

CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY TRANSACTION GUIDE

1.	Deposit of funds in accounts outside of the U.S. Treasury, non-Treasury General Account (non-TGA)	TAS – Debit – FHOTXD TAS – Credit appropriate Collection type BETC	
2.	Transfer of funds from a TGA into a non-TGA	TAS – Debit FHOTXD	
3.	Transfer of funds from a non-TGA into a TGA	TAS – Credit FHOTXC	
4.	Purchase of non-federal securities from funds in a non-TGA	TAS – Debit CNONFSD \$100 TAS – Credit OCNONFSC \$100 TAS – Debit DISB \$100 TAS – Credit FHOTXC \$100	
5.	Revaluation to market resulting in an unrealized gain in non-federal securities	TAS – Debit CNONFSD TAS – Credit OCNONFSC	
6.	Revaluation to market resulting in an unrealized loss in non-federal securities	TAS – Credit CNONFSC TAS – Debit OCNONFSD	
7.	Purchase of Non-Federal Securities from funds in a TGA	TAS – Debit CNONFSD \$100	DISB processed and captured through source system.

		TAS – Credit OCNONFSC \$100	
8.	Interest/Dividends Received on non- Federal Securities and deposited in a non- TGA	TAS – Debit FHOTXD TAS – Credit COLLINT	
9.	Interest/Dividends received on non- Federal Securities and deposited into a TGA	TAS – Debit FHOTXD TAS – Credit FHOTXC TAS – Credit COLLINT	
10.	Sale of non-federal securities and deposited in a non- TGA	TAS – Credit CNONFSC \$100 TAS – Debit OCNONFSD \$100 TAS – Credit COLL \$100 (for principal amount) TAS – Debit FHOTXD \$100	
11.	Sale of non-federal securities resulting in a gain and deposited in a non-TGA	TAS – Credit COLL \$25 (for gain amount) TAS – Credit CNONFSC \$100 TAS – Debit OCNONFSD \$100 TAS – Credit COLL \$100 (for principal amount) TAS – Debit FHOTXD \$125	

12.	Sale of non-federal securities resulting in a loss and deposited in a non-TGA	<p>TAS – Debit DISB \$25 (for loss amount)</p> <p>TAS – Credit CNONFSC \$100</p> <p>TAS – Debit OCNONFSD \$100</p> <p>TAS – Credit COLL \$100 (for principal amount)</p> <p>TAS – Debit FHOTXD \$75</p>	
13.	Sale of non-federal securities and deposited to a TGA	<p>TAS – Credit CNONFSC \$100</p> <p>TAS – Debit OCNONFSD \$100</p>	COLL is processed through a source system.
14.	Sale of non-federal securities resulting in a gain and deposited to a TGA	<p>TAS – Credit CNONFSC \$100</p> <p>TAS – Debit OCNONFSD \$100</p>	COLL is processed through a source system and includes the gain from early redemption.
15.	Sale of non-federal securities resulting in a loss and deposited to a TGA	<p>TAS – Credit CNONFSC \$100</p> <p>TAS – Debit OCNONFSD \$100</p>	COLL is processed through a source system and is netted against the Loss on early redemption.
16.	Purchase of federal securities from a non-TGA at par	<p>TAS – Debit INVTSEC (par)</p> <p>TAS – Credit FHOTXDAJ</p>	
17.	Purchase of federal securities from a non-TGA at a discount	<p>TAS – Debit INVTSEC (par)</p> <p>TAS – Credit UNRLDISC (discount)</p>	

		TAS – Credit FHOTXDAJ	
18.	Purchase of federal securities from a non-TGA at a premium	TAS – Debit INVTSEC (par) TAS – Debit COLINTAJ (premium) TAS – Credit FHOTXDAJ	
19.	Sale of federal securities purchased with funds from a non-TGA and proceeds from the sale deposited to a non-TGA	TAS – Debit FHOTXD TAS – Credit REDTSEC	