

4 FAM 250 DEPARTMENT/RFSC PROCESSING AND REPORTING ON TRANSACTIONS

4 FAM 251 IMPLEMENTATION OF ALLOTMENT ACCOUNTING

(TL:FIN-354; 6-30-95)

The Department including the RFSCs and post financial management operations must implement allotment and operating allowance accounting in accordance with the specific accounting and fund control provisions in this manual. All allotment and operating allowance documents must be properly prepared prior to recording in the financial management system. Similarly, obligations must be properly authorized and recorded, and liquidation documents must be certified for payment.

4 FAM 252 STANDARD GENERAL LEDGER MAINTENANCE

(TL:FIN-354; 6-30-95)

A general ledger, consistent with Treasury's Standard General Ledger, will be maintained for the Department and all RFSC locations which report allotment accounting information. The general ledger will be maintained in accordance with the Department's Handbook, supplemental instructions when needed and user documentation supporting the financial management system.

4 FAM 253 REPORTING TO TREASURY

(TL:FIN-354; 6-30-95)

The U.S. disbursing officers (USDOs) at the RFSCs and Assistant Comptroller for Domestic Financial Services (FMP/F/DFS) prepare and forward Treasury-required reports and ensure that information sent to Treasury is consistent with transaction information recorded in Department/RFSC records.

4 FAM 254 YEAR-END CLOSING RESPONSIBILITIES

(TL:FIN-354; 6-30-95)

Domestic budget and fiscal (B&F) officers, post financial management officers (FMOs), USDOs, FMP/F/IFS and FMP/F/DFS implement Department year-end closing.

4 FAM 255 THROUGH 259 UNASSIGNED