

TO: HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES, AND OTHERS CONCERNED

1. PURPOSE

This transmittal letter releases revised I TFM 2-3100: Instructions for Disbursing Officers' Reports, and revised I TFM 2-3300: Reports of Agencies for which the Treasury Disburses (FMS Form 224).

2. PROCEDURAL CHANGES

As of April 1, 1997, the procedures for reporting collections credited to appropriation or non-revolving fund accounts will change in order to remain consistent with Office of Management and Budget (OMB) Circular A-34 Instructions on Budget Execution and OMB Circular A-11. Revolving Fund Accounts in the 4000-4499 and 8400-8499 series are currently following these procedures; however, as of the above effective date, these procedures will apply to **ALL** fund types. **Sections II and III of the FMS Form 224 and reporting on available receipt (point) accounts are not affected by these changes.**

Collections credited to appropriation or non-revolving fund accounts **should no longer be netted against disbursements** in column 3 of the FMS Form 224 and the FMS 1220. Agencies should report these activities in column 2. (See I TFM 2-3100, Appendix 4, and I TFM 2-3300, Appendix 1.)

The disbursements in column 3 will now represent **gross** disbursements. The only exceptions in which collections should still be netted in column 3 are listed in I TFM 2-3100, Appendix 4, and I TFM 2-3300, Appendix 1.

Collections credited to appropriation or non-revolving fund accounts will appear on the detailed FMS Form 6653: Undisbursed Appropriation Account Ledger in the month of reporting. However, the FMS Form 6654: Undisbursed Appropriation Accounts - Trial Balance will continue to reflect net disbursements.

Although, the column titles have changed on the FMS Form 224 and the FMS 1220 in the revised TFM chapters, the GOALS and STAR systems will **NOT** have updated column titles.

3. 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 2-3100

I TFM 2-3100

I TFM 2-3300

I TFM 2-3300

4. EFFECTIVE DATE

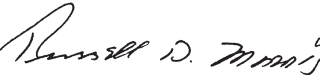
April 1, 1997.

5. INQUIRIES

Any questions concerning this transmittal letter should be directed to:

Budget Reports Branch  
Reports Management Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 518D  
Hyattsville, MD 20782  
(Telephone 202-874-9900)

Date: February 6, 1997

  
Russell D. Morris  
Commissioner

# INSTRUCTIONS FOR DISBURSING OFFICERS' REPORTS

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This chapter provides instructions for United States Disbursing Officers (USDOs) and Federal agencies, departments, corporations, and Regional Financial Centers (RFCs) that perform disbursing operations. It establishes requirements and procedures for preparing, reconciling, and transmitting disbursing officers' accounts required by the Department of the Treasury, Financial Management Service (FMS).

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## Section 3110 - Scope

This chapter covers the procedures and forms used to report disbursing transactions of agencies as well as disbursing functions authorized by the Department of the Treasury, FMS (31 U.S.C. 3321); it also covers corporations and agencies that are exempt from these procedures and are authorized to perform their own disbursing functions.

## Section 3115 - Authority

The Secretary of the Treasury is required by 31 U.S.C. 3513(a) to prepare reports on the financial operations of the U.S. Government. It further provides that each executive agency furnish the Secretary of the Treasury with reports and information relating to its financial condition and operations.

## Section 3120 - Accounting Forms Used by Disbursing Officers and Agencies

Disbursing officers and agencies report their accountability and transactions on the following forms (see Appendices 1 through 4) except when special report forms approved by the U.S. Comptroller General are used:

- SF 1218: Statement of Accountability
- SF 1221: Statement of Transactions
- FMS Form 1219: Statement of Accountability
- FMS Form 1220: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts

See Section 3130 for further information on the disbursing forms listed above.

Requests for approval of special forms will be made to the Budget Reports Branch (BRB) (see Contacts page), and they must meet the requirements of this chapter.

USDOs report on SF 1218 and SF 1221, and domestic disbursing officers and agencies report disbursing functions on FMS Form 1219 and FMS Form 1220.

## Section 3125 - General Information on Central Accounting Reports

FMS requires generally the same reports for central accounting and reporting as the General Accounting Office (GAO) requires for audit and settlement (Title 7 GAO 28). However, some agen-

cies, including the Department of Defense (DOD), submit consolidated reports to FMS and individual officers' reports to GAO. Other agencies that do their own disbursing (Government corporations and certain other activities financed by revolving funds) submit monthly reports to FMS and to GAO. Disbursing authority (for those agencies specifically exempted from the provisions of 31 U.S.C. 3321, formerly Executive Order No. 6166) is usually delegated by the organization head or other agency officials also legally empowered to delegate.

Agency management should periodically review all disbursing operations to ensure that the prescribed requirements are being observed and that the control structure is effective.

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## Section 3130 - Use of Accounting Forms (SFs 1218 and 1221 and FMS Forms 1219 and 1220)

### 3130.10 - SFs 1218 and 1221

The SF 1218: Statement of Accountability, is the means by which Treasury determines the accountability of foreign disbursing officers for funds held outside the Treasury (cash on hand). Currently

SF 1218 data is submitted to FMS on magnetic tape with a hard copy that serves as a backup for the tape.

The SF 1221: Statement of Transactions, is prepared by USDOs that collect and/or disburse foreign currency. Information is classified by appropriation, fund, and receipt accounts. This report supports the SF 1218 and provides Treasury with a monthly statement of payments and collections made by USDOs. It is also one of the sources of data used by Treasury in its reports to Congress and the public on Federal revenue. Currently SF 1221 data is submitted to FMS on magnetic tape with a hard copy backup.

Although each of the two reports differ (the SF 1218 reflects accountability transactions reported under 3-digit accountability codes in the 100 to 900 series, while the SF 1221 reflects account transactions reported under 2-digit transaction codes), the reports are treated as one report when processed by FMS. If there were no foreign currency transactions and the exchange rate did not change, a USDO could submit only an SF 1218. However, when an SF 1221 is submitted, an SF 1218 must also be submitted.

### **3130.20 - FMS Forms 1219 and 1220**

The FMS Form 1219: Statement of Accountability, is used to determine the accountability of disbursing officers for funds held outside the Treasury (cash on hand). Treasury Regional Finance Centers (RFCs) and other nonmilitary agencies that do their own disbursing use the Government Online Accounting Link System (GOALS) to transmit FMS Form 1219 data into Treasury. Military Departments (Army, Navy, and Air Force) do not use GOALS; they submit a separate file of FMS Form 1219 data directly to FMS.

Appendix 3 contains a copy of GOALS FMS Form 1219.

The FMS Form 1220: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts, is prepared by disbursing officers in agencies that do their own disbursing. Information is classified by appropriation, fund, and receipt accounts. This report provides Treasury with a monthly statement of payments and collections effected by departments and agencies that do their own disbursing. It is also one of the sources of data used by Treasury in its reports to Congress and the public on Federal revenue.

Although each of the two reports differ (the FMS Form 1219 reflects accountability transactions reported under 3-digit accountability codes in the 100 to 900 series while the FMS Form 1220 reflects account transactions reported under 2-digit transaction codes), the reports are treated as one report when processed by FMS. At times, it may be appropriate for a disbursing officer to submit an FMS Form 1219 only; however, when an FMS Form 1220 is submitted, an FMS Form 1219 must also be submitted.

### **Section 3135 - Use and Assignment of the 3-and 4-Digit Agency Location Code (ALC)**

Disbursing officers and agencies that do their own disbursing are identified by a 3 or 4-digit ALC. The ALC identifies individual agency accounting stations and must be shown on all correspondence, forms, and other documentation forwarded to financial institutions, FMS, or other Federal agencies.

Agencies must assign one current address per ALC for FMS use. All FMS documents are subsequently addressed according to ALCs. Agency or RFC repre-

sentatives must contact FMS in writing to establish, change, reopen, or close an ALC. Such requests must include the standard information as shown in Appendix 5.

FMS will use the letter request received from the agency to complete the FMS Form 6601: Advice Regarding Agency Location Codes (3, 4, or 8 digits) for confirmation action. Correspondence to establish, change, or close an ALC must be received by FMS at least 30 days prior to the effective date of the action requested.

If an agency cannot comply with these requirements, a formal request for an alternate procedure should be made to the Check Reconciliation Branch (CRB) (see Contacts page) for the 3- and 4-number ALC.

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## **Section 3140 - Preparing and Submitting SF 1218 and SF 1221**

### **3140.10 - Preparation of Reports**

A separate SF 1218 and SF 1221 will be prepared for each separately identifiable currency by the USDOs on a monthly accounting basis. If the disbursing officer's transactions involve two or more separate identifiable currencies, a consolidated SF 1218 and SF 1221 will be required. A line-by-line description on preparing the hard copy and tapes of SF 1218 and SF 1221 are contained in Appendices 1 and 2. The Budget Reports Branch (see Contacts page) should be contacted if additional information is needed.

### **3140.20 - Submission**

After the hard copy reports have been generated, a magnetic tape of the consolidated SF 1218 and 1221 data should be sent to the Budget Reports Branch (see Con-

tacts page). A magnetic tape will be generated to include the following information:

- SF 1218 and SF 1221 data.
- FS 488: Foreign Currency Statement of Transactions and Accounts Current, data.
- Foreign currency purchase data.

This tape will be referred to as the Foreign Currency Accounting System (FCAS) tape. Disbursing officers will airmail the hard copy report and FCAS tape within 3 working days after the close of the accounting period to the International Funds Branch (see Contacts page). A copy of the SF 1221 will be sent to all agencies that have transactions reported on the SF 1221.

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### **Section 3145 - Preparing and Submitting FMS Form 1219 and FMS Form 1220**

#### **3145.10 - Preparation of Reports**

These reports are prepared by disbursing officers in the United States and territories. Such reports will be prepared by disbursing officers on a monthly basis. A line-by-line description of the information to be reported on the FMS Form 1219 is contained in Appendix 3. BRB (see Contacts page) should be contacted if additional information is needed.

The FMS Form 1220 must show a detailed account classification of the disbursements and collections processed in disbursing officers' accounts for the current accounting period (Appendix 4). Disbursing officers reporting large prior month adjustments in excess of \$50 million should notify BRB (see Contacts page) because large prior month adjustments may distort the figures published in Treasury reports.

Disbursing officers will prepare a consolidated FMS Form 1220 for the accounting period for subordinate accounting entities or units covering collections, payments, adjustments, and other accounting transactions.

#### **3145.20 - Submission by Military Disbursing Officers**

Military disbursing officers (Army, Navy, and Air Force) will transmit the FMS Form 1219 and FMS Form 1220 directly into FMS no later than the 7th working day following the close of the accounting month.

#### **3145.30 - Submission by RFCs**

RFC disbursing officers will transmit the FMS Form 1219 (and FMS Form 1220 when applicable) to FMS via GOALS no later than the 3rd working day following the close of the accounting month.

#### **3145.40 - Submission by All Other Disbursing Officers**

All other disbursing officers, including those of Government corporations with activities financed by revolving funds, will transmit their reports into GOALS as promptly as possible, but no later than the 7th working day following the close of the accounting month.

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### **Section 3150 - Classification of Special Transactions Reported on FMS Form 1220**

Usually transactions at the appropriation, fund, and receipt account levels suffice for FMS's central accounting and reporting system. When transactions must be classified below the account level, segregation by type of transaction will be made using the appropriate subclass code. See Appendix 6 for

a list of subclass codes and titles. When a subclass is needed, the disbursing officer must submit a request in writing to BRB (see Contacts page). This request should include the subclass code, appropriation or fund account symbol, and an agency contact.

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### **Section 3155 - Supplemental Reporting on FMS Forms 1219 and 1220**

After submitting FMS Forms 1219 and 1220, the disbursing officer may submit a supplemental to adjust data. BRB (see Contacts page) must be contacted for authorization to enter the supplemental. Under special circumstances, Treasury may request a supplemental from the reporting disbursing officer.

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### **Section 3160 - Reporting for Accounting Periods When No Transactions Occur**

Disbursing officers must submit Statements of Accountability, even for accounting periods when no transactions occur. Disbursing officers in the continental United States will enter a "no transaction" report into GOALS, and USDOS will submit on magnetic tape.

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### **Section 3165 - Submitting Final Accountability Reports**

Each disbursing officer must submit a final accountability report as of the close of the officer's last day of operation at the disbursing center or station. The successor officer will open the accounts with the closing balances of the accounts as stated by his or her predecessor, and report accounting transactions through the remaining portion of the regular accounting period.

The exiting disbursing officers' final original accountability report



should be submitted along with incoming disbursing officers' supplemental report if the transition takes place within the same accounting month. A written letter must be submitted to BRB (see Contacts page) informing them of this change.

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### **Section 3170 - Fiscal Yearend Reporting and Cutoff Schedule of Reporting Deadlines**

The annual TFM Yearend Closing Bulletin releases a schedule for preparing and submitting SF 1218, FMS Forms 1219, 1220, and SF 1221.

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### **Section 3175 - Integrating Accounting Results**

The Government's central accounting and reporting system is based on statements of accountability and transactions submitted to FMS and on such centrally processed documentation as appropriation warrants. This accounting data is consolidated into various ledgers and reported back to the agencies. Agencies are responsible for verifying the accounting results and reconciling them with their accounts.

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### **Section 3180 - Deposits in Transit System**

The deposits in transit (DIT) system compares agency total net deposits (on statements of accountability) to total deposits reported on SF 215: Deposit Tickets, minus SF 5515: Debit Vouchers, prepared by banks and data transmitted to FMS. This comparison is made on a date presented/mailed-to-bank basis (block 2 of the SF 215 and SF 5515 documents).

All collections should be deposited in a timely manner (see I TFM 5-4000) at the nearest FRB or a financial institution authorized by FMS. Before hand carrying or

mailing the deposits, adequate internal records should be kept for an audit trail.

When preparing collections for deposit, post the individual collection to the cash receipts register (Schedule of Collections). The cash receipts register should provide adequate detailed information (for instance-date, name, amount, check number, deposit ticket number, and invoice number) to easily identify items. Deposits should total \$1,000 or more, be deposited promptly, and be limited to one deposit daily if possible.

Do not prepare a deposit ticket for deposits made through the Fedwire Deposit System (FDS) because all agencies that receive deposits through FDS will receive a computer-generated deposit ticket (SF 215C) and a daily support listing of FDS deposits from the financial institution.

A Debit Voucher (DV) (SF 5515) is prepared by the depository to reduce a Deposit Ticket for the ALC in cases such as a check being lost or returned unpaid. The DV should have a supporting explanation and/or a returned check attached. For detailed instructions on the DV, refer to I TFM 5-5000. Upon receiving a DV, the agency should adjust its account and immediately proceed to collect the amount as though no check had been received.

If an FMS Form 6652: Statement of Differences Deposit Transactions, is received by an agency, an audit is required (Appendix 7). FMS 6652 discloses differences in (1) the dollar amounts of transactions deposited at financial institutions by an agency, as reported on Part B of FMS Form 1219, line 4.2, by DO Symbol, month, year, and amount and (2) the dollar amount control totals of deposit tickets and debit vouchers processed by the financial institution and reported to FMS for the agency.

To perform an audit, the agency must use its cash receipts ledger or collections schedules to compare to the monthly Deposit Ticket/Debit Voucher Support Listing received from FMS via GOALS and/or microfiche. (CASH-LINK Agency Access provides this data daily.) An item-by-item check is needed to isolate the unmatched items. Any item that is not on both listings should be considered unmatched and recorded so as to maintain an audit trail. The net dollar amount of the unmatched items must agree with the amount of difference on the FMS 6652 for that month.

The BRB processes the agency's financial reporting; the General Ledger Branch (GLB) monitors the bank reporting of deposits and debit vouchers; and the Financial Analysis Branch (FAB) monitors the resulting audits, budget clearing accounts, and changes to the budget clearing accounts. FAB also ensures that each agency is notified of differences in its audits and provides instructions and guidance on correcting errors (see Contacts page for address and telephone number).

BRB reviews the DIT audit monthly for differences of \$5 million for the prior month and \$10 million for the current month. At year end, BRB reviews the Deposits in Transit Audit for differences of \$1 million for the prior month and \$1 million for the current month. When differences exceed the established monthly or year-end threshold, BRB requests additional (supplemental) reporting to ensure accuracy and timeliness of agency reporting in the Monthly Treasury Statement.

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### **Section 3185 - Undistributed Audit**

BRB processes the agency's financial reporting, OPAC data, and RFC/Agency Link data. FAB monitors the resulting audit,

budget clearing accounts, and agency reporting. FAB also ensures each agency is notified of differences in its audit and provides instructions and guidance on correcting errors.

Each month BRB reviews the Undistributed Audit for differences of \$5 million for the prior month and \$10 million for the current month. At year end BRB reviews the Undistributed Audit for differences of \$1 million for the prior month and \$1 million for the current month. When undistributed audit differences exceed the monthly or year-end established threshold, BRB requests additional supplemental reporting to ensure accuracy and timeliness of agency reporting in the Monthly Treasury Statement.

The Undistributed Audit system compares the disbursing office's total reported on Part A: OPAC Payments and Collections TC 280 line, by DO Symbol, month, year, and amount, on line 2.80 to OPAC transactions posted in (STAR) from GOALS. STAR is the FMS database for Treasury's centralized accounting system. This comparison is made on an accomplished or audit-month basis. All billings (debit or credit) should be posted in a timely manner into the agency accounts. For OPAC errors, contact the billing agency directly.

When an agency receives an FMS 6652, an audit is required. The FMS Form 6652 discloses the summary difference in the dollar amounts of transactions accomplished through OPAC for a 4-digit 1219/1220 ALC, as reported by the responsible disbursing office on its FMS Form 1219, line 2.80, and the dollar amount control totals of vouchers paid and billings processed through GOALS OPAC for that same ALC.

To perform an audit, the agency must use the disbursement register of items reported on the FMS Form

1219, line 2.80, that compares to the OPAC support listing received from FMS via GOALS on-line or on microfiche. An item-by-item check is needed to isolate the unmatched items. Any item that is not on both listings should be considered unmatched and recorded to maintain an audit trail. Net dollar amount of the unmatched items must agree with the amount of difference on the FMS 6652 for that month.

## **Section 3190 - Statement of Differences**

### **3190.10 - General**

FMS Form 6652 has a dual use; it is used as a statement of differences for both deposit and disbursing transactions. FMS Form 6652: Statement of Differences Deposit Transactions (Appendix 7) is generated for each ALC for the accounting/accomplished audit month. It shows differences between the monthly totals submitted by the agency and totals submitted through the banking system. A support list is provided to assist agencies in reconciling the deposit differences. This list is available on GOALS and microfiche as Agency Detail Transactions—Deposits/Debit Vouchers (Appendix 8).

The FMS 6652: Statement of Differences of Disbursing Office Transactions (Appendix 9) is generated for each ALC by accounting/accomplished audit month and shows the differences between monthly totals submitted by the agency and totals submitted by the Finance Centers or through OPAC (transactions between agencies) on GOALS. This data is supported by the U.S. Treasury Agency Confirmation Report submitted by the Finance Centers or the Monthly Register of OPAC Transactions (Appendix 10).

### **3190.20 - Chargebacks**

If an FMS 6652 deposit or disbursing difference statement is not cleared within 6 months, an FMS Form 5901: Adjustment of Agency Deposits/Debit Vouchers or Adjustment of Agency Undistributed Differences report (see Appendices 11 and 12), is automatically generated if less than \$5 million. FMS Form 5901 will either charge or credit the agency budget clearing account for the total difference when held 6 months.

The FMS 5901 transfers the difference from the FMS 6652 as if the agency had reported the difference. This difference is then classified to budget clearing account F3878 (deposits) or F3879 (undistributed) by FMS.

### **3190.30 - Disbursing Officer Reconciliation of Differences**

Disbursing officers must perform detailed reconciliation of deposit and undistributed differences. They should clear the differences from FMS records by—

- Reporting adjusting entries on the statement of accountability for the current month,
- Contacting the OPAC billing agency, or
- Sending a signed, confirmed copy of the missing SF 215 or SF 5515 document to verify non-reporting to the Financial Analysis Branch (see Contacts page) by the bank before the disbursing officer contacts the bank to verify bank reporting.

Items the bank does not report to FMS will be cleared with all other outstanding items on the FMS Form 5901 when aged 6 months. If disbursing officers have problems with a bank's performance, the Banking Operations Branch (see Contacts page) must be contacted for assistance.

**3190.40 - Inspector General Notification**

FMS reserves the right to notify the appropriate Chief Financial Of-

ficer and/or Office of the Inspector General concerning unreconciled deposit and undistributed differences.



## **CONTACTS**

***Direct general inquiries and send reports to—***

**Budget Reports Branch  
Reports Management Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 518D  
Hyattsville, MD 20782  
(Telephone 202-874-9900)**

***Direct correspondence regarding 3- and 4-digit ALCs to—***

**Manager, Check Reconciliation Branch  
Financial Processing Division  
Financial Management Service  
3700 East-West Highway, Room 711A  
Hyattsville, MD 20782  
(Telephone 202-874-8150)**

***Submit hard-copy SFs 1218 and 1221 to—***

**International Funds Branch  
Banking Management Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 5A19  
Hyattsville, MD 20782  
(Telephone 202-874-8610)**

***For assistance with problems regarding differences in audit,  
contact—***

**Financial Analysis Branch  
Banking Management Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 500E  
Hyattsville, MD 20782  
(Telephone 202-874-7980)**

## **CONTACTS (cont.)**

*For assistance with problems concerning bank performance, contact—*

**Banking Operations Branch  
Banking Management Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 501A  
Hyattsville, MD 20782  
(Telephone 202-874-6900)**

## APPENDICES LISTING

App. No.	Form	Title
1	SF 1218	Statement of Accountability (Foreign Service Account) and Instructions
2	SF 1221	Statement of Transactions According to Appropriations, Funds, and Receipt Accounts (Foreign Service Account) and Instructions
3	FMS 1219	Statement of Accountability and Instructions
4	FMS 1220	Statement of Transactions According to Appropriations, Funds, and Receipt Accounts and Instructions
5	FMS 6601	Advice Regarding Agency Location Codes (3, 4 or 8 Digits) and Instructions
6		Listing of Subclasses and Titles
7	FMS 6652	Statement of Differences of Deposit Transactions (as generated by GOALS)
8		Agency Detail Transactions—Deposit Tickets/Debit Vouchers (on microfiche)
9	FMS 6652	Statement of Differences of Disbursing Office Transactions (as generated by GOALS)
10		Monthly Register of OPAC Transactions by D.O. Symbol (as generated by GOALS)
11	FMS 5901	Adjustment of Agency Deposits/Debit Vouchers (as generated by GOALS)
12	FMS 5901	Adjustment of Agency Undistributed Differences (FMS 5901 as generated by GOALS)

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Standard Form 1218 Revised October 1982 Department of the Treasury 1 TFM 2-3100	<b>STATEMENT OF ACCOUNTABILITY</b> (FOREIGN SERVICE ACCOUNT)			
NAME OF DISBURSING OFFICER	LOCATION OF DISBURSING OFFICER (Mailing Address)			
NAME OF AGENCY				
PERIOD OF ACCOUNT	AGENCY LOCATION CODE (ALC) (Show main check symbol number)			
<b>SECTION I. - GENERAL STATEMENT OF ACCOUNT</b>				
<b>PART A. - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY</b>				
TRANSACTION	TOTAL U.S. DOLLARS (1)	U.S. CURRENCY (2)	U.S. EQUIVALENT (3)	FOREIGN CURRENCY (4)
<b>ACCOUNTABILITY BEGINNING OF PERIOD</b>				
1.1 LOSSES .....				
1.2 CASH ACCOUNTABILITY .....				
1.00 TOTAL .....				
<b>2.0 INCREASES IN ACCOUNTABILITY (ADD)</b>				
2.1 CHECKS ISSUED ON U.S. TREASURY .....				
2.2 COLLECTIONS (NET) .....				
<b>OTHER TRANSACTIONS:</b>				
2.35 EXCHANGE RECEIPTS .....				
2.36 PAYMENTS BY ANOTHER D.O. ....				
2.37 TRANSFERS FROM OTHER DISBURSING OFFICERS .....				
2.39				
3.0 SUBTOTAL (1.00 + 2.0) .....				
<b>DECREASES IN ACCOUNTABILITY (DEDUCT)</b>				
4.1 GROSS DISBURSEMENTS .....				
4.2 DEPOSITS PRESENTED OR MAILED TO BANK .....				
<b>OTHER TRANSACTIONS:</b>				
4.35 EXCHANGE PAYMENTS .....				
4.36 PAYMENTS FOR ANOTHER D.O. ....				
4.37 TRANSFERS TO OTHER DISBURSING OFFICERS .....				
4.39				
4.4 SUBTOTAL (DECREASES IN ACCOUNTABILITY)				
3.1 NET TOTAL (3.0 - 4.4) .....				
2.2a COLLECTIONS (GAIN BY EXCHANGE) (PLUS)				
4.1a DISBURSEMENTS (LOSS BY EXCHANGE) (MINUS) .....				
5.00 TOTAL STATION ACCOUNTABILITY (10. + 8.)				
5.1 LOSSES				
5.2 CASH ACCOUNTABILITY .....				
(RATE OF EXCHANGE CLOSE OF PERIOD) _____ UNIT OF FOREIGN CURRENCY _____				



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SF 1218 (cont'd)

PART B. - ANALYSIS OF ACCOUNTABILITY				
11.	TOTAL STATION FSA ACCOUNTABILITY (Same as line 5.00)			
	<u>PREDECESSOR OFFICER'S ACCOUNTABILITY</u>			
9.2	ACCOUNTS RECEIVABLE-CHECK OVERDRAFTS			
9.3	LOSS OF FUNDS RELIEF NOT GRANTED . . . . .			
10.	TOTAL PREDECESSOR ACCOUNTABILITY (9.2 + 9.3) . . . . .			
	<u>INCUMBENT OFFICER'S ACCOUNTABILITY</u>			
6.3	CASH-UNDEPOSITED COLLECTIONS . . . . .			
6.5	ADVANCES TO GOVERNMENT CASHIERS . . . . .			
6.7	U.S. SAVINGS BONDS AND NOTES CASHED . . . . .			
7.1	DEFERRED CHARGES-VOUCHERED ITEMS . . . . .			
7.2	ACCOUNTS RECEIVABLE-CHECK OVERDRAFTS			
7.3	LOSS OF FUNDS-RELIEF NOT GRANTED . . . . .			
7.5	DEFERRED DELIVERY OF CURRENCY . . . . .			
8.1	SUBTOTAL (6.3+6.5+6.7+7.1+7.2+7.3+7.5)			
6.1	TOTAL CASH ON HAND AND IN BANK (11-10-8.1) (including Unvouchered Receipts, Uncollectible Checks, etc.)			
8.	TOTAL INCUMBENT OFFICER'S ACCOUNTABILITY (8.1 + 6.1) . . . . .			
I CERTIFY that this is a true and correct statement of accountability for the period stated at the office referred to above.				
_____		_____	_____	
(Signature)		DATE	(Title)	

1218-106

PREVIOUS EDITION NOT USABLE

SF 1218 (back)

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SECTION II. _ RECAPITULATION OF BLOCK CONTROL LEVEL TOTALS OF CHECKS ISSUED					
<i>CHECKING ACCOUNT SYMBOL NO.</i> _____					
DISBURSING STATION LOCATION			MONTH AND YEAR OF REPORT		
DISBURSING OFFICER'S SIGNATURE					
BEGINNING CHECK NUMBER OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NUMBER OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NUMBER OF BLOCK	AMOUNT OF ISSUES FOR BLOCK
LAST CHECK NUMBER THIS MONTH _____					

SF 1218 (back cont'd)

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<b>SUMMARY</b>		<b>TC*</b>
<p>1. Enter on this line the total amount of checks issued this month as shown above. A complete detailed check issue list or check carbon copies showing, as a minimum, the serial number and amount of each check should be attached .....</p>	_____	210
<b>2. Net Adjustments to Prior Months:</b>		
<p>A. Enter on this line the net adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, FMS Form 5206 are attached .....</p>	_____	211
<p>B. Enter on this line the net adjustments to prior months for which journal Vouchers, Standard Form 1017-G (or comparable forms), are attached .....</p>	_____	212
<p>NET TOTAL .....</p>		_____
<p><b>NOTE.— Only the SUMMARY portion of this form need to be completed for accounts authorized to report at BLOCK CONTROL LEVEL 1 (i.e., single check level), provided that carbon copies of all checks issued are submitted together with an adding machine tape of the amounts. The total of such tapes must agree with the totals on forms on line 1 above.</b></p>		
<p>* Transaction Code for Treasury Use Only.</p>		

## INSTRUCTIONS FOR SF 1218

### Section I - General Statement of Account

#### PART A - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY

##### ACCOUNTABILITY BEGINNING OF PERIOD

##### LINE

- 1.1 LOSSES** - Enter the total of all losses as of previous accounting period Incumbent and Predecessor (The totals of lines 9.2. 9.3. 7.2 and 7.3).
- 1.2 CASH ACCOUNTABILITY** - Enter the balance as of the close of the previous accounting period reflected on line 5.2.
- 1.0 TOTAL** - Enter the balance of accountability for the disbursing office station as of the close of the previous accounting period. This balance must be the same figure reported as closing balance on line 5.0 of the SF-1218 for the prior accounting period.
- 2.0 INCREASES IN ACCOUNTABILITY (ADD)**
- 2.1 CHECKS ISSUES ON U.S. TREASURY** -Enter the total amount of checks drawn on the U.S. Treasury for the period, including any adjustments of check issue amounts reported in prior periods. An analysis of this total amount by check symbol will be show in Section II of the SF-1218.
- 2.2 COLLECTIONS (net)** - Enter all collections processed and credited to agency appropriations or receipt symbols. The total on this line should agree with total collections reflected on the related SF-1221.
- OTHER TRANSACTIONS
- 2.35 EXCHANGE RECEIPTS** - Enter all exchange receipt activity for the month, whether it is an accomoation exchange as permitted in TFM 4-9000 or a local currency purchase from a financial institution.
- 2.36 PAYMENTS BY ANOTHER D.O.** - Enter the total amount of payments issued by another disbursing office, at your request, during the period of account. This is in local currency and U.S. equivalent or U.S. dollars. (The total U.S. dollar value must agree with the amount reported by the other disbursing officer.)
- 2.37 TRANSFERS FROM OTHER DISBURSING OFFICERS** - Enter the total amount of transfers received from other disbursing officers during the period of account. This is in local currency, U.S. equivalent, or U.S. dollars. (The total dollar value must agree with the amount reported by the other disbursing officer.)
- 2.39** Use this line only when authorized by Treasury.
- 3.0 SUBTOTAL** - Enter the sum of accountability at the beginning of the period and the increases in accountability during the period, lines 1.00 through 2.39.
- DECREASES IN ACCOUNTABILITY (DEDUCT)
- 4.1 GROSS DISBURSEMENTS** - Enter the total of vouchers charged to appropriations and fund accounts. Report the detail of accounts charged on the SF 1221. The total on this line should agree with total disbursements reflected on the related SF 1221.

**4.2 DEPOSITS PRESENTED OR MAILED TO BANK** -Use this line to report all U.S. dollar deposits of disbursing officers and related debit vouchers.

OTHER TRANSACTIONS

**4.35 EXCHANGE PAYMENTS** - Enter all exchange payment activity for the period, whether it is payment of local currency (U.S. equivalent for U.S. dollars) or payment of U.S. dollars for local currency. (Line 2.35 and 4.35 must agree in total U.S. dollars on the consolidated SF 1218.)

**4.36 PAYMENTS FOR ANOTHER D.O.** -Enter the total amount of payments issued by your disbursing office, at the request of another disbursing office, during the period of account. (The total U.S. dollar value must agree with the amount reported by the other disbursing office.)

**4.37 TRANSFERS TO OTHER DISBURSING OFFICERS** -Enter the total amount of transfers sent to other disbursing officers during the period of account. (The total U.S. dollar value must agree with the amount reported by the other disbursing officer.)

**4.39** - Use this line only when authorized by Treasury.

**4.4 SUBTOTAL (DECREASE IN ACCOUNTABILITY)** -Enter the decreases in accountability, total of lines 4.1 through 4.39.

**3.1 NET TOTAL** - Enter the difference between amounts reported on line 3.0 and 4.4.

**2.2a COLLECTIONS (GAIN BY EXCHANGE) (PLUS)**

**4.1a DISBURSEMENTS (LOSS BY EXCHANGE) (MINUS)** - (Lines 2.2a and 4.1a are for U.S. equivalent reporting in columns one and three of the SF-1218.) Compute the U.S. equivalent value of foreign currency on line 5.0. If the U.S. equivalent on line 5.0 is greater than the U.S. equivalent on line 3.1, the difference is reported on line 2.2a (Gain by Exchange). If the U.S. equivalent on line 5.0 is less than the U.S. equivalent on line 3.1, the difference is reported on line 4.1a (Loss by Exchange). Prepare SF 1221 using the appropriation for 20\_6763 to support line 2.2a (Gain by Exchange) or 4.1a (Loss by Exchange).

**5.00 TOTAL STATION ACCOUNTABILITY** -The total to be reported on this line will be the sum of line 3.1+2.2a-4.1a.

**5.1 LOSSES** - Enter the total of all the losses, lines 9.2+9.3+7.2+7.3.

**5.2 CASH ACCOUNTABILITY** - Enter the sum of line 5.00 minus line 5.1. (Rate of Exchange, Close of Period) -report the exchange rate of local currency to the U.S. dollar as of the close of the period. Unit of Foreign Currency - report the name of the foreign currency the SF-1218 covers.

PART B - ANALYSIS OF ACCOUNTABILITY

**11 TOTAL STATION ACCOUNTABILITY** -Enter the sum of line 5.0.

PREDECESSOR OFFICER'S ACCOUNTABILITY

**9.2 ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS** -Enter the amount of uncollected check overdrafts applying to checks issued by predecessor disbursing officer.

**9.3 LOSS OF FUNDS - RELIEF NOT GRANTED** -Enter the total funds of the predecessor disbursing officer that have been lost or stolen or are otherwise not available.

**10 TOTAL PREDECESSOR ACCOUNTABILITY** -Enter the total of lines 9.2 and 9.3.



INCUMBENT OFFICERS ACCOUNTABILITY - The U.S. equivalent of the Foreign Currency balances reported on all the lines listed below except 7.2 and 7.3 (which are losses lines) are computed at the rate in effect at the close of the accounting period.

- 6.3 CASH - UNDEPOSITED COLLECTIONS** -Enter the cash collections on hand at the close of the accounting period that are for deposit to the U.S. Treasury.
- 6.5 ADVANCES TO GOVERNMENT CASHIERS** -Enter the total cash that has been advanced to officially authorized government cashiers for which they are accountable to the disbursing officer
- 6.7 U.S. SAVINGS BONDS AND NOTES** -Enter the total amount of U.S. Savings Bonds and Notes on hand at the close of the accounting period that are for deposit to the U.S. Treasury.
- 7.1 DEFERRED CHARGES - VOUCHERED ITEMS** -Enter all payments that have been made on vouchers that are not complete and therefore cannot be charged to the appropriation of fund account in the current reporting period. All amounts placed on this line will be cleared in the next account period.
- 7.2 ACCOUNTS RECEIVABLE CHECK OVERDRAFTS** -Enter the total of uncollected check overdrafts (checks drawn in excess of certified voucher amounts) as of the end of the accounting period.
- 7.3 LOSS OF FUNDS - RELIEF NOT GRANTED** -Enter the total funds that have been lost, stolen, or are otherwise not available.
- 7.5 DEFERRED DELIVERY OF CURRENCY** -Enter the total payments for currencies not received (suspense account must be cleared in the following month)
- 8.1 SUBTOTAL** - Enter the sum of lines 6.3 through 7.3.
- 6.1 TOTAL CASH ON HAND AND IN BANK** -Enter the total of all checkbook balances for currencies on deposit in designated depository accounts and any local currency on hand not deposited as of the end of the accounting period.
- 8 TOTAL INCUMBENT OFFICER'S ACCOUNTABILITY** -Enter the sum of lines 8.1 and 6.1.

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Standard Form 1221  
Revised 3-82  
Department of the Treasury

**STATEMENT OF TRANSACTIONS**  
**ACCORDING TO APPROPRIATIONS, FUNDS, AND RECEIPT ACCOUNTS**  
**(Foreign Service Account)**

OF \_\_\_\_\_ (Name of disbursing officer)      DEPT. OR AGENCY \_\_\_\_\_  
LOCATION \_\_\_\_\_      BUREAU \_\_\_\_\_  
PERIOD \_\_\_\_\_      OFFICE OR STATION \_\_\_\_\_

APPROPRIATION, FUND, OR RECEIPT SYMBOL	TOTAL U.S. DOLLARS	U.S. CURRENCY	U.S. EQUIVALENT	FOREIGN CURRENCY
<b>DATE</b>	<b>SIGNATURE AND TITLE</b>  U.S. Disbursing Officer			

NSN 7540-00-664-0550

PREVIOUS EDITION NOT USABLE

1221-108

SF 1221 (Rev. 3-82) BACK

**ADMINISTRATIVE APPROVAL**

Examined, reconciled with the administrative records and approved except as noted.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

**INSTRUCTIONS FOR PREPARING SF 1221**

**APPROPRIATION, FUND, OR RECEIPT SYMBOL column** - Identify items as COLLECTIONS, DISBURSEMENTS, or GAINS/LOSSES BY EXCHANGE. List the appropriate five-digit receipt symbol or six-digit appropriation account.

**TOTAL U.S. DOLLARS column** - Report U.S. equivalent plus (+) U.S. Currency column.

**U. S. CURRENCY column** - Report the total amount of U.S. dollars collected or disbursed that apply to the appropriation fund or receipt symbol reflected in the Appropriation, Fund, or Receipt Symbol column.

**U. S. EQUIVALENT column** - Report the U.S. equivalent amount of the foreign currency amounts as reflected in the foreign currency column in relation to the total receipts, disbursements or gains/losses by exchange that apply to the appropriation fund or receipt symbol reflected in the Appropriation, Fund, or Receipt Symbol column.

**FOREIGN CURRENCY column** - Report the foreign currency amounts for the total receipts or disbursements that apply to the appropriation fund or receipt symbol reflected in the Appropriation, Fund, or Receipt symbol column.

The total receipts reflected on the SF-1221s must equal line 2.2 of the SF-1218.

The total disbursements reflected on the SF-1221s must equal line 4.1 of the SF-1218.



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GOALS FMS Form 1219 STATEMENTS OF ACCOUNTABILITY

SECTION I.—GENERAL STATEMENT OF ACCOUNT

PART A.—TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY

			SCREEN A
1.00	ACCOUNTABILITY BEGINNING OF PERIOD.....		
2.00	INCREASES IN ACCOUNTABILITY.....		0.00
2.10*	CHECKS ISSUED CURRENT PERIOD.....	0.00	
2.11*	CHECKS ISSUED/ADJUSTMENTS – 5206.....	0.00	
2.12*	CHECKS ISSUED/ADJUSTMENTS – OTHER.....	0.00	
2.30	OTHER TRANSACTIONS .....		
2.34	DISCREPANCIES IN D.O. ACCOUNTS – CREDITS.....	0.00	
2.36	PAYMENTS BY ANOTHER D.O.....	0.00	
2.37	TRANSFERS FROM OTHER D.O.....	0.00	
2.80*	OPAC PAYMENTS AND COLLECTIONS.....	0.00	
2.90	TOTAL INCREASES IN ACCOUNTABILITY.....	-----	0.00
3.0	SUBTOTAL .....		----- 0.00
			SCREEN B
4.00	DECREASES IN ACCOUNTABILITY.....		
4.10*	NET DISBURSEMENTS.....	0.00	
4.20*	DEPOSITS PRESENTED OR MAILED TO BANK.....	0.00	
4.30	OTHER TRANSACTIONS .....		
4.34	DISCREPANCIES IN D.O. ACCOUNTS—DEBITS.....	0.00	
4.36	PAYMENTS FOR ANOTHER D.O.....	0.00	
4.37	TRANSFERS TO OTHER D.O.....	0.00	
4.90	TOTAL DECREASES IN ACCOUNTABILITY.....	-----	0.00
5.00	TOTAL.....		0.00
			SCREEN C
6.10	DEPOSITS IN BANKS.....	0.00	
6.20	CASH ON HAND AND IN TRANSIT TO TREASURY.....	0.00	
6.50	ADVANCES TO AGENTS.....	0.00	
7.00	RECEIVABLES AND DEFERRED VOUCHER CHARGES.....	0.00	
8.00	TOTAL OF MY ACCOUNTABILITY.....		0.00
9.00	PREDECESSOR OFFICER'S RECEIVABLES.....		----- 0.00
9.90	TOTAL DISB. OFFICE ACCOUNTABILITY.....		

**All Views Below are FMS Form 1219**  
CHECKS ISSUED CURRENT PERIOD - TC 210

LINE	CHECK/DO SYMBOL	AMOUNT
210.001		0.00

TC 210

PART A LINE 210	CUMULATIVE TOTAL
0.00	0.00

CHECKS ISSUED ADJUSTMENT - FMS FORM 5206 TC 211

LINE	CHECK/DO SYMBOL	ISSUE DATE (MM/YY)	AMOUNT
211.001		06/94	0.00

TC 211

PART A LINE 211	CUMULATIVE TOTAL
0.00	0.00

CHECKS ISSUED, ADJUSTMENT - OTHER TC 212

LINE	CHECK/DO SYMBOL	ISSUE DATE (MM/YY)	AMOUNT
212.001		06/94	0.00

TC 212

PART A LINE 212	CUMULATIVE TOTAL
0.00	0.00

**All Views Below are FMS Form 1219**  
 OPAC PAYMENTS AND COLLECTIONS TO 280

LINE 280.XXX	CHECK/DO SYMBOL	ISSUE DATE (MM/YY)	AMOUNT
280.001		06/94	0.00

TC 280

PART A LINE 280	CUMULATIVE TOTAL
0.00	0.00

**DEPOSITS PRESENTED/MAILED TO BANK**

LINE 420.XXX	CHECK/DO SYMBOL	ISSUE DATE (MM/YY)	AMOUNT
420.001		06/94	0.00

TC 420

PART A LINE 420	CUMULATIVE TOTAL
0.00	0.00

**INSTRUCTIONS FOR FMS Form 1219 FOR GOALS****Section I - GENERAL STATEMENT OF ACCOUNT****PART A - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY**

- 1.00 TOTAL ACCOUNTABILITY - BEGINNING OF PERIOD** - Enter the balance of accountability for the disbursing office or station as of the close of the previous accounting period. This balance must be the same figure reported as the closing balance on line 5.00 of the FMS Form 1219 for the prior accounting period.
- 2.10 CHECKS ISSUED ON U.S. TREASURY, CURRENT PERIOD** - Enter the total amount of checks drawn on the U.S. Treasury for the current period only. An analysis of this total amount by check symbol will be reported as line 210.001, 210.002, and so forth.
- 2.11 CHECKS ISSUED/ADJUSTMENTS - FMS FORM 5206** - Enter the total amount of adjustments of check issue amounts based on FMS Forms 5206. An analysis of this total amount, by check symbol, prior month and year, will be reported as lines 211.001, 211.002, and so forth.
- 2.12 CHECKS ISSUED/ADJUSTMENTS -OTHER** - Enter the total amount of adjustments of check issue amounts other than those based on FMS Form 5206. An analysis of this total amount by check symbol, prior months and year, will be reported as lines 212.001, 212.002, and so forth.
- 2.34 DISCREPANCIES IN D.O. ACCOUNTS-CREDITS** -Enter the total amount of all unidentified transactions during the period of account that increases the disbursing office accountability and that cannot accurately be classified to line 2.36 or 2.37. Activity reported on this line must be carefully researched before entry. Every effort should be made to clear items reported on this line in the next accounting period. This line should be used only with the permission of Treasury.
- 2.36 PAYMENTS BY ANOTHER DISBURSING OFFICER** -Enter the total amount of Treasury check payments issued by another disbursing office, at your request, during the period of account.
- 2.37 TRANSFERS FROM OTHER DISBURSING OFFICERS** - Enter the total amount of transfers received from other disbursing officers during the period of account.
- 2.80 PAYMENTS AND COLLECTIONS** - Enter the total amount of OPAC payments and collections for the period, including any adjustments of OPAC payments and collections and limited pay in prior periods. An analysis by D.O. symbol, month, and year will be reported as lines 280.001, 280.002, and so forth.
- 2.90 TOTAL INCREASES IN ACCOUNTABILITY** -Show on this line the sum total of lines 2.10, 2.11, 2.12, 2.34, 2.36, 2.37, and 2.80.
- 3.00 SUBTOTAL** - Enter the sum of the accountability at the beginning of the period and the increases in accountability during the reporting period, line 1.00 plus line 2.90.
- 4.10 NET DISBURSEMENTS** - Enter the total of gross vouchered charges to appropriation and fund accounts net of receipts and collections credited to appropriation or fund accounts for the reporting period. The detail of the accounts charged will be reported on the related Statement(s) of Transactions. Agencies that do their own disbursing will include payment vouchers on letters of credit on an issue month basis. (See I TFM 6-2000 for detailed information concerning letters of credit.)



- 4.20 DEPOSITS PRESENTED OR MAILED TO BANK** -This line is used to report deposits of disbursing officers net of related debit vouchers. A summary analysis by deposit symbol and month presented or mailed to the bank will be reported as line 420.001, 420.002, and so forth.
- 4.34 DISCREPANCIES IN D.O. ACCOUNTS-DEBITS** -Enter the total amount of all unidentified transactions during the period of account that decreases the disbursing office accountability and that cannot accurately be classified to lines 4.36 or 4.37. Activity on this line must be carefully researched before entry. Every effort should be made to clear items reported on this line in the next accounting period. This line should be used only with the permission of Treasury.
- 4.36 PAYMENTS FOR ANOTHER D.O.** -Enter the total amount of Treasury Check Payments issued by your disbursing office, at the request of another disbursing office, during the period of account.
- 4.37 TRANSFERS TO OTHER DISBURSING OFFICERS** -Enter the total amount of transfers sent to other disbursing officers during the period of account.
- 4.90 TOTAL DECREASES IN ACCOUNTABILITY** -Enter the sum total of lines 4.10,4.20, 4.34, 4.36, and 4.37.
- 5.00 TOTAL ACCOUNTABILITY CLOSE OF PERIOD** -Enter the total to be reported on this line - the difference between the amounts reported on line 3.00 and line 4.90. This amount will be detailed in the analysis required by Section I, Parts B and C.

**PART B - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY**

**NOTE: Disbursing officers will maintain a separate account for each classification of accountability shown in Parts B and C.**

- 6.10 CASH ON DEPOSIT IN DESIGNATED DEPOSITARY** - Enter the total of all check book balances in U.S. dollar or U.S. dollar equivalent of foreign currencies on deposit in designated depositary accounts. The grand total of all depositary funds will be shown on line 6.1.
- 6.20 CASH ON HAND AND IN TRANSIT TO TREASURY** - Enter the total of cash items held at the disbursing office or station. This will include coin or currency, checks, money orders, and other forms of negotiable paper. Depending upon the system of cash accounts maintained by the disbursing office, this classification may include cash collections that have been credited to the U.S. Treasury. NOTE: On September 30, the final account for each fiscal year (that portion of the totals shown on lines 6.10 and 6.20, which represents the U.S. equivalent of foreign currency) will be shown in parentheses on the respective line.
- 6.50 ADVANCES TO AGENTS** - Enter the total cash that has been advanced to officially authorized Government cashiers for which they are accountable to the disbursing officer. (Reported by non-Treasury Disbursing Officers).
- 7.00 RECEIVABLES AND DEFERRED VOUCHER CHARGES** - Enter the total of the following items:
- All payments made on vouchers that are not complete and, therefore, cannot be charged to the appropriation or fund account in the current reporting period. These items should be cleared in the next accounting period.
  - The total of uncollected check overdrafts (checks drawn in excess of certified voucher amounts) as of the end of the accounting period.
  - The total funds that have been lost, stolen, or are otherwise not available and the total of all dishonored checks held for redemption by the drawer. If the item cannot be collected within the following 30-day period, the collection credit should be reversed (reducing the appropriation, fund or receipt account originally credited) to clear the disbursing office receivable.

**8.00 TOTAL OF MY ACCOUNTABILITY** - Enter the totals of lines 6.10, 6.20, 6.50, and 7.00. This amount will be the incumbent disbursing officer's accountability for which he/she is personally liable

**PART C - PREDECESSOR OFFICER'S ACCOUNTABILITY**

**9.00 PREDECESSOR OFFICER'S RECEIVABLES** -Enter the total of the following items:

- The amount of uncollected check overdrafts applying to checks issued by predecessor disbursing officer.
- The funds of the predecessor disbursing officer that have been lost, stolen, or are otherwise not available.
- Any predecessor disbursing officer funds that remain outstanding for any reason.

**9.90 TOTAL DISBURSING OFFICE ACCOUNTABILITY** -Enter the total of lines 8.00 and 9.00. This total should be same as the total accountability close of period (line 5.00).

**Section II**

**PART A - CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS**

The detailed information required to be reported in this part must be shown for each check symbol under which checks were issued, or check issue adjustment transactions in the current period issue dates and amount correspond to the total in Section I Part A.

The amounts reported in the respective columns for each check symbol must agree with the amounts reported on SF 1179: Monthly Checks Issued Summary, for the same check issue transactions. The columns will be completed as follows:

**CHECK/DO SYMBOL** - Enter in this column the check symbol number under which the checks were drawn or to which the check issue adjustment transactions apply.

**ISSUE DATE** - The transaction code 210 is a current period transaction code.

**AMOUNT OF CHECKS ISSUED CURRENT PERIOD TRANSACTION CODE 210** -Enter in this column the total amount of all checks issued during the current accounting period under the related check symbol. This amount must agree with the amount reported on line 1 of the related SF 1179. Such amounts will be supported by listings, magnetic tapes, or check copies, in accordance with the requirements of the Financial Management Service (FMS), Department of the Treasury.

**ADJUSTMENTS FOR PRIOR MONTHS ISSUES:**

**CHECK/DO SYMBOL** - Enter in this column the check symbol number.

**ISSUE DATE** - The transaction code 211 is a prior period transaction code.

**AMOUNT OF CHECKS ISSUED/ADJUSTMENTS - FMS FORM 5206 TRANSACTION CODE 211** - Enter in this column the total amount of adjustments of check issue amounts based on FMS Forms 5206. An analysis of this total amount, by check symbol. Prior month and year adjustments will be reported as lines 211.001, 211.002, and so forth.

**CHECK/DO SYMBOL** - Enter in this column the check symbol number.

**ISSUE DATE** - The issue date for checks issued, adjustments other transaction code 212 is for prior months' issues -other.

**AMOUNT OF CHECKS ISSUED, ADJUSTMENTS OTHER TRANSACTION CODE 212** -Enter in this column the issue month and year and the net total of adjustments (Optional Form 1017-G "Journal Voucher" etc.) initiated by the disbursing office to correct prior months' check issue totals, which

adjustments have been entered in the current month accounts and reported on line 2(b) of the SF 1179 for the current month.

**CHECK/DO SYMBOL** - Enter in this column the check symbol number.

**ISSUE DATE** - The issue date for OPAC payments and collection transaction code 280 for current month OPAC transactions and adjustments for prior months.

**AMOUNTS of OPAC PAYMENTS AND COLLECTION TRANSACTION CODE 280** -Enter in this column the total amount of OPAC payments and collections for the period, including any adjustments of OPAC payments and collections in prior periods. An analysis by D.O. symbol, month and year, will be reported as lines 280.001, 280.002 and so forth.

**CHECK/DO SYMBOL** - Report in this column the check symbol number.

**ISSUE DATE** - The issue date for deposits presented/mailed to bank transaction code 420 for current and prior month.

**AMOUNTS OF DEPOSITS PRESENTED/MAILED TO BANK TRANSACTION CODE 420** - This column is used to report deposits of disbursing officers net of related debit vouchers. A summary analysis by deposit symbol and date presented or mailed to bank will be reported as lines 420.001, 420.002, and so forth.

**TOTAL CHECKS ISSUED** - Report in this column the net total of the amounts reported in columns 2, 3, and 4 for each check symbol number being reported. Each amount column will also be totaled if more than one check symbol is reported to show the grand total for all check symbols. The total amount of column 2 will be the amount to be reported on line 2.10 of Section I, Part A, of the FMS Form 1219. The total amount of column 3 will be the amount to be reported on line 2.11 of Section I, Part, of the FMS Form 1219 and the total amount of column 4 will be the amount to be reported on line 2.12 of Section I, Part A of the FMS Form 1219.

#### PART B - SUMMARY OF DEPOSITS PRESENTED OR MAILED TO BANK (Line 4.2)

In this part an analysis will be shown by deposit symbol number, of the deposit items and related debit vouchers that have been taken up in the accounts of the disbursing office during the current accounting period. The information to be shown in the respective columns is as follows:

#### COLUMN

- 1 **DEPOSIT SYMBOL** - Enter in this column the deposit symbol numbers used by the disbursing office. Normally, only one deposit symbol is used by a disbursing office. Where more than one deposit symbol is used at the direction of the FMS, the deposit symbols affected will be shown in this column and an analysis of the deposits shown in columns 2, 3, and 4 as explained below.
- 2 **DEPOSITS PRESENTED OR MAILED TO THE BANK THIS MONTH** -Enter in this column the total deposits presented or mailed to bank by month at the deposit symbol level, net of debit vouchers accomplished during the current month.
- 3 & 4 **DEPOSITS PRESENTED OR MAILED TO THE BANK IN PRIOR MONTH BUT RECORDED IN ACCOUNTS THIS MONTH** -Enter in column 3 the month presented or mailed to bank and in column 4 the total amount of deposit items less debit vouchers entered in the disbursing officer's accounts during the current accounting period for prior months.
- 5 **TOTAL DEPOSITS PRESENTED OR MAILED TO BANK** - Enter in this column the sum of amounts shown in columns 2 and 4 for each deposit symbol. The grand total of column 5 will be the amount to be reported on line 4.2 in Section I, Part A, of the Statement of Accountability.

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**GOALS FMS Form 1220**

STATEMENT OF TRANSACTIONS

LINE 410.XXX	APPROPRIATION, FUND, OR RECEIPT ACCOUNT	ENTRY NO.	RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS	GROSS DISBURSEMENTS
410.001		0	0.00	0.00

CUMULATIVE SUBTOTAL	0.00	0.00
---------------------	------	------

PART A LINE 410	NET TOTAL
0.00	0.00

### INSTRUCTIONS FOR FMS Form 1220

**1. APPROPRIATION, FUND, OR RECEIPT ACCOUNT** - In this column show the established symbol of the appropriation, fund, or receipt account for which the transactions are being reported. In certain cases reporting of transactions below the level of appropriation or fund account will be required. Separate subclass identification codes are assigned to the agencies to be used as a parenthetical prefix to the account.

FMS Form 7103: Sub-Classification Authorization, is provided to all offices that must subclassify accounts. The appropriation and fund account symbols will be listed in numerical sequence according to the basic four-digit of the account symbol following the digit representing the fiscal year, "X" for no year, or "F" for clearing account. The unavailable receipt account symbols will be listed after the appropriation and fund symbols, according to numeric sequence of the four-digits following the departmental or agency prefix.

**2. RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS** - The following types of transactions will be included in this column:

- **Available Receipts** - All receipt transactions net of any uncollectible check items or adjustment transactions pertaining to the account.
- **Unavailable Receipts** - All receipt transactions net of any adjustment transactions pertaining to the account.
- **"F" Receipt Clearing Accounts** - All receipt transactions net of any adjustments.
- **Collections Credited to Appropriation or Fund Accounts** - These collections include the following: 1) collections from the sales of goods and services to the public, 2) reimbursements from other agencies, 3) refunds of payments originally made in **prior** fiscal years, 4) cancelled or returned checks originally issued in **prior** fiscal years, 5) other corrections of errors made in **prior** fiscal years, 6) expenditure transfers between accounts, 7) collections related to credit reform activity such as fees, principal repayments, interest from non-federal borrowers, and proceeds from the sale of loans received by a financing account; reimbursements received by an account from the program account; subsidy transfers received by the financing account from the program account.
- **Borrowing from the Public (issuing agency)** - All borrowing will be shown at par value and the amount received will be shown as a charge or credit, as the case may be, in Gross Disbursements (column 3).
- **Sale of Federal Securities (by investing agency)** - All sales will be shown at par value. The difference between par value and the amount received will be shown as a charge or credit, as the case may be, in Gross Disbursements (column 3).
- **Loan Repayments** - Principal repayments and direct sale of loans will be reported in this column. Noncash transactions are not to be reported.

**3. GROSS DISBURSEMENTS** - In this column show gross charges to appropriation and fund accounts. The following types of transactions will also be included in this column:

- **"F" Clearing Accounts** - All charges net of adjustments.
- **Current Fiscal Year Collections Credited to an Appropriation or Fund Account** - The following types of current fiscal year transactions are the only exceptions in which collections should be netted against gross disbursements: 1) refunds of payments made in the **current** fiscal year, 2) cancelled or returned checks originally issued in the **current** fiscal year, 3) other corrections of errors made in the **current** fiscal year.
- **Investments in Federal Securities** - All investments in Federal Securities will be shown at par value. The difference between par value and the amount paid will be shown in this column as a charge or credit, as the case may be.

- **Redemption of Federal Securities (by issuing agency)** - All redemptions will be shown at par value. The difference between par value and the amount paid will be shown in this column as a charge or credit, as the case may be.
- **Loan Disbursements** - Report all cash disbursements made for loans.
- **Automated Clearing House Payments Functioned By A Debit Voucher** -Any automated clearing house payments functioned by a debit voucher should be reported in column 3 of the FMS Form 1220.

**NOTE: Where a negative figure must be shown as the transaction amount for any account in either of the money columns, the negative figure should be identified by a credit symbol (CR) following the amount.**

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

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**Instructions for the FMS 6601****Advice Regarding Agency Location Codes (3, 4, or 8 Digits)**

1. **ESTABLISHING ALCs** - The agency may provide FMS with the ALC to be established, or FMS can provide the ALC. The following information should be provided by the agency: contact name, telephone number, effective date, and address. The agency or disbursing office must notify the respective Branch in writing of any changes needed regarding their ALC. The following Branches will be responsible for preparing the FMS Form 6601s:

**3 digit symbols** - Check Reconciliation Branch (CRB)

**4 digit symbols** - Check Reconciliation Branch (CRB)

**8 digit symbols** - Budget Reports Branch (BRB)

2. **CHANGES TO AN ALC** - The agency should indicate what data is being changed (address or contact data).

3. **CLOSING AN ALC** - The ALC must have a zero balance in the following four audits: (1) Deposit in Transit, (2) Undistributed, (3) Letter of Credit, and (4) Checks Issued Reported. Any balance for the ALC in its budget clearing accounts should be zero or transferred to its successor ALC. Also all check issues must have been reported on magnetic tape to Treasury's Check Payment and Reconciliation (CP&R) System. A successor ALC must be provided by the agency.

4. **REOPENING AN ALC** - The agency should make sure the ALC is closed before requesting an ALC to be reopened.

Once the 6601 is signed, copies are distributed to the agencies.

## LISTING OF SUBCLASSES AND TITLES

SUBCLASS	SUBCLASS	TITLE
38		Interest and Profits on Investments in Participation Certificates
41		Funds Held Outside the Treasury-Imprest Funds
46		Payments from Current Appropriations for Obligations of Closed Accounts
62		Unamortized Premium on Investments
67		Redemption of Participation Certificates
68		Investment (purchase) in Federal Home Loan Bank and Federal Land Bank Securities (par)
69		Redemption of Participation Certificates (par)
72		Unamortized Discount on Investments
75		Unrealized Discount on Investments
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80		Investment (Purchase) in Participation SalesCertificates (par)
81		Investment (Purchase) in Non-guaranteed Government Agency Securities
82		Repayment of Borrowing from Federal Financing Bank (FFB)
85		Repayment of Borrowing from U.S. Treasury
86		Actual Borrowing Against Borrowing Authority
87		Redemption of Non-guaranteed Government Agency Securities in Market (par)
88		Investment (Purchase) in U.S. Public Debt Securities
89		Investment (Purchase) in Guaranteed Government Agency Securities in Market (par)
90		Redemption (Sales) of Participation Sales Certificates (par)
91		Redemption (Sales) of Non-Guaranteed Government Agency Securities
92		Borrowing from FFB
95		Borrowing from U.S. Treasury
96		Sale of Guaranteed Government Agency Securities in Market and Domestic Postal Money Orders (par)
97		Sale of Non-guaranteed Government Agency Securities in Market (par)
98		Redemption (Sale) of U.S. Public Debt Securities
99		Redemption (Sale) of Guaranteed Government Agency Securities and Foreign Postal Money Orders (par)

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FMS Form 6652

Statement of Differences of Deposit Transactions  
(as generated by GOALS)

Accounting Period Ended: September 30, 1992

PAGE 1

AGENCY LOCATION CODE (ALC): XX-XX-XXXX

ACCOMPLISH MONTH: SEPTEMBER 1992

<u>RPT. DATE</u>	<u>RPT. SYM.</u>	<u>ACCOUNTING REPORTS SUBMITTED BY AGENCIES</u>	<u>AGENCY CONTROL ACCTS. MAINTAINED BY TREASURY</u>	<u>AMOUNT OF DIFFERENCE</u>
09 2			3,188,113.05	
09 2		3,413,699.00		
<u>TOTALS</u>		<u>3,413,699.80</u>	<u>3,188,113.05</u>	<u>225,586.75</u>

For information call (202/FIS) 874-7980

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**AGENCY DETAIL TRANSACTIONS  
DEPOSITS/DEBIT VOUCHERS  
ON MICROFICHE**

							PAGE 1
AGENCY LOCATION CODE 00-00-0000						ACCOUNTING DATE	9/02
REPORT DATE	BANK CODE	DOCUMENT DATE	DOCUMENT NUMBER	ABA NUMBER	LOC NUM	REFERENCE NUMBER	AMOUNT
9/30/92	041	5/22/92	000414	031000040	299		422.00
SUB-TOTAL		5/92	ITEM COUNT	THIS DOCUMENT		1	422.00
9/ 1/92	041	9/ 1/92	00019080	031000040	299		20.00
9/ 1/92	041	9/ 1/92	00019081	031000040	299		25.00
9/ 2/92	041	9/ 2/92	00019082	031000040	299		110.00
9/ 2/92	041	9/ 2/92	00019084	031000040	299		50.00
9/ 3/92	041	9/ 3/92	00019085	031000040	299		231.00
9/ 3/92	041	9/ 3/92	00019086	031000040	299		2,462.00
SUB-TOTAL		9/92	ITEM COUNT	THIS DOCUMENT		6	\$2,898.00
GRAND TOTAL			ITEM COUNT	THIS ALC		7	\$3,320.00

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FMS Form 6652

**Statement of Differences of  
Disbursing Office Transactions  
(as Generated by GOALS)**

Accounting Period Ended: September 30, 1992

PAGE 1

AGENCY LOCATION CODE (ALC): 75-04-5300

ACCOMPLISH MONTH: SEPTEMBER 1992

<u>REF</u>	RPT. DATE <u>MO Y</u>	RPT. <u>SYM</u>	AGENCY CONTROL ACCTS. MAINTAINED BY TREASURY	ACCOUNTING REPORTS SUBMITTED BY AGENCIES	AMOUNT OF DIFFERENCE
X0144	09 2	99991111	547,927.18		
X0148	09 2	99991111	19,746.98		
X0243	09 2	99991111	69,744.55		
	09 2	75045300		8,928,866,170.55	
	09 2	00000303	8,929,950,775.65		
HQ0AB	09 2	99991111	681,519.55		
X0069	09 2	99991111	807.00		
X0137	09 2	99991111	46,002.60		
TOTALS			8,928,624,521.75	8,928,866,170.55	241,648.80

For information call (202/FTS) 874-7980

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Monthly Register of OPAC Transactions  
by D.O. Symbol  
(as generated by GOALS)

<b>DOCUMENT REF. NO.</b>	<b>ACCOMPLISHED DATE</b>	<b>D.O. SYMBOL</b>	<b>AMOUNT</b>
Z6015825	09/29/	FIAB	-530,407.25
Z6015826	09/25/	FIAB	485.00
Z6015885	09/25/	FIAB	285.00
Z6015886	09/25/	FIAB	-1,145.00
4 Documents	Subtotal for	FIAB	-530,782.25

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FMS 5901  
AS GENERATED BY GOALS

ADJUSTMENT OF AGENCY DEPOSITS/DEBIT VOUCHERS

REFERENCE NUM CB021866  
DATE 9/30/92

THIS IS YOUR NOTIFICATION THAT DEPOSITS FOR YOUR ALC X-XX-XXXX  
HAVE BEEN CREDITED TO YOUR ACCOUNT XXXXXXXX.X IN THE AMOUNT OF  
\$500.00 FOR THE MONTH/YEAR OF 03/92.

UPON YOUR INVESTIGATION AND RECONCILIATION OF THIS AMOUNT, IT  
SHOULD BE REVERSED FROM THE ACCOUNT ABOVE AND AN OFF-SETTING ENTRY  
MADE TO THE RECEIPT, APPROPRIATION, OR OTHER FUND ACCOUNT(S) TO WHICH  
THE AMOUNT BELONGS ON YOUR NEXT STATEMENT OF TRANSACTIONS. REFER TO  
THE MOST RECENT DEPOSIT STATEMENT OF DIFFERENCES, FMS 6652 AND  
SUPPORTING LISTINGS FURNISHED TO YOUR ALC FOR THE MONTH CITED ABOVE.  
CONTACT THE REVIEWER ON FTS 202-874-7980.

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ADJUSTMENT OF AGENCY  
UNDISTRIBUTED DIFFERENCES  
(FMS 5901, as generated by GOALS)

FMS 5901

REFERENCE NUM CB021866  
DATE 9/30/92

THIS IS YOUR NOTIFICATION THAT DISBURSEMENTS FOR YOUR ALC XX-XX-XXXX  
HAVE BEEN CREDITED TO YOUR ACCOUNT XXXXXXXX. IN THE AMOUNT OF  
\$18,485.57 FOR THE MONTH/YEAR OF 03/92.

UPON YOUR INVESTIGATION AND RECONCILIATION OF THIS AMOUNT IT  
SHOULD BE REVERSED FROM THE ACCOUNT ABOVE AND AN OFF-SETTING  
ENTRY MADE TO THE APPROPRIATE ACCOUNT(S), TO WHICH THE AMOUNT  
BELONGS ON YOUR NEXT STATEMENT OF TRANSACTIONS. REFER TO  
THE MOST RECENT DISBURSING OFFICE TRANSACTION STATEMENT OF  
DIFFERENCES, FMS 6652 AND SUPPORTING LISTINGS FURNISHED TO YOUR ALC  
FOR THE MONTH CITED ABOVE. CONTACT THE REVIEWER ON FTS 202-874-7980.

# TREASURY FINANCIAL MANUAL

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