

(Will be included at a later date)

Figure 5-3. Statement of Intra-Governmental Transactions

but in any event, it must be delivered no later than the close of business on the eighth workday of the month immediately following the **close** of the reporting month.

5. Adjustments. In preparing the Statement of Interfund Transactions, central accounts offices or offices designated by the Army, Navy, Air Force, and the GSA will convert the fiscal year of lapsed accounts reported on billing and billed office interfund reports to the "M" account and invalid account symbols to the clearing account "**F3885**" - "Undistributed Intragovernmental Payments".

6. Other Reporting Requirements

a. Extract of the Statement of Interfund Transactions

(1) Each Military Department (and the GSA for its equivalent report) must furnish an "extract" of the Statement of Interfund Transactions to each DoD Component and other Agencies for which it collects or disburses showing the transactions for that Component or Agency. DoD Components may be identified by their unique suffix/limit code on department "97" appropriations.

(2) Extracts of the Statement of Interfund Transactions (and the GSA equivalent) which are forwarded to DoD central accounts offices **will** be supported by summary billing records (DI code **FS_**). The summary billing records will be forwarded to the appropriate central accounts office via AUTODIN under precedence "priority" and **will** cite a content indicator code of "**IFBA**" on the AUTODIN header record. The GSA will provide magnetic tapes of the SBRS to **DAASO** which will route the SBRS to appropriate CAO via AUTODIN. The following communications routing identifier codes will be used:

<u>CAO</u>	<u>Content Indicator Code</u>
USAFAC	RUFEDCD
AFAFC	RUVEGAA
NAFC	RUEOBAW

(3) The extracts should be submitted as soon as possible but no later than two workdays after the Statement of Interfund Transactions is submitted to **ASD(C)**.

b. Defense Agency Appropriations. A Statement of **Interfund** Transactions summarizing the transactions by appropriation for each Defense Agency must be provided to the **Director** for Budget and Finance, Washington Headquarters Services, Washington, **D.C.** 20301-0001.

c. Reconciliation Worksheet. When the summary billing records do not fully support the amounts, by appropriation, on the extracts reported to other **CAOs**, a reconciliation worksheet must be forwarded

to the CAO. The worksheet will be **provided¹** by the twentieth work-day following the close of the month and will include, at a minimum, the information provided in the sample reconciliation worksheet (fig. 5-4).

d. These reports must be in hard copy unless the recipient has agreed to accept the report in some other form. For example, the data needs of the Military Departments **for the** extract could be met by an exchange of tapes referred to in section E, if mutually agreeable.

7. Hard Copy Report Preparation

a. General

(1) Each DD Form 1400 or **1400m** must be completed with the heading information required.

(2) If more than one sheet is used to report the amounts of transactions, the grand total for each column must be shown on the last page of the statement. Page totals are optional.

(3) Each hard copy statement must be signed by the officer under whose direction it was prepared.

(4) Negative amounts must be identified by the suffix "**Cr**".

b. Columnar Entries

(1) **Appropriation or** Fund Symbol. Enter the department index number assigned by the Treasury Department as a prefix to that department's appropriation symbols, fiscal year or other appropriate indicator (e.g. "F" if clearing account, "X" if no year, and etc.), treasury account symbol of the appropriation, other fund, or receipt account for which the amounts of **the** transactions are being reported. Include any prefix or suffix prescribed by the Treasury Department on the Classification Authorization (TFS Form 7102 or 7103). No other suffix or prefix may be shown.

(2) Reimbursements (Credits). Enter the amounts of appropriation reimbursements collected applicable to each related appropriation or other fund account.

(3) Expenditures (Charges). Enter the amounts of disbursements chargeable to each appropriation or other fund symbol.

¹Must be implemented no later than 1 Oct 85

Reconciliation Worksheet

Departmental Level Extract: Statement of Interfund Transactions
Reporting Period June 1985

From:

Commander
Navy Accounting and Finance Center
NAFC-63
Washington, **D.C.** 20376-5001

To:

Commanding General
U. S. Army Finance and Accounting Center
Indianapolis, IN 46249-001

Section A. Reconciliation

<u>Expenditure Appropriation or Fund Symbol</u>	<u>Value of Summary Billing Records Transmitted</u>	<u>Value Reported on Statement of Interfund Transactions</u>	<u>Difference</u>
2142020	\$125,000.00	\$119,000.00	\$(6,000.00)
2132020	60,000.00	60,000.00	-0-
2112020	10,000.00	-0-	(10,000.00)
21M2020	6,000.00	16,000.00	10,000.00
2142021	5,000.00	-0-	(5,000.00)
21 F3885	7,000.00	18,000.00	11,000.00
	<hr/>	<hr/>	<hr/>
Total	\$213,000.00	\$213,000.00	\$ -0-

Section B. Reconciliation of Difference

<u>Bill Number</u>	<u>R.I. Code of Billing Office</u>	<u>Billed Office DODAAC</u>	<u>Appropriation Charged on Summary Billing Record</u>	<u>Appropriation Charged on Statement of Interfund Transaction</u>	<u>Amount</u>
CI 236	NNZ	W1 5R7S	2112020	21M2020	\$3,891.86
C1236	NOZ	W61 DE0	2112020	21M2020	6,021.86
CI 236	NDZ	WT5JYO	2112020	21M2020	86.28
Subtotal				21M2020	\$10,000.00
C0927	N32	WK4GGD	2142021	21 F3885	1,496.84
C0987	N35	W25P02	2142021	21 F3885	3,503.16
C1206	N32	W25PVD	5742020	21 F3885	2,935.84
C1029	N35	W25MWY	5742020	21F3885	3,064.16
Subtotal				21 F3885	\$11,000.00
Total					<hr/> 21,000.00

Figure 5-4. Reconciliation Worksheet (sample)

F. SERVICE OR AGENCY LEVEL INTERFUND PROCEDURES

The Army, Navy, Air Force, and the GSA will prescribe procedures, consistent with those prescribed in this manual, for:

a. Reporting interfund reimbursements and disbursements originated by activities serviced by **their disbursing** offices and which will be included in their Statement of Interfund Transactions.

b. Adjusting, suspending, accepting or otherwise clearing interfund disbursements charged to activities serviced by their disbursing offices and whose adjustments will be included in their Statement of Interfund Transactions.

c. Ensuring that there are adequate controls over interfund related transactions such that:

(1) Lapsed accounts are not reported to the **Department** of Treasury or other DoD Components.

(2) Invalid account symbols are converted to the clearing account, **F3885-** "Undistributed Intragovernmental Payments".

(3) Reimbursements/disbursements reported by billing offices and adjusted during higher level processing are supported or reconcilable.

(4) Disbursements charged to billed offices are processed by the billed office.

(5) Amounts placed in suspense; that is, charged to the clearing account (**F3885**), are transferred to another account or are otherwise cleared within a reasonable period. The clearing account was authorized to temporarily record erroneous collections; therefore, the reporting of the clearing account **at** fiscal year end is not authorized. Balances remaining in the clearing account **at** the end of the fiscal year will be prorated to the DoD Component's appropriations based upon estimates. These adjustments will be reversed and the clearing account restored as of the new fiscal year.