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Circular No. 3411.

Revision of
Accounting Procedure

UNITED STATES
DEPARTMENT OF THE INTERIOR
Office of Indian Affairs
Washington

June 13, 1941.

TO ALL SUPERINTENDENTS AND OTHER OFFICERS IN CHARGE:

As you know, a new accounting system for the Indian Service has been in the process of preparation for the past year. It was originally planned to issue a manual of instructions covering the new system on or about April 1, but anticipated changes in the reporting requirements of the Treasury Department and the Bureau of the Budget delayed and prevented the accomplishment of that objective.

We are informed, however, that those new reporting requirements are to be released very soon and a "Manual of Administrative Accounts and Procedures For Field Offices" and new forms to be used in connection therewith are nearing completion. Copies of the manual and supplies of the forms will be sent out in the near future.

Field installations of the new accounting system will be made as soon as possible by representatives of the Fiscal Division of this Office and the Office of the Comptroller General. No field installations shall be made without specific, prior authority of this Office.

The new Central (Washington) Office accounting procedure, however, will be initiated immediately. In order that this may be done we are compelled to request compliance by all field units with the requirements outlined in the subsequent paragraphs of this circular.

APPROPRIATION LEDGER AND TRIAL BALANCES

The new field accounting procedure will include the maintenance of allotment ledger accounts on Standard Form No. 1015 or 1015A. Until the system is installed, however, the use of the present appropriation ledger and miscellaneous encumbrances records will be continued. The submission of Trial Balances will also be continued and it is imperative that your Trial Balance as of June 30, 1941, be submitted as promptly after the close of the month as is possible and in any event in time to reach the Office by July 15, 1941.

COLLECTIONS

All collections shall be taken up and accounted for as "Miscellaneous Collections", "Individual Indian Accounts" or "Interest", except those that cannot be immediately identified and which it will be necessary to schedule for credit to "Special Deposits - Unapplied Collections", and also those representing taxes which will be scheduled for credit to "Special ~~Deposits~~ ^{Deposits} - (blank) Taxes". Special deposit collections together with collections for credit to "Individual Indian Accounts" and "Interest" shall be scheduled separately from other collections.

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Effective June 25, 1941, Schedules of Collections, Standard Form No. 1044-Revised, shall replace Standard Form No. 1026 now in use.

All collections shall be scheduled daily on the Standard Form No. 1044-Revised, and deposited to the official credit of the disbursing officer. At ten-day intervals, or oftener, on the 5th, 15th and 25th of each month, Certificate of Deposit, Treasury Form No. 1-Revised shall be executed by the Indian Service Special Disbursing Agent to effect the deposit of all collections that are for deposit to the credit of the United States that have cleared to official credit. The report, Form No. 5-638, shall be continued in use.

Schedules of Transfers - Special Deposits, Standard Form No. 1046-Revised, shall be used to effect transfers of funds from Special Deposits and Interest to Miscellaneous Collections or Individual Indian Accounts. The Field Service shall no longer use the Miscellaneous Field Journal Voucher for this purpose.

DISPOSITION OF SCHEDULES FOR THE REGIONAL DISBURSING OFFICE:

Beginning with June 25, 1941, and thereafter, the following schedules will be prepared and disposed of daily in the following manner:

Daily Schedule of Collection (Standard Form No. 1044-Revised). - 8 copies

(a) Original and three copies (second, fourth and sixth carbons) shall be transmitted to the Regional Disbursing Officer, one copy of which shall be receipted by the Regional Disbursing Officer and returned to the Superintendent.

(b) One copy (third carbon) to the General Accounting Office, Accounting and Bookkeeping Division.

(c) One copy (seventh carbon) to the Treasury Department, Division of Bookkeeping and Warrants.

(d) One copy (first carbon) to the Office of Indian Affairs, Fiscal Division, attached to the Daily Summary Schedules of Collections (Form No. 5-780).

(e) One copy (fifth carbon) shall be retained in the agency file and placed in numerical sequence in a file captioned "Unpaid Schedules" pending return of accomplished copies from the regional disbursing office.

Schedule of Transfers - Special Deposits (Standard Form No. 1046-Revised) - 8 copies.

(a) Original and three copies (second, fourth and sixth carbons) will be transmitted to the Regional Disbursing Officer, one copy of which shall be receipted by the Regional Disbursing Officer and returned to the Superintendent.

(b) One copy (third carbon) to the General Accounting Office, Accounting and Bookkeeping Division.

(c) One copy (seventh carbon) to the Treasury Department, Division of Bookkeeping and Warrants.

(d) One copy (first carbon) to the Office of Indian Affairs, Fiscal Division, attached to the Daily Summary Schedules of Transfers - Special Deposits (Form No. 5-781).

(e) One copy (fifth carbon) to be retained by the Superintendent for his files.

Schedule of Retirement and Disability Fund Credits (Standard Form No. 1070-Revised). - 8 copies.

(a) Original and three copies (second, fourth and sixth carbons) will be transmitted to the Regional Disbursing Officer, one copy of which will be receipted by the Regional Disbursing Officer and returned to the Superintendent.

(b) One copy (third carbon) to the General Accounting Office, Accounting and Bookkeeping Division.

(c) One copy (first carbon) to the United States Civil Service Commission.

(d) One copy (seventh carbon) to the Treasury Department, Division of Bookkeeping and Warrants.

(e) One copy (fifth carbon) to be retained by the administrative officer for use in posting its records.

Schedule of Voucher Deductions (Standard Form No. 1096-Revised). - 8 copies.

Disposition of these schedules is identical to that of the daily schedules of collections (Standard Form No. 1044-Revised).

Report of Unaccomplished Schedules of Collections

It is essential that a complete list of all unaccomplished and outstanding schedules of collections, voucher deductions, etc., as of June 30, 1941, analyzed by appropriations, limitations and receipt accounts be submitted to the Office of Indian Affairs, Fiscal Division, immediately upon obtaining the necessary information, but not later than the 5th of July. At the end of each month thereafter, and not later than the 5th of the following month, a complete list of unaccomplished schedules shall be submitted. The totals of these lists shall represent the difference between total collections and accomplished schedules.

DISPOSITION OF SCHEDULES FOR THE INDIAN SERVICE SPECIAL DISBURSING AGENT:

Beginning with June 25, 1941, and thereafter the following schedules will be prepared and disposed of daily in the following manner:

Daily Schedule of Collections (Standard Form No. 1044-Revised) - 6 copies.

(a) Original and one copy (second carbon) shall support and accompany the Indian Service Special Disbursing Agent's account current to the Office of Indian Affairs, Fiscal Division.

(b) One copy (third carbon) shall be transmitted immediately direct to the General Accounting Office, Accounting and Bookkeeping Division.

(c) One copy (fifth carbon) shall be forwarded immediately to the Treasury Department, Division of Bookkeeping and Warrants.

(d) One copy (first carbon) shall be forwarded to the Office of Indian Affairs, Fiscal Division, immediately after preparation, attached to the Daily Summary Schedules of Collections (Form 5-780).

(e) One copy (fourth carbon) shall be retained in the agency files.

Schedules of Transfers - Special Deposits (Standard Form No. 1046-Revised) - 6 copies.

Disposition of these schedules is identical to that of the daily schedule of collections as listed above. The only difference is that this schedule can be prepared at ten day intervals, or more often if necessary. The other change is in section (d) where one copy is to be attached to the Daily Summary of Transfers - Special Deposits (Form No. 5-781).

Standard Forms No. 1070-Revised and No. 1096-Revised will not be used by the Indian Service Special Disbursing Agents.

PREPARATION OF DAILY SCHEDULES OF DISBURSEMENTS AND SCHEDULES OF CANCELLED CHECKS WHEN APPLICABLE TO REGIONAL DISBURSING OFFICE AND TREASURY STATES ACCOUNTS OFFICES:

Vouchers prepared and schedules for payment up to June 20, 1941, will be continued as heretofore. Effective June 25, 1941, preparation and scheduling of vouchers shall be as outlined below:

All vouchers (original and all copies) shall be coded to indicate the objective classification symbol, the amount to be paid, the amount of the encumbrance to be liquidated, the encumbrance document number, and the applicable asset or cost account chargeable. Effective July 1, 1941, vouchers shall also show the allotment ledger account chargeable (as will be indicated on budget authorities and subsequent advices of allotment).

Schedules of disbursements (Standard Form No. 1064-Revised) shall be prepared in sextuple and disposed of as follows:

(a) The original and three copies (second, third and fourth carbons) of each schedule together with the original and one copy of each voucher shall be forwarded to the regional disbursing office for payment. The usual completed copy of the schedule will be returned to the administrative office. The additional copy of the schedule will be completed and forwarded immediately by the regional disbursing office to the Indian Office.

(b) One copy (fifth carbon) of each schedule shall be retained by the field office and placed in numerical sequence in a file captioned "Unpaid Schedules", pending return of paid copies of schedules from the regional disbursing office.

(c) One copy (first carbon) of each schedule shall be attached to the Daily Summary of Schedules of Disbursements (Form No. 5-787) for transmission to the Office of Indian Affairs promptly at the close of business each day.

The preparation and disposition of Schedules of Canceled Checks (Standard Form No. 1098-Revised) shall be identical as that of the schedules of disbursements, effective June 25, 1941. Schedules of canceled checks, however, will be listed in reverse (RE) on daily summaries schedules of disbursements.

Effective July 1, 1941, Schedule of Disbursements (Standard Form No. 1025) will be discontinued.

Report of Unpaid Schedules of Disbursements.

It is essential that a complete list of all unpaid and outstanding schedules of disbursements and canceled checks as of June 30, 1941, analyzed by appropriations and limitations, be submitted to the Office of Indian Affairs, Fiscal Division, immediately upon obtaining the necessary information, but not later than the 5th of July. At the end of each month thereafter and not later than the 5th of the following month, a complete list of unpaid schedules shall be submitted. The totals of these lists shall represent the difference between total schedules certified and transmitted and total schedules paid.

APPROPRIATION AND FUND ADJUSTMENTS.

As the vast majority of adjustment transactions of the Office of Indian Affairs are being handled in accordance with section 7 of General Regulations No. 78-Revised, all adjustment vouchers prepared on Standard Form No. 1080-Revised, requiring the issuance of checks, shall be hereafter scheduled on Standard Form No. 1064-Revised, Schedule of Disbursements, and checks will be drawn by disbursing officers and transmitted to the billing office who will take them into account as any other collection. Schedules of adjustments (Standard Form No. 1081-Revised) shall not be used by field offices.

It is essential that all accounting documents and reports bear field unit numbers.

A small supply of the new forms mentioned herein are being sent to each field unit. Please acknowledge receipt of this circular and submit requisitions for forms based on your estimates of your needs for three months.



For the Commissioner.