



---

# Treasury Financial Manual

---

Transmittal Letter No. 588

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

## 1. Purpose

This transmittal letter releases I TFM 2-5100, Reconciling Fund Balance with Treasury Accounts. This chapter provides policy and procedures for reconciling agencies' Fund Balance with Treasury (FBWT) accounts.

Additionally, this transmittal letter serves as notification of a correction to Retention Bulletin No. 2000-01. Bulletin No. 99-02 must be retained and may be copied from the following web site: <http://fms.treas.gov/tfm/99-02.html>.

## 2. Page Changes

### Remove

Table of Contents for Volume I

Table of Contents for Part 2

### Insert

Table of Contents for Volume I

Table of Contents for Part 2

I TFM 2-5100

## 3. Effective Date

Upon receipt.

## 4. Inquiries

Direct questions related to I TFM 2-5100 to:

Cash Accounting Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 500D  
Hyattsville, MD 20782  
Telephone: 202-874-7980

Direct questions related to Retention Bulletin No. 2000-01 to:

Directives Management Branch  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 5C16  
Hyattsville, MD 20782  
Telephone: 202-874-9940

Date: October 18, 1999



Richard L. Gregg  
Commissioner

## Part 2—Chapter 5100

# RECONCILING FUND BALANCE WITH TREASURY ACCOUNTS

This chapter provides policy and procedures for reconciling agencies' Fund Balance with Treasury (FBWT) accounts. Also see "Fund Balance with Treasury Reconciliation Procedures," a Treasury Financial Manual (TFM) supplement, for detailed instructions.

### Section 5110—Applicability

This chapter applies to all Federal agencies and U.S. disbursing officers that report monthly collections and disbursements to the Department of the Treasury's (Treasury's) Financial Management Service (FMS) on:

- SF 224: Statement of Transactions (Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals).
- SF 1218: Statement of Accountability (Foreign Service Account).
- SF 1219: Statements of Accountability.
- SF 1220: Statement of Transactions (According to Appropriations, Funds and Receipt Accounts).
- SF 1221: Statement of Transactions (According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)).

Treasury posts the transactions from these reports and other source documents to a central accounting system. Subsequently, Treasury reports FBWT account balances on:

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

- FMS 6655: Receipt Account Trial Balance/Ledgers.

Appendix 1 lists FBWT reconciliation contacts and their responsibilities. Appendix 2 includes common problems and solutions for reconciling FBWT accounts.

### Section 5115—Authority

This chapter is issued in accordance with Public Law 31 United States Code 3513. This law states that the Secretary of the Treasury must prepare reports on the financial operations of the U.S. Government. Each executive agency must provide reports and information about its financial condition and operations to the Secretary of the Treasury as the Secretary may require. Therefore, Treasury requires that agencies reconcile their FBWT accounts on a regular and recurring basis to assure the integrity and accuracy of their internal and Governmentwide financial report data.

### Section 5120—Definition of Terms

**Agency Access**—This option within the CASHLINK system allows agencies to view deposit/debit voucher data reported by financial institutions.

**CASHLINK**—CASHLINK is a worldwide deposit reporting and cash concentration system. Users can obtain

deposit information daily using the Agency Access option within CASHLINK.

**Financial Analysis Branch (FAB)**—FAB assists agencies with reconciling their FMS 6652: Statement of Differences, and FMS 6653 and 6655 by providing data and guidance on collection and disbursement reporting. FAB is in the Cash Accounting Division, FMS.

**Fund Balance with Treasury (FBWT) Account**—This asset account represents the future economic benefits of monies that agencies can spend for future authorized transactions. Transactions such as appropriation warrants, nonexpenditure transfers, collections, disbursements and related adjustments reported to Treasury and classified to a Treasury account symbol increase or decrease the FBWT account balance. Agencies must reconcile the corresponding SGL 1010 account balance for each Treasury account symbol reported, as shown on the monthly FMS 6653 and 6655 from FMS.

**Government On-Line Accounting Link System (GOALS)**—GOALS is the Governmentwide network that provides automated financial reporting directly to FMS and the Office of Management and Budget (OMB). It also provides agencies with reports on receipt and disbursement activity and other FBWT transactions.

**Limited Payability**—This legislative provision limits Treasury's liability for issued checks to 1 year. After a check has been outstanding for 1 year,

Treasury limited payability cancels it and returns the funds to the agency that authorized the payment. If a check is presented for payment after it has been limited payability canceled, Treasury considers it stale dated and will not honor that payment if presented by a bank. The originating agency would need to issue, or request the Regional Finance Center (RFC) to issue, a replacement check to pay the outstanding obligation.

**On-Line Payment and Collection (OPAC) System**—This on-line application within GOALS provides for interagency billings and payments for supplies and services.

**Regional Finance Centers (RFCs)**—These FMS centers issue payments and process cancellation documents on behalf of Federal agencies that do not have their own disbursing authority.

**RFC Agency Link**—RFC Agency Link is an on-line application in GOALS. RFCs use this application to inform an agency that checks have been issued on the agency's behalf.

**Statement of Differences (SOD)**—Treasury produces SODs (FMS 6652s) to identify differences between deposit and disbursement data. Treasury identifies these differences by comparing Statement of Transaction (SOT) and Statement of Accountability (SOA) data reported by agencies to data reported by financial institutions, RFCs and through Treasury's GOALS OPAC system.

**Standard General Ledger (SGL)**—The SGL provides a uniform chart of accounts for standardizing Federal agency accounting, which supports the preparation of external reports required by agencies. For example, SGL 1010 is the FBWT account.

---

### Section 5125—Background

Treasury relies on monthly financial report data from all Federal agencies to meet its congressionally

mandated central accounting and reporting responsibilities. FMS reports this data to the President, the Congress, OMB and the public. The monthly SOTs and SOAs from agencies and disbursing officers are among the reports Treasury receives. These reports reflect the Government's receipts and disbursements. Treasury also uses agencies' reporting of receipt and disbursement activity to update its record of agencies' FBWT account balances. To ensure the accuracy of the Government's overall receipt and disbursement activity, Treasury compares the agencies' reporting with the transaction activity provided by RFCs, Disbursing Offices (DOs), Federal Reserve Banks (FRBs) and other depositories. This comparison validates monthly receipt and disbursement data and determines the accuracy of Treasury's operating cash. Unresolved differences compromise the reliability of FBWT balances (as well as other SGL balances contra to the SGL 1010 account) and Treasury's published financial reports. This, in turn, compromises the overall integrity and status of the Government's financial position.

Reconciling FBWT accounts is a key internal control process. It assures the reliability of the Government's receipt and disbursement data reported by agencies. Therefore, agencies must perform timely reconciliations and implement effective and efficient reconciliation processes. TFM supplement, "Fund Balance with Treasury Reconciliation Procedures" (available on the Internet, see Contacts page), provides more detailed instructions on the various types of reconciliation. Agencies should use these procedures as a guide in the reconciliation process. The requirements for reconciling FBWT accounts entail the following components:

- Reconciliation of an agency's reported deposit/debit voucher transactions with Treasury's FMS 6652: Statement of Differences Deposit Transactions.

- Reconciliation of an agency's reported disbursement and OPAC transactions with Treasury's FMS 6652: Statement of Differences Disbursing Transactions.
- Reconciliation by Non-Treasury Disbursing Offices (NTDOs) and RFCs of check issue magnetic tape data with the check issue amount reported on the SOA reports.
- Reconciliation of an agency's SGL 1010 accounts to Treasury's FMS 6653 and 6655.

Agencies should document their reconciliations and make them available to agency management, auditors and Treasury if requested. Agencies also should ensure that all adjustments are researched and traceable to supporting documents.

---

### Section 5130—Reconciliation of Agency SGL Fund Balances with Treasury Accounts

Agencies must post all transactions that affect FBWT and are reported on their SOTs to a corresponding SGL 1010 account in their internal general ledger. Agencies must reconcile the SGL 1010 account balances for each fund symbol with Treasury's records (FMS 6653 and 6655) monthly.

#### 5130.10—Posting Agency Transactions to the SGL

Agencies must post account transactions to the SGL monthly and prepare an adjusted trial balance to verify that debit and credit postings are equal. Agencies also must ensure that the balance in the SGL 1010 account for each fund symbol agrees with their internal supporting documents. Only authorized officials should approve adjustments to the fund balance.

### 5130.20—Reconciliation of SGL Accounts with Treasury Fund Symbols

Treasury posts appropriation warrants and nonexpenditure transfers to designated account symbols. After processing data from the SOTs and SOAs, Treasury updates the reported account symbols in its central accounting system. It provides FMS 6653 and 6655 data to agencies via GOALS and on microfiche. Agencies must compare their SGL 1010 account in their internal ledgers with the Treasury furnished reports and reconcile any differences.

FMS 6653 reflects year to date balances and current month activity in an appropriation, trust, revolving, clearing or deposit fund account. FMS 6654 provides summary balances for all of the reporting ALC's accounts. It is used for reconciliation if FMS does not issue an FMS 6653. (FMS will issue an FMS 6653 only if current month activity was reported.) FMS 6655 reflects year to date balances and current month activity to miscellaneous receipt accounts and includes a trial balance. (See I TFM 2-3900.)

### 5130.30—Reconciliation of SGL Fund Balances with Supporting Documents

Agencies should use entry logs or other appropriate schedules for all verified collection, disbursement and OPAC transactions reported on their SOTs and posted to the SGL 1010 account. At the end of each accounting month, an agency must verify that the amounts reflected on its supporting documentation agree with its postings to the SGL 1010 account.

---

## Section 5135—Treasury's Central Reconciliation Processes

Treasury has designed three major central reconciliation processes to support the reconciliation of SGL fund

balance accounts and the internal verification of ledgers that have supporting documentation. These reconciliation processes compare monthly cash receipt and disbursement transactions reported by Federal agencies to data reported by other entities. These include FRBs, other financial institutions and RFCs. These reconciliations ensure the accuracy and financial integrity of the Government's receipts and disbursements. They include:

- Deposits-in-transit reconciliation (SOD for Deposits).
- Undistributed reconciliation (SOD for Disbursements).
- Check issue reconciliation.

Treasury notifies agencies by letter and/or a monthly SOD report when there are differences in reported amounts. Agencies must investigate all Treasury-reported differences. They must initiate and/or report any necessary adjustments to their FBWT accounts and/or Treasury account symbol. Agencies must reconcile these differences monthly.

### 5135.10—Reconciling SOD for Deposits

See TFM supplement "Fund Balance with Treasury Reconciliation Procedures," section VIII (part B), for detailed instructions on reconciling the SOD for Deposits.

#### **Agencies with 8-Digit Agency Location Codes (ALCs)**

Eight-digit ALCs distinguish agencies for which RFCs issue checks and disburse funds. These agencies report their net disbursements and deposits on an SF 224. Refer to I TFM 2-3300 for information on preparing and submitting the SF 224.

Agencies that submit an SF 224 classify the deposit/debit voucher transactions to the Treasury account

symbol in section I of the SF 224. They report the total of deposit/debit voucher transactions in section II, line 2, "DEDUCT: Collections Received This Month (Net) and Classified in Section I" and in section III, line 3, "DEDUCT: Deposits Presented or Mailed to Bank in:" by accounting month. Agencies also report all SF 215: Deposit Ticket, and SF 5515: Debit Voucher, data processed by FRBs and other financial institutions in this manner. The SF 5515 is used to adjust deposit data reported on the SF 215 and to report Automated Clearing House (ACH) payments made by the banks. CASHLINK includes ACH payments for agencies.

FMS compares the total on the SF 224 (section III, line 3) with deposit/debit voucher data processed through CASHLINK. Treasury generates an FMS 6652 for deposit/debit voucher transactions for each ALC whenever there is a discrepancy. (See I TFM 2-3360.) Also, agencies may call FAB for assistance in resolving these discrepancies. If previous reporting was incorrect, agencies correct these discrepancies on their next SF 224.

#### **Agencies with 4-Digit ALCs—NTDOs**

Agencies with their own disbursing (NTDOs) submit SOAs. (See I TFM 2-3100 for disbursing officers' reporting requirements.)

NTDOs report the total of their deposit/debit voucher transactions on SOA (line 4.20, "Deposits Presented or Mailed to Bank"). FMS compares the amount of the deposits/debit vouchers reported by an agency on the SOA with the amounts on the SF 215/5515 documents reported by the FRBs and other financial institutions, recorded in CASHLINK. Financial institutions use the SF 5515 to adjust SF 215 deposits and document DOs EFT payments. Although the DO EFT payment is a disbursement for the agency, that activity is netted on the SOA (line 4.20). Agencies receive an SOD for

Deposits whenever there is a discrepancy between the bank data and the agency's SOA report (line 4.20). (Also see I TFM 2-3180.)

### **5135.20—Reconciling SOD for Disbursements (Undistributed)**

See TFM supplement "Fund Balance with Treasury Reconciliation Procedures," section VIII (part B), for detailed instructions on reconciling the SOD for Disbursements.

#### **Agencies with 8-Digit ALCs**

Agencies that submit an SF 224 classify their disbursement transactions in section I of the SF 224 to a Treasury account symbol and, by accounting month, in section II, line 1, "ADD: Payment Transactions (Net) Classified in Section I, Accomplished by Disbursing Office." Treasury compares the disbursement data reported on SF 224 (section II, line 1) with the:

- Total disbursements reported by the RFC for that ALC on RFC Agency Link. (See I TFM 2-3350.)
- OPAC transactions processed through GOALS.

The RFC data includes check issue amounts and check cancellation (SF 1098: Schedule of Canceled or Undelivered Checks) items. The interagency billing/collection activity is processed through OPAC and the detail is provided on an OPAC support listing.

Treasury matches the disbursement data using the amount and the transaction accomplished date. When there are differences in disbursing transaction totals, Treasury sends an SOD for Disbursements to the agency. The agency must advise the RFC to make a correction if the difference is caused by an RFC error. It contacts the billing agency to request correction of

OPAC errors. Also, agencies may call FAB for assistance in resolving these discrepancies. Agencies correct these discrepancies on their next SF 224, if previous reporting was incorrect.

#### **Agencies with 4-Digit ALCs—NTDOs**

NTDOs report OPAC interagency billing activity on SOA (line 2.80, "OPAC Payments and Collections"). FMS compares the agency reported OPAC totals with the OPAC schedules produced by GOALS. If there are any discrepancies, this process generates an SOD for Disbursements for the NTDO. NTDOs should access and review OPAC transactions regularly to verify that charges or credits made by a billing agency are correct (I TFM 2-2525.70). Because NTDOs issue their own checks, the SOD for Disbursements does not include NTDO check disbursement activity.

### **5135.30—Reconciling Check Issue Transactions**

Check issue transmittals reported to Treasury on Level 8 magnetic tapes or through telecommunications are captured in the Check Payment and Reconciliation (CP&R) system (I TFM 4-6025 and I TFM 4-6500). Monthly, Treasury sends the *Comparison of Check Issue—Detail* report, under FMS letterhead, to the designated central office for reconciliation. Additionally, DOs receive letter notification of these differences at 2-, 4-, 6- and 8-month intervals.

When an issue amount reported to the CP&R system differs from the amount printed on the check presented for payment by an FRB, with no obvious signs of forgery, FMS adjusts the reported issue amount to agree with the amount printed on the check. This adjusting entry changes the issue amount recorded in the CP&R system. As a result of this action, the CP&R

system generates an FMS 5206: Advice of Check Issue Discrepancy. FMS forwards the FMS 5206 along with a copy of the paid check to the DO.

If the DO identifies a discrepancy in its issue reporting to the CP&R system and an FMS 5206 is not received, the DO must notify the Check Reconciliation Branch (CRB) in writing to request a reporting adjustment. CRB will issue a *Notification of Check Issue Correction—D.O. Requested* for each adjusted check. The DO must forward all adjustment requests to CRB within a 1-year timeframe. Once a limited payability cancellation has occurred, CRB cannot process the requested adjustment.

Treasury also provides a monthly listing of checks issued from CP&R's data base, the *CP&R 72 Report*, to each NTDO and RFC headquarters office. The *72 Report* identifies block numbers for checks processed. It includes the FMS 5206 adjustments initiated by Treasury and all adjustments requested by the DO. This report assists agencies in the reconciliation of unmatched items identified on the *Comparison of Check Issue—Detail* report.

---

### **Section 5140—Reconciling Small Differences for Deposits**

Treasury will continue to report monthly all discrepancies on the SOD sent to ALCs until those discrepancies are reconciled through adjustments or reporting. However, FAB prepares journal voucher entries to adjust small difference amounts of \$50 or less for deposit/debit voucher items that have been outstanding for 6 months. Agencies that reconcile their small difference amounts should advise FAB to exempt them from Treasury's small difference writeoff process.

---

### Section 5145—Reconciling Budget Clearing Account (BCA) Differences

In April 1998, Treasury issued TFM Bulletin No. 98-07 advising agencies of the elimination of the BCAs for differences in deposit ( \_F3878) and disbursement ( \_F3879). Treasury initially established these BCAs to provide suspense accounts for unreconciled SOD items older than 6 months. With the elimination of these BCAs, Treasury no longer charges these SOD items back to agencies. Instead, these items remain on an agency's SOD until resolved. Agencies must reconcile all BCA balances, including \_\_F3875 accounts. They must reclassify these balances to appropriate Treasury account symbols.

---

### Section 5150—Available Reconciliation Tools

Agencies can access Treasury's reconciliation data on-line. Agencies also receive microfiche copies of the reports. Treasury encourages agencies to review transactions during the accounting month to minimize differences.

The following information is available on-line from GOALS:

- (1) Updated daily:
  - OPAC data—interagency transfers (I TFM 2-3185).
  - RFCs check payment data through the RFC Agency Link.
- (2) Updated monthly (between the 15th and 20th workday following the accounting month):

- SODs for receipts and disbursements (FMS 6652s).
- Undisbursed account ledgers and trial balance reports (FMS 6653s and 6654s).
- Receipt account ledgers and trial balance reports (FMS 6655s).
- Support listing for CA\$HLINK deposit/debit voucher and EFT payment information (SF 215 and 5515).
- Support listing for prior month OPAC data.
- Support listing for RFC Agency Link check payment data.

The following information is available on CA\$HLINK's Agency Access and is updated daily:

- Deposit/debit voucher and DOs EFT payment information (SF 215 and 5515) processed by FRBs and financial institutions.

The following information is provided to agencies on microfiche and is updated monthly (distributed between the 15th and 20th workday following the accounting month):

- SODs for receipts and disbursements (FMS 6652s).
- Undisbursed account ledgers and trial balance reports (FMS 6653s and 6654s).
- Receipt account ledgers and trial balance reports (FMS 6655s).
- Deposit/debit voucher and EFT payment lists.
- RFC agency confirmation report.
- OPAC transaction listing.

---

### Section 5155—Agency Operating Procedures and Certifications

Failure to implement timely and effective reconciliation processes could:

- Increase the risks of fraud, waste and mismanagement of funds.
- Affect the Government's ability to effectively monitor budget execution.
- Affect the ability to accurately measure the full cost of the Government's programs.

Therefore, an authorized agency official should review and sign the monthly agency reconciliation documents. Agencies should make these documents available to auditors of agency financial statements and FMS upon request. For examples of these reconciliation documents, see the appendices to TFM supplement, "Fund Balance with Treasury Reconciliation Procedures."

Also, agencies should reconcile FBWT accounts at least monthly. Agencies should have written standard operating procedures to direct and document the correct reconciliation process. TFM supplement, "Fund Balance with Treasury Reconciliation Procedures," provides detailed generic operating procedures for reconciling FBWT accounts. Agencies should use these guidelines as a basis for tailoring procedures for their own operations.

## **Contacts**

### ***Direct questions concerning this chapter to:***

Financial Analysis Branch  
Cash Accounting Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 500E  
Hyattsville, MD 20782  
Telephone: 202-874-7980  
Fax: 202-874-8887  
E-mail: **fund.balance@fms.treas.gov**

For further information, see: **[www.fms.treas.gov/cfs/dev/fundbalance](http://www.fms.treas.gov/cfs/dev/fundbalance)**



**APPENDICES LISTING**

<b>Appendix No.</b>	<b>Title</b>
1	Fund Balance with Treasury Reconciliation Contact List
2	Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts

**APPENDICES LISTING**

<b>Appendix No.</b>	<b>Title</b>
1	Fund Balance with Treasury Reconciliation Contact List
2	Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts

## Fund Balance with Treasury Reconciliation Contact List

Branch	Responsibility
Finance Management Branch Patrick Wrenn, Manager 202-874-9780 E-mail: <b>Patrick.Wrenn@fms.treas.gov</b>	< Appropriation warrants < SF 1151 < Establish fund/account symbols < SF 224/1220/1221 < SF 1218/1219 < Maintain 8-digit ALCs
Standard General Ledger & Policy Branch Judy Yuran, Manager 202-874-6308 E-mail: <b>Judy.Yuran@fms.treas.gov</b>	< Maintain U.S. Standard General Ledger < TFM Letter/Supplemental 2, SGL chart of accounts, definitions and crosswalks
Financial Analysis Branch Stan Ginsberg, Manager 202-874-7816 E-mail: <b>Stan.Ginsberg@fms.treas.gov</b>	< Check issue reconciliation < FMS 6652 < FMS 6653/6655 < FMS 6654 < CASHLINK adjustments < Fedwire
Accounts Branch Ivory Brown, Manager 202-874-8253 E-mail: <b>Ivory.Brown@fms.treas.gov</b>	< Process claims against the Check Forgery Fund < Administrator for transfer of reclamation, declination, limited payability cancellation credits and charges to Federal program agencies < Process accounting reports for check claims < Resolve accounting problems related to check claim processing < Process check storage/retrieval charges < Check claims OPAC and statement of difference issues
Check Reconciliation Branch Tom Fisher, Manager 202-874-8150 E-mail: <b>Tom.Fisher@fms.treas.gov</b>	< Reconcile Treasury check paid data from FRBs with issue data from DOs. < FMS 5206 (Issue Adjustments) < FMS 5209 (Paid Adjustments) < Follow up on delinquent check issue reporting to the CP&R system < Maintain 4-digit ALCs
Check Claims Branch Dawn Johns 202-874-8445 E-mail: <b>Dawn.Johns@fms.treas.gov</b>	< Check claims process < Requirements to submit a claim < Provide information on requests for copies of Government checks
GOALS Marketing Michael Norman, Manager 202-874-8270 E-mail: <b>Michael.Norman@fms.treas.gov</b>	< Agency access to GOALS < Billing GOALS usage fees
Banking Operations Branch Doris Hyman, Manager 202-874-6900 E-mail: <b>Doris.Hyman@fms.treas.gov</b>	< CASHLINK

## Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts

At the close of each accounting month, each agency prepares:

- SF 224: Statement of Transactions (Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals).  
OR
- SF 1219: Statements of Accountability, and SF 1220: Statement of Transactions (According to Appropriations, Funds and Receipt Accounts).  
OR
- SF 1218: Statement of Accountability (Foreign Service Account) and SF 1221: Statement of Transactions (According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)).

These reports provide information about the cash collections received for deposit and/or disbursement. If no transactions occurred, submit a report with the words "no transactions." Refer to the Treasury Financial Manual (I TFM 2-3100 or I TFM 2-3300) for detailed information on preparing the Statement of Accountability (SOA) or Statement of Transactions (SOT).

### Reconciling the Statement of Differences (SOD) for Deposit (Deposit in Transit and Disbursing Officer Electronic Payments)

Agencies should maintain transaction logs as a part of their internal accounting system. The transaction log for deposits should contain detailed information that relates to the SF 215: Deposit Ticket, and the SF 5515: Debit Voucher. The totals of these logs for each month should agree with the totals reported on the agency's SOT or SOA. For each month of reported activity, print out or prepare a schedule of all documents that support the amounts reported on the SOT or SOA. Compare the documents listed on the the Department of the Treasury (Treasury) support listings to the documents listed on the agency transaction logs. Prepare a list of all unmatched items. The total of these items must agree with FMS 6652: Statement of Differences, for that audit month. Research each item on the unmatched listing. Initiate and/or report any necessary adjustments to resolve the discrepancy.

#### ***Common reasons for differences***

- |                 |   |
|-----------------|---|
| <b>Problem:</b> | <b>An item is on the agency listing but not on the Treasury support listing.</b>  |
| Solution:       | One possible cause for this discrepancy is that the bank entered the wrong Agency Location Code (ALC) into the CASHLINK system. Or, the bank failed to enter the document into the CASHLINK system altogether. The Financial Analysis Branch (FAB) can assist in identifying the status of the document. If the bank entered the document with an incorrect ALC number, FAB can make the correction if provided a confirmed copy. If the document was not entered into the system, contact the bank to initiate the correction. |
| <b>Problem:</b> | <b>An item is on the Treasury listing but not on the agency listing.</b>  |
| Solution:       | If there is a copy of the document, report it on the next SOA or SOT as a prior period adjustment. If there is no copy, contact the bank for clarification or notify FAB. The bank may have entered a wrong ALC.  |
| <b>Problem:</b> | <b>The agency reported the document in the wrong month.</b>   |
| Solution:       | Adjust the amount to the correct month on the SOT (section III) or SOA (section II, part B, columns 3 and 4).   |
| <b>Problem:</b> | <b>The bank reported the document in the wrong month.</b>   |
| Solution:       | Contact FAB for a date correction. Fax the confirmed copy of the document.  |
| <b>Problem:</b> | <b>An incorrect amount was reported on the Treasury support listing.</b>  |
| Solution:       | Contact the bank for a correction.  |

**Problem:** The agency reported the incorrect amount.

**Solution:** Report the difference on the SOT or SOA.

**Problem:** The agency reported deposit activity as net disbursements.

**Solution:** Verify there is an offsetting difference on the SOD for Disbursements. On the SOT, adjust between section II (lines 1 and 2) and section III (lines 2 and 3). On the SOA, adjust between line 2.80 and 4.20. Be sure to use the appropriate accounting month.

## Reconciling the SOD for Disbursements

### Agencies with 8-Digit ALCs

Obtain a copy of the On-Line Payment and Collection (OPAC) system support listing that lists all OPAC transactions for the month. Also, obtain a copy of the Regional Finance Center (RFC) support listing with all agency payments made by the RFC. These support listings appear on microfiche or on the Government On-line Accounting Link System (GOALS). Agencies should have an internal schedule that supports the amount on their SOT each month for the specific audit month to be cleared. Compare the activity on these schedules to the activity reported to Treasury and listed on the OPAC and RFC support listings. Prepare a list of unmatched items. The total of this list must agree with the SOD. Research each item on the unmatched listing. Initiate and/or report any necessary adjustments to resolve the discrepancy.

#### *Common reasons for differences*

**Problem:** Treasury reported OPAC bills but the agency did not.

**Solution:** Refer to the OPAC contact list available from GOALS. Based on the disbursing office symbol, obtain a contact name and phone number. (FAB can assist agencies in obtaining contact names and phone numbers.) Contact that billing agency for supporting documentation. If it is a legitimate bill, the agency reports it on its next SOT (section I and section II, line 1) as a prior period adjustment. If it is not a legitimate bill, charge it back to the agency. The agency must report the bill and the chargeback on its SOT for the month accomplished.

**Problem:** The agency reported OPAC bills but Treasury did not.

**Solution:** Reverse the reporting on the agency's SOT. Contact the billing agency for more information.

**Problem:** The amount reported to Treasury by the RFC does not agree with the amount reported by the agency.

**Solution:** Contact the RFC to adjust its reporting error. If the agency posted the wrong amount, adjust the agency records and report the difference on the SOT.

**Problem:** An item is on the Treasury listing (RFC Agency Link) but not on the agency listing.

**Solution:** Contact the RFC for any missing schedules (SF 1098: Schedule of Canceled or Undelivered Checks, etc.). Report these schedules on the SOT (section I and section II, line 1) for the proper accounting month.

**Problem:** The agency reported deposit activity as net disbursements.

**Solution:** Verify that there is an offsetting difference on the SOD for Deposits. On the SOT, adjust between section II (lines 1 and 2) and section III (lines 2 and 3). Be sure to use the appropriate accounting month.

### Agencies with 4-Digit ALCs

For SODs for Disbursements, obtain a copy of the OPAC support listing for the month the agency wants to reconcile. Also, obtain agency internal schedules that support the amounts reported on its SOA (section I, part A, line 2.80; and section II, part A, column 3) for the month the agency wants to reconcile. Compare the agency schedules to the OPAC support listing.

Prepare a listing of all unmatched items. Research each item on the unmatched listing. Initiate and/or report any necessary adjustments to resolve the discrepancy.

### **Common reasons for differences**

- Problem:** Treasury reported OPAC bills but the agency did not.  
**Solution:** Refer to the OPAC contact list obtained from GOALS. Based on the disbursing office symbol, obtain a contact name and phone number from the list. Also, FAB can assist agencies in obtaining contact names and phone numbers. Contact that billing agency for supporting documentation. If it is a legitimate bill, the agency reports it on its next SOA (section I, line 2.80; and section II, part A, column 3) as a prior period adjustment. Also report it on the agency's SOT. If it is not a legitimate bill, charge it back to the agency. Report both the bill and the chargeback on the agency's SOA for the month accomplished.
- Problem:** The agency reported OPAC bills but Treasury did not.  
**Solution:** Reverse the amount from the agency's SOA and SOT. Contact the billing agency for more information.
- Problem:** The agency reported deposit activity as an OPAC transaction.  
**Solution:** Verify that there is an offsetting difference on the SOD for Deposits. On the SOA, adjust between line 2.80 and line 4.20. Be sure to use the appropriate accounting month.

## **Reconciling Check Issue Differences**

Each agency may receive monthly correspondence from FAB notifying the agency of differences in checks issued. Those differences are created as a result of FMS's automated comparison of the checks issued totals reported on the SOA (lines 2.10, 2.11 and 2.12) to the check issue amounts recorded in the Check Payment and Reconciliation (CP&R) system.

Agencies should maintain transaction logs to support the checks issued amount reported on the SOA. This log should contain a list of all Treasury checks issued and reported on Level 8 magnetic tapes or through telecommunications. It also should list all issue adjustments received from the Check Reconciliation Branch (CRB) on FMS 5206: Advice of Check Issue Discrepancy, or *Notification of Check Issue Correction*<sup>3/4</sup>D.O. Requested. Analyze the detail of the transaction log and prepare a listing of unmatched items. Research each item to determine the reason for the discrepancy.

### **Common reasons for differences**

- Problem:** Treasury reported FMS 5206 but the agency did not.  
**Solution:** Contact Treasury's CRB if the agency has not received a copy of the FMS 5206. Report the valid FMS 5206 on the SOA (section I, part A, line 2.11) and SOT.
- Problem:** Void checks were reported on Level 8 tape with dollar amounts or incorrect dollar amounts were discovered after limited payability credit.  
**Solution:** If Treasury's Accounts Branch issued a limited payability cancellation credit through OPAC, report the credit on the SOT (section I, part A) and SOA (line 2.80). Then prepare and report a journal voucher to report the amount on the SOA (lines 2.12 and 4.10). Charge the account credited from the OPAC documents or SOT.
- If the limited payability credit was issued via SF 1081: Voucher and Schedule of Withdrawals and Credits, record the SF 1081. Record and report a journal voucher to report the amounts on SF 1219 (lines 2.12 and 4.10). Charge the account credited on the SF 1081 on the SOT.
- Problem:** Checks discovered before receipt of limited payability cancellation credits are reported to the CP&R system for an incorrect dollar amount or for a dollar amount when they should have been reported as void checks.  
**Solution:** If an FMS 5206 has not been received, notify CRB in writing and request an adjustment to the amount reported to the CP&R system. CRB will issue a *Notification of Check Issue Correction*<sup>3/4</sup>D.O.

*Requested* for each adjusted check. Forward all issue adjustment requests to CRB within a 1-year timeframe. Once a limited payability cancellation has occurred, CRB cannot process the requested adjustment. (See the above solution for action required.)

- Problem:** **The agency incorrectly reported checks on SF 1219 (line 2.10).**  
**Solution:** Report the difference between the SOA and the check issue transmittals reported to Treasury on Level 8 magnetic tapes or through telecommunications on the next SOA (line 2.12).
- Problem:** **Treasury has not processed check issue transmittals reported on Level 8 magnetic tapes or through telecommunications.**  
**Solution:** Contact the Platform Operations Division, FMS, at 202-874-7700.
- Problem:** **Treasury has not processed the SOA.**  
**Solution:** Contact the agency office that submits the SOA.

### Reconciliation Tips

- Treasury has eliminated the Budget Clearing Account chargeback process. Therefore, all differences will remain on the SOD until cleared. Budget Clearing Accounts are closed once they obtain a zero balance.
- Report Automated Standard Application for Payments (ASAP) transactions on the SOT (section III) as a reduction in collection activity.
- Report FEDTAX II payments on the SOT (section III) as a reduction in collection activity.
- Treasury/FMS absorbs small deposit differences of \$50 or less after 6 months. This action clears an SOD for Deposits.
- If provided a confirmed copy of the SF 215 or SF 5515, FAB can make CASHLINK corrections. However, these adjustments are limited to ALC, voucher number and voucher date. The bank must adjust dollar amounts.
- Correct between month differences by a date change adjustment reported by the bank or RFC or report with the same accounting date as the SOT or SOA.
- The SOD for Deposits reflects unmatched transactions for activity accomplished at a financial institution (for example, SF 215, SF 5515, ASAP and FEDTAX II transactions). The SOD is based on the date the transaction is presented or mailed (voucher date).
- The SOD for Disbursements reflects unmatched transactions for OPAC, Electronic Data Interchange Payments and Collections (EDIPAC) and RFC transactions (for example, SF 1166: Voucher and Schedule of Payments; SF 1098: Schedule of Canceled or Undelivered Checks, etc.). The SOD is based on the accomplished date recorded by Treasury.
- Reconcile differences. Do not adjust agency records to Treasury data. Do not make unsupported entries on the SOT or SOA.
- Training and reconciliation assistance is available from FMS' Center for Applied Financial Management (the Center) on a reimbursable basis. Contact the Center on 202-874-9550.
- On-site visits are available. Contact FAB on 202-874-7980 or by e-mail at [fund.balance@fms.treas.gov](mailto:fund.balance@fms.treas.gov)
- Every ALC has a point of contact in FAB to assist in reconciliation efforts. The office number is 202-874-7980; the fax number is 202-874-8887.

# TREASURY FINANCIAL MANUAL

## TABLE OF CONTENTS

Part	Chapter	Title
<b>1</b>		<b>INTRODUCTION</b>
		<b>Purpose and Plan of the Treasury Financial Manual</b>
	2000	Financial Operations Startup Procedures for New Federal Entities
<b>2</b>		<b>CENTRAL ACCOUNTING AND REPORTING</b>
	1000	Introduction
	1500	Description of Accounts Relating to Financial Operations
	2000	Nonexpenditure Transactions
	2500	Expenditure Transactions Between Appropriation, Fund, and Receipt Accounts
	3100	Instructions for Disbursing Officers' Reports
	3200	Foreign Currency Accounting and Reporting
	3300	Reports of Agencies for which the Treasury Disburses (FMS Form 224)
	3500	Daily Balance Wire for Internal Revenue Service
	3900	Integration of Accounting Results
	4000	Federal Agencies' Centralized Trial-Balance System (FACTS)
	4100	Credit and Debt Management Reporting
	4200	Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)
	4300	Reporting Instructions for Accounts Invested in Department of the Treasury Securities
	4500	Grants, Loans, Credits, and Contingent Liabilities Involving Foreigners
	4600	Treasury Reporting Instructions for Credit Reform Legislation
	5000	Accounting and Reporting on Monetary Assets (Non Operating Cash Items) Held by U.S. Treasury Offices
	5100	Reconciling Fund Balance with Treasury Accounts
<b>3</b>		<b>PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS</b>
	1000	Introduction
	2000	Payroll Vouchers
	3000	Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement
	4000	Federal Income, Social Security, and Medicare Taxes
	5000	Withholding of District of Columbia, State, City, and County Income or Employment Taxes
	6000	U. S. Savings Bonds, Series EE and I
	7000	Allotments and Assignments of Pay



## Volume I

<b>Part</b>	<b>Chapter</b>	<b>Title</b>
<b>4</b>		<b>DISBURSING</b>
	1000	Introduction
	1100	Delegations and Designations of Authority for Disbursing Functions
	2000	Payment Issue Disbursing Procedures
	3000	Imprest Fund Cash Held at Personal Risk by Disbursing Officers and Cashiers
	4500	Government Purchase Cards
	5000	Requisitioning, Preparing, and Issuing Treasury Checks
	6000	Checking Accounts with the United States Treasury
	6500	Magnetic Tape Check Issue and Reporting Level 8
	7000	Cancellations, Deposits, and Claims for Checks Drawn on the United States Treasury
	7100	Check Reclamations
	8000	Designated Depository Checking Accounts
	9000	Foreign Exchange
<b>5</b>		<b>DEPOSIT REGULATIONS</b>
	1000	Introduction
	2000	Checks and Cash Received in Collections
	3000	Deposit Ticket
	4000	Making Deposits
	4500	Deposits to Treasury Through the Fedwire Deposit System
	4600	Treasury Automated Lockbox Network
	4700	Plastic Card Collection Network
	5000	Uncollected and Lost Checks
	6000	Disposition of Foreign Currency and Checks Drawn on Foreign Banks
<b>6</b>		<b>OTHER FISCAL MATTERS</b>
	1000	Introduction
	2000	Cash Advances Under Federal Grant and Other Programs
	3000	Payments of Unclaimed Moneys and Refund of Moneys Erroneously Received and Covered
	3100	Certifying Payments Made from the Federal Government's Judgment Fund
	4000	On-Line Payment and Collection (OPAC) System
	5000	Administrative Accounting Systems Requirements in Support of the Debt Collection Improvement Act of 1996
	5100	Recovering Unclaimed Federal Financial Assets
	6000	Payment Procedures Upon Expiration of an Appropriation or a Continuing Resolution
	7000	Reporting Integrated Funding Transactions of Federal Assistance Programs
	8000	Cash Management
	8500	Cash Forecasting Requirements
	9000	Securing Government Deposits in Federal Agency Accounts

## PART 2 - CENTRAL ACCOUNTING AND REPORTING

### Table of Contents

Chapter	Section	Title
<b>1000</b>		<b>INTRODUCTION</b>
	1010	Authority
	1015	Principles and Features of the Central System
	1020	Standard Forms
		Contacts
		Appendix
		Regulations Governing Central Accounting and Reporting
<b>1500</b>		<b>DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS</b>
	1510	Authority
	1515	Federal Account Symbols and Titles and Subclassified Accounts
	1520	Receipt, Appropriation (Expenditure), and Fund Account Descriptions
	1525	Receipt Account Classification
	1530	Expenditure Account Classification
	1535	Other Accounts
		Contacts
<b>2000</b>		<b>NONEXPENDITURE TRANSACTIONS</b>
	2010	Scope and Applicability
	2015	Authority
	2020	Definition of Terms
	2025	Prescribed Forms
	2030	Warrant Transactions
	2035	Nonexpenditure Transfers
		Contacts
		Appendix
		Forms Prescribed for Nonexpenditure Transactions
<b>2500</b>		<b>EXPENDITURE TRANSACTIONS BETWEEN APPROPRIATION, FUND, AND RECEIPT ACCOUNTS</b>
	2510	Introduction
	2515	Types of Expenditure Transactions Addressed in This Chapter
	2520	Payments to General Services Administration (GSA)
	2525	Expenditure Transactions Not Requiring Payment by Check
	2530	Expenditure Transactions Requiring Payment by Check
	2535	SF 1081 Certification
		Contacts

Chapter	Section	Title
---------	---------	-------

		Appendices
--	--	------------

- |  |  |  |
|--|--|--|
|  |  | 1. Forms Prescribed for Expenditure Transactions between Appropriation, Fund, and Receipt Accounts |
|  |  | 2. FMS Form 5908: Journal Voucher Batch Transmittal  |

<b>3100</b>		
-------------	--	--

		<b>INSTRUCTIONS FOR DISBURSING OFFICERS' REPORTS</b>
--	--	--

3110	Scope
3115	Authority
3120	Accounting Forms Used by Disbursing Officers and Agencies
3125	General Information on Central Accounting Reports
3130	Use of Accounting Forms (SFs 1218 and 1221 and FMS Form 1219 and 1220)
3135	Use and Assignment of the 3- and 4-Digit Agency Location Code (ALC)
3140	Preparing and Submitting SF 1218 and SF 1221
3145	Preparing and Submitting FMS Form 1219 and FMS Form 1220
3150	Classification of Special Transactions Reported on FMS Form 1220
3155	Supplemental Reporting on FMS Forms 1219 and 1220
3160	Reporting for Accounting Periods When No Transactions Occur
3165	Submitting Final Accountability Reports
3170	Fiscal Yearend Reporting and Cutoff Schedule of Reporting Deadlines
3175	Integrating Accounting Results
3180	Deposits in Transit System
3185	Undistributed Audit
3190	Statement of Differences
	Contacts

	Appendix
--	----------

	Forms Prescribed for Statements of Accountability and Transactions
--	--

<b>3200</b>		
-------------	--	--

		<b>FOREIGN CURRENCY ACCOUNTING AND REPORTING</b>
--	--	--

3210	Authority
3215	Definitions
3220	Reporting Requirements
3225	Administration of Foreign Exchange
3230	Translating Foreign Currencies To U.S. Dollar Equivalents
3235	Foreign Currency Abbreviations and Conversions
3240	Foreign Currency Fund Account Symbols and Titles
3245	Nature, and Purpose of Foreign Currency Fund Accounts
3250	Preparation and Distribution of FS Form 488 and DD Form 1363
	Contacts

	Appendices
--	------------

- |  |  |  |
|--|--|--|
|  |  | 1. Report of Estimated Foreign Currency Collections and Expenditures |
|  |  | 2. Annual Report on Unfunded Foreign Currency Reservation Accounts   |
|  |  | 3. Forms Prescribed for Foreign Currency Accounting and Reporting    |

Chapter	Section	Title
---------	---------	-------

<b>3300</b>		<b>REPORTS OF AGENCIES FOR WHICH THE TREASURY DISBURSES (FMS FORM 224)</b>
-------------	--	--

3310	Scope and Applicability
3315	Authority
3320	Use and Assignment of 8-Digit Agency Location Codes (ALCs)
3325	Monthly Reporting Requirements
3330	Preparation of FMS Form 224
3335	Distribution of FMS Form 224
3340	Correction of Errors in FMS Form 224
3345	Fiscal Yearend Reporting and Cutoff
3350	Verification or Reconciliation of Disbursements
3355	Integration of Accounting Results
3360	Deposits-in-Transit System
	Contacts

Appendices

1. Forms Prescribed for Agencies for which Treasury Disburses (FMS Form 224)
2. Forms Prescribed for Statement of Differences
3. Contact List for Banking Management Division  
Contact List for Deposits-in-Transit Reconciliation (Federal Reserve Banks and Branches)

<b>3500</b>		<b>DAILY BALANCE WIRE FOR INTERNAL REVENUE SERVICE</b>
-------------	--	--

3510	Authority
3515	Background and Concepts
3520	Reporting Requirements
3525	Federal Tax Deposit Daily Balance Wire Official Format
	Contacts

Appendix

Sample Format for the Daily Balance Wire

<b>3900</b>		<b>INTEGRATION OF ACCOUNTING RESULTS</b>
-------------	--	--

3910	Authority
3915	Monthly Integration of Agency - Financial Management Service Data
3920	Verification of Check Data
3925	Verification of Deposit Data
	Contacts

Appendix

Forms Prescribed for Integration of Accounting Results

Chapter	Section	Title
<b>4000</b>		<b>FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)</b>
	4010	Scope and Applicability
	4015	Authority
	4020	Definition of Terms
	4025	Reporting Standards
	4030	Reportable Data
	4035	ATB Transmission Methods
	4040	Fixed Assets, Canceled Accounts and Intrabureau Eliminations
	4045	Submission
	4050	Data Verification
		Contacts
		Appendices
		1. Fiscal 1999 U.S. Government Standard General Ledger Chart of Accounts
		2. NOTES Report
		3. Budget Functional Classification Codes
		4. Department Codes
<b>4100</b>		<b>CREDIT AND DEBT MANAGEMENT REPORTING</b>
	4115	Authority
	4120	Reporting Standards
	4125	Reporting Data
	4130	Consistency in Reporting Data
	4135	Description of Reports
	4140	Submission
		Contacts
		Appendices
		1. Report on Guaranteed Loans Instructions for Preparing the Report on Guaranteed Loans
		2. Report on Receivables Due From the Public Instructions for Preparing the Report on Receivables Due From the Public
<b>4200</b>		<b>AGENCY REPORTS ON UNEXPENDED BALANCES OF APPROPRIATIONS AND FUNDS (FMS FORM 2108: YEAREND CLOSING STATEMENT)</b>
	4210	Purpose of FMS Form 2108
	4215	Authority
	4220	Definition of Terms
	4225	Contract Authority
	4230	Cashier Fund Balances, Negative Balance Accounts, and Unamortized Premiums and Discounts

Chapter	Section	Title
	4235	Investments in Public Debt or Agency Securities and Unrealized Discount
	4240	Closed Accounts
	4245	Reimbursements Earned and Refunds
	4250	Undelivered Orders and Contracts and Unfilled Customer Orders
	4255	Reporting Requirements Contacts
		Appendices
		1. FMS 2108: Yearend Closing Statement Instructions for Preparing Yearend Closing Statement Proof Formula for Individual Line Items of Unexpended Balances for Appropriations and Funds
		2. FMS 2108: Definite, Unfunded Contract Authority Indefinite, Unfunded Contract Authority Instructions for Preparing Yearend Closing Statement for Unfunded Contract Authority (Definite and Indefinite) Proof Formula for Balancing Unfunded Contract Authority Account Symbols
		3. FMS 2108: Indefinite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Indefinite Borrowing Authority
		4. FMS 2108: Definite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Definite Borrowing Authority
		5. Table: A Crosswalk of the FMS Form 2108 to SF 133
<b>4300</b>		<b>REPORTING INSTRUCTIONS FOR ACCOUNTS INVESTED IN DEPARTMENT OF THE TREASURY SECURITIES</b>
	4310	Scope and Applicability
	4315	Authority
	4320	Definitions
	4325	Availability of Funds
	4330	Types of Securities
	4335	Reporting Requirements Contacts
		Appendices
		1. Revolving and Trust Revolving Funds
		2. Deposit Funds
		3. Special and Trust Funds
<b>4500</b>		<b>GRANTS, LOANS, CREDITS, AND CONTINGENT LIABILITIES INVOLVING FOREIGNERS</b>
	4510	Scope and Applicability
	4515	Authority
	4530	Guide to Terms

Chapter	Section	Title
	4540	Reporting Requirements
	4595	Inquiries
		Appendices
		1. FMS Form 4501: Description of Foreign Loan or Credit and FMS Form 4501A: Description of Foreign Grant, Loan or Credit - Supplemental Information
		2. FMS Forms 4502: Current Status of Active Credits and FMS Form 4502A: Current Status of Active Credits - Supplemental Information
		3. FMS Form 4502B: Current Status of Active Credits Statement of Arrearages
		4. FMS Form 4503: Current Status of Accounts Receivable (Original Maturity of Less than 90 Days) from Foreign Obligors
		5. FMS Form 4504: Description of Guaranteed (Insured) Foreign Loan, Credit, or Other Payment Scheduling Agreement and U.S. Government Contingent Liability
		6. FMS Forms 4505: Current Status of Guaranteed (Insured) Foreign Loans, Credits or Other Payment Scheduling Agreements and FMS Form 4505A: Current Status of Guaranteed (Insured) Foreign Loans, Credits or Other Payment Scheduling Agreements - Statement of Claims
		7. FMS Form 4506: Payment Schedule - Foreign Loan, Credit, or Other Payment Scheduling Agreement
		8. Codes Required for Preparation of Forms
<b>4600</b>		<b>TREASURY REPORTING INSTRUCTIONS FOR CREDIT REFORM LEGISLATION</b>
	4610	Authority
	4615	Definition of Terms
	4620	Credit Account Symbols
	4625	Subclassed Accounts
	4630	Interest Rates
	4635	Borrowing from Treasury
	4640	Interest on Uninvested Funds
	4645	Appropriations
	4650	Credit Account Transactions and Reporting Procedures
		Contacts
		Appendices
		1. SF 224 Statement of Transactions - Program Account
		2. SF 224 Statement of Transactions - Financing Account - Direct Loans
		3. SF 224 Statement of Transactions - Financing Account - Guaranteed Loans
<b>5000</b>		<b>ACCOUNTING AND REPORTING ON MONETARY ASSETS (NON OPERATING CASH ITEMS) HELD BY U.S. TREASURY OFFICES</b>
	5010	Authority
	5015	Background and Purpose
	5020	Definition of Terms
	5025	Reporting Entities
	5030	Prescribed Forms and Reports

Chapter	Section	Title
	5035	Monetary Asset Account Symbols and Titles
	5040	Reporting Requirements Contacts
		Appendices
		1. FMS Form 5693: Statement of Assets and Liabilities
		2. SF 224: Statement of Transactions
		3. SF 1220: Statement of Transactions
		4. SF 1219: Statement of Accountability
		5. Instructions for Preparing FMS 62
		6. SF 5515: Debit Voucher
		7. SF 215: Deposit Ticket
		8. FMS Form 2075: Outstanding Currency in Circulation by Classes and Denominations Held by the Office of Currency Standards
		9. TUS Form 4133: Monthly Report of Paper Currency on Hand
		10. Advice of Gold Transaction
<b>5100</b>		<b>RECONCILING FUND BALANCE WITH TREASURY ACCOUNTS</b>
	5110	Applicability
	5115	Authority
	5120	Definition of Terms
	5125	Background
	5130	Reconciliation of Agency SGL Fund Balances with Treasury Accounts
	5135	Treasury's Central Reconciliation Processes
	5140	Reconciling Small Differences for Deposits
	5145	Reconciling Budget Clearing Account (BCA) Differences
	5150	Available Reconciliation Tools
	5155	Agency Operating Procedures and Certifications Contacts
		Appendices
		1. Fund Balance with Treasury Reconciliation Contact List
		2. Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts