

TO: HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES, AND OTHERS CONCERNED

1. PURPOSE

This transmittal letter releases revised I TFM 2-3100: Instructions for Disbursing Officers' Reports, and revised I TFM 2-3300: Reports of Agencies for which the Treasury Disburses (FMS Form 224).

2. PROCEDURAL CHANGES

As of April 1, 1997, the procedures for reporting collections credited to appropriation or non-revolving fund accounts will change in order to remain consistent with Office of Management and Budget (OMB) Circular A-34 Instructions on Budget Execution and OMB Circular A-11. Revolving Fund Accounts in the 4000-4499 and 8400-8499 series are currently following these procedures; however, as of the above effective date, these procedures will apply to **ALL** fund types. **Sections II and III of the FMS Form 224 and reporting on available receipt (point) accounts are not affected by these changes.**

Collections credited to appropriation or non-revolving fund accounts **should no longer be netted against disbursements** in column 3 of the FMS Form 224 and the FMS 1220. Agencies should report these activities in column 2. (See I TFM 2-3100, Appendix 4, and I TFM 2-3300, Appendix 1.)

The disbursements in column 3 will now represent **gross** disbursements. The only exceptions in which collections should still be netted in column 3 are listed in I TFM 2-3100, Appendix 4, and I TFM 2-3300, Appendix 1.

Collections credited to appropriation or non-revolving fund accounts will appear on the detailed FMS Form 6653: Undisbursed Appropriation Account Ledger in the month of reporting. However, the FMS Form 6654: Undisbursed Appropriation Accounts - Trial Balance will continue to reflect net disbursements.

Although, the column titles have changed on the FMS Form 224 and the FMS 1220 in the revised TFM chapters, the GOALS and STAR systems will **NOT** have updated column titles.

3. PAGE CHANGES

Remove

Table of Contents for
Volume I

Table of Contents for
Part 2

Insert

Table of Contents for
Volume I

Table of Contents for
Part 2

I TFM 2-3100

I TFM 2-3100

I TFM 2-3300

I TFM 2-3300

4. EFFECTIVE DATE

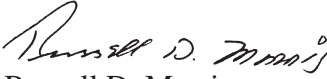
April 1, 1997.

5. INQUIRIES

Any questions concerning this transmittal letter should be directed to:

Budget Reports Branch
Reports Management Division
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 518D
Hyattsville, MD 20782
(Telephone 202-874-9900)

Date: February 6, 1997


Russell D. Morris
Commissioner

REPORTS OF AGENCIES FOR WHICH THE TREASURY DISBURSES (FMS FORM 224)

This chapter provides guidance to be followed by departments and agencies in the monthly preparation and submission of the FMS Form 224: Statement of Transactions (Appendix 1), and related supporting documents.

Section 3310 - Scope and Applicability

This chapter applies only to those departments and agencies for which the Department of the Treasury (Treasury), Financial Management Service (FMS), disburses at any of its Treasury Regional Financial Centers (TRFCs).

Section 3315 - Authority

The procedures in this chapter are issued per 31 U.S.C. 3513, which requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government. The provisions of 31 U.S.C. 3512 further provide that each executive agency furnish the Secretary of the Treasury such reports and information relating to its financial condition and operations as the Secretary may require.

Section 3320 - Use and Assignment of 8-Digit Agency Location Codes (ALCs)

3320.10 - Use of Agency Location Codes

Each Federal agency that prepares an FMS Form 224 will be identified by an 8-digit ALC. The first two digits of the symbol identify the department or agency, the third and fourth digits identify the

particular bureau within the department, and the remaining four digits identify the particular agency accounting station within that bureau. The ALC must be shown on all correspondence, forms, and other documentation forwarded to financial institutions, FMS, other Federal agencies, and to TRFCs, and particularly on all SF 215s: Deposit Tickets, and/or related SF 5515s: Debit Vouchers.

3320.20 - Establishing, Changing, or Deleting an ALC

It is the agency's responsibility to provide FMS with the name, telephone number, and address of one contact person per designated ALC. This information must be current at all times. In order to establish, change, or delete an ALC, the responsible agency or the TRFC representative must contact FMS in writing. All requests relating to the 8-digit ALCs must include the standard information as shown in Appendix 1. FMS will use the letter request received from the agency and complete the FMS Form 6601: Advice Regarding Agency Location Codes (3, 4, or 8 digits), (see Appendix 1) for confirmation action. Correspondence to establish, change, or delete an ALC must be received by FMS (see Contacts page) at least 30 days before the requested effective date.

Section 3325 - Monthly Reporting Requirements

The validity of the classified receipt and disbursement data taken up in the central accounts and published in the financial reports of FMS depends on the accuracy of the monthly statements of transactions submitted by all departments and agencies. The timeliness of FMS's financial reports depends on strict compliance by agencies with the reporting deadlines established herein. All departments and agencies are requested to have their accounting stations prepare their monthly FMS Form 224 submission on a priority basis.

Section 3330 - Preparation of FMS Form 224

Each reporting office will prepare the FMS Form 224 directly from its accounts promptly at the close of each accounting month. A column-by-column description of the information to be reported on the FMS Form 224 is contained in Appendix 1. Agencies will submit an FMS Form 224 for accounting periods in which no transactions occur. The FMS Form 224 should state "no transaction."

3330.10 - Source Data Used to Prepare Monthly FMS Form 224

The monthly FMS Form 224 will be prepared on the basis of vouchers paid or accomplished by TRFCs, and on the basis of cash collections received for deposit on SF 215: Deposit Ticket. (Confirmed deposits continue to be the basis for special operations involving the determination of amounts available for investment, or amounts of interest earned with respect to certain trust funds.) Agencies are authorized to include vouchers with fixed payment dates (for example, payrolls), in their monthly reports, even though the paid voucher has not been received via microfiche and/or the Regional Financial Center/Agency Link Component of the Government On-Line Accounting Link System (GOALS).

If paid disbursement data is received too late to be included in the report for the month in which paid or accomplished (except as noted in this paragraph for vouchers with fixed-payment dates), the transaction will be classified for Section I of the FMS Form 224 in the assignment month (that is, the month in which the paid disbursement data was received) and identified in Section II as to the paid or accomplished month. Since receipts are reported on a collections received basis, late receipt of the SF 215 or SF 5515 need only be identified in Section III as to the "Date Presented or Mailed-to-Bank" month in the subsequent month's FMS Form 224.

Agencies will telecommunicate the FMS Form 224 Report via GOALS to FMS. A hard copy of the FMS Form 224 will be printed at the agency site for the agency's records. The GOALS system is

available for use Monday through Friday, except for holidays observed by the Federal Government. The hours of access are from 7 a.m. to 11 p.m. eastern standard time.

3330.20 - Classification of Special Transactions Reported on FMS Form 224

In most cases, classification of transactions at the level of appropriation, fund, and receipt accounts will suffice for FMS's central accounts and reports. However, a segregation of investment and certain other transactions from normal receipt and expenditure transactions is required for FMS's central reporting purposes. When transactions are required to be classified below the account level, FMS will notify the agency involved on FMS Form 7103: Subclassification Authorization (transactions below appropriation, fund, or receipt account levels). The segregation by type of transaction will be made by using the appropriate subclass code assigned as a parenthetical prefix to the account symbol opposite the amount for each type of transaction reported. When agencies purchase, or otherwise acquire, Federal securities and no subclass codes have been assigned to the accounts for such purposes, the agencies must contact FMS for the assignment of the proper codes (I TFM 2-1500). See Appendix 1 for Explanation of Imprest Fund Reporting, Subclass (41).

3330.30 - Special FMS Form 224 for Letter-of-Credit Transactions

The requirements for submission of a separate FMS Form 224 for letter-of-credit payment voucher transactions are explained in I TFM 6-2000. Such transac-

tions will not be included in the regular FMS Form 224.

Section 3335 - Distribution of FMS Form 224

3335.10 - Original FMS Form 224 for Financial Management Service

The FMS Form 224 must be transmitted, via telecommunications, by each reporting office as promptly as possible, but no later than the 5th working day following the close of the accounting month to FMS (see Contacts page).

3335.20 - Copy of FMS Form 224 for General Accounting Office (GAO)

A signed copy of the FMS Form 224 will be retained at the reporting office for use by GAO in its site audit. However, if the financial transactions of the reporting office are audited centrally by GAO, the copy will be sent to the centralized audit location of GAO.

Section 3340 - Correction of Errors in FMS Form 224

After preparation and submission of the FMS Form 224 according to the procedures prescribed in this chapter, a reporting agency can submit one supplemental FMS Form 224 to make adjustments to the original FMS Form 224. The supplemental FMS Form 224 adjusts the original FMS Form 224; it does not replace the original FMS Form 224. The reporting agency should only report adjustments on the supplemental FMS Form 224. Supplemental FMS Form 224s must be reported to FMS no later than the 8th working day following the close of the accounting month.

Section 3345 - Fiscal Yearend Reporting and Cutoff

A schedule for the preparation and submission of FMS Form 224s is transmitted by a separate TFM Yearend Closing Bulletin.

Section 3350 - Verification or Reconciliation of Disbursements

3350.10 - FMS Verification of Section II of FMS Form 224

Section II, Line 1, of the monthly FMS Form 224 requires a separation of TRFC transactions according to the month accomplished. FMS compares the data reported by each reporting office with control totals for each reporting office reported by TRFC at the ALC level (I TFM 2-3100).

3350.20 - Differences in TRFC Transactions

Differences disclosed in the comparison with respect to TRFC transactions will be furnished to the reporting office on FMS Form 6652: Statement of Differences Disbursing Office Transactions (Appendix 1), for resolving the difference in cooperation with the appropriate TRFCs. A listing of accomplished expenditure transfers and FMS Form 6652 are sent to assist the reporting office in reconciliation (I TFM 2-2500).

If disbursing office (undistributed) differences are not reconciled within 6 months of the accomplished date as reported on FMS Form 6652, FMS will automatically charge back the difference to budget clearing account (-F3879), which will be maintained in the responsible agency's administrative accounting system. FMS will use FMS Form 5901-C: Adjustment of Agency Undistributed

Differences (Appendix 1), to charge back disbursement differences. **Exception: If the monetary amount of the difference is over \$5 million for 1 month and the transaction is at least 6 months old, there will be no charge back to the budget clearing account for that particular month.** There are few agencies which are exempted from charge backs.

Thereafter, FMS will monitor the (-F3879) account for clearance by the reporting office. Upon receipt of the FMS Form 5901, an agency will take immediate action to resolve the difference transferred to (-F3879) by reclassifying the difference amount into the proper accounts. All amounts transferred to (-F3879) must be cleared by the end of the current fiscal year.

FMS will notify the Office of the Inspector General (OIG) and the Chief Financial Officer (CFO) for those agencies that do not clear their differences.

The reporting station should be able to localize the difference on the basis of the following:

- Its own records.
- A listing furnished with the FMS Form 6652.
- Credit documents initiated at TRFC and sent to the reporting office.
- Paid disbursement data and adjustments provided by online telecommunications or on microfiche.

In doing so, the total difference amount will be isolated by the reporting office, by amounts, to each "Reporting D.O. Symbol," to the extent that there were TRFC transactions for the reporting office processed by more than one TRFC.

Any discrepancies in the TRFC records will be adjusted by the TRFC. Discrepancies in reporting

office records will be adjusted by the reporting office on the FMS Form 224 for the current month.

Section 3355 - Integration of Accounting Results

The central accounting and reporting of the Government as a whole is based on statements of accountability and transactions submitted to FMS, and on certain documentation processed centrally, such as appropriation warrants. This accounting data is consolidated into various ledgers and reported back to the reporting office. Reporting offices are responsible for verification of these accounting results and reconciliation with their accounts (Section 3360, below, and I TFM 2-3900).

NOTE: On the FMS Form 2108 that Treasury reports back to each reporting ALC, the sub class prefix of (41) that was reported on the FMS Form 224 will not appear under the heading of Appropriation or Fund Symbol. Treasury converts this subclass prefix (41) to a .921 sub number that will appear under the sub number column corresponding to the Appropriation or Fund Symbol.

Section 3360 - Deposits-in-Transit System

The deposits-in-transit (DIT) system is an automated method used to compare total net deposits entered by reporting offices on FMS Form 224s with reporting of transaction data received daily by FMS through the banking system. This monthly comparison is made on a month-presented or mailed-to-bank basis, as shown in block 2 of the SF 215 and SF 5515 documents. The bank reporting consists of the total deposits reporting offices have entered in block 4 on the SF 215 documents, less any SF 5515 documents, and is compared with reporting office summary

level reports of these same transactions.

3360.10 - Deposits-in-Transit Audit

An audit is performed under the DIT system to ensure the accuracy and timeliness of deposits made to the credit of Treasury's General Account. The DIT audit is based on the date entered in block 2 on SF 215 and SF 5515 documents. The DIT audit basis is referred to as the "Date Presented or Mailed-to-Bank" audit basis. Under the DIT audit basis, a charge back provision permits Treasury to adjust a summary accounting month difference to the agency budget clearing account -F3878, for ultimate disposition by the agency to the proper appropriation, fund, or receipt account.

3360.20 - Agencies Reporting of Deposit Transactions

Reporting offices must report all deposit transactions on FMS Form 224 according to the date entered in block 2 on SF 215 and SF 5515 to ensure timely processing. The FMS Form 224 is submitted to FMS (see Contacts page). Supportive detailed deposit data is not required.

3360.30 - FMS Reporting to Agencies

Each month the following deposit data is recorded in FMS records according to the month presented or mailed-to-bank:

- Total deposits that reporting offices recorded on FMS Form 224.
- Deposit data captured from the original copies of SF 215 and SF 5515 received through the banking system.

An automated summary level total comparison is made between

the two sets of deposit data. An FMS Form 6652: Statement of Differences Deposit Transactions (Appendix 2), is then generated each accounting month for each presented/mailed month, if there is a difference. The FMS Form 6652 will show the difference between the monthly total submitted by the reporting office and the totals submitted through the banking system. The FMS Form 6652 and a "Monthly Deposit Ticket/Debit Voucher Support List" (Appendix 2), listing the items that support the monthly total on the FMS Form 6652, and copies of FMS Form 5901: Adjustment of Agency Deposit/Debit Voucher (Appendix 2), are forwarded to the reporting office the following month. Agencies can receive the FMS Form 6652 and the deposit data via GOALS and/or by microfiche. Agencies can also view the deposit data online via CASH-LINK so they may confirm their deposits the day after they were deposited.

3360.40 - Agencies Reconciliation of Deposit Differences

To maintain control of funds and ensure that all funds are properly recorded, an internal control system will ensure that all funds are recorded, accounted for, and/or debited correctly. Agencies are responsible for performing the item-by-item detailed reconciliation of deposit differences. Agencies rely upon FMS to provide information regarding deposits and adjustments on a monthly basis to assist them in the reconciliation process. The reconciliation process should be performed daily or at least weekly via accessing the CASH-LINK Agency Access system using a personal computer or a host-to-host interface to view deposits from seven collection systems. The collection systems are:

- Treasury's General Accounts (Domestic and International).

- Fedwire Deposit System.
- Federal Reserve Banks.
- Lockbox.
- Plastic Card Technology.
- Farmers Home Administration.
- Commodity Credit Corporation.

CASH-LINK is a worldwide deposit reporting and cash concentration system with a single data base of deposit details to expedite agency reconciliation. CASH-LINK Agency Access is a software program that provides agencies next day access to their deposits and deposit adjustments in the CASH-LINK database. By accessing the CASH-LINK data base, agencies can research and begin reconciling their deposits made at commercial banks on the same business day the financial institution reports to CASH-LINK using FEDWIRE. If funds are moved overnight by ACH through the Federal Reserve System, deposits may be viewed the next day after the deposit is reported. Using the inquiry function of Agency Access, an agency may obtain a print-out of deposit data in CASH-LINK to compare with items in the agency's records. Additional information about CASH-LINK Agency Access may be obtained by contacting FMS' Banking Operations Branch (see Contacts page).

Differences will be cleared by either (1) reporting adjusting entries on the FMS Form 224 for the current month (with the prior month indicated) or (2) contacting the bank to trace the transmittal to FMS. (See Appendix 2, the Monthly Deposit Ticket/Debit Voucher Support List.) In reconciling, the block 2 data on the agencies pending copies of SF 215s and SF 5515s should be compared with the processed data to ensure timely and accurate reporting by the banks. Items reported by the banks for which the agency has no copy

will be cleared with all other outstanding items on the FMS Form 5901 when aged 6 months from the presented or mailed date. If agencies are unable to resolve differences after correspondence with the banks (refer to Appendix 3 for DIT Contact List), FMS must be contacted for assistance (see Contacts page).

3360.50 - Unreconciled Deposit Differences

If differences are not reconciled within 6 months after the presented or mailed date as reported on FMS Form 6652, FMS will automatically charge back the unreconciled differences to the

budget clearing account (-F3878). Financial Management Service will use FMS Form 5901 (Appendix 2) to transfer the unreconciled differences. This action will result in a transfer to the administrative accounts of the reporting office. Exceptions are: if the monetary amount is over \$5 million for one month and the transaction is at least 6 months old, there will be no charge back for that particular month. There are very few agencies which are exempted from charge backs. Thereafter, FMS will monitor the -F3878 account for clearance by the reporting office. Agencies reporting offices will clear the difference from

-F3878 by preparing an internal journal voucher form to charge or credit the -F3878 account and offset the proper appropriation, fund, or receipt account.

3360.60 - Inspector General Notification

FMS will notify the OIG and the CFO for those agencies that do not clear their differences. The OIG routinely examines the internal control systems for faults and vulnerabilities. Any suspicions of fraud should be immediately reported to your OIG for investigation.

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CONTACTS

General inquiries concerning this chapter, transmission of original FMS Form 224, deposit transactions reports, and requests for Agency Location Code (ALC) changes should be directed to:

**Manager, Budget Reports Branch
Reports Management Division
Financial Management Service
Department of the Treasury
3700 East-West Highway (Room 518D)
Hyattsville, MD 20782
(Telephone 202-874-9900)**

For information on how to reconcile common discrepancies, contact the following address:

**Financial Analysis Branch
Banking Management Division
Financial Management Service
Department of the Treasury
3700 East-West Highway (Room 500E)
Hyattsville, MD 20782
(Telephone 202-874-7980)**

If agencies are unable to resolve differences after correspondence with the banks (see Contact List in Appendix 3), the following office must be contacted for assistance:

**Banking Operations Branch
Banking Management Division
Financial Management Service
Department of the Treasury
3700 East-West Highway (Room 5A05)
Hyattsville, MD 20782
(Telephone 202-874-6900)**

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APPENDICES LISTING

FORMS PRESCRIBED FOR AGENCIES FOR WHICH TREASURY DISBURSES

App. No.	Form	Title
1	FMS Form 224	Statement of Transactions Explanation of Items to be Reported on FMS Form 224: Statement of Transactions
	FMS Form 224	Statement of Transactions (Imprest Fund Reporting) Explanation of Imprest Fund Reporting, Subclass (41)
	FMS Form 6601	Advice Regarding Agency Location Codes (3, 4, or 8 digits) Instructions for Preparation of the Request for FMS Form 6601
	FMS Form 6652	Statement of Differences Disbursing Office Transactions Explanation of Disbursing Statement of Differences
	FMS Form 5901-C	Adjustment of Agency Undistributed Differences
2	FMS Form 6652	Statement of Differences Deposit Transactions Explanation of Deposit Statement of Differences Monthly Deposit Ticket/Debit Voucher Support List Explanation of Deposit Ticket/Debit Voucher Support List
	FMS Form 5901	Adjustment of Agency Deposits/Debit Vouchers
		Contact List for Banking Management Division Contact List for Deposit-in-Transit Reconciliation (Federal Reserve Banks and Branches)
3		

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FMS Form 224
 Created 10/96
 DEPARTMENT of the TREASURY
 Financial Management Service

STATEMENT OF TRANSACTIONS

(Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals)

DEPARTMENT OR AGENCY	LOCATION - MAIL ADDRESS OF REPORTING OFFICE	AGENCY LOCATION CODE (ALC)
BUREAU OR OFFICE		ACCOUNTING PERIOD ENDED
Section I - Classification of Disbursements and Collections by Appropriation, Fund and Receipt Account		
APPROPRIATION, FUND OR RECEIPT ACCOUNT (1)	RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS (2)	GROSS DISBURSEMENTS (3)
COLUMNAR TOTALS.....		
NET TOTAL, SECTION I (Column 3 minus column 2).....		
Section II - Control Totals of Disbursements and Collections Classified in Section I		
1. ADD: Payment Transactions (Net) Classified in Section I, Accomplished by Disbursing Office in:		
THIS MONTH \$	PRIOR MONTH OF \$	PRIOR MONTH OF \$
2. DEDUCT: Collections Received This Month (Net) and Classified in Section I.....		
3. NET TOTAL, SECTION II (MUST AGREE WITH NET TOTAL OF SECTION I).....		
Section III - Status of Collections		
1. Balance of Undeposited Collections, Close of Preceding Month		
2. ADD: Collections Received This Month (Same as Section II, Item 2).....		
3. DEDUCT: Deposits Presented or Mailed to Bank in:		
THIS MONTH \$	PRIOR MONTH OF \$	PRIOR MONTH OF \$
4. NET TOTAL, SECTION III - Balance of Undeposited Collections, Close of Month.....		
DATE	NOTE: Required to be submitted over GOALS not later than the fifth working day following the close of the reporting month.	SIGNATURE AND TITLE

EXPLANATION OF ITEMS TO BE REPORTED ON
FMS FORM 224: STATEMENT OF TRANSACTIONS

HEADING OF FORM - There will be shown in the heading of the FMS Form 224: (1) the department or agency, (2) the bureau or office, (3) the location (mail address) of reporting office, (4) the agency location code (ALC), and (5) the accounting period ended. With respect to item 3, it is important that the complete mailing address be shown because the address will be used for any necessary correspondence.

Section I - CLASSIFICATION OF DISBURSEMENTS AND COLLECTIONS BY APPROPRIATION, FUND, AND RECEIPT ACCOUNT - In this section there will be shown a classification by individual appropriation, fund, or receipt account of all documents that have been paid or accomplished by Treasury regional financial disbursing centers and actual collections received during the month for deposit on SF 215: Deposit Ticket, net of any SF 5515: Debit Voucher, documents.

Column

- 1 APPROPRIATION, FUND, OR RECEIPT ACCOUNT. Enter in this column 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 parenthetical prefixes to the account. For an example of subclass (41) reporting, see Appendix 1, FMS Form 224: Statement of Transactions (Imprest Fund Reporting). FMS Form 7103: Subclassification Authorization, is furnished to all offices that must subclassify accounts. The appropriation and fund account symbols will be listed in numerical sequence according to the basic 4 digits of the account symbol following the digits representing the fiscal years, the symbol "X" for no year, or "F" for clearing accounts. The unavailable receipt account symbols will be listed after the appropriation and fund symbols in numerical sequence of the 4 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" 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) cancelled 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; subsidy transfers received by the financing account from the program account.
- Borrowings from the Public (issuing agency) - All borrowings 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 column 3, Gross Disbursements.*

Sales 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 column 3, Gross Disbursements.*

Loan Repayments - Principal repayments and direct sale of loans will be reported in this column. Noncash transactions are not to be reported.

Unrealized Discount on Treasury Securities -Redemption (sale) of Federal Securities (by investing agency) - All sales will be shown at par value and the amount received will be included as a charge or credit to the applicable subclass.

3 GROSS DISBURSEMENTS. Enter in this column 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 any 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 are to be netted against gross disbursements: 1) refunds of payments made in the **current** year, 2) cancelled or returned checks originally issued in the **current** fiscal year, 3) other corrections of errors made in the **current** fiscal year.

Investments (purchase) in Federal Securities - Enter investments in Federal securities at par value. The difference between par value and the amount paid will be included as a credit to subclass 75 for discount (non-expenditure transaction) and a charge to subclass 76 for premium (disbursement).*

Redemption of Federal Securities (by issuing agency) - Enter redemptions of Federal Securities at par value.*

Loan Disbursements - Report all cash disbursements made for loans, net of cash adjustments.

COLUMNAR TOTALS - Net totals for columns 2 and 3 in the blocks provided for this purpose.

NET TOTAL, SECTION I - Enter in this block the net total of column 3 minus column 2.

Section II - CONTROL TOTALS OF DISBURSEMENTS AND COLLECTIONS CLASSIFIED IN SECTION I - This section distinguishes transactions processed by Treasury regional financial centers from net collections received by the agencies or departments.

LINE 1 - Enter summary net totals, according to accomplished (paid) month, of all charges and credits represented by voucher-schedules and other documentation processed by Treasury disbursing centers, including SF 1166, SF 1098, SF 1096, SF 1184e, and other similar forms.

LINE 2 - Enter total collections received for deposit on SF 215, net of uncollectible items charged on SF 5515, and any related adjustments for the current accounting month which have been classified in Section I.

LINE 3 - Enter the net total of amount shown for line 1 and line 2. The net total of Section II must agree with the net total of Section I.

Section III - STATUS OF COLLECTIONS - This section discloses the status of actual collection and deposit activity as well as the balance of undeposited collections at the beginning and end of the period.

LINE 1 - Enter all collections on hand as of the close of the prior month. This amount must be the same as that reported on line 4, Section III, of the prior month's report. Any balance on line 1 of Section III that does not agree with the balance on line 4 for the preceding month will be rejected by the GOALS FMS 224 Subsystem, and an FMS phone number will appear.

LINE 2 - Enter the total amount of collections received, net of any uncollectible items and related adjustments for the current accounting month. This amount must agree with the amount shown on line 2 of Section II.

LINE 3 - Show the summary of all deposits made directly with Federal Reserve banks and branches and general depositaries, at the level of "Date Presented or Mailed to Bank," represented by SF 215, less related SF 5515, for items charged back by depositaries. This summary will be identified by "Date Presented or Mailed to Bank" month based upon the date entered on the document.

LINE 4 - Enter the net total of lines 1 and 2, less line 3.

NOTE: All negative figures should be identified and entered as a minus sign (-).

* These transactions will be further identified by prefixing the account symbol in column (1) with the applicable designated subclass code.

NOT AUTHORIZED FOR REPRODUCTION

<p>IMPREST FUND REPORTING</p> <p>STATEMENT OF TRANSACTIONS</p> <p>(Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals)</p>		
DEPARTMENT OR AGENCY	LOCATION - MAIL ADDRESS OF REPORTING OFFICE	AGENCY LOCATION CODE (ALC)
BUREAU OR OFFICE		ACCOUNTING PERIOD ENDED
Section I - Classification of Disbursements and Collections by Appropriation, Fund and Receipt Account		
APPROPRIATION, FUND OR RECEIPT ACCOUNT (1)	RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS (2)	GROSS DISBURSEMENTS (3)
(41)-FY 1234	ESTABLISHING IMPREST FUND	1,000.00
FY 1234 (41)-FY 1234	CASHIER SPENDS MONEY/AN OUTLAY	750.00 750.00CR
(41)-FY 1234	REPLENISHMENT OF FUND	750.00
(41)-FY 1234	INCREASING OF IMPREST FUND	500.00
(41)-FY 1234	DECREASING OF IMPREST FUND	500.00CR
(41)-FY 1234	LIQUIDATION OF IMPREST FUND	1,750.00CR
FY 1234 (41)-FY 1234	LOSS, SHORTAGES, OR THEFT OF FUNDS	750.00 750.00CR
(41)-FY 1234	RESTORING OF FUND	750.00
(41)-PFY 1234 -CFY 1234	CLEAR BALANCE FROM FMS 2108	1,000.00CR 1,000.00
COLUMNAR TOTALS.....		750.00
NET TOTAL, SECTION I (Column 3 minus column 2).....		

*NOTE: If replenishment or restoration occurs within the same accounting month a (41) entry is not required however, the outlay or loss would still have to be reported as a debit to the parent account i.e., (-FY 1234).

EXPLANATION OF IMPREST FUND REPORTING, SUBCLASS (41)

With the establishment in 1983 of the use of subclass (41) reporting by agencies on their FMS Form 224, advances were brought under existing agency and Office of Management and Budget (OMB) guidelines that control the administration of appropriated funds. The results of this use prevented over obligation and augmentation of annually appropriated funds. Use of Subclass Prefix (41) is a classification below the account level that concerns advances that represent funds held outside of Treasury. The reason for establishing subclass (41) was to eliminate the reporting of cash advances by Disbursing Officers (DOs) on statements of accountability (FMS Form 1219) and reporting for cash advances to cashiers on (SF 1129) cashier reimbursement voucher. This accounting change was designed to remove from DOs' statements of accountability items over which they have no control, reduce ineffectual record keeping workloads, and provide agencies with an incentive to minimize the size of their cashier funds.

The selection of subclass (41) was determined by FMS and was established on an as-used basis. Transactions will be segregated by using subclass code (41) assigned as a parenthetical prefix to the account symbol opposite the amount for each type of transaction reported. For examples of reporting on the FMS Form 224 for establishing imprest funds/advances, cashier spends money/an outlay, replenishment of fund, increase and decrease in funds held outside Treasury, liquidation of imprest fund, loss, shortages, or theft of funds, restoring of fund, and clear balance from the FMS 2108, see FMS Form 224: Statement of Transactions (Imprest Fund Reporting).

INSTRUCTIONS FOR PREPARATION OF THE REQUEST FOR FMS FORM 6601:
ADVICE REGARDING AGENCY LOCATION CODES (ALC) (3, 4, AND 8 DIGITS)

LETTER REQUESTING THE ESTABLISHING, CHANGING, OR DELETING OF AN ALC

In order to establish, change, or delete an ALC, the responsible agency or disbursing office representative must contact FMS in writing. The letter must contain the effective date and other required information to assist FMS in preparing the FMS Form 6601.

The letter requests for 3, 4, or 8 digit ALCs must include the following applicable information in fields 1 through 14 shown on the FMS Form 6601. All letters must include the information for completing fields 1 through 8.

- | | |
|----------------------|---------------------------|
| 1. Function | 5. Contact Person |
| 2. DO or ALC | 6. Telephone No. |
| 3. DO or ALC Name | 7. Date Opened/Started |
| 4. DO or ALC Address | 8. Date Closed/Terminated |

In addition, Federal agencies requesting an 8-digit ALC must also furnish the information contained in field 9 of the form:

9. Unavailable Check Cancellation Reporting Code

Information relating to Fields 10 through 14 of the FMS Form 6601 is for future enhancements only and will not be applicable to many agencies at this time.

- | | |
|-----------------------------------|---|
| 10. Courtesy Disbursing Authority | 13. Number of Days Payable |
| 11. Servicing TRFC Symbol | 14. Account Symbols for
Administrative
Cancellation |
| 12. Administrative Cancellation | |

The letter should be mailed to the appropriate address shown on the Contacts page.

STANDARD INFORMATION REQUIRED FOR FEDERAL AGENCIES USING 3,4 OR 8 - DIGIT ALCs

All Federal agencies submitting a letter request to establish, change, or delete an ALC must provide the following information:

1. Function Code: Reason for the completion of the form, for example, A (add), C (change), L (close) or R (re-open) an ALC. For Treasury use only.
2. ALC: Indicate the 3, 4, or 8-digit ALC identifying code, for example, 520, 5390, or 12345678.
3. ALC Name: Indicates the name of the agency responsible for the ALC.
4. ALC Address: Indicates the complete address of the agency responsible for the ALC.
5. Contact Person: Indicates the name of the operations contact person at the agency.
6. Telephone: Indicates the area code and telephone number (FTS and/or commercial) of the contact person at the agency.
7. Date Opened: Indicates the request date to add an ALC. (Must be submitted to FMS 30 days in advance.)

8. Date Closed: Indicates the request date to delete an ALC. (Submit 30 days in advance and furnish ALC that will take over the account to clear outstanding transactions.)

Federal agencies requiring an 8-digit ALC must also provide information for field 9.

9. Unavailable Check Cancellation Reporting: Indicates whether the Daily Advice of Status (DAS) should be sent on magnetic tape or paper document.

INFORMATION REQUIRED FOR FUTURE ENHANCEMENTS PERTAINING TO COURTESY DISBURSEMENT FOR APPLICABLE 8-DIGIT ALCS

This applies to the Veterans Administration, Office of Personnel Management, Railroad Retirement Board, and Social Security Administration, including SSI, which are making recurring benefit payments. When submitting to Treasury request for changes to an ALC, the following required information must be included in the authorized correspondence:

10. Courtesy Disbursing Authority. Indicate whether the agency is authorized for courtesy disbursement pursuant to memorandum of understanding with the Department of the Treasury.

11. Servicing TRFC Symbol: Indicate the 3-digit TRFC symbol for the Treasury regional financial center that services the agency's courtesy disbursement requests.

INFORMATION REQUIRED FOR FUTURE ENHANCEMENTS PERTAINING TO ADMINISTRATIVE CANCELLATIONS FOR APPLICABLE 8-DIGIT ALCS

This applies to any Federal agencies that will be authorized to participate in administrative cancellation pursuant to legislation now pending before the U.S. Congress. When submitting a request to FMS for changes to an ALC, the following required information must be included in the authorized correspondence:

12. Administrative Cancellation: Indicate whether the agency participates in the administrative cancellation process.

13. Number of Days Payable: Indicate the number of days that checks remain payable under administrative cancellation.

14. Account Symbols for Administrative Cancellation: Indicate the account symbols which have been designated by legislation as those which will be administratively canceled.

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FMS FORM 6652

STATEMENT OF DIFFERENCES
DISBURSING OFFICE TRANSACTIONS

TO:
ABC Agency
Budget and Finance Office
1450 Madison Place
Washington, DC 20240

ACCOUNTING PERIOD ENDED:
Sept 30, 1995
Area Code 19
Page 1

AGENCY LOCATION CODE (ALC)

Accomplished Month March 1994

REFER- ENCE	REPORT- ING DATE		REPORT- ING SYMBOL	AGENCY CONTROL ACCOUNTS MAINTAINED BY TREASURY	ACCOUNTING REPORTS SUBMITTED BY AGENCIES	AMOUNT OF DIFFERENCE
	MO.	Y.				
1	03	5			87,582.27	
2	03	5	0300	90,582.27		
3	03	5	GS000	15,000.00		
4	03	5	00020	2,000.00		
5	5901	09	5		20,000.00	
TOTALS				107,582.27	107,582.27	-0-

REMARKS

Please advise Financial Management Service
if the address shown above is not correct.

FMS FORM 6652 EDITION OF 7-88 MAY BE USED
3-89 I TFM (VARIOUS)

DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE

*THIS DOCUMENT IS FOR ILLUSTRATION PURPOSES ONLY, NO "-0-"
STATEMENT OF DIFFERENCES ARE AVAILABLE TO AGENCIES ON GOALS.

EXPLANATION OF DISBURSING STATEMENT OF DIFFERENCES

1. DISBURSING STATEMENT OF DIFFERENCES. Represents the net totals of disbursements and collections reported by the agency on Section II, Line 1, of its FMS Form 224 (Statement of Transactions).
2. TREASURY REGIONAL FINANCIAL CENTERS. Represents payment documents such as SF 1166, SF 1098, and other similar forms processed by TRFC.
3. SIMPLIFIED INTRAGOVERNMENTAL BILLING AND COLLECTION (SIBAC) SYSTEM. Represents intragovernmental billing and payments for certain supplies and services. The payment information is entered into Treasury control records via a computer tape sent to FMS by the SIBAC agency.
4. ONLINE PAYMENT AND COLLECTION (OPAC) SYSTEM. Represents interagency billings and payments previously handled via the SF 1081 system. The OPAC system transmits bills electronically through a commercial time-sharing service via telecommunications.
5. *FMS 5901-C: ADJUSTMENT OF AGENCY UNDISTRIBUTED DIFFERENCES. Represents an automated charge back made to the agency's -F3879 clearing account. The FMS 5901 was generated automatically when the agency's undistributed difference was not reconciled within 6 months of the accomplished date.

* No. 5 is added for illustration purposes only; no "-O-" Statements of Differences are available to agencies on GOALS or microfiche.

FMS-5901-C
REV 10-84

DOCUMENT NO. 124
REGISTER NO. 19
DATE 09/30/94

ADJUSTMENT OF AGENCY UNDISTRIBUTED DIFFERENCES

ABC AGENCY
BUDGET AND FINANCE OFFICE
1450 MADISON PLACE
WASHINGTON, DC 20240

THIS IS YOUR NOTIFICATION THAT DISBURSEMENTS FOR YOUR ALC 40-00-0001 HAVE BEEN CHARGED TO YOUR ACCOUNT 40F3879.20 IN THE AMOUNT OF \$20,000.00 FOR THE MONTH/YEAR OF 03/94.

UPON YOUR INVESTIGATION AND RECONCILIATION OF THIS AMOUNT IT SHOULD BE REVERSED FROM THE ACCOUNT ABOVE AND AN OFF-SETTING ENTRY MADE TO THE APPROPRIATE ACCOUNT(S), TO WHICH THE AMOUNT BELONGS, ON YOUR NEXT STATEMENT OF TRANSACTIONS. REFER TO THE MOST RECENT DISBURSING OFFICE TRANSACTION STATEMENT OF DIFFERENCES, FMS 6652, AND SUPPORTING LISTINGS FURNISHED TO YOUR ALC FOR THE MONTH CITED ABOVE. CONTACT THE REVIEWER ON (202) 874-7980.

NOTE: The agency's budget clearing account -F3879 is charged or credited when an FMS Form 5901 is generated. FMS Form 5901 is generated when undistributed differences are not reconciled within 6 months after the accomplished date.

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FMS FORM 6652

STATEMENT OF DIFFERENCES
DEPOSIT TRANSACTIONS

TO:
ABC Agency
Budget and Finance Office
1450 Madison Place
Washington, DC 20240

ACCOUNTING PERIOD ENDED:
Sept 30, 1994
Area Code 19
Page 1

AGENCY LOCATION CODE (ALC)

Accomplished Month March 1994

REFER- ENCE	REPORT- ING DATE		REPORT- ING SYMBOL	AGENCY CONTROL ACCOUNTS MAINTAINED BY TREASURY	ACCOUNTING REPORTS SUBMITTED BY AGENCIES	AMOUNT OF DIFFERENCE
	MO.	Y.				
1	03	5			7,560.00	
2	03	5		2,592.77		
2	03	5		4,784.23		
3 5901	09	5			180.00*	
TOTALS				7,380.00	7,380.00	-0-

*

REMARKS

Please advise Financial Management Service
if the address shown above is not correct.

FMS FORM 6652 EDITION OF 7-88 MAY BE USED
3-89
1 TFM (VARIOUS)

DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE

*THIS DOCUMENT IS FOR ILLUSTRATION PURPOSES ONLY, NO "-0-"
STATEMENT OF DIFFERENCES ARE AVAILABLE TO AGENCIES ON GOALS.

EXPLANATION OF DEPOSIT STATEMENT OF DIFFERENCES

FMS Form 6652

1. **DEPOSIT STATEMENT OF DIFFERENCES.** Represents net totals of SF 215: Deposit Tickets, and SF 5515: Debit Vouchers, reported by the agency on Section III, Line 3, of the FMS Form 224 (Statement of Transactions).
2. **MONTHLY DEPOSIT TICKET/DEBIT VOUCHER SUPPORT LIST.** Represents deposit data captured based on block 2 date on SF 215 and SF 5515 and processed through the banking system.
3. **FMS 5901: ADJUSTMENT OF AGENCY DEPOSITS/DEBIT VOUCHERS.** Represents an automated chargeback made to the agency's -F3878 clearing account. The FMS 5901 was generated automatically when the agency's deposit difference was not reconciled within 6 months of the presented or mailed date.

* No. 3 is added for illustration purposes only', no "-O-" Statements of Differences are available to agencies on GOALS or microfiche.

SUPPORT LIST

FINANCIAL MANAGEMENT SERVICE
 AGENCY DETAIL TRANSACTIONS
 DEPOSIT TICKETS/DEBIT VOUCHERS

AGENCY LOCATION CODE 40-00-0001

ACCOUNTING DATE 12/92

<u>REPORT</u> <u>DATE</u>	<u>BANK</u> <u>CODE</u>	<u>DOCUMENT</u> <u>DATE</u>	<u>DOCUMENT</u> <u>NUMBER</u>	<u>ABA</u> <u>NUMBER</u>	<u>LOC</u> <u>NUM</u>	<u>REFERENCE</u> <u>NUMBER</u>	<u>AMOUNT</u>
12/ 3/92	041	11/ 9/92	00553154	011111222	299		\$2,224,345.10
12/ 7/92	041	11/ 4/92	00167313	011111222	299		1,444.44
SUB-TOTAL 11/92 ITEM COUNT THIS DOCUMENT						2	\$2,225,789.54
12/ 1/92	041	12/ 1/92	00045678	022221111	299		-450.00
12/10/92	041	12/10/92	00071500	022221111	299		-24,999.43
12/11/92	041	12/11/92	00710444	022221111	299		450,450.50
12/ 8/92	041	12/ 8/92	00777333	055555444	299		300,336.46
SUB-TOTAL 11/92 ITEM COUNT THIS DOCUMENT						4	\$725,347.53
GRAND TOTAL ITEM COUNT THIS ALC						6	\$2,951,137.07

EXPLANATION OF DEPOSIT TICKET/DEBIT VOUCHER SUPPORT LIST

1. REPORT DATE. Contains the date the SF 215 or SF 5515 was mailed or presented to the bank.
2. BANK CODE. Corresponds to the reporting entity transmitting detail data to FMS, most commonly, 041, CASH-LINK.
3. DOCUMENT NUMBER. Contains the preprinted 5 or 6 digit numbers found on the SF 5515 or SF 215 respectively.
4. ABA NUMBER. Contains the American Banking Association 9-digit identifier for individual banks submitting data to CASH-LINK.
5. LOC NUMBER. Contains a three-digit CASH-LINK code which indicates the branch location where the transaction took place.
6. REFERENCE NUMBER. Numbers assigned to adjustments made by FMS in the STAR database appear in this column.
7. AMOUNT. Contains the total amount of the deposit or debit.

FMS Form 5901
FMS-5901
REV 7-83

DOCUMENT NO. 2
REGISTER NO. 19
DATE 09/30/94

ADJUSTMENT OF AGENCY DEPOSITS/DEBIT VOUCHERS

ABC AGENCY
BUDGET AND FINANCE OFFICE
1450 MADISON PLACE
WASHINGTON, DC 20240

THIS IS YOUR NOTIFICATION THAT DEPOSITS FOR YOUR ALC 40-00-0001 HAVE BEEN CHARGED TO YOUR ACCOUNT 40F3878.20 IN THE AMOUNT OF \$180.00 FOR THE MONTH/YEAR OF 03/94.

UPON YOUR INVESTIGATION AND RECONCILIATION OF THIS AMOUNT IT SHOULD BE REVERSED FROM THE ACCOUNT ABOVE AND AN OFF-SETTING ENTRY MADE TO THE, RECEIPT, APPROPRIATION, OR OTHER FUND ACCOUNT(S) TO WHICH THE AMOUNT BELONGS ON YOUR NEXT STATEMENT OF TRANSACTIONS. REFER TO THE MOST RECENT DEPOSIT STATEMENT OF DIFFERENCE, FMS 6652, AND SUPPORTING LISTINGS FURNISHED TO YOUR ALC FOR THE MONTH CITED ABOVE. CONTACT THE REVIEWER ON (202) 874-7980.

NOTE: The agency's budget clearing account -F3878 is charged or credited when an FMS Form 5901 is generated. FMS Form 5901 is generated when deposit differences are not reconciled within 6 months after the presented or mailed date.

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BANKING MANAGEMENT DIVISION TGA
BANKING OPERATIONS BRANCH

CONTACT LIST

MANAGER (202) 874-6900

DEPOSITARY REVIEW SECTION:

TREASURY'S GENERAL ACCOUNTS

SUPERVISOR	(202) 874-7136
ZONE REPRESENTATIVE	(202) 874-6900

DEPOSITARY SYSTEMS SECTION:

FEDERAL RESERVE LIAISON FOR DEPOSIT RECONCILIATION

SUPERVISOR	(202) 874-6617
FINANCIAL ANALYST	(202) 874-6687
CASH-LINK AGENCY ACCESS	(202) 874-6687

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**Contact List for Deposits-in-Transit Reconciliation
(Federal Reserve Banks and Branches)**

Federal Reserve Bank	Bank I.D. No.	Contact	Telephone No.
BOSTON	001	Treasury's Transcript Accounting Department	617-973-3172
NEW YORK	002	Treasury's Transcript Accounting Department	212-720-6063
Buffalo Branch	013	Treasury's Transcript Accounting Department	716-849-5043
PHILADELPHIA	003	Treasury's Transcript Accounting Department	215-574-6215
CLEVELAND	004	Treasury's Transcript Accounting Department	216-579-2342
Cincinnati Branch	014	Treasury's Transcript Accounting Department	513-721-4787 x34B
Pittsburgh Branch	015	Treasury's Transcript Accounting Department	412-261-7962
RICHMOND	005	Treasury's Transcript Accounting Department	804-697-8584
Baltimore Branch	016	Treasury's Transcript Accounting Department	410-576-3553
Charlotte Branch	017	Treasury's Transcript Fiscal Agency Department	704-356-2148
ATLANTA	006	Treasury's Transcript Accounting Department	404-521-8288
Birmingham Branch	018	Treasury's Transcript Accounting Department	205-731-8545
Jacksonville Branch	019	Treasury's Transcript Accounting Department	904-632-1115
Miami Branch	040	Treasury's Transcript Accounting Department	305-471-6435
Nashville Branch	020	Treasury's Transcript Accounting Department	615-251-7177
New Orleans Branch	021	Treasury's Transcript Accounting Department	504-593-3281
CHICAGO	007	Treasury's Transcript Accounting Department	312-322-5066

Federal Reserve Bank	Bank I.D. No.	Contact	Telephone No.
Detroit Branch	022	Treasury's Transcript Accounting Department	313-964-6877
ST LOUIS	008	Treasury's Transcript Accounting Department	314-444-8313
Little Rock Branch	023	Treasury's Transcript Accounting/Data Processing Department	501-324-8247
Louisville Branch	024	Treasury's Transcript Accounting/Credit Discount Personnel Department	502-568-9294
Memphis Branch	025	Treasury's Transcript Accounting/Data Processing Department	901-523-7171 x322
MINNEAPOLIS	009	Treasury's Transcript Accounting/Data Processing Department	612-340-2543
Helena Branch	026	Treasury's Transcript Check Department	406-447-3876
KANSAS CITY	010	Treasury's Transcript Accounting Department	816-881-2582
Denver Branch	027	Treasury's Transcript Securities Department	303-572-2466
Oklahoma City Branch	028	Treasury's Transcript Accounting Department	405-270-8650
Omaha Branch	029	Treasury's Transcript Accounting Department	402-221-5639
DALLAS	011	Treasury's Transcript Accounting Department	214-698-4318
El Paso Branch	030	Treasury's Transcript Accounting Department	915-521-8212
Houston Branch	031	Treasury's Transcript Accounting and Loan Department	713-652-1629
San Antonio Branch	032	Treasury's Transcript Accounting Department	512-224-2141 x521
SAN FRANCISCO	012	Treasury's Transcript Accounting Department	415-974-2175
Los Angeles Branch	033	Treasury's Transcript Fiscal Agency Department	213-683-2507

Federal Reserve Bank	Bank I.D. No.	Contact	Telephone No.
Portland Branch	034	Treasury's Transcript Accounting Department	503-221-5981
Salt Lake City Branch	035	Treasury's Transcript Accounting Department	801-322-7849
Seattle Branch	036	Treasury's Transcript Accounting Department	206-343-3690

Mailing addresses of Federal Reserve banks and branches are listed in Appendix 2 to I TFM 3-4000.

TREASURY FINANCIAL MANUAL

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