



OFFICE
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DEPARTMENT OF THE TREASURY

FISCAL SERVICE

BUREAU OF GOVERNMENT FINANCIAL OPERATIONS
WASHINGTON, D.C. 20226

VOLUME

TREASURY FISCAL REQUIREMENTS MANUAL FOR
GUIDANCE OF DEPARTMENTS AND AGENCIES

September 24, 1979

TRANSMITTAL LETTER NO. 281

TO HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES AND OTHERS CONCERNED:

1. PURPOSE

The purpose of this transmittal letter is to release TFRM Bulletin No. 79-14, which provides the accounting and reporting requirements for the parking fee regulations issued under OMB Circular No. A-118.

2. MATERIAL TRANSMITTED

TFRM Bulletin No. 79-14

3. EFFECTIVE DATE

Upon implementation of the OMB and GSA regulations.

4. INQUIRIES

Any questions concerning this transmittal letter should be directed to the Government Accounting Systems Staff, Bureau of Government Financial Operations, Department of the Treasury, Treasury Annex No. 1, Washington, D.C. 20226 (Telephone 202-566-8374).

D. A. Pagliai
Commissioner



**DEPARTMENT OF THE TREASURY
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VOLUME 1

**TREASURY FISCAL REQUIREMENTS MANUAL FOR
GUIDANCE OF DEPARTMENTS AND AGENCIES**

BULLETIN NO. 79-14

RETENTION: September 30, 1981

TO HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES AND OTHERS CONCERNED:

1. PURPOSE

This bulletin is to advise agencies of accounting and reporting requirements to implement the Federal employee parking regulations established under OMB Circular NO. A-118.

2. BACKGROUND

Authority to establish charges for the use of parking space is contained in the Federal Property and Administrative Service Act as amended (40 U.S.C. 490). Agencies should be guided by the administrative requirements of OMB Circular No. A-118 and the regulations of the General Service Administration.

3. TREASURY ACCOUNTING AND REPORTING REQUIREMENTS

Agency costs incurred in the operation of Federal employee parking facilities (Standard Level User Charges (SLUC) and other charges) are to be paid from agency appropriation or fund accounts. Payments from appropriation or fund accounts will be reported as disbursements in the usual manner.

Agencies shall credit to their appropriation or fund accounts fees collected from employees. For the purpose of reporting to Treasury, fees credited to appropriation and fund accounts will be reported as minus disbursements except for public enterprise funds which will report the fees as revolving fund receipts. Fees collected in excess of costs incurred are to be transferred to miscellaneous receipts of the Treasury, account symbol 2461, "Federal Employee Parking Fees", when such amounts are determined.


If agencies find it advantageous they may initially credit all fees collected to F 3875, Budget Clearing Account, pending reimbursement to their appropriation or fund account for costs charged to that account. The F 3875 account will be cleared by allocating credits for fees collected to (a) reimburse the fund from which costs have been paid and (b) by crediting miscellaneous receipts of the Treasury for the remainder of the fees. The distribution may be accomplished

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monthly, or intermittently during the year. However, agencies should strive to transfer funds as expeditiously as possible to the proper account.

4. INQUIRIES

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D. A. Pagliai
Commissioner