

TREASURY DEPARTMENT
WASHINGTON

REGULATIONS GOVERNING ACCOUNTING AND REPORTING RELATIONSHIPS BETWEEN
THE TREASURY DEPARTMENT AND THE DEPARTMENTS AND
AGENCIES FOR WHICH TREASURY DEPARTMENT DISBURSES

1961
Department Circular No. 945-Second Revision
Procedures Memorandum No. 1

Treasury Department
Office of the Secretary
Washington, D. C.

Fiscal Service
Bureau of Accounts

April 28, 1961

TO HEADS OF GOVERNMENT DEPARTMENTS AND AGENCIES FOR WHICH THE TREASURY
DEPARTMENT DISBURSES, AND OTHERS CONCERNED

I. GENERAL

1. Purpose. Treasury Department Circular No. 945-Second Revision, dated January 17, 1961, was issued to establish, among other things, a modified accounting relationship between regional offices of the Treasury Department and the accounting stations of the departments and agencies for which such regional offices disburse. These Regulations are issued to prescribe the procedural requirements to be observed by the accounting stations of the departments and agencies concerned and the related regional disbursing and accounting offices of the Treasury Department.

2. Applicability. These Regulations apply only to those departments and agencies for which the Treasury Department disburses at any of the regional disbursing offices and branches of the Bureau of Accounts, Division of Disbursement, including the regional disbursing offices at Washington, D. C.; Juneau, Alaska; Honolulu, Hawaii; and Manila, Philippine Islands, all as indicated in Attachment No. 1.

3. Effective date. These Regulations will be effective July 1, 1961. All disbursements and related transactions consummated by the Treasury regional offices prior to July 1, 1961, and all certificates of deposit and debit vouchers confirmed by depositaries prior to July 1, 1961, including adjustments processed during July 1961 for inclusion in supplementary statements of transactions of Treasury regional offices applicable to fiscal year 1961, will be processed under the procedures heretofore in effect.

II. HIGHLIGHTS OF REVISED PROCEDURES

4. Briefly, data required for central accounting and financial reporting operations of the Treasury Department, in the area for which the Treasury Department disburses, will no longer be based exclusively upon accounts maintained at the Treasury regional offices.

a. Accounting stations of the departments and agencies involved will furnish a monthly report directly to the Treasury Department, Bureau of Accounts, in Washington, D. C., with respect to:

(1) Disbursements and receipts reflected in the accounts of the agency station, appropriately classified, on the basis of vouchers actually paid and related voucher deductions, and certificates of deposit and related debit vouchers confirmed by depositaries;

(2) That portion of item (1) which represents total payments less applicable voucher deductions pursuant to paid documents accomplished by the Treasury regional disbursing offices; and

(3) That portion of item (1) which represents certificates of deposit and debit vouchers confirmed by Federal depositaries.

b. ~~Accounts for disbursement and related voucher deduction transactions, heretofore kept at Treasury regional offices at the level of individual appropriation, fund and receipt account classifications, according to each agency accounting station, will be kept hereafter at only the summary level required to identify the agency accounting station in whose behalf payments are made.~~ The new summary level accounts of the Treasury regional offices will not be affected by transactions for deposits made by the agencies directly in Federal depositaries. Statements of accountability rendered by the regional offices will be the basis for the central accounts, disclosing:

(1) The liabilities for checks outstanding (the credit side of which is derived from check issue data);

(2) The assets for cash held outside the Treasury; and

1/ In order to meet certain internal needs of the Treasury Department, in relation to (a) certain daily reporting for cash position management, (b) receipt accounts involving interest computations and other accounts requiring current investment actions, and (c) for other related purposes, the Treasury regional offices will be required to continue to keep transaction data currently for certain designated appropriation, fund, and receipt accounts. These, however, will be exceptions and will not alter the regular relationships with the agencies in terms of summary accounts at agency accounting station levels only.

(3) The net charges to the summary accounts for transactions handled, in relation to the respective agency accounting stations, which should be reciprocal to the net totals reported by such agency accounting stations for the payment month (4 a (2) above). To the extent that these control totals for a given agency accounting station and a given payment month may not be reciprocal, joint action of the Treasury regional office and the agency accounting office may be required to isolate the difference and effect the necessary adjustment.

c. The original certificates of deposit (Standard Form 219) and related debit vouchers (Treasury Form 5504) will be received in the Bureau of Accounts in Washington from the Federal Reserve Banks and Branches and the Office of the Treasurer of the United States. Such documentation will be the basis for:

(1) Charges, tied in with the cash increases reported by the Treasurer of the United States; and

(2) Credits to central "deposits in transit" accounts maintained according to the 8-digit symbols identifying the agency accounting stations responsible for reporting the confirmed deposits. Such credits should be reciprocal to the charges in the respective accounts for the same "confirmed deposit month" based on the control totals reported by the agency accounting stations (4 a (3) above). To the extent that these control totals for a given agency accounting station and a given confirmed deposit month are not reciprocal, the Bureau of Accounts, on the basis of the individual original documents received and the listings supporting the confirmed deposits reported by the agencies, will isolate the difference and, where necessary, deal directly with the agency accounting station or the depository, as the case may be.

d. In most cases, disbursements and receipts classified at the level of appropriation, fund, or receipt accounts in the monthly reports of the agencies will meet all the related needs for central accounting and reporting. There are, however, certain special requirements for the maintenance of the central accounts and the publication of the "Monthly Statement of Receipts and Expenditures of the United States Government" involving a more detailed classification. The needs in these exceptional cases will be met by special arrangement with those agencies that have transactions of the type involved.

III. MONTHLY REPORTING REQUIREMENTS

5. Monthly Report Required. Under the new procedures effective on July 1, 1961 the validity of the classified receipt and disbursement data taken up in the central accounts and published in the several financial reports of the Treasury will be based solely on the monthly Statements of Transactions, Standard Form 224 submitted by the accounting stations

of the departments and agencies. Also, the timeliness for rendition of the Treasury's financial reports will depend largely upon strict compliance by agencies with the reporting deadlines established herein. All departments and agencies are requested to have their accounting stations prepare the monthly report on a priority basis.

Promptly, at the close of each month, each agency accounting station will prepare, directly from its records, Standard Form 224, Statement of Transactions (Attachment No. 2).^{1/}

a. There will be shown in the heading of the Standard Form 224: (1) department or agency; (2) bureau or office; (3) the 8-digit agency station symbol; (4) disbursing office symbol; (5) accounting period ended; and (6) the mail address of the reporting office. With respect to item (6), it is important that the complete mail address be shown because such address will be used for any necessary correspondence.

b. In Section I - Classification by Appropriation, Fund and Receipt Accounts, there will be shown a classification by individual appropriation, fund and receipt account of all disbursement transactions for which documents have been paid or accomplished by Treasury regional offices, and deposit transactions for which confirmed copies of deposit documentation have been received from Federal depositories.

(1) Column (1) - Show the appropriation, fund or receipt account symbol. Amounts of available receipts should be shown opposite the appropriation or fund account. In those cases where the related receipt account has "point" limitations, such "point" limitation should be shown. The accounts should be listed in the same sequence as shown on the Standard Form 1220 prepared by Treasury regional offices, through fiscal year 1961.

(2) Column (2) - Show confirmed deposits plus all other credits less debit vouchers and other charges applicable to (a) receipt accounts (including available receipts); (b) revolving fund accounts in the series 4000 through 4499 and 8400 through 8499, and (c) all credits to "FO101" receipt clearing account.

^{1/} Standard Form 1220 statements of transactions heretofore rendered by each Treasury regional office to agency stations at the detailed classification levels will be replaced by a single statement for each Treasury regional office showing control totals of transactions handled according to agency station symbol only. These statements will be for Treasury central accounting operations only.

(3) Column (3) - Show, with respect to all other accounts, the net total of gross disbursements less confirmed deposits for repayments and other credits (other than "FO101" and revolving funds listed above) plus related debit vouchers and other charges.

(4) Columnar totals should be shown for columns (2) and (3), the net total of which (column (3) minus column (2)) should be shown in the block provided.

(5) A credit symbol (CR) or an asterisk (*) should be shown in column (2) whenever the net amount for an account symbol represents an excess of debit vouchers and other charges over confirmed certificates of deposit and other credit documents. Likewise, a credit symbol (CR) or an asterisk (*) should be shown in column (3) whenever the net amount for an account represents an excess of confirmed certificates of deposit and other credit documents over gross disbursements, debit vouchers, and other charges. The net total of Section I should be identified with a credit symbol (CR) or an asterisk (*) whenever the amount of column (2) exceeds the amount of column (3).

c. In Section II - Corresponding Disbursing Office and Deposit Control Totals:

(1) Show under Item 1, summary net totals of all charges represented by voucher schedules and credits represented by schedules, which have been paid or accomplished by Treasury regional offices, Bureau of Accounts, including:

Charges:

- *S.F. 1166 - Voucher and Schedule of Payments
- *S.F. 1081 - Voucher and Schedule of Withdrawals and Credits
- S.F. 1097 - Voucher and Schedule to Effect Correction of Errors

Credits:

- *S.F. 1081 - Voucher and Schedule of Withdrawals and Credits
- S.F. 1098 - Schedule of Canceled Checks
- S.F. 1097 - Voucher and Schedule to Effect Correction of Errors
- S.F. 1096 - Schedule of Voucher Deductions
- *S.F. 1166 - Voucher and Schedule of Payments (used as voucher deduction)
- S.F. 1184e - Unavailable - Check Cancellation, Advice of Action--To Administrative Agency
- S.F. 1185 - Schedule of Undeliverable Checks for Credit to Government Accounts

*Applies also to other similar approved forms.

(a) A credit symbol (CR) or an asterisk (*) will be shown when the credits exceed the charges.

(b) Totals by month accomplished or paid will be shown based on documentation accomplished by the Treasury regional offices. In the event a paid document is received too late for inclusion in the report for the month in which paid, the transaction will be classified in Section I of the report for the subsequent month (the month in which the paid document was received) and identified in Section II, Item 1, as to the prior month. However, in the case of voucher schedules having fixed payment dates (e.g. payrolls) delay in receipt of the paid copies of the schedules should not preclude the inclusion of the items in Section I and Section II of the report for the month of payment.

(2) Show under Item 2 of Section II, summary totals of all deposits made directly with Federal depositories (including the Office of the Treasurer of the United States) represented by confirmed certificates of deposit (Standard Form 219) less related debit vouchers (Form 5504) for items charged back by depositories, identified according to month confirmed, based on the depository's date shown in the document as credited or charged, respectively. A credit symbol (CR) or an asterisk (*) will be shown when the amount of debit vouchers exceeds the amount of certificates of deposit.

(3) Show opposite Item 3, the net total of amounts shown as Item 1 less the amounts shown under Item 2. A credit symbol (CR) or an asterisk (*) will be shown opposite the amount of Item 3 when the amount(s) of direct deposit transactions (Item 2) exceeds the amount(s) of disbursing office transactions (Item 1). The net total of Section II must always be in agreement with the net total of Section I.

d. Section II, Item 2 of Standard Form 224 will be supported by a list of confirmed certificates of deposit and debit vouchers confirmed by depositories in the current month (or prior months, if not previously reported) which are classified in the Standard Form 224. The list will be headed with the same identifying information as shown on the Standard Form 224 and will identify each certificate of deposit and debit voucher by confirmed date, number and total amount. Such listing should group certificates of deposit and related debit vouchers according to lines a, b, c, and d of Item 2, Section II, and each group should show a total equal to the amount reported on the related line. The listing should be confined to confirmed deposit documents, Standard Form 219 and related Treasury Form 5504.

6. Basis of Monthly Report. The monthly report will be prepared on the basis of paid vouchers and related voucher deduction documents returned from Treasury regional offices, and confirmed certificates of deposit and debit vouchers received from Federal depositories and the Office of the Treasurer of the United States. In other words, the monthly report will

be prepared on the same basis and at the same level that the Standard Form 1220 was previously prepared by Treasury regional offices.

7. Submission of the Monthly Report. The original of the monthly report, Standard Form 224 will be signed by a responsible official, dated and transmitted by each agency accounting station as promptly as possible, but not later than the third working day following the close of the reporting month, directly to:

Central Operations Branch
Division of Central Accounts
Bureau of Accounts, Treasury Department
Room 524, Annex No. 1, Washington 25, D. C.

Since mail handling will be a factor in meeting Treasury time schedules, it is requested that agency accounting stations type on the lower left-hand corner of each addressed envelope the legend "Priority report - Standard Form 224." Air mail facilities should be utilized when such use will result in more prompt receipt of the reports by Treasury.

It is understood that the General Accounting Office expects each agency to make available a copy of the Standard Form 224 for GAO (as Standard Form 1220 was heretofore made available) for audit purposes. (See 7 GAO 7000.)

8. Procurement of Standard Form 224. Upon receipt of these regulations each department and agency should make requisition with the General Services Administration, Federal Supply Service, for a supply of Statement of Transactions, Standard Form 224.

IV. OTHER REQUIREMENTS

9. Change in Flow of Documentation. Under the new procedures there are some changes in the flow of documentation. These changes affect primarily Treasury internal operations but will have some effect on requirements to be observed by the agencies.

a. As indicated in paragraph 4 c above, the originals of certificates of deposit and debit vouchers (Standard Form 219 and related Treasury Form 5504) representing deposits made directly by the agencies with depositaries will no longer be received and processed by Treasury regional offices. Instead, they will be forwarded by Federal Reserve Banks and Branches directly to the Bureau of Accounts, Treasury Department in Washington. 1/

1/ Standard Form 201 - Certificate of Deposit should not be used by agencies for which the Treasury disburses. Standard Form 219 is prescribed for direct deposits by such agencies.

(1) This will affect procedures of agency accounting stations in the preparation of certificates of deposit (Standard Form 219) on and after July 1, 1961. Show in block (1) of such form, "Office Deposit Symbol," the 8-digit station symbol of the accounting station instead of the symbol of the Treasury regional office heretofore shown. Also, block (2), "For Consolidated Abstract of Treasury Regional Office at (city and state)," will no longer be used, but left blank. Related Form 5504 debit vouchers will be prepared by depositaries in a manner consistent with the foregoing.

(2) Also, under the new procedures depositing agency stations will not, under any circumstances, be required to furnish Treasury regional offices with confirmed copies of deposit documentation, Standard Form 219 and related Form 5504.

b. Since Treasury regional offices will no longer render statements of classified transactions to the agencies, a change will be made in the handling of expenditure transfer documents, such as Standard Form 1081, 1097, and GSA Form 789. Where both the agency charged and the agency credited are agencies for which the Division of Disbursement does the disbursing at its regional offices, both sides of the expenditure transfer document will be processed directly by the "paying" Treasury regional office (i.e., the Treasury office to which the billed agency sends the document).

(1) The Treasury regional office accomplishing the charge will also accomplish the credit side of the document, even though the agency accounting station being credited has a regular disbursing relationship with another Treasury regional office. This means that an agency accounting station will receive accomplished copies of expenditure transfer credits directly from the particular Treasury regional office that disburses for it, as well as directly from any of the other Treasury regional offices, depending upon the location of the paying agency.

(2) To facilitate handling of both the debit and credit side of these expenditure documents by the same Treasury regional office, the billing agency must identify the agency accounting station to receive credit by name, 8-digit station symbol, and mailing address. The agency billed will identify itself by name, 8-digit station symbol, and mailing address; and after signing the charge side will forward the document, as heretofore, to its related Treasury regional office. (The disbursing office symbol or number of the "paying" Treasury regional office will apply to both sides. The billing agency should not insert the disbursing office symbol.)

c. Since Treasury regional offices will be keeping accounts only at the level of agency accounting station, the additional copy of a voucher schedule, identified with the legend "Voucher deduction--Credit Copy" will no longer be required.

10. Use of 8-Digit Agency Accounting Station Symbol. Under the revised procedures each agency accounting station will be identified by the 8-digit symbol in order that Treasury can mechanically determine (a) that monthly totals of disbursing transactions reported by agencies in Section II of Standard Form 224 are in agreement with related agency station control accounts reported by Treasury regional offices; and (b) that monthly totals of direct deposit transactions reported by agencies in Section II of Standard Form 224 are in agreement with deposits actually credited in the account of the Treasurer of the United States, in terms of deposit totals, according to each agency accounting station.

Therefore, it is important that the 8-digit symbol assigned to each station be shown on all disbursing documentation forwarded to Treasury regional offices, and on all certificates of deposit and related debit vouchers relating to direct deposits. The 8-digit symbol presently assigned by Treasury to each agency accounting station and shown on the Standard Form 1220 prepared by Treasury regional offices will also be shown by each station on the monthly Standard Form 224 report. The Treasury will establish new symbols or discontinue present symbols, as needed, upon request of the agencies concerned. Such requests should be addressed to the Division of Central Accounts, Bureau of Accounts.

The showing of the 8-digit station symbol on certificates of deposit (Standard Form 219) is especially important. With respect to deposits by one agency station in behalf of another agency station ("courtesy deposits") it will be necessary for the depositing station to ascertain, prior to deposit, the 8-digit station symbol of the agency station for which the deposit is to be made, and insert such symbol in block 1 of the face of the certificate of deposit, Standard Form 219 as indicated in paragraph 9 a (1).

11. Standard Form 1184. This document which is used to cancel a check that is unavailable (i.e., not in the possession of the agency or disbursing office because of being lost, destroyed, etc.) is a multiple purpose form. It serves (1) as a substitute for the check itself, and (2) as a certificate of deposit. Under the new procedures, the "e" copy of the form will be treated by agency accounting stations in the same manner as a Standard Form 1098, Schedule of Canceled Checks; and the "d" copy of the form will be treated by the Treasury regional office as a Standard Form 209, Certificate of Deposit (which is not a deposit insofar as the agency is concerned). Accordingly, the "e" copy of the form will be included by the agency station in Section I of Standard Form 224 as a credit to the appropriation or fund account involved, and in Section II of the report as a disbursing transaction (minus) in the same manner that a Standard Form 1098 will be shown.

12. Discrepancies in Monthly Report. As indicated in paragraph 5 c above, the net total of Section II of Standard Form 224 "Corresponding Disbursing Office and Deposit Control Totals" must be in agreement with the net total of classified transactions shown in Section I of the monthly

report. In those rare cases where the net totals of Section I and Section II may not be in agreement, Treasury, in processing the report centrally, will accept the net total of Section I and increase or decrease, as appropriate, Item 1 a of Section II. The agency accounting station will be advised accordingly and requested to so adjust its records, and if appropriate, include in a current report the proper adjustment, as the case may be; i.e., reverse the adjustment made by Treasury in Section II, Item 1 a, and adjust Section I or other line items of Section II, as appropriate. Agency accounting stations should not submit amended or revised reports to correct the above or any other type of discrepancy.

V. INTEGRATION OF AGENCY-TREASURY DATA

13. Verification by Treasury. Section II of the monthly Standard Form 224 requires a separation of disbursing transactions according to payment month, and a separation of direct deposit transactions according to month confirmed by depositaries. Such data reported by each agency accounting station will be mechanically compared by Treasury with (a) control totals for each agency accounting station reported by Treasury regional offices based upon accounts maintained only at the level of agency accounting station, and (b) totals by agency station developed from the originals of certificates of deposit and related debit vouchers received centrally. These mechanical comparisons are scheduled to be made as of the close of each month following the payment month or deposit confirmation month, thereby accumulating prior month transactions reported to a degree that minimizes the need for detailed reconciliation.

a. Differences disclosed in this comparison with respect to disbursing transactions will be furnished the agency accounting station, for the purpose of resolving the difference in cooperation with the appropriate Treasury regional office. If necessary, such Treasury regional office will furnish the agency station with sufficient details of the transactions comprising its control totals to facilitate the agency station's work in localizing the item of difference.

b. Differences disclosed with respect to direct deposit transactions will be localized by Treasury to the individual document involved by use of the listing of deposit documentation submitted by each agency station in support of Section II, Item 2 of Standard Form 224, and details developed from deposit documentation received centrally in Treasury. Where necessary, agency stations will be contacted directly and advised as to the specific deposit document involved in a difference.

14. Adjustment by Agency Accounting Stations. Adjustments to correct any discrepancies in transactions reported on Standard Form 224, in either disbursing transactions or direct deposit transactions, will be included in the Standard Form 224 for the current period, appropriately classified in Section I and identified as to payment or confirmed deposit month in Section II.

VI. FISCAL YEAR-END REPORTING

15. Supplementary Report as of June 30. Agency accounting stations and Treasury regional offices will render a supplementary report as of June 30, 1962 and each June 30 thereafter, in order to include transactions pertaining to the fiscal year for which documentation was not received in time for inclusion in the regular June reports.

a. Agency accounting stations will furnish Treasury with a supplementary report (Standard Form 224) as of June 30 in which will be included (1) disbursement and related voucher deduction transactions accomplished by Treasury regional offices in June which were not included in the regular June report; (2) deposits confirmed by depositaries in June which were not included in the regular June report; (3) adjustments to correct differences for June or any other month of the fiscal year between transaction totals previously reported in Section II of Standard Form 224 and related totals developed by Treasury based on disbursement and deposit documentation; and (4) any other adjustments to reports previously furnished. The supplementary report as of June 30 will be transmitted as soon as possible after July 25 but not later than July 31. In the event there are no transactions for inclusion in the supplementary report, a report will be submitted with the legend "No supplementary transactions as of June 30."

b. Treasury regional offices will hold their agency station control accounts open through July 25 in order to record documentation, if any, received from agency stations which adjusts transactions relating to June or any prior month.

c. To facilitate the handling of adjustment documentation as of June 30, administrative agencies should stamp, or otherwise indicate, the legend "Prior Fiscal Year Adjustment" on documentation forwarded to Treasury regional offices to effect correction of prior transactions. Documentation initiated by Treasury regional offices to effect corrections as of June 30 will be similarly identified.

16. Final Fiscal Year Adjustments. After July 25, necessary adjustments, if any, will be made centrally, as heretofore, prior to the closing of Treasury accounts for the preparation of the annual Combined Statement of Receipts, Expenditures and Balances.

In this connection, the revised procedures make no change in the existing requirement that agency budget submissions to the Bureau of Budget must be in agreement with the data to be published in the Combined Statement of Receipts, Expenditures and Balances.

VII. ACCOUNT CLASSIFICATION ON DOCUMENTS

17. Classification of transactions according to appropriation, fund and receipt accounts will continue to be shown on all voucher schedules

and other documents transmitted to Treasury regional offices and on all certificates of deposits (Standard Form 219) and debit vouchers (Treasury Form 5504). Based upon the first year's experience under the new system the Treasury will consider eliminating the requirement for account classification on the deposit and debit voucher documents, except with respect to those deposits which affect accounts for which transactions have to be compiled centrally on a daily basis (paragraph 4, footnote 1/).

VIII. RESCISSION OF EXISTING REGULATIONS

18. Supplements No. 4 and 5 to Treasury Department Circular No. 945- Revised, dated March 13, 1956 and May 14, 1956 respectively, are hereby rescinded effective with the close of fiscal year 1961.

19. Any questions concerning this Procedures Memorandum should be directed to the Accounting Systems Division, Bureau of Accounts (Tel. 184-2277).



W. T. Heffelfinger
Fiscal Assistant Secretary

Treasury Regional Offices of the Bureau
of Accounts, Division of Disbursement

<u>Office Number</u> ^{1/}	<u>Office Location</u>	<u>Street Address</u>
349	Birmingham 3, Alabama	2225 3rd Avenue North
5369	Oak Ridge, Tennessee	P. O. Box 336
301	Boston 9, Massachusetts	710 Federal Bldg., 5 Post Office Square
307	Chicago 5, Illinois	Room 803, Rand McNally Bldg., 536 So. Clark Street
5093	Railroad Retirement Board	844 Rush Street, Chicago, Illinois
307	Menominee Mills (Branch)	Neopit, Wisconsin
311	Dallas 2, Texas	1114 Commerce Street
313	Denver 2, Colorado	Building 56, Denver Federal Center
324	Honolulu 3, Hawaii	328 Federal Bldg., 335 South King Street
343	Juneau, Alaska	Box 921, 129 Federal and Territorial Bldg., 4th & Steward Streets
343	Alaska Railroad (Branch)	Anchorage, Alaska
343	Federal Aviation (Branch)	Anchorage, Alaska
310	Kansas City 6, Missouri	301 U. S. Court House, 811 Grand Avenue
328	Manila, Philippine Islands	APO 928 c/o Postmaster, San Francisco, California
302	New York 1, New York	341 Ninth Avenue
302	San Juan, P. R. (Branch)	Box 3709, Recinto Sur & San Justo Streets
303	Philadelphia 6, Pennsylvania	900 U. S. Customs House, 2nd & Chestnut Street
320	Portland 5, Oregon	425 New U. S. Court House, 620 S.W. Main Street
316	Salt Lake City 1, Utah	450 Federal Bldg., 350 South Main Street
312	San Francisco 2, California	200 U. S. Mint Bldg., 133 Hermann Street
300	Washington 25, D. C.	Annex No. 1, Madison Place and Pennsylvania Avenue, N.W.
4917	Exchange Stabilization Fund	
4916	German, Austrian and Hungarian Deposit Funds	
5091	All other Deposit Funds, Secretary of the Treasury	

^{1/} Disbursing office symbol to be shown on Standard Form 224.

FORM NO. 124
 APRIL 1961
 TREASURY DEPARTMENT, FISCAL SERVICE
 Departmental Circular 946, 2d. Rev.
 224-101

STATEMENT OF TRANSACTIONS
 (Classified According to Appropriation, Fund and Receipt Account, and Related Control Totals)

DEPARTMENT OR AGENCY TREASURY	BUREAU OR OFFICE ACCOUNTS	AGENCY STATION (8-DIGIT) SYMBOL 20-18-0001
LOCATION—MAIL ADDRESS OF REPORTING OFFICE Treasury Department, Bureau of Accounts Administrative Accounts Branch, Treasury Annex 1 Washington 25, D. C.		DISBURSING OFFICE SYMBOL 300
		ACCOUNTING PERIOD ENDED October 31, 1961
Section I.—Classification by Appropriation, Fund and Receipt Accounts		
APPROPRIATION, FUND OR RECEIPT SYMBOL (1)	RECEIPTS AND REVOLVING FUND REPAYMENTS* (2)	NET DISBURSEMENTS* (3)
20F0101 (18)	46,077.56	139,236.12
2011800		37,742.11
2021800		2,920,938.17
20X6050 (18)		521.54
20X6070 (18)		4,609.30
20X6875 (18)		293.93 CR
20X8886	2.00	7,367.74
200821	8,248.44	
201210	2,001.73	
208881	21.84	
<p>Note: When necessary to use more than one page for Section I classified data, Section II data will be shown on the last page only.</p>		
COLUMNAR TOTALS	56,351.57	3,110,121.05
NET TOTAL, SECTION I (Column 3 minus column 2)		3,053,769.48
Section II.—Corresponding Disbursing Office and Deposit Control Totals		
ITEM		
1. ADD: DISBURSING OFFICE TRANSACTIONS (Net)*		
a. Accomplished This Month		\$ 3,019,769.48
b. Accomplished in Prior Month of <u>September</u>		48,566.20
c. Accomplished in Prior Month of		
2. DEDUCT: DIRECT DEPOSIT TRANSACTIONS (Net)*		
a. Confirmed This Month		12,675.20
b. Confirmed in Prior Month of <u>September</u>		1,891.00
c. Confirmed in Prior Month of		
d. Confirmed in Prior Month of		
3. NET TOTAL, SECTION II		3,053,769.48
(Net totals of Section I and Section II must agree)		
DATE	NOTE: Required to be mailed not later than the third working day following the close of the reporting month.	SIGNATURE AND TITLE

*For footnotes, see reverse

FOOTNOTES

SECTION I

COLUMN 2—Include confirmed deposits less debit vouchers plus all other credits applicable to receipt accounts and to revolving funds.

COLUMN 3—Include gross disbursements less confirmed deposits for repayments and all other credits (other than revolving funds) plus related debit vouchers.

SECTION II

ITEM 1—Include all charges represented by voucher schedules (SF 1186, 1081, 1097, etc.) less credits represented by schedules (SF 1081, 1098, 1097, 1096, 1184e, 1165, etc.) which have been paid or accomplished by Treasury regional offices, Bureau of Accounts.

ITEM 2—Include all deposits made directly with Federal depositories (including the Office of the Treasurer of the United States) represented by confirmed certificates of deposit (SF 219) less related debit vouchers (Form 5504) for items charged back by depositories, identified according to month confirmed as credited or charged by the depository. Support the respective totals of confirmed deposits (net) with listings of the individual certificates and debit vouchers.