SCHEDULE OF YEAR-END CLOSING OPERATIONS FOR FISCAL YEAR 1972
UNDER TREASURY DEPARTMENT CIRCULAR NO. 965, REVISED

SPECIAL NOTICE: The Treasury Department is maintaining for fiscal year 1972
the accelerated year-end cut-off established in fiscal year 1970. This
earlier cut-off date will be strictly enforced in order to permit the
earlier closing of the books and timelier publication of final year-end
budget results. All agencies will be required to submit "FINAL" fiscal
1972 receipt and outlay data on Statements of Transactions (SF 224, SF 1220,
or other approved forms) soon enough to be received by the Bureau of
Accounts not later than August 23. The foregoing is in line with previously
stated joint objectives of the Treasury Department, Office of Management
and Budget, General Accounting Office and with the Administration's
emphasis on more timely publication of data.

1. Reporting Compliance: This transmittal establishes the dead-
lines for (1) finalizing receipt and outlay data for fiscal year 1972,
and (2) the completion and submission of Form BA-R 2108 required under
Department Circular No. 965, Revised, Procedures Memorandum No. 1 dated
August 7, 1964. Agencies are reminded that prompt adherence to reporting
deadlines as scheduled in Attachment No. 1 must be maintained so that all
pertinent data will be available to the Treasury for timely year-end pub-
lication.

ATTENTION: Column (8) Unfilled Customer Orders (Form BA-R 2108
columnar heading "Reimbursements Anticipated") - The following
revised definition for column 8 of Form BA-R 2108 is effective for
the year-end closing operations for fiscal year 1972:

Report in this column the amount of unfilled customer orders
from other Government accounts which are valid obligations
of the ordering account (whether or not advances have been
received). Also include amounts advanced or collected from
the public for goods or services which have not yet been
provided or performed. The amount shown in this column for
an annual appropriation will cover only those orders for
which valid obligations were incurred under such annual ac-
tount or orders for common-use items to be delivered from
stock in accordance with 32 Comp. Gen. 436. The receivable
for Military Assistance Program reservations for common-use
item orders is not to be reported here but in column (6).

WNRC, RG 425
A/N 82-109, Box 10
"A 260.064 Regulations" file
2. **Schedule of Dates:** Attachment No. 1 is a schedule of dates for finalizing year-end figures. The principal dates are as follows:

   a. Final receipt and outlay data must be received no later than August 23. Adjustments will be accepted after that date only to make corrections of Treasury processing errors (items 7, 8 and 9 of the attachment) or, when specifically approved by the Treasury, to make significant corrections of agency reports. All such corrections must be accomplished through contact with the Treasury by September 12.

   b. The distribution of balances on Form BA-R 2108 must be received in the Treasury by September 29. The Treasury will deliver chapters of the Combined Statement to the Office of Management and Budget and the agencies beginning October 16. Requests for adjustments must be made by the fifth workday after release of any chapter by the Treasury. No adjustments will be made to receipt and outlay data.

3. **Agreement of Figures:** Agencies are required by Budget Circular No. A-11 to bring their budget submissions into agreement with data to be published in the Combined Statement of Receipts, Expenditures and Balances of the United States Government. To help insure consistency of data between the budget submissions and the reports to the Treasury, the efforts of the budget staff and the accounting staff of the agencies should be fully coordinated.

4. **Submission of Form BA-R 2108:** An analysis must be submitted for the unexpended balance of each general, special, revolving, and trust fund account. Agencies are reminded to report complete amounts, including cents, and not rounded to the nearest dollar. Form BA-R 2108 is due no later than September 29; however, if the form is completed and meets all established requirements prior to that date, it should be submitted earlier. The completed Form BA-R 2108 should be submitted to:

   Government Budget Reports Branch
   Division of Government Financial Operations
   Bureau of Accounts
   Treasury Annex No. 1 Room 544
   Washington, D. C. 20226

   Sgd. David Mosso

   David Mosso
   Commissioner of Accounts
Schedule of Dates for Preparation of
Combined Statement of Receipts, Expenditures
and Balances of the United States Government, and for
Finalizing Receipt and Outlay Data

For Fiscal Year Ended June 30, 1972

1. Treasury will mail regular June Statements of Differences (SF 224
   area) by ................................................. July 17

2. All June Supplemental Forms 224 will be due from agencies by ....
   (See 2 Treasury FRM 3350.10) ................................................. July 31

3. Treasury will mail second June Statements of Differences where
   necessary. Additional June Supplemental 224's required to clear
   differences should be consecutively numbered Supplemental No. 2,
   etc............................................................ Aug. 4

4. Treasury will supply agencies with a preliminary trial balance
   for each appropriation or fund, showing the balance brought
   forward, current-year appropriations, nonexpenditure transfers,
   net disbursements and closing balance, by .................................. Aug. 7

5. A separate listing on Borrowing Authority and Contract Authority
   will be mailed .......................................................... Aug. 7

6. Treasury will cut-off on final receipt and outlay adjustments (last
   date for agency submission of final June Statements of Transactions
   (SF 224, SF 1220, etc.)) ................................................ Aug. 23

7. Treasury will mail a supplementary June Trial Balance by ............ Aug. 28

8. Treasury will transmit to agencies 4 copies of Form BA-R 2108
   showing a trial balance of unexpended balances. This will include
   balances of contract authority, borrowing authority, invest-
   ments held (at par), and appropriations. In addition, Treasury
   will deliver to agencies a special listing (showing types of trans-
   actions) which will include final receipt and outlay data as sub-
   mitted by disbursing and collecting officials and administrative
   agencies, which will be available by ..................................... Sept. 1

9. Agency budget and fiscal officers should give attention currently
to the verification of receipt and outlay data, in terms of the
impact on the unexpended balances shown on Form BA-R 2108, with
their submissions to the Treasury. Adjustments will be accepted
only to make corrections of Treasury processing errors or, when
specifically approved by the Treasury, to make significant corrections
of agency reports. The taking of corrective actions with the
Treasury must be accomplished, by telephone or wire if necessary,
by ................................................................. Sept. 12

Otherwise, the receipt and outlay figures in Treasury accounts will
be published as final.
10. The fully completed Form BA-R 2108 must be transmitted to the Treasury as prescribed by the Instructions under Department Circular 965, Revised, Procedures Memorandum No. 1, dated August 7, 1964 by .................................................. Sept. 29

11. Treasury will deliver chapters of the Combined Statement to the Office of Management and Budget and the agencies, beginning ... Oct. 16
Request for adjustments must be made by the fifth workday after release of the Chapter by Treasury. No adjustments will be made to receipt and outlay data.