Setting up **SAM** is easy.

1 Establish an agency access group within SAM.

2 Grant accounting representatives access to SAM.

3 Define collection classification rules (C-Key to TAS-BETC relationships).

4 Define default TAS-BETC rules for collection, disbursement and intra-governmental transactions.

5 Monitor and maintain classification and default rules as agency or Treasury accounting codes change.

There is no equipment or software to buy, no fees to pay and no need to send anyone to expensive training. To get started, provide the contact information for the individuals who understand cash flows and 224 or 1219/1220 end of month reporting at your agency or bureau to the SAM Conversion Team at sam.conversion@stls.frb.org.

If you have questions, contact Harold Grice at 314-444-4238 You can also go to our website at www.fms.treas.gov/sam/index.html.

Getting to know **SAM**.

SAM...The Shared Accounting Module was developed by the Financial Management Service and the Federal Reserve Bank of St. Louis to assist Federal Program Agencies in complying with the new Governmentwide Accounting rules.

TAS...Treasury Account Symbol is the receipt, expenditure, appropriation or other fund account symbol or title assigned by Treasury.

BETC...Business Event Type Code is an eight-character code used in CARS to indicate the type of activity being reported, such as payments, collections, borrowings, etc. This code must accompany the TAS.

C-Key...This stands for "classification key," which is a unique agency accounting code or identifier that maps to Treasury accounting classifications. Agencies will establish C-Keys in SAM for collection, RITS and TRACS transactions that will be used to derive the appropriate TAS-BETC combinations.

Cash flow...A grouping of business activities with a common set of central accounting rules.

Don't know where you're going with TAS-BETC classifications?

Let **SAM** show you the way.

SAM ... the Shared Accounting Module of the U.S. Treasury

SAM maintains a public website that lists all valid TAS/BETC combinations. The SAM Public Website also provides a crosswalk from the old string TAS format to the new component TAS format. This site requires no username or password. You can access the SAM Public Website at www.sam.fms.treas.gov/sampublic.

Eventually, agencies will no longer perform end-of-month classifications (224 or 1219/1220), and the accounting classification information set up in SAM will be mapped automatically to help classify payment, collection and IPAC transactions. With SAM, agencies will be able to ensure each transaction with Treasury has been classified to a TAS-BETC.

Currently, Federal Program Agencies file a monthly report (i.e., 224 or 1219/1220), telling Treasury how their collections and disbursements are classified. Under the new CARS requirements, a Treasury Account Symbol (TAS) and Business Event Type Code (BETC) must be appended to each financial transaction document at the earliest possible time.

SAM is a web-based software application that simplifies this reporting so that each agency's transaction is automatically associated with a TAS and BETC. The crosswalk between an agency's internal accounting codes and the Treasury's accounting codes is the backbone of SAM.

SAM works in validation, translation and default modes:

- In **validation** mode, SAM validates a TAS-BETC combination already assigned to the collection, disbursement or intragovernmental transaction document by the agency.

- Sometimes, transactions will carry a "C-Key" or "classification key" rather than a TAS-BETC. When C-Keys are spotted by SAM, the software goes into **translation** mode to determine the appropriate TAS-BETC code to assign to the transaction document.

- In **default** mode, SAM classifies transactions that contain invalid data and therefore result in failed validation attempts. This classification results in default TAS-BETC combinations for reporting to CARS.

SAM Connects FPAs with CARS