Col. III – Disbursements = \$100
 (76)TAS, Col. III – Disbursements = \$25
 (41)TAS, Col. III – Disbursements = (\$125)

NTDO:

SF 1218/FMS 1219

N/A

FMS 1220/SF 1221

(88)##X6###, Col. III – Disbursements = \$100
 (76)##X6###, Col. III – Disbursements = \$25
 (41)##X6###, Col. III – Disbursements = (\$125)

Accounting Event

(20) Sale of Federal securities purchased with funds from a non-TGA and proceeds from the sale deposited to a non-TGA

Budgetary

TDO:
FMS 224
Section I
(98)TAS, Col. III – Disbursements = (\$100)
(41)TAS, Col. III – Disbursements = \$100
Sections II and III
N/A

or

NTDO:
SF 1218/FMS 1219
N/A
FMS 1220/SF 1221
(98)TAS, Col. III – Disbursements = (\$100)
(41)TAS, Col. III – Disbursements = \$100

Non-Budgetary

TDO:
FMS 224
Section I
(98)##X6###, Col. III – Disbursements = (\$100)
(41)##X6###, Col. III – Disbursements = \$100
Sections II and III
N/A

or

NTDO:
SF 1218/FMS 1219
N/A
FMS 1220/SF 1221
(98)##X6###, Col. III – Disbursements = (\$100)
(41)##X6###, Col. III – Disbursements = \$100

TREASURY FINANCIAL MANUAL

TABLE OF CONTENTS

Part	Chapter	Title
1		INTRODUCTION
		Purpose and Plan of the Treasury Financial Manual
	2000	Financial Operations Startup Procedures for New Federal Entities
2		CENTRAL ACCOUNTING AND REPORTING
	1000	Introduction
	1500	Description of Accounts Relating to Financial Operations
	2000	Nonexpenditure Transactions
	2500	Expenditure Transactions Between Appropriation, Fund, and Receipt Accounts
	3100	Instructions for Disbursing Officers' Reports
	3200	Foreign Currency Accounting and Reporting
	3300	Reports of Agencies for which the Treasury Disburses (FMS Form 224)
	3400	Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury
	3500	Daily Balance Wire for Internal Revenue Service
	3900	Integration of Accounting Results
	4000	Federal Agencies' Centralized Trial-Balance System (FACTS I)
	4100	Debt Management Reports
	4200	Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)
	4300	Reporting Instructions for Accounts Invested in Department of the Treasury Securities
	4500	Grants, Loans, Credits, and Contingent Liabilities Involving Foreigners
	4600	Treasury Reporting Instructions for Credit Reform Legislation
	5000	Accounting and Reporting on Monetary Assets (Non Operating Cash Items) Held by U.S. Treasury Offices
	5100	Reconciling Fund Balance with Treasury Accounts
3		PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS
	1000	Introduction
	2000	Payroll Vouchers
	3000	Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement
	4000	Federal Income, Social Security and Medicare Taxes
	5000	Withholding of District of Columbia, State, City, and County Income or Employment Taxes
	6000	U. S. Savings Bonds, Series EE and I
	7000	Allotments and Assignments of Pay

Volume I

Part	Chapter	Title
4		DISBURSING
	1000	Introduction
	1100	Delegations and Designations of Authority for Disbursing Functions
	2000	Payment Issue Disbursing Procedures
	3000	Third-Party Draft Procedures for Imprest Fund Disbursing Activities
	4500	Government Purchase Cards
	5000	Requisitioning, Preparing, and Issuing Treasury Checks
	6000	Checking Accounts with the U.S. Treasury
	6500	Magnetic Tape Check Issue and Reporting Level 8
	7000	Cancellations, Deposits, and Claims for Checks Drawn on the United States Treasury
	7100	Check Reclamations
	8000	Designated Depository Checking Accounts
	9000	Foreign Exchange
	10000	Delegation of Disbursing Authority
5		DEPOSIT REGULATIONS
	1000	Introduction
	2000	Checks and Cash Received in Collections
	3000	Deposit Ticket
	4000	Making Deposits
	4500	Deposits to Treasury Through the Fedwire Deposit System
	4600	Treasury Automated Lockbox Network
	4700	Plastic Card Collection Network
	5000	Uncollected and Lost Checks
	6000	Disposition of Foreign Currency and Checks Drawn on Foreign Banks
6		OTHER FISCAL MATTERS
	1000	Introduction
	2000	Cash Advances Under Federal Grant and Other Programs
	3000	Payments of Unclaimed Moneys and Refund of Moneys Erroneously Received and Covered
	3100	Certifying Payments and Recording Corresponding Intragovernmental Receivables in the Federal Government's Judgment Fund
	4000	On-Line Payment and Collection (OPAC) System
	5000	Administrative Accounting Systems Requirements in Support of the Debt Collection Improvement Act of 1996
	5100	Recovering Unclaimed Federal Financial Assets
	6000	Payment Procedures Upon Expiration of an Appropriation or a Continuing Resolution
	7000	Reporting Integrated Funding Transactions of Federal Assistance Programs
	8000	Cash Management
	8500	Cash Forecasting Requirements
	9000	Securing Government Deposits in Federal Agency Accounts

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 and Subclassified Accounts
	1520	Receipt, Appropriation (Expenditure) and Fund Account Descriptions
	1525	Receipt Account Classification
	1530	Expenditure Account Classification
	1535	Deposit Fund Accounts Contacts
2000		NONEXPENDITURE TRANSACTIONS
	2010	Scope and Applicability
	2015	Authority
	2020	Definition of Terms
	2025	Prescribed Forms
	2030	Warrant Transactions
	2035	Nonexpenditure Transfers Contacts
		Appendix
		Forms Prescribed for Nonexpenditure Transactions
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
		1. Forms Prescribed for Expenditure Transactions between Appropriation, Fund, and Receipt Accounts
		2. 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

Appendix

Forms Prescribed for Statements of Accountability and Transactions

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
2. Annual Report on Unfunded Foreign Currency Reservation Accounts
3. Forms Prescribed for Foreign Currency Accounting and Reporting

Chapter	Section	Title
3300		REPORTS OF AGENCIES FOR WHICH THE TREASURY DISBURSES (FMS FORM 224)
	3310	Scope and Applicability
	3315	Authority
	3320	Use and Assignment of 8-Digit Agency Location Codes (ALCs)
	3325	Monthly Reporting Requirements
	3330	Preparation of FMS Form 224
	3335	Distribution of FMS Form 224
	3340	Correction of Errors in FMS Form 224
	3345	Fiscal Yearend Reporting and Cutoff
	3350	Verification or Reconciliation of Disbursements
	3355	Integration of Accounting Results
	3360	Deposits-in-Transit System
		Contacts
		Appendices
		1. Forms Prescribed for Agencies for which Treasury Disburses (FMS Form 224)
		2. Forms Prescribed for Statement of Differences
		3. Contact List for Banking Management Division
		Contact List for Deposits-in-Transit Reconciliation (Federal Reserve Banks and Branches)
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
		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 BALANCE WIRE FOR INTERNAL REVENUE SERVICE
	3510	Authority
	3515	Background and Concepts
	3520	Reporting Requirements
	3525	Federal Tax Deposit DBW Official Format
		Contacts

Chapter**Section****Title**

Appendix

1. Sample Format for the Daily Balance Wire
Federal Tax Deposit Daily Balance Wire

3900**INTEGRATION OF ACCOUNTING RESULTS**

3910 Authority
3915 Monthly Integration of Agency - Financial Management Service Data
3920 Verification of Check Data
3925 Verification of Deposit Data
Contacts

Appendix

Forms Prescribed for Integration of Accounting Results

4000**FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS I)**

4010 Scope and Applicability
4015 Authority
4020 Definition of Terms
4025 Reporting Standards
4030 Reportable Data
4035 ATB and FACTS I NOTES Reports Transmission Methods
4040 Fixed Assets and Canceled Accounts
4045 Submissions
4050 Account Groupings Worksheet (AGW) Process
4055 Legal Representation Letter Process
Contacts

Appendices

1. NOTES Report
2. Fiscal 2002 U.S. Government Standard General Ledger Chart of Accounts
3. Department Codes
4. Budget Subfunction (BSF) Codes
5. Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts

4100**DEBT MANAGEMENT REPORTS**

4110 Scope and Applicability
4115 Authority
4120 Reporting Requirements
Contacts

Chapter	Section	Title
4200		AGENCY REPORTS ON UNEXPENDED BALANCES OF APPROPRIATIONS AND FUNDS (FMS FORM 2108: YEAREND CLOSING STATEMENT)
	4210	Purpose of FMS Form 2108
	4215	Authority
	4220	Definition of Terms
	4225	Contract Authority
	4230	Cashier Fund Balances, Negative Balance Accounts, and Unamortized Premiums and Discounts
	4235	Investments in Public Debt or Agency Securities and Unrealized Discount
	4240	Closed Accounts
	4245	Reimbursements Earned and Refunds
	4250	Undelivered Orders and Contracts and Unfilled Customer Orders
	4255	Reporting Requirements
		Contacts
		Appendices
		1. FMS 2108: Yearend Closing Statement Instructions for Preparing Yearend Closing Statement Proof Formula for Individual Line Items of Unexpended Balances for Appropriations and Funds
		2. FMS 2108: Definite, Unfunded Contract Authority Indefinite, Unfunded Contract Authority Instructions for Preparing Yearend Closing Statement for Unfunded Contract Authority (Definite and Indefinite) Proof Formula for Balancing Unfunded Contract Authority Account Symbols
		3. FMS 2108: Indefinite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Indefinite Borrowing Authority
		4. FMS 2108: Definite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Definite Borrowing Authority
		5. Table: A Crosswalk of the FMS Form 2108 to SF 133
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	Types of Securities
	4335	Reporting Requirements
		Contacts

Chapter**Section****Title**

Appendices

1. Revolving and Trust Revolving Funds
2. Deposit Funds
3. Special and Trust Funds

4500**GRANTS, LOANS, CREDITS, AND CONTINGENT LIABILITIES INVOLVING FOREIGNERS**

4510	Scope and Applicability
4515	Authority
4530	Guide to Terms
4540	Reporting Requirements
4595	Inquiries

Appendices

1. TFS Form 4501: Description of Foreign Loan or Credit and FMS Form 4501A: Description of Foreign Grant, Loan or Credit - Supplemental Information
2. TFS Forms 4502: Current Status of Active Credits and FMS Form 4502A: Current Status of Active Credits - Supplemental Information
3. TFS Form 4502B: Current Status of Active Credits Statement of Arrearages
4. TFS Form 4503: Current Status of Accounts Receivable (Original Maturity of Less than 90 Days) from Foreign Obligors
5. TFS Form 4504: Description of Guaranteed (Insured) Foreign Loan, Credit, or Other Payment Scheduling Agreement and U.S. Government Contingent Liability
6. TFS Forms 4505: Current Status of Guaranteed (Insured) Foreign Loans, Credits or Other Payment Scheduling Agreements and FMS Form 4505A: Current Status of Guaranteed (Insured) Foreign Loans, Credits or Other Payment Scheduling Agreements - Statement of Claims
7. TFS Form 4506: Payment Schedule - Foreign Loan, Credit, or Other Payment Scheduling Agreement
8. Codes Required for Preparation of Forms

4600**TREASURY REPORTING INSTRUCTIONS FOR CREDIT REFORM LEGISLATION**

4610	Authority
4615	Definition of Terms
4620	Credit Account Symbols
4625	Subclassed Accounts
4630	Interest Rates
4635	Borrowing From Treasury
4640	Interest on Uninvested Funds
4645	Appropriations
4650	Credit Account Transactions and Reporting Procedures
	Contacts

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

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

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

5000		ACCOUNTING AND REPORTING ON MONETARY ASSETS (NON OPERATING CASH ITEMS) HELD BY U.S. TREASURY OFFICES
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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 |
| | 6. SF 5515: Debit Voucher |
| | 7. SF 215: Deposit Ticket |
| | 8. FMS Form 2075: Outstanding Currency in Circulation by Classes and Denominations Held by the Office of Currency Standards |
| | 9. TUS Form 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
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- | | |
|--|--|
| | 1. Fund Balance with Treasury Reconciliation Contact List |
| | 2. Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts |