	Scenario #	Description	BETC[1] Detail	CTA[2] or Treasury Source System	Impact to Business Line or FBWT[3]
Funds Held Outside of Treasury (FHOT) Posting Scenarios					
Non-TGA[4]	**1.**	Deposit of funds in accounts outside of the U.S. Treasury (non-TGA[4]) received from non-TGA source	TAS – Debit – FHOTXD TAS – Credit COLL	CTA is used to report the collection of funds received from a non-TGA source and increase to non-TGA	Increase to FHOT[5]
	2.	Disburse funds directly from account outside of the U.S. Treasury, non-TGA to non-TGA source	TAS – Credit FHOTXC TAS – Debit DISB (appropriate Disbursement type BETC[10])	CTA is used to report the disbursement of funds from a non-TGA account	Decrease to FHOT
Non-TGA and TGA[6]	**3.**	Deposit of funds in accounts outside of the U.S. Treasury, non-TGA from the TGA[6]	TAS – Debit FHOTXD	PIR is used to report disbursement of funds from TGA to non-TGA; TAS BETC reported on payment transaction	Increase to FHOT and decrease to TGA/FBWT
	4.	Disburse funds from accounts outside of the U.S. Treasury, non-TGA to the TGA	TAS – Credit FHOTXC	CIR is used to report collection of funds to TGA from non-TGA; TAS BETC reported on collection transaction	Decrease to FHOT and increase to TGA/FBWT
Non-Federal Securities Posting Scenarios					
Non-TGA	**5.**	Purchase of non-federal securities from funds in a non-TGA	TAS – Credit CNONFSD $100 TAS – Debit OCNONFSC $100	CTA is used to report market value of the purchased non-federal securities. "CNONFSD" increases non-Fed investments held while "OCNONFSC" is the offsetting BETC that always will accompany it.	Increase to Non-Fed Inv[7]

			TAS – Debit DISB[10] $100 TAS – Credit FHOTXC $100	CTA is used to report the disbursement from non-TGA to purchase non-federal securities. The "FHOTXC" BETC decrease FHOT while the "DISB[10]" BETC is the offset.	Decrease to FHOT
	6.	Revaluation to market resulting in an unrealized gain in non-federal securities	TAS – Credit CNONFSD TAS – Debit OCNONFSC	CTA is used to report the gain from reevaluation of held non-federal securities	Increase to Non-Fed Inv
	7.	Revaluation to market resulting in an unrealized loss in non-federal securities	TAS – Debit CNONFSC TAS – Credit OCNONFSD	CTA is used to report the loss from reevaluation of held non-federal securities	Decrease to Non-Fed Inv
	8.	Interest/Dividends received on non-Federal Securities and deposited in a non-TGA	TAS – Debit FHOTXD TAS – Credit COLL	CTA is used to report interest/dividends received and increase to non-TGA	Increase to FHOT
	9.	Sale of non-federal securities and deposited in a non-TGA	TAS – Credit CNONFSC $100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Dedit OCNONFSD $100	CTA is used to report the decrease of non-federal securities. "CNONFSC" is used to reduce non-Fed Investments and "OCNONFSD" is the offsetting BETC that will always accompany it.	Decrease to Non-Fed Inv
			TAS – Credit COLL $100 Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Debit FHOTXD $100	CTA is used to report the funds received from the sale of non-federal securities. "FHOTXD" captures increase to the non-TGA balance and "COLL" is used as the offset.	Increase to FHOT.
	10.	Sale of non-federal securities resulting in a gain of $25 and	TAS – Credit CNONFSC $100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior	CTA is used to report the decrease of non-federal securities	Decrease to Non-Fed Inv

		deposited in a non-TGA	market revaluation adjustments were made) TAS – Debit OCNONFSD $100		
			TAS – Credit COLL $125 ($100 for principal + $25 for gain) TAS – Debit FHOTXD $125	CTA is used to report the funds received from the sale and gain of non-federal securities and increase to non-TGA	Increase to FHOT
	11.	Sale of non-federal securities resulting in a ($25) loss and deposited in a non-TGA	TAS – Credit CNONFSC $100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Debit OCNONFSD $100	CTA is used to report the decrease of non-federal securities; report value last reported to CARS	Decrease to Non-Fed Inv
			TAS – Credit COLL $75 ($100 Par less $25 Loss) TAS – Debit FHOTXD $75	CTA is used to report the funds received from the sale and loss of non-federal securities and increase to non-TGA	Increase to FHOT
TGA	**12.**	Purchase of nonfederal securities from funds in the TGA	TAS – Debit CNONFSD $100 TAS – Credit OCNONFSC $100	CTA is used to report market value of the purchased non-federal securities	Increase to Non-Fed Investments
			TAS – Debit DISB[10] $100	PIR is used to report disbursement of funds from TGA; TAS BETC reported on payment transaction	Decrease to FBWT
	13.	Interest/Dividends received on non-Federal Securities	TAS – Credit COLL	CIR is used to report interest/dividends received and increase to non-TGA	Increase to TGA/ FBWT

		and deposited in the TGA			
	14.	Sale of non-federal securities and deposited in the TGA	TAS – Credit CNONFSC $100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Debit OCNONFSD $100	CTA is used to report the decrease of non-federal securities	Decrease to Non-Fed Inv
			TAS – Credit COLL $100	CIR is used to report the funds received from the sale and gain of non-federal securities	Increase to TGA/FBWT
	15.	Sale of non-federal securities resulting in a gain of $25 and deposited in the TGA	TAS – Credit CNONFSC $100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Debit OCNONFSD $100	CTA is used to report the decrease of non-federal securities	Decrease to Non-Fed Inv
			TAS – Credit COLL $125	CIR is used to report the funds received from the sale and gain of non-federal securities	Increase to TGA/FBWT
	16.	Sale of non-federal securities resulting in a loss ($25) and deposited to the TGA	TAS – Credit CNONFSC $100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Debit OCNONFSD $100	CTA is used to report the decrease of non-federal securities	Decrease to Non-Fed Inv
			TAS – Credit COLL $75	CIR is used to report the funds received from the sale and loss of non-federal securities	Increase to TGA/FBWT

Federal Securities[9] (Marketable) Posting Scenarios

Follow this link for Marketable Treasury Security posting scenarios: **Please contact the Federal Investments & Borrowings Branch (contact information below) with questions related to Treasury Marketable Securities. If using a Non-TGA account to engage in Marketable Treasury Security activity use FHOT BETCS to capture net impact to Non-TGA balance. Please contact the Cash Accounting Branch with any questions related to FHOT postings.**

Phone: 304-480-5151 Option 3
Email:: FedInvestor@fiscal.treasury.gov
Address: Department of the Treasury
Bureau of the Fiscal Service
Federal Investments and Borrowings Branch
Parkersburg Warehouse & Operations Center Dock 1
257 Bosley Industrial Park Drive
Parkersburg, WV 26101

CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY TRANSACTION GUIDE

Superscript Definitions

1 – Business Event Type Code

2 - Classification Transactions & Accountability (CTA) Module in the CARS system NOTE – certain transactions such as FHOT and Non-Federal Security activity that are currently processed through CTA can be transitioned to the TANC "Transfers and Non-Cash" Module in CARS. Please send all TANC inquiries to the CAB.CARD.FA@fiscal.treasury.gov email address.

3 – Fund Balance with Treasury or 1010 Balance

4 – Non-Treasury General Account

5 – Funds Held Outside of Treasury (edit 5 in the GTAS System)

6 – Treasury General Account aka FBWT

7 – Non-Federal Investments (edit 11 in GTAS System)

8 – Federal Investments (edit 12 in GTAS System)

9 – Federal Treasury Securities purchased from a secondary market (non-GAS Securities)

10 – "DISB" BETC may be further expanded to include "DISGF" and "DISNGF"