

## BUDGET AND FINANCE

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Note: For more complete version, see Cobell 3963.

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6.3 Cash Accounting Procedures.

- .1 General. This part of the Manual covers procedures for the handling of and accounting for cash receipts and disbursements. Uniform accounting procedures are prescribed to control the flow and movement of money appropriated to or collected by the Bureau, and to set forth the accountability of the Bureau of Indian Affairs for such funds.
  - A. Bureau of Indian Affairs. Responsibility for the establishment and maintenance of an adequate accounting system rests with the Commissioner of Indian Affairs. This obligation, which originates from the various acts of Congress, requires each agency head to develop and maintain an accounting system to provide for a disclosure of resources, liabilities, and cost of operations. The accounting system must be designed to prevent obligations or expenditures in excess of the funds provided by the Congress.
  - B. Treasury Department. The Treasury Department is the recipient and custodian of all Government moneys and, in certain cases, Indian and Tribal Funds. Executive Order 6166, June 10, 1933 (5 U.S.C 132), assigned the disbursement and collection of Government moneys to the Division of Disbursements, Bureau of Accounts, Treasury Department. The Chief Disbursing Officer is located in Washington, D. C., and Regional Disbursing Officers are located in key cities. Disbursing office examination of vouchers is based upon the provision of the United States Code that disbursing officers under the executive branch of the Government shall:

Disburse moneys only upon, and in strict accordance with, vouchers duly certified by the head of the department, establishment, or agency concerned, or by a bonded officer or employee thereof duly authorized in writing by such head to certify such vouchers;

Make such examination of vouchers as may be necessary to ascertain whether they are in proper form and duly certified;

Be held accountable accordingly.

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- (1) Disbursing Stations. Treasury Regional Disbursing Offices collect and disburse funds under symbols assigned their stations by the Treasury Department.
  - (2) Appropriation Symbols and Titles. The Treasury Department assigns symbols and titles for the purpose of identifying appropriations. The Department of the Interior assigns symbols to account for limitations where appropriation acts specify amounts which may not be exceeded for certain purposes. The appropriation symbols and limitations appear on allotment advices or other authorizations to incur obligations.
  - (3) Receipt Symbols and Titles. Symbols and titles used to classify miscellaneous revenues of the Federal Government are listed in 42 IAM 12.3 and are also available in the Treasury Department booklet entitled "Receipt, Appropriation, and other Fund Account Symbols and Titles."
  - (4) Statement of Transactions, Standard Form 224. Reports of summary disbursement and deposit transactions are sent monthly to the Division of Central Accounts, Bureau of Accounts, Treasury Department, Washington 25, D. C. (See Treasury Circular No. 945 Revised and amendments.)
  - (5) Special Disbursing Agents of the Bureau. Indian Service Special Disbursing Agents are designated and bonded for the purpose of accounting for and disbursing individual Indian moneys. (See 42 IAM 6.3.7.)
- C. Accounting Office Station Identification. The Treasury Department has assigned each site-audit accounting office of the Bureau an 8-digit identification symbol which must be shown on all accounting documents sent to the Treasury Department. The symbols are listed in 42 IAM 12.4.

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6.3.2 Collections.A. Internal Control over Receipts.

- (1) Recording Collections. Collections should be recorded promptly at the point of receipt, usually the incoming mail room, and should be listed in duplicate before they are released to another authorized collector. The functions of handling cash receipts and accounting for cash receipts should be segregated, if possible. When this is not feasible, other internal control procedures should be established to insure the security of receipts.
- (2) Protection of Funds. Authorized collectors must be assigned office space and equipment to insure protection of public funds and valuable documents.
- (3) Daily Deposits. Deposits should be made daily, insofar as practicable. A "cutoff" time should be established daily for collections to be deposited or forwarded for deposit as a part of that day's business, and collections received after that hour should be included in the deposit or transmission made the next business day.
- (4) Transmitting Currency. Currency shall not be transmitted in the mail or by messenger. Currency received shall be exchanged for bank check or money order for transmittal through the mail. Upon recommendation to the Central Office, the Treasury Department will be requested to designate a bank in the locality, if available, to issue bank drafts without charge.
- (5) Inscription of Remittances. Checks should be drawn to the order of the Bureau of Indian Affairs (7 GAO 3020.40) unless the remittance is for credit to an IIM account maintained for a tribal organization. In such instances checks should be drawn to the order of the tribe, tribal enterprise, or tribal association, as applicable.
- (6) Responsibilities of Collection Officers. Collection officers must not mingle official collections with personal funds or funds of any other nature. They must not use cash collections for cashing personal checks, for making change against checks drawn in an amount greater than the amount due, or for paying bills. These are cashier functions and are otherwise provided for.

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- B. Bonding of Collection Officers. Each employee who is to receive collections must be covered by bond as a collection officer in the penal amount of \$5,000 in favor of the United States as obligee. The bond will be obtained by the Department of the Interior pursuant to Public Law 323, 84th Congress (69 Stat. 618; 6 U.S.C. 14). Area Directors are responsible for the designation, in writing, of employees who are to receive collections. (See 42 IAM 11 for procedures relating to the bonding of employees.)
- (1) Designation of Field Collector-Agent. Where collections are effected at points other than the jurisdictional headquarters, usually at the sub-agency level, the authorized employees are designated as "Field Collector-Agents."
  - (2) Designation of Authorized Collector. Collection officers located in agency or headquarters offices who receive money from field collector-agents, through the mail or over the counter, are designated as "Authorized Collectors."
- C. Receipt Forms, Preparation and Transmittal. It is preferable to prepare forms on a typewriter; however, an indelible pencil or pen may be used if a typewriter is not available.
- (1) Prenumbered Form 5-777, Field Receipt. This form is issued by the field collector-agent who receives collections while away from headquarters. The original receipt is given to the remitter at the time of collection; 1 copy is retained in a numerical file; 1 copy is sent to the agency, if applicable; 1 copy is to be listed on the transmittal form and sent to the area accounting office. (See 6.3.2C(3) below.)
  - (2) Prenumbered Form DI-1040, Bill for Collection. This form is a 7-part, snap-out precarboned assembly, prenumbered in a bill series. Each accounting station shall maintain a record of the inclusive numbers distributed to the billing units and, as the forms are placed into use, each unit shall maintain a numerical file to reflect the disposition of each number, whether issued, spoiled in preparation, or otherwise rendered invalid. In cases where a set is spoiled in preparation, one administrative copy of DI-1040c shall be used to advise the accounting

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station that the number was not used; the other six forms of the set are filed in numerical sequence at the billing unit for subsequent audit. Also, in cases where bill forms are used in advance of collection for transactions in which the total credit will be to deposit fund accounts (14X6039 and 14X6875(20)) at the time of collection, an administrative copy is to be provided the accounting station at the time of release to indicate that receivable control accounts will not be affected. The advice copies may be destroyed at the discretion of the accounting station after they have served this purpose. Forms DI-1040b and DI-1040c are assigned a Collection Voucher number starting with No. 1 each fiscal year, prefixed by the letters "CV" and the unit number, and suffixed by the last two numbers of the fiscal year followed by the serial sequence of that fiscal year. For illustration "CV-102-63-1."

Upon preparation of bill, file in the unpaid bill file Forms DI-1040a, DI-1040b, 1 copy of DI-1040c and send one copy DI-1040c to accounting office and one copy DI-1040c to activity concerned for follow-up. Remaining DI-1040c is filed in numerical file. (See 42 IAM 6.8)

- (3) Transmittal of Collections. A form devised for the purpose of transmitting collections to the depositing accounting offices, should provide for columnar listing by Collection Voucher number, name of remitter, amount of each collection, and total amount transmitted. The transmittal is identified with the unit number of the office making the collection and numbered beginning with No. 1 each fiscal year. Send the original and two copies of the transmittal with the collections to the accounting station. The transmittal forms are for acknowledgement purposes, one to be returned to the forwarding collection officer and the other to be filed in a numerical file by the collector making the deposit. One copy of the transmittal is placed in a numerical file at the time of transmission to be replaced by the copy acknowledging receipt of the collections.

Each depositing collector shall keep a numerical file of collection transmittal forms by unit number for audit purposes. The "transmittal of collections" form is used in sending collections either from field collector-agent

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- to agency or area accounting office, or from mail room to accounting office. The form is used both as an itemization of collections transmitted and as a safeguard to assure the accounting for all collections. Copies of the transmittals in the receiving office are to be retained pending verification by the auditors with the original transmittals in the depositing office.
- (4) Special Receipt Forms. Special receipt forms approved by the Comptroller General of the United States which may be used are: (1) Form 5-461, Statement of Electrical Energy and Service, (2) Form 5-463, Bill for Construction Charge, and (3) Form 5-464, Bill for Operation and Maintenance.
- (5) Receipting for Tribal Collections. Remittances drawn to the order of a tribe, tribal enterprise or tribal association are to be sent to the proper tribal official who issues receipts to the remitters. If the collections are for deposit to a tribal Individual Indian Money Account, the tribal officer, in his capacity as a tribal official, will issue an official receipt. (See 42 IAM 6.3.7 for IIM accounting.)
- D. Partial Payments. Partial payments on bills shall be accepted. Upon receipt of a partial payment of a previous billing, the authorized collector will take the following action:
- (1) Complete DI-1040a, DI-1040b, and the retain copy of DI-1040c to show the amount received.
  - (2) Issue a new bill currently dated. The new bill will show the original bill number, date, and amount; the date, amount, and number of collection vouchers covering partial payments received which are applicable to the original bill; the amount remaining unpaid.
  - (3) Distribution of the new bill is the same as in 42 IAM 6.3.2C(2) except that 2 copies of DI-1040c (green) will be used for accountability purposes only. The re-billed amount is already in Accounts Receivable from the original bill.
- E. Examination of Remittances. Return to the remitter incomplete or improperly prepared checks, drafts, money orders, etc., for

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correction, completion, or reissuance. The omission of signature, differences between script and numerical amount, and postdating render checks invalid. Checks bearing conditional endorsements are not acceptable for deposit unless the condition in the endorsement is fulfilled by the payment.

- F. Loss of Negotiable Instruments. If a check, money order, draft, or other form of exchange becomes lost, request the remitter to stop payment and to furnish a substitute remittance. If the lost item is recovered after the remitter has been requested to stop payment, hold it until the substitute remittance is received, then return it to the remitter.
- G. Depositing Collections. Deposits for credit to Individual Indian Money are made on Certificate of Deposit, Standard Form 209.

Deposits to other funds (general fund accounts, miscellaneous receipt accounts and Tribal Trust Fund accounts) are made on Certificate of Deposit, Standard Form 219, listing one or more appropriations or fund symbols on a single Certificate of Deposit. Separate Certificates of Deposits will be used for each Tribal Trust Fund symbol.

The Standard Form 209 and Standard Form 219 are each given a deposit number beginning with No. 1 each fiscal year (a separate series for each form). Show in block (1) of the SF 219, "Office Deposit Symbol", the 8-digit station symbol of the accounting station making the deposit; block (2) "For Consolidated Abstract of Treasury Regional Office at (city and state)", will not be used.

- (1) Sorting. According to Treasury Department Circular No. 945, where the number of checks and money orders for each Certificate of Deposit does not exceed 25, no sorting or special arrangement is required, as a general rule. Attach an adding machine tape as proof of equality between remittances and certificates.

Where the number of checks, money orders, etc., comprising a certificate exceeds 25, certain designated general depositories and Federal Reserve Banks may require the items to be sorted categorically as follows:

Currency and coin (except where required to be included in a separate certificate of deposit).

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Checks drawn on the Treasurer of the United States.

Postal money orders.

Items drawn on banks and trust companies located in the same city as the Federal Reserve Bank or Branch in which the deposit is made.

Items drawn on other banks and trust companies.

Noncash items (except where required to be included in a separate Certificate of Deposit).

Where sorting is required, attach a separate adding machine tape or other listing to each of the foregoing groups of items. Recapitulate on a separate tape or other form, the several group totals to show the total amount of the certificate of deposit. Each group total listed shall be identified by the number designating that group as indicated above. Each office making deposits should clear the sorting requirements with the designated depository.

(2) Endorsement. The following format is used:

(a) Departmental.

"Pay to the order of the Treasurer of the United States. This check is in payment of an obligation to the United States and must be paid at par. N. P. Do not wire nonpayment.

Department of the Interior  
Bureau of Indian Affairs  
Washington, D. C. 20240

C. D. No. 14-20-0650 \*  
(deposit number)

\* or 14-20-0651, as applicable."

(b) Field.

"Pay to the order of any Federal Reserve Bank or Branch or General Depository for credit to the

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Treasurer of the United States. This check is in payment of an obligation to the United States and must be paid at par. N. P. Do not wire nonpayment.

Department of the Interior  
Bureau of Indian Affairs  
(Address of depositing office)

C. D. No. 14-20-0000 " "  
(deposit number)

- H. Depositing Unidentified Collections. Collections which, at the time they are received, cannot be definitely identified for credit to the proper account shall be deposited to the suspense account, 14X6875(20), Suspense, Bureau of Indian Affairs. (See 7 GAO 3540.)
- (1) Application of Deposit Funds. Amounts subsequently identified are transferred to the applicable accounts from the suspense account by means of SF 1097 or SF 1017G, as appropriate.
  - (2) Refunding Deposit Funds. Amounts to be refunded to the remitter or transferred to another accounting office are accomplished by Public Voucher for Refunds, SF 1047 or SF 1049, scheduled to the disbursing office for payment by check. (42 IAM 6.3.3D(7) and 7 GAO 3540.30.)
  - (3) Reconciling with General Ledger Account 1034. The individual items in the suspense account must be reviewed frequently and cleared from the accounts as soon as proper disposition is determined. Adding machine tape or other proof of reconciliation with the General Ledger should be kept with the subsidiary records of suspense account deposits for audit purposes.
- I. Special Fund and Trust Fund Receipts.
- (1) Available Receipts. Receipts, which under law or trust agreement are immediately available for disbursement (subject to administrative authorization), are classed as available receipts. (See 42 IAM 12.3.2 for types of receipts designated as "available" under Joint Regulation No. 3, dated June 12, 1951, as amended.)

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- (2) Identification of Available Receipts on Documents. In order to insure that collections of available receipts are properly recorded by the Treasury Department in the receipt accounts and not treated as repayments to appropriations, depositing collection officers must clearly identify them by showing the letters "A/R" on all forms, such as Certificates of Deposit, SF 1081, SF 1097, immediately following the fund expenditure symbol.
- (3) Unavailable Receipts are those which at the time of collection are not immediately available for expenditure because further action by the Congress may be required, congressional limitations may have been established as to the amount available for expenditure, or the receipts may have to be cleared in whole or in part to other receipt accounts before appropriation warrant action is taken. Tribal and general fund receipts (revenues) are unavailable.
- J. Revolving Fund Accounts. A revolving fund is defined as one established to finance a cycle of operations, to which reimbursements and authorized advances are deposited for re-use. The fund "Revolving Fund for Loans" is in this class.
- K. Deposit Fund Accounts. Deposit fund accounts are defined as accounts established to receive moneys held in suspense pending determination of disposition, and moneys held by the Government as fiscal agent or banker, such as:
- (1) Account of the Treasury Disbursing Officer.

<u>Symbol</u>	<u>Title</u>
14X6050(20)	Employees' Payroll Allotment Account, United States Savings Bonds, Bureau of Indian Affairs
14X6070(20)	Withheld State and Territorial Income Taxes, Bureau of Indian Affairs
14X6875(20)	Suspense, Bureau of Indian Affairs
14X6882(20)	Transportation Taxes, Bureau of Indian Affairs

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14F0101(20) Withheld Individual Income and FICA  
Taxes, Bureau of Indian Affairs

(2) Account of Indian Service Special Disbursing Agent.

Symbol

Title

14X6039

Individual Indian Money

L. Checks Returned by Depository as Uncollectible.

(1) Debit Voucher, Treasury Form 5504. In the event a check is not paid by the bank on which it is drawn, the depository prepares a Debit Voucher and sends two copies to the depositor with the unpaid check. The authorized collector holds the check until a new remittance is received and then deposits the new remittance under a new Certificate of Deposit number. At the time the Debit Voucher is returned by the depository, the accounting station shall post the amount of the Debit Voucher in reverse to the Cash Receipts Register.

(2) Where more than one fund or Certificate of Deposit is involved in an uncollectible item, it may be necessary for the depositing office to complete the Debit Voucher indicating the Certificate of Deposit number or numbers, the fund or funds, and the amount chargeable to each.

M. Collections by the Agency or Project Office. With the exception of those agencies and projects previously authorized by the Central Office to deposit locally, all collections are to be forwarded to the accounting office for deposit into the General Depository.

N. Maintenance of Cash Receipts Registers.

(1) Area Accounting Offices with Decentralized Accounting Records. Agencies and Irrigation Projects authorized to make direct deposits in a General Depository or Federal Reserve Bank maintain the Agency Cash Receipts Register, Form 5-1039, and the agency accounts prescribed in 42 IAM 5.2.6, including the detailed subsidiary accounts. Billings and collections by the area offices which are applicable to agencies are recorded by the area accounting offices on registers prescribed for area offices.

## ACCOUNTING PROCEDURES

- (2) Areas with Centralized Accounting Records. The area accounting offices maintain Cash Receipts Registers, Forms 5-1015, 5-1016, and 5-1017, where accounting records are centralized and billing and collection procedures are decentralized to the agency and project levels. Collections are deposited as provided in 42 IAM 6.3.2M.

0. Cash Receipts Registers.

- (1) Form 5-1039, Agency Cash Receipts Register. This register will ordinarily be used by those nonaccounting offices that deposit their own collections. Copies of bills for collections and certificates of deposit are used as the posting media.
- (a) Posting. Daily posting to the registers is mandatory. The registers are self-explanatory.

- (b) Reporting to Area Accounting Office. The following forms are prescribed for reporting collections deposited by the agency or project offices:

Form 5-1043	General, Special, and Revolving-- Collections
Form 5-1048	Irrigation and Power Collections - Regional Disbursing Officer
Form 5-1052	Trust Fund Collections - Regional Disbursing Officer
Form 5-1055	Collections of I.S.S.D.A. Funds

The appropriate reporting forms must be completed from the agency Cash Receipts Registers and submitted daily to the accounting office.

- (2) Form 5-1015, Cash Receipts Register - General, Special, and Revolving Funds, Chart A.

Form 5-1016, Cash Receipts Register - Irrigation and Power Activities, Chart B.

## ACCOUNTING PROCEDURES

Form 5-1017, Cash Receipts Register - Trust Activities,  
Chart C.

Area accounting offices with centralized accounting records shall maintain Cash Receipts Registers for each accounting entity on the appropriate Cash Receipts Register form. Copies of bills for collection and certificates of deposit are the posting media to the registers.

- P. Form 5-779, Advice of Collections. This form is prepared in the Central Office and sent in duplicate to the field accounting stations to advise them of courtesy deposits made by other agencies or of Appropriation Warrants or Adjustment Warrants received from the Treasury Department. Postings by the field offices are to be noted on the copy of the form and returned to the Central Office.
- Q. Refunds and Reimbursements. Repayments to appropriations and funds fall within two general classes of transactions, reimbursements and refunds. They are defined in 7 GAO 3050 and 42 IAM 6.8.

Reimbursements are accounted for as credits to the appropriation or fund accounts which financed or will finance the activity and constitute an addition to the original amount appropriated by the Congress.

Refunds are accounted for as reductions of payments and must be related to previously recorded expenditures. Typical refunds are payments in error, overpayments, recoveries made as a result of audits.

Collections from outside sources, other than refunds, are required to be deposited into the Treasury as general fund receipts.

## ACCOUNTING PROCEDURES

6.3.3 Disbursing.A. Types of Disbursing Officers.

- (1) Treasury Disbursing Officers. The Chief Disbursing Officer and the Regional Disbursing Officers of the Treasury disburse moneys appropriated by the Congress, including trust appropriations and deposit funds, except 14X6039 - Individual Indian Money.
- (2) Cashiers. Cashiers disburse funds initially advanced by a Treasury Disbursing Officer and have their individual funds replenished by charges against benefiting Bureau appropriations. (See 42 IAM 6.3.5.)
- (3) I.S.S.D.A. The Indian Service Special Disbursing Agents disburse only funds collected and deposited to the credit of a disbursing station in an official funded checking account, 14X6039, Individual Indian Money. (See 42 IAM 6.3.7.)

B. Source of Disbursing Funds. When appropriations of funds are made available, the Treasury Department informs the Bureau by means of an Appropriation Warrant. Based upon this information, Advices of Allotment or Authorizations are issued to the field accounting stations by the Central Office. (Non-expenditure transactions on SF 1151, Nonexpenditure Transfer Authorizations, effecting withdrawals and credits authorized by law between appropriations, funds, and other accounts, are initiated by the Central Office. See 7 GAO 2030.)

- (1) Unfunded Accounts. Regional Disbursing Officers of the Treasury draw checks on unfunded accounts against the Treasurer of the United States. Funds disbursed by the Treasury Regional Disbursing Officers are appropriations authorized by Congress, including annual, no-year, expired appropriations no longer available for obligation ("M" Accounts), tribal trust funds, and others.
- (2) Funded Accounts. The Indian Service Special Disbursing Agents disburse from funded checking accounts by checks drawn on the Treasurer of the United States. The checking account balance consists of funds belonging to individual Indians and trust funds belonging to tribes and associations.

## ACCOUNTING PROCEDURES

- C. Availability and Control of Disbursing Funds. The responsibility for determining, prior to disbursement, the sufficiency of balances in appropriations, funds, or other limitations established by law, rests with the administrative agency to which the funds have been made available. Controls must be established to reflect the amount available, the amount obligated, the amount expended, and the remaining balance for each allotment and appropriation account.
- 7 GAO 1020 describes and defines the terms relating to appropriations, funds, and receipts of the Government and explains the responsibilities shared by the agencies, the Treasury, and the General Accounting Office.
- (1) General, Special, and Revolving Funds. For purposes of administrative control of funds, amounts of allotments to accounting stations, and, where applicable, apportionments of funds may not be exceeded. (See 42 IAM 5.8 for allotment accounting procedures and Bureau of the Budget Circular No. A-34 for information on apportionment of funds.)
  - (2) Tribal Trust Funds. Principal accounts of tribal funds (either receipt or appropriation account) earn interest from the time they are credited in the U. S. Treasury until they are requisitioned for expenditure. Trust fund receipts are accumulated in the receipt account and warranted by the Treasury Department once a month to the corresponding appropriation account. Based on Advice of Allotment, the Central Office requests the Treasury by Journal Voucher, SF 1017G, to transfer from the "900" (interest earning) account to the expenditure account the amounts required for approved tribal budgets or other specified purposes.
- D. Disbursement Procedures. The General Accounting Office audits the accounts of the Bureau under the site audit procedures. The original accounts, consisting of original disbursement and collection documents, vouchers, schedules, and other financial records, are maintained in the Bureau accounting offices. After payment, the Treasury Disbursing Offices place payment information on the original schedules (SF 1097, SF 1081, and SF 1166, etc.) and return them to the accounting stations for filing with the related basic documents.

## ACCOUNTING PROCEDURES

- (1) Retention of Records for Site Audit. With the exception of vouchers for transportation services, accounting offices retain records of financial transactions relating to the fiscal years for which the on-site audit has not been completed and the records relating to the latest fiscal year for which the audit has been completed. There will be retained at all times, records for a minimum of two complete fiscal years. Thereafter, if the records are no longer required for administrative purposes, they may be transferred to the appropriate Federal Records Center. (See 43 IAM 3.1; Regulations of the General Services Administration, Title 3, Records Management; 8 GAO 3000.)
  
- (2) Standard Form 1081, Voucher and Schedule of Withdrawals and Credits. When the 8-digit agency accounting station symbol to be charged is different from the 8-digit agency accounting station symbol to be credited, and for all transactions affecting the tribal trust fund receipt accounts, prepare a SF 1081 for processing through the Treasury Regional Disbursing Office. Where both the agency charged and the agency credited are agencies for which the Treasury Department, Division of Disbursement does the disbursing at its regional offices, both sides of the transfer document will be processed by the "paying" Treasury Regional Office.

The Treasury office accomplishing the charge will also accomplish the credit side of the document.

Only the total charge or credit to each appropriation or fund should be recorded in the summary block. Individual amounts which are combined to arrive at the total may be listed and totaled in the space reserved for details or shown on an attached supporting document to the SF 1081.

The original and two copies of SF 1081 are sent to the Treasury Disbursing Office. After accomplishment, the original will be returned to the agency accounting station charged and one copy will be sent to the agency accounting station credited. In those cases where an extra copy of the accomplished form is needed by either the station charged or the station credited, it should be reproduced from the single copy returned by the Treasury Disbursing Office.

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The billing office prepares the SF 1081 to show the Department, Bureau, and address of both the paying and the receiving agencies, and the appropriation symbol to be credited. The agency to receive credit must be identified by name, 8-digit accounting station symbol and mailing address.

The paying office shall identify itself by name, 8-digit accounting station symbol, mailing address, and insert the disbursing office symbol number of the "paying" Treasury Regional Office which applies to both the charge and credit sides. The paying office shall enter the appropriation symbol to be charged, and after signing the charge side of the document, forward it to its Treasury Disbursing Office. The certificate of the office billed shall be executed by the certifying officer or other designated official.

- (3) Standard Form 1097, Voucher and Schedule to Effect Correction of Errors. Refer to 42 IAM 6.3.4B(5) for preparation and use of the form.
- (4) Standard Form 1166, Voucher and Schedule of Payments, and Standard Form 1167, Continuation Sheet.
  - (a) General. In lieu of transmitting individual vouchers to the Treasury Disbursing Offices, basic vouchers (invoices, SF 1034, and SF 1012, etc.) are listed on the voucher/schedule, SF 1166 and SF 1167. Each page should contain the greatest number of items spacing will permit with no limit to the number of items that may be listed on a schedule. After certification by an authorized certifying officer, send the original and one copy of the SF 1166 and continuation sheets to the Treasury Disbursing Office and keep the original basic documents in the accounting station. Certification of basic vouchers is not required. For Transportation Vouchers, send the original and two copies of the voucher/schedule to the Treasury. See (b) and (g) below. All accounting documents sent to the Treasury Disbursing Offices must show the 8-digit accounting station identification symbol.

## ACCOUNTING PROCEDURES

- (b) Assignment of Bureau Schedule Numbers. Each voucher/schedule is assigned a separate number when it is sent to the Treasury for payment. The numbers run consecutively for each fiscal year. A separate series of numbers prefixed by the letter "T" is used for voucher/schedules for transportation vouchers.
- (c) Appropriation Summary Block. The total amount chargeable to each appropriation or fund is shown in this block. The appropriation symbol and the amount chargeable are shown on the same line and the amounts of the individual funds or appropriations are totaled. The total in the summary block must agree with the "Grand Total" amount above the authorized certifying officer's signature on the SF 1166.
- (d) Listing Basic Vouchers on SF 1166. Each basic voucher is assigned a Bureau voucher number beginning with No. 1 each fiscal year. The Bureau voucher numbers are listed in numerical order in the "Voucher No." column on the same line with the payee's name and amount. The amount for which the check is to be drawn is shown in the "Amount" column on the same line as the payee's name. The total of the amount column on the SF 1166 must include items listed on the continuation sheets and must agree with the total amount in the "Appropriation Summary" block.
- (e) Combined Payments Due a Single Payee. Several invoices or vouchers may be consolidated under one Bureau voucher number (except transportation vouchers which must be numbered individually) or they may each be assigned a separate voucher number in which case the numbers are listed one under the other on the voucher schedule, the first number on the line with the payee's name. The individual items are added and listed in a single amount in the "Amount" column.
- (f) Sorting Basic Vouchers for Separate Scheduling. Segregate basic vouchers into the following general classifications and list each class on a separate SF 1166.

## ACCOUNTING PROCEDURES

6.3.4 Withdrawals and Credits Between Appropriations and Funds.

- A. Nonexpenditure Transactions - Washington Office Only. These are transactions, based on legal authority, that are not reported as obligations, expenditures, or reimbursements and are limited to transactions in which both the withdrawal and credit are to (1) accounts within the general, revolving, management, or special group of accounts, or (2) accounts within the trust or deposit fund group of accounts. (7 GAO 2030.)

Standard Form 1151, Nonexpenditure Transfer Authorization, is initiated only at the Central Office level. Approval by the Director of Budget, Office of the Administrative Assistant Secretary, is required on SF 1151 in connection with transfers between bureaus; between other departments and agencies; and transfers made under emergency authority included in the general provisions of the annual Interior and Public Works appropriation acts. Authority to approve SF 1151 in connection with internal transfers (trust funds) has been redelegated by the Commissioner of Indian Affairs to the Chief, Branch of Budget and Finance.

Examples for the use of the form include: advance payments to GSA for rent, renovation and alteration of buildings; transfers to Bureau of Public Roads and other agencies; transfers from other agencies to this Bureau.

Further use of SF 1151 and information on distribution of the form are given in 7 GAO 2030.

- B. Expenditure Transactions - Transfers and Adjustments. The use and preparation of various forms for adjustments in the books of accounting stations and the Treasury are described in this subsection.

The documents should be posted to the accounts in the month in which the Treasury Department accomplishes the transactions.

- (1) Adjustments Within an Agency Accounting Station. Expenditure transfers and adjustments between appropriation, fund, and receipt accounts (except tribal trust fund receipt accounts), both sides of which affect the account of a single agency accounting station, will be documented

## ACCOUNTING PROCEDURES

on SF 1017G, Journal Voucher. Standard Forms 1081 and 1097 are not required for this purpose. The Journal Voucher is not to be sent to the Treasury Regional Disbursing Office.

- (2) Adjustments Between Agency Accounting Stations. Expenditure transfers and adjustments between appropriation, fund, and receipt accounts, which affect the accounts of different agency accounting stations, are accomplished by the Treasury Regional Disbursing Office by means of SF 1081, 1097, and GSA Form 789, or other similar forms. Send the original and two copies to the Treasury Regional Disbursing Office. The disbursing office to which the documents are sent processes and returns the original to the agency accounting station charged and sends a copy to the agency accounting station credited. In those cases where an extra copy of the accomplished form is needed by either the station charged or the station credited, the agency station should reproduce it from the single copy returned by the Treasury Regional Office.

The 8-digit symbols for both the agency charged and the agency credited must be shown on the expenditure transfer document, SF 1081, SF 1097, and GSA Form 789, etc.

- (3) Transactions Affecting Tribal Trust Fund Receipt Accounts. All transfer and adjustment transactions affecting tribal trust fund receipt accounts, must be prepared on SF 1081 or SF 1097, as applicable, and sent to the Treasury Regional Disbursing Office for processing.
- (4) Collections by Deductions from Disbursement Voucher/Schedules.
- (a) For Credit Within an Agency Accounting Station. Collections by deduction from disbursement voucher/schedules, which are for credit to other appropriation, fund, or receipt accounts of the same agency accounting station, shall be completely documented on the disbursement voucher/schedule. Standard Form 1096, Schedule of Voucher Deductions, will not be used.

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- (b) For Credit to Another Agency Accounting Station. SF 1096 shall be used in those cases where collections by voucher deductions are for credit to another agency accounting station. The disbursement voucher/schedule, SF 1166, must provide for issuance of a check, payable to the agency accounting station to be credited. The SF 1096 will serve as a remittance advice. The check is forwarded by the Treasury Regional Office with the SF 1096 to the agency receiving credit and is deposited on Certificate of Deposit, SF 219 or SF 209.
- (5) Preparation and Distribution of Voucher and Schedule Forms.

- (a) Standard Form 1080, Voucher for Transfers between Appropriations and/or Funds. The form is used as a billing document when settlement is to be made by check and as a basic voucher for furnishing details of transactions billed on SF 1081 if supporting documentation is required. Standard Form 1080 bills to be settled by check are scheduled for payment on SF 1166. For identification purposes one copy of the SF 1080 will be sent to the disbursing office with SF 1166 to be transmitted with the check. Ordinarily, Bureau offices will use SF 1081 when billing offices other than the following:

Department of Defense  
Government Printing Office  
Post Office Department  
All Government Corporations  
The District of Columbia Government

Where SF 1080 is used as the billing document, the billing agency will complete the form down to the "Certificate of Office Billed" section and forward the original and two copies to the office billed.

A copy will be retained in the bill file and a copy will be used for posting to the Accounts Receivable Register.

Bills rendered by the agencies listed above to other Government agencies will be paid by check.

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Likewise, all bills submitted to these agencies will be settled by check.

Deposit the checks received in payment of SF 1080 on SF 209 or SF 219 according to applicable collection procedures.

- (b) Standard Form 1081, Voucher and Schedule of Withdrawals and Credits. This form is prescribed for use as a combined voucher and schedule for processing expenditure withdrawals and credits between appropriation, fund, and receipt accounts where checks are not to be drawn by the Treasury Department and delivered to the billing office. For preparation of SF 1081 and use of the form as an expenditure document see 42 IAM 6.3.3D(2) and 7 GAO 4010. Record the collection side of the document in the accounts as provided in 42 IAM 5.2.
- (c) Standard Form 1096, Schedule of Voucher Deductions. This form is used for scheduling collections accomplished by deducting amounts from disbursement vouchers for credit to an appropriation or fund other than the one charged for the disbursement.

The form is used only when the collection is for credit to another accounting station. The Treasury Disbursing Office requires the original SF 1096 for transmittal with the check to the agency receiving the collection. The agency preparing the SF 1096 should retain a copy for information purposes.

When preparing the form, enter in the body (1) the Bureau voucher number of the related disbursement voucher, (2) information regarding the purpose for which the deduction is made (including the name of the paying agency), (3) the symbol and title of the appropriation to be credited, and (4) the amount of the deduction. The upper portion of the form, except the lines "Schedule No." and "Sheet No." identifies the agency receiving the credit. Note the serial number of the SF 1096 on the disbursement voucher to which it pertains.

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- (d) Standard Form 1097, Voucher and Schedule to Effect Correction of Errors. This form is used to correct accounting errors involving expenditure or receipt transactions which require adjustment in the agency or Treasury accounts. Standard Form 1097 is sent to the Treasury only when the adjustment affects two different 8-digit accounting station symbols and for all such transactions affecting the tribal trust fund receipt accounts.

Send the original and two copies of SF 1097 to the Treasury disbursing office. The agency or office that made the error initiates the action to correct it.

Errors discovered by the General Accounting Office in the audit of accounts will be brought to the attention of the office responsible for making the correction. (7 GAO 4400.)

- C. Transfer of Obligated Balances to "M" Accounts. The obligated balances of lapsing appropriations are transferred to successor "M" accounts on June 30 of the second full fiscal year after the appropriation has expired for obligation. The transfers are effected by journal voucher and the amount transferred is the net obligated balance, i.e., gross accounts payable less repayment receivables creditable to the appropriation. The amount of disbursing cash transferred coincides with the amount in column (3) of the Treasury Form 814 report (formerly the Section 1311 report). (See pro forma entry No. 38 in 42 IAM 5.2.3C.)

The unpaid items transferred to the successor funds are liabilities for services rendered or materials received. As such, it is proper to classify these liabilities as accrued expenditures (accounts payable) and not as undelivered orders. Cancel any orders which have not been delivered within two (2) fiscal years after the appropriation has expired for obligational purposes.

- D. Annual Withdrawal of Unobligated Balances. Unless statutory provisions permit the retention of unobligated balances of appropriated funds, unobligated balances (including balances held in accounts as unallotted) of appropriations available

## ACCOUNTING PROCEDURES

for obligation for a definite period are withdrawn at the expiration of the period of availability (7 GAO 2070). Each account should be analyzed before the end of the fiscal year to insure that only valid obligations are included in the accounts. The amounts withdrawn are the amounts reported in Column (4) of the Treasury Form 814 report required by Treasury Department Circular No. 965, Revised, and amendments. The withdrawal action is also reported on line 1A of SF 133, Report on Budget Status.

Withdrawal of unobligated balances is accomplished by Journal Voucher, SF 1017G, prepared according to pro forma entry No. 2 in 42 IAM 5.2.3C. One copy of each Journal Voucher is to be forwarded to the Central Office with the year-end accounting reports.

- (1) Annual Appropriations, General Funds. The unobligated balances of accounts expiring for obligation are withdrawn as of June 30 of the fiscal year in which they expire for obligation. Also, unobligated balances in appropriation accounts which have previously expired but have not lapsed are withdrawn each June 30.
- (2) No-Year General Fund Appropriations. When the purpose for which a no-year appropriation has been fulfilled, or when disbursements have not been made against the appropriation for two full consecutive fiscal years, the unobligated balance is withdrawn.
- (3) Revolving Funds. The accountability for collections deposited to the appropriation, 14X4409, Revolving Fund for Loans, is transferred to the Central Office at the end of each fiscal year. The amount is transferred by Journal Voucher in the same manner as unallotted general funds, and should equal the amount in General Ledger account 1200.1 on June 30. All in transit collections become transactions for the subsequent fiscal year.
- (4) Available Receipt Funds. The June 30 balances of funds designated as "Available" under Joint Regulations No. 3, dated June 12, 1951, remaining unobligated are returned to the unallotted account for future programming. The transfer is done by Journal Voucher, SF 1017G, as of June 30.

## ACCOUNTING PROCEDURES

- (5) Tribal Trust Funds. The June 30 balances of appropriated tribal trust funds remaining unobligated under Annual (2652) Authorizations are withdrawn by Journal Voucher, prepared according to pro forma entry No. (3) in 42 IAM 5.2.5D.

Copies of the Journal Vouchers are to be sent with the year-end reports to the Central Office for posting to the control accounts.

The Central Office will return principal funds to the Treasury for transfer to the interest bearing account. Unless specifically requested, the status of tribal trust funds is not to be included in the Treasury Form 814 report referred to above.

- (6) "M" Accounts. The June 30 unobligated balances of successor accounts into which the obligated balances of lapsed appropriations have been merged are withdrawn in the same manner as other unobligated balances of expired appropriations.

Unobligated balances may accrue during a fiscal year as a result of payments in amounts less than the amounts obligated or depositing collections to the "M" account.

Before establishing the unobligated balance available for withdrawal at the end of the fiscal year, each "M" account must be analyzed and single items of \$1.00 or less, both receivables and payables, deobligated and written off. Single items of less than \$5.00 should be reviewed for possible deobligation or writing off at least once each fiscal year.

- E. Restoration of Balances Withdrawn. Unobligated balances previously withdrawn may be restored to liquidate obligations and effect adjustments under conditions set forth in 7 GAO 2075. Restorations are made at the end of the fiscal year. For each item appearing in column (4) of the Treasury Form 814 report, a justification is required to explain the necessity for the restoration. The year-end Journal Voucher, withdrawing and restoring balances, is to be provided in duplicate where restorations are involved. One copy of the Journal Voucher will be used for posting to the Central Office control accounts

## ACCOUNTING PROCEDURES

and the other copy will be returned approved or modified as circumstances require. Approval of year-end restorations is contingent upon the amount in the fund available for restoration at the Bureau level. Restorations to the control accounts are accomplished at the Central Office level pursuant to 7 GAO 2075.

- F. Interim Adjustment of Accounts. Accounting stations may pay legally incurred obligations in excess of amounts established for liquidation if the unexpended balance in the fund is adequate to cover the payment. At any time prior to the close of the fiscal year, if additional funds are needed for disbursement, requests for allotment should be sent to the Central Office; if there is sufficient balance in the control accounts, the necessary funds will be made available.

The unobligated balance status of all expired appropriation accounts shall be reviewed each December 31 and March 31. Based upon the analysis, submit to the Central Office Journal Voucher, SF 1017G, to return unobligated balances, and Application for Allotment or Change in Allotment, Form 5-755, to cover budgetary deficits. Separate requests are required for each fund, with justification to support year-end restoration action, when additional funds are necessary to cover budgetary deficits.

- G. Central Office Functions. Pursuant to the requirement of 7 GAO 2075.80 that each agency is responsible for maintaining a cumulative record of the withdrawals and restorations of unobligated balances, the Central Office maintains the control accounts prescribed under 42 IAM 5.2.2B. The control accounts are the only source from which to determine the amounts available for allotment or for restoration.

Upon receipt of Journal Vouchers from the field accounting stations to effect year-end withdrawal and restoration action, appropriate entries are made to the accounts from which the funds were originally allotted, using the field Journal Vouchers as posting media. The Treasury Form 814 report constitutes the authority to transfer the unobligated balances from Appropriated Funds with Funding Officer-Holding (General Ledger Account 10) and Unallotted Appropriations (General Ledger 20) to accounts maintained to reflect Appropriated

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ACCOUNTING PROCEDURES

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Funds Withdrawn by Treasury (General Ledger Account 16) and Unobligated (Lapsed) Appropriation Balances Withdrawn by Treasury (General Ledger Account 26).

Interim adjustments of allotment activities to cover budgetary deficits are posted to General Ledger Accounts 10 or 20 as long as General Ledger Accounts 16 and 26 reflect balances subject to restoration. Restoration action, however, is deferred until the end of the fiscal year.