



Treasury Financial Manual

Chapter 5100

FUND BALANCE WITH TREASURY ACCOUNTS

This chapter prescribes policies and procedures for agencies' Fund Balance with Treasury (FBwT) accounts.

Section 5110—Scope and Applicability

This chapter applies to all Federal Agencies and U.S. Disbursing Officers (DO) that report collections and disbursements to the Department of the Treasury (Treasury), Bureau of the Fiscal Service (Fiscal Service).

Section 5115—Authority

In accordance with 31 U.S.C. 3513, the Secretary of the Treasury must prepare reports to inform the President, Congress, and the public on the financial operations of the U.S. Government. The head of each executive agency must provide reports and information on the financial conditions and operations of the agency that the Secretary of the Treasury requires. Therefore, Treasury requires that agencies reconcile their FBwT accounts on a regular and recurring basis to ensure the integrity and accuracy of their internal and government-wide financial report data.

Section 5120—Terms and Definitions

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

Section 5125—Background

Fiscal Service receives Treasury Account Symbol/Business Event Type Code (TAS/BETC) data included in agency receipt and disbursement reporting activity from agencies and U.S. DOs. Fiscal Service relies on this financial reporting to meet its congressionally mandated central accounting and reporting responsibilities. It reports information to the President, Congress, the Office of Management and Budget (OMB), and the public.

Fiscal Service also uses TAS/BETC data to update its record of FBwT account balances in its Central Accounting Reporting System (CARS). Agency reconciliation of FBwT accounts is a key internal control process and it ensures the accuracy of the government's receipt and disbursement data. Therefore, agencies must perform timely reconciliations of their agency's United States Standard General Ledger

(USSGL) account 101000 to Fiscal Service CARS Account Statement and implement effective and efficient reconciliation processes. For assistance in ensuring proper use of BETCs, please reference the BETC guidance posted on the [Fiscal Service](#) website.

Fiscal Service produces a CARS Statement of Differences (SOD) on agency data that is submitted prior to the submitting agency becoming a full CARS reporter. Unresolved differences in these reports compromise the overall integrity and status of the government's financial position. Therefore, agencies that had remaining differences at conversion to a full CARS reporter, must continue to work to clear those differences. Agencies should contact their Fiscal Service representative within the Cash Accounting Branch for assistance (See Contacts).

Section 5130—Agency USSGL FBwT Accounts

Agencies must reconcile the USSGL account 101000 balances for each fund symbol that has been recorded with Fiscal Service (CARS Account Statement; Expenditure Transactions Report; and Available, Unavailable, and Unappropriated Receipt Account Reports).

5130.10—Posting Agency Transactions to the USSGL

Agencies must post account transactions to the USSGL and must prepare an adjusted trial balance at least monthly to verify that debit and credit postings are equal and to validate the data. They also must ensure that the balance in the USSGL account 101000 for each fund symbol agrees with their internal supporting documents. Only authorized officials should approve adjustments to their agencies' fund balance. For further information, refer to [USSGL](#).

5130.20—Reconciliation of USSGL Accounts With Treasury Fund Symbols

Fiscal Service posts appropriation warrants and nonexpenditure transfers to designated account symbols. Fiscal Service updates account symbols in its central accounting system and in the CARS Account Statement daily. Agencies must compare their USSGL account 101000 transactions in their internal ledgers with the Fiscal Service reports and must reconcile any differences. The Expenditure Account Summary reflects year-to-date balances and current reporting period activity in an appropriation, trust, revolving, clearing, or deposit fund account. The Available Receipts Account Summary reflects year-to-date balances and current reporting period activity for collections made to available receipt accounts. The Unavailable Receipt Account Summary reflects year-to-date balances and current reporting period activity for collections made to unavailable receipt accounts. For further information, refer to [USSGL](#).

Section 5135—Reconciling Budget Clearing Account Differences

Agencies must reconcile budget clearing account balances on a monthly basis, as suspense and default account balances are subject to scorecard performance standards as outlined in this chapter's Appendix 1. Direct questions regarding the proper use of suspense accounts to the Budget Reporting Branch (see Contacts). Direct questions regarding the reporting and reconciliation of suspense accounts to the Cash Accounting Branch (see Contacts).

Section 5140—Available Reconciliation Tools

Agencies can access Fiscal Service reconciliation data for use in reconciling and correcting SODs.

The following information is available in CARS and is updated daily:

- IPAC data interagency transfers ([Volume I, Part 2, Chapter 4700](#)),
- SODs for receipts and disbursements (CARS SODs),
- Support listing for CIR deposit/debit voucher and EFT payment information (SF 215 and SF 5515), and
- Support listing for prior-month IPAC data.

The following information is available in CARS Account Statement and updated daily:

- Expenditure, Available Receipts, Unavailable Receipts, and Unappropriated Receipts account data, and
- RFCs check payment data through the TDO Payments module.

The deposit/debit voucher and DOs EFT payment information (SF 215 and SF 5515) are processed by FRBs and financial institutions are available from CIR and updated daily.

Section 5145—Agency Operating Procedures and Certifications

Failure to implement timely and effective reconciliation processes could:

- increase the risks of fraud, waste, and mismanagement of funds,
- affect the government's ability to effectively monitor budget execution, and
- affect the ability to accurately measure the full cost of the government's programs.

Contacts

Direct questions concerning this chapter to:

Cash Accounting Branch
Fiscal Accounting Operations
Bureau of the Fiscal Service
Department of the Treasury
P.O. Box 1328
Parkersburg, WV 26101
Telephone: 304-480-5106
Email: CashAnalysisSection.FAO@fiscal.treasury.gov

Direct questions concerning the proper use of budget clearing accounts to:

Budget Reporting Branch
Fiscal Accounting Operations

Bureau of the Fiscal Service
 Department of the Treasury
 P.O. Box 1328
 Parkersburg, WV 26101
 Telephone: 304-480-7269
 Email: Budget.reports@fiscal.treasury.gov

Fund Balance with Treasury (FBWT) Reconciliation Points of Contact List

Branch	Responsibility
Budget Reporting Branch Jerome Jackson, Manager Telephone: 304-480-7269 Email: Jerome.Jackson@fiscal.treasury.gov	<ul style="list-style-type: none"> ▪ Appropriation warrants ▪ SF 1151: Nonexpenditure Transfer Authorization ▪ Fund/account symbols
General Ledger and Advisory Branch Steve Riley, Manager Telephone: 304-480-7536 Email: Stephen.Riley@fiscal.treasury.gov	<ul style="list-style-type: none"> ▪ U.S. Standard General Ledger ▪ USSGL chart of accounts, definitions, and crosswalks
Cash Accounting Branch Mike Davis, Manager Telephone: 304-480-5106 Email: CashAnalysisSection.FAO@fiscal.treasury.gov	<ul style="list-style-type: none"> ▪ CARS Account Statement ▪ Eight-digit Agency Location Codes (ALCs)
Operations Support Division Bruce Phillips, Supervisory Accountant Telephone: 215-516-8106 Email: Bruce.Phillips@fiscal.treasury.gov	<ul style="list-style-type: none"> ▪ Claims against the Check Forgery Insurance Fund ▪ Transfer of reclamation, declination, limited payability cancellation credits, and charges to FPAs ▪ Accounting reports for check claims

	<ul style="list-style-type: none"> ▪ Accounting problems related to check claim processing ▪ Check storage/retrieval charges ▪ Check claims IPAC and statement of difference issues
<p>National Payment Integrity and Resolution Center Operations Support Division Email: PFC-OSB-Accounting@fiscal.treasury.gov</p>	<ul style="list-style-type: none"> ▪ Treasury check paid data from FRBs reconciliation with issue data from DOs ▪ SF 5206 (Issue Adjustments) ▪ SF 5209 (Paid Adjustments) ▪ Follow-up on delinquent check issue reporting to TCIS ▪ Four-digit ALCs
<p>Philadelphia Financial Center Customer Service Branch Telephone: 855-868-0151</p>	<ul style="list-style-type: none"> ▪ Check claims process ▪ Requirements to submit a claim ▪ Information on requests for copies of government checks
<p>Collection Information Repository Tameka J. Leonard, Manager CIR Customer Support Telephone: 800-624-1373, option #3 Email: CIR.customersupport@clev.FRB.org</p>	<ul style="list-style-type: none"> ▪ CIR ▪ Detailed and summary level data on collections and deposits transaction.

Appendices Listing

Appendix No.	Form/Title
1	CFO Scorecard Criteria

Summary of Updates

Section No.	Section Title	Summary of Change
	Contacts	Updated contacts, addresses, and email addresses
5120	Definition of Terms	Removed terms and definitions, and added link to glossary.