



Treasury Financial Manual

Bulletin No. 2004-07

Volume I

Retention: September 30, 2005

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: Eliminating Feeder Accounts

1. Purpose

This Treasury Financial Manual (TFM) bulletin informs all Federal agencies that, in agreement with the Office of Management and Budget (OMB), effective October 1, 2004, Treasury will discontinue or suspend all existing feeder (general fund expenditure accounts) and associated special fund receipt accounts for special fund expenditure accounts (5000 series Treasury Account Symbols). Accordingly, agencies will no longer report expenditure transfers from a feeder account to the associated special fund receipt account on their Statement of Transactions or use nonexpenditure transfers for such purposes. Treasury will appropriate amounts directly to special fund expenditure accounts. This does not affect feeder accounts associated with trust fund expenditure accounts (8000 series Treasury Account Symbols excluding trust revolving funds).

2. Effective Date

This transmittal letter is effective October 1, 2004.

3. Inquiries

Direct questions concerning this transmittal letter to:

Budget Reports Division
Financial and Budget Reports Directorate
Governmentwide Accounting
Financial Management Service
Department of the Treasury
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9950

Direct questions concerning the impact of this transmittal letter on the U.S. Government Standard General Ledger (USSGL) to:

USSGL Division
Accounting Systems and Standards Directorate
Governmentwide Accounting
Financial Management Service
Department of the Treasury
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980

Date: August 30, 2004



Richard L. Gregg
Commissioner