FIGURES

FIGURE 3-A-1   NON-FINANCIALLY UNDERWRITTEN FUNDS BANK ACCOUNT RECONCILIATION

CONTRACTOR NAME   SUBCONTRACTOR NAME

NOT AT RISK BANK ACCOUNT RECONCILIATION
FOR THE MONTH OF _____
TYPE OF ACCOUNT (IF APPLICABLE)

BANK ACCOUNT NUMBER   FISCAL YEAR   ASAP ID NUMBER

I.	TRANSACTIONS DONE THRU THE FEDERAL RESERVE - RICHMOND (Year to Date)	
	YEAR-TO-DATE, NET TOTAL OF DRAWDOWNS MADE BY CONTRACTOR'S BANK FROM THE FEDERAL (include returns/repayments made directly to Fed) **RESERVE - RICHMOND**	+ [ ]

II.	TRANSACTIONS DONE IN THE CONTRACTOR'S BANK ACCOUNT (Year to Date)	
A.	**Routine Bank Account Transactions:**	
	1. TEDS Vouchers ("Callins"):	+ [ ]
	2. Non-TEDS Routine Vouchers:	
	a. Capital Equipment/Direct Medical Education Claims:	+ [ ]
	b. Capital Equipment/Direct Medical Education Claims for Active Duty:	+ [ ]
	c. (Additional Authorized Programs: List by name of program)	+ [ ]
B.	**Non-Routine Transactions affecting Bank Balances (These must be approved by TMA,CRM):**	
	Only show checks or other transactions that have been already been approved by TMA,CRM.	
	1. Manual Checks that can not be done as TEDS and are not included in approved programs above:	
	a. Date _____ Purpose _____	+ [ ]
	b. Date _____ Purpose _____	+ [ ]
	2. Other Non-Routine, TMA, CRM approved transactions:	
	a. Date _____ Purpose _____	+/- [ ]
	b. Date _____ Purpose _____	+/- [ ]
C.	**Other Bank Account Transactions (to be cleared in subsequent month)**	
	1. Type of Transaction _____	+/- [ ]
	2. Type of Transaction _____	+/- [ ]
	3. Type of Transaction _____	+/- [ ]
D.	**End of Month Outstanding Check Total:**	- [ ]
E.	**Payments made to TMA:**	
	1. Date _____ Purpose _____	- [ ]
	2. Date _____ Purpose _____	- [ ]
	TOTAL OF TRANSACTIONS DONE IN THE CONTRACTOR'S BANK ACCOUNT:	+ [ ]

III.	ENDING BALANCE IN BANK ACCOUNT*	
	ENDING BALANCE OF BANK ACCOUNT FOR THIS MONTH: (Should equal ending balance on Bank Statement as well as Section I minus Section II above.)	[ ]

FIGURE 3-A-2   NON-FINANCIALLY UNDERWRITTEN BANK ACCOUNT RECONCILIATION REPORT
INSTRUCTIONS

GENERAL: This report shall follow and detail the cash flow through the bank accounts and justify the use of the money drawn by the contractor's bank, in the contractor's name, from the Federal Reserve (as well as any other deposits made to the non-financially underwritten bank accounts). This report should also identify any corrective action needed. This report will be balanced against TMA's records for transactions that have been approved by TMA. Any unreasonable, unjustified or unapproved transactions will be collected back from the contractor will applicable interest. (Interest starts the day after overdraw was done.) Any transactions not specified in the format, shall be identified under "other" transactions as shown on the format. Questions concerning placement of items in the format shall be directed to TMA, CRM, Finance and Accounting.

HEADING TO REPORT:

ACTIVITY FOR THE MONTH OF: All transactions shall be as of the end of the month being reported.

CONTRACTOR NAME: Name of the Prime Contractor

SUBCONTRACTOR NAME: Name of the Subcontractor

FISCAL YEAR: The Federal fiscal year for the transactions in the account. New accounts are started each October 1st for the new fiscal year.

ASAP ID NUMBER: The ASAP number used for transactions between the bank and the Federal Reserve.

REPORT FORMAT:

I.   TRANSACTIONS DONE THRU THE FEDERAL RESERVE BANK - RICHMOND (Year to Date: This is a year to date total of all transactions done between the bank and the Federal Reserve-Richmond (the FED). These transactions will primarily be draws on the FED, which become deposits to the contractor's bank account. There may be some instances of the bank paying the Fed through Fedwire, for an overdrawn amount. These amounts should be netted against the amounts drawn for the total shown in this section.

II.   TRANSACTIONS DONE IN CONTRACTOR'S BANK ACCOUNT (YEAR TO DATE):

A.   Routine Bank Account Transactions (payments and other transactions authorized in the Operations, Policy, or Reimbursement Manuals)

FIGURE 3-A-2   NON-FINANCIALLY UNDERWRITTEN BANK ACCOUNT RECONCILIATION REPORT
INSTRUCTIONS (CONTINUED)

   1. <u>TEDs Automated Submission of Vouchers</u> - TEDs provide the detailed information that supports the issuance of the checks on these bank accounts. These vouchers also include credits such as staledated check and voids that have been processed through the claims processing systems creating credit TEDs. (Note: Credits must relate to the account they are being processed against, i.e., they are a staledate or void, of check cut on that account or a refund that was deposited into that account.) For this report, only a total of the TEDs vouchers is needed. This total does <u>not</u> need to be broken down by credits, debits or programs.

   2. <u>Non-TEDs Vouchers - Capital Equipment/Direct Medical Education, Demonstrations, etc.</u> These vouchers do not have related TEDs but are supported by automated reports. These shall be broken down by program (i.e., CAP/DME, etc.) since they may be sent in separately and a breakdown makes it easier to verify the amounts.

  B. <u>Non-Routine Transactions Affecting Bank Balances: (These must be preapproved by TMA, CRM)</u>:

   1. <u>Manual checks that cannot be done in TEDs and are not included in approved programs above</u>. These should be rare. They must be approved by TMA, CRM prior to any payments being made. They will be thoroughly described and supported with adequate documentation and explanations as to why these transactions are not being done as a routine voucher.

   2. <u>Other Non-Routine Transactions Affecting Bank Balances</u>. These should also be exceptions such as adjustments that, for an out of the ordinary reason, cannot be processed through any of the vouchering processes described above but do affect the bank account balance.

  C. <u>Other Bank Account Transactions</u>. This category is for transactions that may occur from time to time in a bank account such as bank errors that have not yet been corrected. These items must be cleared by the time the account is closed or be approved by TMA specified in Sections 3, 4, or 5 as applicable. Identify type of transaction and amount affecting the bank balance.

  D. <u>End of the Month Outstanding Checks Total:</u> This is the amount of checks that have not cleared the bank by the cut off for reconciliation, normally the end of the month.

  E. <u>Payments to TMA</u>: A description of these payments shall be provided. This normally would be a payment of any residual left in the account when the account is closed. This should not include any refunds from the bank to the Fed (they should be handled as a credit transaction in Section I, above).

III. **ENDING BALANCE:** This is the ending balance on the bank statement for the end of the last day of the period being reported, which is normally the end of the month. This should equal the difference between Section I and Section II, above.

FIGURE 3-A-3   ACCOUNTS RECEIVABLE REPORTING REQUIREMENTS

	NUMBER OF CASES	AMOUNT
A. SUMMARY ACCOUNTS RECEIVABLES		
1. Beginning receivables		
2. New receivables		
3. Collections on receivables		
4. Adjusted Amounts		
5. Amounts written off		
6. Transferred to TMA		
7. Ending receivables		
B. OUTSTANDING RECEIVABLES		
1. Not delinquent		
2. Delinquent		
a. 1-30 days		
b. 31-60 days		
c. 61-90 days		
d. 91-180 days		
e. 181-365 days		
f. Over 1 year		
g. Total delinquent receivables		
3. Total Outstanding Receivables		
C. ENDING OUTSTANDING RECEIVABLES		
1. Total due between 12 and 24 months	XXXXXX	
2. Total due within next 12 months	XXXXXX	
3. Total	XXXXXX	

FIGURE **3-A-4   I**NSTRUCTIONS **F**OR **A**CCOUNTS **R**ECEIVABLE **R**EPORT

The contractor shall include the Corporate Name and "Activity for Month of_____", date prepared, ASAP Account #, and Program Type, (e.g., TFL, or general non-financially underwritten).

A. Summary Accounts Receivable

1.   Carried forward from line A7 of the prior month report.

2.   Enter the number and amount of new receivables generated during the reporting period.

3.   Include in the Amount column, all installment payments and offset adjustments received. In the Number of Cases column, include only the final installment or offset.

4.   Enter the number and amount of corrections made to previously reported receivables and refunds of amounts previously reported as corrections. The amount noted on this line must be footnoted.

5.   When a case is 360 days delinquent and the balance is less than $600, the case shall be written-off and reported on line A5. This case shall be dropped from the accounting records. However, the offset flag shall remain until the claims processing contract has elapsed or full payment is received. If full collection through offset is effected, then the write-off shall be reversed in the amount collected through offset (net of current write-offs) and the payment recorded (line A3).

6.   When a case (over $600 balance) is transferred in accordance with Chapter 11, the balance transferred shall be reported on line 6A. An adjustment claim shall be processed for the total amount collected to the point of transfer either in payment or offset. If a transferred receivable is collected inadvertently through offset, the claims processing unit shall telephonically inform TMA, Recoupment Branch (303) 676-3741 of the collection. The amount of the offset shall reduce current transfers and be included in line 3. If a receivable has reached the mandatory time limit for transfer, but a claim is pending for offset which will not be paid until the next month, this receivable may be retained, reported on a footnote, and transferred the following month. The footnote shall provide the debtor's name, sponsor's name and SSN, amount of debt, amount of potential offset, and the expected date of transfer. A copy of each report containing such footnotes shall be sent to the Chief, Recoupment Branch, Office of General Counsel, TMA, 16401 East Centretech Parkway, Aurora, CO 80011-9066.

7.   Total ending receivable balance to be carried forward to A.1. for the next reporting period.

B. Outstanding Receivables

1.   Not delinquent is normally 30 days from the date of initial notification of the debt or from the date of the last installment payment. Installments will be aged based on the date of the last payment. If the installment payment is delinquent (over 30 days from the last payment) the remaining unpaid balance will be reported in the proper aged category (lines B.2.(a) through B.2.(f).

2.   B.2.g = Sum of lines B.2.a. through B.2.f.

3.   B.3.   = Sum of lines B.1. and B.2.g. Also, this line must equal line A7 of the report.

Figure 3-A-4   Instructions For Accounts Receivable Report (Continued)

C. **Ending Outstanding Receivables**

1. Installments in excess of 24 months or monthly payments of less than $50.00 are not normally allowed.

2. Include all non-installment receivables.

3. The amount on this line must equal the amount on line A7 of the report.