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...
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—Budget Clearing Accounts

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).
1. Accounting and Reporting Requirements

A. Continuing Use of Suspense Accounts F3875 and F3885 for Reporting Suspense Account Activity

In previous guidance, Fiscal Service discontinued the use of suspense accounts F3875 and F3885 unless an FPA obtained an approved waiver. However, because of new Fiscal Service business practices, and the need for FPAs to become CARS reporters, that previous guidance has been reversed. Thus, in certain circumstances, FPAs can once again use these suspense accounts, upon approval to do so by Fiscal Service, and using existing guidelines for CARS transaction reporting.

Consistent with OMB A-11 guidance, FPAs can use clearing accounts to temporarily account for transactions that belong to the government until the transaction is matched to a specific receipt or expenditure account. FPAs should not use clearing/suspense accounts for outlays or payments, or to mask an over-obligation or over-expenditure of an expenditure account.

B. Suspense Account Request

FPAs with more than one TAS and a justifiable business need for suspense accounts may submit a request to Fiscal Service for the use and/or reopening of suspense account F3875 and/or F3885. In these instances, a justifiable business need can be the inability of FPAs to classify all transactions at the point of origin. If one transaction suspends during processing because the correct account is unidentifiable, then an FPA has a justifiable business need to request the use of suspense account F3875 and/or F3885. FPAs that want to obtain an “F” account per the new guidance outlined in this bulletin, must submit a request to Fiscal Service indicating the number of accounts required, based on the FPA's current needs.

The request must:

- Be submitted by the Chief Financial Officer (CFO), or CFO designee, at the department level for the bureau(s) that has a justifiable business need,
- Include a statement that the CFO agrees to annually certify (electronically) that the balance(s) in suspense account F3875 and/or F3885 for the preceding year-end does not include any items or transactions more than 60 business days old. If there are transactions more than 60 business days old, the FPA must clearly explain the reason in the annual electronic certification,
- Provide an email address and contact information for the person who will be submitting the electronic certification referenced above, and
- Be emailed to budget.reports@fiscal.treasury.gov.

Note: If an FPA has only one TAS, a request to use suspense account F3875 and/or F3885 is not permitted.

Fiscal Service will process each FPA's request, including the agreement to reclassify transactions/amounts temporarily placed in suspense accounts to the
proper TAS, within 60 business days of the transaction. Fiscal Service will
acknowledge receipt of the FPA requests by email. FPAs can expect to receive the
email within 30 business days. Fiscal Service may reconsider requests at any time.
Fiscal Service will accept only TAS that are valid and appropriate for use in
IPAC. FPAs may review a list of the valid TAS/BETCs for IPAC on the CARS
website.

CFOs (or the CFO designees) must certify the balances in suspense accounts F3875
and F3885 to Fiscal Service annually, at year-end. Fiscal Service’s Year-end
Closing bulletin, normally issued each year in July, provides information on
submitting the certifications for the suspense accounts. See the Year-end Closing

Note: Fiscal Service may incorporate performance measures at a later date for the
timely submission of CFO certifications.

C. SAM Default Accounts F3500 and F3502

Fiscal Service has established SAM default accounts F3500 and F3502 for each major
agency department for payments and collections, and IPAC transactions. The
accounts were specifically established to:

- Facilitate systematic cash flows, and
- Temporarily classify or hold unidentified general, revolving, special, or
  trust fund transactions that have system defaulted as a result of an
  incomplete or invalid TAS or missing classification keys submitted by
  CARS reporters through payment or collection feeder systems into CARS.

CARS will automatically post the invalid or missing TAS to a SAM default account.
FPAs must clear the SAM default accounts by the third business day following the
close of the accounting month. They also must correctly reclassify all system
defaulted transactions to a valid receipt or expenditure TAS by the third business
day following the close of the accounting month. If the FPA does not clear the SAM
default account timely, it will receive contact from Fiscal Service’s Cash
Accounting Branch regarding the incomplete reporting for immediate resolution.

For payment and collection systems, the SAM default TAS is XXXF3500. In this
instance, the standardized component TAS structure consists of a three-digit
agency identifier (XXX), availability type code (F), and main account code (3500) —
XXXF3500. The applicable BETCs for defaulted payment system transactions are
DISBBCA [for debit transactions that decrease the TAS fund balance with Treasury
(FBWT)] and DISBBCAJ (for credit transactions that increase the TAS FBWT). The
applicable BETCs for default collection system transactions are COLLBCA (for credit
transactions that increase the TAS FBWT) and COLLBCAJ (for debit transactions that
decrease the TAS FBWT).

For IPAC transactions, the SAM default TAS is XXXF3502. In this instance, the
standardized component TAS structure consists of a three-digit agency identifier
(XXX), availability type code (F), and main account code (3502) — XXXF3502. CARS
reporters must use this TAS with the appropriate BETC to report reclassification
transactions to Treasury. There are four applicable BETCs for IPAC. Reporters that
only have typical collection and disbursement activity most likely will select
DISBBCA as the default debit BETC and COLLBCA as the default credit BETC with TAS
If an FPA cannot classify the entire balance that has defaulted to the SAM account correctly, the FPA may reclassify the balance to the corresponding suspense account F3875 and/or F3885. It must clear these “F” account entries within 60 business days of the transaction, per current policy.

**Note:** These SAM default accounts are to be used only on Statement of Transactions when CARS reporters are clearing/reclassifying SAM defaulted transactions in the Classification Transaction and Accountability Module of CARS.

### D. Performance Measures

On a quarterly basis, Fiscal Service issues scorecard ratings and notifications to agency CFOs on the FPA’s suspense and default accounts.

Fiscal Service, based on performance, measures efforts by agencies to clear associated SAM default accounts F3500 and F3502 by the third business day of the month. Any amount in the default account after the third day of month end will result in a red score.

Fiscal Service associates performance standards with an FPA's use of suspense accounts F3875 and F3885 based on percentages. Fiscal Service will base the performance scorecard rating on a percentage of the total offsetting collection or payment transaction volume as reported in the CARS for the same qualifying quarter. Fiscal Service will use the following performance measures in the notification:

- 5 percent or less—Green,
- 6 to 9 percent—Yellow, and
- 10 percent or more—Red.

**Note:** Fiscal Service rounds the percentage to the nearest whole number.

For example:

An FPA reports $1,000 each month for one quarter, for a quarterly total of $3,000. If the amount of new transactions classified to suspense account F3875 for that quarter is:

1. $145, then Fiscal Service will issue a green scorecard rating,
2. $265, then Fiscal Service will issue a yellow scorecard rating, and
3. $305, then Fiscal Service will issue a red scorecard rating.

The implementation of performance measures for “F” account balances became effective January 1, 2012, measuring first-quarter fiscal 2012 reporting.

### 2. Reference

[SAM website](#)

**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
**Fund Balance with Treasury (FBwT) Reconciliation Points of Contact List**

<table>
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<tr>
<td><strong>Budget Reporting Branch</strong></td>
<td>• Appropriation warrants</td>
</tr>
<tr>
<td>Jerome Jackson, Manager</td>
<td>• SF 1151: Nonexpenditure Transfer Authorization</td>
</tr>
<tr>
<td>Telephone: 304-480-7269</td>
<td>• Fund/account symbols</td>
</tr>
<tr>
<td>Email: <a href="mailto:Jerome.Jackson@fiscal.treasury.gov">Jerome.Jackson@fiscal.treasury.gov</a></td>
<td></td>
</tr>
<tr>
<td><strong>General Ledger and Advisory Branch</strong></td>
<td>• U.S. Standard General Ledger</td>
</tr>
<tr>
<td>Steve Riley, Manager</td>
<td>• USSGL chart of accounts, definitions, and crosswalks</td>
</tr>
<tr>
<td>Telephone: 304-480-7536</td>
<td></td>
</tr>
<tr>
<td>Email: <a href="mailto:Stephen.Riley@fiscal.treasury.gov">Stephen.Riley@fiscal.treasury.gov</a></td>
<td></td>
</tr>
<tr>
<td><strong>Cash Accounting Branch</strong></td>
<td>• CARS Account Statement</td>
</tr>
<tr>
<td>Mike Davis, Manager</td>
<td>• Eight-digit Agency Location Codes (ALCs)</td>
</tr>
<tr>
<td>Telephone: 304-480-5106</td>
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<tr>
<td>Email: <a href="mailto:CashAnalysisSection.FAO@fiscal.treasury.gov">CashAnalysisSection.FAO@fiscal.treasury.gov</a></td>
<td></td>
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<tr>
<td><strong>Operations Support Division</strong></td>
<td>• Claims against the Check Forgery Insurance Fund</td>
</tr>
<tr>
<td>Bruce Phillips, Supervisory Accountant</td>
<td>• Transfer of reclamation, declination, limited payability, cancellation, credits, and charges to FPAs</td>
</tr>
<tr>
<td>Telephone: 215-516-8106</td>
<td></td>
</tr>
<tr>
<td>Email: <a href="mailto:Bruce.Phillips@fiscal.treasury.gov">Bruce.Phillips@fiscal.treasury.gov</a></td>
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to check claim processing  
- Check storage/retrieval charges  
- Check claims IPAC and statement of difference issues

| National Payment Integrity and Resolution Center | Treasury check paid data from FRBs reconciliation with issue data from DOs  
| Operations Support Division | SF 5206 (Issue Adjustments)  
| Email: PFC-OSB-Accounting@fiscal.treasury.gov | SF 5209 (Paid Adjustments)  
| | Follow-up on delinquent check issue reporting to TCIS  
| | Four-digit ALCs

| Philadelphia Financial Center | Check claims process  
| Customer Service Branch | Requirements to submit a claim  
| Telephone: 855-868-0151 | Information on requests for copies of government checks

| Collection Information Repository | CIR  
| Tameka J. Leonard, Manager | Detailed and summary level data on collections and deposits transaction.  
| CIR Customer Support |  
| Telephone: 800-624-1373, option #3 | Email: CIR.customersupport@clev.FRB.org

Appendices Listing
## Summary of Updates

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