

**VOLUME 4, CHAPTER 2: “ACCOUNTING FOR CASH AND FUND BALANCES
WITH TREASURY”**

SUMMARY OF MAJOR CHANGES

All changes are denoted by **blue font**.

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue, and underlined font**.

The previous version dated **December 2009** is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
0201	Revised section to include paragraphs for “Purpose” and “Authoritative Guidance” to comply with the Department of Defense Financial Management Regulation Revision Standard Operating Procedures.	Revision
0202	Relocated the paragraph from “General” to a separate section, “Definitions,” updated to align with Generally Accepted Accounting Principles definitions per Federal Accounting Standards Advisory Board guidance. Consolidated and streamlined definitions with revised paragraph numbering. Expanded explanation of defined terms and included additional terms and definitions.	Revision
0203	Relocated section 0202 “Standard General Ledger Accounts” to section 0203. Updated United States Standard General Ledger (USSGL) account definitions, and replaced USSGL account definitions with the correct accounts.	Revision
0204	Relocated section 0205 “Cash Held Outside of Treasury” to section 0204, consolidated information about “Imprest Funds” at Paragraph 020502 and “Undeposited Collections” at paragraph 20503 with definitions in Paragraphs 020304 and 020303, respectively, and revised section/paragraph numbering.	Revision
0205	Relocated section 0206 “Cash Audits and Reviews” to section 0205, and revised section/paragraph numbering.	Revision
0206	Updated information, deleted extraneous information, elaborated on defined terms, revised language for clarification, and revised paragraph numbers.	Revision

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
0206	Deleted Defense Working Capital Fund requirement to transfer FBWT annually to 097x4930.005 (previous 020402.C in December 2009 version).	Deletion
0207	Relocated Paragraph 020407 "Fund Balance with Treasury Transactions" to its own section and updated information to distinguish between current year and prior year obligation refunds.	Revision
0208	Revised entire section for clarification and procedural changes.	Revision
Table 2-1	Added Table 2-1 to identify the FBWT relationships between the Statement of Budgetary Resources and the Balance Sheet.	Addition
Figure 1	Added Figure 1 to depict critical areas to address for Fund Balance with Treasury related to paragraph 020606.	Addition

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CHAPTER 2

ACCOUNTING FOR CASH AND FUND BALANCES WITH TREASURY***0201 GENERAL**

020101. Purpose

This chapter prescribes Department of Defense (DoD) accounting policy and related management requirements necessary to establish financial control over fund balances with the United States (U.S.) Department of the Treasury (Treasury) and cash resources not part of the fund balance with Treasury. Unless otherwise stated, this chapter is applicable to all DoD Components including the Defense Working Capital Fund (DWCF) activities.

020102. Authoritative Guidance

Statement of Federal Financial Accounting Standards 1 (SFFAS) 1, "Accounting for Selected Assets and Liabilities," recognizes both cash and fund balance with the Treasury (FBWT) as assets and establishes specific standards for both. The Treasury Financial Manual (TFM), Volume I, Part 2-Chapter 5100, (*I TFM 2-5100*) "Reconciling Fund Balance with Treasury Accounts," provides policies and procedures for reconciling agencies' FBWT accounts.

***0202 DEFINITIONS**

020201. Cash

Cash, including imprest funds, must be recognized as an asset in accordance with SFFAS 1, Paragraph 27. Cash consists of: (a) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; (b) amounts on demand deposit with banks or other financial institutions; and (c) foreign currencies, which, for accounting purposes, must be translated into U.S. dollars at the exchange rate on the financial statement date.

020202. Cash Held Outside of Treasury

I TFM 2-3400, Section 3420 states that "Cash Held Outside of Treasury" are funds under the custodial responsibility of Federal Government agencies and/or their employees, officers, or agents that are deposited in non-Treasury general accounts. "Cash Held Outside of Treasury" includes "Disbursing Officer's (DO's) Cash" which are Treasury funds (cash) held by the Disbursing Officer in local accounts, but which are not directly associated with any DoD appropriation. See also Section 0204 and Chapter 1.

020203. Entity Cash

SFFAS 1, Paragraph 28 defines entity cash as the amount of cash that the reporting entity holds and is authorized by law to spend. Imprest Funds are cash advances against a specific Line of Accounting (LOA) from the Disbursing Officer to an appointed cashier. As advances, these funds are a form of “Cash Held Outside of Treasury” but because an entity LOA is cited as the basis of the Imprest Fund, the advance is considered “entity cash.”

020204. Non-entity Cash

Non-entity cash is cash that a federal entity collects and holds on behalf of the U.S. Government or other entities. In some circumstances, the entity deposits cash in its accounts in a custodial capacity for the Treasury or other federal entities, or in a fiduciary capacity for non-federal parties. In accordance with SFFAS 1, Paragraph 29, Components must recognize non-entity cash that does not meet the definition of a fiduciary asset on the Balance Sheet, reported separately from entity cash in the accompanying notes in the financial statement. Components must not recognize non-entity cash meeting the definition of a fiduciary asset on the Balance Sheet, but must disclose it in accordance with the provisions of SFFAS 31, “Accounting for Fiduciary Activities.”

020205. Restricted Cash

Restrictions imposed on cash deposits are usually from laws, regulations, or agreements. Non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes. Such cash may be in escrow or other special accounts. In accordance with SFFAS 1, Paragraph 30, Components must disclose the reasons and nature of restrictions in the notes to the financial statements.

020206. Fund Balance With Treasury

SFFAS 1 provides the following definition for FBWT.

A. A federal entity’s FBWT is the aggregate amount of funds in the entity’s accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities.

B. FBWT is an intragovernmental item, except for fiduciary or other non-federal non-entity FBWT. From the reporting entity’s perspective, the reporting entity’s FBWT is an asset because it represents the entity’s claim to the federal government’s resources. However, from the perspective of the federal government as a whole, it is not an asset; and while it represents a commitment to make resources available to federal departments, agencies, programs and other entities, it is not a liability.

C. In contrast, fiduciary and other non-federal non-entity FBWT [(e.g., the Federal Employees' Thrift Savings Fund) see SFFAS 31, Paragraph 2] is not intragovernmental, and it represents a liability of the appropriate Treasury component and of the federal government as a whole to the nonfederal beneficiaries.

D. A federal entity's FBWT includes clearing account balances and the dollar equivalent of foreign currency account balances (e.g., foreign burden sharing payments). Components must translate foreign currency account balances into U.S. dollars at exchange rates determined by the Treasury and effective at the financial reporting date using the Treasury Reporting Rates of Exchange. A federal entity's FBWT also includes balances for direct loan and loan guarantee activities held in the credit reform program and financing accounts.

E. An entity's FBWT is increased by, among other things, amounts collected and credited to a fund that the entity is authorized to spend or use to offset its expenditures. Disbursements made to pay liabilities or to purchase assets, goods, and services, investments in Treasury or other securities, transfers and reimbursements to other entities or to the Treasury, and similar transactions reduce an entity's FBWT. See Table 2-1 for examples of financial events that impact a Component's FBWT on the Balance Sheet and on the Statement of Budgetary Resources (SBR).

F. An entity's fund balance does not include contract authority or unused authority to borrow. Contract authority is a statutory authority under which Components may enter into contracts or other obligations before receiving an appropriation for the payment of obligations. The later enacted appropriation provides resources to liquidate obligations¹. Thus, contract authority merely permits a federal entity to incur certain obligations but does not add funds to the agency's accounts with Treasury or authorize outlays. See also SFFAS 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph 211 and the Office of the Management and Budget (OMB Circular A-11), Subsections 20.3 and 20.4(b) for additional information on contract authority.

G. The authority to borrow is a statutory authority that permits a federal agency to incur obligations and make payments for specific purposes out of borrowed funds. Authority to borrow adds funds to an agency's accounts with Treasury only after the agency actually uses the authority to borrow a specific amount of funds. Thus, authority to borrow is included in an entity's FBWT only to the extent that funds are actually borrowed under the authority. See OMB Circular A-11, Subsection 20.4(b) for more information on borrowing authority, and Volume 3, Chapter 15 for a description of DoD borrowing authority.

¹ In addition, DoD also uses spending authority from offsetting collections represented by unfilled customer orders or accounts receivable to replace obligated contract authority as a budgetary resource.

H. Agencies report changes in the FBWT accounts to the Treasury's Bureau of the Fiscal Service (BFS). All agencies must submit FBWT disbursement and collections to the Treasury's Central Accounting and Reporting System (CARS) on a daily basis. "CARS Daily Reporters" submit the Treasury Account Symbol (TAS)/Business Event Type Code reporting classification of each payment or collection to CARS via the Payment Information Repository or Collection Information Repository, respectively.

I. Until agencies are in compliance with being "CARS Daily Reporters," they must continue to report disbursements and collections through monthly reporting on Statements of Transactions (Financial Management Service (FMS) 224, FMS 1220) and Statements of Accountability (FMS 1219) in accordance with TFM Volume I, Part 4A-Chapter 4000, Section 4030. See Volume 6A, Chapter 3 and Volume 5, Chapter 15 for information on the requirements for the FMS 1219 and FMS 1220.

020207. FBWT Reconciliation

A. Reconciliation is a process that compares two sets of records (usually the balances of two accounts), identifies, and explains the differences between the records or account balances. The timing of transactions, an invalid line of accounting, or insufficient detail may cause differences, or reconciling items. Reconciliation is not complete until all differences are identified, aged, accountability is assigned, and differences are explained. Once reconciliations are complete, appropriate adjustments may need to be documented and made to records.

B. A FBWT reconciliation is a specific reconciliation of the actual accounting transactions (including funding, disbursements, collections, and transfers) back to the detailed amounts posted to both entity general ledgers and entity Treasury accounts (United States Standard General Ledger (USSGL) accounts 101000 and 109000). Reconciliation involves identifying and comparing accounting events or transactions to determine whether transactions are recorded properly and can be cleared, have not yet been recorded (in-transit), or were recorded improperly and require correction either in the general ledger or at Treasury.

C. An effective FBWT reconciliation in which all reconciling differences are resolved ensures that the FBWT universe of transactions (see definition at paragraph 020208) is complete and transactions included in the FBWT accounts are valid. Effective FBWT reconciliation also supports reporting accurate, valid and timely FBWT account balances.

D. Unrecorded or improperly recorded transactions, usually referred to as "reconciling items," are expected and often a result of timing differences and occasional errors.

E. I TFM 2-5100, Section 5130 states that agencies must reconcile the FBWT USSGL account balances for each fund symbol with BFS' records (Governmentwide Accounting (GWA) Account Statement; Expenditure Transaction Report; and Available, Unavailable, and Unappropriated Receipt Account Reports) on a monthly basis.

020208. FBWT Universe of Transactions

The FBWT universe of transactions includes all valid funding, disbursements, collections, or transfers of funds (including warrants) to or from an entity over a given time period. These transactions affect the amounts and balances in appropriation accounts reported to or by Treasury, recorded in an entity's general ledger, or presented in an entity's financial reports. When these transactions are reconciled from the entity disbursing systems, general ledgers, and financial statements to Treasury's records, voucher-level detail will support all identified differences. Note that there are two universes of transactions for FBWT: Treasury detail and accounting detail. For purposes of FBWT reconciliations, transaction level detail begins with the line of accounting and must have the following data elements (at a minimum): TAS, Organization Unique Identifier Code or limit (for Department 097), reimbursable flag indicator, accounting station identifier code, agency disbursing identifier code, and the voucher number and amount.

020209. Transactions

Financial Accounting Standards Board, Statement of Financial Accounting [Concept 6](#), "Elements of Financial Statements, Transactions, Events, and Circumstances," Paragraph 137 states that a transaction is a particular kind of external event, namely, an external event involving transfer of something of value (future economic benefit) between two (or more) entities. The transaction may be reciprocal (e.g., an exchange by both parties) or nonreciprocal (i.e., taxes or gifts). Simply stated, transactions are business events or happenings that change an entity's financial position or account balances. Examples of transactions include obligating funds, buying supplies, recording accounts payable, paying accounts payable, buying equipment, purchasing contract services, and paying employees.

020210. Undistributed Amounts

Undistributed amounts are amounts that have been reported to Treasury but have not yet been posted to the appropriate obligation in a Component's general ledger. Undistributed amounts can be a result of timing, invalid line of accounting, and invalid TAS information, among other reasons. Unsupported undistributed amounts are amounts that are not yet reconciled and not yet researched to supporting documentation.

020211. Forced Balance Entry

A. A "forced balance entry" represents any amount posted, usually at a summary level, to eliminate differences between the Component's general ledger balance (USSGL accounts 101000 and 109000) and the Treasury's control total. Typically, these adjustments appear as "undistributed" amounts; when, in fact, they are differences.

B. Although Treasury requires the Components to match the Treasury's balance, a forced balance entry is not an adequate reconciliation of the USSGL 101000 and 109000. When reconciling FBWT USSGL 101000 or 109000, Components must research the causes of the differences at the detail voucher level, identify undistributed amounts, and

ultimately, clear the aged undistributed amounts as required in I TFM 2-5100, Section 5130. All differences must be cleared within 60 days, with the exception of those suspense accounts that have been identified by Treasury as exempt from the 60-day requirement.

C. In accordance with the Government Accountability Office (GAO) and the President's Council on Integrity and Efficiency (PCIE), Financial Audit Manual (FAM), Volume 2, (GAO-08-586G), Paragraph 10, entities must avoid arbitrarily adjusting accounts to the amounts reported by Treasury and/or recorded differences in suspense accounts without adequately researching the causes of the differences². Unreconciled differences recorded in suspense accounts could represent transactions that have not been properly recorded by the entity to the appropriate accounts.

*0203 STANDARD GENERAL LEDGER ACCOUNTS

Components must use the following accounts to record transactions for FBWT or foreign currency transactions. These general ledger accounts and accounting entries for these accounts are specified in the USSGL TFM Supplement and the DoD USSGL Standard Financial Information Structure (SFIS) Transaction Library.

020301. FBWT (Account 101000)

FBWT is the aggregate amount of funds on deposit with Treasury, excluding seized cash deposited. Seized Cash is the amount of cash seized by law enforcement activity and deposited to the Treasury in banks or other financial institutions pending forfeiture judgment (see USSGL 153200).

A. Federal agencies derive fund balances from different sources. Transactions increasing FBWT typically include the following: (1) appropriations, reappropriations, appropriation restorations, and allotments; (2) transfers and reimbursements received from other agencies; (3) amounts borrowed from BFS, Federal Financing Bank, or other entities; and (4) amounts collected and credited to appropriation or fund accounts that the entity is authorized to spend or use to offset its expenditures.

B. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by BFS or other Federal Government agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the General Fund of the Treasury; and (5) sequestration or rescission of appropriations.

² OMB states: "An entity's FBWT should tie to the sum of the balances reflected on the CARS Account Statement for the entity's Treasury Account Symbols. An adjustment will need to be made for available receipts appropriated/credited to the related expenditure accounts, since the balances will appear in both the receipt ledger and the account statements for the expenditure account."

020302. FBWT Under a Continuing Resolution (Account 109000)

The amount equal to the funding provided under a continuing resolution and apportioned in accordance with the OMB's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the Treasury's BFS.

020303. Undeposited Collections (111000)

Undeposited collections are collections on hand, not yet deposited within the same accounting period. Components use this account to record amounts for which the Treasury has not yet issued a deposit confirmation. All DoD Components must use this account and must maintain subaccounts for each appropriation or fund.

020304. Imprest Funds (Account 112000)

Imprest funds represent the authorized amount of cash held by a Disbursing Officer at personal risk. Imprest funds are fixed cash or petty cash funds in the form of currency or coin that has been advanced to a cashier as "Funds Held Outside of Treasury." Refer to Volume 5, Chapter 2 for additional information on Imprest Funds.

020305. Other Cash (Account 119000)

Use account 119000 to record cash holdings not otherwise classified. Use 119000 to record Cash Held Outside of Treasury with the exception of imprest funds. DoD Components record advances from Treasury's General Fund for "Cash Held Outside of Treasury" not otherwise disbursed and attributed to a specific Treasury account to USSGL 119000 with an offset to a liability account for the total amount advanced by the Treasury (see paragraphs 020202 and 020402).

020306. Foreign Currency (Account 120000)

The Foreign Currency account is used to record in U.S. dollar equivalents the purchase or exchange of foreign government currency and other transactions occurring through use of the foreign currency. Components must record transactions at the current exchange rate specified by the Treasury Reporting Rates of Exchange. Foreign currency fluctuation gains or losses resulting from the settlement of foreign currency receivables or payables must be recorded when the settlement occurs. DoD Components must use this account when foreign currencies are involved. Sources of entries to the "Foreign Currency" account include reimbursement and disbursement vouchers, sales records, and documented foreign exchange gains and losses reported to Treasury. See Volume 6A, Chapter 7 for additional information on foreign currency fluctuation.

020307. Nonexpenditure Financing Sources–Transfers-In–Other (Account 575500)

The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, non-expenditure transfer-in between two Federal funds (as defined by OMB) where a credit to unexpended appropriations is not valid.

020308. Nonexpenditure Financing Sources–Transfers-Out–Other (Account 576500)

The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, non-expenditure transfer-out between two Federal funds (as defined by OMB) where a credit to unexpended appropriations is not valid.

*0204 ACCOUNTING FOR CASH HELD OUTSIDE OF TREASURY

020401. Guidance on Cash and Investments Held Outside of Treasury

I TFM, 2-3400 provides 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 (e.g., [Disbursing Officers](#)).

020402. Recording Cash Held Outside of Treasury

The amount of “Cash Held Outside of the U.S. Treasury” must be recorded using USSGL account 119000 for cash held by Disbursing Officers at personal risk. The FMS 1219, Statement of Accountability, is used to determine the accountability of Disbursing Officers for funds held outside of the Treasury (cash on hand). The balance in this account is not an asset of a DoD Component for external statement purposes because it represents Treasury cash advanced to Disbursing Officers under various authorities, including: [10 United States Code \(U.S.C.\) Section 2206](#) (disbursements out of available advances for obligations chargeable to appropriations of other departments/agencies), [31 U.S.C. § 3324](#) (advances), and [31 Code of Federal Regulations 240.12\(a\)](#) (drawing disbursing cash). Disbursing Officer’s cash is non-entity, restricted cash. A liability account for the total amount advanced by the Treasury (USSGL 298500) must be maintained in accordance with [I TFM, 2-3100](#), “Instructions for Disbursing Officers’ Reports.”

020403. Reconciling Cash Held Outside of Treasury

The information reported on the FMS 1219, Statement of Accountability must be posted consistent with Volume 6B, Chapter 4 and in the quarterly guidance found on the [OUSD\(C\) Policies and Guidance Website](#). Components must reconcile all transactions involving cash on a periodic basis, but no less frequently than quarterly, to ensure cash reported on the Statement of Accountability reconciles with the agency’s accounting records and related financial statements in accordance with I TFM 2-3400, Section 3440.

***0205 CASH AUDITS AND REVIEWS**

020501. Responsibility for Accounting and Internal Controls

Managers who supervise personnel holding cash are responsible for maintaining appropriate accounting and internal controls. This responsibility includes ensuring the legality, propriety, and correctness of disbursements and collections of public funds. See Volume 5, Chapter 3 and Appendix A for more information on requirements for securing cash and other assets.

020502. Announced and Unannounced Audits

Audits, both announced and unannounced of each fund, must determine whether:

- A. All funds are properly accounted for and reported;
- B. The amount of funds not in excess of requirements; and
- C. Procedures are established and followed to protect the funds from loss or misuse. In accordance with [DoD Instruction 5010.40](#), "Managers' Internal Control (MIC) Program Procedures," management must determine the frequency of audits based on vulnerability assessments.

020503. Requirements for Investigation

Any unauthorized use, irregularity, or improper accounting for a cash fund must be investigated and reported to the approving authority and to the Disbursing Officer involved. A report must state whether prescribed procedures were followed and recommend any actions considered necessary or desirable to prevent recurrence.

***0206 Defense Working Capital Fund**

020601. DWCF Accounts

The DWCF FBWT, account symbol 097X4930, is subdivided at the Treasury into five sub-numbered Treasury accounts. Each reporting entity of the five sub-numbered Treasury accounts report an FBWT amount on their Balance Sheet. An individual DWCF activity below the sub-numbered Treasury account level does not have an actual FBWT amount. For these activities, the FBWT amount reported on the agency's [Accounting Report \(Monthly\) \(AR\(M\)\) 1307, Statement of Operations](#), is not an actual FBWT but rather a clearing account for recording collection and disbursement activity that reflects a net of collections and disbursements. [Volume 6A, Chapter 15](#) describes how to prepare the AR(M) 1307, as well as other FBWT reporting requirements. Each individual activity must also report the balance of FBWT transactions on the Balance Sheet.

020602. DWCF Sub-Numbered Account

The Military Departments and the Defense Agencies DWCF sub-numbered account identifiers assigned by the Treasury are shown in Table 2-2 and in the [Treasury Federal Account Symbols and Titles \(FAST\) Book I and FAST Book II](#), Supplement 1 to I TFM, Part II. One of the five sub-numbered accounts is the Defense-wide Treasury account (097X4930.005). The Defense-wide account includes a number of Defense Agencies operating under the DWCF. The Defense Agencies within the Defense-wide account provide and use funds from the centralized FBWT account under the Defense-wide Treasury account. An entity provides or uses funds depending on whether it needs to provide a collection or make a disbursement. If an entity's collections exceed its disbursements, it is providing funds to the centralized pool for other entities' use. If an entity's disbursements exceed collections, the entity is using funds from the centralized pool to make disbursements. See [Volume 2B, Chapter 9](#) for additional information about cash management, referred to as FBWT management.

020603. DWCF Transfers

Program managers for each Treasury sub-numbered account have the authority to realign (delegate) balances to the activity or installation-level at their discretion. If the program managers realign balances within their sub-numbered account, they must document all such approved transfers from one DWCF subhead or limit to another—whether intra- or inter-subhead or limit—on a [Standard Form \(SF\) 1151](#), Non-expenditure Transfer Authorization. Managers must prepare the SF 1151 to transfer amounts from one DWCF subhead or limit to another subhead or limit that must be prominently marked “Internal DoD Sub-numbered Account Transfer.” Since all intra- or inter-subhead or limit transfers represent a zero balance transaction for Treasury reporting purposes, all SF 1151s used to document the intra- or inter-subhead transfers must not be included in the monthly reports to the Treasury but must be retained as an audit trail to support these transfer actions. Transfers between sub-numbered accounts require managers to prepare the SF 1151 without the “internal transfer” markings and include it in monthly reports to Treasury if the transfer moves budgetary resources from one budget account to another. See [OMB Circular A-11, subsection 20.4\(j\)](#) for additional information on transfers. Program managers must ensure that they do not make a transfer that is in excess of the balance available at the DWCF activity or installation making the transfer. See [Volume 3, Chapters 3, 6, 10, 13, and 17](#) for additional information on transfers.

020604. Recordation/Reconciliation of FBWT Transactions

A. Components/Defense Finance and Accounting Service (DFAS) must record all FBWT transactions in the individual activity accounts and must reconcile them to total monthly FBWT transactions reported by DFAS. Components/DFAS must complete the reconciliations within 10 workdays following the end of the month being reconciled. As mentioned in subparagraph 020207.A, reconciliation is not complete until all differences are

identified and aged, accountability is assigned, and differences are explained. If Components identify any policy or procedural problems during reconciliation that require adjudication between Components or between the DoD and the Treasury, they must bring it to the attention of DFAS and then, if necessary, the Office of the Deputy Chief Financial Officer.

B. The Component must reconcile the Department's FBWT general ledger account at the DWCF sub-numbered account level to Treasury in accordance with 10 U.S.C. § 2208(n) and (q)(1). For the Defense-wide sub-numbered account (097X4930.005), DFAS will reconcile the general ledger accounts to Treasury at the Component level.

020605. DWCF Treasury Cash Balance

The cash on hand at the Treasury account level must always be sufficient to pay liabilities when due. The responsibility for DWCF cash management is prescribed in Volume 2B, Chapter 9. Components must immediately investigate and report a transaction that causes a negative balance in the funds with the Treasury account as a possible violation of the Antideficiency Act as prescribed in Volume 14, "Administrative Control of Funds and Antideficiency Act Violations," Chapter 2, Figure 2-2 in accordance with 31 U.S.C. § 1341.

020606. Current Balance of Funds With Treasury

The current balance of funds with Treasury is equal to the amount as of the beginning of the fiscal year plus the cumulative fiscal-year-to-date amounts of collections, appropriations, and transfers-in of FBWT received minus the cumulative fiscal-year-to-date amounts of withdrawals, transfers-out, and disbursements.

020607. Undistributed Collections and Undistributed Disbursements

Refer to Volume 3, Chapter 11 for additional information relating to financial control over disbursements, collections and adjustment transactions affecting the FBWT. DFAS and the Components must record and report undistributed collections and undistributed disbursements at the lowest organizational level.

A. DFAS must identify undistributed FBWT transactions at the sub-numbered Treasury account level, activity level (i.e., limit), and installation-level.

1. Sub-numbered TAS Level Adjustments. Sub-numbered Treasury Accounts are shown in Table 2-2. The DWCF undistributed collections and undistributed disbursements that are identifiable to a DWCF sub-numbered account but do not contain sufficient information to identify them to a lower organizational (activity/installation) level are recorded in 097X4930.005.

2. Activity (i.e., business area or limit) Level Adjustments. These are DWCF activity level undistributed collections and undistributed disbursements that are identifiable to the activity level but do not contain sufficient information to identify them to an installation. Examples of activities (business areas) include Supply Maintenance, Depot Maintenance, and Research and Development. Undistributed collections and undistributed disbursements are the differences between the two or three position activity rollup in the Treasury reporting systems and the activity collections and disbursements reported through the general ledgers.

3. Installation-Level Adjustments. These adjustments are DWCF installation-level undistributed (unmatched) collections and undistributed (unmatched) disbursements that are identifiable through the Treasury reporting systems to the installation-level but have not yet been matched at the installation-level to specific obligation or receivable subsidiary ledgers.

B. DFAS must identify collections or disbursements at the lowest identifiable level described in subparagraph 020607.A. That level must record the undistributed collection or undistributed disbursement and provide documentation necessary to research the account for proper disposition.

C. Undistributed collections and undistributed disbursements are necessary to reflect properly FBWT as contained in finance network reports. DFAS and the Components must research such collections and disbursements recorded in Account 101000 for proper disposition by the lowest organizational level to which they can be identified. DFAS must correct erroneous collections by making a payment to a vendor and erroneous disbursements by establishing a refund or receivable pending a receipt of the refund.

*0207 FBWT TRANSACTIONS

020701. Collection or Disbursement

Record a collection or disbursement only when documentary evidence supports an increase or decrease to the Treasury account. For the DWCF activities, Components must segregate cash collections and cash disbursements between those for the DWCF operating program (i.e., noncapital outlays) and the DWCF capital program (i.e., acquisition of capital assets) to comply with 10 U.S.C. § 2208(m) Additionally, Components must record and report undistributed cash collections and undistributed cash disbursements at the lowest organizational level.

020702. Advances Received

Components must record an advance or prepayment received as a liability in accordance with SFFAS 1, Paragraph 60. OMB Circular A-11, Subsection 20.11 provides guidance on the treatment of advances received and deposit requirements which vary depending on whether the advance is with or without orders.

020703. Refunds

OMB Circular A-11, Subsection 20.3 states that “refunds are the return of excess payments to or by the Government” and provides guidance on the treatment of refunds in OMB Circular A-11, Subsection 20.10. Refund receivable amounts directly relate to previous obligations incurred and outlays made. Refunds receivable are not a budgetary resource and are not available for obligation until collected. Components must credit a refund collected in the same fiscal year as the obligation incurred to the appropriation or fund account charged with the original obligation. Refunds of prior year obligations are not available for obligation until collected and reapportioned by the OMB.

A. A current year obligation refund received is a reduction of a previous disbursement; therefore, Components must record a decrease to disbursements (negative disbursement) with an offsetting credit to the previously recorded accounts receivable (refunds). If the Component receives a current year obligation refund for an accounts receivable that had not been established previously, the Component must record an offsetting credit to the asset or expense account originally debited.

B. A prior year obligation refund received is a collection, rather than a negative disbursement, and recorded as such since the disbursement occurred in the prior year. If the appropriation against which the obligation incurred remains available for new obligations, the Component increases spending authority from offsetting collections; otherwise, the Component records refunds for expired, but not yet cancelled appropriations, as offsetting collections (cash) credited to expired accounts or deposit the refund in miscellaneous receipts of the Treasury for cancelled appropriations.

C. See Volume 3, Chapter 15 for more information about refunds. Refer to the Deputy Chief Management Officer website to access the DoD USSGL SFIS Transaction for USSGL posting entry guidance.

***0208 FBWT RECONCILIATIONS**

020801. FBWT Reconciliation Overview

A. Reconciling FBWT is a key internal control in maintaining the accuracy and reliability of the entity FBWT records. Therefore, Components/DFAS must perform timely reconciliations and implement effective and efficient reconciliation processes. Effective reconciliations serve as a detection control for identifying unauthorized and unrecorded transactions at the entities and at Treasury. Effective reconciliations are also important in preventing entity disbursements from exceeding appropriated amounts and providing an accurate measurement of the status of available resources.

B. Reconciliation also allows Components/DFAS to resolve differences in a timely manner. When resolving differences, Components **must** maintain detailed reconciliation documentation that is readily available for review by management, auditors and Treasury if requested. Components **must reconcile** any differences caused by time lag and correct differences caused by error. Components **must explain** any discrepancies between FBWT in the general ledger accounts and the balance in the Treasury's accounts and **disclose them in the notes to the financial statements in accordance with SFFAS 1, Paragraph 39.**

C. Components must ensure that all adjustments are researched and traceable to supporting documents as instructed in I TFM 2-5100, Section 5120. Supporting documentation, including reconciliations, transaction level detail, journal vouchers and adjustments, Standard Operating Procedures (SOPs), and Customer-Service Provider agreements (i.e., Memorandums of Agreement (MOA)/ Memorandums of Understanding (MOU)/ Service Level Agreements (SLAs)), are necessary to provide an audit trail. Components must ensure the supporting documentation is readily accessible to management for oversight and auditors to support auditability.

020802. FBWT Reconciliation of Available Appropriations

Reconciling FBWT is a reconciliation of available appropriations (spending authority). It is separate and distinct from a Disbursing Officer's cash reconciliation (cash and monetary assets and the Statement of Accountability), the focus of which is reconciling the account activity to the cash activity (checks issued, deposits, electronic funds transfer). Refer to Volume 5 for information and requirements of the Disbursing Officer's cash reconciliation.

020803. FBWT Reconciliation Roles and Responsibilities

DFAS and the Components are jointly responsible for effective FBWT reconciliation.

A. DFAS is responsible for:

1. Reporting transactions affecting FBWT accounts to Treasury (e.g., disbursements and collections) that are disbursed under DFAS Disbursing Station Symbol Numbers (DSSNs).

2. Ensuring that information submitted to Treasury on the FMS 224 or FMS 1219, for those Agency Location Codes (ALCs) where DFAS is the Designated Agent, matches what is reported to the DFAS Treasury reporting system.

3. Researching and resolving differences identified on the FMS 6652s: Statements of Differences (SODs) for DFAS DSSNs (DFAS is responsible for researching, reporting, and assisting in the resolving of differences for non-DFAS DSSNs). BFS provides FMS 6652s to Federal Agencies for both disbursements and deposits. An FMS 6652 is generated for each ALC by accounting month (month the report is generated) and accomplished month (month the difference occurred) if there is a discrepancy. Differences resulting from deposits indicate there is a discrepancy between the monthly totals submitted through the banking system via the SF 215s/SF 5515s and the totals provided by the agency on the FMS 224

or FMS 1219. The SOD for disbursement transactions reveal discrepancies between monthly totals reported by the Regional Finance Centers and/or through the Intra-governmental Payments and Collections system between agencies and totals in agency reports on the FMS 224 or FMS 1219.

4. Reconciling FBWT appropriation accounts at the Treasury Index (TI), main appropriation account level, and at the ALC level, including ensuring the FBWT universe of transactions for each TAS recorded to USSGLs 101000 and 1090000 for all DoD funds is complete and fully reconciled to all of the individual appropriation account balances recorded at Treasury.

5. Reconciling the Components' FBWT USSGL accounts (101000 and 109000) at the Organization Unique Identifier (OUID) Code or limit level. OUID Codes are unique account identifier codes specific to DoD that represent the structural level below the Treasury's main appropriation account level. These codes are typically four digits, and used to identify, manage, and report the financial activity of Defense Agencies, Field Activities, and other operational units reported by the Treasury as the combined activities of Department 097.

6. Aging, assigning, and tracking the status of reconciled differences.

7. Researching and resolving differences originating from operations under the control of DFAS, and clearing these transactions in the FBWT source system(s).

B. Components are responsible for:

1. Reporting transactions affecting FBWT accounts to Treasury (e.g., disbursements and collections) that utilize Treasury Disbursing.

2. Ensuring that information submitted to Treasury on the FMS 224 or FMS 1219, for those ALCs where the Component is the Designated Agent, matches what is reported to the DFAS Treasury reporting system.

3. Researching, resolving, and reporting status of reconciled differences originating from operations under the control of the Component.

4. Monitoring and approving the reconciliations performed by DFAS on their behalf.

C. Coordination between DFAS and the Components is necessary to properly identify, assign, age, track, research and resolve reconciled differences in a timely manner. DFAS' roles and responsibilities in Disbursing and Treasury Reporting Operations are described throughout Volume 5³ and in Volume 6A, Chapter 3.

³ Volume 5, Chapter 19 discusses DFAS' roles and responsibilities for FMS 1220 reporting.

D. DFAS and their Component customers must formally establish and document their understanding and agreement of roles and responsibilities. DFAS and Components must have written MOAs, MOUs, or SLAs in place that define the roles and responsibilities between the Service Provider and the Customer(s).

020804. Treasury Reconciliation Requirements

Treasury requires reconciling FBWT accounts to the Treasury reported amounts by Department, Period of Availability, and Main Account (that is, TI, fiscal year, and basic symbol) at least monthly⁴. During reconciliation, DFAS and Components must:

A. Research and resolve the underlying causes of differences reported by the Treasury on the SODs (FMS 6652s) each month and make corrections to monthly Treasury reports and agency accounting records.

B. Reconcile general ledger balances by Department, period of availability, and main account with the balances reported by Treasury.

C. Ensure that all adjustments are researched and traceable to supporting documents in accordance with I TFM 2-5100, Section 5120.

D. Document detailed reconciliations and make available to auditors and Treasury if requested, as instructed in I TFM 2-5100, Section 5120.

E. Ensure differences recorded in Treasury budget clearing accounts are reconciled monthly as instructed in I TFM 2-5100, Section 5145 and cleared in a timely manner. In accordance with I TFM Bulletin 2011-06, the agency Chief Financial Officer (CFO) must annually certify that the ages of the balances in the suspense accounts are no more than 60 days old (unless they are identified by the Treasury as exempt from the 60-day requirement), with clear explanations of exceptions. See subparagraphs 020805.D.4 and 020806.C.5, and paragraph 020808.

020805. DoD FBWT Reconciliation Requirements

Every DoD Component with FBWT accounts must perform detailed reconciliations of their FBWT accounts (USSGL 101000 and 109000). DFAS and Components must perform the reconciliations at least monthly to ensure the accuracy and reliability of the Component's FBWT records and the integrity of their financial statements.

A. In addition to the Treasury Main Account requirement, DoD requires Components to ensure that FBWT accounts are reconciled below the Main Account by OUID Code, or limit, of the DoD funds Treasury identifies as Department 097.

⁴ Treasury sets forth the requirements for reconciling FBWT in I TFM 2-5100 and the I TFM 2-5100 Supplement. Audit issue guidance is provided in the FAM Substantive Procedures Section 921-Auditing Fund Balance with Treasury, jointly published by the GAO and the PCIE.

B. DoD must reconcile the OUIDs of the Department 097 at the Component level with the balances representing available spending authority as managed within DoD. For Treasury reporting purposes, DoD must add the balances of the OUIDs of the Department 097 together and reconcile to the Treasury's control total at the TAS level in CARS/GWA.

C. To support effective FBWT reconciliation, DFAS and the Components must ensure that reconciliations include and address amounts reported in:

1. Treasury's GWA Account Statement;
2. Trial balances (both budgetary (outlays/collections) and proprietary (101000/109000) USSGL accounts) from the accounting system [including budgetary FBWT to proprietary FBWT Governmentwide TAS Adjusted Trial Balance System edits and validations];
3. Financial statements (outlays & collections on the Statement of Budgetary Resources; FBWT on the Balance Sheet);
4. FMS 6652s: SODs (for deposits and disbursement/Intra-Governmental Payment and Collection transactions);
5. Check issue data processed in the Treasury Check Information System.

D. Additionally, DFAS and the Components must ensure that they perform monthly reconciliations at the individual voucher level detail and include:

1. All budget fiscal years,
2. All appropriations/Treasury accounts (including general funds, working funds, revolving funds, special funds, deposit funds, and trust funds),
3. All OUID codes/limits of the Department 097,
4. All activity, including suspense accounts⁵ (also see "Treasury Budget Clearing Accounts" in paragraph 020808), and

E. DFAS and Components must also demonstrate they have controls in place to ensure that amounts reported daily or monthly to Treasury reconcile to collections and disbursements processed through the disbursing systems and recorded accurately and timely in the accounting systems. Monthly Treasury reporting includes FMS 224 or FMS 1219 and FMS 1220 by DFAS or other Federal agencies (e.g., Department of State and General Services Administration). DFAS and the Components who are the ALC Designated Agents and submit information to Treasury on the FMS 224, FMS 1219, or FMS 1220 must ensure that the

⁵ Sensitive activity may undergo an equivalent reconciliation process in a separate environment, if it can be agreed back to the summary reconciliation.

information matches what is submitted to DFAS. Any differences between what was submitted to Treasury and what was submitted to DFAS must be corrected by the ALC Designated Agent (either DFAS or the Components) in 15 business days after identification by DFAS. See Volume 6A, Chapter 3 and Volume 5, Chapter 15 for information on the requirements for the FMS 1219 and FMS 1220.

020806. Reconciliation of FBWT for Comparison of Transactions

A. Reconciling FBWT includes a comparison of transactions at a level of detail sufficient for specific identification of differences to establish that the entity's FBWT general ledger accounts and the Treasury control totals are accurately stated. Detail sufficient for specific identification of differences are voucher numbers for cash disbursements and collections, summary bill numbers for interfund transactions, and authorizing document numbers for non-expenditure transfers and funding events.

B. DFAS and the Components must comply with certain operational requirements and deadlines when performing reconciliations to compare transactions. DFAS and the Components must:

1. Perform reconciliations and identify differences at the voucher-level (or equivalent) on a monthly basis (unless otherwise stated). DFAS and the Components must complete reconciliations within 10 working days following the end of the month being reconciled.

2. Ensure processes are in place to assign, track, age, research, and resolve differences between Treasury, disbursing system records and accounting system records, as prescribed by Treasury, at the voucher level detail on a monthly basis. (Note: Since Treasury reports information at the summary-level, DFAS and the Components must roll up voucher level detail disbursing system and accounting system records and compare to the summary-level Treasury reports.) All differences must be cleared within 60 days, with the exception of budget clearing account differences that have been identified by Treasury as exempt from the 60-day requirement.

3. Record temporary journal vouchers in the Defense Departmental Reporting System at the account-level and/or limit-level to resolve differences, if necessary. DFAS and Components must maintain all journal vouchers and supporting documentation, including list of journal vouchers that comprise the differences.

4. Supervisory and Component review and approvals completed within 10 working days following the completion of researching and resolving all identified differences from the monthly reconciliation.

C. DFAS and the Components must ensure they have addressed all of the critical areas and key control points in the FBWT end-to-end reconciliation, as shown in Figure 1. These key control points are:

1. Reconciling the Component's general ledger system(s) to the Disbursing Systems daily;
 2. Reconciling the Cash Management Report (CMR) to the Component's general ledger system(s) monthly (note: this key control point only applies to the Department 097 Components);
 3. Researching and resolving unsupported differences identified on the CMR, as identified by the OUID/limit "9999," monthly (note: this key control point only applies to the Department 097 Components);
 4. Reconciling the Treasury GWA Account Statement to either the CMR (for Department 097 Components) or the Component's general ledger system(s) (for the Military Departments' General Funds) monthly. Refer to paragraph 020807 for additional information on the GWA reconciliations;
 5. Researching and resolving activity identified in the budget clearing accounts (suspense accounts) on the GWA Account Statement monthly. Refer to paragraph 020808 for additional information on the budget clearing accounts; and
 6. Researching and resolving all differences identified on the FMS 6652s: SODs for all DoD ALCs reported to Treasury by each of the DFAS Centers monthly.
- D. DFAS and the Components must work to achieve a complete match rate of 99 percent each month over the transactions for each key control point.

020807. FBWT – GWA Account Statement Reconciliation

A. The GWA Account Statement Module is an online, query driven component that provides a daily refreshed view of a Federal Program Agency's (FPA's) FBWT. This GWA Module replaced the reports formerly available through the Governmentwide On-line Accounting Link System II. The primary goal of the Account Statement is to provide an up to date source of balance and transaction information to assist FPAs with their reconciliation process. More information about the Account Statement is available at the Treasury website.

B. Each DoD Component must reconcile its accounts to the beginning balance, net activity, and ending balance on the GWA Account Statements⁶. The Account Statement consists of three sections: (1) Account Summary, (2) Expenditure Activity, and (3) the Transactions reports. Agency users can generate the Account Statement reports at either a TAS or ALC level. FMS 6652s: SODs arise from ALC-based FMS 1219 and FMS 1220 reporting submitted by each of the three DFAS centers. The Support Listings provide links to other FMS Accounting Systems that support the monthly SOD reconciliations.

⁶ Currently, this requirement does not apply to Defense Agencies and Field Activities that do not have their own TASs. These organizations, comprising Department 097, must reconcile their FBWT balances individually to OUID Codes (limits), with support from DFAS as their service provider. DFAS is responsible for reconciling the totals of all OUIDs (limits) to Treasury.

C. Users can access GWA Account Statement information at the Department Level and can view both a daily Accounting View (Dynamic) and a monthly Published View (Static) of their account balances and supporting transactions (see [GWA-fact-sheet](#)). The SOD application receives a daily transmission from CARS. This daily transmission allows BFS to provide more up-to-date information to FPAs. Deposit data and agency statements of transactions are updated daily in CARS; for these items, the FPAs are receiving daily reconciliation information from the GWA Module. This enables the FPAs to identify and correct differences earlier, sometimes before closing the monthly processing. More information about the SOD and detail support listings is available at the Treasury's website.

020808. Treasury Budget Clearing (Suspense) Accounts

A. According to I TFM 2-1500, Section 1520.25, BFS established clearing accounts to temporarily hold unidentifiable general, special, or trust fund collections that belong to the Federal Government until they are classified to the proper receipt or expenditure accounts by the Federal Entity.

B. Effective FBWT reconciliations include clearing amounts recorded in Treasury budget clearing accounts (suspense) in a timely manner (see paragraphs 020804, 020805, and 020806). On behalf of the Components, DFAS must be able to provide:

1. A list of individual vouchers and dollar amounts that comprise/equal the difference between Treasury, disbursing system activity and accounting system trial balance amounts for monthly reconciliations;

2. Vouchers for all activity posted to the Suspense Accounts for auditor-selected sample items for monthly reconciliations;

3. A list of journal vouchers (JVs) and dollar amounts (by Component) that comprise/equal suspense account amounts at year-end; and

4. JVs and supporting voucher documentation that demonstrates the voucher was mapped to the appropriate Component to support requests samples drawn by auditors.

020809. Requirement for Written Procedures

Components must ensure that they have up to date written SOPs and other forms of process documentation (e.g., narratives and process maps), in accordance with the MIC Program, to direct and document the proper reconciliation processes. SOPs must also include evidence of dated supervisory review and approval certifying that it is current and accurate. In the written procedures, Components must require the practice of segregating the journal entry for unsupported undistributed amounts from the journal entry for the undistributed amounts that can

be supported. This practice is essential for efficient cash reconciliation management and for audit support and measurement. For example, if the total undistributed amount is 95 percent supported and 5 percent not supported, then [record](#) two journal voucher entries to segregate the amounts.

020810. Documentation Requirements [to Support Auditability](#)

[While complying with the operational requirements previously described, Components must develop and maintain supporting documentation that is readily available to provide an audit trail and support accomplished reconciliations and resulting adjustments. Such documentation must be available for auditors and management for proper oversight.](#)

020811. Expenditure and Receipt Accounts Annual Review

[DFAS must review](#) all expenditure and receipt accounts reported by the Treasury at least annually to determine if the accounts are valid. DFAS must work with Treasury to remove invalid and unused accounts from Treasury reports/systems on an annual, or as needed basis.

020812. FBWT Reconciliation Quarterly Scorecard

A. Treasury [BFS](#) provides a Quarterly Scorecard to all CFOs of Federal Agencies ([see I TFM 2-3100, 3175.50 and Appendix 10](#)).

B. This scorecard focuses on FBWT reconciliation [metrics](#) from the disbursing operations perspective. This Quarterly Scorecard reflects agencies' performance in compliance with the following [BFS](#) financial reporting standards. Accuracy, timeliness, and checks issued comparison are the three reporting standards. The Treasury uses a traffic light grading system. For example, agencies score "green" if [they successfully met](#) all standards, "yellow" if [they met](#) some, but not all standards, and "red" if [they have not met any](#) of the standards based on the criteria outlined in the scorecard.

C. The Office of the Under Secretary of Defense (Comptroller) requires each [DSSN](#) to explain [the cause of each](#) discrepancy, [corrective action taken to address](#) the discrepancy, when the discrepancy will be corrected, and what processes are in place to prevent [similar discrepancies in the future](#).

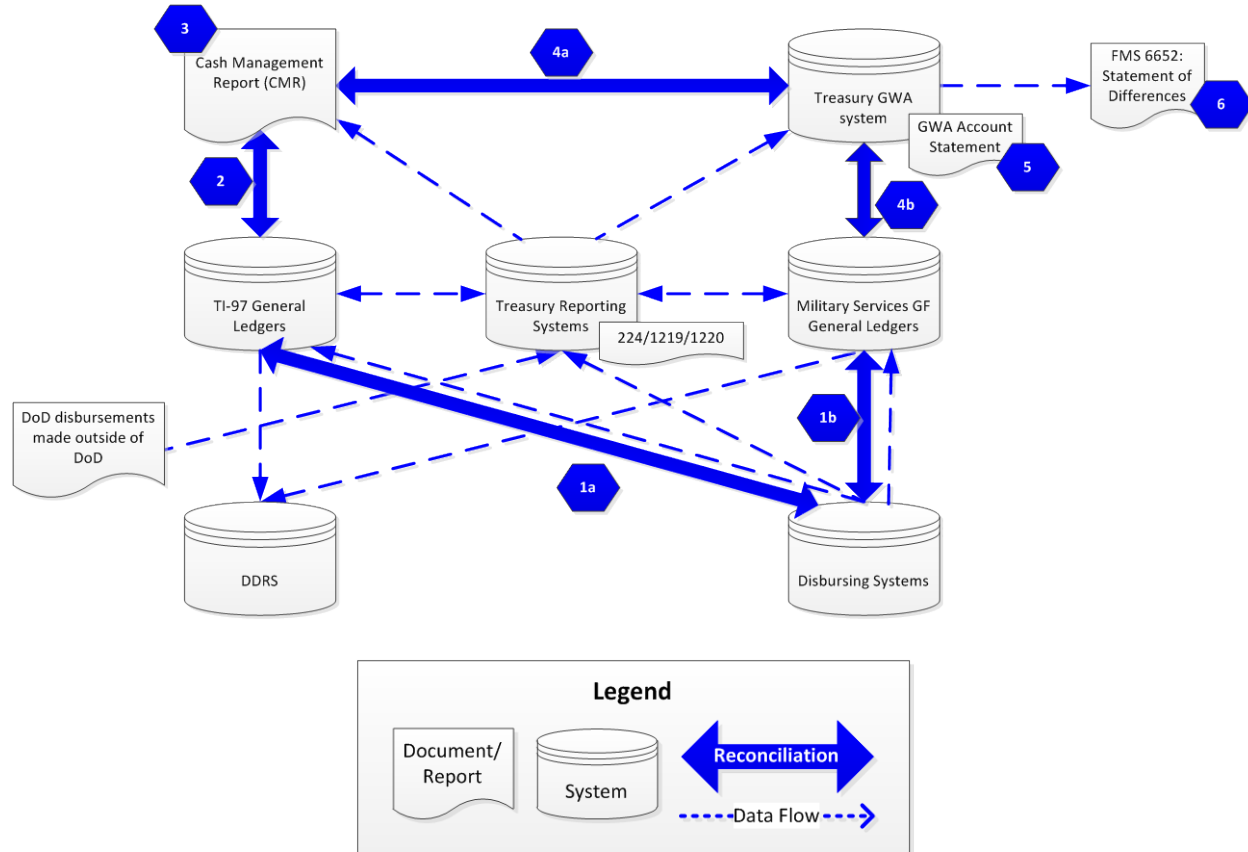
*TABLE 2-1: FBWT Relationship between the SBR and the Balance Sheet

Example Financial Event	SBR Impact	Balance Sheet – FBWT Impact	Transaction-Level Detail Required
Appropriation Received	Increase to Appropriation	Increase to FBWT	Funding document (e.g., FAD, warrant)
Rescissions	Increase to Permanently not Available	Decrease to FBWT	Funding document (e.g., FAD, warrant)
Unfilled Customer Orders Received with Advance	Increase to Unfilled Customer Orders Received with Advance	Increase to FBWT	MIPR
Collection	Increase to Actual Offsetting Collections	Increase to FBWT	Voucher/ Summary Interfund Bill Number
Disbursement	Increase to Gross Outlays	Decrease to FBWT	Voucher/ Summary Interfund Bill Number
Clearing of Suspense Account Disbursement Transaction (and posting to a valid appropriation account and obligation)	Increase to Gross Outlays	Decrease to FBWT	Voucher/ Summary Interfund Bill Number
Clearing of Suspense Account Collection Transaction (and posting to a valid appropriation account and obligation)	Increase to Actual Offsetting Collections	Increase to FBWT	Voucher/ Summary Interfund Bill Number

TABLE 2-2: DoD Component Treasury Assigned Account Number for DWCF

DoD Component	Treasury Assigned Account Number
Army	097X4930.001
Navy	097X4930.002
Air Force	097X4930.003
Defense Commissary Agency	097X4930.004
Defense Agencies	097X4930.005

*Figure 1. Critical Areas to Focus on to Address FBWT Risks



	Key Control Point	Is there a process in place to:		
		Reconcile and identify differences at the transaction-level?	Age, research, and resolve differences identified?	Record temporary journal voucher in DDRS?
1	a. <i>Disbursing Systems to Accounting Systems</i> : Reconcile TI-97 General Ledgers to Disbursing Systems daily (TI-097 only) b. <i>Disbursing Systems to Accounting Systems</i> : Reconcile Military Services GF General Ledgers to Disbursing Systems daily			
2	<i>Differences between Accounting Systems and CMR</i> : Reconcile CMR to General Ledgers monthly (TI-097 only)			
3	<i>CMR Undistributed Transactions</i> : Research and resolve undistributed differences identified on the CMR monthly			
4	a. <i>CMR to Treasury Differences</i> : Reconcile CMR to Treasury GWA Account Statement monthly (TI-097 only) b. <i>Differences between Accounting Systems and Treasury</i> : Reconcile Military Services GF General Ledgers to GWA Account Statement			
5	<i>Suspense Accounts</i> : Research and resolve activity identified in budget clearing accounts (suspense) on Treasury GWA Account Statement monthly			
6	<i>Statements of Differences</i> : Research and resolve differences identified on the FMS 6652: Statement of Differences monthly			