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# Treasury Financial Manual

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## 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 (Treasury) 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 and interrelated budgetary control systems form the nucleus for the Treasury's Central Accounting Reporting System (CARS).

In summary, an integration of the following enables the Secretary of the U.S. Treasury 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; and
- 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 TFM Volume

### **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 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 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 pre-closing list of United States Standard General Ledger (USSGL) account numbers and balances (assets, liabilities, equity, revenue, and expenses) in numerical order prepared at a specified date (year-end). 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 (OMB) 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 or held in an imprest fund.

**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/or
- 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/or
- 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**—A 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 monies and/or to charge Treasury checks/Electronic Funds Transfer and other miscellaneous payments against that account.

**United States Standard General Ledger (USSGL)**—The USSGL, a supplement to the Treasury Financial Manual (TFM), is composed of seven major sections: 1. Chart of Accounts, 2. Accounts and Definitions, 3. Account Transactions, 4. Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting, 5. Crosswalks to Standard External Reports, 6. Crosswalks to Reclassified Statements, and 7. GTAS Validations & Edits. 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 government-wide 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 in this chapter; 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 Bureau of the Fiscal Service (Fiscal Service) website at [https://www.fiscal.treasury.gov/fsreports/ref/ussgl/ussgl\\_home.htm](https://www.fiscal.treasury.gov/fsreports/ref/ussgl/ussgl_home.htm) 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, 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, Fiscal Service 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 Central Accounting Reporting System (CARS), 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 Treasury 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 investments & changes in non-federal securities (market value) for both budgetary & non-budgetary accounts.
- Subclass (44) as a contra account to report budgetary investments and changes 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 reported to the Treasury, as applicable, reconcile with the agency's accounting records and related statements and reports received from financial institutions

Fiscal Service 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**

**Statement of Transactions (224) (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 TFM Volume I, Part 2, Chapter 3300 for guidance on completing the Statement of Transactions (224).

**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)/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 TFM Volume I, Part 2, Chapter 3100 for guidance on completing the SF 1218/SF 1219/SF 1220/SF 1221.

**Adjusted Trial Balance**—Agencies must transmit electronically pre-closing Adjusted Trial Balances. See TFM Volume I, Part 2, Chapter 4700 for guidance on completing and submitting the Adjusted Trial Balance to the Treasury.

### **Contacts**

***Direct inquiries concerning material in this chapter and Statement of Transactions (224), SF 1219/SF 1220, and SF 1218/SF 1221 reporting to:***

Department of the Treasury  
Bureau of the Fiscal Service  
Fiscal Accounting  
Cash Accounting Division  
3201 Pennsy Drive, Building E  
Landover, MD 20785  
Telephone: 202-874-9833

**Direct inquiries concerning the ATB reporting to:**

Department of the Treasury  
Bureau of the Fiscal Service  
Fiscal Accounting  
Financial and Budget Reports Division  
3201 Pennsy Drive, Building E  
Landover, MD 20785  
Telephone: 304-480-8965

**Direct inquiries concerning the use of subclasses, BETC and/or Treasury Account Symbols to:**

Department of the Treasury  
Bureau of the Fiscal Service  
Fiscal Accounting  
Financial and Budget Reports Division  
3201 Pennsy Drive, Building E  
Landover, MD 20785  
Telephone: 304-480-8965

**APPENDICES LISTING**

<b>Appendix No.</b>	<b>Form/Title</b>
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 or imprest funds 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 investments & changes 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 initial investments as well as 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 budgetary investments & changes in non-federal securities. It provides for recording the initial investments & 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 in Treasury Securities. 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 in Treasury Securities; 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 (TAS) 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

Accounting Event	Budgetary	Non-Budgetary
<p>(1) <b>Classification of ending accountability balances maintained on Statement of Transactions (224)/SF 1219</b></p> <p><b>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.</b></p>	<p><b>Treasury Disbursing Office (TDO):</b></p> <p><b><u>Statement of Transactions (224)</u></b></p> <p><u>Section I</u></p> <p>(41)TAS, 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 III</u></p> <p>Line 1 – Undeposited Collections = \$100 Line 2 – Collections Received = (\$100)</p> <p style="text-align: center;">or</p> <p><b>Non-Treasury Disbursing Office (NTDO):</b></p> <p><b><u>SF 1218/SF 1219</u></b></p> <p>1.00 – Total Accountability Beg. Pd. = \$100 4.10 – Net Disbursements = \$100</p> <p><b><u>SF 1220/SF 1221</u></b></p> <p>(41)TAS, Col. III – Disbursements = \$100 Net Total = \$100</p>	<p><b>TDO:</b></p> <p><b><u>Statement of Transactions (224)</u></b></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 III</u></p> <p>Line 1 – Undeposited Collections = \$100 Line 2 – Collections Received = (\$100)</p> <p style="text-align: center;">or</p> <p><b>NTDO:</b></p> <p><b><u>SF 1218/SF 1219</u></b></p> <p>1.00 – Total Accountability Beg. Pd. = \$100 4.10 – Net Disbursements = \$100</p> <p><b><u>SF 1220/SF 1221</u></b></p> <p>(41)##X6###, Col. III – Disbursements = \$100 Net Total = \$100</p>
<p>(2) <b>Deposit of funds in accounts outside of the U.S. Treasury, non-Treasury General Account (non-TGA)</b></p> <p><b>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 Statement of Transactions (224)/SF 1219 to report this information and fax it to 202-874-8889. If an agency cannot identify cash amounts to a specific prior period, it should contact the Department of the Treasury's Cash Accounting Division (202-874-9833) for instructions on establishing opening balances.</b></p>	<p><b>TDO:</b></p> <p><b><u>Statement of Transactions (224)</u></b></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 style="text-align: center;">or</p> <p><b>NTDO:</b></p> <p><b><u>SF 1218/SF 1219</u></b></p> <p>N/A</p> <p><b><u>SF 1220/SF 1221</u></b></p> <p>(41)TAS, Col. III – Disbursements = \$100 TAS, Col. II – Receipts = \$100 Net Total = \$0</p>	<p><b>TDO:</b></p> <p><b><u>Statement of Transactions (224)</u></b></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> <p style="text-align: center;">or</p> <p><b>NTDO:</b></p> <p><b><u>SF 1218/SF 1219</u></b></p> <p>N/A</p> <p><b><u>SF 1220/SF 1221</u></b></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:**

**Statement of Transactions (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:**

**Statement of Transactions (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/SF 1219**

2.10 – Checks Issued = \$100

4.10 – Net Disbursements = \$100

**SF 1220/SF 1221**

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

Net Total = \$100

**NTDO:**

**SF 1218/SF 1219**

2.10 – Checks Issued = \$100

4.10 – Net Disbursements = \$100

**SF 1220/SF 1221**

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

Net Total = \$100

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

**TDO:**

**Statement of Transactions (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:**

**Statement of Transactions (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/SF 1219**

4.10 – Net Disbursements = (\$100)

4.20 – Deposits Presented = \$100

**SF 1220/SF 1221**

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

Net Total = (\$100)

**NTDO:**

**SF 1218/SF 1219**

4.10 – Net Disbursements = (\$100)

4.20 – Deposits Presented = \$100

**SF 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:**  
Statement of Transactions (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:**  
Statement of Transactions (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/SF 1219  
 N/A  
SF 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/SF 1219  
 N/A  
SF 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 Statement of Transactions 224/SF 1219/1220, dated for that prior period, to report this information and fax it to 202-874-8889. If an agency cannot identify investments to a specific prior period, it should contact the Department of the Treasury's Cash Accounting Division (202-874-9833) for instructions on establishing opening balances.*

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

**TDO:**  
Statement of Transactions (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/SF 1219  
 N/A  
SF 1220/SF 1221  
 (43)TAS, Col. III – Disbursements = \$25  
 (44)TAS, Col. III – Disbursements = (\$25)

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

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

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

**TDO:**  
Statement of Transactions (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/SF 1219  
 N/A  
SF 1220/SF 1221  
 (43)TAS, Col. III – Disbursements = (\$25)  
 (44)TAS, Col. III – Disbursements = \$25

**NTDO:**  
SF 1218/SF 1219  
 N/A  
SF 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:**

**TDO:**

**Statement of Transactions (224)**

**Statement of Transactions (224)**

Section I

Section I

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

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

Section II

Section II

Line 1 – Payment Transactions = \$100  
 Line 2 – Collections Received = \$0  
 Net Total = \$100

Line 1 – Payment Transactions = \$100  
 Line 2 – Collections Received = \$0  
 Net Total = \$100

Section III

Section III

N/A

N/A

or

or

**NTDO:**

**NTDO:**

**SF 1218/SF 1219**

**SF 1218/SF 1219**

2.10 – Checks Issued = \$100  
 4.10 – Net Disbursements = \$100

2.10 – Checks Issued = \$100  
 4.10 – Net Disbursements = \$100

**SF 1220/SF 1221**

**SF 1220/SF 1221**

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

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

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

**TDO:**

**TDO:**

**Statement of Transactions (224)**

**Statement of Transactions (224)**

Section I

Section I

(41)TAS, Col. III – Disbursements = \$10

##X6###, Col. III – Disbursements = (\$10)

TAS, Col. II – Receipts = \$10  
 Net Total = \$0

(41)##X6###, Col. III – Disbursements = \$10  
 Net Total = \$0

Sections II and III

Sections II and III

N/A

N/A

or

or

**NTDO:**

**NTDO:**

**SF 1218/SF 1219**

**SF 1218/SF 1219**

N/A

N/A

**SF 1220/SF 1221**

**SF 1220/SF 1221**

(41)TAS, Col. III – Disbursements = \$10  
 TAS, Col. II – Receipts = \$10  
 Net Total = \$0

##X6###, Col. III – Disbursements = (\$10)  
 (41)##X6###, Col. III – Disbursements = \$10  
 Net Total = \$0

*Note: For budgetary entries, contact the Budget and Appropriation Analysis Section at 304-480-7269 to request a point designation for use with the TAS to capture interest and dividends.*

**Accounting Event**

**Budgetary**

**Non-Budgetary**

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

**TDO:**  
Statement of Transactions (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:**  
Statement of Transactions (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/SF 1219  
 4.10 – Net Disbursements = (\$10)  
 4.20 – Deposits Presented = \$10  
SF 1220/SF 1221  
 TAS, Col. II – Receipts = \$10  
 Net Total = (\$10)

**NTDO:**  
SF 1218/SF 1219  
 4.10 – Net Disbursements = (\$10)  
 4.20 – Deposits Presented = \$10  
SF 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:**  
Statement of Transactions (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:**  
Statement of Transactions (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/SF 1219  
 N/A  
SF 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/SF 1219  
 N/A  
SF 1220/SF 1221  
 (43)##X6###, Col. III – Disbursements = (\$100)  
 (41)##X6###, Col. III – Disbursements = \$100

**Accounting Event**

**Budgetary**

**Non-Budgetary**

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

*Note: For budgetary entries, contact the Budget and Appropriation Analysis Section at 304-480-7269 to request a point designation for use with the TAS to capture gains.*

**TDO:**  
Statement of Transactions (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

**TDO:**  
Statement of Transactions (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/SF 1219  
 N/A  
SF 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/SF 1219  
 N/A  
SF 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 and Appropriation Analysis Section at 304-480-7269 to request a point designation for use with the TAS to capture losses.*

**TDO:**  
Statement of Transactions (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:**  
Statement of Transactions (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/SF 1219  
 N/A  
SF 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/SF 1219  
 N/A  
SF 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:**

**TDO:**

**Statement of Transactions (224)**

**Statement of Transactions (224)**

Section I

Section I

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

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

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

Net Total = (\$100)

TAS, Col. II – Receipts = \$100

Net Total = (\$100)

Section II

Section II

Line 2 – Collections Received = \$100

Line 2 – Collections Received = \$100

Section III

Section III

Line 2 – Collections Received = \$100

Line 2 – Collections Received = \$100

Line 3 – Deposits Confirmed = \$100

Line 3 – Deposits Confirmed = \$100

or

or

**NTDO:**

**NTDO:**

**SF 1218/SF 1219**

**SF 1218/SF 1219**

4.10 – Net Disbursements = (\$100)

4.10 – Net Disbursements = (\$100)

4.20 – Deposits Presented = \$100

4.20 – Deposits Presented = \$100

**SF 1220/SF 1221**

**SF 1220/SF 1221**

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

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

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

Net Total = (\$100)

TAS, Col. II – Receipts = \$100

Net Total = (\$100)

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

**TDO:**

**TDO:**

**Statement of Transactions (224)**

**Statement of Transactions (224)**

Section I

Section I

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

##X6###, Col. II – Receipts = \$25

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

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

TAS, Col. II – Receipts = \$100

Net Total = (\$125)

TAS(gain), Col. II – Receipts = \$25

Net Total = (\$125)

Section II

Section II

Line 2 – Collections Received = \$125

Line 2 – Collections Received = \$125

Section III

Section III

Line 2 – Collections Received = \$125

Line 2 – Collections Received = \$125

Line 3 – Deposits Confirmed = \$125

Line 3 – Deposits Confirmed = \$125

or

or

**NTDO:**

**NTDO:**

**SF 1218/SF 1219**

**SF 1218/SF 1219**

4.10 – Net Disbursements = (\$125)

4.10 – Net Disbursements = (\$125)

4.20 – Deposits Presented = \$125

4.20 – Deposits Presented = \$125

**SF 1220/SF 1221**

**SF 1220/SF 1221**

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

##X6###, Col. II – Receipts = \$25

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

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

TAS, Col. II – Receipts = \$100

Net Total = (\$125)

TAS(gain), Col. II – Receipts = \$25

Net Total = (\$125)

**Accounting Event**

**Budgetary**

**Non-Budgetary**

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

**TDO:**

**Statement of Transactions (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/SF 1219**

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

**SF 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:**

**Statement of Transactions (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/SF 1219**

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

**SF 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:**

**Statement of Transactions (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/SF 1219**

N/A

**SF 1220/SF 1221**

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

**TDO:**

**Statement of Transactions (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/SF 1219**

N/A

**SF 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:**

**Statement of Transactions (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:**

**Statement of Transactions (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/SF 1219**

N/A

**SF 1220/SF 1221**

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

**NTDO:**

**SF 1218/SF 1219**

N/A

**SF 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:**

**Statement of Transactions (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:**

**Statement of Transactions (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/SF 1219**

N/A

**SF 1220/SF 1221**

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

**NTDO:**

**SF 1218/SF 1219**

N/A

**SF 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:**

**Statement of Transactions (224)**

Section I

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

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

Sections II and III

N/A

**Non-Budgetary**

**TDO:**

**Statement of Transactions (224)**

Section I

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

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

Sections II and III

N/A

or

or

**NTDO:**

**SF 1218/SF 1219**

N/A

**SF 1220/SF 1221**

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

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

**NTDO:**

**SF 1218/SF 1219**

N/A

**SF 1220/SF 1221**

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

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