REVISED
REGULATIONS OF THE INDIAN OFFICE

BOOKKEEPING
AND
ACCOUNTING

APPROVED BY
THE SECRETARY OF THE INTERIOR
JULY 11, 1930

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON, 1930
the account current but the Indian Office should be requested by letter to make necessary corrections in the trial balance.

DEPOSITING

61. Unexpended balances of appropriations made for one fiscal year can not be used to liquidate obligations incurred in another fiscal year. (Sec. 3698, R. S.)

62. As soon as possible after the 30th of September of each year, disbursing officers must deposit to the credit of the United States all unexpended balances of prior year funds remaining in their hands or to their official credit, with the exception of individual Indian money, pupils' funds, special deposits, and other funds which they may be authorized to collect and retain until expended.

63. Any part of prior year funds that have been returned to the Treasury in accordance with the last preceding paragraph, may be readvanced to disbursing agents for payment of authorized obligations for which the appropriations are applicable upon request and acceptable explanation of reasons for nonpayment prior to the 30th of September. (7 Comp. Gen. 751.)

64. No money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he may be liable. (Sec. 1766, R. S.)

65. Credit for a deposit must be claimed in the account for the month in which the check therefor is drawn on the Treasurer of the United States. The dated number of certificate of deposit, when known, should be shown on the account current.

66. Cash collections can not be deposited to the credit of the United States as "Sundry receipts" until after their deposit to the official credit of disbursing officers has been completed. Hence, it follows that if such collections are not cleared before the close of a month, checks for their deposit to the credit of the United States can not be drawn during that month. The correct procedure in this case is to carry the collections over as part of the balance to the official credit of the disbursing agent and deposit them to the credit of the United States soon after the first of the next month.

67. Failure of a disbursing officer to render accounts, or to pay over, in the manner and in the time required by law, or by the regulations of the department to which he is accountable, any public money remaining in his hands is by law constituted embezzlement, the penalty for which is imprisonment for not less than six months nor more than ten years, and a fine equal to the amount embezzled. (Secs. 3624, 3633, 3634, 5491, 5492 R. S.)

68. Funds which are subject to deposit to the credit of the United States are divided into three general classes, viz:

(a) "Unexpended balances," which include only moneys that have been advanced from the Treasury Department upon requisitions issued by the Indian Office.

(b) "Refunds," which include moneys collected or paid by disbursing officers to correct overpayments or other errors in their accounts under former bonds or for prior fiscal years, or in accounts of former disbursing officers. (Receipts for correction of errors in accounts of present disbursing officers for current fiscal years and under current bonds may be retained to the official credit of disbursing officers, subject to expenditure for authorized purposes during the year to which the funds are applicable.) (See par. 37.)

(c) "Sundry receipts," which include all moneys not embraced in the two other classes with the exception of individual Indian money, special deposits, and other funds which disbursing officers may be authorized to collect and retain in their accounts until expended. (See pars. 39 and 40.)
69. In making a deposit to the credit of the United States, the disbursing agent will prepare a certificate of deposit on Treasury Form 1, revised, in triplicate, showing in detail how the money is to be credited, and send all three copies to the Treasurer of the United States with a carbon copy of a report on Form 5-638, the original and duplicate of which are to be furnished the Indian Office at the same time. The analysis of appropriations should be typed on the face of the certificate of deposit if space permits; otherwise on the reverse. Certificates of deposit shall be numbered but not dated by the depositor when prepared by him. Letters of transmittal are not required. A separate check, certificate of deposit, and report on Form 5-638 are required for each class of funds described in paragraph 68. (G. A. O. Gen. Reg. 67 and I. O. File 15507-29.)

70. Individual Indian money, special deposits, and other funds which disbursing agents may be authorized to collect and retain in their accounts until expended should never be deposited to the credit of the United States, except when specifically directed by the Indian Office.

71. The Treasurer of the United States must always be furnished with the names of disbursing officers for whose credit deposits are made. This is especially important when the deposits are for adjustment of errors in accounts of former disbursing officers.

72. Deposits of funds must not be included in schedules of disbursements. They should be shown only on the account current, with reference to numbers of certificates of deposit.

73. Deposits of cash to the official credit of a disbursing officer with the Treasurer of the United States shall be made daily through the Federal reserve bank, or a branch thereof, in his district: Provided, That if the disbursing officer is located in the same city or town with a national bank which is a general Government depository, such deposits may be made through such bank.

74. Currency or coin, unless deposited personally with a general national bank depository, shall be remitted to the nearest Federal reserve bank, or branch, by postal money order, express, or registered mail in the order named, and the necessary expenses of so doing may be paid from applicable funds. In addition to the person who prepares a remittance by express or registered mail, there must be at least one reliable witness to its preparation and dispatch, and a record must be kept of the contents of each package. Postal and express money orders shall be deposited, subject to collection in the same manner as cash.

75. All checks, whether certified or uncertified, shall be forwarded for deposit each day to the Federal reserve bank of the district in which the depositories' head office is located, or the nearest branch thereof. (Treas. Cir. 176, as amended May 15, 1922.)

76. The last two preceding paragraphs do not apply to deposits of individual Indian money and special deposits, which will be made daily directly with the banks designated to receive this class of money.

77. Cash and checks forwarded for deposit to the official credit of an officer with the Treasurer of the United States shall be accompanied by Treasury Department Form 6599.

78. Checks drawn on the Treasurer for deposit of funds to the credit of the United States should be transmitted to the Treasurer of the United States direct and not through other depositories.

DEFIENCIES

79. No department of the Government shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any department or officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of