

GLOSSARY:

Account Statement: Provides agencies with a central source for retrieving a near real time picture of their account balances to facilitate the maintenance of the Fund Balance with Treasury (FBWT). The Account Statement will present appropriation and non-expenditure activity and display summary transactions (payment schedules, deposit tickets) by both TAS and the ALC initiating the transaction.

ALC: (Agency Location Code) A numeric symbol identifying the agency accounting and/or reporting office.

BETC: (Business Event Type Code) An eight character code that indicates the type of activity being reported (borrowing, repayment, offsetting collection, receipt, disbursement, etc.) It is used in combination with the TAS to determine the transaction effect on the fund balance with Treasury.

CAFÉ: (Central Accounting Front End Module) Provides capability to process transactions from payment, collection and intergovernmental systems containing accounting information i.e., Treasury Account Symbol (TAS) etc. impacting Fund Balance with Treasury (FBWT), into the Federal Government Central Accounting System (CAS).

Ckey: (Classification Key) A unique agency classification code assigned to a transaction. Agencies will establish Ckeys in SAM for collection and/or payment type transactions that will be used to derive the appropriate values of TAS/BETC(s) from the agency's internal accounting information.

FMS 224: A Statement of Transactions used by Treasury disbursed Agencies to report their monthly accounting activity to Treasury.

GWA (Governmentwide Accounting and Reporting Modernization Project) Addresses the central accounting and reporting functions and processes associated with budget execution, accountability, and cash/other asset management. GWA will improve information timeliness and accuracy to support improved financial analysis and decision-making.

GWA Non-Reporter: Identified by ALC and source system (e.g. IPAC, SPS, CA\$HLINKII) which organizations are not authorized by MOU (Memorandum of Understanding) to provide TAS/BETC on incoming daily transmissions to GWA.

GWA Reporter: Identified by ALC and source system (ex. IPAC, SPS, CA\$HLINKII) which organizations are authorized by MOU (Memorandum of Understanding) to provide TAS/BETC on incoming daily transactions to GWA.

Partial 224: To facilitate incremental implementation of the GWA Project, the 224 application is being modified to allow for reporting each section of the 224 independently of each other.

SAM: (Shared Accounting Module) A utility/tool to help Agencies meet the GWA requirement to classify all transactions with the appropriate Treasury Account Symbol (TAS) and Business Event Type Code (BETC), [TAS/BETC] before entry into the Government Wide Accounting system.

Agencies will establish:

Classification Keys (CKeys) that will be used to derive the appropriate values of TAS/BETC(s) from the agencies internal accounting information.

Default Classification Rules so that transactions that do not contain a valid TAS/BETC can be classified appropriately prior to entry into GWA.

CAFÉ, as well as other FMS systems, will call upon SAM to verify values of TAS/BETC.

SAM will also provide reference information on valid Agency Location Codes (ALCs) and TAS/BETC(s) to help agencies properly classify their transactions.

TAS: (Treasury Account Symbol) The receipt, expenditure, appropriation, and other fund account symbols and titles as assigned by Treasury.

TAS/BETC: (Treasury Account Symbol/Business Event Type Code) The combination of TAS/BETC must be used to identify transactions and classify them properly to determine the effect on the fund balance with Treasury.

Testing Period: The period when an Agency Location Code (ALC) becomes a GWA Reporter; the ALC will report both the FMS 224 and the Partial 224.

Transition Period: The period when an agency has more than one Agency Location (ALC) with one or more as GWA Reporters and one or more as Non-GWA Reporters. The agency will need to report the GWA Reporting ALCs using the Partial 224 application and the Non-GWA Reporting ALCs using the old FMS 224 application.