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# Treasury Financial Manual

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Transmittal Letter No. 671

Volume I

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

## 1. Purpose

This transmittal letter releases revisions to I TFM 2-3100: Instructions for Disbursing Officers' Reports. This chapter provides instructions for U.S. Disbursing Officers and Federal agencies, departments, Regional Financial Centers, and other independent agencies that perform collections and disbursing operations. It establishes requirements and procedures for preparing, reconciling, and transmitting disbursing officers' account transaction reports required by the Department of the Treasury, Financial Management Service.

## 2. Page Changes

### Remove

I TFM 2-3100 (T/L 569)

Table of Contents for Part 2  
(Announcement No. A-2012-01)

### Insert

I TFM 2-3100

Table of Contents for Part 2

## 3. Effective Date

This transmittal letter is effective immediately.

## 4. Inquiries

Direct questions concerning this transmittal letter to:

Cash Analysis Branch  
Cash Accounting Division  
Cash Accounting and Reporting Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 526E  
Hyattsville, MD 20782  
Telephone 202-874-7752

Date: March 5, 2012

David A. Lebryk  
Commissioner

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**Part 2—Chapter 3100**

# **INSTRUCTIONS FOR DISBURSING OFFICERS' REPORTS**

**This chapter provides instructions for U.S. Disbursing Officers (USDOs) and Federal agencies, departments, Regional Financial Centers (RFCs), and other independent agencies that perform collections and disbursing operations. It establishes requirements and procedures for preparing, reconciling, and transmitting DOs' account transaction reports required by the Department of the Treasury's (Treasury's) Financial Management Service (FMS).**

## **Section 3110—Scope**

This chapter provides the procedures and forms used to report agencies' disbursing transactions as well as disbursing functions authorized by FMS (31 U.S.C. 3321). It also applies to other independent agencies that are exempt from these procedures and are authorized to perform their own disbursing functions.

## **Section 3115—Authority**

According to 31 U.S.C 3513(a):

- The Secretary of the Treasury must prepare reports that will inform the President, the Congress, and the public on the financial operations of the U.S. Government.

AND

- The head of each executive agency must furnish the Secretary of the Treasury with reports and information relating to the agency's financial conditions and operations that the Secretary of the Treasury requires on a monthly basis.

## **Section 3120—Definition of Terms**

**CASHLINK II**—An electronic cash concentration and information system used to manage the collection of U.S. Government funds throughout the world. It links agencies, commercial banks, FRBs, and Treasury through an electronic network. CASHLINK II receives deposit information, initiates funds transfers, and concentrates daily deposits made through multiple collection mechanisms. It provides agencies with real-time information to reconcile their accounts. In addition, CASHLINK II assists Treasury in managing depository services provided by financial institutions and monitoring the cash position of the U.S. Government. (For further information on CASHLINK II, see the Web site at <http://www.fms.treas.gov/cashlink>.)

**Connect:Direct**—A method of transferring data reported on the Statement of Accountability and the Statement of Transactions directly to FMS's central accounting system (STAR).

**Disbursing Officer (DO)**—An employee of the Federal Government, a Treasury DO (TDO) or non-Treasury DO (NTDO), authorized to perform financial transactions (deposit collections, disburse checks, and transfer funds between agencies). NTDOs located overseas also are referred to as

USDOs and are authorized to disburse funds in both U.S. dollars and in foreign currency.

**Fedwire Deposit System (FDS)**—A transfer system that commercial financial institutions can use to send funds to Federal agencies electronically. Settlement occurs on the same day. The Federal Reserve developed and maintains Fedwire. The system connects Federal Reserve Banks (FRBs), Treasury, Government agencies, and depository institutions that maintain an account at an FRB.

**Foreign Currency Accounting System**—A system that reports on receipts and expenditures of foreign currency held by the Federal Government.

**Governmentwide On-Line Accounting Link System (GOALS) II**—The Governmentwide network by which agencies provide automated financial reporting to FMS and the Office of Management and Budget. It also provides agencies with reports on receipt and disbursement activity and other Fund Balance With Treasury transactions. (For further information on GOALS II, see the Web site at <http://www.fms.treas.gov/GOALS>.)

**GWA Account Statement**—An online reporting application that provides a monthly summary of transactions submitted by Federal agencies and USDOs. (For further information on the

GWA Account Statement, see the Web site at <https://www.gwa.gov>.)

**Intra-governmental Payment and Collection (IPAC) System**—An online application within GOALS II for Federal Program Agencies (FPAs) that provides for interagency billings and payments for goods and services. The IPAC System facilitates the intragovernmental transfer of funds, with descriptive data, from one FPA to another. (For further information on the IPAC System, see the Web site at <http://www.fms.treas.gov/GOALS/ipac>.)

**Payments, Claims, and Enhanced Reconciliation (PACER)**—An online application that stores information on all checks disbursed by TDOs and NTDOs. PACER provides access to payment status online, the capability to initiate claims, and the ability to view the initial online disposition for electronic funds transfer and check payments. (For further information on PACER, see the Web site at <http://www.fms.treas.gov/pacer>.)

**STAR**—FMS's central accounting and reporting system.

**U.S. DOs (USDO)**—Department of State employees who perform functions for agencies located outside the United States on behalf of the U.S. Treasury. Generally, USDOs are located in countries where the United States maintains a diplomatic post.

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### Section 3125—General Information on Central Accounting Reports

Generally, FMS requires the same reports for central accounting and reporting as the Government Accountability Office (GAO) requires for reconciliation and settlement (Title 7 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies). However, some agencies, including the Department of Defense, submit consolidated reports to FMS and individual officer's reports to GAO. Other agencies that do their own disbursing (independent agencies and certain other agencies with activities financed by revolving funds) submit

monthly reports to FMS and GAO. Disbursing authority for those agencies specifically exempted from the provisions of 31 U.S.C. 3321 usually is delegated by the organization head or other agency officials also legally empowered to delegate.

When special U.S. Comptroller General approved report forms are required, DOs should submit requests for special forms to the Cash Accounting Division (CAD, see the Contacts page) for approval. Requests for special forms must meet the requirements of this chapter.

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

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### Section 3130—Accounting Forms Used by USDOs (SF 1218 and SF 1221)

USDOs report their accountability and transactions on the following forms (see Appendices 1 and 2):

- SF 1218: Statement of Accountability (Foreign Service Account);
- SF 1221: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts (Foreign Service Account).

Treasury uses the SF 1218 to determine the accountability of USDOs for funds resulting from transactions in foreign currency and U.S. dollars.

USDOs prepare the SF 1221 to classify foreign currency and U.S. dollar transactions. They classify information 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 also is one of the sources of data Treasury uses in its reports to Congress and the public on Federal receipts and outlays.

Although the two reports differ (the SF 1218 reflects accountability

transactions reported under three-digit accountability codes in the 100 to 900 series, and the SF 1221 reflects account transactions reported under two-digit transaction codes), FMS processes the reports as one report. If there are no foreign currency transactions and the exchange rate did not change, a USDO could submit an SF 1218 only. However, when a USDO submits an SF 1221, the USDO also must submit an SF 1218.

### Section 3130.10—Preparing SF 1218 and SF 1221

USDOs prepare a separate SF 1218 and SF 1221 for each identifiable currency on a monthly accounting basis. If the USDO's transactions involve two or more separate identifiable currencies, a consolidated SF 1218 and SF 1221 are required.

USDOs generate the consolidated report to include the following information:

- SF 1218 and SF 1221 data;
  - Foreign currency purchase data;
- AND
- Miscellaneous receipt data.

USDOs report the FS 488: Foreign Currency Statement of Transactions and Accounts Current, data on the SF 1221.

See Appendices 1 and 2 for line-by-line descriptions on preparing the SF 1218 and SF 1221, respectively. For additional information, contact CAD (see the Contacts page).

### 3130.20—Submission of SF 1218 and SF 1221

Currently, USDOs submit the SF 1218 and SF 1221 via Connect:Direct directly to FMS.

USDOs transmit the consolidated SF 1218 and SF 1221 report via Connect:Direct directly to STAR.

FMS must receive all transmissions within 3 working days after the close of the accounting period. Agencies can retrieve SF 1221 reports from the Financial Service Centers via the Electronic Reporting System, using an

Agency Bureau Code. Agencies must obtain and complete an access form and obtain an access code by calling the Inter-Agency Liaison office at 703-875-5609.

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### **Section 3135—Use and Assignment of the Three- and Four-Digit Agency Location Code (ALC)**

DOs and agencies that do their own disbursing are identified by a three- or four-digit ALC. An ALC identifies individual agency financial reporting stations and must be shown on all correspondence, forms, and other documentation forwarded to financial institutions, Treasury, or other Federal agencies.

Agencies must assign one current address per ALC for Treasury's use. All Treasury documents, reports, or correspondence are subsequently addressed according to ALCs.

Each ALC must have a current point of contact that should be updated as necessary. Agency or RFC representatives must contact Treasury in writing to establish, change, reopen, or close an ALC.

Treasury uses the request from the agency to complete FMS 6601: Advice Regarding Agency Location Codes (three, four, or eight digits), for confirmation action.

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### **3140—Accounting Forms Used by DOs and Agencies (FMS 1219 and FMS 1220)**

DOs and agencies report their accountability and transactions on the following forms:

- FMS 1219: Statement of Accountability (see Appendix 3 for a sample GOALS II FMS 1219).

AND

- FMS 1220: Statement of Transactions According to Appropriations, Funds, and

Receipt Accounts (see Appendix 4).

FMS uses FMS 1219 to determine the accountability of DOs.

DOs in agencies that do their own disbursing prepare FMS 1220. They classify information by appropriation, fund, and receipt accounts. This report provides Treasury with a monthly statement of payments and collections affected by departments and agencies that do their own disbursing. It also is one of the sources of data Treasury uses in its reports to Congress and the public on Federal receipts and outlays.

Although the two reports differ (the FMS 1219 reflects accountability transactions reported under three-digit accountability codes in the 100 to 900 series, and the FMS 1220 reflects account transactions reported under two-digit transaction codes), FMS processes the reports as one report. At times, it may be appropriate for a DO to submit an FMS 1219 only. However, when a DO submits an FMS 1220, the DO also must submit an FMS 1219.

#### **3140.10—Preparing FMS 1219 and FMS 1220**

DOs prepare these reports on a monthly basis. See Appendices 3 and 4 for line-by-line descriptions of the information reported on the FMS 1219 and FMS 1220, respectively. For further information, contact CAD (see the Contacts page).

FMS 1220 must show a detailed account classification of the disbursements and collections processed in DOs' accounts for the current accounting period (see Appendix 4). DOs reporting large prior-month adjustments in excess of \$50 million in the current fiscal year should notify the Budget Reports Division (see the Contacts page). Large prior-month adjustments may distort the figures published in Treasury reports.

DOs prepare a consolidated FMS 1220 for the accounting period for subordinate accounting entities or units covering collections, payments,

adjustments, and other accounting transactions.

#### **3140.20—Submission by Military and Department of State DOs**

Military DOs (Army, Navy, and Air Force) and Department of State (Charleston, Bangkok) DOs transmit their reports (FMS 1219 and FMS 1220 as well as SF 1218 and SF 1221) via Connect:Direct directly into the Central Accounting Front End (CAFÉ) application. CAFÉ then passes on these reports to STAR. Reports submitted after the third workday following the close of the accounting month are considered late and delay the processing of agency data into the on-line GOALS II and GWA Account Statement reporting applications.

#### **3140.30—Submission by RFCs**

RFC DOs transmit FMS 1219 (and FMS 1220 when applicable) to FMS via PACER no later than the third workday following the close of the accounting month.

#### **3140.40—Submission by All Other DOs**

All other DOs, including those of other independent agencies with activities financed by revolving funds, transmit their original report into GOALS II by the third workday following the close of the accounting month. FMS must process agency reporting within the first six business days following the current accounting month. Reports submitted after the third workday are considered late and will delay the processing of agency data into the on-line GOALS II and GWA Account Statement reporting applications.

#### **3140.50—Classification of Special Transactions Reported on FMS 1220**

Usually transactions at the appropriation, fund, and receipt account levels suffice for STAR. When

transactions need classification below the account level, DOs must segregate the type of transaction by using the appropriate subclass code. See Appendix 5 for a list of subclass codes and titles. When a subclass is needed, the DO must submit a request in writing to the Budget Reports Division (see the Contacts page). This request should include the subclass code, appropriation or fund account symbol, and an agency contact.

### **3140.60—Supplemental Reporting on FMS 1219 and FMS 1220**

After submitting the original FMS 1219 and FMS 1220, DOs are allowed to submit supplemental reports to adjust prior-period reporting, make corrections to the original reporting, and/or report additional current-month transactions via GOALS II. However, any reporting transmitted after the third workday is considered late. DOs must contact CAD (see the Contacts page) for authorization to enter a supplemental. DOs submitting more than one supplemental must obtain CAD approval for every supplemental submitted. Under special circumstances, Treasury may request a supplemental from the reporting DO (see subsection 3175.30).

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### **Section 3145—Reporting for Accounting Periods When No Transactions Occur**

DOs must submit Statements of Accountability even for accounting periods when no transactions occur. DOs in the continental United States enter a “zero transaction” report into GOALS II, and USDOs submit a paper copy report to CAD (see the Contacts page).

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### **Section 3150—Submitting Final Accountability Reports**

Each DO 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 opens the accounts with the closing balances as stated by the

preceding officer on his or her last day of operation and reports transactions through the remaining portion of the regular accounting period.

The exiting DO’s final original accountability report should be submitted along with the incoming DO’s supplemental report if the transition takes place within the same accounting month. A written letter must be submitted to CAD (see the Contacts page) informing them of this change.

TFM Volume I, Part 2, Chapter 3400, requires that agencies no longer include those transactions that can be classified to a Treasury Account Symbol (TAS) as an ending accountability. DOs should report all transactions on SF 1218, line 4.1, and FMS 1219, line 4.10. They should classify all transactions on the FMS 1220 or SF 1221 reports. On the FMS 1220 and SF 1221, line 5.0 should show a zero balance.

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### **Section 3155—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 1219, FMS 1220, and SF 1221 reports. See the TFM Bulletin Web page at <http://www.fms.treas.gov/tfm/vol1/bull.html>.

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### **Section 3160—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 the GWA Account Statement.

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### **Section 3165—Reporting Transactions Processed by Banking Institutions**

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

Banking institutions process various types of Government collections and payments. The most common type is the over-the-counter deposit. Generally, DOs make deposits with an SF 215, and adjustments with an SF 5515. When a DO makes a deposit, the bank reports the deposit in CASHLINK II.

DOs should deposit all collections and adjustments in a timely manner (see TFM Volume I, Part 5, Chapter 4000) at the nearest FRB or at a financial institution authorized by FMS. Before hand carrying or mailing the deposits, the DO should keep adequate internal records 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, invoice number, and TAS) to easily identify items.

DOs should not prepare an SF 215 for deposits made through the Fedwire Deposit System (FDS) because all agencies that receive deposits through FDS receive a computer-generated deposit ticket (SF 215C) and a daily support listing of FDS deposits via CASHLINK II.

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### **Section 3170—Adjustments to Deposits Reported**

The depository prepares an SF 5515 to reduce an SF 215 submitted by the

agency in cases such as a check being lost or returned unpaid. The SF 5515 should have a supporting explanation and/or a returned check attached. For detailed instructions on the SF 5515, refer to TFM Volume I, Part 5, Chapter 5000. Upon receiving an SF 5515, the agency should adjust its records to reflect the shortage and should take the necessary steps to retrieve the uncollected funds.

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### **Section 3175—FMS 6652: Statement of Difference (SOD)**

FMS 6652 is an accounting report/reconciliation tool produced by FMS. It lists summary totals of the agency-submitted FMS 1219/1220 and SF 1218/1221 reports and lists summary totals of financial transactions processed by financial institutions (CASHLINK II) and Treasury (IPAC). Columns are summed and their grand totals are compared to each other. If the totals do not agree, FMS generates the FMS 6652 report. The FMS 6652 is updated daily in STAR. Statements are displayed for agency use in GOALS II/IAS. The Statement of Difference for Deposit Transactions (Appendix 6) shows differences between the monthly totals submitted by the agency on its FMS 1219/1220 and SF 1218/1221 reports and the total amount of transactions reported by the banking institutions in CASHLINK II. A support listing is provided to assist agencies in reconciling differences and is available in GOALS II/IAS (see Appendix 7).

FMS 6652: Statement of Difference for Disbursing Office Transactions (Appendix 8) is generated for each ALC by accounting/accomplished audit month. It shows the differences between monthly totals submitted by the agency on its FMS 1219/1220 and SF 1218/1221 reports and the total amount of transactions reported by Treasury via IPAC (transactions between agencies) listed in GOALS II. A support listing of IPAC transactions is provided in GOALS II/IAS (see Appendix 9) to

assist agencies in reconciling IPAC transactions.

### **3175.10—Statement of Difference for Deposits in Transit**

If an agency receives an FMS 6652: Statement of Difference of Deposit Transactions (Appendix 6), a reconciliation is required. FMS 6652 discloses differences in:

- The dollar amounts of the transactions deposited at financial institutions by an agency, as reported in FMS 1219, Section II, Part B, line 4.2, by DO Symbol, month, year, and amount;

AND

- The dollar amount control totals of deposit tickets and debit vouchers processed by the financial institution and reported to FMS via CASHLINK II for the agency.

The TFM Volume I, Part 2, Chapter 5100, supplement, *Fund Balance With Treasury Reconciliation Procedures*, provides detailed procedures for reconciling the Statement of Difference for Deposits in Transit. See the TFM Volume I Supplements Web site at <http://www.fms.treas.gov/tfm/vol1/supp.html>.

CAD manages the financial institutions', Treasury's, and agencies' financial reporting to Treasury. The Cash Control Branch (CCB) monitors the bank reporting of deposits and debit vouchers. The Cash Analysis Branch (CAB) monitors the resulting reconciliation and changes to the budget clearing accounts.

CAB also monitors the accuracy of FMS 1219/1220 and SF 1218/1221 reconciliations and the timeliness of agencies' monthly report submissions. CAB scores all agencies and submits scorecard letters to agencies that have a high number of outstanding SOD differences and/or agencies that are consistently late with their report submissions. CAB ensures that each agency is notified of differences in its reconciliations and provides instructions

and guidance on correcting errors (see the Contacts page).

### **3175.20—Statement of Difference Undistributed (Checks and IPAC Transactions) Reconciliation**

The undistributed reconciliation compares the DO's total reported in FMS 1219, Section II, Part A, line 2.80, by DO Symbol, month, year, and amount, to IPAC transactions posted in STAR from GOALS II. This comparison is made on an accomplished or audit-month basis. Agencies should post all billings (debit or credit) into their accounts in a timely manner. For IPAC errors, contact the billing agency directly. Differences between the DO's total reported in FMS 1219, Section II, Part A, and payments and collections reported to STAR produce an FMS 6652: Undistributed Statement of Differences.

If an agency receives an FMS 6652: Undistributed Statement of Differences, a reconciliation is required. To perform a reconciliation, the agency must use the disbursement register of items reported on the FMS 1219, line 2.80, that compares to the IPAC support listing received from FMS via GOALS II on-line. IPAC transactions are stored in IPAC, and agencies should ensure that the net of IPAC billings/collections and IPAC payments/adjustments agree with the grand total shown on the GOALS II IPAC support listing. See the *Fund Balance With Treasury Reconciliation Procedures* supplement (<http://www.fms.treas.gov/tfm/vol1/supp.html>) for detailed procedures for reconciling the FMS 6652: Undistributed Statement of Differences.

### **3175.30—Accuracy of Reporting (Formerly Large Statement of Difference)**

As of October 1, 2011, the large difference reporting guidelines changed from a dollar threshold, \$10 million current month and \$5 million prior month, to a percentage of agencies' reporting to Treasury's source systems. The

\$1 million guideline at fiscal yearend remains the same. Accuracy of reporting measures how precisely FPAs are classifying their reporting to Treasury's source system. On the fourth workday following the end of the accounting month, CAD reviews agencies' Statement of Differences for both deposits in transit and the undistributed reporting differences. If the difference between agencies' reporting and Treasury's source systems is 6 percent or more (over/under reporting) CAD requests additional (supplemental) reporting to increase or reduce the agencies' large difference. This ensures the accuracy of agency reporting in the *Monthly Treasury Statement*.

#### **3175.40—Clearing and Reporting of Reconciled Difference**

After performing the deposits in transit and the undistributed

reconciliations, DOs should report items that were omitted in the original reporting on their FMS 1219/1220 or SF 1218/1221 reports. If an item does not belong to an agency, the DO should:

- Contact the bank or financial institution and have the item reversed from Treasury's reporting system (CASHLINK II);
- Contact the IPAC billing agency.

If DOs have problems with a bank's performance, they must contact FMS's Over the Counter Revenue Collection Division (see the Contacts page) for assistance.

#### **3175.50—Unreconciled Differences**

Quarterly, FMS sends a letter with a scorecard to the Chief Financial Officers

(CFOs) for those agencies that have unreconciled differences older than three audit periods (see Appendix 10).

FMS reserves the right to notify the appropriate CFO and/or Office of the Inspector General concerning unreconciled deposits and undistributed differences.

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



## CONTACTS

***For general inquiries, to send SF 1218 and SF 1221 paper copy reports, or for assistance with problems regarding reconciliation differences, contact:***

Cash Accounting Division  
Cash Accounting and Reporting Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 523D  
Hyattsville, MD 20782  
Telephone 202-874-7752

***For correspondence regarding three- and four-digit ALCs, contact:***

Manager, Check Reconciliation Branch  
Check Resolution Division  
Payment Management  
Financial Management Service  
3700 East-West Highway, Room 709A  
Hyattsville, MD 20782  
Telephone 202-874-8150

***For reporting large prior-month adjustments, contact:***

Budget Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 518D  
Hyattsville, MD 20782  
Telephone 202-874-9870  
Email: [budget.reports@fms.treas.gov](mailto:budget.reports@fms.treas.gov)

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

Over the Counter Revenue Collection Division  
Federal Finance  
Financial Management Service  
Department of the Treasury  
401 14th Street SW., Room 324  
Washington, DC 20227  
Telephone: 202-874-7115

### Appendices Listing

Appendix 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	GOALS FMS Form 1219, Statements of Accountability and Instructions
4	FMS 1220	GOALS FMS Form 1220, Statement of Transactions According to Appropriations, Funds, and Receipt Accounts and Instructions
5		Listing of Subclasses and Titles
6	FMS 6652	Statement of Differences of Deposit Transactions (as generated by GOALS II)
7		Agency Detail Transactions--Deposits/Debit Vouchers (as generated by GOALS II)
8	FMS 6652	Statement of Differences of Disbursing Office Transactions (as generated by GOALS II)
9		Monthly Register of IPAC Transactions by Disbursing Office (as generated by GOALS II)
10		Quarterly Scorecard

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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)
ACCOUNTABILITY BEGINNING OF PERIOD				
1.1	LOSSES .....			
1.2	CASH ACCOUNTABILITY .....			
1.00	TOTAL .....			
INCREASES IN ACCOUNTABILITY (ADD)				
2.1	CHECKS ISSUED ON U.S. TREASURY .....			
2.2	COLLECTIONS (NET) .....			
OTHER TRANSACTIONS:				
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) .....			
DECREASES IN ACCOUNTABILITY (DEDUCT)				
4.1	GROSS DISBURSEMENTS .....			
4.2	DEPOSITS PRESENTED OR MAILED TO BANK .....			
OTHER TRANSACTIONS:				
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

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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)

NOT AUTHORIZED FOR REPRODUCTION

<b>SUMMARY</b>		<b>TC*</b>
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 .....	_____	210
2. Net Adjustments to Prior Months:		
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 .....	_____	211
B. Enter on this line the net adjustments to prior months for which journal Vouchers, Standard Form 1017-G (or comparable forms), are attached .....	_____	212
NET TOTAL .....		_____
<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**

- 1.1 LOSSES** - Enter the total of all losses as of the 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.

**Note:** This balance should show zero as agencies must report cash held in non-TGA banks in a Treasury account with a prefix subclass (41) designation (see TFM Volume I, Part 2, Chapter 3400).

**2.0 INCREASES IN ACCOUNTABILITY (ADD)**

- 2.1 CHECKS ISSUED 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 shown 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 accommodation exchange as permitted in TFM Volume I, Part 4, Chapter 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. As noted above, the line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

**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.

**Note:** This line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

**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.

**Note:** This line should show zero as required under TFM Volume I, Part 2, Chapter 3400.

#### **PREDECESSOR OFFICER'S ACCOUNTABILITY**

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

**Note:** This line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

**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.

**Note:** This line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

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

**Note:** This line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

**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.

**Note:** This line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

**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.

**Note:** This line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

**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.

**Note:** This line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

**7.3 LOSS OF FUNDS - RELIEF NOT GRANTED** - Enter the total funds that have been lost, stolen, or are otherwise not available.

**Note:** This line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

**7.5 DEFERRED DELIVERY OF CURRENCY** - Enter the total payments for currencies not received (suspense account must be cleared in the following month).

**Note:** This line should show zero according to the Cash and Investments Held Outside of Treasury requirements reported in TFM Volume I, Part 2, Chapter 3400.

**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.

**Note:** This line should show zero as required under TFM Volume I, Part 2, Chapter 3400.

**8 TOTAL INCUMBENT OFFICER'S ACCOUNTABILITY** - Enter the sum of lines 8.1 and 6.1.

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. Non-Purchase Foreign Transactions are reported on the SF 1221. Report cash held in non-TGA banks or on hand using subclass 41 as required by TFM Volume I, Part 2, Chapter 3400.

**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	
		-----	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 211.XXX	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 212.XXX	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 1219 FOR GOALS II****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 1219 for the prior accounting period.

**Note:** This balance should show zero as agencies must report cash held in non-TGA banks in a Treasury account with a prefix subclass (41) designation on the FMS 1220 (See TFM Volume I, Part 2, Chapter 3400).

**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 5206** - Enter the total amount of adjustments of check issue amounts based on FMS 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 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 IPAC payments and collections for the period, including any adjustments of IPAC payments and collections and limited pay in prior periods. An analysis by DO 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 voucher charges to appropriation and fund accounts net of receipts and collections credited to appropriation or fund accounts for the reporting period. Also, report the total cash held outside of Treasury, as noted on line 1.00 above. 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 TFM Volume I, Part 6, Chapter 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. As noted on line 1.00 above, this total should equal zero. (See TFM Volume I, Part 2, Chapter 3400). If this line does not equal zero, the 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 the 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 the 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 FMS 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 FMS 1179. Treasury does not require DOs to

submit FMS 1179s per TFM Volume I, Part 4, Chapter 6000. DOs are required to prepare and file the report internally for audit and reconciliation purposes.

**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 5206 TRANSACTION CODE 211** - Enter in this column the total amount of adjustments of check issue amounts based on FMS 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** - Enter the date for checks issued, adjustments, and other transactions under transaction code 212, which is for the prior months' issues; and other issues.

**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 the prior months' check issue totals, for which adjustments have been entered in the current month accounts and reported on line 2(b) of the FMS 1179 for the current month.

**IPAC PAYMENTS AND COLLECTIONS TO 280**

**CHECK/DO SYMBOL** - Enter in this column the ALC.

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

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

**DEPOSITS PRESENTED/MAILED TO BANK**

**CHECK/DO SYMBOL** - Report in this column the four-digit ALC.

**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 the 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 FMS 1219. The total amount of column 3 will be the

amount to be reported on line 2.11 of Section I, Part A, of FMS 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 FMS 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 numbers 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 the 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 the 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.



**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 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 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 digits 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) canceled 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; and 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. Non-cash 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) canceled or returned checks originally issued in the current fiscal year, and 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 1220.
- **Cash and Investments Held Outside of Treasury** - Report the amount of cash held in Non-TGA banks or on hand, using subclass 41 as required under TFM Volume I, Part 2, Chapter 3400.

**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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## 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
43	Change in Non-Federal Securities (Market Value)
44	Offset of Change in Non-Federal Securities (Market Value)
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
76	Earning on Treasury Securities
77	Net Distribution of Participation Sales Transactions
78	Redemption of Federal Home Loan Bank and Federal Land Bank Securities (par)
79	Sale of Participation Certificates (par)
80	Investment (Purchase) in Participation Sales Certificates (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 6652: Statement of Differences of Deposit Transactions  
(As Generated by GOALS II)

GOALS II Information Access System (IAS)

Report type: IAS 513  
Report name: Statement of Differences - Deposits  
Run date: Nov 10 2010 4:32PM  
User ID: KCAMPBEL  
Accounting period: 201007  
ALC: 00009999  
Age: -- All --

ALC: 00009999

Accounting Period: Jul 2010

Audit Month: Jul 2010

Ref Num	Reporting Date	Rptng Symbol	Accounting Reports Submitted by Agencies	Agency Control Accts Maintained by Treasury
	07/31/2010			48,307.08
	07/31/2010	00001001	55,675.26	
Totals:			55,675.26	48,307.08
Amount of Difference:				7,368.18

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**Agency Detail Transactions Deposits/Debit Vouchers  
(As Generated by GOALS II)**

GOALS II Information Access System (IAS)

Report type: IAS 511

Report name: Deposit Ticket/Debit Voucher

Run date: Nov 10 2011 3:58PM

User ID: KCAMPBEL

Accounting period: 201007

ALC: 00009999

Agency Location Code: 00004622

Accounting Period: Jul 2010

Report Date	Bank Code	Document Date	Document Number	ABA Number	Loc Num	Reference Number	Amount
07/02/2010	041	07/02/2010	00800163	121301015	001		3,859.10
07/08/2010	041	07/08/2010	00800164	121301015	001		3,965.90
07/08/2010	041	07/08/2010	00800166	121301015	001		3,687.29
07/08/2010	041	07/08/2010	00800167	121301015	001		5,016.29
07/12/2010	041	07/12/2010	00800168	121301015	001		3,347.19
07/12/2010	041	07/12/2010	00800170	121301015	001		1,056.35
07/15/2010	041	07/14/2010	00800171	121301015	001		6,389.92
07/15/2010	041	07/14/2010	00800172	121301015	001		4,949.52
07/15/2010	041	07/14/2010	00800173	121301015	001		202,884.39
07/15/2010	041	07/14/2010	00800174	121301015	001		1,095.17
07/20/2010	041	07/20/2010	00800175	121301015	001		1,843.97
07/20/2010	041	07/20/2010	00800176	121301015	001		1,842.00
07/20/2010	041	07/20/2010	00800177	121301015	001		3,432.62
07/22/2010	041	07/22/2010	00800175	121301015	001		4,400.03
07/23/2010	041	07/22/2010	00800175	121301015	001		-4,400.03
07/22/2010	041	07/22/2010	00800178	121301015	001		6,527.80
07/23/2010	041	07/23/2010	00800179	121301015	001		4,400.03
07/26/2010	041	07/26/2010	00800180	121301015	001		1,475.00
07/26/2010	041	07/26/2010	00800181	121301015	001		4,802.06
07/29/2010	041	07/29/2010	00800182	121301015	001		4,437.01
07/29/2010	041	07/29/2010	00800183	121301015	001		3,136.24
07/30/2010	041	07/30/2010	00800184	121301015	001		1,864.24
07/30/2010	041	07/30/2010	00800185	121301015	001		2,611.00
Subtotal:	07/2010		Count: 23				272,623.09
Grand Total:			Count: 23				272,623.09

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FMS 6652: Statement of Differences of Disbursing Office Transactions  
(As Generated by GOALS II)

GOALS II Information Access System (IAS)

Report type: IAS 512  
Report name: Statement of Differences - Disbursements  
Run date: Nov 10 2010 3:40PM  
User ID: KCAMPBEL  
Accounting period: 201007  
ALC: 00009999  
Age: -- All --

ALC: 00009999		Accounting Period: Jul 2010		Audit Month: Jul 2010
Ref Num	Reporting Date	Rptng Symbol	Agency Control Accounts Maintained by Treasury	Accounting Reports Submitted by Agencies
-----	-----	-----	-----	-----
	07/31/2010	00009999		-38,185.40
FOAB	07/31/2010		-8,934.54	
X0999	07/31/2010		-28,445.56	
-----	-----	-----	-----	-----
Totals:			-37,380.10	-38,185.40
Amount of Difference:				805.30

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**Monthly Register of IPAC Transactions by Disbursing Office  
(As Generated by GOALS II)**

GOALS II Information Access System (IAS)

Report type: IAS 510  
 Report name: IPAC Support Listing  
 Run date: Nov 10 2010 2:56PM  
 User ID: KCAMPBEL  
 Accounting period: 201007  
 ALC: 00009999

Agency Location Code: 00009999

Accounting Period: Jul 2010

Document Ref. No.	Audit Date	D.O. Symbol	Adjustment Number	Amount
Z0270109	07/01/2010	FOAB		-130.00
Z0270110	07/01/2010	FOAB		-2,445.05
Z0270625	07/12/2010	FOAB		-90.00
Z0270915	07/20/2010	FOAB		-54.00
Subtotal:	07/2010	FOAB	Count: 4	-2,719.05

Document Ref. No.	Audit Date	D.O. Symbol	Adjustment Number	Amount
94447661	07/01/2010	X0999		-55,236.13
94447837	07/06/2010	X0999		-2,018.83
94447953	07/08/2010	X0999		-5,026.22
94448023	07/14/2010	X0999		2,381.95
94448119	07/20/2010	X0999		-3,445.00
94448252	07/23/2010	X0999		-4,183.77
Subtotal:	07/2010	X0999	Count: 6	-67,528.00

Grand Total:	Count: 10			-70,247.05
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Department of XXXXXX

Quarterly Scorecard for the 1<sup>st</sup> Quarter FY 2012

Performance Standard	Performance Criteria	Score	Justification
<b>Accuracy of Reporting</b>	<p><i>Green:</i> 95% or more of total current month transactions/accountability reported/reconciled to Treasury</p> <p><i>Yellow:</i> 91 -94% of total current month transactions/accountability reported/reconciled to Treasury</p> <p><i>Red:</i> 90% or less of total current month transactions/accountability reported/reconciled to Treasury</p>	<b>Green</b>	
<b>Statement of Difference Reconciliation</b>	<p><i>Green</i> if differences are 3 months old or less for all ALCs</p> <p><i>Yellow</i> if differences are older than 3 months but 6 months old or less</p> <p><i>Red</i> if differences are older than 6 months</p>	<b>Red</b>  <b>*2.16%</b>	<p>(1) As of December 31, 2011, the following ALCs have differences older than 6 months: XX000001, XX000000, XX000003</p>
<b>Suspense/Default Account Reconciliation**</b>	<p><i>Green:</i> 5% or less of total current month transactions/accountability reported to suspense account</p> <p><i>Yellow:</i> 6 - 9% of total current month transactions/accountability reported to suspense account</p> <p><i>Red:</i> 10% or more of total current month transactions/accountability reported to suspense account.</p> <p><b>Default account balances cleared by 3<sup>rd</sup> workday receive Green. Balances left in default account after 3<sup>rd</sup> workday receive automatic Red score.</b></p>	<b>Yellow</b>	<p>The following ALCs reported 7% of total current month transactions/accountability to a suspense/default account: XX000304, XX000002, XX000004</p>
<b>Timeliness of Reporting</b>	<p><i>Green</i> if original and supplemental reporting completed by the 3<sup>rd</sup> workday for all ALCs</p> <p><i>Yellow</i> if original submitted by the 3<sup>rd</sup> workday and supplemental report submitted on the 4<sup>th</sup> workday</p> <p><i>Red</i> if original submitted after the 3<sup>rd</sup> workday and/or supplemental submitted after the 4<sup>th</sup> workday</p>	<b>Red</b>  <b>*.72%</b>	<p>The following ALC submitted the original report after the 3<sup>rd</sup> workday: XX000091</p> <p><b>Total Receipts: \$646,185,847.09</b></p> <p><b>Total Disbursements: \$11,855,069,775.65</b></p>

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## PART 2 - CENTRAL ACCOUNTING AND REPORTING

### Table of Contents

Chapter	Section	Title
<b>1000</b>		<b>INTRODUCTION</b>
	1010	Authority
	1015	Principles and Features of the System of Central Accounts
	1020	Standard and Prescribed Forms Contacts
<b>1500</b>		<b>DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS</b>
	1510	Authority
	1515	Federal Account Symbols and Titles (FAST) Book and Subclassified Accounts
	1520	Receipt, Appropriation (Expenditure), and Fund Account Descriptions
	1525	Receipt Account Classification
	1530	Expenditure Account Classification
	1535	Deposit Fund Accounts Contacts
		Appendix
		1. Treasury Managed Trust Fund Conversion Chart for Accounts
<b>2000</b>		<b>WARRANT AND NONEXPENDITURE TRANSFER (NET) TRANSACTIONS</b>
	2010	Scope and Applicability
	2015	Authority
	2020	Definition of Terms
	2025	Warrant Transactions
	2030	NET Transactions Using the GWA System
	2035	Borrowings Contacts
		Appendix
		1. GWA System NET Application Guide
<b>2500</b>		<b>EXPENDITURE TRANSACTIONS BETWEEN APPROPRIATION, FUND, AND RECEIPT ACCOUNTS</b>
	2510	Introduction
	2515	Types of Expenditure Transactions Addressed in This Chapter
	2520	Payments to General Services Administration (GSA)
	2525	Expenditure Transactions Not Requiring Payment by Check
	2530	Expenditure Transactions Requiring Payment by Check
	2535	SF 1081: Certification Contacts

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

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

- |  |  |  |
|--|--|--|
|  |  | <ol style="list-style-type: none"> <li>GSA Form 789: Statement, Voucher and Schedule of Withdrawals and Credits<br/>Optional Form 1017-G: Journal Voucher<br/>SF 1080: Voucher for Transfers Between Appropriations and/or Funds<br/>SF 1080-EDP: Print Layout (SF 1080-EDP)<br/>Print Format Requirements (SF 1080 and SF 1081)<br/>SF 1081: Voucher and Schedule of Withdrawals and Credits<br/>SF 1081-EDP: Print Layout (SF 1081-EDP)</li> <li>FMS Form 5908: Journal Voucher Batch Transmittal</li> </ol> |
|--|--|--|

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

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

3110	Scope
3115	Authority
3120	Definition of Terms
3125	General Information on Central Accounting Reports
3130	Accounting Forms Used by USDOs (SF 1218 and SF 1221)
3135	Use and Assignment of the Three- and Four-Digit Agency Location Code (ALC)
3140	Accounting Forms Used by DOs and Agencies (FMS 1219 and FMS 1220)
3145	Reporting for Accounting Periods When No Transactions Occur
3150	Submitting Final Accountability Reports
3155	Fiscal Yearend Reporting and Cutoff Schedule of Reporting Deadlines
3160	Integrating Accounting Results
3165	Reporting Transactions Processed by Banking Institutions
3170	Adjustments to Deposits Reported
3175	FMS 6652: Statement of Difference (SOD)
	Contacts

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

- |  |  |
|--|--|
|  | <ol style="list-style-type: none"> <li>SF 1218: Statement of Accountability (Foreign Service Account) and Instructions</li> <li>SF 1221: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts (Foreign Service Account) and Instructions</li> <li>FMS 1219: GOALS FMS Form 1219, Statement of Accountability and Instructions</li> <li>GOALS FMS Form 1220: Statement of Transactions According to Appropriations, Funds, and Receipt Accounts and Instructions</li> <li>Listing of Subclasses and Titles</li> <li>FMS 6652: Statement of Differences of Deposit Transactions (as generated by GOALS II)</li> <li>Agency Detail Transactions--Deposits/Debit Vouchers (as generated by GOALS II)</li> <li>FMS 6652: Statement of Differences of Disbursing Office Transactions (as generated by GOALS II)</li> <li>Monthly Register of IPAC Transactions by Disbursing Office (as generated by GOALS II)</li> <li>Quarterly Scorecard</li> </ol> |
|--|--|

Chapter	Section	Title
<b>3200</b>		<b>FOREIGN CURRENCY ACCOUNTING AND REPORTING</b>
	3210	Authority
	3215	Definitions
	3220	Reporting Requirements
	3225	Administration of Foreign Exchange
	3230	Translating Foreign Currencies To U.S. Dollar Equivalents
	3235	Foreign Currency Abbreviations and Conversions
	3240	Foreign Currency Fund Account Symbols and Titles
	3245	Nature, and Purpose of Foreign Currency Fund Accounts
	3250	Preparation and Distribution of FS Form 488 and DD Form 1363
		Contacts
		Appendices
		1. Report of Estimated Foreign Currency Collections and Expenditures Explanation of Items to be Reported on “Report of Estimated Foreign Currency Collections and Expenditures”
		2. Annual Report on Unfunded Foreign Currency Reservation Accounts Explanation of Items to be Reported on “Annual Report on Unfunded Foreign Currency Reservation Accounts”
		3. FMS Form 6911: Foreign Currency Conversion and Transfer Voucher FS Form 488: Foreign Currency Statement of Transactions and Account Current DD Form 1363: Statement of Transactions and Accountability (FT Accounts)
<b>3300</b>		<b>STATEMENT OF TRANSACTIONS (FMS 224) REPORTING BY AGENCIES FOR WHICH THE TREASURY DISBURSES</b>
	3310	Scope and Applicability
	3315	Authority
	3320	Using and Assigning Eight-Digit Agency Location Codes (ALCs)
	3325	Monthly Reporting Requirements
	3330	Preparing FMS 224s
	3335	Reconciling FMS 224, Section II
	3340	Reconciling FMS 224, Section III
	3345	Partial FMS 224
	3350	Submitting the Partial FMS 224
	3355	Reporting Supplemental FMS 224s
	3360	Reporting Fiscal Yearend FMS 224s
	3365	Integrating the Accounting Results
	3370	GWA System Implementation Strategy
		Contacts
		Appendices
		1. FMS 224: Statement of Transactions (Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals) Explanation of Items To Be Reported on FMS 224: Statement of Transactions
		2. FMS 6601: Advice Regarding Agency Location Codes (3, 4, or 8 Digits) Instructions for Preparing FMS 6601: Advice Regarding Agency Location Codes (ALC) (3, 4, and 8 Digits)
		3. FMS 6652: Statement of Differences Disbursing Office Transactions Explanation of Statement of Differences, Disbursing Office Transactions

Chapter	Section	Title
		<ul style="list-style-type: none"> <li>Monthly RFC/Agency Support Listing</li> <li>Explanation of Agency Confirmation Report Listing</li> <li>IPAC Support Listing</li> <li>Explanation of IPAC Support Listing</li> </ul>
	4.	<ul style="list-style-type: none"> <li>FMS 6652: Statement of Differences Deposit Transactions</li> <li>Explanation of Statement of Differences, Deposit Transactions</li> <li>Support List: Financial Management Service Agency Detail Transactions Deposit Tickets/Debit Vouchers Monthly Deposit Ticket/Debit Voucher Support List</li> <li>Explanation of Deposit Ticket/Debit Voucher Support List</li> </ul>
<b>3400</b>		<b>ACCOUNTING FOR AND REPORTING ON CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY</b>
	3410	Background
	3415	Authority
	3420	Definition of Terms
	3425	Description of Cash and Investments Held Outside of the U.S. Treasury Categories
	3430	Treasury's Policies on Agencies' Requirements
	3435	Agencies' Reporting Responsibilities and Requirements
	3440	Reconciling Cash and Investments Held Outside of the U.S. Treasury
	3445	Preparing and Submitting Prescribed Forms and Reports
		Contacts
		Appendices
		<ul style="list-style-type: none"> <li>1. Subclass Descriptions, Cash and Investments Held Outside of the U.S. Treasury</li> <li>2. Cash and Investments Held Outside of the U.S. Treasury Transaction Guide— Statements of Transactions/Accountability Reporting</li> </ul>
<b>3500</b>		<b>DAILY TRANSMITTAL FOR INTERNAL REVENUE SERVICE</b>
	3510	Authority
	3515	Background and Concepts
	3520	Reporting Requirements
	3525	Federal Tax Deposit Transmittal Format
		Contacts
		Appendix
		<ul style="list-style-type: none"> <li>1. Sample IRS Federal Tax Deposit Transmittal IRS Transmittal Line Item Descriptions</li> </ul>
<b>4100</b>		<b>DEBT MANAGEMENT REPORTS</b>
	4110	Scope and Applicability
	4115	Authority
	4120	Reporting Requirements
		Contacts

Chapter	Section	Title
<b>4200</b>		<b>AGENCY REPORTING ON UNEXPENDED BALANCES OF APPROPRIATIONS AND FUNDS (FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM II, FMS 2108: YEAR-END CLOSING STATEMENT)</b>
	4210	Scope and Applicability
	4215	Authority
	4220	Definition of Terms
	4225	Explanation of Items Presented on the FACTS II Generated FMS 2108 and Reporting Requirements
	4230	Reporting Requirements for Extended Authority To Liquidate Obligations
	4235	Cashier Fund Balances, Negative Balance Accounts, and Unamortized Premiums and Discounts
	4240	Investments in Treasury Securities or Agency Securities and Unrealized Discount
	4245	Closed Accounts
	4250	Reporting Requirements
	4255	Accessing FACTS II
	4260	Instructions for Reporting Yearend Closing Data Via FACTS II
		Contacts
		Appendices
		1. FMS 2108 Sample FACTS II Generated FMS 2108s
		2. FMS 2108 Proof Formula for Individual Line Items
<b>4300</b>		<b>REPORTING INSTRUCTIONS FOR ACCOUNTS INVESTED IN DEPARTMENT OF THE TREASURY SECURITIES</b>
	4310	Scope and Applicability
	4315	Authority
	4320	Definitions
	4325	Availability of Funds
	4330	Categories of Securities
	4335	Reporting Requirements for Investments in Government Account Series Securities
	4340	Reporting Requirements for Investments in Marketable Securities
	4345	Marketable Security Reporting Requirements to the Intragovernmental Fiduciary Confirmation System (IFCS)
		Contacts
		Appendices
		1. Government Account Series - Revolving, Trust Revolving, and Deposit Funds
		2. Government Account Series - Special and Trust Funds
		3. Marketable Securities - Revolving, Trust Revolving, and Deposit Funds
		4. Marketable Securities - Special and Trust Funds
<b>4500</b>		<b>GRANTS, LOANS, CREDITS, AND CONTINGENT LIABILITIES INVOLVING FOREIGNERS</b>
	4510	Authority
	4515	Scope and Applicability
	4520	Definitions

Chapter	Section	Title
	4525	Quarterly Reports
	4530	Entering Data
	4535	FCRS Edits
	4540	Filenames
		Contacts
		Appendices
		1. Data Formats and Instructions
		2. Federal Information Processing Standards (FIPS) Country Codes
		3. Program Codes
		4. Purpose Codes
<b>4600</b>		<b>TREASURY REPORTING INSTRUCTIONS FOR CREDIT REFORM LEGISLATION</b>
	4610	Authority
	4615	Definition of Terms
	4620	Credit Account Symbols
	4625	Accounts With Sublevel Prefix Codes
	4630	Interest Rates
	4635	Borrowings From Treasury (Bureau of the Public Debt, BPD)
	4640	Interest on Uninvested Funds (FMS)
	4645	Appropriations
	4650	Credit Account Transactions and Reporting Procedures
		Contacts
		Appendices
		1. FMS 224: Statement of Transactions - Program Account
		2. FMS 224: Statement of Transactions - Financing Account - Direct Loans
		3. FMS 224: Statement of Transactions - Financing Account - Guaranteed Loans
<b>4700</b>		<b>AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT</b>
	4701	Scope and Applicability
	4702	Authority
	4703	Definition of Terms
	4704	FR Reporting and Submission Dates
	4705	Closing Package Requirements
	4706	Intragovernmental Requirements
	4707	FACTS I Requirements
		Contacts
		Appendices
		1. Reclassified Financial Statement and Line Item Descriptions
		2. Sample Agency A Reclassification Entry Summary
		3. Financial Report (FR) Notes and Instructions
		4. Other Financial Report (FR) Notes Data and Instructions
		5. Agency/Federal Trading Partner Department Codes for Governmentwide Financial Report System (GFRS) and Federal Agencies' Centralized Trial Balance System I (FACTS I)
		6. Reciprocal Categories Crosswalk to Financial Statements

Chapter	Section	Title
		7. Federal Intragovernmental Transactions Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts
		8. Fiscal 2011 CFO Representations for Federal Intragovernmental Activity and Balances
		9. Quarterly Agency Intragovernmental Reporting and Analysis System (IRAS) Data File Submission - Description and Formats
		10. Intragovernmental Business Rules

**5000****ACCOUNTING AND REPORTING ON MONETARY ASSETS (NON OPERATING CASH ITEMS) HELD BY U.S. TREASURY OFFICES**

5010	Authority
5015	Background and Purpose
5020	Definition of Terms
5025	Reporting Entities
5030	Prescribed Forms and Reports
5035	Monetary Asset Account Symbols and Titles
5040	Reporting Requirements
	Contacts

## Appendices

1. FMS Form 5693: Statement of Assets and Liabilities
2. SF 224: Statement of Transactions
3. SF 1220: Statement of Transactions
4. SF 1219: Statement of Accountability
5. Instructions for Preparing FMS 62
6. SF 5515: Debit Voucher
7. SF 215: Deposit Ticket
8. FMS 2075: Outstanding Currency in Circulation by Classes and Denominations Held by the Office of Currency Standards
9. TUS 4133: Monthly Report of Paper Currency on Hand
10. Advice of Gold Transaction

**5100****RECONCILING FUND BALANCE WITH TREASURY ACCOUNTS**

5110	Applicability
5115	Authority
5120	Definition of Terms
5125	Background
5130	Reconciliation of Agency SGL Fund Balances with Treasury Accounts
5135	Treasury's Central Reconciliation Processes
5140	Reconciling Small Differences for Deposits
5145	Reconciling Budget Clearing Account (BCA) Differences
5150	Available Reconciliation Tools
5155	Agency Operating Procedures and Certifications
	Contacts

## Appendices

1. Fund Balance with Treasury Reconciliation Contact List
2. Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts