



ACCOUNTING

FOR

ASAP

TRANSACTIONS

Revised December 2011

Purpose

This guide is provided in support of the Treasury Financial Manual Part 2-Chapter 2-3300 – “Statement of Transactions (FMS 224) Reporting by Agencies for which the Treasury Disburses.” It is intended to provide guidance to Federal Agencies in the monthly reporting of their ASAP transactions on the FMS 224 Statement of Transactions.

ASAP Reports Used in End of Month Reporting

There are three ASAP reports that provide the information to be reported on the SF 224 Statement of Transactions: the Schedule Number Summary Report, the Schedule Number Payment Transaction Report, and the Agency Payment Report. The TDO Payments Module can also be used by Agencies to view Schedules reported by ASAP.

1. Schedule Number Summary Report

At the end of each business day on which **payments, returns, and adjustments** have been applied to an Agency’s ASAP accounts, ASAP reports Summary Schedules for the Agency’s ALC to the PACER application. PACER, in turn, passes this information to GovernmentWide Accounting (GWA).

The Schedule Number Summary Report provides totals by Schedule Number and Document Type for a given business date or date range.

For each business date on which ASAP payments settle for an ALC, the payments are totaled and reported on one Payment Schedule. ASAP Payment Schedule numbers are formatted as “ASAPPMTYYMMDD”. For each Payment Schedule, ASAP will report subtotals by Document Type:

- 1166 - ACH Payments: Total of all settled ASAP payments
- 1166 –Fedwire Payments: Total of all settled Fedwire payments

For each business date on which returned payments are processed for an ALC, the returns are totaled and reported on one Return Schedule. ASAP Return Schedule numbers are formatted as “ASAPRTNYMMDD”. For each Return Schedule, ASAP will report subtotals by Document Type:

- 145 – ACH Returns: Total of all Returned ACH payments, ACH Debits, and Contested Dishonored Returned ACH payments
- 146 – Fedwire Returns: Total of all Returned Fedwire payments
- 3813 – Reversal of Credit: Total of all Returned ACH Debits and Contested Dishonored Returned ACH Debits will be totaled and reported on a “3813RVSL” document.

2. Schedule Number Payment Transaction Report

The Schedule Number Payment Transaction Report provides transaction detail for each payment, returned payment, and adjustment by Schedule, Document Type, Recipient ID, and ASAP Account.

The Schedule Number Payment Transaction Report only provides totals at the ALC Level. For transaction totals by ALC/Region, Agencies should use the Agency Payment Report.

3. Agency Payment Report

The Agency Payment Report, which is generated on days when payment transactions settle or when returned payments are classified to the agency's ASAP accounts. The Agency Payment Report provides agencies with the lowest level of detail in the ASAP system. The report was designed to assist Federal Agencies in their reconciliation and classification of ASAP transactions at the ALC/Region level with further breakdown by Recipient ID/Account ID.

TDO Payments Module

ASAP Schedule information will be available to Agencies through the TDO Payments Module. Below are the codes used to represent ASAP related Document Types:

Document Type	Document Type Code
1166 – EFT PYMTS	E
1166 – FEDWIRE PYMTS	D
145 – EFT RET PYMTS	O
146 – FEDWIRE HELD AND RET PYMTS	Q
3813 – REVERSAL OF CREDIT	M

Reporting ASAP Transactions on the SF-224

Each agency must report its ASAP transactions on the monthly FMS 224 Statement of Transactions. Each ALC with ASAP activity must classify these transactions on the FMS 224 no later than the 3rd business day of the month following the end of the reporting period via the Classification Transactions and Accountability (CTA) Module of the GWA System. Enrollment in GWA is a self-registration process. If you are a new user to GWA, go to www.gwa.fms.treas.gov to begin enrolling into GWA and assigning CTA to your profile.

Instructions for Reporting ASAP Transactions on the FMS 224

SECTION I - Classification of Disbursements and Collections by Appropriation, Fund, and Receipt Account

In this section, the Federal Agency must classify, by individual appropriation, fund, or receipt account, all ASAP transactions (i.e., Payments, Returns, and Adjustments) reported on a Schedule during the reporting month.

- **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.
- **Column 2 – Receipts and Collections Credited to the Appropriation or Fund Accounts** - Enter in this column collections to the fund or receipt account.

ASAP transactions are NOT reported in this section.

- **Column 3 - Gross Disbursements** - Enter in this column charges to the appropriations.

For ASAP, from the **Schedule Number Summary Report**, this column includes:

Reported as a positive number:

- ACH payments reported on the ASAPPMTYYMMDD Schedules under Document Type “1166-ACH”
- Fedwire payments reported on the ASAPPMTYYMMDD Schedules under Document Type “1166-WIRE”
- Returned ACH Debits and Contested Dishonored Returned ACH Debits reported on the ASAPRTNYMMDD Schedules under Document Type “3813-RVSL”

Reported as a negative number:

- Returned ACH Payments, ACH Debits, and Contested Dishonored Returned ACH Payments reported on the ASAPRTNYMMDD Schedules under Document Type “145 – Returned ACH Payments”
- Returned Fedwire Payments reported on the ASAPRTNYMMDD Schedules under Document Type “146 - Returned Wire Payments”

- **Column Totals** - Net totals for columns 2 and 3 in 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 in Section II

ASAP transactions reported to GWA through the PACER application will appear as Treasury Disbursed Payments on your Agency's SF 224.

- **Line 1 – Payment Transactions (Net) Classified in Section 1. Accomplished** – The NET of all ASAP transactions reported in Section 1 will be reported on this line.
- **Line 2 – Deduct Collections Received** – This is the Net Total of all collections Reported in Section III, Line 3.

ASAP transactions are NOT reported on this line.

- **Line 3 – Net Total, Section II** – This amount must equal the Net Total of Section I.

SECTION III - Status of Collections

ASAP transactions are NOT reported in this section.

Example of Sample 224 Transactions

During the month of November 2011 the following ASAP transactions occurred for ALC 11111111.

[A] ALC 11111111 is charged \$7,105,816.15 for payments made through ASAP and reported on ASAP Payments Schedules ASAPPMTYYMMDD, 1166 – EFT PYMTS (ACH Payments) and 1166 – FEDWIRE PYMTS (Fedwire Payments).

[B] ALC 11111111 is credited for returned ASAP payments totaling \$270,132.36 and reported on ASAP Return Schedules ASAPRTNYMMDD, Document Types 145 – EFT RET PYMTS (Returned ACH Payments) and 146 – FEDWIRE HELD AND RET PYMTS (Returned Wire Payments).

[C] ALC 11111111 is charged for a returned ACH Debit totaling \$1,000 and reported on ASAP Return Schedule ASAPRTNYMMDD, Document Type 3813 – REVERSAL OF CREDIT.

**Automated Standard Application for Payments
SCHEDULE NUMBER SUMMARY REPORT**

Agency Location Code : 11111111
Date Range : 11/01/2011 – 11/30/2011

Date	Schedule Number	Document Type	Amount	Total
11/01/2011	ASAPPMT111101			-\$871,465.29
		1166 – ACH Payments	-\$175,711.66	
		1166 – Fedwire Payments	-\$695,753.63	
11/02/2011	ASAPRTN111101			-\$235,095.86
		145 – ACH Returns	\$500.44	
		146 – Fedwire Returns	\$235,595.42	
		3813 – Reversal of Credit	-\$1,000.00	
11/08/2011	ASAPPMT111108			-\$4,000,549.02
		1166 – ACH Payments	-\$4,000,000.01	
		1166 – Fedwire Payments	-\$549.01	
11/17/2011	ASAPPMT111117			-\$11,458.24
		1166 – ACH Payments	-\$6,728.20	
		1166 – Fedwire Payments	-\$4,728.04	
11/22/2011	ASAPPMT111122			-\$2,222,345.60
		1166 – ACH Payments	-\$222.00	
		1166 – Fedwire Payments	-\$2,000,345.60	
11/29/2011	ASAPRTN111101			-\$34,036.50
		145 – ACH Returns	\$36.50	
		146 – Fedwire Returns	\$34,000.00	

Total Payments (1166 ACH & Fedwire): -\$7,105,816.15
Total Returns (145 & 146): \$270,132.36
Total Reversal of Credit (3813): -\$1,000.00

Automated Standard Application for Payments

SCHEDULE NUMBER PAYMENT TRANSACTION REPORT

Agency Location Code : 11111111
 Date Range : 11/01/2011-11/02/2011
 Schedule Number :

Schedule#	Doc Type	Recipient ID	Account ID	Settle Dt	Applied Dt	ASAP Sequence Number					Mech	Amount	
						Trans Dt	Time	Seq#	Item#	Endpt			
ASAPPMT111101	1166-ACH	0436763	2011GER01A	11/01/11		11/01/11	16:27:333	000001	00001	898999	A	-\$627.44	
		0436763	2011GER01B	11/01/11		11/01/11	16:27:333	000001	00001	898999	A	-\$12,623.23	
		0436763	2011GER01C	11/01/11		11/01/11	16:27:333	000001	00001	898999	A	-\$75,674.99	
			2011GERX										-\$12,562.09
			2011GERY										-\$39,423.27
			2011GERZ										-\$23,689.63
		0436763	2011GER01C	11/01/11		11/01/11	16:27:333	000001	00001	898999	A	-\$86,786.00	
Total Payments (1166 ACH): -\$175,711.66													
	1166-Wire	0436763	2011GER02D	11/01/11		11/01/11	14:10:103	000023	00001	650993	F	-\$1,233.00	
		0436763	2011GER02E	11/01/11		11/01/11	14:10:103	000023	00001	650993	F	-\$6,866.98	
		0436763	2011GER02F	11/01/11		11/01/11	14:10:103	000023	00001	650993	F	-\$687,653.63	
		Total Payments (1166 Fedwire): -\$695,753.63											
Total Payments (Schedule #): -\$871,465.29													
ASAPRTN111102	145-ACH	0436763	2011GER01A	11/02/11	11/02/11	11/02/11	10:17:005	000001	00001	898999	A	\$500.44	
		Total Payment Returns (145 ACH): \$500.44											
		146-Fedwire	0436763	2011GER02D	11/02/11	11/02/11	11/02/11	13:02:000	000015	00001	650993	F	\$1,264.98
0436763	2011ETA		11/02/11	11/02/11	11/02/11	16:27:333	000022	00001	650993	F	\$234,330.44		
	2011ETA1										\$100,330.22		
		2011ETA2									\$134,000.22		
Total Payment Returns (146 Fedwire): \$235,595.42													
3813-RVSL	0436763	2011DEH136	11/02/11	11/02/11	11/02/11	06:12:020	000004	00001	898999	A	-\$1,000.00		
Total Debit Returns (3813 Reversal of Credit): -\$1,000.00													
Total Returns (Schedule #): \$235,095.86													
Net Total: -\$636,369.43													

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 Station (8 digit) Symbol
Department of the Agency	123 Anywhere Lane	11111111
Bureau or Office	Washington, DC 20000	Accounting Period
Bureau of Accounting		Nov-2011
Section I - Classification of Disbursements and Collections by Appropriation, Fund and Receipt Account		
APPROPRIATION, FUND OR RECEIPT ACCOUNT	RECEIPTS AND COLLECTIONS CREDITED TO APPROPRIATION OR FUND ACCOUNTS	GROSS DISBURSEMENTS
11120100		7,105,816.15
11120100		(270,132.36)
11120100		1,000.00
Columnar Totals.....	-	6,836,683.79
NET TOTAL, SECTION I (Column 3 minus column 2)		6,836,683.79
Section II - Control Totals of Disbursements and Collections in Section II		
1. ADD: Payment Transactions (Net) Classified in Section I, Accomplished by Disbursing Office in:		
This Month	6,836,683.79	
Prior Month of _____	-	
Prior Month of _____	-	
Prior Month of _____	-	6,836,683.79
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)		6,836,683.79
Section III - Status of Collections		
1. Balance of Undeposited Collections, Close of Preceding Month.....		
		0.00
2. ADD: Collections Received This Month (Same as Section II, Item 2)...		
		0.00
3. DEDUCT: Deposits Confirmed as credited in Account of Treasurer, U.S. in:		
This Month	-	
Prior Month of _____		
Prior Month of _____		
Prior Month of _____		-
4. NET TOTAL, SECTION III - Balance of Undeposited Collections and Unconfirmed Deposits, Close of Month		-
Date	<i>Note: Required to be transmitted by the third working day following the close of the reporting month.</i>	Signature and Title