



Treasury Financial Manual

Transmittal Letter No. 646

Volume I

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

1. Purpose

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

2. Page Changes

Remove

Table of Contents for Volume I (T/L 643)

Table of Contents for Part 2 (T/L 645)

I TFM 2-3900 (T/L 551-R)

Insert

Table of Contents for Volume I

Table of Contents for Part 2

I TFM 2-3900

3. Effective Date

This transmittal letter is effective immediately.

4. Inquiries

Direct questions concerning this transmittal letter to:

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

Judith R. Tillman
Commissioner

Date: August 27, 2008

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Part 2—Chapter 3900

RECONCILIATION TO FINANCIAL MANAGEMENT SERVICE (FMS) ACCOUNTING RESULTS

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

Section 3910—Authority

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

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

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

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

AND

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

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

The GWA Account Statement application replaces the following reports:

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

AND

- FMS 6655: Receipt Account Ledger/Trial Balance.

Agencies can generate report queries that closely resemble these expired FMS reports. See the Governmentwide Accounting System Account Statement User Manual at http://www.fms.treas.gov/gwa/user_manual_account_statement.pdf. The following subsections describe these report queries.

3915.10—Account Summary Report

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

- Expenditure¹ Activity Report—Selects all Treasury Account Symbols (TAS) reported as having activity during a selected accounting month (replaces the FMS 6654).
- Expenditure¹ Transactions Report—Selects those TAS reported as

having expenditures (replaces the FMS 6653).

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

AND

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

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

3915.20—Expenditure¹ Activity Report

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

3915.30—Expenditure¹ Transactions Report

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

¹All TAS that can disburse or invest

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

3915.40—Available Receipt Account Report

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

3915.50—Unavailable Receipt Account Report

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

3915.60—Unappropriated Receipt Account Report

Agencies may generate this report for special and trust fund receipts that are unavailable for expenditures until appropriated to comply with specific

legislative provisions. This report provides a portion of the data that currently still is available via the GOALS II/IAS application.

3915.70—Statement of Differences (Disbursing Office Transactions)

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

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

3915.80—Statement of Differences (Deposit Transactions)

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

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

Section 3920—Verification of Check Payment Data

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

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

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

Section 3925—Bank Verification of Deposit Data

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

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

CONTACTS

Direct inquiries concerning this chapter to:

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

Appendices Listing

App. No.	Form	Title
1		GWA Account Statement–Account Summary Report GWA Account Statement–Expenditure Activity Report GWA Account Statement–Expenditure Transactions Report GWA Account Statement–Available Receipt Account Report GWA Account Statement–Unavailable Receipt Account Report GWA Account Statement–Unappropriated Receipt Account Report
2	FMS 6652 FMS 6652	Statement of Differences–Disbursing Office Transactions Statement of Differences–Deposit Transactions

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Welcome, Kenneth W. Campbell 07/02/2007 11:54:37 AM EDT

Account Statement ▾ ALC Statement ▸ Support Listings ▸
 Account Summary ▾ Expenditure Activity ▸ Transactions ▸
 Home > Reports > Account Statement > Account Summary Inquiry > Account Summary List

Account Summary List

Download... Print in PDF Account Summary Inquiry

Search Criteria
 Agency: DEPARTMENT OF COMMERCE - (13)
 Bureau/Dist. Code: NATIONAL INSTITUTE OF STANDARDS & TECHNOLOGY - (1306)
 Account Type: Expenditure Fund Type: All
 TAS: All Balance Display: Accounting
 Accounting Period: 2007 Fiscal Year, Month of December

1 - 20 of 45 Records << Previous 20 Next 20 >> Page 1 2 3 >

Select	View Trans.	Treasury Account Symbol	Account Type	Beginning Balance	Net Activity	Ending Balance	Activity for Period
<input type="checkbox"/>		13-47X0600.6	Expenditure	906,338.59	-32,201.30	874,137.29	✓
		1300/020525	Expenditure	0.00	0.00	0.00	
		1301/030525	Expenditure	0.00	0.00	0.00	
		1302/040525	Expenditure	0.00	0.00	0.00	
		13020500	Expenditure	12,300.06	0.00	12,300.06	
		1303/050525	Expenditure	0.00	0.00	0.00	
<input type="checkbox"/>		1304/050550	Expenditure	237,814.79	-111,974.00	125,840.79	✓
<input type="checkbox"/>		1305/060550	Expenditure	160,870.60	-4,707.14	156,163.46	✓
		13050500	Expenditure	39,247.58	0.00	39,247.58	
<input type="checkbox"/>		1306/070550	Expenditure	1,668,111.18	303,923.13	1,972,034.31	✓

Discussions not available on https://www.gwa.gov/

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GWA Account Statement—Account Summary Report

GWA for the Web - Microsoft Internet Explorer provided by Financial Management Service

Address: https://www.gwa.gov/AcctStmnt/tami/AccountStatementExpenditureActivity?sourcePage=Account+Summary+List&sourceUrl=AccountStatementSummaryResultBackTo%3F

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Account Statement ALC Statement Support Listings
 Account Summary Expenditure Activity Transactions

Home > Reports > Account Statement > Account Summary Inquiry > Account Summary List > Expenditure Activity List

Expenditure Activity

Download ... Print in PDF Acrobat Reader Account Summary List

Search Criteria
 Agency: DEPARTMENT OF COMMERCE - (13)
 Bureau/Dist. Code: NATIONAL INSTITUTE OF STANDARDS & TECHNOLOGY - (1306)
 TAS: All Fund Type: All
 Accounting Period: 2007 Fiscal Year, Month of December Balance Display: Accounting

Merge Net Outlay

1 - 14 of 14 Records Previous 20 Next 20 Page 1

View Trans.	Treasury Account Symbol*	Beginning Balance	Authority (+)	Transfers (+)	Gross Disbursements (-)	Offsetting Collections (+)	Ending Balance	Activity for Period
	13-47X0600.6	906,338.59	0.00	0.00	32,201.30	0.00	874,137.29	✓
	1304050550	237,814.79	0.00	0.00	111,974.00	0.00	125,840.79	✓
	1305060550	160,870.60	0.00	0.00	4,707.14	0.00	156,163.46	✓
	1306070550	1,668,111.18	0.00	0.00	-276,148.89	27,774.24	1,972,034.31	✓
	13060500	1,078,021.43	0.00	0.00	27,602.77	0.00	1,048,418.66	✓
	1307080550	1,850,469.54	0.00	0.00	444,951.62	0.00	1,405,507.92	✓
	13X0500	50,237,060.14	0.00	0.00	27,767,010.58	211.98	22,470,261.54	✓
	13X0515	203,394,638.28	0.00	0.00	7,885,197.44	0.00	195,709,440.84	✓

Discussions Discussions not available on https://www.gwa.gov/

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GWA Account Statement—Expenditure Activity Report

Account Transaction List

Search Criteria
 Agency: DEPARTMENT OF COMMERCE - (13)
 Bureau/Dist. Code: NATIONAL INSTITUTE OF STANDARDS & TECHNOLOGY - (1306)
 Account Type: Expenditure Fund Type: All
 TAS: All Balance Display: Accounting
 Accounting Period: 2007 Fiscal Year, Month of December Activity Type: All

Account: 1306/070550
 1 - 3 of 3 Records

View Detail	Activity Type	Sub Acct.	Sub Class	Acct. Period	Posting Date	Increase to Balance	Decrease to Balance	ALC
	Offsetting Collection	000		12/2006	01/04/2007	27,774.24		12400001
	Gross Disbursement	000		12/2006	01/05/2007	185,278.50		13060001
	Gross Disbursement	000		12/2006	01/05/2007	90,870.39		13060001
Total						303,923.13	0.00	

Account: 1306/070550
 1 - 3 of 3 Records

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GWA Account Statement—Expenditure Transactions Report

GWA for the Web - Microsoft Internet Explorer provided by Financial Management Service

Address: https://www.gwa.gov/ActStmnt/tami/AccountStatementSummary

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Welcome, Kenneth W. Campbell 07/02/2007 12:05:24 PM EDT

Account Statement ALC Statement Support Listings

Account Summary Expenditure Activity Transactions

Home > Reports > Account Statement > Account Summary Inquiry > Account Summary List

Account Summary List

Download... Print in PDF Adobe Acrobat Reader Account Summary Inquiry

Search Criteria
 Agency: DEPARTMENT OF COMMERCE - (13)
 Bureau/Dist. Code: All
 Account Type: Available Receipt Fund Type: All
 TAS: All Balance Display: Accounting
 Accounting Period: 2007 Fiscal Year, Month of December

1 - 20 of 39 Records Previous 20 Next 20 Page 1 2

Select	View Trans.	Treasury Account Symbol	Account Type	Beginning Balance	Net Activity	Ending Balance	Activity for Period
		13X5102.1	Available Receipt	0.00	0.00	0.00	
		13X5102.2	Available Receipt	0.00	0.00	0.00	
		13X5119.1	Available Receipt	0.00	0.00	0.00	
		13X5119.2	Available Receipt	0.00	0.00	0.00	
		13X5119.21	Available Receipt	0.00	0.00	0.00	
		13X5120.1	Available Receipt	23,960.25	-47,920.50	-23,960.25	✓
		13X5120.2	Available Receipt	0.00	6,646.08	6,646.08	✓
		13X5120.21	Available Receipt	0.00	0.00	0.00	
		13X5122.1	Available Receipt	0.00	0.00	0.00	
		13X5122.2	Available Receipt	0.00	10,637.24	10,637.24	✓

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GWA Account Statement—Available Receipt Account Report

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Welcome, Kenneth W. Campbell 07/02/2007 12:09:32 PM EDT

Account Statement ▾ ALC Statement ▾ Support Listings ▾
 Account Summary ▾ Expenditure Activity ▾ Transactions ▾
 Home > Reports > Account Statement > Account Summary Inquiry > Account Summary List

Account Summary List

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Search Criteria
 Agency: DEPARTMENT OF COMMERCE - (13)
 Bureau/Dist. Code: All
 Account Type: Unavailable Receipt Fund Type: General Fund
 TAS: All Balance Display: Accounting
 Accounting Period: 2007 Fiscal Year, Month of December

1 - 20 of 30 Records Previous 20 Next 20 Page 1 2

Select	View Trans.	Treasury Account Symbol	Account Type	Beginning Balance	Net Activity	Ending Balance	Activity for Period
		130832	Unavailable Receipt	0.00	0.00	0.00	
		130840	Unavailable Receipt	0.00	0.00	0.00	
		130891	Unavailable Receipt	0.00	0.00	0.00	
		131030	Unavailable Receipt	0.00	0.00	0.00	
		131040	Unavailable Receipt	3,739,905.03	274,505.62	4,014,410.65	✓
		131060	Unavailable Receipt	0.00	0.00	0.00	
		131099	Unavailable Receipt	14,460.92	5,260.16	19,711.08	✓
		131210	Unavailable Receipt	0.00	0.00	0.00	
		131299	Unavailable Receipt	0.00	0.00	0.00	
		131410	Unavailable Receipt	0.00	0.00	0.00	
		131419	Unavailable Receipt	0.00	0.00	0.00	

Discussions not available on https://www.gwa.gov/

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GWA Account Statement—Unavailable Receipt Account Report

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Account Statement ▾ ALC Statement ▸ Support Listings ▸
 Account Summary ▾ Expenditure Activity ▸ Transactions ▸
 Home > Reports > Account Statement > Account Summary Inquiry > Account Summary List

Account Summary List

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Search Criteria
 Agency: DEPARTMENT OF COMMERCE - (13)
 Bureau/Dist. Code: All
 Account Type: Unappropriated Receipt Fund Type: Special Fund
 TAS: All Balance Display: Accounting
 Accounting Period: 2007 Fiscal Year, Month of December

1 - 4 of 4 Records << Previous 20 Next 20 >> Page 1

Select	View Trans.	Treasury Account Symbol	Account Type	Beginning Balance	Net Activity	Ending Balance	Activity for Period
		135117	Unappropriated Receipt	0.00	0.00	0.00	
		135120	Unappropriated Receipt	0.00	0.00	0.00	
		135123	Unappropriated Receipt	0.00	0.00	0.00	
		135127	Unappropriated Receipt	233,528,999.00	0.00	233,528,999.00	
Total				233,528,999.00	0.00	233,528,999.00	

Select all displayed items View Expenditure Activity
 Select all items

1 - 4 of 4 Records << Previous 20 Next 20 >> Page 1

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GWA Account Statement—Unappropriated Receipt Account Report

IAS: ALC: Statement-of-Differences - Microsoft Internet Explorer provided by Financial Management Service

Address: <http://fmsapps.treas.gov/ias/sod.asp>

If any of the above are changed, click "New Report" to view the new selection.

New Report | Text | Flat-File | XML | CSV

Statement of Differences

Statement of Differences - Disbursements 03-2007 15100301 -- All --

DEPARTMENT OF JUSTICE
FEDERAL BUREAU OF PRISONS
US PENITENTIARY
P. O. BOX 1000
LEWISBURG, PA
17837

Agency Location Code: 15100301 Accounting Period: Mar 2007 Audit Month: Mar 2007

Ref Num	Reporting Date	Reporting Symbol	Agency Control Accts. Maintained by Treasury	Accounting Reports Submitted by Agencies
E0006	03/31/2007	15100301	2,518.00	-58,883.04
FPI07	03/31/2007		3,102.00	
X0091	03/31/2007		465.00	
X0378	03/31/2007		-68,209.99	
X0847	03/31/2007		5,761.25	
X0916	03/31/2007		463.70	
Totals			-55,900.04	-58,883.04
Amount of Difference				2,983.00

FMS 6652: Statement of Differences—Disbursing Office Transactions

IAS: ALC: Statement-of-Differences - Microsoft Internet Explorer provided by Financial Management Service

Address: http://fmsapps.treas.gov/ias/sod.asp

Age: -- All --
If any of the above are changed, click "New Report" to view the new selection.

New Report | Text | Flat-File | XML | CSV

Statement-of-Differences
Statement of Differences - Deposits 03-2007 15100301 -- All --

DEPARTMENT OF JUSTICE
FEDERAL BUREAU OF PRISONS
US PENITENTIARY
P.O. BOX 1000
LEWISBURG, PA
17837

Agency Location Code: 15100301 Accounting Period: Mar 2007 Audit Month: Mar 2007

Ref Num	Reporting Date	Reporting Symbol	Accounting Reports Submitted by Agencies	Agency Control Accts. Maintained by Treasury
	03/31/2007			4,844.56
	03/31/2007	15100301	6,298.52	
Totals			6,298.52	4,844.56
Amount of Difference				1,453.96

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FSM 6652: Statement of Differences—Deposit Transactions

TREASURY FINANCIAL MANUAL

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PART 2 - CENTRAL ACCOUNTING AND REPORTING

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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)
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