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# Treasury Financial Manual

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## Chapter 2000

### VOUCHER DOCUMENTS

#### Section 2010—SCOPE AND APPLICABILITY

This chapter prescribes procedures to be used by Federal Reserve Banks and branches (FRBs) for preparing and processing SF 215 and SF 215-A credit vouchers (previously referred to as “deposit tickets”), SF 5515 debit vouchers, and FMS 62 transfer vouchers.

FRB CA\$H-LINK is a centralized system that services all FRBs. It functions as a deposit reporting and cash concentration system that expedites the flow of government funds into the Treasury’s General Account (TGA) via the Federal Reserve Integrated Accounting System (IAS). All credit vouchers and debit vouchers are either entered by an FRB staff member into the FRB CA\$H-LINK system or transmitted electronically via a batch file process to FRB CA\$H-LINK. Transactions that flow through FRB CA\$H-LINK are typically first debited or credited to FRB control accounts, which are Federal Reserve general ledger accounts. The FRBs enter these amounts into FRB CA\$H-LINK at any time before an evening cutoff. After the FRBs confirm the amounts and run a special FRB CA\$H-LINK extract program, the amounts are transferred between control accounts and the TGA. The extract program may be run at multiple times during the day, triggering multiple transfers. However, the funds officially post at the close of business.

#### Section 2015—AUTHORITY

The Secretary of the Treasury is authorized, under Section 15 of the Federal Reserve Act, as amended (12 U.S.C. 391), to require FRBs to act as depositaries and fiscal agents of the United States. The Secretary of the Treasury may prescribe regulations in connection with responsibilities of designated fiscal agents under the Federal Reserve Act.

#### Section 2020—CREDIT VOUCHER VERSIONS

The SF 215 credit voucher, which is the basic version of the credit voucher, is designated for reporting deposits by all agencies for credit to the U.S. Treasury. It is used by depositors, Government-wide, as an integral part of the Bureau of the Fiscal Service (Fiscal Service) cash management process. Credit vouchers are also used to report returned disbursements. Credits must be reported separately, and not netted by debits. Use of the credit voucher enables the Fiscal Service to perform a detail item match of activity flowing through the banking system with activity reported by depositing agencies.

The SF 215-A is a version of the credit voucher that is reported exclusively by the Debit Gateway on behalf of the Internal Revenue Service (IRS) for reporting revenue receipts by various tax classes, which are prepopulated in FRB CA\$H-LINK. The IRS also uses the SF 215-A credit voucher to report miscellaneous

receipts (i.e., non-tax receipts), which will be recorded on line No. 9 following the prepopulated tax classes. Miscellaneous receipts will not be reported on the same 215-A credit voucher as one used for reporting revenue receipts; the Debit Gateway will prepare a separate credit voucher to report tax and non-tax related receipts.

### **Section 2030—PROCESSING CREDIT VOUCHERS**

Deposit information can either be entered by an FRB staff member into the FRB CA\$H-LINK system or transmitted electronically to FRB CA\$H-LINK via a batch file process. FRB CA\$H-LINK transmits credit voucher data to the Collections Information Repository (CIR) and/or the Payment Information Repository (PIR).

### **Section 2040—INCOMPLETE DOCUMENTS**

FRBs that receive deposits without all required voucher information will request the depositor send the missing information. If this is impractical, the FRB must void the voucher information initially received and prepare a new credit voucher for distribution. Enter in Block No. 6 of the newly prepared voucher the deposit number of the old voucher and a statement that it was voided.

The FRB will determine how to handle a voucher with missing information based on the guidelines outlined below:

- If the voucher number is missing and the depositor is not available, the FRB could provide a "pseudo" voucher number in order to process the deposit until the depositor can be contacted. At that point, an adjustment could be made to correct the voucher number. A new voucher would not have to be created in this situation.
- If the date is missing, the FRB should use the current day's date until the depositor can be contacted. Then, as in the scenario above referring to the voucher number, an adjustment can be created after the depositor has been contacted.
- If the Agency Location Code (ALC) is missing and the depositor is not available, the FRB has to determine where the deposit(s) originated. If this cannot be determined within a reasonable amount of time, the FRB will have no choice but to return the deposit to the sender (requesting the appropriate information).
- If the total is missing, the FRB could possibly calculate the amount of the deposit, based on the items (supporting documentation) received with the deposit information. However, confirmation will still be required (by the depositor) in order to ensure the amount of the deposit is correct.

### **Section 2050—DEBIT VOUCHERS**

The SF 5515 debit voucher is the form designated primarily for disbursements from the U.S Treasury. It is also used for reporting uncollectible items and adjustments previously credited to the TGA on the SF 215. The SF 5515 must also be used to process other charges when approved by Treasury. The reason for the charge must be indicated in Block No. 6. Debits must be reported separately, and not netted by credits. The SF 5515 is used to report charges for all agencies.

### **Section 2060—PROCESSING DEBIT VOUCHERS**

Debit voucher information can either be entered by an FRB staff member into the FRB CA\$H-LINK system or transmitted electronically to FRB CA\$H-LINK via a batch file process. FRB CA\$H-LINK transmits debit voucher data to the PIR and/or the CIR.

## **Section 2070—ADJUSTMENTS, REVERSALS, AND CORRECTIONS**

The following actions will be taken to correct documents that have been processed (although FRB CA\$H-LINK uses other terms—such as “error,” “ticket,” and “return”—for these actions).

### **2070.10—Correction of Credit/Debit Voucher**

If a credit or debit voucher correction is necessary, an offsetting voucher will be prepared to negate the original voucher, and then a replacement voucher will be completed. For example, if a credit voucher requires correction, a debit voucher will be submitted to offset the original credit voucher, and then a new credit voucher will be completed.

### **2070.20—Adjustment of Credit/Debit Voucher**

If a credit or debit voucher adjustment is necessary, an offsetting voucher will be prepared to negate the original voucher, and then a replacement voucher will be completed. Only the dollar amount may change on a voucher adjustment.

### **2070.30—Reversal of Credit/Debit Voucher**

If a credit or debit voucher reversal is necessary, an offsetting voucher will be prepared to negate the original voucher, but no replacement voucher will be completed. A reversal will simply undo the original voucher.

## **Section 2080—ENTRY OR BATCH UPLOAD OF DEBIT/CREDIT VOUCHER IN FRB CA\$H-LINK**

When preparation of the credit vouchers or debit vouchers is initiated by the FRB, the following procedures will be followed:

### **2080.10—Credit/Debit Voucher Number**

Block No. 1 contains a unique identifier, which will be used by Fiscal Services' central accounting and reporting system for generating audit and reconciliation reports for depositing agencies. Although credit vouchers contain a unique identifier, it is not necessary to account to the Fiscal Service for voided credit vouchers.

### **2080.20—Date Presented or Mailed to Bank (SF 215), or Date of Debit to U.S. Treasury's Account (SF 5515)**

The FRB will include in Block No. 2 the date that the document was prepared. This date must be the same as the confirmed date.

### **2080.30—ALC**

Enter in Block No. 3 the depositor's accounting symbol ALC. Only one depositor's symbol may be shown per credit voucher.

**2080.40—Amount**

Block No. 4 will contain the total amount, including cents. Normal punctuation can be used, but decimal points are required.

**2080.50—Confirmed Date** (Memorandum Copy of Credit Voucher)

When the Memorandum Copy is to be sent to the depositor by the FRB, the FRB need not complete Block No. 5. In other instances, the Memorandum Copy may be retained or destroyed. If the Memorandum Copy is to be retained, the confirmed date may be typed in Block No. 5; this date will be the same as that indicated in Block No. 2.

**2080.60—Agency/Depository Use Area**

Block No. 6 may be used at the discretion of the bank. When preparing the SF 215 Credit Voucher or the SF 5515 Debit Voucher for Adjustments, this Block No. will be used to explain the adjustment.

**2080.70—Name and Address of Depository**

The FRB preparing the form will include its name and address in Block No. 7.

**2080.80—Certification/Confirmed Date**

The document will be certified by a designated individual who attests to the accuracy of the data included. The CONFIRMED DATE will be entered in Block No. 8. This date will normally be the same as that indicated in Block No. 2.

**2080.90—Depositors Title, Department or Agency, and Address**

The bank will enter in Block No. 9 the appropriate title, department or agency, as well as proper mailing address of the depositor whose ALC is affected.

**Section 2090—FMS 62 TRANSFER VOUCHERS**

The FMS 62 transfer voucher is used as an accounting document to support monetary transactions; it supports the transfers of monetary information between Treasury offices and Federal Reserve Banks. The form can be used for either a credit or a debit. The FMS 62 is used when a Public Money Symbol needs to be entered into FRB CA\$H-LINK. The Public Money Symbols are reconciled by Governmentwide Accounting. The FMS 62 will continue to be entered into FRB CA\$H-LINK until straight-through processing (see Section 2095) is in place, which will be some time in 2016. At that time, the FMS 62 will be discontinued, and Treasury will use the Financial Institution Reconciliation Data (FIRD) file for reconciliation.

**Section 2095—STRAIGHT-THROUGH PROCESSING**

Straight-Through Processing (STP) will update and improve the Federal Reserve Banks' business and accounting process for moving government funds into the TGA. STP will provide immediate recording of transactions and near real-time information for reconciliation. It will also enable more effective and efficient management of the TGA.

Full migration to STP will result in the decommissioning of FRB CA\$H-LINK. The movement of funds to the TGA will be accomplished on a straight-through basis in the same manner that funds move between commercial bank accounts. This eliminates the need to retain FRB CA\$H-LINK and its associated control account structure in the Federal Reserve's Integrated Accounting System. The updated Treasury Reporting and Reconciliation process document addresses all of the changes to downstream reporting processes and procedures with the elimination of FRB CA\$H-LINK. Copies of that document may be obtained from the division shown below in the Contacts section.

## **CONTACTS**

### **Direct inquiries concerning this chapter to:**

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