



Treasury Financial Manual

Chapter 4000

REQUIREMENTS FOR NON-TREASURY DISBURSING OFFICERS (NTDOs)

This chapter addresses requirements for NTDOs.

Section 4010—Scope and Applicability

This chapter addresses applications and payment-related processes that reside under the authority of the Department of the Treasury (Treasury), Bureau of the Fiscal Service (Fiscal Service), Payment Management, when payments are not processed by Fiscal Service. Non-Treasury Disbursing Offices/Officers (NTDO) must adhere to the letter and intent of the authorities, processes, and rules outlined in TFM Volume I, Part 4A, Chapter 4000, for the creation, issuance, and reporting of transactions.

For terms and definitions related to this chapter, please view the [TFM Glossary](#)

Section 4015—Authority

31 U.S.C. § 3321(c)

Section 4020—Reporting Daily Disbursement Forecasts By NTDOs

All NTDOs must report to Fiscal Service on a daily basis, its anticipated aggregate level of planned disbursements for each disbursing method [for example, wire, Automated Clearing House (ACH), or check] for the following five day period. These reports are due to Treasury each business day by 3 p.m. Eastern Time (ET). Each entity that performs its own disbursing should submit one consolidated report each day business day. Fiscal Service has prepared a template to standardize the reporting of this information: [Non-Treasury Disbursing Office Reporting](#).

The Policy and Oversight Division (POD) of Fiscal Service will review NTDO compliance and will report to NTDOs on the status of their compliance. POD will provide assistance to NTDOs not in compliance or those requesting assistance with proper reporting.

Section 4020.10—Processing Payments Under Government Fiscal Crisis

In the event of a government budget year transition or debt ceiling constraint, Treasury will invoke rules for the processing of payments that flow through the Federal Reserve Banks (FRBs) and thus the debiting of the U.S. Treasury's General Account (TGA).

Under a government budget year transition or debt ceiling constraint, NTDOs disbursing ACH payments must:

- send files to FRB ACH one business day before payment date for "next day" payment scheduling. This means that no government payments will be processed with an effective payment date beyond the next business day.
- segregate its originated ACH files into credit only and debit only files.
- insert the Application Identifier (APPL ID) "CHKS" into its ACH file Header Record. The FedACH application is set up to automatically pend incoming files based on the Application Identifier (APPL ID-- "CHKS"). CHKS pended files are held over at End of Day (EOD) and can roll to the next day for up to 25 processing days.
- send an accompanying transmittal to the FedACH Operations Contact upon transmission of an ACH file to Federal Reserve ACH (FedACH). The transmittal to FedACH must include the:
 - signature of an authorized signatory on file with FedACH,
 - file ID Modifier for each file transmitted,
 - NTDO's originating and sending point Routing and Transit Number, and
 - total dollar amount for each file transmitted.
- complete ACH file transmissions by 3:30 p.m. ET to ensure files have been properly positioned at FedACH.
- send corresponding informational spreadsheets of its pended "CHKS" ACH files to NTDOstatus2@fiscal.treasury.gov by 3:30 p.m. ET.

Under a government budget year transition or debt ceiling constraint, Treasury may take the following actions to:

- Purge a file. If Treasury does not instruct the FRB to release the file at the end of 25 business days, then the file may be purged. If a file is purged, the NTDO must have the ability to resubmit or to create a new payment file.
- Disable Fedwire capabilities. Treasury may instruct the Federal Reserve Bank to disable Fedwire capabilities for NTDOs depending on the available balances in the TGA. Treasury will work with NTDOs and the Federal Reserve Bank regarding issuance of Fedwire payments.
- Require informational spreadsheets be sent for daily check payments. Treasury may instruct NTDOs who issue Treasury checks to hold for release all Treasury Checks and to start sending informational spreadsheets of their daily Treasury Check Payments to NTDOstatus2@fiscal.treasury.gov by 3:30 p.m. ET.

Section 4025—Processing ACH Payments

Fiscal Service encourages NTDOs to use safe and convenient electronic payment options in place of check disbursement, whenever possible. Federal government ACH payments are initiated by the authorizing federal entities to a government disbursing office. These include the Fiscal Service, who makes payments on behalf of its federal entity customers, and NTDOs, who are federal entities that have the authority to disburse payments on their own.

NTDOs who do not submit their payments through the Fiscal Service are currently prohibited from authorizing any Same Day ACH credits for payments. Only federal entities that disburse through the Fiscal Service will be permitted to request Same Day ACH payments. To ensure ACH payment files are processed as next-day ACH, each NTDO should submit payment files with an effective date that is greater than the date of the payment file submission.

4025.10—Official Authorization List (OAL) Forms

When making ACH payments, NTDOs use Routing and Transit Numbers (RTNs) to transmit debits and credits to the TGA. NTDOs must establish use of RTNs by first submitting an email request to the Fiscal Service's Policy and Oversight Division (POD) Director as the point of contact (POC) (see contacts). After receiving approval and a blank OAL form from the POC, NTDOs must mail the completed OAL to the POC with original signatures from: the federal entity disbursing officer, the disbursing officer's supervisor, and all designated individuals. Electronic or copied signatures will not be accepted.

The OAL form will establish RTNs for the NTDO's use and designate individuals who are authorized to make changes to specific RTNs, to transact day-to-day business and issue related instructions, as well as execute agreements with the FRB for the listed RTNs. Limitations may be placed on each authorized individual by the disbursing officer (see attachment 1).

A new OAL must be prepared whenever any federal entity individual named on the OAL is to be added or removed. If the new OAL is to supersede the existing OAL, then the new OAL must include all existing authorized RTNs, both those that are on the current OAL and any additional RTNs that were added through subsequent update letters sent to the FRB (see subsection 4025.10a); otherwise those RTNs added through update letters will no longer have authorized signers.

4025.10a—RTN Changes to OALs

If an RTN needs to be added or removed from an OAL, the disbursing officer must email the POC with that request. For a request to remove an RTN from an OAL, the NTDO must indicate if the RTN should be deactivated from use or placed on another OAL. The POC will then prepare and submit an update letter from the Payment Management Assistant Commissioner to the FRB to request the addition or removal of the RTN(s) from the OAL. Fiscal Service will send the disbursing officer a copy of the update letter via email for its records.

4025.10b—OAL Renewal Process

Fiscal Service will send an email to all NTDO disbursing officers with OALs on file every other fiscal year starting in October 2021. This email will request that each disbursing officer verify that their OAL is up to date, or if changes are necessary, that a new OAL be submitted. If no changes are necessary, the disbursing officer must email the standard letter stating such. This standard letter will be attached to the email sent from Fiscal Service.

Section 4030—Submission of Vouchers to DOs Other Than Treasury DOs

Federal entities must submit the original and one copy of the basic vouchers prepared on government standard forms or on forms otherwise specifically authorized; invoices, bills, or statements of account serving as basic vouchers, to the DO for payment processing. The DO records the payment data on both the original and the copy of the voucher. The DO submits the original voucher as accounting support for the payment transaction and retains the voucher copy for the accounting document files.

4030.10—Use of Invoices in Place of Vouchers

Unless required by the appropriate disbursing office, NTDOs are not required to use the Secure Payment System (SPS) 1166 voucher for disbursements. Vendors' invoices, bills, or statements of account may be used as vouchers to support the federal entity's accounts and accountability statements, provided they show all the information required in Title 7 of the Government Accountability Office (GAO), *Policy and Procedures Manual for Guidance of Federal Agencies*.

Section 4035—Government-wide Accounting

If federal entities are not "Central Accounting Reporting System (CARS) Reporters" because they do not report classification at initiation of the payment or through the Payment Information Repository (PIR), then they must send a letter of explanation to the Fiscal Accounting office of Fiscal Service via the email address CashAnalysisSection.FAO@fiscal.treasury.gov and request a waiver in order to report payment disbursements to an appropriation on the:

- Classification Transactions and Accountability reports (CTA) or on one of the following:
 - SF 1218: Statement of Accountability (Foreign Service Account),
 - SF 1219: Statement of Accountability,
 - SF 1220: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts, or
 - SF 1221: Statement of Transactions [According to Appropriations, Funds, and Receipt Accounts (Foreign Service Account)].

See [TFM Volume I, Part 2, Chapter 3200](#) for additional information on reporting

foreign currency payments.

4035.10a—Federal Entities Using Eight-Digit ALCs

Federal entities using eight-digit ALCs report foreign currency disbursements to an appropriation on its Classification Transactions and Accountability reports (CTA).

4035.10b—Federal Entities Using Four-Digit ALCs

Federal entities using four-digit ALCs do not report foreign currency disbursements on its Classification Transactions and Accountability reports (CTA). Instead, for these disbursements they report a charge on an SF 1221 to the federal entity appropriation indicated on an SF 1166: Voucher and Schedule of Payments. A federal entity receives confirmation of the disbursement of foreign currency payments and the amounts of the U.S. dollar equivalent of those payments. These reports include:

- The SF 1221, providing summary charges to federal entity appropriations for the amount of the U.S. dollar equivalent of the payments disbursed, and
- The Voucher auditor's Detail Report, providing detailed information (including check number, amount, and issue date) on each payment disbursed.

For additional information on reporting, see [TFM Volume I, Part 2, Chapter 5100](#).

All federal entities must use CARS and submit the Treasury Account Symbol (TAS)/Business Event Type Code ([BETC](#)) reporting classification of each payment.

All federal federal entities not using Treasury disbursing office services must submit disbursement related transaction information through PIR to CARS.

All federal entities who have converted to CARS Payment Reporter must submit a valid TAS/BETC combination at the point of initiation. Adjustments can subsequently be made using the CARS Classification Transaction Accountability (CTA) module. Fiscal Service reference data for TAS/BETCs can be found at the Shared Accounting Module ([SAM](#)) website.

Section 4040—Payment Information Repository (PIR)

PIR is used to house federal payment data that includes details on all federal payments made by Treasury Disbursing Office (TDO) federal entities, as well as Non-Treasury Disbursing Office (NTDO) federal entities.

NTDO federal entities must report to PIR, payment and returned payment or other debit activities that affect the TGA to include TAS/BETCs, and PIR reports those transactions to CARS. The only exception to this requirement is transactions that are specifically identified by Treasury as not going through PIR. Payment TAS/BETC classifications must be reported daily on the date of the payment

through PIR using the Standard Reporting Format (SRF). The [PIR](#) will report summarized TAS/BETCs to CARS.

Because Fiscal Service requires all federal payments to be reported through PIR, a federal entity must either disburse its payments through a TDO, or an NTDO must have the capability to report through PIR. If for any reason an NTDO is not able to report its payments through PIR or to convert to its payments to being disbursed through a TDO, it must send a letter of explanation to the Fiscal Accounting office of Fiscal Service and request a waiver via the email address CashAnalysisSection.FAO@fiscal.treasury.gov.

NTDO federal entities that disburse electronic payments through Federal Reserve Banks (FRBs) must access PIR to view all payment related debit vouchers and credit vouchers. See the [PIR](#) website for enrollment procedures for accessing PIR. Federal entities that issue Treasury checks will report through PIR daily using the PIR Standard Reporting Format (SRF). PIR files containing check payments will be consumed by both PIR and TCIS. Only those NTDO federal entities with a waiver from Fiscal Service will be allowed to continue to send its monthly check issue files to PIR via the Treasury Check Information System (TCIS) format. The requirements and rules for check issue reporting as outlined in the [PIR SRF](#) replace the requirements in TFM Volume I, Part 4, Chapter 6000, section 6025. For information on submitting claims for nonreceipt of checks drawn on the U.S. Treasury, see [TFM Volume I, Part 4, Chapter 7000](#).

4040.10—Submission of Files

As outlined in the PIR SRF, federal entities must submit files to PIR by 8 p.m. Eastern/7 p.m. Central Time on the date of payment. The "date of payment" is defined below for various methods of payment.

- **Check Payments** - The date of payment is the issue date of the check (the date inscribed on the check). Files containing check payments will be consumed by both PIR and TCIS. All validation messages for check payment files are communicated via the Transmittal Control and Disbursing Office Maintenance System within [TCIS](#).
- **ACH (original and return) Payments** - The date of payment is the settlement date of the ACH transaction, which is in the acknowledgment received from FedACH.
- **Wire and International ([ITS.gov](#)) Payments** - The date of payment is the value date specified in the payment request.

4040.20—PIR Standard Reporting Format (SRF)

Federal entities use the PIR SRF to submit one or more files, each containing one or more batches. A batch is described below, based on the method of payment.

- **ACH (original payment and returns), Wire, International ([ITS.gov](#))**—All transactions that are accounted for with a single voucher (SF 5515/SF 215) should be included in a batch.
- **Check**—All checks issued with the same DO symbol and sequential contiguous serial numbers should be included in a batch. This

represents the current issue file sent by NTDOs to TCIS.

Note: Federal entities that do not submit payments with the TAS/BETC classified on the SRF on the date of payment will have their vouchers default in CARS to the default TAS/BETC defined in SAM for payment transactions. Then, the federal entity must reclassify the voucher in the CARS Classification Transaction Accountability (CTA) module. Federal entities must clear the default account by the third workday after month-end or it negatively impacts the quarterly scorecard that is sent to federal entities' Chief Financial Officers.

Note: Only the Department of Defense may receive a waiver from the timely reporting of payment transactions when ships or active service units are operating under "brown-out" or "silent-running" conditions, where non-mission-critical transmissions are prohibited.

Section 4045—Delegated Disbursing Authority

In accordance with 31 U.S.C. § 3321(b), this section prescribes procedures and policies by which Fiscal Service delegates to officers and employees of other federal entities the authority to disburse public money. It is consistent with Fiscal Service's continuing oversight over federal entities that are delegated disbursing authority.

This section does not pertain to federal entities that are granted authority to disburse public money by statute. See 31 U.S.C. § 3321(c).

4045.10—Standards for Delegating Disbursing Authority

Fiscal Service delegates disbursing authority in limited cases for purposes of "economy and efficiency," consistent with the requirements of 31 U.S.C. § 3321(b). Thus, Fiscal Service approves an executive federal entity's request for delegated disbursing authority only if, among other things:

- A federal entity requires a particular level of service for disbursing funds that Fiscal Service cannot provide,
- The delegation would be more efficient and cost effective to the federal government and the public,
- The federal entity's needs preclude the cash management needs of the Treasury, and
- The requesting federal entity submits its request for delegated disbursing authority, in writing, to Treasury's Chief Disbursing Officer (CDO). The request must be on federal entity letterhead and must be signed by the head of the federal entity or his or her designee. The letter must include adequate documentation of the federal entity's business need for delegation and must provide assurance to Treasury that the federal entity, if the delegated disbursing authority, will maintain effective internal controls and will comply with pertinent security guidelines.

4045.20—Delegated Disbursing Authority Document

In limited cases when Fiscal Service, in its sole discretion, determines that a federal entity has met the requirements to be delegated disbursing authority, Fiscal Service executes a written Delegated Disbursing Authority Document. The Delegated Disbursing Authority Document sets forth specific terms, conditions, and limitations of the particular delegation.

Fiscal Service has the authority to amend the specific terms of the Delegated Disbursing Authority Document, as necessary and appropriate. Before Fiscal Service finalizes any amendment, it provides advance notice to the federal entity, in writing, setting forth the specific purpose and reasons for the proposed amendment. Fiscal Service gives the federal entity the opportunity to submit comments on any proposed amendment. However, Fiscal Service retains sole decision-making authority to finalize amendments to the Delegated Disbursing Authority Document.

4045.30—Authorities of Treasury’s CDO

When Treasury’s CDO delegates disbursing authority to a federal entity in accordance with 31 U.S.C. § 3321(b), the CDO:

- Maintains oversight authority over the disbursing function as demonstrated, in part, by the terms of this chapter. Consistent with this authority, the CDO retains the authority to revoke a federal entity’s disbursing authority delegation.
- Has the right to require that the federal entity’s operations be inspected and examined to ensure compliance with delegated disbursing authority requirements.
- Prescribes and approves procedures for disbursing functions as outlined in this section of the TFM; [TFM Volume I, Part 4A, Chapter 2000](#), Section 2045, for federal entities with authority to disburse imprest funds; and the [Federal Entity Self-Certification Guide and Questionnaire](#).
- Requires federal entities to obtain a third-party assessment of the need for the delegated authority.
- Requires federal entities with delegated disbursing authority to submit immediately to the CDO any irregularity in their accounts involving such disbursement activity.

4045.40—Responsibilities and Liabilities of a Federal Entity with Delegated Disbursing Authority

A federal entity that is delegated disbursing authority by the CDO under 31 U.S.C. § 3321(b) assumes significant responsibilities and liabilities, including but not limited to:

- Following the disbursing official and cashier guidelines as set forth under 31 U.S.C. § 3322, § 3325, and § 3528.
- Full accountability and liability for all disbursements issued under the delegation. The federal entity must not delegate the duties and functions related to the delegation to another party without

consultation and prior written approval by the CDO.

- Reporting of all disbursements made under the delegation in the federal entity's payment accounting reports to Fiscal Service, using the appropriate federal entity accounting codes, as authorized by Fiscal Service. The federal entity must submit immediately to the CDO any irregularity in accounts involving disbursement activity. Furthermore, the federal entity must resolve any irregularities or discrepancies associated with such reports.
- Periodically obtaining the services of a third party to assess the need for the delegated authority. This federal entity report will be provided to Treasury.

In addition, a federal entity with delegated disbursing authority must practice effective security and internal control measures as prescribed by Fiscal Service (in Treasury Directive No. 71-10), GAO, and the Office of Management and Budget (OMB).

4045.50—Oversight Requirements

4045.50a—Review and Self-Certification Reporting Requirements

Every two years, a federal entity with delegated disbursing authority must conduct a review of its disbursing operations to ensure compliance with:

- requirements set out in any applicable Delegation of Disbursing Authority Document executed in accordance with subsection 4050.20
- pertinent statutory, regulatory, and TFM requirements
- Federal Managers' Financial Integrity Act of 1982 (FMFIA), Public Law No. 97-255 (31 U.S.C. § 3512)
- Federal Financial Management Improvement Act of 1996 (FFMIA), 31 U.S.C. § 3512, note.

Following such reviews, federal entities must submit a self-certification and questionnaire response to Fiscal Service stating whether or not they comply with these requirements. Fiscal Service advises federal entities of the due date of these responses and provides them with the self-certification language to be included in the response. To the extent that a federal entity cannot certify that it complies with a specific requirement, the self-certification must document the federal entity's planned corrective action to achieve compliance within an identified time frame.

The self-certification focuses solely on FMFIA, Section 2 reports (internal controls) and Section 4 reports (financial management systems). See 31 U.S.C. § 3512(d)(2) and (d)(2)(B); also see OMB Circular Nos. A-123 and A-127 for further information on Section 2 and Section 4 requirements. Specifically, a federal entity must self-certify that its Section 2 and Section 4 reports provide reasonable assurance that the federal entity is in compliance with FMFIA, Section 2 and Section 4 requirements. To the extent that a federal entity self-certifies "noncompliance" or "qualified assurance" with Section 2 and Section 4 requirements, it must identify all material weaknesses and corrective action plans to achieve compliance within an identified time frame.

Section 803(a), which requires each federal entity to “implement and maintain financial management systems that comply substantially with federal financial management systems requirements.” Specifically, the federal entity must certify that it complies with FFMIA, Section 803(a) requirements, if applicable, and that this determination has been verified by independent audit, as referenced under FFMIA, Section 803(b). See 31 U.S.C. § 3512, note. To the extent that a federal entity self-certifies “noncompliance” with Section 803(a), it must identify “resources, remedies, and intermediate target dates necessary to bring the federal entity’s financial management systems into substantial compliance” with Section 803(a). See FFMIA, Section 803(c)(3) discussing the requirement for a remediation plan to achieve compliance.

The self-certification allows a federal entity to provide information on corrective or remediation plans, if necessary. Fiscal Service provides guidance to federal entities on format and procedures for submitting the federal entity self-certification and questionnaire response in the [Federal Entity Self-Certification Guide and Questionnaire](#).

4045.50b—Risk Assessment

When a federal entity’s self-certification indicates the federal entity is not in compliance with one or more stated requirements, Fiscal Service, in its sole discretion, may determine it is necessary that a risk assessment of the federal entity’s disbursing system be conducted. In making such a determination, Fiscal Service may consider such factors as the status and utility of the corrective and remedial plans identified by the federal entity to achieve compliance. The risk assessment is intended to evaluate, among other things, federal entity-identified deficiencies or material weaknesses in financial management systems, operations, and accounting and reconciliation procedures that may adversely affect the federal entity’s disbursing performance. The federal entity develops, and submits to Fiscal Service, a plan for conducting the risk assessment. The plan must identify the party who will conduct the assessment. Risk assessments are conducted in accordance with Fiscal Service’s risk assessment guide or another guide that meets Treasury’s standards and is approved by Fiscal Service. At Fiscal Service’s discretion, federal entities must provide Fiscal Service with a copy of their FFMIA, Section 2 and Section 4 reports; FFMIA, Section 803(a) reports; and other audit information as part of any risk assessment.

4045.50c—Failure to Submit Required Self-Certification Reports and Information Required by a Risk Assessment

If a federal entity does not comply with the review and self-certification reporting requirements provided under subsection 4050.50a, or does not respond to requests for information in connection with a risk assessment as provided under subsection 4060.50b, Treasury’s CDO notifies the federal entity, in writing, of a final date certain for complying with such requirements. The CDO reserves the right to revoke the federal entity’s disbursing authority delegation in accordance with subsection 4050.30, if the federal entity fails to respond adequately to the terms of this written notice by the indicated final date certain.

4045.60—Termination of Delegated Disbursing Authority

The CDO may terminate a federal entity's delegation of disbursing authority if Fiscal Service determines, in its sole discretion, that:

- The risk assessment conducted under subsection 4050.50b warrants such action,
- The federal entity fails to respond adequately to the terms of the written notice from the CDO, referenced in subsection 4050.20,
- A third-party review indicates that the federal entity's need for delegated authority no longer exists, referenced in subsection 4050.40,
- The federal entity fails to comply with any of the responsibilities and liabilities of a federal entity with delegated disbursing authority, including but not limited to, those responsibilities and liabilities listed under subsection 4050.40, or
- The federal entity fails to comply with the terms of the Delegated Disbursing Authority Document executed under the authority of subsection 4050.20.

In addition, the CDO periodically reviews whether the federal entity continues to meet the standards for delegation of disbursing authority as set forth under 31 U.S.C. § 3321(b) and subsection 4050.10. The CDO may terminate a federal entity's delegation of disbursing authority when Fiscal Service determines, in its sole discretion, that the federal entity no longer meets such standards.

The CDO notifies the federal entity, in writing, that its delegation of disbursing authority is being terminated. Before any termination action is taken, Fiscal Service and the federal entity work together to resolve all outstanding questions and issues. If this effort is unsuccessful, Fiscal Service consults with the federal entity to determine an appropriate effective date for termination and the resumption of Treasury disbursement services. In determining the effective termination date, Fiscal Service and the federal entity consider the mission of the federal entity and the needs of its payees. If Fiscal Service and the federal entity cannot reach a mutual decision on the effective date for termination, Fiscal Service determines the effective date and notifies the federal entity.

Contacts

Direct inquiries concerning section 4025.10 to:

Department of the Treasury
Bureau of the Fiscal Service
Policy and Oversight Division
Payment Management
3201 Pennsy Drive, Building E
Landover, MD 20785
Telephone: 202-874-6781

Direct inquiries concerning all other sections to:

Department of the Treasury
Bureau of the Fiscal Service
Chief Disbursing Officer
3201 Pennsy Drive, Building E
Landover, MD 20785
Telephone: 202-874-6790

Department of the Treasury
Bureau of the Fiscal Service
Payment Management
3201 Pennsy Drive, Building E
Landover, MD 20785
Telephone: 855-868-0151

Appendix Listing

Appendix No.	Form	Title
1	FS Form 000115	TGA RTN OAL form for NTDOs

Summary of Updates for this Release

Section No.	Section Title	Summary of Change
4010	Scope and Applicability	Added verbiage and hyperlink redirecting readers to the TFM Glossary.
4020	Reporting Daily Disbursement Forecasts By NTDOs	Eliminated redundant reference to daily reporting in both the 1st and 2nd paragraphs.
4020	Reporting Daily Disbursement Forecasts By NTDOs	Changed Fiscal Service to the Policy and Oversight Division.
4020.10	Rules Under Government Fiscal Crisis	Defined FedACH.
4025.10	Official Authorization Lists (OAL) forms	Added a new subsection.
4030.10	Use of Invoices in Place of Vouchers	Added 1166 voucher.
4040	Government-wide	Added contact information for the

	Accounting	waiver.
4040.10b	Federal Entities Using Four-Digit ALCs	Updated hyperlink to "Shared Accounting Module (SAM)."
4040.10b	Federal Entities Using Four-Digit ALCs	Change 224 to Classification Transactions and Accountability reports (CTA).
4045	Payment Information Repository (PIR)	Eliminated reference and hyperlink to a deleted chapter.
4045	Payment Information Repository (PIR)	Updated PIR requirements.
All		Changed "agency/ agencies" to "federal entity/ federal entities".
Contacts		Updated contact information