

CHAPTER 21

DISBURSEMENT AND COLLECTION REPORTS

21-1. Special Report of Checks Drawn and Deposits (RCS TREAS-1057).

a. The requirements of this report and control symbol are applicable to all Civil disbursing officers. Whenever conditions of paragraph b, c, or d below, apply, wire reports directly to:

THE OFFICE OF THE FISCAL ASSISTANT
SECRETARY OF THE TREASURY
WASHINGTON, D. C. 20220

b. With respect to deposits totaling \$10 million or more in any one day, wire data as follows:

- (1) Full amount of collection.
- (2) Date deposited.
- (3) Bank and City in which deposited.
- (4) Source of funds.

c. When an individual check is issued for \$10 million or more, wire the following data:

- (1) Date check issued.
- (2) Name of payee.
- (3) City to which check mailed or delivered.
- (4) Amount of check.

d. When it is known in advance that a check to one payee will amount to more than \$25 million, wire the Fiscal Assistant Secretary of the Treasury the approximate amount and date of such payment. Follow up with detailed information when check is issued (para c above).

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21-2. Statement of Accountability (Account Current), SF 1219,
(RCS GAO-1002).

a. SF 1219 (Original) will be used as the official accountability report by all civil disbursing officers of the Corps of Engineers.

b. The following distribution will be made:

(1) The original will be retained at the site for audit by General Accounting Office auditors.

* (2) Copies Nos. 1 and 2 will be submitted to reach HQUSACE (CERM-FC), WASH DC 20314-1000 on or before the 6th of the month following the period reported. Whenever the 6th falls on a Saturday, Sunday or holiday, reports will be submitted for the receipt on the morning of the work day immediately preceding the due date. These copies will have, in support of "Part B, Summary of Deposits Confirmed," Section II, two copies of ENG Form 3314-R (Schedule of Confirmed Deposits), (Figure 21-3), listing the certificates of deposit and debit vouchers and will be accomplished by two copies of the completed SF 1220 (Statement of Transactions According to Appropriations, Funds, and Receipt Accounts) described in paragraph 21-3. An additional signed copy of SF 1219, without supporting documents, will be submitted each year for the month of September. ENG Form 3314-R may be reproduced locally on 8-1/2" x 11" paper. *

c. A line-by-line description of the information to be reported in each part of SF 1219 is contained in Appendix A, 7 GAO 7000.

d. Line 6.6 will be titled "Cash in Custody of Travelers" and will represent the balance of General Ledger Account 816 which has been reconciled to the file of DD Forms 1351 representing Outstanding Advances made to authorized travelers.

21-3. Statement of Transactions According to Appropriations,
Funds and Receipt Accounts, SF 1220.

a. SF 1220 will be prepared by the civil disbursing officers

of the Corps of Engineers in support of their Statements of Accountability, SF 1219, to show a detailed account classification of the disbursements and collections reported in the current accounting period. The disbursing symbol number will be typed in the heading of the form along with changed column headings and other information as shown in Illustration 21/1

b. Information to be shown in the respective columns of SF 1220 will be as follows:

COLUMN(1)- APPROPRIATION, FUND OR RECEIPT ACCOUNTS SYMBOL. In this column will be shown the symbol of the appropriation, fund or receipt account for which the amounts of transactions are being reported. Appropriation, fund and receipt symbols in column (1) of SF 1220 should be arranged in ascending sequence by last four digits of the symbol number. Also subtotals, totals and grand totals will be stated for each group of appropriation and fund symbols as shown in Illustration 21/1

COLUMN(2)- RECEIPTS. In this column will be shown the amounts of receipt transactions for the accounting period. Receipt transactions will include collections by cash or voucher deduction, which apply only to miscellaneous, special, and trust fund receipt accounts, along with revolving fund accounts (4000-4499; 4902; and 8400-8499); and the clearing account F0101 for "Withheld Individual Income and F.I.C.A. TAXES," and will be net of any uncollectible (dishonored check) items and any related adjustment transactions.

COLUMN(3)- GROSS DISBURSEMENTS. Amount of gross disbursements for only the Revolving Fund, 96X4902, will be shown in this column.

COLUMN(4)- NET DISBURSEMENTS. In this column will be shown the amount of net disbursements chargeable to the appropriation or fund account (including deposit, special and trust fund expenditure accounts) identified in column (1), with exception as stated hereafter. For the clearing account, F0101, "Withheld Individual Income and F.I.C.A. Taxes," the amounts reported in this column will represent gross disbursements, with no reduction for amounts reflected in column (2).

If more than one page is used to report the account of one agency accounting station, the grand total will be shown on the last page of the state-

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ment. Each complete statement will be signed by the disbursing officer.

c. The certification on the reverse of the statement will be accomplished by the District Comptroller or the Chief, Finance and Accounting Branch, on all copies. Reconciliation with SF 1219 will be accomplished prior to this certification.

d. The following distribution will be made :

(1) After certification as described in subparagraph c above, the original Statement of Transactions will be held for audit and settlement by the General Accounting Office on the same basis as the SF 1219 which it supports.

(2) COPIES NO. 1 and 2 will be submitted to Chief of Engineers, as prescribed in paragraph 21-2b.

21-4. Reports of Transactions - 4 Digit Card Check Accounts.

a. SF 1179, Recapitulation of Block Control Level Totals of Checks Issued, will be prepared by each civil disbursing officer in duplicate for each 4 digit disbursing station symbol reflecting all checks transactions for the preceding month. A negative report will be submitted in the absence of any transactions. SF 1179 will indicate the total for each block of checks by block control level. The entries in lines 1, 2a, 2b and 3 of the summary portion of SF 1179 must agree with entries in columns 2, 3 and 4 of Section II Part A of SF 1219.

* b. The original SF 1179 will be forwarded on or before the 10th of the month following the period being reported to the Treasurer of the United States, Check Accounting Division, Reconciliation Branch, GAO Bldg., Washington, D. C. 20226. The disbursing activity will stamp or print, in large letters on the outside of the wrapper, the month and year of the issue transactions which each package contains. The duplicate will be retained in the Finance and Accounting Office. Carbon copies or detailed listings of checks issued should be submitted to the Treasurer of the United States in support of SF 1179.

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21-5. Reports of Nonreceipt, Loss or Theft of Government Checks.

a. All reports of nonreceipt, loss or theft of checks should be referred to the disbursing office where the check was issued. If the disbursing office is no longer in operation, the inquiry should be sent to the central office of the disbursing agency.

b. If the disbursing officer can determine from his records that the check has been paid by the Treasurer of the United States or the appropriate Federal Reserve Bank, he should forward the original papers direct to the Treasurer of the United States, Washington 25, D. C., where the claim will be processed. the claimant should be advised accordingly.

c. If the disbursing officer cannot determine from records in his office whether the check has already been paid and the check has not been canceled or disposed of otherwise, a request should be made upon the Treasurer of the United States to place a stoppage of payment against the check, forwarding with the request the payee*s letter and pertinent check information. If, however the payee alleges nonreceipt prior to the date the check would normally be expected to reach him, the disbursing officer should communicate with the payee to ascertain whether the check has been received before requesting stoppage of payment.

d. The following Standard Forms are prescribed for use by all Government disbursing officers for requesting and removing stoppage of payment on checks drawn directly on the Treasurer of the United States:

- SF 1180, Request for Stoppage of Payment
- SF 1180a, Record of Request for Stop Payment
- SF 1180b, Request for Stoppage of Payment
- SF 1180c, Acknowledgment of Stop Payment Request
- SF 1180d, Advice of Request for Stop Payment
- SF 1180a, Record of Request for Stop Payment
- SF 1161, Request for Removal of Stop Payment
- SF 1181a, Notice to Payee or Claimant
- SF 1181b, Record of Request for Removal of Stop Payment

a. Upon receipt of request for stoppage of payment, the disbursing officer will accomplish SF 1160, certifying as to the correctness of the description of the check and the payee*s entitlement to the proceeds. The original and three copies of SF 1160, together with the letter from the payee, will be mailed direct to the Treasurer of the United, States, ATTN: Check Claims Division. The fourth copy will be forwarded to the claimant and the fifth copy retained. When stoppage of payment is requested by radiogram or

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telegram, the request will contain a complete description of the check. Such requests will be followed immediately by SF 1180 annotated "Confirming telegram (radiogram) dated _____" and accompanied by letter received from the payee of the check. Requests for stoppage will not be forwarded to or through the Chief of Engineers. The Treasurer will return the third copy of SF 1160, noted as to payment status of the check, to the disbursing officer as an acknowledgment of the request for stoppage of payment.

f. Upon determination that the check is outstanding, the Treasurer of the United States will furnish the claimant with appropriate form(s) for obtaining a substitute check. Where the Secretary of the Treasury deems it essential to the public interest an undertaking of indemnity will be required before a substitute check may be issued. See Treasury Department Circular 327 (Revised), 3 December 1945, as amended. Upon approval of the application or undertaking of indemnity, the Treasurer of the United States will take the necessary action to issue a substitute check.

g. If the payee receives or recovers the original check after he has requested stoppage of payment, but before he receives a substitute check, he should immediately notify the disbursing officer or the Treasurer of the United States of such fact. If the original check is received or recovered after a substitute check has been received, the original will be forwarded to the Chief Disbursing Officer, Treasury Department. Under no circumstances will both checks be cashed.

h. Requests for removal of stoppage, addressed to the Treasurer of the United States, will be prepared on SF 1161, Request for Removal of Stop Payment, by the disbursing Officer. The Treasurer of the United States will not honor a request for removal of stoppage after the Chief Disbursing Officer advises that a substitute check is in the course of preparation

i. Disbursing Officers will complete SF 1181 to show:

- (1) Date of request to remove stoppage of payment.
- (2) Date stoppage of payment was originally requested.
- (3) Complete description of check.
- (4) Name and current address of claimant.
- (5) A check mark in the appropriate box to indicate circumstances under which stop payment is being removed.

(6) If claimant is other than payee, name of payee will be shown as "Payee _____" beneath name and address of claimant.

* j. (1) SF 1184 will be processed when the check is received or recovered by the Disbursing Officer prior to receipt of TD Form 1761, Notice to Disbursing Office - Substitute Check Action. In these cases, the check will be remailed to payee or claimant without further advice from the Treasurer, if entitlement to proceeds of the check still exists.

(2) SF 1184 will be processed when the check is received or recovered by the Disbursing Officer after receipt of TD Form 1761. The check will be forwarded with SF 1184 to the Chief Disbursing Officer, Division of Disbursement, Treasury Department. The payee or claimant will not be furnished a copy of SF 1184.

(3) SF 1184 will be processed when the check has been received or recovered by the payee or claimant, and TD Form 1761 has not been received by the Disbursing Officer. In these cases, the payee*s copy of SF 1184 informs him that the check may be negotiated.

(4) SF 1184 will be processed when the check has been received by payee or claimant and the disbursing officer has received TD Form 1761. In these cases, the payee*s copy of SF 1184 cautions him that stoppage of payment will remain in effect until either the substitute or original check is forwarded to the Chief Disbursing Officer. The Treasurer will not remove stoppage until circumstances warrant.

(5) If the disbursing officer received TD Form 1761 after SF 1184 has been processed and the check remailed, he will take no further action. The Treasurer will process the case to its conclusion and control both original and substitute check action so far as possible.

21-6. Report of Receipts from Leases of Land Acquired for Flood Control. Navigation and Allied Purposes (Requirements Control Symbol (RCS) 1032.

a. A report of receipts from leases of land acquired for flood control, navigation and allied purposes will be submitted via Civil Automated Reporting System (CARS) to HQUSACE (CERM-FC). The report is due by the close of business on the 10th calendar day of the month following the end of the quarter. If the due date falls on a Saturday, Sunday or a holiday, the report *

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* is due the work day immediately preceding the due date. At fiscal year end, the due date will vary according to fiscal year-end instructions published by CERM-FC.

b. Data for the RCS 1032 is cumulative from 1 October through the end of the reporting quarter and must reconcile with the cumulative transactions for the fiscal year on the SF 1220 (Statement of Transactions) for receipt account 965090.

c. Before submission of the report, and as prescribed by the U.S. Army Audit Agency, the financial records must be reconciled with those of Real Estate. The reconciliation is to be performed on a quarterly basis to ensure receipts collected and deposited to receipt account 965090 are from leases on land acquired for flood control, navigation and allied purposes. Refer to paragraph 4-13i(2)(e), ER 37-2-10 for additional information regarding this report.

d. The format for the report, as dictated by CARS, is as follows:

REPORT OF RECEIPTS FROM LEASES OF LAND ACQUIRED FOR FLOOD CONTROL, NAVIGATION AND ALLIED PURPOSES (RCS 1032)

*

<u>LOCATION</u>	<u>STATE</u>	<u>COUNTY</u>	<u>PROJECT</u>
State	\$xx.xx		
County		\$xx.xx	
Project			\$xx.xx
Project			xx.xx
County		xx.xx	
Project			xx.xx

* 21-7. Report of Real Estate Receipts. (RCS DAEN-RMF-8(RI)). An annual report of real estate receipts will be submitted each fiscal year to HQUSACE (CERM-FC) WASH DC 20314-1000. Due date varies according to FY year-end reporting requirements published by CERM-FC. The reports (ENG Form 3041-R, Illustration 21/2) will reflect activity rounded to the nearest dollar. Totals will be shown for each line, column, and section of the form. Separate reports are required for receipts related to Army Military, Civil Works, Air Force, and Other Agencies activities. The appropriate box in the subheading of the form will be checked. Separate negative reports for each of the fund types need not be submitted, but may be noted in the remarks section of sheet 1 of an active report. The reports will include data for the following:

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- a. All real estate receipts collected for deposit to "General Fund Receipts" or "Special Fund" accounts (including those collections temporarily held in "Unapplied Deposits").
- b. Telephone and telegraph receipts collected and reported to Divisions and Districts on Cash Collection Voucher, DD Form 1131.
- c. Trailer sites receipts collected and reported to Divisions and Districts on Cash Collection Voucher, DD Form 1131.
- d. Receipts collected from use of real estate without benefit of formal instrument.

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21-8. Report to Internal Revenue Service. In accordance with the provisions of pars 1.6041-1, Title 26, Code of Federal Regulations (26 CFR 1-6041-1), the Internal Revenue Service (IRS) will be informed of payments which are fixed and determinable made to persons in the amount of \$600 or more in a calendar year. For reporting purposes a partnership is considered to be a "person" (26 USC 7701). Payments are fixed and determinable whenever there is a basis of calculation

* by which the amount may be ascertained. Reportable payments include salaries, wages, emissions, fees and other forms of compensation, interest, rents, royalties, annuities, pensions, and other gains, profits and income whether or not such payments are made pursuant to a formal written contract. Exclusions include payments made to corporations, payment of bills for merchandise, telegrams, telephone, freight, storage and, similar charges, payments of rent made to real estate agents, and payments of income required to be reported on Form W-2, W-3 or other forms listed in 26 CFR 1.6041-3 which contains a complete list of exclusions. Information will be shown on TD Forms 1096 (U. S. Annual Information Return) and 1099 (U.S. Information Return for Calendar Year) due IRS not later than 28 February of following calendar year (26 CFR 1.6041-6). Form may be obtained from IRS offices or requisitioned from OCE publications depot.

STATEMENT OF TRANSACTIONS ACCORDING TO APPROPRIATIONS, FUNDS, AND RECEIPT ACCOUNTS In Support of Statement of Accountability			
OF John Doe, Disbursing Officer		DEPT. OR AGENCY Department of the Army	
LOCATION Summerville, USA		BUREAU Corps of Engineers	
PERIOD 1-31 October 19--		OFFICE OR STATION Summerville District DISBURSING SYMBOL NO. 5555	
APPROPRIATION, FUND, OR RECEIPT SYMBOL (1)	RECEIPTS (2)	GROSS DISBURSEMENTS (3)	Net GROSS DISBURSEMENTS (4)
96X311P 96X3121 96X3122 96X3123 9613124 9623124 9631902	(a) (2,292,596.82)	(a) (2,200,938.77)	7,375.89 7,169.44 6,197,801.80 383,545.19 -1,537.50 72,886.19 -11,658.05
Total Civil Functions	(a)	(a)	6,651,622.96
96-4680100 96-19X1086 96-11X1612 96-11X2301			79,410.69 38,709.00 80,125.97 50.00
Total Transfer Funds			138,295.66
96X8330 96X8862 96X8869			-150.00 11,566.00 1,430.00
Total Trust Funds			12,846.00
96X6050 96X6070 96X6302 96X6875			306.25 -8,990.56 -4,382.75 -10,513.44
Total Deposit Funds			-23,580.50
Total Expenditure Accounts	(a)	(a)	6,782,184.12
RECEIPT ACCOUNTS			
96F0101	1,897.08		6,008.00
960821 961830 965090 968862 968869	179.90 80.00 190.00 1,899.00 789.00		
Total General Funds	3,097.90		
Total Receipt Accounts	4,994.98		6,008.00
(a) Amounts in columns (2) and (3) for the Revolving Fund are "non add" items and will not be included in columnar totals.			
TOTALS	(a) 4,994.98	(a)	6,782,184.12
DATE 3 November 19--		DISBURSING OFFICER AND TITLE JOHN DOE, Disbursing Officer	

REPORT OF REAL ESTATE RECEIPTS					REPORTS CONTROL SYMBOL ENGE-FA-2(R)	
TO: Chief of Engineers ATTN: ENGE-FA Department of the Army Washington, D. C. 20315			FROM:		PERIOD COVERED (From and To dates)	
THIS REPORT COVERS: <input type="checkbox"/> ARMY MILITARY <input type="checkbox"/> ARMY CIVIL WORKS <input type="checkbox"/> AIR FORCE <input type="checkbox"/> OTHER AGENCY						
SECTION I - RECEIPTS FROM SALES						
LANDS	BUILDINGS AND IMPROVEMENTS	TIMBER	SAND, GRAVEL AND STONE OR QUARRY PRODUCTS	CROPS	TOTAL	
SECTION II - RECEIPTS FROM LEASES, EASEMENTS, LICENSES AND PERMITS						
PURPOSE	LEASES	EASEMENTS	LICENSES	PERMITS	TOTAL	
Agriculture						
Banking						
Commercial Concession						
Education						
Fish and Wildlife						
Grazing						
Housing						
Industrial						
Private Floating Facilities						
Private Recreation						
Public Park and Recreation						
Quasi-Public Recreation						
Rights of Way						
Storage						
Telephone Pay Stations						
Other						
TOTAL						
REMARKS						

ENG FORM 3041-R EDITION OF 1 SEP 61. (This form is authorized for local reproduction, OCT 67, ILLUSTRATION: 18,0000LETE.1 your local lands management officer has blank master) SHEET OF SHEETS

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SCHEDULE OF CONFIRMED DEPOSITS		INSTALLATION / ACTIVITY		PERIOD
DISBURSING OFFICER / SPECIAL DISBURSING AGENT			SYMBOL	
DATE CONFIRMED	CERTIFICATE NUMBER	DEPOSITARY	AMOUNT	TOTAL
DEPOSITS CONFIRMED DURING CURRENT PERIOD				
LESS DEBIT VOUCHER				
CURRENT PERIOD CONFIRMED DEPOSITS				
DEPOSITS CONFIRMED IN PRIOR PERIODS NOT PREVIOUSLY REPORTED AS CONFIRMED				
FOR ILLUSTRATION PURPOSES ONLY (Local reproduction authorized - blank masters available from local FMO)				
TOTAL CONFIRMED DEPOSITS				

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