

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-TGA⁴	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 ¹¹ (appropriate Collection type BETC)	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 TGA⁶	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 CNONFSC \$100 TAS – Debit OCNONFSD \$100	CTA is used to report market value of the purchased non-federal securities. “CNONFSC” increases non-Fed investments held while “OCNONFSD” 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 CNONFSC TAS – Debit OCNONFSD	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 CNONFSD TAS – Credit OCNONFSC	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 ¹¹	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 – Debit CNONFSD \$100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Credit OCNONFSC \$100	CTA is used to report the decrease of non-federal securities. “CNONFSD” is used to reduce non-Fed Investments and “OCNONFSC” is the offsetting BETC that will always accompany it.	Decrease to Non-Fed Inv
		TAS – Credit COLL ¹¹ \$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 – Debit CNONFSD \$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 – Credit OCNONFSC \$100		
	11. Sale of non-federal securities resulting in a (\$25) loss and deposited in a non-TGA	TAS – Credit COLL ¹¹ \$125 (\$100 for principal + \$25 for gain)	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
		TAS – Debit FHOTXD \$125		
		TAS – Debit CNONFSD \$100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made)	CTA is used to report the decrease of non-federal securities; report value last reported to CARS	Decrease to Non-Fed Inv
		TAS – Credit OCNONFSC \$100		
11. Sale of non-federal securities resulting in a (\$25) loss and deposited in a non-TGA	TAS – Credit COLL ¹¹ \$75 (\$100 Par less \$25 Loss)	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	
	TAS – Debit FHOTXD \$75			
TGA	12. Purchase of nonfederal securities from funds in the TGA	TAS – Credit CNONFSC \$100	CTA is used to report market value of the purchased non-federal securities	Increase to Non-Fed Investments
		TAS – Debit OCNONFSD \$100		
	12. Purchase of nonfederal securities from funds in the TGA	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 ¹¹	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 – Debit CNONFSD \$100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Credit OCNONFSC \$100	CTA is used to report the decrease of non-federal securities	Decrease to Non-Fed Inv
		TAS – Credit COLL ¹¹ \$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 – Debit CNONFSD \$100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Credit OCNONFSC \$100	CTA is used to report the decrease of non-federal securities	Decrease to Non-Fed Inv
		TAS – Credit COLL ¹¹ \$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 – Debit CNONFSD \$100 (Original par amount if no prior revaluations made. Use current adjusted PAR amount if prior market revaluation adjustments were made) TAS – Credit OCNONFSC \$100	CTA is used to report the decrease of non-federal securities	Decrease to Non-Fed Inv
		TAS – Credit COLL ¹¹ \$75	CIR is used to report the funds received from the sale and loss of non-federal securities	Increase to TGA/FBWT

Federal Securities⁹ (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
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Address: Department of the Treasury
Bureau of the Fiscal Service
Federal Investments and Borrowings Branch
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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 - Transactions currently processed through CTA will soon be captured in the Transfers & Non-Cash (TANC) module in CARS. Will be released in Q1 FY 2023**
- 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”
- 11 – “COLL” may be used or other collection type BETCs (i.e., COLUVRCT or COLAVRCT) may be more appropriate depending on fund type