

**ORDER**

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LETTER OF CREDIT - TREASURY FINANCIAL COMMUNICATIONS  
SYSTEM (TFCS)



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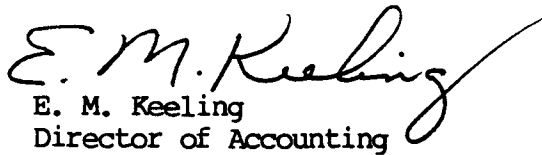
**DEPARTMENT OF TRANSPORTATION  
FEDERAL AVIATION ADMINISTRATION**

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## FOREWORD

This order establishes the Federal Aviation Administration (FAA) Letter of Credit - Treasury Financial Communications System (LOC-TFCS) procedures for advance financing of Federal programs and implements Treasury Department requirements. It also continues the airport district office and/or regional airports division as the FAA contacts for programs under airport grant legislation, and the procurement offices as the FAA contacts for contracts. The FAA accounting offices continue to be the contact for all letter of credit matters except the receipt of an approval of requests for funds. The FAA headquarters Accounting Operations Division, AAA-200, is our interface with Treasury through facilities maintained by the Urban Mass Transportation Administration in Washington, D.C.

  
E. M. Keeling  
Director of Accounting

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## CHAPTER 1. GENERAL

1. PURPOSE. This order provides the Federal Aviation Administration (FAA) Letter of Credit - Treasury Financial Communications System (LOC-TFCS) guidance and procedures for advance funding of Federal programs. Advance funding is authorized by Treasury Circular 1075, Revised; titled "Withdrawal of Cash from Treasury for Advances Under Federal Grant and Other Programs," and Treasury Fiscal Requirements Manual, volume 1, chapter 1, TFRM 6-2000 titled "Cash Advances Under Federal Grants and Other Programs" Revised; and OMB Circular A-102, Uniform Requirements for Grants to State and Local Governments, attachments G, H, and J. This order does not replace or authorize deviations from other governing regulations, such as part 1-30 of the Federal Procurement Regulations (FPR).
2. DISTRIBUTION. This order is distributed in FAA headquarters to the division level in the Office of Budget and the Acquisition and Materiel Service, and to the branch level in the Office of Airport Planning and Programming and the Office of Accounting. In the regions and centers it is distributed to the division level in management systems, budget, and acquisition and materiel services; to the branch level in accounting; airport divisions, and airport district offices. Special distribution is made to the Accounting Operations Branch, AMA-16; the Procurement Branch, AMA-54; and the Airports and Logistics Branch, AAC-960.
3. CANCELLATION. FAA Order 2700.29, Letter of Credit - Federal Reserve Bank (FRB) System, dated June 23, 1983, is cancelled.
4. BACKGROUND. The Letter of Credit - Treasury Financial Communications System (LOC-TFCS) is an electronic fund transfer system through which letter-of-credit payments are made by wire. It uses two telecommunications networks, the Treasury Financial Communications System and the Federal Reserve Communications System. The LOC-TFCS provides a guaranteed response time to a recipient organization's request for funds. A recipient organization can time their receipt of Federal funds to coincide more closely with program disbursements. Also, it provides an opportunity for FAA to preaudit each fund request. The preaudit function allows for better monitoring and control of cash outflows. Finally, the LOC-TFCS provides timely accounting and reporting information. This information was not readily available under the LOC-FRB System.
5. EXPLANATION OF CHANGES. This order provides detailed internal instructions and delineates responsibilities applicable to the LOC-TFCS. Detailed instructions for recipient organizations that qualify to use the LOC-TFCS are also presented.
6. REQUEST FOR INFORMATION. For additional information or assistance, contact the Accounting Operations Division, AAA-200, telephone FTS 8-267-8949 or area code 202-267-8949.

7. FORMS. The forms needed for LOC-TFCS are:

<u>Form No.</u>	<u>Title</u>
SF 210	Signature Card for Certifying Officer
SF 1193A	Letter of Credit
SF 1194	Authorized Signature Card for Payment Vouchers on Letter of Credit
TFS Form 5805	Request for Funds

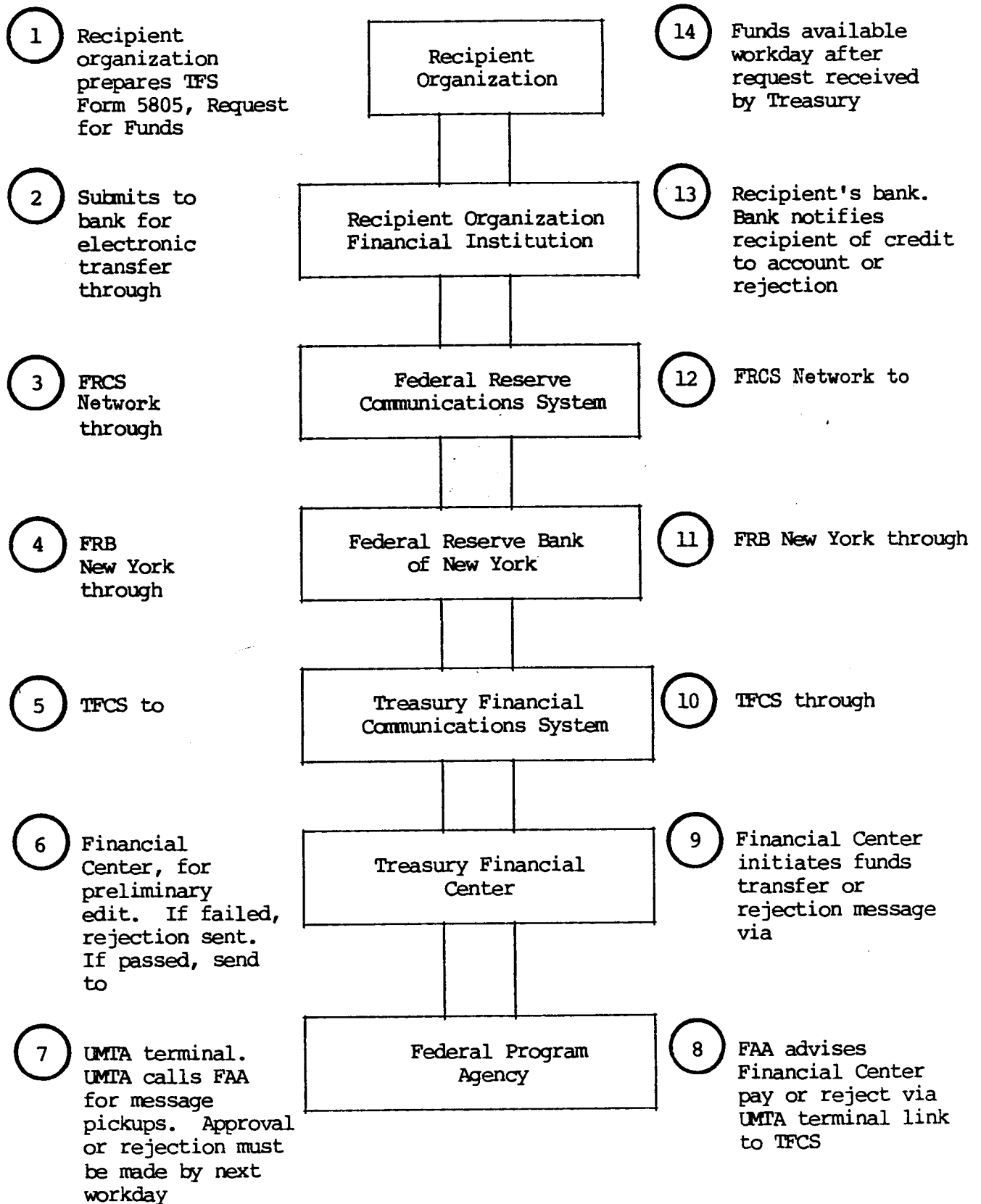
These forms can be acquired from the recipient organization's cognizant regional accounting office or from the FAA's Office of Accounting, Accounting Operations Division, AAA-200, in Washington, D.C.

8. GENERAL. The LOC-TFCS is an electronic funds transfer application of the Letter of Credit payment method developed and implemented by the U.S. Department of the Treasury (Treasury). LOC-TFCS offers the following advantages to FAA:

- a. Delivers funds to recipient organizations on a timely basis thus eliminating either early or late payments.
- b. Allows recipient organizations immediate availability of funds when needed.
- c. Saves Government financing costs by reducing premature payments.
- d. Allows FAA review of each payment before it is made.
- e. Provides for internal control over payments. This control is effected by FAA's ability to review the request for funds prior to its being made. The step-by-step process is as follows:
  - (1) The recipient organization prepares the TFS Form 5805, Request for Funds, and presents it to its financial institution. It is reviewed for accuracy and completeness by the financial institution.
  - (2) The financial institution electronically transmits the message to Treasury. Treasury reviews the message for amounts authorized in addition to completeness and accuracy.
  - (3) Treasury electronically transmits the message to Urban Mass Transit Authority (UMTA) who in turn calls FAA for message pickup.
  - (4) FAA reviews the message and either approves or disapproves the request for funds.
  - (5) FAA returns the approval or disapproval of the request for funds to UMTA which electronically transmits the decision to Treasury.
  - (6) Treasury initiates a payment or a rejection message citing the reason for nonpayment.

Figure 1 contains a general overview of the responsibilities under LOC-TFCS.

FIGURE 1. OVERVIEW OF THE LETTER OF CREDIT -  
TREASURY FINANCIAL COMMUNICATIONS SYSTEM  
MESSAGE PROCESSING FLOW



9. STARTING ON THE LETTER OF CREDIT - TREASURY FINANCIAL COMMUNICATIONS SYSTEM AND DISCONTINUANCE OF LETTER OF CREDIT - FEDERAL RESERVE SYSTEM. Recipient organizations who have a Letter of Credit being paid under the Federal Reserve System shall be converted to the Letter of Credit - Treasury Financial Communications System. Certain documents must be completed by recipient organization personnel and submitted to FAA before conversion. These documents include copies of the SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit (see appendix 3), and a Signatory Authorization and Certification (see appendix 4). This documentation is mailed by the cognizant regional accounting office to:

Department of Transportation  
 FAA Accounting Operations Division, AAA-200  
 800 Independence Avenue, S. W.  
 Washington, D. C. 20591

In addition, copies of the grant agreement and a Letter of Credit Authorization Issuing, Amending, or Revoking Letter of Credit shall be prepared by the regional accounting office and forwarded to the Accounting Operations Division, AAA-200. The Accounting Operations Division, AAA-200, shall certify the SF 1193A, Letter of Credit, and the Signature Authorization Cards. The SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, Letter of Credit, Signature Authorization, and the Signatory Authorization and Certification are mailed to the U.S. Treasury Financial Center in Philadelphia, Pennsylvania. The cognizant regional accounting office shall prepare a notice revoking the existing LOC-FRB after Treasury accepts the SF 1193A, Letter of Credit, for LOC-TFCS.

10. CRITERIA FOR USING LETTER OF CREDIT - TREASURY FINANCIAL COMMUNICATIONS SYSTEM.

a. The relationship with a recipient organization or contractor is expected to continue for a year, and is expected to require cash advances aggregating at least \$120,000 annually. If not, advance funding is normally provided by Treasury check.

b. The recipient organization agrees to establish and follow procedures that minimize the time elapsed between the receipt of Federal funds and their subsequent disbursement.

c. The recipient organization's financial management system meets the standards for fund control and accountability prescribed in OMB Circular A-102, attachment G, of August 24, 1977.

11. LIMITATION. The requirements of this order do not apply to disbursements made to reimburse a recipient organization or contractor for work already performed and financed through use of the recipient organization's own funds.



CHAPTER 2. RESPONSIBILITIES12. ACCOUNTING OPERATIONS DIVISION, AAA-200.

- a. Receives and responds to all LOC-TFCS Requests for Funds.
- b. Notifies the cognizant regional program office through the regional accounting office prior to any payment rejection.
- c. Certifies the SF 1193A, Letter of Credit, and the SF 1194, Authorized Signature Card for Payment of Vouchers on Letter of Credit, and submits them to Treasury.
- d. Serves as contact point for all Treasury transactions related to the LOC-TFCS.
- e. Provides payment input data to the responsible regional accounting office on a timely basis.
- f. Develops, maintains, and disseminates internal and recipient organization procedures related to the LOC-TFCS.
- g. Contacts Treasury regarding problems in payment credits to recipient organization accounts.

13. COGNIZANT FAA REGIONAL AIRPORTS DIVISION.

- a. Awards grants and determines method of funding. If recipient meets the criteria for the letter of credit and desires advance funding, the letter of credit - TFCS system shall be used.
- b. Provides the accounting office with a copy of the properly signed and executed grant agreement.
- c. Provides required forms and instructions on their use to grantees and assures that grantees properly complete and return or distribute forms as appropriate. Forms shall be supplied by the cognizant regional accounting office.
- d. Reviews completed forms and reports to ascertain that the recipient organization is conforming to the financial requirements of the program.
- e. Coordinates with the accounting office to resolve all financially or procedurally oriented letter of credit problems.
- f. Promptly advises the cognizant regional accounting office if there is any reason to amend or revoke the letter of credit.

14. COGNIZANT FAA REGIONAL ACCOUNTING OFFICE.

a. Forwards the Signatory Authorization and Certification and the SF 1194, Authorized Signature Card for Payment of Vouchers on Letter of Credit, to the Accounting Operations Division, AAA-200.

b. Ensures that the recipient organization has selected a financial institution which has agreed to participate in the LOC-TFCS program and has been approved by Treasury.

c. Prepares and submits the SF 1193A, Letter of Credit, to the Accounting Operations Division, AAA-200. The certifying signature is completed by the Accounting Operations Division, AAA-200.

d. Promptly responds to the Accounting Operations Division, AAA-200, inquiries regarding recipient organization fund requests.

e. Reviews reports on letter of credit status and confirms with recipient organization, if necessary. Notifies Accounting Operations Division, AAA-200, of any discrepancies impacting the LOC.

f. Acts as a contact point for the Accounting Operations Division, AAA-200, in dealing with recipient organizations concerning disbursements.

g. Prepares amendments to amend the LOC via the LOC authorization form, when necessary.

h. Provides blank TFS Form 5805, Request for Funds, to the cognizant FAA regional airport division when requested. These forms are available through the Department of Treasury.

i. Provides blank copies of the SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, to recipient organizations.

j. Provides copies of the SF 1193A, Letter of Credit, and payment vouchers to the Airport District Office and the recipient organization.

k. Notifies Accounting Operations Division, AAA-200, of any recipient organization problems concerning lack of response to an LOC-TFCS drawdown request or problems with the financial institution crediting the recipient's account in a timely manner.

l. Notifies the recipient organization of amounts authorized for drawdown by project.

m. Revokes the existing Letter of Credit Federal Reserve Bank (FRB) for each recipient organization being transferred to the LOC-TFCS. A copy of the revocation form is provided in appendix 6.

n. Answers regional program office inquiries regarding individual drawdown requests.

15. GRANTEES OR RECIPIENT ORGANIZATIONS.

a. Prepares and forwards the Signatory Authorization and Certification and the SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, to the Accounting Operations Division, AAA-200, through their cognizant regional accounting office.

b. Prepares and submits financial reports as requested by the cognizant regional accounting office.

c. Prepares and submits TFS Form 5805, Request for Funds, to their financial institution and to distribution as noted in paragraph 21c.

d. Responds to inquiries regarding drawdown request information.

e. Maintains Federal cash on hand at minimum level necessary to cover immediate needs. Any excess Federal funds shall be refunded to the FAA in accordance with FAA and Treasury policies.

f. Notifies the cognizant FAA regional accounting office of any changes regarding letter of credit information.

g. Confirms application of drawdowns with cognizant FAA regional accounting office reports.

CHAPTER 3. INTERNAL OPERATING PROCEDURES

16. GENERAL. The following operating procedures are pertinent to the implementation and maintenance of the Letter of Credit - Treasury Financial Communications System (LOC-TFCS).

17. SF 1194, AUTHORIZED SIGNATURE CARD FOR PAYMENT VOUCHERS ON LETTER OF CREDIT. An SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, (see appendix 3), must be on file at the recipient organization's financial institution before a TFS Form 5805, Request for Funds, is honored. In addition, the recipient organization must complete a Signatory Authorization and Certification (see appendix 4) designating the official who is to certify to the signatures on the SF 1194. The recipient organizations shall adhere to the following guidelines.

a. Prepare and submit five completed original SF 1194's and a Signatory Authorization and Certification four weeks prior to implementation of the LOC-TFCS to their cognizant FAA regional accounting office. They shall transmit four original SF 1194's and the Signatory Authorization and Certification to the FAA headquarters, Accounting Operations Division, AAA-200, and retain on copy of the SF 1194 in the regional accounting office. The recipient organization organization shall prepare a SF 1194 for their own files, also. Black ink must be used for signing the all documents.

b. The grantee official designated on the Signatory Authorization and Certification (see appendix 4) shall sign the SF 1194 certifying to the authenticity of the signatures appearing on the form as officials of the organization authorized to draw funds.

c. One or more officials shall be designated as authorized alternates to sign the TFS Form 5805, Request for Funds, when the principle officials are not available. Recipients shall limit the authority to sign a TFS Form 5805, Request for Funds, to the smallest practical number of officials.

d. The FAA requires two officials to sign the TFS Form 5805, Request for Funds. The countersignature portion of the TFS Form 5805, Request for Funds, shall be signed.

e. A complete new set (five) of SF 1194's (Authorized Signature Card for Payment Vouchers on Letter of Credit) shall be submitted immediately if there is any:

(1) Change and/or termination of officials authorized to sign the TFS Form 5805, Request for Funds.

(2) Change in the name of the recipient organization.

(3) Change of financial institution.

f. An additional set of SF 1194's is needed when more than four(4) officials are authorized to sign TFS Form 5805's. A change of position or title of an official does not, by itself, require a new signature card. Facsimile signatures are not acceptable. The revised SF 1194's are submitted to the Accounting Operations Division, AAA-200, and to the cognizant regional accounting office four(4) weeks before the effective date. However, a minimum of 60 days notice is generally required whenever a recipient organization changes financial institutions and the new financial institution does not have a U.S. Department of Treasury - Financial Institution Agreement for the LOC-TFCS.

g. The SF 1194's are distributed as follows:

- (1) U. S. Treasury - 1 original.
- (2) Recipient organization bank - 1 original.
- (3) Headquarters Accounting Operations Division - 1 copy.
- (4) Recipient organization - 1 copy.

18. SF 1193A, LETTER OF CREDIT.

a. The SF 1193A, Letter of Credit, (see appendix 5), is an authorization from FAA to the U.S. Treasury to advance funds to the recipient organization. The time designation used by FAA is "Each Fiscal Year." If the authorized amount is not revised, it shall be automatically reestablished in its full amount at the start of each Federal Fiscal Year (October 1).

b. Upon receipt of the necessary information from the recipient organization, FAA shall prepare the SF 1193A, Letter of Credit. The original copy of the SF 1193A, Letter of Credit, along with the SF 1194's are forwarded to the U.S. Treasury with a copy sent to the recipient organization, FAA headquarters Accounting Operations Division, AAA-200, and the cognizant regional accounting office.

19. AMENDMENT OR REVOCATION OF LETTER OF CREDIT.

a. Amendment.

(1) Recipient Organization. The recipient organization shall immediately notify the cognizant regional accounting office if one of the following conditions requiring amendment of the letter of credit should occur:

(a) A change in the information contained in the box entitled, "Treasury Checks To Be Made Payable To:"

(b) A change in the information contained in the box entitled, "In Favor Of:".

(c) The undrawn amount authorized for the fiscal year is insufficient to meet projected Federal cash needs.

(2) The cognizant regional accounting office is responsible for requesting an amendment to or revocation of a letter of credit. The cognizant regional accounting office shall inform the Accounting Operations Division, AAA-200, of this need.

(3) The cognizant regional accounting office shall amend an LOC-TFCS based upon receipt of a request by the appropriate regional program office official. They shall forward the amendment to the FAA headquarters Accounting Operations Division, AAA-200. The Accounting Operations Division, AAA-200, shall certify the amendment and forward the original to Treasury.

b. Revocation. A letter of credit can be revoked by the cognizant FAA regional accounting office only after consultation, coordination, and concurrence with the program office. If a letter of credit is revoked, an alternative payment method is used until all grant payments have been fully disbursed. Any of the following conditions may result in the revocation of the letter of credit.

(1) Annual aggregate financing falls below \$120,000. If the reduced level is only temporary, the letter of credit may remain in force.

(2) The business relationship is completed or terminated except where follow-on awards are expected to be authorized.

(3) Progress is not satisfactory toward achievement of the cash management objective of the letter of credit method of financing.

(4) The recipient organization fails to complete required reports, fails to repay debts, etc. The airports or logistics office advises that the recipient organization is in non-conformance with any requirement of the grant or contract.

20. PROJECT DRAWDOWN AUTHORIZATION. The cognizant regional accounting office shall determine the grant amount to be authorized for drawdowns. The cognizant regional accounting office shall inform the recipient organization of the amount authorized for drawdown for each active project.

21. PROCEDURES FOR DRAWING FUNDS. A completed and signed TFS Form 5805, Request for Funds, shall be presented by the recipient organization to its financial institution to initiate drawdowns (requests for funds).

a. Preparation of TFS Form 5805, Request for Funds.

(1) The recipient organization shall use TFS Form 5805, Request for Funds, when requesting funds under the LOC-TFCS payment method. Instructions for preparing and distributing the TFS Form 5805, Request for Funds, are shown in (see appendix 2).

(2) TFS Form 5805, Request for Funds, shall not be prepared for amounts less than \$5,000 or for more than \$5,000,000. If it is expected the recipient organization shall process TFS Form 5805, Request for Funds, in excess of \$5,000,000; the SF 1193A, Letter of Credit, must be annotated by FAA as follows. "Individual drawdowns in excess of \$5,000,000 are authorized."

b. Submitting TFS Form 5805, Request for Funds.

(1) TFS Form 5805, Request for Funds, is distributed as follows:

(a) The original and duplicate copies are presented to the financial institution as early in the day as possible.

(b) The triplicate is retained by the recipient organization.

(c) The quadruplicate is sent to the cognizant FAA regional accounting office.

(d) The quintuplicate is sent to the cognizant program office.

(2) The financial institution shall review the TFS Form 5805, Request for Funds, for completeness and to ensure that the amount requested has not been altered. The financial institution shall compare the signatures on the related SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, to ensure their authenticity. A countersignature is required for all LOC-TFCS drawdown requests.

(3) TFS Form 5805, Request for Funds, shall not be accepted by the financial institution if any of the following conditions occur:

(a) Signed by an official whose signature is not on the current SF 1194 filed at the financial institution.

(b) Missing required information.

(c) Contains an altered amount requested.

(4) If the TFS Form 5805, Request for Funds, is incomplete or contains an invalid or unauthorized signature(s) or an altered amount requested, the financial institution shall reject the TFS Form 5805, Request for Funds, and immediately notify the recipient organization by telephone of the rejection and the reason(s) for nonacceptance. This enables the recipient organization to present another TFS Form 5805, Request for Funds, to the financial institution as soon as possible.

c. TFS Form 5805, Request for Funds, Message Transmission. If the information on the TFS Form 5805, Request for Funds, is accepted by the recipient organization's financial institution, i.e., all the information is complete, the amount unaltered, and the signatures are valid, the TFS Form 5805, Request for Funds, information is transmitted electronically through the Federal Reserve Communication System to the U.S. Treasury. Each recipient organization shall develop procedures with its financial institution which determine the cut-off time for submitting a TFS Form 5805, Request for Funds, to ensure timely transmission of a TFS Form 5805, Request for Funds, message to the U.S. Treasury. The deadline for receiving TFS Form 5805, Request for Funds, messages by the U.S. Treasury is 4:30 p.m. eastern time. TFS Form 5805, Request for Funds, messages cannot be processed on those holidays observed by the sending financial institutions servicing Federal Reserve Bank, the Federal Reserve Bank of New York, or the U.S. Treasury.

d. Review of TFS Form 5805, Request for Funds, Message.

(1) Preliminary Edit: Upon receipt of the TFS Form 5805, Request for Funds, message by the U.S. Treasury, a preliminary computer edit is performed to ensure that the message does not contain format errors and to verify the following information:

- (a) The nine-digit identifier of the sending financial institution;
- (b) The telegraphic abbreviation of the sending financial institution;
- (c) The nine-digit identifier of the recipient organization's financial institution if not the sending financial institution;
- (d) The agency location code;
- (e) The letter of credit number;
- (f) The recipient organization's bank account number;
- (g) Sufficient funds available for payment;
- (h) The amount requested does not exceed \$5,000,000 unless authorized; and
- (i) The Treasury Department name and location code.

(2) If any of the above items fail edit, a rejection of the TFS Form 5805, Request for Funds, is immediately returned electronically to the financial institution for correction. Occasionally, no notification is given by the TFCS system because it fails to identify an erroneous LOC number as a LOC number. The recipient organization shall promptly call their cognizant FAA accounting office if no response is received for a request for payment within 3 hours. Messages passing edit are electronically transmitted to the UMTA Office of Financial Management (UFM). UMTA calls AAA-200 when any messages are received for FAA. AAA-200 sends a courier to UMTA to pick up these messages.

(3) FAA Review: Upon receipt of the TFS Form 5805, Request for Funds, message, FAA reviews the information to ensure that it is correct. This review includes:

- (a) Ensurance that the correct letter of credit number is shown;
- (b) Determination that sufficient authorized funds remain within the letter of credit;
- (c) Review of "Third Party Information" to ensure that information is entered correctly and that project numbers are valid; and
- (d) Drawdown frequency meets Treasury criteria. Treasury wants these advances made so that funds are available to the recipient organization only immediately prior to their disbursement by the organization.



(4) Based on this review, FAA shall advise the U.S. Treasury if the request is to be paid or rejected by 10:00 a.m. eastern time of the next work day.

e. Payment of the TFS Form 5805, Request for Funds, Message. If the TFS Form 5805, Request for Funds, message passes the U.S. Treasury edit and is approved for payment by FAA, a payment message is generated by UMTA on the work-day following receipt of the original message. When notified of receipt of funds, the recipient organization's financial institution checks the block indicating payment and enters the date of payment on both copies of the TFS Form 5805, Request for Funds. The recipient organization's financial institution forwards the duplicate of the paid TFS Form 5805, Request for Funds, to the recipient organization and retains the original for its records.

f. If the notice of credit has not been received on the anticipated payment date, the recipient organization shall contact its financial institution to determine if a response to the TFS Form 5805, Request for Funds, was received. If a response was not received, the recipient organization shall notify the cognizant regional accounting office so appropriate action may be taken. The recipient organization's account is credited on the same day the recipient organization's financial institution receives credit. Failure of the financial institution to pass credit promptly shall be reported to the cognizant regional accounting office.

g. Rejection of the TFS Form 5805, Request for Funds, Message. If the TFS Form 5805, Request for Funds, message is rejected, the U.S. Treasury promptly transmits a rejection message to the financial institution. This message identifies the reason(s) for rejection (see appendix 2). When notified of rejection, the recipient organization's financial institution shall check the block indicating rejection and enter the date of rejection and the reason(s) for rejection on both copies of the TFS Form 5805, Request for Funds. The recipient organization's financial institution forwards the duplicate of the rejected TFS Form 5805, Request for Funds, to the recipient organization and retains the original for its records. The recipient organization's financial institution shall provide immediate notification of the rejection and the reason(s). This enables the recipient organization, if appropriate, to promptly present another TFS Form 5805, Request for Funds, to its financial institution.

22. CASH MANAGEMENT REQUIREMENTS. The LOC-TFCS is designed to provide the availability of Federal funds to a recipient organization on the first workday following receipt of the TFS Form 5805, Request for Funds, message by the U.S. Treasury. Therefore, the recipient organization shall request funds based on immediate disbursement requirements to minimize the amount of Federal cash on hand following with policies established in Treasury Department Circular 1075, "Withdrawal of Cash from the Treasury for Advances under Federal Grant and Other Programs," (Appendix 7) and FAA financial instructions. The FAA monitors drawdowns to ensure that recipient organizations are maintaining minimal balances of Federal funds. Each TFS Form 5805, Request for Funds, message is reviewed by FAA prior to approval to ensure that payment does not result in excessive funds or violation of award authority. Based on this review, FAA shall take those actions necessary to minimize outstanding Federal cash balances.

23. THIRD PARTY INFORMATION REPORTING REQUIREMENTS. To effectively review a recipient organization's TFS Form 5805, Request for Funds, FAA requires detailed project drawdown data in the third party information field. The recipient organization must enter in this field the individual project drawdown amounts and project numbers which make up the total drawdown amount requested. The third party information field is limited to 169 characters. It may be necessary to make more than one drawdown request to reflect all required third party information. When completing the TFS Form 5805, Request for Funds, the recipient organization must ensure that the third party information amounts total equals the sum of the requested amount.

a. For example, a recipient organization determines immediate cash requirements for \$2,300,000 based on the following individual project cash needs:

° Project NC-03-0002	1,500,000
° Project NC-03-0004	100,000
° Project NC-05-0008	500,000
° Project NC-05-0014	150,000
° Project NC-09-0020	50,000

The third party information shall be shown as follows: NC030002 \$1,500,000/NC030004\$100,000/NC050008\$500,000/NC050014\$150,000/NC090020\$50,000.

b. To the extent possible, recipient organizations are asked to request funds only in whole dollars. It is not necessary to show the cents digits in the third party field if project drawdowns are in whole dollars. If the project drawdown is not in whole dollars, the decimal point and cents digits shall be shown for the applicable projects.

24. USE OF A CORRESPONDENT FINANCIAL INSTITUTION. The recipient organization's financial institution can elect to use another financial institution to act as a correspondent bank to send the TFS Form 5805, Request for Funds, and receive the related response.

a. If a correspondent bank is used, it is the sending/receiving financial institution. In such a case, the correspondent bank is designated as the sending financial institution on the following forms:

- (1) SF 1194 - Reverse side for parts A, C, and D.
- (2) SF 1193A - "Treasury checks to be made payable to" block for items d and e.
- (3) TFS Form 5805, Request for Funds, - FROM and SENDER blocks.

b. Where a correspondent bank is shown as the sending financial institution, an agreement must still be in place with the recipient organization's financial institution prior to issuance of the initial SF 1193A. There is no requirement for a financial institution agreement with the correspondent bank.

25. CHANGE OF BANK ACCOUNT NUMBER. Prior to the recipient organization changing its bank account number, new documents must be submitted to Treasury as if this were a new grant agreement. The SF 1193A, Letter of Credit, must be amended to reflect the new account number. New copies of the SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, must also be prepared and submitted along with a "Signatory Authorization and Certification."

26. FINANCIAL STATUS REPORTING. It is the joint responsibility of the program office for grants, the procurement office for contracts, and the accounting offices to assure that Federal funds advanced to recipient organizations are used according to the terms and conditions of the authorizing grant agreement. To fulfill this responsibility, certain reports are required from the recipient organization. The program office notifies the recipient organization as to their specific reporting requirements with the issuance of the SF 1193A, Letter of Credit. The sponsor must submit FAA Form 5100.62, Report of Federal Cash Transactions, within 15 working days following the end of each quarter to the program office who shall furnish one copy to the accounting division. Advances shall be liquidated based on data contained in FAA Form 5100.62 (Appendix 8). In addition, the U.S. Treasury may require, on a selective basis, that the recipient organization prepare and submit a TFS Form 1201, Status of Federal Funds Report, for a specified month. This reporting requirement is coordinated through the cognizant regional accounting office. The cognizant office notifies the selected recipient organization of the month to be reported and the due date for submission to the FAA office.

APPENDIX 1. FORM AND INSTRUCTIONS

FIGURE 1. IFS FORM 5805, REQUEST FOR FUNDS

<b>REQUEST FOR FUNDS</b>		<b>FOR COMMERCIAL BANK USE ONLY</b>	
SECTION I - MESSAGE FORMAT		<input type="checkbox"/> PAID	DATE
		<input type="checkbox"/> REJECTED DUE TO:	
1	TO	3	
	0210300041031		
	FROM	AMOUNT	
4	5	6	7
	SENDER	RO BANK	10
9	11	TDO	ACN
	RECEIVER	12	13
	TREAS NYC/1	14	15
	RON	16	17
19	THIRD PARTY INFORMATION		18
<b>SECTION II - CERTIFICATION (Must Be Completed By Drawer)</b>			
I certify that this Request for Funds has been drawn in accordance with the terms and conditions of the Letter of Credit cited and that the amount for which drawn is proper for payment to the account of the drawer at the drawer's bank. I also certify that the data reported is correct and that the amount of the Request for Funds is not in excess of immediate disbursement needs.			
DATE	SIGNATURE	TITLE	23
21	22	TITLE	23
DATE	COUNTERSIGNATURE		
21	22		
ORIGINAL - SUBMIT TO COMMERCIAL BANK			
DUPLICATE - SUBMIT TO COMMERCIAL BANK			
TRIPPLICATE - FORWARD TO FEDERAL PROGRAM AGENCY			
QUADRUPPLICATE - FORWARD TO FEDERAL PROGRAM AGENCY			
QUINTUPPLICATE - RETAIN FOR RECORDS			
IFS FORM 5805e EDITION OF 11-78, IS OBSOLETE		DEPARTMENT OF THE TREASURY - FISCAL SERVICE	
5-85		FINANCIAL MANAGEMENT SERVICE	

FIGURE 2. TFS FORM 5805, REQUEST FOR FUNDS - INSTRUCTIONS  
SECTION 1. MESSAGE FORMAT

Block No.

- |                                 |  |
|---------------------------------|--|
| ① PC (PRIORITY CODE)            | - This block is not completed by the recipient organization.   |
| ② TO                            | - This preprinted block identifies the routing symbol of the U.S. Treasury.  |
| ③ TYPE                          | - This preprinted block identifies the message as a TFS Form 5805, Request for Funds.  |
| ④ FROM                          | - Enter the nine-digit wire transfer routing number of the sending financial institution as shown on the SF 1193A, Letter of Credit, item (9).   |
| ⑤ CL (CLASS)                    | - This item is not completed by the recipient organization.  |
| ⑥ REF (REFERENCE NUMBER)        | - Leave blank. This item is completed by the financial institution transmitting the message.   |
| ⑦ AMOUNT                        | - Enter the total dollar amount of Federal funds requested. This amount must be properly punctuated to include the cents digits and must not exceed fourteen (14) positions. For example, total amount requested: \$700,000. |
| ⑧ SPECIAL HANDLING INSTRUCTIONS | - This block is preprinted, indicating the purpose of the message.   |
| ⑨ SENDER                        | - Enter the telegraphic abbreviation of the sending financial institution as shown on the SF 1193A, Letter of Credit, item (9).  |

FIGURE 2. TFS FORM 5805, REQUEST FOR FUNDS - INSTRUCTIONS  
SECTION 1. MESSAGE FORMAT (CONT'D)

- ⑩ RO BANK
- (RECIPIENT ORGANIZATION'S FINANCIAL INSTITUTION)  
If the recipient organization's financial institution is not the sending financial institution, i.e., the sending financial institution is acting as a correspondent bank for the recipient organization's financial institution, the recipient organization enters the nine-digit wire transfer routing number of its financial institution as shown on the SF 1193A, Letter of Credit, item (9). If the recipient organization's financial institution is the sending financial institution, enter the word SAME in this field.
- ⑪ RECEIVER
- This block is preprinted.
- ⑫ TDO
- (AGENCY LOCATION CODE OF TREASURY FINANCIAL CENTER) If not preprinted enter (XXX) the three digit code as shown on the SF 1193A, Letter of Credit, item (6). This code must be enclosed in parentheses. It is used to identify the servicing Treasury Financial Center.
- ⑬ FPA
- Enter the eight-digit Agency Location Code (69-00-8701) of the Federal Aviation Administration which issues the letter of credit.
- ⑭ LCN
- (LETTER OF CREDIT NUMBER) Enter the eight-digit number as shown on the SF 1193A, Letter of Credit, item (2).
- ⑮ ACN
- (RECIPIENT ORGANIZATION'S FINANCIAL INSTITUTION ACCOUNT NUMBER) Enter the account number at the financial institution to be credited with the funds requested as shown on the SF 1193A, Letter of Credit, item (9).

FIGURE 2. TFS FORM 5805, REQUEST FOR FUNDS - INSTRUCTIONS  
SECTION I. MESSAGE FORMAT (CONT'D)

- ①⑥ RQN - (REQUEST NUMBER) TFS Form 5805, Request for Funds, are to be numbered consecutively starting with 001 and reverting back to 001 each October 1, the beginning of the Federal fiscal year. If a TFS Form 5805, Request for Funds, is rejected, the next form is assigned the next consecutive number.
- ①⑦ BOH - (BALANCE ON HAND) Enter the total amount, to the nearest dollar, of Federal funds on hand at the time of submission of the TFS Form 5805, Request for Funds. This amount must include commas and not exceed eleven (11) positions. For example, \$10,787.52 will be shown as 10,788.
- ①⑧ DLR - (DATE OF LAST REQUEST) Enter the date on which the preceding TFS Form 5805, Request for Funds, was submitted for payment. For example, January 8, 1983 is entered as 010883.
- ①⑨ RON - (RECIPIENT ORGANIZATION) Enter recipient organization's name as shown in the "Treasury Checks To Be Made Payable To" block on the SF 1193A, Letter of Credit, item 9.
- ②⑦ THIRD PARTY INFORMATION - The FAA requires third party information to be included on TFS Form 5805, Request for Funds. This information includes the project number and amount requested for each project.

SECTION II - CERTIFICATION

- ②① DATE - Enter the date(s) the TFS Form 5805, Request for Funds, is signed.
- ②② SIGNATURE/COUNTER SIGNATURE - A representative(s) authorized (on the SF 1194 on file at the

FIGURE 2. TFS FORM 5805, REQUEST FOR FUNDS - INSTRUCTIONS  
SECTION 1. MESSAGE FORMAT (CONT'D)

② Cont'd

recipient organization's financial institution) to sign the TFS Form 5805, Request for Funds, manually signs the TFS Form 5805, Request for Funds document.

③ TITLE

- Enter the title(s) of the individual(s) signing the TFS Form 5805, Request for Funds.



APPENDIX 2. REASONS FOR REJECTIONFIGURE 1. TFS FORM 5805, REQUEST FOR FUNDS  
FAA REASONS FOR REJECTION

<u>Reasons for Rejection</u>	<u>Explanation</u>
DRAW WOULD CAUSE XS FUNDS/	If the drawdown request were authorized, the recipient organization's cash on hand would exceed his cash on hand limit.
LOC AMOUNT DRAWN TOO FAST/	The authorized amount for this LOC is being requested faster than permitted.
CALL REGION - REF. REASON/	Cognizant program office will not permit further drawdowns on this LOC. Recipient organization should contact that office.
REPORT DEFICIENT FOR LOC/	Recipient organization is deficient in LOC reporting. The cognizant program office will not permit drawdowns.
LOC IS BEING REVOKED/	This LOC is being revoked, no further drawdowns are permitted.
LOC AUTH. AMNT EXCEEDED/	The amount authorized for this LOC would be exceeded if this drawdown is permitted.
3RD PARTY INFO. INSUFF./	The information shown in the third party field of the 1031 message is invalid or insufficient.
PROJ # XXXXXXXX INVALID/	The project number shown on the 1031 message is not valid.
XXXXXXXX EXCEEDS AUTHOR/	Approval of this drawdown would cause the referenced project number to exceed the authorized amount.
XXXXXXXX REPORTS LATE/	Required reports for this project are late. The cognizant program office will not permit further drawdowns for this project.
XXXXXXXX BOTH EXCESSIVE/	The amount of funds on hand (per audit or regional review) for this project are excessive. No further drawdowns are permitted.
XXXXXXXX DRAWN TOO FAST/	Funds are being drawn for this project faster than permitted by the cognizant program office.

NOTE: This is not an all-inclusive list, however, it does represent the most common reasons for rejection.

FIGURE 2. TFS FORM 5805, REQUEST FOR FUNDS  
TFCs REASONS FOR REJECTION

<u>Reasons for Rejection</u>	<u>Explanation</u>
SEND BANK UNAUTH FOR RO	The sending financial institution's nine-digit ABA identifier (see item 4) of the TFS Form 5805, Request for Funds, is not the same as that shown on the SF 1193A, Letter of Credit.
INVALID AMOUNT	The amount requested on the TFS Form 5805, Request for Funds, is not numeric, does not include the dollar sign and cents digits, and/or is improperly punctuated.
DC ALC INVALID	The agency location code of the Treasury Financial Center (see item 12) does not service the SF 1193A, Letter of Credit.
FPA ALC INVALID	The FAA ALC, 69008701 (see item 13); has been shown incorrectly.
LCN INVALID	The SF 1193A, Letter of Credit, number (see item 14) is incorrect.
ACN INVALID	The recipient organization's account number at its financial institution (see item 15) is different than the account number reflected on the SF 1193A, Letter of Credit.
RECV BANK FORMAT INVALID	The telegraphic abbreviation for the Treasury Department and/or the Treasury Regional Financial Center Agency Location Code (see item 12) does not conform to message format requirements.
LOC DATE NOT EFFECTIVE	The SF 1193A, Letter of Credit, number (see item 14) effective date as shown on the certified SF 1193A, Letter of Credit, on file with the Treasury Financial Center does not allow acceptance of the TFS Form 5805, Request for Funds.
LCN REVOKED/SUSPENDED	The SF 1193A, Letter of Credit, number (see item 14) has been revoked or suspended.

FIGURE 2. TFS FORM 5805, REQUEST FOR FUNDS  
TFCFS REASONS FOR REJECTION (CONT'D)

<u>Reasons for Rejection</u>	<u>Explanation</u>
SEND BANK NAME INCORR	The sending financial institution name (see item 9) is not authorized on the certified SF 1193A, Letter of Credit, on file with the Treasury Financial Center to request funds.
RO BANK ID INVALID	The recipient organization's financial institution (see item 10) does not agree with the information provided on the certified SF 1193A, Letter of Credit, on file with the Treasury Financial Center.
AMT REQ EXCEED AVAIL BAL	The amount requested (see item 7) exceeds the available balance of funds for the SF 1193A, Letter of Credit, on file with the Treasury Financial Center.
UNAUTH DRAWDOWN AMOUNT	The amount requested (see item 7) exceeds the maximum amount authorized for an individual payment.

APPENDIX 3. INSTRUCTIONS FOR FILLING OUT SF 1194, AUTHORIZED SIGNATURE CARD FOR PAYMENT VOUCHERS ON LETTER OF CREDIT

FIGURE 1. SF 1194, AUTHORIZED SIGNATURE CARD FOR PAYMENT VOUCHERS ON LETTER OF CREDIT

<p>Standard Form 1194 1 ITEM 6 7000 Fiscal Service Bureau of Accounts</p> <p style="text-align: center;">3</p>	<p><b>AUTHORIZED SIGNATURE CARD FOR PAYMENT VOUCHERS ON LETTER OF CREDIT</b></p>	<p>Letter of Credit Number</p> <p style="text-align: center;">1</p> <p>Federal Reserve Bank</p> <p style="text-align: center;">2</p>
<p>Letter of Credit Issued in Favor of (Recipient)</p> <p style="text-align: center;">4</p>	<p>Issued by (Federal Agency)</p> <p style="text-align: center;">5</p>	<p>SIGNATURES OF INDIVIDUALS AUTHORIZED TO DRAW ON THE CITED LETTER OF CREDIT</p> <p><input type="checkbox"/> ONLY ONE SIGNATURE REQUIRED ON PAYMENT VOUCHERS or <input type="checkbox"/> ANY TWO SIGNATURES REQUIRED TO SIGN OR COUNTERSIGN</p> <p style="text-align: center;">6</p>
<p>Typed Name and Signature</p> <p style="text-align: center;">7</p>	<p>Typed Name and Signature</p> <p style="text-align: center;">7</p>	<p>DATE AND SIGNATURE OF AUTHORIZING OFFICIAL (Recipient)</p> <p style="text-align: center;">8</p>
<p>Typed Name and Signature</p> <p style="text-align: center;">7</p>	<p>Typed Name and Signature</p> <p style="text-align: center;">7</p>	<p>APPROVED:</p> <p style="text-align: center;">9</p> <p>DATE AND SIGNATURE OF AGENCY CERTIFYING OFFICER</p>

☆ U.S. GOVERNMENT PRINTING OFFICE: 1982 O-361-526 (7/814)

1194-101

10 Reverse Side of the Form

APPENDIX 3. INSTRUCTIONS FOR FILLING OUT SF 1194, AUTHORIZED  
SIGNATURE CARD FOR PAYMENT VOUCHERS ON LETTER OF CREDIT (CONT'D)

FIGURE 1. SF 1194, AUTHORIZED SIGNATURE CARD FOR  
PAYMENT VOUCHERS ON LETTER OF CREDIT (CONT'D)

- 10 A. Contact at the Financial Institution:  
Mr. A. B. Carroll, Vice President  
First Commerce Bank of Anywhere  
1609 Somewhere Avenue  
Nowhere, UAS 99999  
Telephone No.: (999) 123-4567
- B. Recipient organization's bank account number: 1234ABCD56
- C. American Bankers Association No: 123456789
- D. Telegraphic Abbreviation: GGIRS ANYWHERE
- E. Recipient's Financial Institution: SAME

FIGURE 2. SF 1194, AUTHORIZED SIGNATURE CARD FOR PAYMENT  
VOUCHERS ON LETTER OF CREDIT - INSTRUCTIONS

- |  |   |
|--|---|
| <p>① Letter of Credit Number</p>   | <p>- The Letter of Credit number is assigned by FAA. (If SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, is updating current signatures, the recipient shall enter the assigned eight digits Letter of Credit number.)</p> |
| <p>② Federal Reserve Bank</p>  | <p>- Strike out "Federal Reserve Bank" and insert "For TFCS Payment Only."</p>  |
| <p>③</p>   | <p>- Leave blank on initial cards submitted to the cognizant FAA accounting office. Put in the effective date on all subsequent cards.</p>  |
| <p>④ Letter of Credit Issued in Favor of</p>                                       | <p>- Recipient organization enters its complete name and address.</p>   |
| <p>⑤ Issued By</p>   | <p>- Enter U.S. Department of Transportation, Federal Aviation Administration.</p>  |
| <p>⑥ Signatures of Individual Authorized to Draw on the Cited Letter of Credit</p> | <p>- Check the box "Any two signatures required to sign or countersign." FAA requires two signatures. Any combination of two authorized signatures on the TFS Form 5805, Request for Funds, shall be considered a countersignature.</p>                 |
| <p>⑦ Typed Name and Signature</p>  | <p>- Type name and signatures of persons authorized to sign and/or countersign TFS Form 5805, Request for Funds. (Erasures, strikeovers, correction tape or fluid etc., are NOT acceptable i.e., Treasury will REJECT.)</p>                             |
| <p>⑧ Typed Name and Signature of Authorizing Official</p>                          | <p>- Typed name, signature, and date of official authorizing individuals in (7) above to sign TFS Form 5805, Request for Funds, for the organization. (The authorizing official must sign and date each card submitted.)</p>                            |

FIGURE 2. SF 1194, AUTHORIZED SIGNATURE CARD FOR PAYMENT  
VOUCHERS ON LETTER OF CREDIT - REVERSE (CONT'D)

- ⑨ Approved - Completed by the responsible FAA official approving the TFCS Letter of Credit. (Recipient does not complete.)

⑩ The recipient shall provide the following information on the reverse side of only two (2) SF 1194's:

- The name, address, and telephone number of the contact person at the financial institution to whom Treasury shall forward the certified SF 1194. (Include full name, title of the individual, and the area code in the telephone number.)

If a correspondent bank is the sending financial institution, please include name and address of the correspondent bank.

- The recipient's bank account number at its financial institution. Do not include hyphens or spaces.

- The American Bankers Association (ABA) nine-digit identifier of the sending financial institution. The sending financial institution is defined as the financial institution requesting the transfer of funds to its Federal reserve account.

- The telegraphic abbreviation of the sending financial institution.

- The nine-digit identifier of the recipient's financial organization, if it is not the sending financial institution or the word "SAME" if it is also the sending financial institution. For example:

A. Contact at the Financial Institution: Mr. A. B. Carroll, Vice President First Commerce Bank of Anywhere 1609 Somewhere Avenue Nowhere, USA 99999 Telephone No: (999) 123-4567
B. Recipient organization's bank account number: 1234ABCD56
C. American Bankers Association No: 123456789
D. Telegraphic Abbreviation: GGIRS ANYWHERE
E. Recipient's Financial Institution: SAME

NOTE: If the U. S. Treasury rejects a recipient's SF 1194's, the recipient shall be required to submit new signature cards. Please ensure that all signature cards are properly completed prior to submitting to the cognizant FAA regional accounting office. (A TFCS account cannot be established until signature cards are accepted by Treasury.)

APPENDIX 4. SAMPLE FORMAT AND INSTRUCTIONS

FIGURE 1. SIGNATORY AUTHORIZATION AND CERTIFICATION FORMAT

_____ (Authorized Official Signature)	
This is to certify that the above is the signature of	
_____ (Typed Name)	_____ (Title)
_____ (Recipient Organization Name)	
and that he/she is authorized to certify the signature appearing in block 7 of the Standard Form 1194, Authorized Signature Card for payment Vouchers on Letter of Credit.	
_____ (Witness Signature)	
_____ Seal	
NOTE: AFFIX OFFICIAL SEAL OR HAVE NOTORIZED	



FIGURE 2. SIGNATORY AUTHORIZATION AND CERTIFICATION  
FORMAT - INSTRUCTIONS

The recipient organization must submit the original copy of this form with the initial copies of the SF 1194's to the cognizant regional accounting office. This form designates the recipient organization's official who shall certify to the authenticity of the signatures appearing on the SF 1194. The Signatory Authorization and Certification format shall normally be affixed with the recipient organization's official seal. However, if the recipient organization does not have a seal, the form shall be notarized. A new Signatory Authorization and Certification form shall be submitted whenever there is a change in the recipient organization official designated on the form. The same official shall sign as the authorized official on this form and on the SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit.

APPENDIX 5. SAMPLE FORM AND INSTRUCTIONS

FIGURE 1. SF 1193A, Letter of Credit

\* U.S. GOVERNMENT PRINTING OFFICE - 1983 - 427-288/438

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">ISSUING AGENCY <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">1</span> Department of Transportation Federal Aviation Administration</td> <td style="padding: 2px; text-align: center;"><b>LETTER OF CREDIT</b> <small>Auth: Treasury Department Circular No. 1075, Revised</small></td> <td style="padding: 2px;">LETTER-OF-CREDIT NUMBER <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">2</span> 69-00-2003</td> </tr> <tr> <td style="padding: 2px;">AGENCY STATION SYMBOL <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">4</span> 69-00-8701</td> <td style="padding: 2px; text-align: center;">(FOR AGENCY USE)</td> <td style="padding: 2px;">AMENDMENT NUMBER INITIAL <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">3</span> EFFECTIVE DATE December 3, 1984 <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">5</span></td> </tr> </table>	ISSUING AGENCY <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">1</span> Department of Transportation Federal Aviation Administration	<b>LETTER OF CREDIT</b> <small>Auth: Treasury Department Circular No. 1075, Revised</small>	LETTER-OF-CREDIT NUMBER <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">2</span> 69-00-2003	AGENCY STATION SYMBOL <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">4</span> 69-00-8701	(FOR AGENCY USE)	AMENDMENT NUMBER INITIAL <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">3</span> EFFECTIVE DATE December 3, 1984 <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">5</span>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">TO: Treasury Disbursing Center or Regional Office Philadelphia Financial Center (303) <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">6</span></td> <td style="padding: 2px;">Address: P.O. Box 8676 <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">7</span> Philadelphia, PA 19101</td> </tr> </table>	TO: Treasury Disbursing Center or Regional Office Philadelphia Financial Center (303) <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">6</span>	Address: P.O. Box 8676 <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">7</span> Philadelphia, PA 19101
ISSUING AGENCY <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">1</span> Department of Transportation Federal Aviation Administration	<b>LETTER OF CREDIT</b> <small>Auth: Treasury Department Circular No. 1075, Revised</small>	LETTER-OF-CREDIT NUMBER <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">2</span> 69-00-2003							
AGENCY STATION SYMBOL <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">4</span> 69-00-8701	(FOR AGENCY USE)	AMENDMENT NUMBER INITIAL <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">3</span> EFFECTIVE DATE December 3, 1984 <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">5</span>							
TO: Treasury Disbursing Center or Regional Office Philadelphia Financial Center (303) <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">6</span>	Address: P.O. Box 8676 <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">7</span> Philadelphia, PA 19101								

In accordance with the authorization of the Fiscal Assistant Secretary, Department of the Treasury, there is hereby authorized for the account and responsibility of the issuing agency a letter of credit:

IN FAVOR OF: <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">8</span> Williamsport Municipal Airport Authority Williamsport Lycoming County Airport Montoursville, PA. 17754	TREASURY CHECKS TO BE MADE PAYABLE TO: <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">9</span> "FOR TPCS PAYMENT ONLY" Williamsport Mun Airport Auth 2701735501 031308315 COMMONWEALTH-WILLIAMSPORT SAME
--	--

AMOUNT AUTHORIZED \$ <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">10</span>	TIME DESIGNATION <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">11</span> <input checked="" type="checkbox"/> EACH FISCAL YEAR <input type="checkbox"/> WITHOUT TIME LIMIT	PRIOR AUTHORIZATION \$ -0- <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">12</span>	THIS CHANGE \$ Increase <span style="border: 1px solid black; border-radius: 50%; padding: 0 2px;">13</span> \$ Decrease
--	--	--	--

Time Designation: Each Fiscal Year 14

The unpaid balance of this letter of credit is revoked at the end of each fiscal year and the full amount authorized is reestablished at the beginning of each fiscal year unless you are advised in writing that this letter has been revoked.\*

OR

The unpaid balance of this letter of credit is carried forward at the end of each fiscal year and will remain available during the following fiscal year and, in addition, the full amount authorized is reestablished at the beginning of each fiscal year unless you are advised in writing that this letter has been revoked.\*

Time Designation: Without Time Limit

The unpaid balance of this letter of credit will remain available until you are advised in writing that this letter has been revoked.\*

The amount of this letter of credit is hereby certified to be drawn against, upon presentation to you of Standard Form 183, Request for Payment on Letter of Credit and Status of Funds Report, by the official(s) of the recipient organization whose signature(s) appear(s) on the Standard Form 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, attached hereto or previously or subsequently furnished you.

The amount of each Request for Payment paid by the Department of the Treasury to the recipient organization at a designated commercial bank shall constitute payment to the recipient organization by the United States.

I certify to the Department of the Treasury that the payments authorized herein are correct and proper for payment from the appropriations or funds legally committed and available for the purpose, when paid in accordance with the terms and conditions cited above.

\*This letter of credit is irrevocable to the extent the recipient organization has obligated funds in good faith thereunder in executing the authorized Federal program in accordance with the grant, contract, or other agreement.

DATE CERTIFIED December 5, 1984 15 \_\_\_\_\_ 16

AUTHORIZED CERTIFYING OFFICER

Frederick N. Whiteside, Acting Manager,  
Accounting TYPED NAME AND TITLE Operations Div FA

1193-201 ORIGINAL - Federal Program Agency will forward this copy to Treasury Disbursing Office.

STANDARD FORM 1193A  
October 1976  
PRESCRIBED BY DEPT. OF TREASURY  
1 TFRM 6-2000

FIGURE 2. SF 1193A, LETTER OF CREDIT - INSTRUCTIONS

The cognizant regional accounting office prepares the SF 1193A, Letter of Credit, and forwards it to the FAA headquarters, Accounting Operations Division, AAA-200, which certifies it and forwards it to the U.S. Treasury along with the SF 1194's Authorized Signature Card for Payment Vouchers on Letter of Credit. The following information is contained on the SF 1193A, Letter of Credit:

- ① The Issuing Agency - The Department of Transportation, Federal Aviation Administration, issues the Letter of Credit.
- ② Letter of Credit Number - The letter of credit number is comprised as follows:
  - a. The first four (4) digits of the letter of credit number identify the agency, in this instance, FAA.
  - b. The last four (4) digits identify the recipient organization's letter of credit number. The eight digit letter of credit number is required on the TFS Form 5805, Request for Funds.
- ③ Amendment Number - The letter of credit must be amended for:
  - a. Any increase or decrease in the amount authorized;
  - b. Any change in the name of the recipient organization as shown in the "In Favor Of" block; or
  - c. Any change in the information shown in the "Treasury Checks To Be Made Payable To": block.
  - d. The authorization for the recipient organization to draw amounts in excess of \$5 million is established or rescinded.

A statement shall be included in the amending letter of credit to explain any amendment other than a change in the amount authorized.
- ④ Agency Station Symbol - The Agency Location Code (ALC) or Agency Station Symbol (terms are used interchangeably) identifies FAA. The Agency Location Code is required on the TFS Form 5805, Request for Funds.

FIGURE 2. SF 1193A, LETTER OF CREDIT - INSTRUCTIONS (CONT'D)

- ⑤ Effective Date - The effective date shall not be the same as, or in advance of, the certified date. The effective date shall allow Treasury at least one (1) week for processing amendments and two (2) weeks for processing initial letters of credit.
- ⑥ Treasury Disbursing Center - Philadelphia Financial Center.
- ⑦ Address - Address of the Philadelphia Financial Center shall appear in this block.
- ⑧ In Favor Of - The name and address of the recipient organization.
- ⑨ Treasury Checks To be Made Payable To - This block shall contain the following information in the sequence as illustrated below:
- a. "FOR TFCS PAYMENT ONLY";
  - b. Name of the recipient organization (not to exceed thirty (30) characters). Abbreviations are acceptable;
  - c. The recipient organization's account number at its financial institution (not to exceed twenty (20) characters);
  - d. A nine-digit identifier for wire transfers of the sending financial institution (the sending financial institution is defined as the financial institution requesting the transfer of funds to its Federal reserve account);
  - e. Telegraphic abbreviation of the sending financial institution (not to exceed thirty (30) characters); and
  - f. The nine-digit identifier of the recipient organization's financial institution, if it is not the sending financial institution or the word SAME, if it is the sending financial institution.

FIGURE 2. SF 1193A, LETTER OF CREDIT - INSTRUCTIONS (CONT'D)

- (10) Amount Authorized - To the extent possible, the initial SF 1193A shall be prepared for the estimated annual drawdown for awards to be covered by the letter of credit.
- NOTE: If individual drawdowns in excess of \$5,000,000 are authorized, the SF 1193A, Letter of Credit, must be so annotated.
- (11) Time Designation - The time designation used by FAA is "Each Fiscal Year".
- (12) Prior Authorization - A dollar amount must appear in this block on every amending letter of credit. Where the purpose, or one of the purposes, of the current amendment is to increase or decrease the amount authorized, the PRIOR AUTHORIZATION shall be the AMOUNT AUTHORIZED from the initial letter of credit (if the current amendment is number 1) or on the previous amendment (if the current amendment is number 2 or subsequent).
- (13) This Change - A dollar amount must appear in this block to either increase or decrease the authorization, if the purpose or one of the purposes of the current amendment is to change the amount authorized.
- (14) Time Designation:  
Each Fiscal Year - The unpaid balance of the letter of credit is revoked at the end of each fiscal year ending September 30, and the full amount authorized is re-established at the beginning of each Federal fiscal year, October 1, unless the letter of credit is revoked in writing.
- (15) Date Certified - Date signed by the FAA certifying officer.
- (16) Authorized  
Certifying  
Officer - The letter of credit shall be signed by an approved FAA certifying officer and directly beneath the signature, the typed name and title of that certifying officer shall appear.

A certified copy of the SF 1193A, Letter of Credit, shall be forwarded to each recipient organization and to the cognizant regional accounting office.

APPENDIX 6. FORMAT FOR LETTER OF CREDIT REVOCATION

DEPARTMENT OF TRANSPORTATION  
FEDERAL AVIATION ADMINISTRATION  
OFFICE OF ACCOUNTING

Name:  
Address:

Please revoke letter of credit number \_\_\_\_\_ issued to  
\_\_\_\_\_ effective \_\_\_\_\_.

According to our records, the undrawn balance to be revoked as of \_\_\_\_\_  
is \$ \_\_\_\_\_. Please acknowledge, on the enclosed copy of this letter, the  
undrawn balance which has been revoked and return to the address shown below:

Department of Transportation  
FAA Accounting Operations Division, AAA-200  
800 Independence Avenue, S. W.  
Washington, D. C. 20591

Your prompt attention to this request is appreciated.

Sincerely,

Authorized Certifying Officer

Enclosure

\*\*\*For completion by the U.S. Department of the Treasury\*\*\*

The above referenced letter of credit (has/has not) been revoked.

The undrawn balance revoked is \$ \_\_\_\_\_.

REMARKS:

\_\_\_\_\_  
Signature

**APPENDIX 7. TREASURY DEPARTMENT CIRCULAR NO. 1075 (Fourth Revision)  
REGULATIONS GOVERNING WITHDRAWAL OF CASH FROM THE TREASURY FOR ADVANCES  
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**APPENDIX NO. 1  
REGULATIONS GOVERNING WITHDRAWAL OF CASH FROM THE TREASURY  
FOR ADVANCES UNDER FEDERAL GRANT AND OTHER PROGRAMS**

1977  
Department Circular No. 1075  
(Fourth Revision)

Department of the Treasury  
Washington, D.C. 20226

Fiscal Service  
Bureau of Government  
Financial Operations

**TO HEADS OF GOVERNMENT DEPARTMENTS AND AGENCIES AND OTHERS CONCERNED:**

The following regulations were published in the Federal Register on December 14, 1977.

**TITLE 31 - MONEY AND FINANCE: TREASURY**

**CHAPTER II - FISCAL SERVICE,  
DEPARTMENT OF THE TREASURY**

(Department Circular No. 1075 (Fourth Revision))

**PART 205 - WITHDRAWAL OF CASH FROM THE TREASURY  
FOR ADVANCES UNDER FEDERAL GRANT AND  
OTHER PROGRAMS**

Part 205, Chapter II of Title 31 of the Code of Federal Regulations (Treasury Department Circular No. 1075 (fourth) Revision)) is amended and revised to read as follows:

**Part 205 - WITHDRAWAL OF CASH FROM THE TREASURY  
FOR ADVANCES UNDER FEDERAL GRANT AND  
OTHER PROGRAMS**

**Section**

- 205.1 Purpose.
- 205.2 Scope of regulations.
- 205.3 Definitions.
- 205.4 General regulations.
- 205.5 Irrevocability of the letter of credit.
- 205.6 Contract or grant provisions.
- 205.7 Termination of advance methods of financing grant programs.
- 205.8 Responsibilities of Federal program agencies.
- 205.9 Implementing instructions.
- 205.10 Waivers.

**AUTHORITY:** 5 U.S.C. 301; sec. 203, 82 Stat. 1101 (42 U.S.C. 4213).

**SOURCE:** Department Circular 1075, Fourth Revision, FR 42 62927, December 14, 1977.

**Section 205.1 Purpose.**

This part prescribes the regulations governing advances to recipient organizations for financing operations under Federal grant and other programs.

**Section 205.2 Scope of regulations.**

(a) The regulations in this part apply to any Federal program requiring advances to finance the recipient organization's activities in carrying out the program, whether by contract, grant, contribution, or other form of

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agreement. (Advance payments on procurement contracts are also subject to the provisions of the Federal Procurement Regulations regarding contract financing which appear at 41 CFR 1-30 and the provisions of the Armed Services Procurement Regulations regarding defense contracting which appear at 32 CFR 163.) The regulations in this part are not generally applicable to loan programs. However, the letter-of-credit method should be considered by Federal program agencies for application to loans carrying interest rates which are lower than Treasury borrowing rates.

(b) These regulations are not intended to apply to Government disbursements made to reimburse an organization for work already performed and financed with the organization's own working capital. However, these regulations do apply to reimbursable grant programs involving nonprofit organizations participating in the single letter-of-credit funding technique. Any other specific application of features of these regulations to reimbursement payments will be considered by the Department of the Treasury if requested by a Federal program agency.

**Section 205.3 Definitions.**

For the purpose of this part:

(a) **Recipient organization** means an organization outside the Federal Government (including any State and local government, educational institution, international organization, and any other public and private organization) receiving cash advances under Federal grant and other programs.

(b) **Primary recipient organization** means a recipient organization receiving cash advances directly from the Federal Government.

(c) **Secondary recipient organization** means a recipient organization receiving cash advances from a primary recipient organization.

(d) **Direct Treasury check method** means the method whereby payment is made directly to a recipient organization by Treasury check authorized by the responsible officer of the Federal program agency.

(e) **Letter of Credit - Treasury Regional Disbursing Office System** means the system whereby the letters of credit are maintained and serviced by Treasury disbursing centers and Treasury regional disbursing offices.

(f) **Letter of Credit - Federal Reserve Bank System** means the system whereby the letters of credit are maintained and serviced by Federal Reserve banks and branches.

(g) **Checks paid technique** means the procedure whereby the drawdown on the letter of credit is delayed until the checks issued for program disbursements are presented to the recipient organization's bank for payment.

(h) **Delay of drawdown technique** means the procedure whereby the drawdown on the letter of credit is delayed until after the checks issued for program disbursements have been forwarded to the payees.

(i) **Consolidation of funding to the same recipient organization under one letter of credit** means the procedure whereby, within a single accounting entity, the Federal program agency combines all advance funding to the same recipient organization under one letter of credit. In achieving this objective, the Federal program agency shall include all advance funding to the recipient organization including that which ordinarily would not qualify because it does not meet the criteria established for the letter-of-credit method.

(j) **Single letter-of-credit technique** means the procedure whereby numerous letters of credit issued by different accounting entities within the same Federal department to State agencies, local government agencies, or recipient institutions are replaced by one centrally administered single letter of credit issued to one central organization within that State, local government, or recipient institution.

(k) **Working capital advance basis** means the procedure whereby funds are advanced to the recipient organization to cover its estimated disbursement needs for a given initial period. Thereafter, the recipient organization would be reimbursed for the amount of its actual cash disbursements. The amount of the initial advance shall be geared to the reimbursement cycle so that after the initial period the payments are approximately equal to the average amount of the recipient organization's unreimbursed program payments.

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**Section 205.4 *General regulations.***

(a) Cash advances to a recipient organization shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements of the recipient organization in carrying out the purpose of the approved program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements by the recipient organization for direct program costs and the proportionate share of any allowable indirect costs.

(b) If a Federal program agency has, or expects to have, a continuing relationship with a recipient organization for at least one year, involving annual advances aggregating at least \$120,000, the agency shall use the letter-of-credit method. Letters of credit will be established with the Treasury disbursing centers and Treasury regional disbursing offices (Letter of Credit - Treasury Regional Disbursing Office System) or the Federal Reserve banks and branches (Letter of Credit - Federal Reserve Bank System) as determined by the Commissioner, Bureau of Government Financial Operations, or his designee.

(c) When annual advances to a recipient organization aggregate less than \$120,000 or there is not a continuing relationship for at least one year, the cash advances shall ordinarily be made by the direct Treasury check method. Such cash advances shall be made only in amounts necessary to meet current disbursement needs and shall be scheduled so that the funds are available to the recipient organization only immediately prior to their disbursement by the organization.

(d) Each Federal program agency shall work toward the objective of the consolidation of funding to the same recipient organization under one letter of credit. Also, the single letter-of-credit, checks paid, and the delay of drawdown techniques of withdrawing funds under the letter-of-credit method shall be employed wherever feasible under the direction and approval of the Department of the Treasury.

(e) Cash advances made by primary recipient organizations to secondary recipient organizations shall conform substantially to the same standards of timing and amount as apply to cash advances by Federal program agencies to primary recipient organizations. Federal program agencies shall require primary recipient organizations to develop procedures whereby secondary recipient organizations can obtain funds from the primary recipient organization as needed for disbursement.

**Section 205.5 *Irrevocability of the letter of credit.***

A letter of credit is irrevocable (the equivalent of cash available to the recipient organization) to the extent the recipient organization has obligated funds in good faith thereunder in executing the authorized Federal program in accordance with the grant, contract, or other agreement.

**Section 205.6 *Contract or grant provisions.***

Use of letters of credit shall be covered by a clause in the grant, contract, or other financing agreement whereby the recipient organization commits itself to (a) initiating cash drawdowns only when actually needed for its disbursements, (b) timely reporting of cash disbursements and balances as required by the Federal program agency, and (c) the imposition of the same standards of timing and amount upon any secondary recipient organizations including the furnishing of reports of cash disbursements and balances, with the understanding that failure to adhere to these provisions may cause the unobligated portion of the letter of credit to be revoked by the Federal program agency or by the Department of the Treasury. The financial management system of the recipient organization shall provide for effective control over and accountability for all Federal funds as stated in OMB Circular A-102 revised for State and local governments and OMB Circular A-110 for institutions of higher education, hospitals, and other nonprofit organizations.

**Section 205.7 *Termination of advance methods of financing grant programs.***

When a recipient organization receiving cash advances by a letter of credit or by direct Treasury check method has demonstrated to a Federal program agency an unwillingness or inability to establish procedures that will minimize the time elapsing between cash advances and the disbursement thereof, the Federal program agency, unless prohibited by the statutes governing the program(s) in question, shall terminate advance financing and shall require the recipient organization to finance its operations with its own working capital, and payments to the recipient organization shall be made by direct Treasury check method to reimburse it for actual cash disbursements. In those cases in which the reimbursement method is not feasible, arrangements may be made whereby the operations of the recipient organizations are financed on a working capital advance basis.

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**Section 205.8 Responsibilities of Federal program agencies.**

Regardless of the particular method used to advance funds, the Federal program agency shall be responsible for (a) making such reviews of the financial practices of recipient organizations, both primary and secondary, as are necessary to ensure that the provisions of this part are being complied with, and (b) instituting such remedial measures as may be necessary in the event that a recipient organization demonstrates its unwillingness or inability to comply with these provisions. Federal program agencies shall formulate procedural instructions which specify the methods employed to carry out these responsibilities and shall forward copies of such instructions to the Commissioner, Bureau of Government Financial Operations, or his designee for approval. Also, each Federal program agency shall furnish the Department of the Treasury such periodic reports showing cash balances in the hands of the recipient organizations and results of reviews of the financial practices of recipient organizations as are required by the Commissioner, Bureau of Government Financial Operations, or his designee.

**Section 205.9 Implementing instructions.**

The Commissioner, Bureau of Government Financial Operations, will issue implementing instructions for the regulations established by this part in Volume I of the Treasury Fiscal Requirements Manual.

**Section 205.10 Waivers.**

Any waivers of the provisions of this part previously granted to Federal program agencies are hereby revoked. Requests for waivers for specific provisions of this part shall be presented in writing to the Commissioner, Bureau of Government Financial Operations, or his designee.

The Department of the Treasury has determined that this document does not contain a major proposal requiring preparation of an Economic Impact Statement under Executive Orders 11821 and 11949 and OMB Circular A-107.

**Effective date.** These regulations are effective December 14, 1977.

Dated: October 14, 1977.

/s/Paul Taylor  
Acting Fiscal Assistant Secretary

APPENDIX 8. FORM AND INSTRUCTIONS.  
FIGURE 1. FAA FORM 5100-62, REPORT OF FEDERAL CASH TRANSACTIONS

DEPARTMENT OF TRANSPORTATION - FEDERAL AVIATION ADMINISTRATION		OMB NO. 40-10122	
<b>REPORT OF FEDERAL CASH TRANSACTIONS</b>		1. Federal Agency and Organizational Element	
2. Name of Grantee Organization		4. Federal Grant No. or Other Identifying No.	5. Grantee's Account No. or Identifying No.
STREET NO. AND NAME		6. Letter of Credit No.	7. Last Payment Voucher No.
CITY STATE ZIP CODE		8. Number of Payment Vouchers	9. No. of Treasury Checks Received
3. Federal Employer Identification No.		10. Report Period (Month, Day, Year) FROM TO	
11. STATUS OF FEDERAL CASH			
a. Cash on hand beginning of period		\$	
b. Letter of credit withdrawals		\$	
c. Treasury check payments		\$	
d. Total receipts (Sum of Lines b and c)		\$	
e. Total cash available (Sum of Lines a and d)		\$	
f. Gross disbursements		\$	
g. Federal share of program income		\$	
h. Net disbursements (Line f minus Line g)		\$	
i. Adjustments of prior periods		\$	
j. Cash on hand end of period		\$	
12. The amount in item 1j) represents cash requirements for the ensuing days.			
13. OTHER INFORMATION			
a. Interest income		\$	
b. Advances to subgrantees		\$	
14. REMARKS (Attach additional sheets if necessary)			
15. CERTIFICATION — I certify that to the best of my knowledge and belief this report is true in all respects and that all disbursements have been made for the purposes and conditions of the grant.			
Name		Title	
		TELEPHONE	
		Area Code	Number Ext.
Signature of Authorized Official		Date Report is Submitted	
FOR AGENCY USE ONLY			
<small>FAA Form 5100-62 10-73 SUPERSEDES FAA FORM 5100-4</small> <span style="float: right;"><small>Page 1</small></span>			

**APPENDIX 8. FORM AND INSTRUCTIONS**  
**FIGURE 2. INSTRUCTIONS FOR PREPARING PAGE 1 OF THE REPORT OF FEDERAL CASH TRANSACTIONS**

**INSTRUCTIONS FOR PREPARING PAGE 1  
OF THE REPORT OF FEDERAL CASH  
TRANSACTIONS**

**Item 1** - Enter the name of the Federal grantor agency and organizational element to which this report is submitted.

**Item 2** - Enter the name and complete mailing address including the ZIP Code for the grantee organization.

**Item 3** - Enter the employer identification number assigned by the U. S. Internal Revenue Service.

**Item 4** - Enter the Federal grant number or other identifying numbers requested by the grantor agency. If this report covers more than one grant, leave this space blank and provide the information on page 2 of this report.

**Item 5** - This space is reserved for an account number or other identifying number which may be assigned by the grantee.

**Item 6** - Enter the letter of credit number which applies to this report. If all advances were made by Treasury check, enter "NA" for not applicable and leave Items 7 and 8 blank.

**Item 7** - Enter the voucher number of the last letter of credit payment voucher (Form TUS 5401) which was credited to your account.

**Item 8** - Enter the total number of letter of credit payment vouchers which were credited to your account during the reporting period.

**Item 9** - Enter the total number of Treasury checks received during the reporting period, whether or not deposited.

**Item 10** - Enter the month, day, and year of the beginning and ending dates of the period covered by this report.

**Item 11 - STATUS OF FEDERAL CASH**

**Line a.** Enter the total amount of Federal cash on hand at the beginning of the reporting period including all of the Federal funds on deposit, imprest funds, and undeposited Treasury checks.

**Line b.** Enter the total amount of all Federal funds received through payment vouchers (Form TUS 5401) which were credited to your account during the reporting period.

**Line c.** Enter the total amount of all Federal funds received during the reporting period through Treasury checks, whether or not deposited.

**Line d.** Enter the sum of Lines b and c.

**Line e.** Enter the sum of Lines a and d.

**Line f.** Enter the total Federal cash disbursements or payments made during the reporting period including disbursements of cash received as program income. Disbursements as used here also include the amount of advances and payments less refunds to subgrantees or contractors and the amount to which the grantee is entitled for indirect costs and usage charges for buildings and equipment.

**Line g.** Enter the Federal share of program income received during the reporting period. Enter only the amount of program income which was required to be used on the project or program by the terms of the grant.

**Line h.** Enter the net disbursements. This amount is the difference between the amount shown on Line f minus the amount on Line g.

**Line i.** Enter the amount of all adjustments pertaining to prior periods affecting the ending balance which have not been included in any lines above. Identify each grant for which an adjustment was made, and enter an explanation for each adjustment in the "Remarks" space provided.

**Line j.** Enter the total amount of Federal cash on hand at the end of the reporting period. This amount should include all funds on deposit, imprest funds, and undeposited funds (Line e less Line h plus or minus Line i).

**Item 12** - Enter the estimated number of days until the cash on hand, shown on Line 11j, will be expended. If more than three days cash requirements are on hand, provide an explanation in the "Remarks" space as to why the draw-down was made prematurely, or other reasons for the excess cash. The requirement for the explanation does not apply to prescheduled or automatic advances.

**Item 13 - OTHER INFORMATION**

**Line a.** Enter the amount of interest earned on advances of Federal funds but not remitted to the grantor agency. If this includes any amount earned and not remitted to the grantor agency for over 60 days, explain in the "Remarks" space. (States and State agencies do not need to complete this line.)

**Line b.** Enter the amount of advances to subgrantees or other secondary recipients included in Line 11h.

**Item 14** - In addition to providing explanations as required above, this space is provided for additional explanation deemed necessary by the grantee and for the information required by the Federal grantor agencies in compliance with the governing legislation.

**Item 15** - Complete the certification before submitting this report.