

Volume I. Part 2 Chapter XXXX

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

This chapter provides guidance to departments and agencies in reporting of Cash and Investments Held Outside (CIHO) of Treasury General Accounts (TGAs).

Section XXXX - AUTHORITY

31 U.S.C. § 3302 requires all accountable officers, who will serve as disbursing and collecting officers of the Federal Government, to deposit all of 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 been granted specific authority to do so by law.

31 U.S.C. § 3513 also requires that the Secretary of the U. S. Treasury (herein after referred to as the Secretary) prepare reports that will inform the President, Congress, and the public on the financial operations of the Federal Government. In addition, 31 USC § 3513 further requires that each agency furnish the Secretary such reports and information as the Secretary may require to carry out his central accounting and reporting responsibilities.

Section XXXX - SCOPE

I TFM Part 2 prescribes to each accountable officer of the Federal Government, Treasury's central accounting and reporting requirements in relationship to their personal responsibility to account for all funds received, certified, disbursed and in their custody. Through this chapter, the Treasury is setting forth policy and requirements of departments and agencies in order to recognize Cash and Investments Held Outside of the U.S. Treasury, as part of the Treasury's central accounting and reporting responsibilities.

Section XXXX - PURPOSE

These requirements have been developed for the purpose of maintaining and improving 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 the Cash and Investments Held Outside of the U.S. Treasury fall within two distinct categories, i.e., ***budgetary funds*** and ***non-budgetary funds***. The commonality that exists is that both of these categories of funds are subject to the control and accountability of Federal Government agencies and/or its employees, officers or agents.

Section XXXX – POLICY

Agency regulations, systems, and procedures should be developed to ensure that cash and investment activity in Treasury and non-Treasury accounts are conducted in a manner which: (a) provides for maintaining full accountability and reconciliation control over funds in the custody of the Federal Government or any Federal Government officer, employee or agent; (b) complies with applicable statutes regarding the deposit and/or investment of such funds; and, (c) supports governmentwide collateral, accounting and reporting requirements, as described in the U.S. Treasury Financial Manual.

Section XXXX – BACKGROUND

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

Most of the transactions that Federal agencies report to Treasury in their appropriation, 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 cash flow 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 (1) the financial results of congressional appropriation and receipt authorizations; (2) executive, legislative and judiciary program agency payments and collections; (3) Federal Reserve Banks, domestic and foreign financial institutions and certain Treasury offices with custodial operations; together with (4) the disbursing and collecting officers' accountability for cash and investments held outside of Treasury accounts, provides for the Secretary fulfilling his responsibility for financial reporting to the President, Congress and the public on the operations of the Federal Government.

The Federal Government's interest over 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. Treasury requirements with respect to collateral activities are set forth in I TFM 6-9000.

Section XXXX – DEFINITION OF TERMS

Accountable Officer – A Federal Government official, employee or agent who, on the 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 of the Treasury.

Adjusted Trial Balance (ATB) – A pre-closing list of United States Standard General Ledger account numbers and balances (assets, liabilities, equity, revenue and expenses) in numerical order prepared at a specific date. 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 and are subject to the control and accountability of Federal Government agencies and/or its 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 (OMB) as belonging in the Budget. Budgetary funds represent accountable moneys received by Federal Government Agencies for credit to an agency appropriation or fund account or to a general, special or trust fund receipt account.

Cash Held Outside of Treasury – Funds under the custodial responsibility of Federal Government agencies and/or its employees, officers or agents that are deposited in non-Treasury General Accounts (non-TGAs).

Fund Balance with Treasury Account (FBWT) - The aggregate amount of funds on deposit with Treasury. Fund Balance with Treasury (FBWT) is increased by (a) receiving appropriations, re-appropriations, continuing resolutions, appropriation resolutions, and allocations, and (b) receiving transfers and reimbursements from other agencies. It is also increased by amounts borrowed from Treasury, Federal Financing Bank, or other entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (a) disbursements made to pay liabilities or to purchase assets, goods, and services, (b) investments in U.S. securities (securities issued by Treasury or other Federal Government agencies), (c) cancellation of expired appropriations, (d) transfers and reimbursements to other entities or to the Treasury, and (e) sequestration or rescission of appropriations.

Investments Held Outside of 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 the U.S. Treasury or other agencies of the Federal Government.

Investments in Non-Federal Securities – Investments in securities other than those issued by the U.S. 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 - A Federal Reserve Bank or a depository institution (domestic or foreign), **such as a commercial bank**, which has been designated by the Secretary of the Treasury to maintain a demand account in the name of the U. S. Treasury and is authorized to credit deposits of public moneys and/or to charge U. S. Treasury checks/EFT and other miscellaneous payments against that account.

United States Government Standard General Ledger (USSGL) – Provides a uniform Chart of Accounts and technical guidance to be used in standardizing Federal agency accounting, which supports the preparation of standard external reports required by central agencies. The Treasury Financial Manual (TFM) USSGL Supplement is composed of five major sections: Chart of Accounts, Account Descriptions, Accounting Transactions, USSGL Attributes, and Report Crosswalks.

Section XXXX – REPORTING ENTITIES

All departments, agencies and corporations of the Federal Government are subject to the reporting requirements of this chapter. The policy and requirements set forth herein, shall be incorporated in each agency's financial systems' procedural requirements and shall be made an integral part of the agency's overall audit activities.

Section XXXX – PRESCRIBED FORMS AND REPORTS

FMS 224 Statement of Transactions - This form is used monthly, by those agencies for which the Department of the Treasury, Financial Management Service disburses, to report to Treasury its results of operations. TFM Vol. 1, Part 2, Chapter 3300 gives guidance for completion of the FMS 224.

FMS 1218/1219/1220/1221 Statement of Accountability/Transactions - These forms are used monthly, by those agencies that have authority to issue Treasury checks, to report to Treasury its results of operations. TFM Vol. 1, Part 2, Chapter 3100 gives guidance for completion of the FMS 1218/1219/1220/1221.

Adjusted Trial Balance (ATB) – Agencies must transmit electronically preclosing ATB's. TFM Vol. 1, Part 2, Chapter 4000 gives guidance on completion and submission of the ATB to Treasury.

Section XXXX – REPORTING REQUIREMENTS

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 United States Standard General Ledger (USSGL) accounts and report these amounts in the agencies' audited financial statements. In addition, agencies will submit those amounts in their Adjusted Trail Balance (ATB) to Treasury for inclusion in the audited Financial Report of the United States Government. Visit the

USSGL website at www.fms.treas.gov/ussgl for additional information on USSGL reporting.

Central Accounting and Reporting Requirements

The U.S. Treasury's Financial Management Service issues regular and special reports to Congress, the President and the public on the sources of government receipts, the purposes for which public funds are spent and the government's overall financial position. Specifically, these reports include the Monthly Treasury Statement (MTS) and the Combined Statement of Receipts, Outlays and Balances of the U. S. Government. The policies and procedures set forth in this TFM Chapter therefore ensures that the cash and investments activity held outside of Treasury will be captured by the Treasury, as well, in its fiscal and published reports on the cash operations of the Federal Government.

Through GOALS II (i.e. Statement of Transactions/Accountability reporting), the Secretary of the Treasury will be able 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.

Federal Account Symbols

Federal Program Agencies reporting Cash and Investments Held Outside of Treasury activity shall report such activity using existing accountability report line items; current budgetary account symbols; the subclass (41); the subclass (43) and/or a deposit fund account, as appropriate. The Financial Management Service (FMS) will also establish **new** Treasury account symbols for agencies to report their transactions of cash and investment activities outside of the U.S. Treasury for both ***budgetary*** and ***non-budgetary funds*** of the Federal Government. These symbols are described in a generic format in **Appendix I**, Account Descriptions, Cash and Investments Held Outside of the U.S. Treasury. Federal Program Agencies **must request** through the Budget Reports Division the assignment of their agency's new CIHO accounts by program if none currently exist, as well as subclass symbol 41, 43, 44 and 45.

Where agency transactions involve a program that does not have a deposit fund account for non-budgetary monies held outside of the Treasury, a new deposit fund account should be requested. Subclass (41), when used along with Treasury Account Symbols, indicates that cash is being held outside of the Treasury General Accounts. Subclass (43), when used along with Treasury Account Symbols, indicate that funds have been invested in non-federal securities. Subclass (44) is being used as a contra account to investments in non-federal securities. And subclass (45) is being used as a contra liability to non-budgetary cash and investments. **Appendix II** presents pro forma central accounting and reporting entries that are typical of Federal transactions involving Cash and Investments Held Outside of the Treasury.

Section XXXX – RECONCILING CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY

This policy directive on cash and investments held outside of the U.S. Treasury shall be incorporated in each agency's regulations/systems/operating procedures and shall be made an integral part of the agency's comprehensive audit activities. Accordingly, program agencies are required to reconcile all transactions involving cash and investments held outside of the U.S. Treasury on a periodic basis, but no less frequent than quarterly. Agency regulations/systems/operating procedures should be developed to ensure cash and investment activity reported on the agency's Adjusted Trial Balance, Statements of Transactions and Accountability as reported to the U.S. Treasury, as applicable, reconcile with the agency's accounting records and related statements and reports received from financial institutions.

The Financial Management Service, Department of the Treasury will report to the Office of the Fiscal Assistant Secretary of Treasury all discrepancies disclosed from its periodic reviews and analysis of agencies' reported cash and investments held outside of the U.S. Treasury.

Section XXXX - Contacts

Direct inquiries concerning this transmittal letter to:

Cash Accounting Division
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 500D
Hyattsville, MD 20782
Telephone: 202-874-7970

Direct inquiries concerning the ATB and 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 inquires concerning FMS 224 and FMS 1218/1219/1220/1221 reporting to:

Budget Reports Division
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 518D
Hyattsville, MD 20782
Telephone: 202-874-9900

Appendices

Appendix I - Account Descriptions, Cash and Investments Outside of the U.S. Treasury.

Appendix II – Transaction Guide for Cash and Investment Activities Outside of the U.S. Treasury – Statement of Transactions/Accountability Reporting.

ACCOUNT DESCRIPTIONS
CASH AND INVESTMENT OUTSIDE OF THE U.S. TREASURY

Subclass Symbol: (41) Treasury Account Symbol (TAS)

Account Name: Cash Held Outside of the U.S. Treasury

Account Description: This subclass symbol is used to report cash deposited in accounts outside of the Government (also known as non-Treasury General Accounts or “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 Treasury account (Treasury General Account also known as TGA) by credit to an agency location code (ALC).

Subclass Symbol: (43) TAS

Account Name: Investments in Non-Federal Securities

Account Description: This subclass symbol is used to capture the value of investments in non-Federal securities. It is increased as securities are purchased and decreased as securities are either redeemed or sold prior to redemption.

Subclass Symbol: (44) TAS

Account Name: Offset Investments in Non-Federal Securities

Account Description: This subclass symbol is contra-asset to budgetary investments in non-federal securities. This symbol provides for recording budgetary investments in non-Federal securities without impacting the balance of Treasury's cash general ledger.

Subclass Symbol: (45) TAS

Account Name: Offset of Non-Budgetary Cash and Investments

Account Description: This subclass symbol is a contra-liability to non-budgetary cash and investments. This symbol provides for recording budgetary cash and investments without impacting the balance of Treasury's cash general ledger

Subclass Symbol: (75) TAS

Account Name: Unrealized discounts on Treasury Securities

Account Description: This subclass is used to capture discounts on the purchase price of investments. It is decreased as a result of amortization, redemption or sale.

Subclass Symbol: (76)TAS

Account Name: Earnings on Treasury Securities

Account Description: This subclass is used to capture premiums on the purchase price of investments. It is decreased as a result of amortization, redemption or sale.

Subclass Symbol: (88)TAS

Account Name: Investments in U.S. Securities

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

Subclass Symbol: (98)TAS

Account Name: Redemption of U.S. Securities

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

Treasury Account Symbol: ##X6###

Account Name: Deposit Fund Accounts

Account Description: This symbol is presented in these examples to indicate that a deposit fund is to be used. Deposit funds accounts are established to record monies that do not belong to the Federal Government. Consult 1 TFM Part 2 Chapter 1500 for more information on deposit funds.

These subclass symbols are to be used with your regular program Treasury Account Symbols for Budgetary transactions or Deposit Fund Symbols for Non-Budgetary transactions.

CASH AND INVESTMENT ACTIVITIES OUTSIDE OF THE U.S. TREASURY

Statement of Transactions/Accountability Reporting

Accounting Event

Budgetary

Non-Budgetary

(1) Classification of ending accountability balances maintained on 224/1219

TDO:
SF-224-Statement of Transactions

TDO:
SF-224-Statement of Transactions

Section I
(41)TAS, Col.III-Disbursements=\$100
Net Total = \$100

Section I
##X6###, Col.III-Disbursements=\$100
(45)##X6###, Col.III-Disbursements=\$100
(41)##X6###, Col.III-Disbursements=(\$100)
Net Total = \$100

Section II
Line 2-Collections Rec'd = (100)
Net Total = \$100

Section II
Line 2-Collections Rec'd = (\$100)
Net Total = \$100

Section III
Line 1- Undeposited Collections = 100
Line 2-Collections Rec'd = (100)

Section III
Line 1- Undeposited Collections = 100
Line 2-Collections Rec'd = (100)

or

or

NTDO:
SF-1218/9-Statement of Accountability
4.10-Net Disbursements = \$100

NTDO:
SF-1218/9-Statement of Accountability
4.10-Net Disbursements = \$100

SF 1220/1-Statement of Transactions
(41)TAS, Col.III-Disbursements=\$100
Net Total = \$100

SF 1220/1-Statement of Transactions
##X6###, Col.III-Disbursements=\$100
(45)##X6###, Col.III-Disbursements=\$100
(41)##X6###, Col.III-Disbursements=(\$100)
Net Total = \$100

(2) Deposit of funds in accounts outside of the U.S.Treasury (non-TGA account)

TDO:
SF-224-Statement of Transactions

TDO:
SF-224-Statement of Transactions

Section I
(41)TAS, Col.III-Disbursements=\$100
TAS, Col. II-Receipts=\$100
Net Total = \$0

Section I
(41)##X6###, Col.III-Disbursements=(\$100)
(45)##X6###, Col.III-Disbursements=\$100
Net Total = \$0

Note: This entry is also to be used for first time reporting, to establish opening balances of amounts already being held outside of the Treasury.

Section II
N/A

Section II
N/A

Section III
N/A

Section III
N/A

or

or

NTDO:
SF-1218/9-Statement of Accountability
N/A

NTDO:
SF-1218/9-Statement of Accountability
N/A

SF 1220/1-Statement of Transactions
(41)TAS, Col.III-Disbursements=\$100
TAS, Col. II-Receipts=\$100
Net Total = \$0

SF 1220/1-Statement of Transactions
(41)##X6###, Col.III-Disbursements=(\$100)
(45)##X6###, Col.III-Disbursements=\$100

Accounting Event

Budgetary

Non-Budgetary

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

TDO:
SF-224-Statement of Transactions
Section I
(41)TAS, Col.III-Disbursements=\$100
Net Total = \$100

Section II
Line 1-Add: paymt transactions = \$100
Line 2-Collections Rec'd = \$0
Net Total - Section II = \$100

Section III
N/A

TDO:
SF-224-Statement of Transactions
Section I
##X6###, Col. III-Disbursements = \$100
(45)##X6###, Col. III-Disbursements = \$100
(41)##X6###, Col. III-Disbursements = (\$100)
Net Total = \$100

Section II
Line 1-Add: paymt transactions = \$100
Line 2-Collections Rec'd = \$0
Net Total - Section II = \$100

Section III
N/A

or

or

NTDO:
SF-1218-9-Statement of Accountability
2.10-Checks Issued = \$100
4.10-Net Disbursements = \$100

SF 1220/1 - Statement of Transactions
(41)TAS, Col.III-Disbursements=\$100
Net Total = \$100

NTDO:
SF-1218-9-Statement of Accountability
2.10-Checks Issued = \$100
4.10-Net Disbursements = \$100

SF 1220/1 - Statement of Transactions
(41)##X6###, Col.III-Disbursements = \$100
(45)##X6###, Col. III-Disbursements = \$100
(41)##X6###, Col. III-Disbursements = (\$100)
Net Total = \$100

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

TDO:
SF-224-Statement of Transactions
Section I
(41)TAS, Col.III-Disbursements=(\$100)
Net Total = (\$100)

Section II
Line 1-Add: paymt transactions = \$0
Line 2-Collections Rec'd = \$100
Net Total - Section II = (\$100)

Section III
Line 2-Collections Rec'd = \$100
Line 3-Deposits Confirmed = \$100

TDO:
SF-224-Statement of Transactions
Section I
##X6###, Col.III-Disbursements=(\$100)
(41)##X6###, Col. III-Disbursements = \$100
(45)##X6###, Col. III-Disbursements = (\$100)
Net Total = (\$100)

Section II
Line 1-Add: paymt transactions = \$0
Line 2-Collections Rec'd = \$100
Net Total - Section II = (\$100)

Section III
Line 2-Collections Rec'd = \$100
Line 3-Deposits Confirmed = \$100

or

or

NTDO:
SF-1218/9-Statement of Accountability
4.10-Net Disbursements = (\$100)
4.20-Deposits Presented = \$100

SF 1220/1 - Statement of Transactions
(41)TAS, Col.III-Disbursements=(\$100)

Net Total = (\$100)

NTDO:
SF-1218/9-Statement of Accountability
4.10-Net Disbursements = (\$100)
4.20-Deposits Presented = \$100

SF 1220/1 - Statement of Transactions
(41)##X6###, Col. III-Disbursements = \$100
(41)##X6###, Col. III-Disbursements = \$100
(45)##X6###, Col. III-Disbursements = (\$100)
Net Total = (\$100)

Accounting Event

Budgetary

Non-Budgetary

(5) Purchase of non-federal security from non-TGA acct

TDO:
SF-224-Statement of Transactions
Section I
(43)TAS, Col III-Disbursements =\$100
(41)TAS, Col. III-Disbursements =(\$100)

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(43)TAS, Col III-Disbursements =\$100
(41)TAS, Col. III-Disbursements =(\$100)

TDO:
SF-224-Statement of Transactions
Section I
(41)##X6###, Col III-Disbursements =\$100
(43)##X6###, Col. III-Disbursements =(\$100)

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(41)##X6###, Col III-Disbursements =\$100
(43)##X6###, Col. III-Disbursements =(\$100)

(6) Revaluation to market resulting in an unrealized gain

TDO:
SF-224-Statement of Transactions
Section I
(43)TAS, Col III-Disbursements =\$25
TAS, Col. II-Receipts =\$25

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(43)TAS, Col III-Disbursements =\$25
TAS, Col. II-Receipts =\$25

Note: This entry is also to be used for first time reporting, to establish opening balances of investments already being held outside of the Treasury.

TDO:
SF-224-Statement of Transactions
Section I
(45)##X6###, Col III-Disbursements =\$25
(43)##X6###, Col. III-Disbursements =(\$25)

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(45)##X6###, Col III-Disbursements =\$25
(43)##X6###, Col. III-Disbursements =(\$25)

(7)Revaluation to market resulting in an unrealized loss

TDO:
SF-224-Statement of Transactions
Section I
(43)TAS, Col III-Disbursements =(\$25)
TAS, Col. III-Disbursements = \$25

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(43)TAS, Col III-Disbursements =(\$25)
TAS, Col. III-Disbursements = \$25

TDO:
SF-224-Statement of Transactions
Section I
(43)##X6###, Col III-Disbursements = \$25
45##X6###, Col. III-Disbursements = (\$25)

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(43)##X6###, Col III-Disbursements = \$25
45##X6###, Col. III-Disbursements = (\$25)

Accounting Event

Budgetary

Non-Budgetary

(8)Purchase of non-federal security from TGA acct

TDO:
SF-224-Statement of Transactions
Section I
TAS, Col III-Disbursements =\$100
(43)TAS, Col III-Disbursements =\$100
(44)TAS, Col III-Disbursements =(\$100)
Net Total = \$100

Section II
Line 1-Payment Transactions =\$100
Line 2-Collections Rec'd = \$0
Net Total = \$100

Section III
N/A

TDO:
SF-224-Statement of Transactions
Section I
##X6###, Col. III-Disbursements = \$100
(45)##X6###, Col. III-Disbursements = \$100
(43)##X6###, Col. III-Disbursements = (\$100)
Net Total = \$100

Section II
Line 1-Payment Transactions =\$100
Line 2-Collections Rec'd = \$0
Net Total = \$100

Section III
N/A

or

or

SF-1218/9-Statement of Accountability
2.10-Checks Issued =\$100
4.10-Net Disbursements =\$100

SF 1220/1 - Statement of Transactions
TAS, Col III-Disbursements =\$100
(43)TAS, Col III-Disbursements =\$100
(45)TAS, Col III-Disbursements =(\$100)
Net Total = \$100

SF-1218/9-Statement of Accountability
2.10-Checks Issued =\$100
4.10-Net Disbursements =\$100

SF 1220/1 - Statement of Transactions
##X6###, Col. III-Disbursements = \$100
(45)##X6###, Col. III-Disbursements = \$100
(43)##X6###, Col. III-Disbursements = (\$100)
Net Total = \$100

(9)Interest/dividends rec'd on non-federal security & deposited to a non-TGA acct

Interest and dividends should be captured using your TAS along with the standard point designation .3.

TDO:
SF-224-Statement of Transactions
Section I
(41)TAS, Col.III-Disbursements=\$10
TAS, Col. II-Receipts=\$10
Net Total = \$0

Section II
N/A

Section III
N/A

TDO:
SF-224-Statement of Transactions
Section I
(45)##X6###, Col.III-Disbursements=\$10
(41)##X6###, Col.III-Disbursements=(\$10)
Net Total = \$0

Section II
N/A

Section III
N/A

or

or

NTDO:
SF-1218/9-Statement of Accountability
N/A

SF 1220/1-Statement of Transactions
(41)TAS, Col.III-Disbursements=\$10
TAS, Col. II-Receipts=\$10
Net Total = \$0

NTDO:
SF-1218/9-Statement of Accountability
N/A

SF 1220/1-Statement of Transactions
(45)##X6###, Col.III-Disbursements=\$10
(41)##X6###, Col.III-Disbursements=(\$10)
Net Total = \$0

Accounting Event

Budgetary

Non-Budgetary

(10) Interest/dividends rec'd on non-federal security & deposited in TGA

TDO:
SF-224-Statement of Transactions
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

or

NTDO:
SF-1218/9-Statement of Accountability
4.10-Net Disbursements = (\$10)
4.20 - Deposits Presented = \$10

SF 1220/1-Statement of Transactions
TAS, Col II-Receipts = \$10
Net Total = (\$10)

TDO:
SF-224-Statement of Transactions
Section I
##X6###, Col III-Disbursements = (\$10)
Net Total = (\$10)

Section II
Line 2 - Collections Received = \$10

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

or

NTDO:
SF-1218/9-Statement of Accountability
4.10-Net Disbursements = (\$10)
4.20 - Deposits Presented = \$10

SF 1220/1-Statement of Transactions
##X6###, Col III-Disbursements = (\$10)
Net Total = (\$10)

(11) Sale of non-federal securities & deposited in a non-TGA

TDO:
SF-224-Statement of Transactions
Section I
(43)TAS, Col III-Disbursements = (\$100)
(41)TAS, Col III-Disbursements = \$100

Section II
N/A

Sections III
N/A

or

NTDO:
SF-1218/9-Statement of Accountability
N/A

SF 1220/1-Statement of Transactions
(43)TAS, Col III-Disbursements = (\$100)
(41)TAS, Col III-Disbursements = \$100

SF-224-Statement of Transactions
Section I
(43)##X6###, Col III-Disbursements = \$100
(41)##X6###, Col III-Disbursements =(\$100)

Section II
N/A

Sections III
N/A

or

NTDO:
SF-1218/9-Statement of Accountability
N/A

SF 1220/1-Statement of Transactions
(43)##X6###, Col III-Disbursements = \$100
(41)##X6###, Col III-Disbursements =(\$100)

(12) Sale of non-federal security resulting in a gain & deposited in a non-TGA

TDO:
SF-224-Statement of Transactions
Section I
TAS, Col II-Receipts = \$25
(43)TAS, Col III-Disbursements = (\$100)
(41)TAS, Col III-Disbursements = \$125

Section II
N/A

Sections III
N/A

SF-224-Statement of Transactions
Section I
(45)##X6###, Col III-Disbursements = \$25
(43)##X6###, Col III-Disbursements = \$100
(41)##X6###, Col III-Disbursements = (\$125)

Section II
N/A

Sections III
N/A

Gains should be captured using your TAS along with the point .10.

Accounting Event

Budgetary

Non-Budgetary

or

or

NTDO:
SF-1218/9-Statement of Accountability
N/A

NTDO:
SF-1218/9-Statement of Accountability
N/A

SF 1220/1-Statement of Transactions
TAS, Col II-Receipts = \$25
(43)TAS, Col III-Disbursements = (\$100)
(41)TAS, Col III-Disbursements = \$125

SF 1220/1-Statement of Transactions
(45)##X6###, Col III-Disbursements = \$25
(43)##X6###, Col III-Disbursements = \$100
(41)##X6###, Col III-Disbursements = (\$125)

(13)Sale of non-federal security resulting in a loss & deposited to a non-TGA

TDO:
SF-224-Statement of Transactions
Section I
TAS, Col III-Disbursements = \$25
(43)TAS, Col III-Disbursements = (\$100)
(41)TAS, Col III-Disbursements = \$75

TDO:
SF-224-Statement of Transactions
(45)##X6###, Col III-Disbursements = (\$25)
(43)##X6###, Col III-Disbursements = \$100
(41)##X6###, Col III-Disbursements = (\$75)

Sections II
N/A

Sections II
N/A

Section III
N/A

Section III
N/A

Losses should be captured using your TAS along with the point .10.

or

or

NTDO:
SF-1218/9-Statement of Accountability
N/A

NTDO:
SF-1218/9-Statement of Accountability
N/A

SF 1220/1-Statement of Transactions
TAS, Col III-Disbursements = \$25
(43)TAS, Col III-Disbursements = (\$100)
(41)TAS, Col III-Disbursements = \$75

SF 1220/1-Statement of Transactions
(45)##X6###, Col III-Disbursements = (\$25)
(43)##X6###, Col III-Disbursements = \$100
(41)##X6###, Col III-Disbursements = (\$75)

(14)Sale of non-federal securities & deposited to a TGA

TDO:
SF-224-Statement of Transactions
Section I
(43)TAS, Col III-Disbursements = (\$100)
Net Total = (\$100)

TDO:
SF-224-Statement of Transactions
Section I
##X6###, Col. III-Disbursements = (\$100)
(43)##X6###, Col. III-Disbursements = \$100
(45)##X6###, Col. III-Disbursements = (\$100)
Net Total = (\$100)

Section II
Line 2 - Collections Received = \$100

Section II
Line 2 - Collections Received = \$100

Section III
Line 2 - Collections Received = \$100
Line 3- Deposits Confirmed = \$100

Section III
Line 2 - Collections Received = \$100
Line 3- Deposits Confirmed = \$100

or

or

NTDO:
SF-1218/9-Statement of Accountability
4.10 - Net Disbursements = (\$100)
4.20 - Deposits Presented = \$100

NTDO:
SF-1218/9-Statement of Accountability
4.10 - Net Disbursements = (\$100)
4.20 - Deposits Presented = \$100

SF 1220/1 - Statement of Transactions
(43)TAS, Col III-Disbursements = (\$100)

Net Total = (\$100)

SF 1220/1 - Statement of Transactions
##X6###, Col. III-Disbursements = (\$100)
(43)##X6###, Col. III-Disbursements = \$100
(45)##X6###, Col. III-Disbursements = (\$100)
Net Total = (\$100)

Accounting Event

Budgetary

Non-Budgetary

(15) Sale of non-federal security resulting in a gain & deposited to a TGA

TDO:
SF-224-Statement of Transactions
Section I
(43)TAS, Col III-Disbursements = (\$100)
TAS, 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-1218/9-Statement of Accountability
4.10 - Net Disbursements = (\$125)
4.20 - Deposits Presented = \$125

SF 1220/1 - Statement of Transactions
(43)TAS, Col III-Disbursements = (\$100)
TAS, Col. II-Receipts = \$25
Net Total = (\$125)

TDO:
SF-224-Statement of Transactions
Section I
##X6###, Col. II-Receipts = \$125
(43)##X6###, Col. III-Disbursements = \$100
(45)##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-1218/9-Statement of Accountability
4.10 - Net Disbursements = (\$125)
4.20 - Deposits Presented = \$125

SF 1220/1 - Statement of Transactions
##X6###, Col. II-Receipts = \$125
(43)##X6###, Col. III-Disbursements = \$100
(45)##X6###, Col. III-Disbursements = (\$100)
Net Total = (\$125)

(16) Sale of non-federal security resulting in a loss & deposited to a TGA

TDO:
SF-224-Statement of Transactions
Section I
TAS, Col III-Disbursements = \$25
(43)TAS, 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-1218/9-Statement of Accountability
4.10 - Net Disbursements =(\$75)
4.20 - Deposits Presented = \$75

SF 1220/1 - Statement of Transactions
TAS, Col III-Disbursements = \$25
(43)TAS, Col III-Disbursements = (\$100)

Net Total = (\$75)

TDO:
SF-224-Statement of Transactions
Section I
##X6###, Col.II-Receipts=\$75
(43)##X6###, Col.III-Disbursements=\$100
(45)##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-1218/9-Statement of Accountability
4.10 - Net Disbursements =(\$75)
4.20 - Deposits Presented = \$75

SF 1220/1 - Statement of Transactions
##X6###, Col.II-Receipts=\$75
(43)##X6###, Col.III-Disbursements=\$100
(45)##X6###, Col.III-Disbursements=(\$100)
Net Total = \$75

Accounting Event

Budgetary

Non-Budgetary

(17) Purchase of Federal Securities from a non-TGA account at par

TDO:
SF-224-Statement of Transactions
Section I
(88)TAS, Col III-Disbursements =\$100
(41)TAS, Col. III-Disbursements =(\$100)

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(88)TAS, Col III-Disbursements =\$100
(41)TAS, Col. III-Disbursements =(\$100)

TDO:
SF-224-Statement of Transactions
Section I
(88)##X6###, Col III-Disbursements =(\$100)
(41)##X6###, Col. III-Disbursements =\$100

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(88)##X6###, Col III-Disbursements =(\$100)
(41)##X6###, Col. III-Disbursements =\$100

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

TDO:
SF-224-Statement of Transactions
Section I
(88)TAS, Col III-Disbursements =\$100
(75)TAS, Col II-Receipts = \$25
(41)TAS, Col. III-Disbursements =(\$75)
Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(88)TAS, Col III-Disbursements =\$100
(75)TAS, Col II-Receipts = \$25
(41)TAS, Col. III-Disbursements =(\$75)

TDO:
SF-224-Statement of Transactions
Section I
(88)##X6###, Col III-Disbursements =(\$100)
(75)##X6###, Col III-Disbursements = \$25
(41)##X6###, Col. III-Disbursements =\$75
Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(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 account at a premium

TDO:
SF-224-Statement of Transactions
Section I
(88)TAS, Col III-Disbursements =\$100
(76)TAS, Col III-Disbursements = \$25
(41)TAS, Col. III-Disbursements =(\$125)

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(88)TAS, Col III-Disbursements =\$100
(76)TAS, Col III-Disbursements = \$25
(41)TAS, Col. III-Disbursements =(\$125)

TDO:
SF-224-Statement of Transactions
Section I
(88)##X6###, Col III-Disbursements =(\$100)
(76)##X6###, Col III-Disbursements = (\$25)
(41)##X6###, Col. III-Disbursements =\$125

Sections II & III - n/a

or

NTDO:
SF-1218/9-Statement of Accountability
n/a

SF 1220/1 - Statement of Transactions
(88)##X6###, Col III-Disbursements =(\$100)
(76)##X6###, Col III-Disbursements = (\$25)
(41)##X6###, Col. III-Disbursements =\$125

Accounting Event

Budgetary

Non-Budgetary

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

TDO:
SF-224-Statement of Transactions
Section I
(98)TAS, Col III-Disbursements = (\$100)
(41)TAS, Col III-Disbursements = \$100

Sections II
N/A

Section III
N/A

TDO:
SF-224-Statement of Transactions
Section I
(98)##X6###, Col III-Disbursements = \$100
(41)##X6###, Col III-Disbursements = (\$100)

Sections II
N/A

Section III
N/A

or

or

NTDO:
SF-1218/9-Statement of Accountability
N/A

NTDO:
SF-1218/9-Statement of Accountability
N/A

SF 1220/1-Statement of Transactions
(98)TAS, Col III-Disbursements = (\$100)
(41)TAS, Col III-Disbursements = \$100

SF 1220/1-Statement of Transactions
(98)##X6###, Col III-Disbursements = \$100
(41)##X6###, Col III-Disbursements = (\$100)
