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# Treasury Financial Manual

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## Chapter 2000

### VOUCHER DOCUMENTS

This chapter prescribes procedures to be used for processing credit and debit vouchers by Federal Reserve Banks (FRBs).

#### Section 2010—Scope and Applicability

This chapter prescribes the procedures to be used by Federal Reserve Banks (FRBs) for processing SF 215 and SF 215-A credit vouchers, and SF 5515 debit vouchers. These credit and debit vouchers record book cash data and are entered by FRBs in the Direct Voucher Submission (DVS). The primary objective of DVS is to capture and report voucher information for transactions that are not reported directly from programs/applications to the Collections Information Repository (CIR) and Payments Information Repository (PIR). Vouchers reported through DVS may occur either by manual or automated entry.

#### 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 depositories and fiscal agents of the United States.

#### Section 2020—Book Data

Book data is defined as the cash reported by government entities or Treasury systems, reflecting funds paid out or collected, affecting the Treasury General Account (TGA). Treasury utilizes voucher information for internal reporting, accounting, and forecasting; federal agencies utilize this book data for accounting and other purposes.

#### Section 2030—Credit Voucher

The SF 215 credit voucher, which is the basic version of the credit voucher, is designated for reporting book data about cash deposits by all agencies or Financial Institutions for credit to the U.S. Treasury. It is used government-wide by depositors as an integral part of Treasury's cash management process. Credits must be reported separately and not netted by debits. Use of the credit voucher enables Treasury to perform a detail item match of activity flowing through the banking system with activity reported by depositing agencies. The SF 215-A credit voucher is a version of the credit voucher that is reported on behalf of the Internal Revenue Service (IRS) for reporting revenue receipts by various tax classes.

#### Section 2040—Debit Voucher

The SF 5515 debit voucher is the form designated primarily for payments and to adjust, correct, or reverse a deposit from the U.S. Treasury. It is also used for reporting book data concerning cash, uncollectible items, and adjustments previously credited to the TGA on the SF 215.

### **Section 2050—Processing Voucher**

DVS is used to capture the book payment and miscellaneous collection activity processed by FRB. Voucher data is either manually entered by FRBs or automatically loaded into DVS. Because DVS voucher files are not processed by any other Fiscal Service systems, these files are not duplicative of other vouchers processed by Fiscal Service.

When vouchers are manually entered into DVS, they are in a pending state until book data and bank data is reconciled. The pending state means that the vouchers are in DVS but have not been verified and, therefore, have not been sent to the CIR or PIR. Once the book data and the bank data are reconciled, then the vouchers are submitted to the appropriate repository, based on the account key used when entering the voucher in DVS, which allow the Collection Information Repository (CIR) and Payment Information Repository (PIR) to have the complete view of collection and payment activity respectively. Files are sent on a preset schedule throughout the day.

### **Section 2060—Create Vouchers for the Book View**

As part of the balancing procedures, the business line will enter vouchers in DVS which reports the corresponding 'Book View' for information about the transaction that posted to the TGA. These vouchers represent details for credit vouchers (SF 215 and SF 215-A (collections only)) and debit vouchers (SF 5515).

### **Section 2070—Reconciliation of Funds (Book)**

Each FRB's business line has responsibility for balancing their source documentation to debits and credits in the Federal Reserve's Enterprise Accounting System (EASy). This balancing is done to ensure all work is processed correctly to the TGA, though it is not usually a TGA reconciliation step. The business line also ensures that voucher information is properly entered into the appropriate system or repository (DVS or CIR), which ultimately creates the Treasury's Book View.

These processes can be performed multiple times throughout the day with a final balancing occurring at the end of the business line's accounting day. The business lines can utilize several sources to assist them with balancing. This includes Account Management Information (AMI), EASy, or a payment system (i.e., Fedwire, FedACH) for the Bank View. In the DVS application, there are search capabilities that can be used to help verify the Book View.

Several of the business lines have a second verification performed before submitting vouchers. This requires the book information to be shared with a second person and verified before submitting the vouchers.

If a user finds a discrepancy between the book and bank, then the issue is investigated before submitting the vouchers. Because the vouchers are in a pending state, and have not been submitted, the user has the ability to edit or delete vouchers in DVS. Once the book and the bank are reconciled, then the vouchers are submitted in DVS.

### **Section 2080—Submitting Vouchers for Book View**

When a business line submits its vouchers in DVS, then the application will automatically send the vouchers to the appropriate Treasury Repository, either CIR or PIR, based on the account key used for the voucher.

## **Contacts**

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