MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY DEPARTMENTS (FINANCIAL MANAGEMENT AND COMPTROLLER)
U.S. MARINE CORPS, ASSISTANT DEPUTY COMMANDANT FOR PROGRAMS AND RESOURCES INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE
DIRECTORS OF DEFENSE AGENCIES COMMANDER, U.S. ARMY CORPS OF ENGINEERS DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: Use of Suspense Accounts F3875 and F3885

The Treasury Financial Manual Bulletin 2007-07, “Suspense “F” Account Discontinuance and Waiver Policy” requires that Federal agencies discontinue the use of 3875 and 3885 for those accounts not approved through the waiver process. As a result, a number of changes to the allowable use of suspense accounts F3875 and F3885 will be included in the next revision to the Department of Defense Financial Management Regulation (DoDFMR), Volume 3, Chapter 11 and Volume 5, Chapter 11.

Effectively immediately, the use of suspense accounts F3875 and F3885 for (1) chargeback disbursements or (2) interfund charges “in dispute” is considered invalid and no longer allowed.

All new transactions for these criteria will remain classified in the accounting system to the line of accounting in which they were originally reported until they are resolved. By September 30, 2008, all invalid F3875 and F3885 transactions must be reclassified in the accounting system to the correct line of accounting or resolved and cleared from the suspense account by taking the following actions.

- Positive balances - transfer the balance to the Treasury miscellaneous receipt account (R3210)
- Negative balances - initiate action for a discontinued research approval or a potential Antideficiency Act violation, as appropriate (see DoDFMR Volume 3, Chapter 11)
The remaining uses were deemed valid and approved by the Department of Treasury, provided these suspense account transactions are reclassified to the correct line of accounting and properly reported in the accounting system within 60 days. In addition, the Department must certify annually that the suspense account balances do not include any transactions over 60 days old or provide an explanation for any exceptions.

Please direct all operational questions to Mr. Bill Bergmeyer at 317-510-3075, bill.bergmeyer@dfas.mil. For question on the DoDFMR Volume 3, Chapter 11 contact Ms. Jodie Fisher, 703-602-0371, jodie.fisher@osd.mil.

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