

4 FAH-2 H-120 TRANSFER OF U.S. DISBURSING OFFICER (USDO) ACCOUNTABILITY

*(CT:DOH-14; 06-13-2005)
(Office of Origin: RM/FPRA/FPMC)*

4 FAH-2 H-121 INTRODUCTION

(TL:DOH-1; 06-13-2001)

When one U.S. disbursing officer (USDO) leaves and the replacement USDO assumes the accountability for the symbol, both the incoming and outgoing USDO need to make sure that the accountability is accurately reflected on the reports before the accountability is transferred.

4 FAH-2 H-122 ACCOUNTABILITY PER CONSOLIDATED FORM SF-1218

(CT:DOH-14; 06-13-2005)

Ideally, the accountability reflected on the consolidated Form SF-1218, Statement of Accountability (Foreign Service Account), is an accurate reflection of the USDO symbol accountability to be transferred from one USDO to another. For the transfer to accurately reflect the symbol accountability, the following items must be taken into consideration.

- (1) All bank statements must be as current as possible. The incumbent USDO should have copies of the most current bank statements available with all Form FS-440, Statement of Depository Account and Report of Checks Drawn, bank reconciliations current with that statement. All currency purchases must be entered into the system as well as any other USDO-generated debits and credits to the bank accounts. Any unmatched items should be listed as accountable to the incumbent USDO until cleared by the bank or the system.
- (2) All deposits on hand must be recorded. Any deposit in transit or deposit not credited by the USDO should be listed as accountable to the incumbent USDO until cleared.

- (3) The U.S. dollar cash in the bank must be zero. The U.S. dollar bank account should be fully reconciled within one week of the date of the transfer of accountability. Any outstanding issues should be listed as accountable to the incumbent USDO until cleared.
- (4) The U.S. dollar cash in the USDO office must be zero. Any amount remaining on this line is accountable to the incumbent USDO until cleared.
- (5) The Treasury Statement of Difference must be fully reconciled. The most current (within 30 days of transfer of accountability) Statement of Difference must be fully reconciled and any differences accountable to the incumbent USDO.
- (6) Budget Clearing Accounts must be fully reconciled.
 - (a) **F3875.** All amounts in this account must be cleared. A current statement of accountability should be requested from *RM/GFS/S/ODO* (within 30 days of transfer of accountability) to reconcile this statement. Any differences are accountable to the incumbent USDO until cleared.
 - (b) **F3880.** All check cancellation credits must be transferred to the correct appropriation, and this account must be at a zero balance.

4 FAH-2 H-123 UNRESOLVED ISSUES

(CT:DOH-14; 06-13-2005)

- a. If any of the items *listed in 4 FAH-2 H-122* are not resolved, or if there are any other unresolved items, the total amounts of the unresolved issues must be documented and signed by both the incumbent and new USDO.
- b. If any of the amounts can be declared as a fiscal irregularity with a loss of funds, then the amount must be recorded as a loss and appear on the predecessor loss line of the transfer Form SF-1218. Both the incoming and outgoing USDO must agree to the amount.

4 FAH-2 H-124 DISCOVERY OF PRE-TRANSFER ANOMALIES

(TL:DOH-1; 06-13-2001)

The discovery of events affecting the accountability as a result of actions or activities prior to the transfer of accountability that cannot be fully reconciled will be chargeable to the predecessor USDO's accountability.

4 FAH-2 H-125 VALIDATIONS

(CT:DOH-14; 06-13-2005)

The incoming USDO should *perform the following validations.*

- (1) Verify that the bank reconciliations are current by reviewing the files. Focus on the status of the reconciliations, the unmatched items and long-outstanding checks.
- (2) Review the cashier monitors' files to verify that the posts are sending the cashier reconciliation Forms DS-3058, Cashier's Reconciliation Statement and DS-3059, Cashier's Reconciliation Statement (List Of Items On Hand And List Of Transmittals In Transit). Identify old in-transit items. The incoming USDO should not accept accountability for old in-transit problem items. Place these amounts on the predecessor USDO line and give the outgoing USDO credit when the in-transit items are cleared. Pay particular attention to deposits in-transit.
- (3) Not accept accountability for anything other than a zero balance in U.S. dollars in the bank and on hand. Charge any balance to the predecessor USDO.

4 FAH-2 H-126 TRANSFER STATEMENT

(CT:DOH-14; 06-13-2005)

- a. A formal statement of transfer must be signed by both the incoming and incumbent USDO, attaching the consolidated Form SF-1218 and copies of Form FS-467, Analysis of Balance Due the United States. These documents must be filed with *the RM/GFS center director*, with a copy also forwarded to *RM/GFS/S/DO* for their records.

- b. The statement must include the amount that the incoming USDO is accepting for his accountability and must match that of Form SF-1218 minus any documented differences.
- c. The closing Form SF-1218 must be attached to the statement along with copies of the closing *Form* FS-467 reports.
- d. See 4 FAH-2 Exhibit H-126 for an example of a formal statement of transfer of accountability.

4 FAH-2 H-127 REPORTING UNDER SPECIAL CIRCUMSTANCES

(CT:DOH-14; 06-13-2005)

USDO accounting reports are prepared under special circumstances in the following manner.

- (1) USDO temporarily absent. The accounting reports are prepared in the name of the USDO and electronically signed by the assistant USDO for the absent USDO.
- (2) Disabled USDO. The accounting reports are prepared by the assistant USDO or by another U.S. citizen officer, but are electronically signed by the USDO if at all possible. If the USDO is unable to sign the reports, the preparer of the reports signs the reports in the following manner:

(Typed name of USDO)

United States Disbursing Officer
By (Signature of signing officer)

(Title of signing officer)

Whenever an officer other than the assistant USDO signs the reports, the reason is stated thereon.

- (3) In the event of total disability or death of the USDO, the cash accountability records of *RM/GFS Bangkok or Charleston are closed* following the last transaction handled by the disabled or deceased officer in accordance with the guidelines outlined in 4 FAH-2 H-120. The Assistant USDO prepares the final accounting reports of the

deceased officer and signs in the following manner:

(Typed name of USDO) deceased (totally disabled)

United States Disbursing Officer
By (signature of signing officer)

Assistant United States Disbursing Officer

4 FAH-2 H-128 THROUGH H-129 UNASSIGNED

4 FAH-2 EXHIBIT H-126 TRANSFER OF ACCOUNTABILITY

(TL:DOH-1; 06-13-2001)

Accounting Location Code: (Insert code)

Between _____

And _____

For Accounting Period _____

Line 5.0, Form SF-1218 _____

(consolidated) balance _____

Acceptance Amount _____

Difference _____

Detail of Difference

I, (Insert name of incoming USDO) accept accountability in the amount of U.S. dollars (Insert amount) that represents the amount of line 5.0, Form SF-1218 dated (Insert date) minus differences indicated above.

(Signature of Incoming USDO)

Signature

(Enter current date)

Date