



DEPARTMENT OF THE TREASURY  
FINANCIAL MANAGEMENT SERVICE  
HYATTSVILLE, MD 20782

April 2, 2008

Mr. James Short  
Deputy Chief Financial Officer  
Department of Defense  
1100 Defense Pentagon  
Room 3B287  
Washington, DC 20301

Dear Mr. Short:

DoD's request for continued use of the suspense "F" account is approved with the following conditions:

- DoD uses the "F" account for only the intended purpose as specified under the Business Justifications section of the request.
  - Federal Taxes
  - Daily Operations
  - Monthly Reporting
  - Revenue Sources – Income from Agricultural and Grazing Leases, Sale of Forestry Products and Recyclable Materials, and Income from Royalties and Trademarks: For the Revenue Sources Suspense Account: We acknowledge that DoD legacy systems have limitations that preclude DoD from posting revenue sources properly so other means to improve processes should be considered. For example, a deposit fund should be considered for use in some instances of revenue sources mentioned in the waiver request.
  - Treasury Offset Program (TOP): For the TOP suspense account, DoD should continue to work with the TOP Office at Treasury to reduce the balances maintained in this suspense account.
  - FMS and the Office of Management and Budget (OMB) request that you continue to work toward system improvements that will classify transactions at inception. FMS and OMB will periodically monitor the balances in the "F" accounts government-wide.

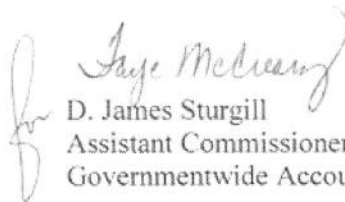
- Intragovernmental Transactions: DoD is encouraged to actively participate in the inter-agency working groups under the Chief Financial Officers Council that are developing standard business rules, processes, infrastructure, and reporting requirements for intragovernmental transactions. These efforts will improve the reporting of intragovernmental activity and lessen the agencies' need to use suspense account F3885.
- Per Treasury regulation TFM Bulletin 2007-7, suspense account F3875 should not be used for payments as this may cause Anti-Deficiency Act violations. The suspense account F3875 is to temporarily hold unidentifiable collections or for other business processes approved by FMS.
- Annual Certification: DoD annually recertifies that the balances in suspense accounts, for the preceding year do not include transactions over 60 days old. Any exceptions must include an explanation.

This is a coordinated FMS, OMB Suspense Account Review Committee position. If you have any additional questions, please contact Arlene Johnson on 202-874-9877, your agency contacts are:

FMS: Mary Lanier (202) 874-9772  
OMB: Joseph Crilley (202) 395-4672

Thank you for your time in this matter.

Sincerely,

  
D. James Sturgill  
Assistant Commissioner  
Governmentwide Accounting

Enclosure

# GWA Account Statement

## Account Summary

### Search Criteria

Agency: CORPS OF ENGINEERS - (96)  
Bureau/Distribution Code: REPORTS AND ANALYSIS OFFICE - (9600)  
Account Type: Expenditure  
Fund Type: Clearing Accounts  
Treasury Account Symbol: 96F3875, 96F3885  
Accounting Period: 2008 Fiscal Year, October - March  
Balance Display: Accounting

## 2 Records

Treasury Account Symbol	Activity	Ending Balance	Activity For
96F3875	Expenditure	1,142,178.12	
96F3885	Expenditure	-809,748.71	332,429.41 ✓
		-257,997.35	-334,685.66 ✓
			332,429.41



# GWA Account Statement

## Account Summary

### Search Criteria

Agency: DEPARTMENT OF THE NAVY - (17)  
 Bureau/Distribution Code: All  
 Account Type: Expenditure  
 Fund Type: Clearing Accounts  
 Treasury Account Symbol: 17F3875.1, 17F3875.2, 17F3875.3, 17F3875.4, 17F3885, 17F3885.7  
 Accounting Period: 2008 Fiscal Year, October - March  
 Balance Display: Accounting

## 6 Records

Treasury Account Symbol	Account Description	Ending Balance	Activity For
17F3875.1	Expenditure	-12,442,348.96	✓
17F3875.2	Expenditure	29,151,900.24	✓
17F3875.3	Expenditure	0.00	
17F3875.4	Expenditure	2,932,861.13	✓
17F3885	Expenditure	212,496.31	✓
17F3885.7	Expenditure	-1,947,626.45	✓
		<b>303,134</b>	

# GWA Account Statement

## Account Summary

### Search Criteria

Agency: DEPARTMENT OF THE AIR FORCE - (57)  
 Bureau/Distribution Code: - (5700)  
 Account Type: Expenditure  
 Fund Type: Clearing Accounts  
 Treasury Account Symbol: 57F3875.1, 57F3875.2, 57F3885, 57F3885.7  
 Accounting Period: 2008 Fiscal Year, October - March  
 Balance Display: Accounting

## 4 Records

Treasury Account Symbol	Description	Amount	Ending Balance	Activity For
57F3875.1	Expenditure	25,690,123.56	455,111.04	✓
57F3875.2	Expenditure	332,914,766.91	580,591,528.90	✓
57F3885	Expenditure	-31,039,899.21	-23,064,012.93	✓
57F3885.7	Expenditure	-37,497,509.16	-33,377,710.93	✓
			524,804,916.91	

# GWA Account Statement

## Account Summary

### Search Criteria

Agency: DEPARTMENT OF DEFENSE - (97)  
 Bureau/Distribution Code: All  
 Account Type: Expenditure  
 Fund Type: Clearing Accounts  
 Treasury Account Symbol: 97F3875.1, 97F3875.2, 97F3885, 97F3885.7  
 Accounting Period: 2008 Fiscal Year, October - March  
 Balance Display: Accounting

## 5 Records

Treasury Account Symbol	Expenditure	Ending Balance	Activity For
97F3875	Expenditure	338,189.81	✓
97F3875.1	Expenditure	-149,309,673.92	
97F3875.2	Expenditure	175,390,974.92	✓
97F3885	Expenditure	-881,902.90	✓
97F3885.7	Expenditure	0.00	✓
		-12,505,168.22	
		-44,897,749.20	
		-73,775,281.89	
		61,790,374.02	
		-148,971,484.11	
		-113,600,600.90	
		-72,893,378.99	
		-4,165.59	
		-57,402,917.42	
		218,363,474.89	