



Treasury Financial Manual

Transmittal Letter No. 632

Volume I

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

1. Purpose

This transmittal letter releases revisions to I TFM 2-3300. The chapter title has been changed from “Reports of Agencies for Which the Treasury Disburses (FMS Form 224)” to “Statement of Transactions (FMS 224) Reporting by Agencies for Which the Treasury Disburses.” This chapter provides guidance that Government departments and agencies follow when preparing and submitting the monthly FMS 224 and related supporting documents.

2. Procedural Changes

Changes to the chapter reflect the planned discontinuation of the FMS 6653: Undisbursed Appropriation Account Ledger, FMS 6654: Undisbursed Appropriation Account Trial Balance, and FMS 6655: Receipt Account Ledger/Trial Balance applications in the Government On-Line Accounting Link System II (GOALS II). In addition, agencies are informed of the availability of the Partial FMS 224 process in GOALS II.

3. Page Changes

Remove

Table of Contents for Volume I
(T/L 617)

Table of Contents for Part 2 (T/L 623)

I TFM 2-3300 (T/L 569)

Insert

Table of Contents for Volume I

Table of Contents for Part 2

I TFM 2-3300

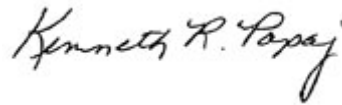
4. Effective Date

This transmittal letter is effective immediately.

5. Inquiries

Direct questions concerning this transmittal letter to:

Cash Analysis Branch
Cash Accounting Division
Governmentwide Accounting
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 526E
Hyattsville, MD 20782
Telephone: 202-874-7980



Date: December 11, 2006

Kenneth R. Papaj
Commissioner

Part 2 – Chapter 3300

**STATEMENT OF TRANSACTIONS (FMS 224)
REPORTING BY AGENCIES FOR WHICH THE
TREASURY DISBURSES**

This chapter provides guidance that Government departments and agencies, for which the Department of the Treasury (Treasury) disburses, follow when preparing and submitting the monthly FMS 224: Statement of Transactions, and related supporting documents (see Appendix 1).

Section 3310—Scope and Applicability

This chapter applies only to those departments and agencies for which Treasury's Financial Management Service (FMS) disburses at any of its Regional Financial Centers (RFCs).

Section 3315—Authority

The procedures in this chapter are issued per 31 U.S.C. 3513, which requires that:

- The Secretary of the Treasury (the Secretary) prepares reports on the financial operations of the U.S. Government;

AND

- Each executive agency provides the Secretary such reports and information relating to its financial condition and operations as the Secretary may require.

Section 3320—Using and Assigning 8-Digit Agency Location Codes (ALCs)

3320.10—Using ALCs

An 8-digit ALC is used to identify each Federal agency that prepares an FMS 224. The first two digits of the symbol identify the department or agency, the third and fourth digits identify the particular bureau within the department, and the remaining four digits identify the particular agency accounting station within that bureau. Agencies must include the ALC on all correspondence, forms, and other documentation forwarded to financial institutions, FMS, other Federal agencies, and RFCs, and particularly on all Standard Form (SF) 215s: Deposit Tickets, and/or related SF 5515s: Debit Vouchers.

3320.20—Establishing, Changing, and Deleting an ALC

Each agency must provide FMS with the name, telephone number, and address of one contact person per designated ALC and must ensure this information is current at all times. To

establish, change, or delete an ALC, the agency or the RFC representative must contact FMS in writing (see the Contacts page). All requests relating to the 8-digit ALCs must include the standard information shown in Appendix 2. FMS uses the letter request received from the agency and completes the FMS 6601: Advice Regarding Agency Location Codes (3, 4, or 8 digits), see Appendix 2, for confirmation action. FMS must receive written requests to establish, change, or delete an ALC at least 30 days before the requested effective date.

Section 3325—Monthly Reporting Requirements

The validity of the classified receipt and disbursement data reported in the central accounts and published in the financial reports of the U.S. Government depends on the accuracy of the monthly statements of transactions submitted by all departments and agencies. The timeliness of the U.S. Government's financial reports depends on strict compliance by agencies with the FMS-assigned reporting deadlines. All departments and agencies must prepare their monthly FMS 224 submissions on

a priority basis to meet the reporting deadlines.

Section 3330—Preparing FMS 224s

Each agency prepares the FMS 224 directly from its accounts promptly at the close of each accounting month. For a column-by-column description of the information reported on the FMS 224, see Appendix 1. Agencies also submit FMS 224s for accounting periods in which no transactions occur by entering “No transaction” on the FMS 224.

3330.10—Using Source Data To Prepare Monthly FMS 224s

Agencies prepare the monthly FMS 224 based on:

- Vouchers paid or accomplished by RFCs;
- Intra-governmental Payments and Collections (IPAC) transactions accomplished;
- Cash collections received for deposit on SF 215s;

AND

- Electronic payments/deposits such as those processed through the Automated Standard Application for Payments (ASAP) System or the Fedwire Deposit System.

Note: Confirmed deposits are based on special operations involving the determination of amounts available for investment, or amounts of interest earned with respect to certain trust funds.

Agencies can obtain disbursement data from the Government On-Line Accounting System II (GOALS II). GOALS II provides users with all disbursements accomplished by RFCs and IPAC transactions.

Agencies authorized to use the CASHLINK II System can obtain

monthly SF 215 and SF 5515 transactions.

Note: Receipts are reported on a collections received basis. Receipts not presented or mailed to the bank by the last day of the accounting month are reported as cash held outside of Treasury transactions (see TFM Volume I, Part 2, Chapter 3400).

Transactions recorded in agencies' general ledgers that are not associated with an SF 215, SF 5515, IPAC, or vouchers paid or accomplished by RFCs should be reported in Section I of the FMS 224 only. These transactions are based on agencies internal documents accomplished outside of the Treasury.

3330.20—Classifying Transactions Reported on FMS 224s, Section I

Section I of the FMS 224 is used to classify, by individual appropriation, fund, or receipt account, all documents that have been paid or accomplished by Treasury RFCs, IPAC System transfers, ASAP payments, and actual collections received during the month for deposit on SF 215, net of any SF 5515, documents.

Generally, classifying transactions at the level of appropriation, fund, and receipt accounts is sufficient for FMS's central accounts and reports. However, FMS requires that agencies classify some transactions below the account level used for normal receipt and expenditure transactions for central reporting purposes. When transactions are required to be classified below the account level, FMS notifies the agency involved on a BA 7103: The Department of the Treasury Sub-Classification Authorization (transactions below appropriation, fund, or receipt account levels). Agencies must contact FMS for the assignment of the subclass codes (see TFM Volume I, Part 2, Chapter 1500). They use the appropriate subclass code assigned as a parenthetical prefix to the account symbol, opposite the amount for each type of transaction reported.

See the following TFM chapters for detailed accounting and reporting policies and procedures for specific transactions that require the use of subclasses:

- TFM Volume I, Part 2, Chapter 3400: Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury;
- TFM Volume I, Part 2, Chapter 4300: Reporting Instructions for Accounts Invested in Department of the Treasury Securities;
- TFM Volume I, Part 2, Chapter 4600: Treasury Reporting Instructions for Credit Reform Legislation.

Section 3335—Reconciling FMS 224, Section II

Section II of the FMS 224 is used to distinguish disbursement transactions from collections. FMS compares the data reported by each agency's ALC with the control totals reported by the RFCs and IPAC for each ALC level (see TFM Volume I, Part 2, Chapter 3100) and displays the results in the FMS 6652: Statement of Differences (SOD), Disbursing Office Transactions (see Appendix 3). Agencies can access all FMS 6652s through the GOALS II/Information Access System (IAS).

Section II, line 1, of the monthly FMS 224 may include RFC and IPAC transactions. All transactions are identified by the disbursing office symbol and are separated according to the month accomplished. Agencies should reconcile RFC transactions separately from IPAC transactions by comparing transactions reported in their accounting systems with the transactions reported to Treasury by the RFCs and through IPAC.

In the month following the reporting month, agencies should correct any disclosed differences.

3335.10—Differences in RFC Transactions

Agencies should be able to localize RFC transaction differences based on the following:

- Their own records;

AND

- Support listings provided by the RFC Agency Link Application in GOALS II/IAS (see Appendix 3).

Using their own records and the support listing, agencies can isolate the total difference amount by reviewing amounts to each “Reporting D.O. Symbol,” if there were RFC transactions processed for the agency by more than one RFC.

The RFC adjusts any discrepancies in its records, and the agency adjusts discrepancies in its records on the FMS 224.

3335.20—Differences in IPAC Transactions

IPAC payments and collections are reported on FMS 224, Section II, line 1. Agencies obtain a list of transactions from the IPAC System and compare the transactions with their own records. They include differences disclosed in the comparison in the SOD total for disbursements.

Agencies isolate the IPAC difference amount by reviewing amounts to each “Reporting D.O. Symbol,” if IPAC transactions were processed by more than one disbursing office symbol.

The receiving agency must report erroneous charges made by other agencies in the month billed, unless the charge is reversed before the month closes. Agencies report all corrections on the FMS 224 in the month the adjustment was made in the IPAC System.

Section 3340—Reconciling FMS 224, Section III

Section III of the FMS 224 discloses the status of actual collections reported in the CASHLINK II System, including ASAP payments.

FMS compares the data reported by each agency’s ALC with control totals reported by CASHLINK II for each ALC level (see TFM Volume I, Part 2, Chapter 3100) and displays the results on the FMS 6652: Statement of Differences, Deposit Transactions (see Appendix 4). Agencies can access all FMS 6652s through GOALS II/IAS.

Agencies must report all deposit transactions on FMS 224, Section III, line 3, according to the date entered in block 2 on the SF 215s and SF 5515s. This date represents the day the SF 215s/SF 5515s were presented or mailed to the bank. Agencies should report undeposited collections at the end of the month as cash held outside of Treasury transactions (see TFM Volume I, Part 2, Chapter 3400).

3340.10—Payment Transactions

There are instances when disbursements are reported on the FMS 224 in Section III instead of Section II. These disbursements are made by banks and are reported through CASHLINK II as SF 5515s, for example, ASAP disbursements. ASAP transactions are reported on FMS 224, Section III, line 3. Agencies report appropriation symbols with ASAP activity on the FMS 224, Section I, Column 3. (See the ASAP Guides on the FMS Web site at http://fms.treas.gov/asap/pr_handbooks.html#guides.)

3340.20—Access to Agency Data

Agencies can review and download the FMS 6652 and the support listing (see Appendix 4) through GOALS II/IAS. They also can review their confirmed deposit data on-line through CASHLINK II.

CASHLINK II is a worldwide deposit reporting and cash concentration system with a single database of deposit details to expedite agency reconciliation. CASHLINK II provides agencies access to their deposits and deposit adjustments in the CASHLINK II database. By accessing CASHLINK II, agencies can research and begin reconciling their deposits made at commercial banks on the same business day the Federal Reserve Bank (FRB) reports the deposits to CASHLINK II. If funds are moved overnight by Automated Clearing House through the Federal Reserve System, agencies can review deposits the day after the deposit is reported. Using the inquiry function of CASHLINK II, an agency may obtain a printout of deposit data in CASHLINK II to compare with items in the agency’s records. For additional information about CASHLINK II, contact FMS’s Accounting and Data Management Division (see the Contacts page).

Agencies clear differences by either:

- Reporting adjusting entries on the FMS 224 for the current month (with the prior month indicated);

OR

- Contacting the bank to trace the transmittal to FMS and correcting the SF 215/SF 5515 in CASHLINK II. If agencies are unable to resolve differences after correspondence with the banks, they must contact the FMS representative for assistance (see the Contacts page).

3340.30—Unreconciled Differences

FMS notifies the Chief Financial Officers for those agencies that do not clear their differences. The Office of the Inspector General (OIG) routinely examines the internal control systems for faults and vulnerabilities. Agencies immediately must report any suspicions of fraud to their OIG for investigation.

FMS can prepare journal voucher entries to adjust small difference amounts of \$50 or less that have been outstanding for 3 months or sooner at the agency's request. Agencies that reconcile their own small difference amounts should request that FMS's Cash Accounting Division (CAD) exempt them from Treasury's small difference writeoff process.

Section 3345—Submitting the FMS 224

Agencies submit the FMS 224 to FMS through GOALS II. The GOALS II portal for submission of the FMS 224 opens the first business day of the following accounting month and is available 24 hours a day.

Each agency electronically submits the FMS 224 to FMS as promptly as possible, but no later than the third business day following the close of the accounting month (see the Contacts page).

Agencies should retain a copy of their FMS 224s for auditing and reconciliation purposes.

Section 3350—Reporting Supplemental FMS 224s

After preparing and submitting the FMS 224 according to the procedures prescribed in this chapter, agencies can submit nine supplemental FMS 224s. The supplemental FMS 224s do not replace the original FMS 224 but are used to make adjustments to it. FMS must receive supplemental FMS 224s no later than the third business day following the close of the accounting month.

Section 3355—Reporting Fiscal Yearend FMS 224s

FMS uses a separate TFM Yearend Closing Bulletin to provide agencies

with a schedule for preparing and submitting fiscal yearend FMS 224s.

Section 3360—Integrating the Accounting Results

The central accounting and reporting of the Government as a whole is based on statements of accountability and transactions submitted to FMS, and on certain documentation processed centrally, such as appropriation warrants. This accounting data is consolidated into the Governmentwide Accounting (GWA) Account Statement and reported back to the agencies. Agencies must verify these accounting results and reconcile them with their accounts (see TFM Volume I, Part 2, Chapter 3900).

Note: On the FMS 2108: Year-End Closing Statement, that Treasury reports back to each agency, the subclass prefix (41) reported on the FMS 224 will not appear under the heading of Appropriation or Fund Symbol. Treasury converts subclass prefix (41) to a .921 subnumber that will appear under the subnumber column corresponding to the Appropriation or Fund Symbol.

Section 3365—Partial FMS 224

To facilitate incremental implementation of the GWA Modernization Project, the FMS 224 application was modified to allow for reporting each section independently. Agencies only have to report those sections of the FMS 224 that are not being reported by a GWA System mechanism. The modified FMS 224 application is known as the "Partial FMS 224."

3365.10—GWA Non-Reporter and GWA Reporter

An agency is either a GWA Non-Reporter or a GWA Reporter, but not both. Reporting mechanisms ensure that an agency reports in only one of the two

ways. This precaution eliminates the risk of double-reporting.

A GWA Non-Reporter:

- Is identified by ALC and source system, for example, IPAC, Secure Payment System, and CASHLINK II;
- Is not yet capable of providing Treasury Account Symbol (TAS) information on incoming daily transmissions to GWA;
- Continues to report through GOALS II CITRIX.

A GWA Reporter:

- Is identified by ALC and source system;
- Is authorized to provide TAS information on incoming daily transmissions to GWA;
- Reports through the Partial FMS 224 application.

The GWA System collects and maintains information to create the appropriate FMS 224 entries. The collected information is processed through Treasury's central accounting system (STAR).

The GWA Reporter reports based on the following seven categories:

- Intragovernmental Only;
- Collections Only;
- Payments Only;
- Intragovernmental and Collections;
- Intragovernmental and Payments;
- Payments and Collections;

AND

- Intragovernmental, Collections, and Payments.

3365.20—GWA Implementation Strategy

To control the implementation of GWA Reporters, FMS will implement GWA source systems in three phases:

- IPAC Only;
- IPAC and Collections;

AND

- IPAC, Collections, and Payments.

3365.30—Phase One

In the first phase of GWA source system implementation, an agency designated as a GWA Reporter for IPAC sends its classified intragovernmental transactions through IPAC. The IPAC System sends these transactions to the Partial FMS 224 application. The agency's FMS 224 preparer enters payment and collection transactions into the Partial FMS 224 application. The preparer also may use the Partial FMS 224 to reclassify intragovernmental transactions for the agency but cannot create new ones. The Partial FMS 224 takes all the transactions (intragovernmental, payments, and collections), creates an FMS 224, and sends it to STAR.

Agencies that are GWA Non-Reporters continue to report all their transactions (intragovernmental, payments, and collections) through the GOALS II CITRIX application. The GOALS II CITRIX application takes all those transactions, creates an FMS 224, and sends it to STAR.

3365.40—Phase Two

In the second phase of GWA source system implementation, IPAC and CASHLINK II are implemented. An agency designated as a GWA Reporter for IPAC and CASHLINK II sends its classified intragovernmental transactions through IPAC and its classified collection transactions through CASHLINK II. IPAC and CASHLINK II send these transactions to the Partial FMS 224 application. The agency FMS 224 preparer enters payment transactions into the Partial FMS 224 application. The preparer also may use the Partial FMS 224 to reclassify intragovernmental and collection transactions for the agency but cannot create new ones. The Partial FMS 224 takes all the transactions (intragovernmental, payments, and collections), creates an FMS 224, and sends it to STAR.

3365.50—Phase Three

In the third phase of GWA source system implementation, IPAC, CASHLINK II, and Payments are implemented. An agency designated as a GWA Reporter for IPAC, CASHLINK II, and Payments sends its classified intragovernmental transactions through IPAC, its classified collection transactions through CASHLINK II, and its classified payment transactions through the RFC system. IPAC, CASHLINK II, or the RFC system sends these transactions to the Partial FMS 224 application. The FMS 224 preparer also may use the Partial FMS 224 to reclassify intragovernmental, collection, and payment transactions for the agency but cannot create new ones. The Partial FMS 224 takes all the transactions (intragovernmental, payments, and collections), creates an FMS 224, and sends it to STAR.

When all three source systems are implemented, FMS 224 preparers will no longer have to enter FMS 224 information into the Partial FMS 224, with the exception of reclassification, for agencies that are GWA Reporters for all three GWA source systems.

CONTACTS

Direct general inquiries concerning this chapter, transmission of original FMS 224s, deposit transaction reports, requests for ALC changes, and information on how to reconcile common discrepancies to:

Manager, Cash Analysis Branch
Cash Accounting Division
Governmentwide Accounting
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 526E
Hyattsville, MD 20782
Telephone: 202-874-7980

If agencies are unable to resolve differences after correspondence with the banks, their first point of contact is the FRB St. Louis at phone number: 1-866-771-1842. If differences are still unresolved, contact the following office for assistance:

Over The Counter Revenue Collection Division
Financial Management Service
Department of the Treasury
401 14th Street SW., Room 307D
Washington, DC 20227
Telephone: 202-874-9986

For information about CA\$HLINK II, contact the following office for assistance:

Accounting and Data Management Division
Financial Management Service
Department of the Treasury
401 14th Street SW.
Washington, DC 20227
Telephone: 202-874-7132

Appendices Listing

App No.	Form	Title
1	FMS 224	Statement of Transactions Explanation of Items To Be Reported on FMS 224: Statement of Transactions
2	FMS 6601	Advice Regarding Agency Location Codes (3, 4, or 8 Digits) Instructions for Preparing FMS 6601: Advice Regarding Agency Location Codes (ALC) (3, 4, and 8 Digits)
3	FMS 6652	Statement of Differences Disbursing Office Transactions Explanation of Statement of Differences, Disbursing Office Transactions Monthly RFC/Agency Support Listing Explanation of Agency Confirmation Report Listing IPAC Support Listing Explanation of IPAC Support Listing
4	FMS 6652	Statement of Differences Deposit Transactions Explanation of Statement of Differences, Deposit Transactions Support List: Financial Management Service Agency Detail Transactions Deposit Tickets/Debit Vouchers Monthly Deposit Ticket/Debit Explanation of Deposit Ticket/Debit Voucher Support List

FMS Form 224
 Created 10/96
 DEPARTMENT of the TREASURY
 Financial Management Service

STATEMENT OF TRANSACTIONS

(Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals)

DEPARTMENT OR AGENCY	LOCATION - MAIL ADDRESS OF REPORTING OFFICE	AGENCY LOCATION CODE (ALC)
BUREAU OR OFFICE		ACCOUNTING PERIOD ENDED
Section I - Classification of Disbursements and Collections by Appropriation, Fund and Receipt Account		
APPROPRIATION, FUND OR RECEIPT ACCOUNT (1)	RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS (2)	GROSS DISBURSEMENTS (3)
COLUMNAR TOTALS.....		
NET TOTAL, SECTION I (Column 3 minus column 2).....		
Section II - Control Totals of Disbursements and Collections Classified in Section I		
1. ADD: Payment Transactions (Net) Classified in Section I, Accomplished by Disbursing Office in:		
THIS MONTH \$	PRIOR MONTH OF \$	PRIOR MONTH OF \$
2. DEDUCT: Collections Received This Month (Net) and Classified in Section I.....		
3. NET TOTAL, SECTION II (MUST AGREE WITH NET TOTAL OF SECTION I).....		
Section III - Status of Collections		
1. Balance of Undeposited Collections, Close of Preceding Month		
2. ADD: Collections Received This Month (Same as Section II, Item 2).....		
3. DEDUCT: Deposits Presented or Mailed to Bank in:		
THIS MONTH \$	PRIOR MONTH OF \$	PRIOR MONTH OF \$
4. NET TOTAL, SECTION III - Balance of Undeposited Collections, Close of Month.....		
DATE	NOTE: Required to be submitted over GOALS not later than the fifth working day following the close of the reporting month.	SIGNATURE AND TITLE

**EXPLANATION OF ITEMS TO BE REPORTED ON
FMS 224: STATEMENT OF TRANSACTIONS**

Heading of FMS 224—The heading of FMS 224 includes the following:

- Department or agency;
 - Bureau or office;
 - Location (complete mailing address) of the reporting office (this address will be used for any necessary correspondence);
 - Agency location code (ALC);
- AND
- Accounting period ended.

Section I - Classification of Disbursements and Collections by Appropriation, Fund, and Receipt Account

This section includes a classification by individual appropriation, fund, or receipt account of all documents that have been paid or accomplished by Treasury Regional Financial Centers (RFCs), Intra-governmental Payment and Collection (IPAC) System transfers, Automated Standard Application for Payments (ASAP) payments, and actual collections received during the month for deposit on SF 215: Deposit Ticket, net of any SF 5515: Debit Voucher, documents.

Column	Description
APPROPRIATION, FUND, OR RECEIPT ACCOUNT (1)	Enter the established symbol of the appropriation, fund, or receipt account for which the agency is reporting the transactions. In certain cases, reporting of transactions below the level of the appropriation or fund account is required. FMS assigns separate subclass identification codes for agencies to use as parenthetical prefixes to the account (see subsection 3330.20 of this chapter for additional information). The appropriation and fund account symbols are listed in numerical sequence according to the basic 4 digits of the account symbol following the digits representing the fiscal years, the symbol "X" for no year, or "F" for clearing accounts. The unavailable receipt account symbols are listed after the appropriation and fund symbols in numerical sequence of the 4 digits following the departmental or agency prefix.
RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS (2)	<p><u>Receipts</u> Receipts are reported, net of adjustments, in the following types of accounts:</p> <ul style="list-style-type: none"> • Available Receipt accounts; • Unavailable Receipt accounts; • "F" Clearing accounts. <p><u>Offsetting Collections</u> Most offsetting collections are reported in this column for Appropriation or Fund accounts (expenditure accounts). Offsetting collections are derived from the following types of activities:</p> <ul style="list-style-type: none"> • Sales of goods and services to the public; • Reimbursements for goods or services from other agencies; • Refunds of payments originally made in prior fiscal years; • Canceled or returned checks originally made in prior fiscal years; • Other corrections of errors made in prior fiscal years; • Collections related to credit reform. <p>Certain limited offsetting collections are reported in column 3 (see the column 3 description). For loan repayments, enter principal repayments and direct sale of loans. Do not report noncash transactions.</p>

Column	Description
RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS con. (2)	<p><u>Subclass Code Information</u>¹</p> <p><i>Borrowings From the Public Reported by the Issuing Agency:</i> Enter the par value of the securities sold or issued in this column. See the description for column 3 to report the difference between the par value issued and the sale proceeds.</p> <p><i>Sales of Federal Securities and Unrealized Discount Reported by the Investing Agency:</i> Enter all sales at par value. Further instructions related to the proper posting of amounts related to the purchase and sale of securities, including the purchase of unrealized discount, are specified in TFM Volume I, Part 2, Chapter 4300.</p>
GROSS DISBURSEMENTS (3)	<p><u>Disbursements</u> All disbursements, including those processed by the ASAP electronic payment and information system, are reported in this column, either gross or net, as specified below.</p> <p>Enter gross charges to Appropriation and Fund accounts, except as specified below:</p> <ul style="list-style-type: none"> • Charges to “F” Clearing accounts are entered net of any adjustments; and • Loan disbursements from Appropriation and Fund accounts are entered net of cash adjustments. <p><u>Offsetting Collections</u> Only the following current fiscal year collections should be credited to an Appropriation or Fund Account in this column.</p> <ul style="list-style-type: none"> • Refunds of payments made in the current fiscal year; • Canceled or returned checks originally issued in the current fiscal year; • Other corrections of errors made in the current fiscal year. <p><u>Subclass Code Information</u>¹</p> <p><i>Borrowings from the Public Reported by the Issuing Agency:</i> For redemptions, enter the par value of securities redeemed. For issuances, enter the difference between the par value and the sale proceeds as a charge or credit, as applicable.</p> <p><i>Purchases and Sales of Federal Securities Reported by the Investing Agency:</i> Enter purchases of Federal securities at par value. Further instructions related to the proper posting of amounts related to the purchase and sale of securities are specified in TFM Volume I, Part 2, Chapter 4300.</p>
COLUMNAR TOTALS	Enter the net totals for columns 2 and 3.
NET TOTAL, SECTION I	Enter the net total of column 3 minus column 2.

¹ These transactions will be further identified by prefixing the account symbol in column (1) with the applicable designated subclass code.

Section II—Control Totals of Disbursements and Collections Classified in Section I

This section distinguishes transactions processed by Treasury RFCs from net collections received by the agencies or departments.

Line No.	Description
1. ADD	Enter summary net totals, according to accomplished (paid) month, of all charges and credits represented by voucher schedules and other documentation processed by Treasury disbursing centers, including the following forms: <ul style="list-style-type: none"> • SF 1166: Voucher and Schedule of Payments; • SF 1098: Schedule of Canceled or Undelivered Checks; • SF 1096: Schedule of Voucher Deductions; • SF 1184e: Unavailable Check Cancellation (PIN-FEED) AND <ul style="list-style-type: none"> • Other similar forms. Also, enter all interagency charges and collections processed and reported by the IPAC System.
2. DEDUCT	Enter total collections received for deposit on SF 215s, net of uncollectible items charged on SF 5515s, and any related adjustments for the current accounting month that are classified in Section I, column 2. Also enter all ASAP payments processed by the Federal Reserve Bank of Richmond (net of collections) and any related adjustments for the current accounting month that are classified in Section I, column 3. GOALS II automatically calculates this line, which should agree with Section III, line 2.
3. NET TOTAL	Enter the net total of the amount shown for line 1 and line 2. The net total of Section II must agree with the net total of Section I.

Section III—Status of Collections

This section discloses the status of actual collections reported in the CA\$HLINK II System, including ASAP payments.

Line No.	Description
1. BALANCE OF UNDEPOSITED COLLECTIONS, CLOSE OF PRECEDING MONTH	Enter all collections on hand as of the close of the prior month. This amount must be the same as that reported on Section III, line 4, of the prior month's report. The GOALS II FMS 224 subsystem automatically rejects any balance on Section III, line 1, that does not agree with the balance on Section III, line 4, for the prior month and displays an FMS phone number. GOALS II automatically calculates this line. Agencies should not carry forward any balances from the previous month, as this line should be and remains zero. Report collections undeposited before the end of the accounting month as cash held outside of Treasury and only in Section I.
2. ADD	Enter the total amount of collections received, net of any uncollectible items and related adjustments for the current accounting month. Also, enter any ASAP payments reported in Section I, column 3. This amount must agree with the amount shown on Section II, line 2.

Line No.	Description
3. DEDUCT	Show the summary of all deposits and ASAP payments made directly with Federal Reserve Banks and branches and general depositories, at the level of "Date Presented or Mailed to Bank," represented by SF 215s, less related SF 5515s, for items depositories charged back. This summary is identified by the "Date Presented or Mailed to Bank" month entered on the document.
4. NET TOTAL, SECTION III	Enter the net total of lines 1 and 2, less line 3. This line should be and remains zero.

Note: Enter and identify all negative figures with a minus sign (-).

**INSTRUCTIONS FOR PREPARING FMS 6601: ADVICE REGARDING
AGENCY LOCATION CODES (ALC) (3, 4, AND 8 DIGITS)**

To establish, change, or delete an ALC, the responsible agency or disbursing office representative must contact FMS in writing. The letter must contain the effective date and other required information to assist FMS in preparing the FMS 6601. All Federal agencies submitting a written request to establish, change, or delete an ALC must provide the following information in fields 1 through 8:

FIELD	DESCRIPTION
FUNCTION	For Treasury use only. Indicates the reason for the completion of the form; for example, A (add), C (change), L (close), or R (re-open) an ALC.
(DO) ALC	Enter the 3-, 4-, or 8-digit ALC identifying code; for example, 520, 5390, or 12345678.
(DO) ALC NAME	Enter the name of the agency responsible for the ALC.
(DO) ALC ADDRESS	Enter the complete address of the agency responsible for the ALC.
CONTACT PERSON	Enter the name of the agency contact person.
TELEPHONE	Enter the area code and telephone number (FTS and/or commercial) of the agency contact person.
DATE OPENED	Enter the requested date to add an ALC. (Agencies must submit the request to FMS 30 days in advance.)
DATE CLOSED	Enter the requested date to delete an ALC. (Agencies must submit the request to FMS 30 days in advance and must provide the ALC that will replace the account to clear outstanding transactions.)

Mail the letter to the appropriate address shown on the Contacts page.

FMS FORM 6652

STATEMENT OF DIFFERENCES
DISBURSING OFFICE TRANSACTIONS

TO:
ABC Agency
Budget and Finance Office
1450 Madison Place
Washington, DC 20240

ACCOUNTING PERIOD ENDED:
Sept 30, 1995
Area Code 19
Page 1

AGENCY LOCATION CODE (ALC)

Accomplished Month March 1994

REFER- ENCE	REPORT- ING DATE		REPORT- ING SYMBOL	AGENCY CONTROL ACCOUNTS MAINTAINED BY TREASURY	ACCOUNTING REPORTS SUBMITTED BY AGENCIES	AMOUNT OF DIFFERENCE
	MO.	Y.				
1	03	5			87,582.27	
2	03	5	0300	90,582.27		
3	03	5	GS000	15,000.00		
4	03	5	00020	2,000.00		
5	5901	09	5		20,000.00	
TOTALS				107,582.27	107,582.27	-0-

REMARKS

Please advise Financial Management Service
if the address shown above is not correct.

FMS FORM 6652 EDITION OF 7-88 MAY BE USED
3-89 I TFM (VARIOUS)

DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE

*THIS DOCUMENT IS FOR ILLUSTRATION PURPOSES ONLY, NO "-0-"
STATEMENT OF DIFFERENCES ARE AVAILABLE TO AGENCIES ON GOALS.

**EXPLANATION OF STATEMENT OF DIFFERENCES,
DISBURSING OFFICE TRANSACTIONS**

FMS 6652: Statement of Differences, Disbursing Office Transactions, includes six columns as follows:

Column	Description
REFERENCE	Treasury-assigned identifying number for Treasury-prepared adjustments.
REPORTING DATE	Accounting month in which the transaction was processed.
REPORTING SYMBOL	Treasury reference number or disbursing office symbol that identifies the agency reporting the transaction.
AGENCY CONTROL ACCOUNTS MAINTAINED BY TREASURY	Summary totals of transactions reported to Treasury by two reporting sources: Treasury Regional Financial Centers (RFCs)—Net disbursements RFCs processed and confirmed that were reported via the RFC Agency Link report in GOALS II. Intra-governmental Payment and Collection (IPAC) System—Interagency billings and payments previously processed with the SF 1081: Voucher and Schedule of Withdrawals and Credits.
ACCOUNTING REPORTS SUBMITTED BY AGENCIES	Net amount shown on FMS 224, Section II, line 1.
AMOUNT OF DIFFERENCE	Difference between the agency control accounts maintained by Treasury and the accounting reports submitted by agencies.

ALC:

Report: Agency Confirmation Report

Run date: Apr 19 2006 1:15PM

This report sorted by: confirm date (L to H), then by schedule (L to H)

SCHEDULE NUMBER	CHECK SYM	CONFIRMED DATE	CHECK/BOND RANGE	CERTIFIED NO CHECK NET	DOC TYPE
I61021	310	Mar 2 2006	00372830 00372941	1,310,617.84	E
I00080963	310	Mar 3 2006	00418467 00418519	4,501,806.72	E
I00080964	310	Mar 7 2006	00722514 00722565	2,179,644.35	E
I00080965	310	Mar 8 2006	00734897 00734903	175,595.28	E
I61022	310	Mar 8 2006	00751856 00752095	919,569.07	E
E00080036	3091	Mar 9 2006	10930320 10930321	452.00	A
I00080966	310	Mar 9 2006	00772611 00772612	1,329.86	E
I00080967	310	Mar 10 2006	00956354 00956354	72.00	E
I00080968	310	Mar 14 2006	02015369 02015370	1,663.00	E
I00080969	310	Mar 16 2006	02316564 02316615	1,612,991.75	E
I00080970	310	Mar 17 2006	02352829 02352833	97,074.46	E
E00080037	3091	Mar 20 2006	10983756 10983756	55.00	A
I00080971	310	Mar 20 2006	02360266 02360268	294.00	E
I00080972	310	Mar 22 2006	02692381 02692381	19,945.95	E
I00080973	310	Mar 23 2006	02746931 02746983	1,131,586.21	E
I61023	310	Mar 23 2006	02745840 02746101	2,150,075.24	E
E00080038	3091	Mar 24 2006	11005704 11005705	226.00	A
I00080974	310	Mar 24 2006	02815723 02815726	293.00	E
310-6-005	310	Mar 27 2006	00000000 00000000	-489.59	O
I00080976	310	Mar 30 2006	04185396 04185455	2,004,596.22	E
I61024	310	Mar 30 2006	04198012 04198084	694,474.40	E
310-6-006	310	Mar 31 2006	00000000 00000000	-1,000.00	O
I00080977	310	Mar 31 2006	04296273 04296322	887,916.39	E
RFC 310 TOTAL:		COUNT= 23		17,688,789.15	
ALC 12350001 TOTAL:		COUNT= 23		17,688,789.15	

DOCUMENT TYPES: A THRU E = SF1166 H = SF215- 133 I = SF215 1098, 2010
 K = SSA110 L = SF1184 MANUAL M = SF5515-FMS3813 N AND O = TFS145
 P= TFS3062 R = EFT COLL. S = EFT COLL. RETURN T = SF215- 135
 U = SF215- 1184 CHK RECLM. V = TFS1185 W = SF166 OFFSET
 X = FOREIGN PAYMENT Z = J. V.

EXPLANATION OF AGENCY CONFIRMATION REPORT LISTING

Column	Description
SCHEDULE NUMBER	Number assigned by the agency.
CHECK SYMBOL	Identifies the RFC that processed the check schedule.
CONFIRMED DATE	Date the check schedule was processed and mailed or was deposited at the bank. Only report confirmed schedules processed during the accounting month on the FMS 224.
CHECK/BOND RANGE	Range of RFC-assigned check identifying numbers for every check listed on the check schedule.
NET AMOUNT	Sum of all checks processed on the check schedule.
DOC TYPE	Type of document or standard form that the RFC processed. A legend is displayed at the end of the check schedule.

GOALS II Information Access System (IAS)

Report type: IAS 510
 Report name: IPAC Support Listing
 Run date: Apr 19 2006 1:11PM
 User ID:
 Accounting period: 200603
 ALC:

Agency Location Code:

Accounting Period: Mar 2006

Document Ref. No.	Audit Date	D.O. Symbol	Adjustment Number	Amount
S336D135	03/21/2006	GS167		8,096.00
Subtotal:	03/2006	GS167	Count: 1	8,096.00

Document Ref. No.	Audit Date	D.O. Symbol	Adjustment Number	Amount
14417400	03/03/2006	X0144		-79,465.88
14417502	03/08/2006	X0144		-1,554.42
14417552	03/14/2006	X0144		-3,859.51
14417647	03/20/2006	X0144		-1,969.70
14417741	03/23/2006	X0144		-2,030.25
Subtotal:	03/2006	X0144	Count: 5	-88,879.76

Document Ref. No.	Audit Date	D.O. Symbol	Adjustment Number	Amount
61900961	03/22/2006	X0619		1,000,000.00
Subtotal:	03/2006	X0619	Count: 1	1,000,000.00

Document Ref. No.	Audit Date	D.O. Symbol	Adjustment Number	Amount
IPAC	03/08/2006	X0702		-384,524.00
Subtotal:	03/2006	X0702	Count: 1	-384,524.00

Document Ref. No.	Audit Date	D.O. Symbol	Adjustment Number	Amount
91229896	03/02/2006	X0912		-25,019.88
91229976	03/03/2006	X0912		-12,881,602.06
91229992	03/06/2006	X0912		45,797.42
91230016	03/09/2006	X0912		-2,372.56
91230086	03/13/2006	X0912		-6,276,025.19
91230106	03/13/2006	X0912		57,042.07

EXPLANATION OF IPAC SUPPORT LISTING

Column	Description
DOC REF NO.	IPAC-assigned reference number.
AUDIT DATE	Date the transaction was entered and processed.
D.O. SYMBOL	Reporting agency or disbursing office identifying number.
ADJUSTMENT NO.	Treasury-assigned reference number for all Treasury-prepared adjustments.
AMOUNT	Net transaction amount.

FMS FORM 6652

STATEMENT OF DIFFERENCES
DEPOSIT TRANSACTIONS

TO:
ABC Agency
Budget and Finance Office
1450 Madison Place
Washington, DC 20240

ACCOUNTING PERIOD ENDED:
Sept 30, 1994
Area Code 19
Page 1

AGENCY LOCATION CODE (ALC)

Accomplished Month March 1994

REFER- ENCE	REPORT- ING DATE		REPORT- ING SYMBOL	AGENCY CONTROL ACCOUNTS MAINTAINED BY TREASURY	ACCOUNTING REPORTS SUBMITTED BY AGENCIES	AMOUNT OF DIFFERENCE
	MO.	Y.				
1	03	5			7,560.00	
2	03	5		2,592.77		
2	03	5		4,784.23		
3	5901	09	5		180.00*	
TOTALS				7,380.00	7,380.00	-0-

*

REMARKS

Please advise Financial Management Service
if the address shown above is not correct.

FMS FORM 6652 EDITION OF 7-88 MAY BE USED
3-89
1 TFM (VARIOUS)

DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE

*THIS DOCUMENT IS FOR ILLUSTRATION PURPOSES ONLY, NO "-0-"
STATEMENT OF DIFFERENCES ARE AVAILABLE TO AGENCIES ON GOALS.

EXPLANATION OF STATEMENT OF DIFFERENCES, DEPOSIT TRANSACTIONS

FMS 6652: Statement of Differences, Deposit Transactions, includes six columns as follows:

Column	Description
REFERENCE	Treasury-assigned identifying number for Treasury-prepared adjustments.
REPORTING DATE	Accounting month in which the transaction was processed.
REPORTING SYMBOL	Treasury reference number or disbursing office symbol that identifies the agency reporting the transaction.
AGENCY CONTROL ACCOUNTS MAINTAINED BY TREASURY	Deposit data captured based on block 2 data on the SF 215 and SF 5515, processed through the banking system and captured in CASHLINK II.
ACCOUNTING REPORTS SUBMITTED BY AGENCIES	Net amount of deposit tickets/debit vouchers reported on FMS 224, Section III, line 3.
AMOUNT OF DIFFERENCE	Net difference between the agency control accounts maintained by Treasury and the accounting reports submitted by agencies.

GOALS II Information Access System (IAS)

Report type: IAS 511
 Report name: Deposit Ticket/Debit Voucher
 Run date: Apr 19 2006 1:09PM
 User ID:
 Accounting period: 200603
 ALC:

Agency Location Code:

Accounting Period: Mar 2006

Report Date	Bank Code	Document Date	Document Number	ABA Number	Loc Num	Reference Number	Amount
03/02/2006	041	02/28/2006	00578843	056001079	170		1,358.10
Subtotal:		02/2006	Count: 1				1,358.10
Report Date	Bank Code	Document Date	Document Number	ABA Number	Loc Num	Reference Number	Amount
03/01/2006	041	03/01/2006	00073449	051000033	070		-115,226,986.49
03/01/2006	041	03/01/2006	00512299	081000210	270		3,160.50
03/02/2006	041	03/02/2006	00073474	051000033	070		-146,053,236.49
03/02/2006	041	03/02/2006	00512298	081000210	270		37,418.29
03/02/2006	041	03/02/2006	00578844	056001079	170		1,334.00
03/03/2006	041	03/03/2006	00073503	051000033	070		-156,230,414.92
03/03/2006	041	03/03/2006	00512297	081000210	270		2,493.82
03/06/2006	041	03/06/2006	00073532	051000033	070		-407,465,904.57
03/06/2006	041	03/06/2006	00512296	081000210	270		27,659.63
03/07/2006	041	03/07/2006	00000021	042000437	070		200.00
03/07/2006	041	03/07/2006	00073557	051000033	070		-201,212,964.35
03/07/2006	041	03/07/2006	00512295	081000210	270		6,029.52
03/07/2006	041	03/07/2006	00578845	056001079	170		3,519.00
03/08/2006	041	03/08/2006	00073582	051000033	070		-241,075,532.99
03/08/2006	041	03/08/2006	00512294	081000210	270		14,239.59
03/09/2006	041	03/09/2006	00023342	081000210	270		-379.84
03/09/2006	041	03/09/2006	00073607	051000033	070		-196,111,059.34
03/09/2006	041	03/09/2006	00512293	081000210	270		10,292.00
03/10/2006	041	03/09/2006	00578846	056001079	170		420.37
03/10/2006	041	03/10/2006	00073637	051000033	070		-195,819,311.68
03/10/2006	041	03/10/2006	00512292	081000210	270		8,679.78
03/13/2006	041	03/13/2006	00073659	051000033	070		502,358.01
03/13/2006	041	03/13/2006	00073665	051000033	070		-472,496,031.30
03/13/2006	041	03/13/2006	00512291	081000210	270		42,973.26
03/14/2006	041	03/14/2006	00073689	051000033	070		-204,437,647.43
03/14/2006	041	03/14/2006	00512290	081000210	270		20,761.35
03/15/2006	041	03/15/2006	00023341	081000210	270		-390.00
03/15/2006	041	03/15/2006	00073714	051000033	070		-275,120,974.92
03/15/2006	041	03/15/2006	00512289	081000210	270		45,928.19
03/16/2006	041	03/16/2006	00073740	051000033	070		-188,482,520.85
03/16/2006	041	03/16/2006	00512288	081000210	270		2,829.65
03/16/2006	041	03/16/2006	00578847	056001079	170		1,762.00
03/17/2006	041	03/17/2006	00073767	051000033	070		-172,134,481.56
03/17/2006	041	03/17/2006	00512287	081000210	270		139,736.99
03/20/2006	041	03/20/2006	00073790	051000033	070		-316,974,257.91
03/20/2006	041	03/20/2006	00512286	081000210	270		3,375,120.46
03/21/2006	041	03/21/2006	00073814	051000033	070		-171,293,188.53
03/21/2006	041	03/21/2006	00512285	081000210	270		54,396.04
03/22/2006	041	03/22/2006	00000022	042000437	070		591.00
03/22/2006	041	03/22/2006	00073840	051000033	070		-187,060,746.38
03/22/2006	041	03/22/2006	00512284	081000210	270		2,568,597.75
03/23/2006	041	03/23/2006	00073867	051000033	070		-139,398,219.88
03/23/2006	041	03/23/2006	00512283	081000210	270		2,199.00
03/24/2006	041	03/24/2006	00000023	042000437	070		376.00
03/24/2006	041	03/24/2006	00073893	051000033	070		-124,967,668.61
03/24/2006	041	03/24/2006	00512282	081000210	270		4,075.08
03/27/2006	041	03/27/2006	00073916	051000033	070		485,756.84
03/27/2006	041	03/27/2006	00073922	051000033	070		-192,919,382.40
03/27/2006	041	03/27/2006	00512281	081000210	270		21,604.97
03/27/2006	041	03/27/2006	00578848	056001079	170		3,864.04
03/28/2006	041	03/28/2006	00073945	051000033	070		8.12
03/28/2006	041	03/28/2006	00073948	051000033	070		-133,417,613.56
03/28/2006	041	03/28/2006	00512280	081000210	270		4,381.77
03/28/2006	041	03/28/2006	00591307	043000261	660		1,050.00
03/29/2006	041	03/29/2006	00073974	051000033	070		-98,271,609.94
03/29/2006	041	03/29/2006	00512279	081000210	270		1,161.42
03/30/2006	041	03/30/2006	00074001	051000033	070		-108,790,673.03
03/30/2006	041	03/30/2006	00512278	081000210	270		5,909.45
03/31/2006	041	03/30/2006	00578849	056001079	170		1,851.43
03/31/2006	041	03/31/2006	00074028	051000033	070		-175,931,316.06
03/31/2006	041	03/31/2006	00512277	081000210	270		1,187.00
Subtotal:		03/2006	Count: 61				-4,613,488,586.71
Grand Total:			Count: 62				-4,613,487,228.61

EXPLANATION OF DEPOSIT TICKET/DEBIT VOUCHER SUPPORT LIST

Field	Description
REPORT DATE	Date the SF 215 or SF 5515 was mailed or presented to the bank.
BANK CODE	Reporting entity transmitting detail data to FMS, most commonly, 041, CASHLINK II.
DOCUMENT NUMBER	Preprinted 5- or 6-digit numbers found on the SF 5515 or SF 215, respectively.
ABA NUMBER	American Banking Association 9-digit identifier for individual banks submitting data to CASHLINK II.
LOC NUM	Three-digit CASHLINK code that indicates the branch location where the transaction took place.
REFERENCE NUMBER	Treasury-assigned identifying number for Treasury-prepared adjustments.
AMOUNT	Total amount of the deposit or debit.

TREASURY FINANCIAL MANUAL

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	1500	Description of Accounts Relating to Financial Operations
	2000	Warrant and Nonexpenditure Transfer (NET) Transactions
	2500	Expenditure Transactions Between Appropriation, Fund, and Receipt Accounts
	3100	Instructions for Disbursing Officers' Reports
	3200	Foreign Currency Accounting and Reporting
	3300	Statement of Transactions (FMS 224) Reporting by Agencies for Which the Treasury Disburses
	3400	Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury
	3500	Daily Transmittal for Internal Revenue Service
	3900	Integration of Accounting Results
	4100	Debt Management Reports
	4200	Agency Reports on Unexpended Balances of Appropriations and Funds (Federal Agencies' Trial-Balance System II, FMS Form 2108: Yearend Closing Statement)
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	2000	Payroll Vouchers
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Volume I

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PART 2 - CENTRAL ACCOUNTING AND REPORTING

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	1510	Authority
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		2. Form 6202: Department of the Treasury Surplus Warrant Form 6203: Department of the Treasury Surplus Warrant (Continuation Sheet)
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	2530	Expenditure Transactions Requiring Payment by Check
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Chapter	Section	Title
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		Appendices
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|--|--|--|
| | | <ol style="list-style-type: none"> GSA Form 789: Statement, Voucher and Schedule of Withdrawals and Credits
Optional Form 1017-G: Journal Voucher
SF 1080: Voucher for Transfers Between Appropriations and/or Funds
SF 1080-EDP: Print Layout (SF 1080-EDP)
Print Format Requirements (SF 1080 and SF 1081)
SF 1081: Voucher and Schedule of Withdrawals and Credits
SF 1081-EDP: Print Layout (SF 1081-EDP) FMS Form 5908: Journal Voucher Batch Transmittal |
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3100		
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		INSTRUCTIONS FOR DISBURSING OFFICERS' REPORTS
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3110	Scope
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