

# **Treasury Financial Manual**

Transmittal Letter No. 646

Volume I

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

## 1. Purpose

This transmittal letter releases revised I TFM 2-3900: Reconciliation to Financial Management Service (FMS) Accounting Results. This chapter provides guidance on reconciling agency accounting data to FMS accounting results. Agencies access these results via FMS's Government On-Line Accounting Link System II/Information Access System application and the Governmentwide Accounting Account Statement application.

## 2. Page Changes

Remove	<u>Insert</u>
Table of Contents for Volume I (T/L 643)	Table of Contents for Volume I
Table of Contents for Part 2 (T/L 645)	Table of Contents for Part 2
I TFM 2-3900 (T/L 551-R)	I TFM 2-3900

## 3. Effective Date

Date: August 27, 2008

This transmittal letter is effective immediately.

## 4. Inquiries

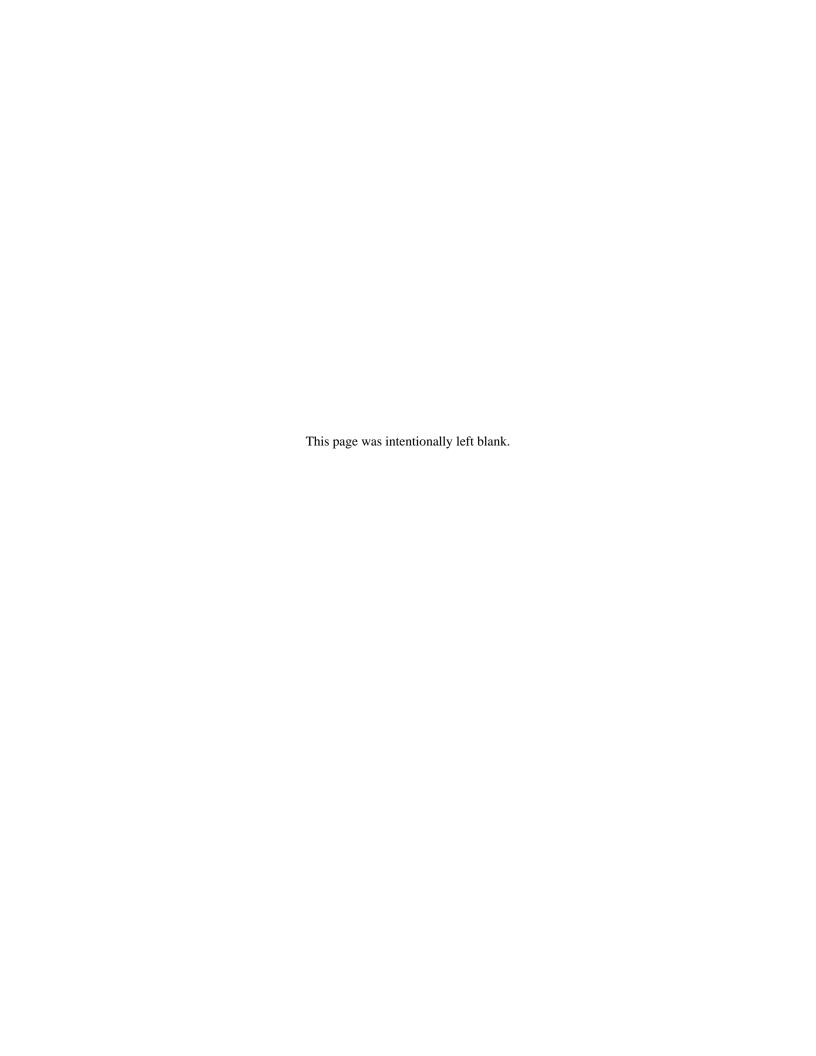
Direct questions concerning this transmittal letter to:

Cash Accounting Division
Cash Accounting and Reporting Directorate
Governmentwide Accounting
Department of the Treasury
Financial Management Service
Prince Georges Metro Center II, Room 526E
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-7980

Judith R. Tillman
Commissioner

Department of the Treasury

Financial Management Service



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## Part 2—Chapter 3900

# RECONCILIATION TO FINANCIAL MANAGEMENT SERVICE (FMS) ACCOUNTING RESULTS

This chapter provides guidance on reconciling agency accounting data to FMS accounting results. Agencies access these results via FMS's Government On-Line Accounting Link System II/Information Access System (GOALS II/IAS) application and the Governmentwide Accounting (GWA) Account Statement application.

### Section 3910—Authority

Regulations governing this chapter are issued under the provisions of 31 United States Code 3511.

## Section 3915—Monthly Integration of Agency-Financial Management Service Data

Accounting data, based on warrants, Statements of Accountability, Statements of Transactions, and other accounting documents are entered into the central accounts of FMS. FMS consolidates this accounting data into various accounts and provides reports to the agencies. Agencies reconcile their expenditure and receipt accounts with the reports by:

- Verifying the transaction amounts and transaction codes to ensure that each transaction is correct;
- Adjusting any discrepancies in the agencies' records;

### **AND**

 Notifying the Director, Cash Accounting Division (see the Contacts page) of discrepancies resulting from FMS processing.

Agencies should examine the FMS 6652: Statement of Differences, provided by FMS via the GOALS II/IAS application on a monthly basis.

The GWA Account Statement application replaces the following reports:

- FMS 6653: Undisbursed Appropriation Account Ledger;
- FMS 6654: Undisbursed Appropriation Account Trial Balance;

### AND

• FMS 6655: Receipt Account Ledger/Trial Balance.

Agencies can generate report queries that closely resemble these expired FMS reports. See the Governmentwide Accounting System Account Statement User Manual at <a href="http://www.fms.treas.gov/gwa/user\_manual\_account\_statement.pdf">http://www.fms.treas.gov/gwa/user\_manual\_account\_statement.pdf</a>. The following subsections describe these report queries.

# 3915.10—Account Summary Report

The Account Summary Report is the first-level summary of the user-requested data. Examples of Account Summary Reports are:

- Expenditure<sup>1</sup> Activity Report— Selects all Treasury Account Symbols (TAS) reported as having activity during a selected accounting month (replaces the FMS 6654).
- Expenditure<sup>1</sup> Transactions Report
   —Selects those TAS reported as

- having expenditures (replaces the FMS 6653).
- Available Receipt Account Report—Selects all TAS reported as available receipts (replaces the FMS 6655).
- Unavailable Receipt Account Report—Selects all TAS reported as unavailable receipts (replaces the FMS 6655).

#### AND

 Unappropriated Receipt Account Report—Selects all TAS reported as unappropriated receipts (replaces the FMS 6655).

See Appendix 1 for examples of these GWA Account Statement reports.

# 3915.20—Expenditure<sup>1</sup> Activity Report

The Expenditure Activity Report shows for all expenditure TAS the period summary for authority, transfers, gross disbursements, and offsetting collections activity. This report provides similar data to the data FMS previously reported to agencies on the FMS 6654.

# 3915.30—Expenditure<sup>1</sup> Transactions Report

FMS maintains transactions at the detail level for each expenditure TAS. Individual transactions reported may include, but are not limited to,

<sup>&</sup>lt;sup>1</sup>All TAS that can disburse or invest

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appropriation warrants issued, transactions reported by agencies on Statements of Transactions, and certain centrally processed documents (for example, SF 1151: Nonexpenditure Transfer Authorization). As of the close of each month, agencies can retrieve expenditure TAS transactions from the GWA Account Statement application. This report provides similar data to the data FMS previously reported to agencies on the FMS 6653.

# 3915.40—Available Receipt Account Report

Agencies may generate this report for each available general, special, and trust fund receipt account. This report includes transactions reported by agencies on Statements of Transactions or Statements of Accountability and transactions processed in the GWA Modernization System (for example, the SF 1151). It provides a portion of the data that currently still is available via the GOALS II/IAS application.

# 3915.50—Unavailable Receipt Account Report

Agencies may generate this report for certain accounts that are not available for expenditures upon collection or deposit. FMS records a listing of the unavailable receipt transactions from agencies' reports in FMS's central accounts. This report provides a portion of the data that currently still is available via the GOALS II/IAS application.

# 3915.60—Unappropriated Receipt Account Report

Agencies may generate this report for special and trust fund receipts that are unavailable for expenditures until appropriated to comply with specific legislative provisions. This report provides a portion of the data that currently still is available via the GOALS II/IAS application.

## 3915.70—Statement of Differences (Disbursing Office Transactions)

This document (see Treasury Financial Manual (TFM) Volume I, Part 2, Chapters 3100 and 3300, and any TFM bulletin updates) has not changed and still is available via the GOALS II/IAS application. Detailed support listings for IPAC transactions also are available via the GOALS II/IAS application.

See Appendix 2 for a sample FMS 6652, Disbursing Office Transactions.

# 3915.80—Statement of Differences (Deposit Transactions)

This document (see TFM Volume I, Part 2, Chapters 3100, 3300, 3500, and 3600, and any TFM bulletin updates) has not changed and still is available via the GOALS II/IAS application. Detailed support listings for deposit transactions also are available via the GOALS II/IAS application.

See Appendix 2 for a sample FMS 6652, Deposit Transactions.

# Section 3920—Verification of Check Payment Data

The Federal Reserve Banks (FRBs) report credits and charges for checks negotiated to Treasury's General Account via the Automated Transcript System to the FRB Richmond. These credits and charges are compiled into the FRB CA\$HLINK System centralized business administration function and are

transmitted to STAR. FMS reconciles checks paid as reported by the FRBs with checks issued as reported by the disbursing offices to the Treasury Check Information System (TCIS).

For TCIS and other check related guidance, see TFM Volume I, Part 4, Chapter 7000.

# Section 3925—Bank Verification of Deposit Data

Agencies will compare records of the deposits that were mailed or presented to the bank and reported on the Statement of Accountability and/or Transactions to the records of the deposits that were submitted through the banking system and reported in the CA\$HLINK II adjust System. Agencies anv discrepancies between their reporting on the Statement of Accountability and/or Transactions and deposits submitted through the banking system. They report the adjustment on the next Statement of Accountability and/or Transactions submitted to FMS. They must indicate appropriate prior accounting month(s) on the Statement Accountability and/or Transactions reporting the adjustments.

**FMS** no longer reclassifies disbursements and deposit differences that have aged 6 months as adjustments to the agency's Budget Clearing Account (Deposits) (see TFM Volume I, Part 2, Chapter 1500). TFM Volume 1, Part 2, Chapters 3100 and 3300 provide detail regarding further adjustments on deposit differences to the agency's Budget Clearing Account. See also any TFM bulletin updates.

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# **CONTACTS**

# Direct inquiries concerning this chapter to:

Cash Accounting Division
Cash Accounting and Reporting Directorate
Governmentwide Accounting
Department of the Treasury
Financial Management Service
Prince Georges Metro Center II, Room 526E
3700 East-West Highway
Hyattsville, MD 20782

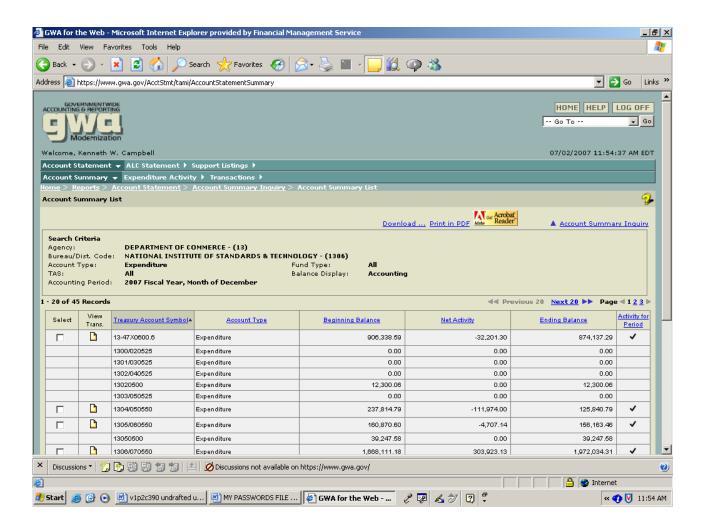
Telephone: 202-874-7980

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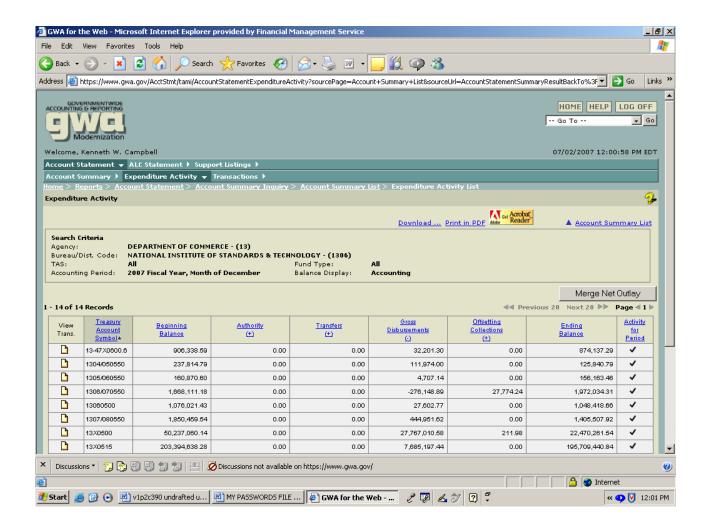
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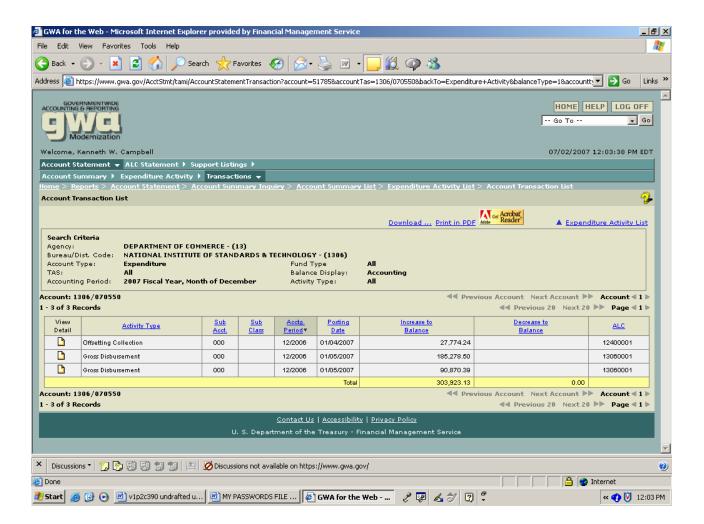
**GWA Account Statement—Account Summary Report** 

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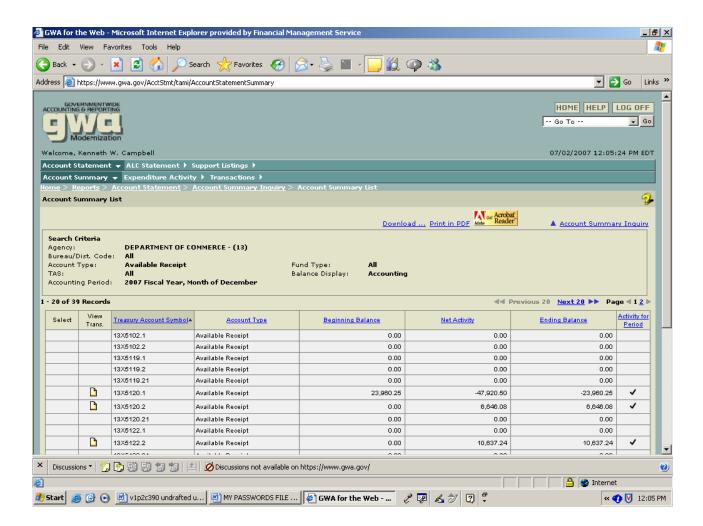
**GWA Account Statement—Expenditure Activity Report** 

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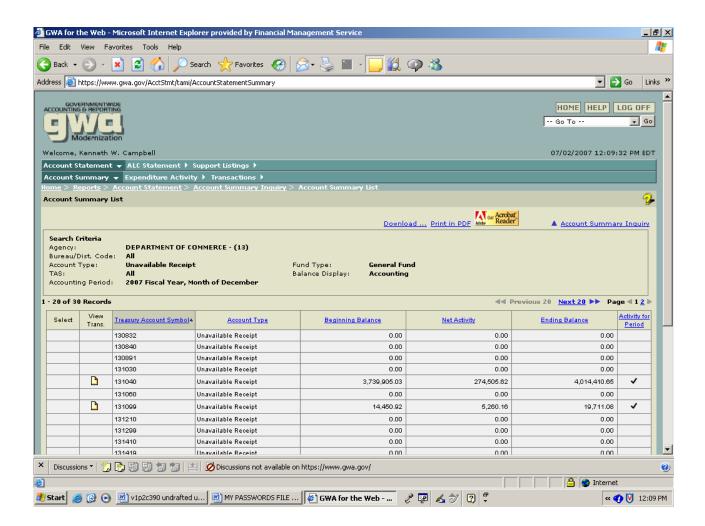
**GWA Account Statement—Expenditure Transactions Report** 

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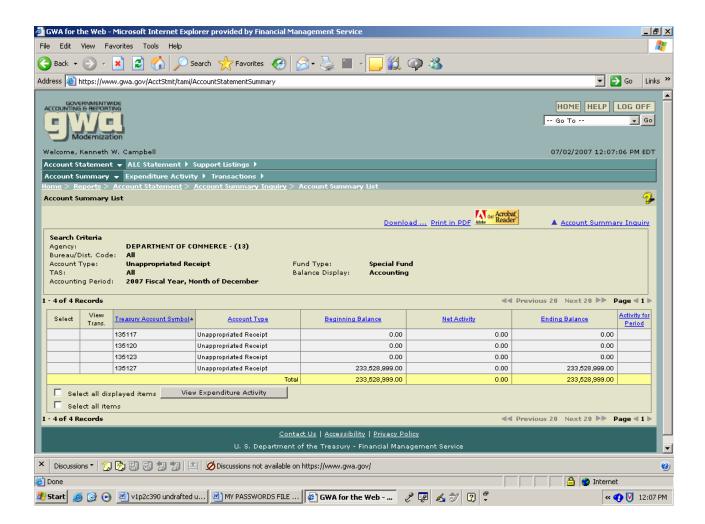
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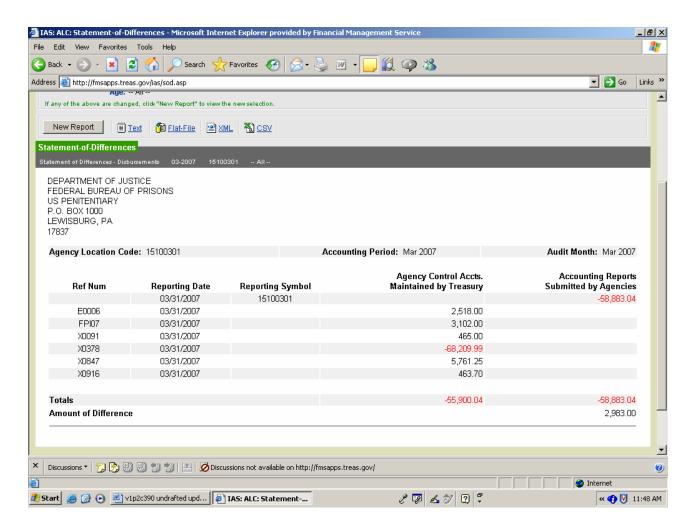
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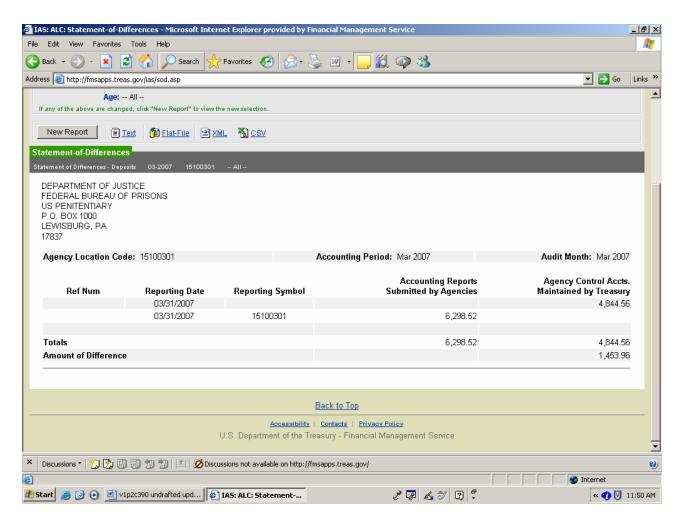
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FMS 6652: Statement of Differences—Disbursing Office Transactions

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FSM 6652: Statement of Differences—Deposit Transactions

## TREASURY FINANCIAL MANUAL

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