



Treasury Financial Manual

Transmittal Letter No. 595

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

1. Purpose

This transmittal letter releases I TFM 6-3100: Certifying Payments and Recording Corresponding Intragovernmental Receivables in the Federal Government's Judgment Fund. This chapter provides guidance, procedures and forms necessary to process certifications from the Judgment Fund for settlement of administrative and litigative claims against the U.S. Government.

2. Page Changes

Remove

Table of Contents for Volume I

I TFM 6-3100

Insert

Table of Contents for Volume I

I TFM 6-3100

3. Effective Date

Upon receipt.

4. Inquiries

Direct questions regarding this transmittal letter to:

Judgment Fund Section
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 6D37
Hyattsville, MD 20782
Telephone: 202-874-6664

Richard L. Gregg
Commissioner

Date: September 28, 2000

Part 6—Chapter 3100

CERTIFYING PAYMENTS AND RECORDING CORRESPONDING INTRAGOVERNMENTAL RECEIVABLES IN THE FEDERAL GOVERNMENT'S JUDGMENT FUND

This chapter provides guidance, procedures and forms necessary to process certifications from the Judgment Fund (Fund) for settlement of administrative and litigative claims against the U.S. Government.

Section 3110—Scope and Applicability

Fund certification functions were transferred from the General Accounting Office (GAO) to the Financial Management Service (FMS), Department of the Treasury (Treasury), effective June 30, 1996. This chapter issues guidance on Fund certification under FMS' authority.

the authorities specified in 31 U.S.C. § 1304(a)(3).

- May not legally be payable from any other source of funds.

FMS certifies judgments and administrative awards as payable from the Fund.

Pursuant to Public Law 104-53 (November 19, 1995), the Fund function was transferred from GAO to the Office of Management and Budget (OMB). The Director, OMB, delegated this responsibility to Treasury, FMS.

Accounting and Financial Reporting Authorities for the Judgment Fund

The Chief Financial Officer (CFO) Act, Public Law 101-576, Nov. 15, 1990, requires the Secretary of the Treasury (Secretary) to prepare, at yearend, auditable financial statements using accounting standards promulgated by OMB and the Financial Accounting Standards Advisory Board. These standards are incorporated by reference.

The Statement of Federal Financial Accounting Standards No. 1 (SFFAS #1), "Accounting for Selected Assets and Liabilities," contains the specific requirements for the accounting, reporting and disclosure of receivables resulting from a Fund payment. For the detailed text of SFFAS #1, see the

FinanceNet website at <http://www.financenet.gov/financenet/fed/fasab/pdf/sffas-1.pdf>.

The Budget and Accounting Procedures Act of 1950, 31 U.S.C. § 3513a:

- Requires the Secretary of the Treasury to prepare reports on financial operations of the U.S. Government.
- Provides that each executive agency must furnish the Secretary of the Treasury information relating to the agency's financial condition and operations as required.

Section 3115—Authority

Congress established the Fund, which is a permanent, indefinite appropriation, to pay:

- Certain judicially and administratively ordered monetary awards against the United States.
- Amounts owed under compromise agreements negotiated by the U.S. Department of Justice in settlement of claims arising under actual or imminent litigation.

In general, to qualify for payment from the Fund, awards:

- Must be final.
- Must require payment of specific sums of money awarded against the United States under one of

Section 3120—General Guidance for Certification of Payments

Agency Submission to FMS

Responsible agencies must submit requests for certification of Fund payments per procedures in this chapter (see the Contacts page). For litigative awards, the "responsible agency" is the agency responsible for defending the United States in court. For administrative awards, the "responsible agency" is the agency authorized to settle the claim.

Agency Certifications

The responsible agency must certify the propriety and amount of the award using the forms prescribed in Sections 3125 and 3130.

FMS Forms

See Appendices 1 through 5 for the FMS forms prescribed in this chapter. These forms are not available through standard forms channels, and agencies may photocopy them locally, as necessary. These forms also are available on the Judgment Fund website at <http://www.fms.treas.gov/judgefund/index.html>.

Section 3125—Core Submission Requirements for Litigative and Administrative Awards

Agencies must follow these core submission requirements to submit litigative or administrative awards. In addition, agencies also must follow the specific requirements detailed in Section 3130 for each award type. For every award (litigative or administrative), the responsible agency must submit completed copies of the following:

- FMS 194: Judgment Fund Payment Request (Lit. Award) (see Appendix 1) or FMS 195: Judgment Fund Payment Request (Admin. Award) (see Appendix 2).
- FMS 196: Judgment Fund Award Data Sheet (see Appendix 3).
- FMS 197: Voucher for Payment Where a Settlement Agreement Has *Not* Been Executed and Attached or Where a Final Judgment Is *Not* Attached, or FMS 197-A: Voucher for Payment Where a Settlement Agreement Has Been Executed and Attached or Where a Final Judgment Is Attached (see Appendix 4).

Agencies may use FMS 198: Judgment Fund Award Data Sheet—Additional Deductions (see Appendix 5) to itemize deductions requested on FMS 196, line 13. They also must meet the following requirements as appropriate to each case.

3125.10—Debts Owed the United States

The responsible agency must submit an agency certification of any known debts owed to the States that are subject to collection by means of setoff against the award under 31 U.S.C. § 3728.

3125.20—Payment on Behalf of Insured Claimant

If an insurance company or some other insurer for a claim has not made payment to or on behalf of the insured claimant (for instance, an unreimbursed deductible amount) before it presents the claim to the U.S. Government, the responsible agency must document the insurer's authority to collect that amount on behalf of the insured claimant.

3125.30—Payment on Behalf of Insurer

If an insurance company or some other insurer has made payment to or on behalf of an insured claimant before the insured presents the claim to the U.S. Government, the responsible agency must document the insured claimant's authority to collect the insured portions of the claim on behalf of the insurer.

3125.40—Minor or Legally Incompetent Claimant

If the claimant is a minor or is otherwise legally incompetent, the responsible agency must establish in the record that the payee is legally authorized to act on behalf of the claimant and that the payee has obtained

any required court approvals (Federal, State or foreign).

Section 3130—Additional Submission Requirements Specific to the Type of Award Being Paid (Litigative or Administrative)

The responsible agency also must submit the following documents as appropriate for each case.

3130.10—Bill of Costs

For awards arising from actual or imminent litigation, the responsible agency must submit the court judgment/order(s) or compromise settlement agreement(s), as applicable, in addition to the documents required by Section 3125. If the court awarded costs against the U.S. Government, the responsible agency must include a copy of the "bill of costs" (or some other specific list of the costs awarded) with its submission.

3130.20—Court of Federal Claims Awards

Court of Federal Claims awards must be in accordance with the requirements of 28 U.S.C. § 2517.

The responsible agency must submit:

- A letter requesting payment of the award (see Appendix 1, FMS 194, for an example).
- An FMS 196 with all pertinent information included (Appendix 3).
- An FMS 197 or 197-A (Appendix 4).

The plaintiff or its attorney must submit the original raised-seal transcript of the court's judgment.

Treasury will make the payment precisely as the judgment directs and will

send it to wherever the plaintiff directs. However, Treasury may send the payment to the plaintiff's attorney upon the attorney's request and submission to Treasury of a power of attorney. The power of attorney must specifically allow such action or be broad enough to be so interpreted.

3130.30—Awards of Unspecified Backpay Amounts

For awards of backpay when the judgment does not precisely identify the amount to be paid and withholdings to be made, the responsible agency must include a copy of a signed agreement of the parties specifying the amounts to be paid and withholdings to be made.

3130.40—Additional Requirements for Administrative Settlements

For awards arising from administrative settlements, the responsible agency must submit the following in addition to the core requirements detailed in Section 3125:

- For Federal Tort Claims Act awards, submit a copy of Standard Form 95: Claim for Damage, Injury, or Death.
- For board of contract appeals awards, submit a copy of the board's decision and certifications of finality from the board and the contractor/claimant.

Section 3135—Incomplete Submissions

FMS will return, without action, requests for certifications that do not contain all required documents, information or certifications. The agency may resubmit a request for certification to FMS with the documents and information required.

Section 3140—Multiple Claimants/Payees

When multiple payees are to receive separate payments, the responsible agency must submit either:

- Separate forms as described in Sections 3125 and 3130 for each payee;

OR

- Separate vouchers along with some other schedule providing the same information required by the forms described in Sections 3125 and 3130 for each payee.

Examples of this include:

- Payments made to each class member in a class action;
- Separate payments made to each heir in a wrongful death action;

OR

- Payments made to each of several co-plaintiffs in a tort action.

Section 3145—FMS Processing of Payments

3145.10—Advice and Guidance

The Judgment Fund Section will provide advice or information regarding submission, processing time and certification criteria of the Fund. GAO's Principles of Federal Appropriations Law, vol. 3, c. 14 (2d ed. 1994), contains a detailed discussion of the Fund and related provisions of law.

3145.20—Certifications

The Judgment Fund Section will certify for Fund payment those awards that meet Fund criteria. After the award is certified, the Judgment Fund Section transmits an electronic request to a Regional Financial Center (RFC) for

check issuance or initiation of an electronic funds transfer, as applicable. The Judgment Fund Section will request that the RFC issue a check or an electronic funds transfer to the payee identified in the judgment or settlement, as reported in FMS 196 (Appendix 3). The RFC will mail all checks to the submitting agency's contact listed on FMS 196. Therefore, the submitting agency must ensure that the correct delivery address is on the FMS 196.

3145.30—Denials

If the Judgment Fund Section declines to certify payment of an award, it will provide the responsible agency with an explanation in writing or verbally.

Section 3150—FMS Processing of Receivables

3150.10—Reimbursement Process

All reimbursements to the Judgment Fund (e.g., Contract Disputes) are expected to be fully collectible from the responsible agency. FMS will make demands for the reimbursement in writing to the debtor agency 15 days from the date of the payment to the claimant. If the responsible agency fails to contact FMS within 30 days of the initial contact letter, FMS will send a followup letter to the responsible agency. If the agency fails to respond within 60 days of the initial contact, FMS will send a letter to the responsible agency's Chief Financial Officer (CFO). The agency's CFO has 30 days to contact FMS. If the agency's CFO or designee fails to contact FMS within the 30-day period, FMS will include the outstanding balance in a semi-annual report to Congress.

After FMS reports the intragovernmental debt to the appropriate office or to Congress, FMS

will record the total balance of the intragovernmental debts in an allowance account for past due and potentially uncollectible debts. FMS will consider the total amount of the intragovernmental debt in the allowance account as a loss. The responsible agency should record the amount of its unreimbursed intragovernmental debt as a liability. While FMS will recognize a loss based on the uncollected intragovernmental debt, the responsible agency will remain liable for reimbursement until the appropriate office or Congress provides writeoff authority for the intragovernmental debt.

3150.20—Accounting Requirements

The Interpretation of Federal Financial Accounting Standards, Interpretation No. 2, “Accounting for Treasury Judgment Fund Transactions An Interpretation of SFFAS No. 4 and SFFAS No. 5” requires agencies to recognize liabilities and expenses when unfavorable litigation outcomes are probable and the amount can be estimated. See the FinanceNet website at <http://www.financenet.gov/financenet/fed/fasab/intprt2.htm>. After FMS determines the Judgment Fund is the appropriate source of a claim payment, an imputed financing source will be recognized by the agency and the liability will be removed. FMS will record an expense.

The agency will record the following entry at the time it learns the Judgment Fund will be the source of payment for the settlement. The entry records both imputed costs and imputed financing sources as Federal transactions (G for FACTS purposes) and records the Judgment Fund as the trading partner:

Dr. 6730G	Imputed Costs (20)
Cr. 5780G	Imputed Financing Sources (20)

FMS will record the following entry at the time it determines the Judgment Fund is the appropriate source for the

payment. The Judgment Fund will code costs as Federal (G) or Non-federal (N) based upon the identity of the vendor/claimant to whom the moneys will be paid.

Dr. 6100N/G	Operating Expenses/ Program Costs
Dr. 3100	Unexpended Appropriations
Cr. 5700	Expended Appropriations
Cr. 1010	Fund Balance with Treasury

The above entries apply for all Judgment Fund transactions, but if the payment falls under the Contract Disputes Act, the agency also will record a payable to FMS and FMS will record a receivable from the agency.

FMS will notify agencies via the Judgment Fund website, www.fms.treas.gov/judgefund, of claims, at the transaction level, that have been approved as appropriate for payment from the Judgment Fund.

3150.30—Financial Statement Accounting and Disclosure Requirements for Judgment Fund Receivables

FMS must report all receivables arising from certification of Fund payments. It reports these receivables on the Balance Sheet of the CFO Financial Statements prescribed in OMB 97-01, “Form and Content of Agency Financial Statements.”

FMS will report Fund receivables on its financial statements and include them in the appropriate disclosures. Also, it will record the receivable on all internal reports. Financial statements and internal reports assume that all intragovernmental receivables are fully collectible unless there is definitive proof that the amount is uncollectible.

On the CFO Financial Statement Balance Sheet, FMS reports Fund

receivables in the asset section. It classifies these assets as non-entity assets and includes them in the subcategory of intragovernmental receivables.

Each year FMS will provide a schedule of outstanding receivables by year for use in preparing the financial statement footnotes. It also will provide a schedule of receivables considered uncollectible under the criterion in Section 3150. These schedules allow financial statement users to determine the net realizable value of the outstanding intragovernmental receivables. Agencies should ensure that these amounts are consistent with the amounts provided for internal reporting and supported by the core accounting system and documentation.

Supporting documentation for Fund receivables should include:

- The amount certified for payment.
- All management attempts to collect the receivable from the responsible agency, including notifications to Congress.

This documentation should support the amounts recorded in the core accounting system and be available for audit.

Section 3155—Reports of Payments from the Judgment Fund

FMS maintains Judgment Fund data for its internal use only. All necessary reports of payments from the Judgment Fund must be compiled, maintained and issued by the agency out of whose actions the claim arose.

CONTACTS

Direct questions concerning this chapter to:

Judgment Fund Staff
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 6D37
Hyattsville, MD 20782
Telephone: 202-874-6664
Judgment Fund website: <http://www.fms.treas.gov/judgefund/index.html>

APPENDICES LISTING

Appendix No.	Form	Title
1	FMS 194	Judgment Fund Payment Request (Lit. Award)
2	FMS 195	Judgment Fund Payment Request (Admin. Award)
3	FMS 196	Judgment Fund Award Data Sheet
4	FMS 197	Voucher for Payment Where a Settlement Agreement Has <i>Not</i> Been Executed and Attached or Where a Final Judgment Is <i>Not</i> Attached
	FMS 197-A	Voucher for Payment Where a Settlement Agreement Has Been Executed and Attached or Where a Final Judgment Is Attached
5	FMS 198	Judgment Fund Award Data Sheet—Additional Deductions



Judgment Fund Payment Request (Lit. Award)

FOR FMS USE ONLY: Z-

General Instruction: Use this form to transmit to FMS a request to certify a litigative award against the United States for payment from the Judgment Fund, under 31 U.S.C. § 1304.

Date: _____

Judgment Fund Section
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 6D37
Hyattsville, MD 20782
(Telephone 202-874-6664)

Matter of: _____

Dear Sir or Madam:

I am the authorized representative of the United States in the captioned matter. As described in the enclosed documentation, I certify all of the pertinent criteria required by law for the approval of the claim(s) has been satisfied. I believe the award made in the enclosed judgment or settlement is payable by the United States. The United States will seek no further judicial review of this award, and I have obtained all approvals necessary for its referral for payment.

I believe that this award qualifies for payment pursuant to 31 U.S.C. § 1304. Accordingly, I request that you certify this award for payment from the Judgment Fund established by that law. Enclosed are completed copies of FMS Form 196: Judgment Fund Award Data Sheet; FMS Form 197 or FMS Form 197A: Voucher for Payment; the judgment or settlement agreement; and any other enclosures required by FMS regulations. Unless payment by electronic funds transfer is indicated on FMS Form 196, please have the check sent to the agency contact shown in item 5(c) of FMS Form 196.

Signature

Name (printed or typed)

Title and Agency

Enclosures: FMS Form 196, FMS Form 197 or 197A, and FMS Form 198

Incomplete submissions will be returned to the submitter without action.



Judgment Fund Payment Request (Admin. Award)

FOR FMS USE ONLY: Z-

General Instruction: Use this form to transmit to FMS a request to certify an administrative award against the United States for payment from the Judgment Fund, under 31 U.S.C. § 1304.

Date: _____

Judgment Fund Section
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 6D37
Hyattsville, MD 20782
(Telephone 202-874-6664)

Matter of: _____

Dear Sir or Madam:

I have been authorized to administratively settle the claims made against the United States in the captioned matter. As described in the enclosed documentation, I certify all pertinent criteria required by law for the approval of the claim(s) has been satisfied. The award has been made against the United States in this matter, and any portions of the award required to be paid from agency funds are being paid from those funds.

I believe that this award qualifies for payment pursuant to 31 U.S.C. § 1304. Accordingly, I request that you certify this award for payment from the Judgment Fund established by that law. Enclosed are completed copies of FMS Form 196: Judgment Fund Award Data Sheet; FMS Form 197 or FMS Form 197A: Voucher for Payment; and all other enclosures required by FMS regulations. Unless payment by electronic funds transfer is indicated on FMS Form 196, please have the check sent to the agency contact shown in item 5(c) of FMS Form 196.

Signature

Name (printed or typed)

Title and Agency

Enclosures: FMS Form 196, FMS Form 197 or 197A, and FMS Form 198

Incomplete submissions will be returned to the submitter without action.

Financial Management Service



Judgment Fund Award Data Sheet

For FMS use only: z-

Instructions: Both sides of this form must be completed. Use separate forms or schedules for separate payments to separate persons (for instance, separate awards to co-plaintiffs, or to an insurer and the insured). If extra space is needed (for instance, for class actions and multi-claimant awards), attach additional copies of this form or other papers. Indicate attachments at affected items.

1. Claim/Case

a. Name of claim/case: _____

b. Claimant/Plaintiff's file # (if known): _____

c. If litigative award

i. Court name: _____

ii. Docket #: _____

iii. Justice Dept compromise settlement? ___Yes ___No

d. Date award made (mo/day/year): ___/___/___

e. Brief description of facts giving rise to claim/case:

2. Claimant/Plaintiff

a. Name & address:

b. If claim is for back pay, give claimant's

i. Social Security Number: _____

ii. Birth date (mo/day/year): ___/___/___

3. Payee name (if different from claimant/plaintiff named above)

4. Claimant/Plaintiff's Counsel (if any)

a. Name & address:

5. Agency Information

a. Submitting agency: _____

b. Submitting agency's file #: _____

c. Submitting agency's contact: _____

i. Name & address

ii. Phone No.: () _____ - _____

iii. Fax No.: () _____ - _____

d. If agency subject to claim/suit is not submitting agency:

i. Subject agency: _____

ii. Subject agency's file #: _____

e. Statutory function claim/case arose under: _____

f. If claim is within Contract Disputes Act, 41 U.S.C. §§ 601, 612

i. Name & address of agency reimbursement contact:

ii. Phone No.: () _____ - _____

iii. Contract No.: _____

iv. B.C.A No.: _____

6. If payment will be made in a Foreign Currency

a. Country & currency _____

FAILURE TO FULLY COMPLETE THIS FORM WILL RESULT IN ITS RETURN TO THE SUBMITTER

Judgment Fund Award Data Sheet: Instructions for Lines 7-15

Itemization of Amounts Payable from the Judgment Fund	Amounts to be Paid
	A
7. Principal	
7a. Citation to legal authority	
8. Attorney Fees	
8a. Citation to legal authority	
9. Costs	
9a. Citation to legal authority	
10. Interest	
10a. Citation to legal authority	
10b. Applicable Interest rate (%) for award shown	
10c. Compound interest period (daily, yearly, etc.), if any	
10d. Beginning and ending dates for interest accrual	
11. Total Amounts Payable from the Judgment Fund	

All If payment will be in a foreign currency, specify all monetary data in that currency.

7-10 If amounts for fees, costs, or interest were included in the principal amount (stated on line 7) as part of a "lump sum" award, enter "INCLUDED ABOVE" in the white area of column A for each such item. Enter "NONE" for any of these items (principal, fees, costs, or interest) for which no amount was awarded/included.

7. Enter the principal amount payable (excluding attorney fees, costs, and interest) in the column A white area. Cite the legal authority for that award (for instance, "FTCA, 28 USC 2672" or "5th Amend. Reg. Taking") in the gray area below the amount.

8. Enter attorney fee (if any) payable in column A white area. Cite legal authority for that award (for instance, "EAJA, 28 USC 2412(b)") in the gray area below the amount.

9. Enter costs payable (if any) in column A white area. Cite legal authority for that award (for instance, "EAJA, 28 USC 2412(a)") in the gray area below the amount.

10. If interest was payable and is calculable by the submitting agency, enter total amount in column A white area. Cite legal authority for that award (for instance, "Back Pay Act, 5 USC 5596(b)(2)") in the gray area below the amount, and, if known, the rate, compounding period (if any), and the dates interest accrual begins and ends.

11. Add and enter the total of amounts shown in white areas of lines 7 through 10.

Deductions to be Made from Amounts Payable from the Judgment Fund	Amounts to be Deducted		
	A	B	C
12. Itemized Deductions			
12a. Reason for deduction shown			
12b. Entity and program to receive the deduction			
12c. Appropriation account to receive deduction			
12d. Address of entity to receive the deduction			
13. Deductions from Other Pages (No. of add'l pages=_____)			
14. Total Amount to be Deducted			
15. Net Amount Payable to Claimant/Plaintiff from the Judgment Fund			

12. Starting in column A white area, enter any deductions specified in the judgment or settlement agreement, or to be set off under 31 USC 3728. Place each deduction in its own column and indicate in the gray areas below it the reason (for instance "debt setoff, 31 USC 3728" or "FICA withholding") for it and the recipient's name, address, and appropriation account. If more than 3 deductions, attach additional sheets. If there are no deductions, enter "NONE" in column A white area.

13. Enter the number of extra pages (if any) attached for line 12 deductions in the space provided. Enter total amount from all additional pages used.

14. Enter the total amounts shown in all columns of line 12 (a, b, & c) and line 13 (a).

15. Subtract the amount in line 14 from that in line 11. If greater than 0, enter the difference on line 15. If the difference is 0 or less, enter "NONE" on line 15.

Privacy Act Statement

This information is required in accordance with 31 U.S.C. § 1304 and 5 U.S.C. § 552. The data you furnish will be used to effect certification of your claim. The information may be shared with other branches within FMS for the purpose of certifying your claim. Failure to provide this information may result in your claim being returned to you.

Voucher No. _____

Schedule No. _____

Claim No. _____

VOUCHER FOR PAYMENT

WHERE A SETTLEMENT AGREEMENT HAS *NOT* BEEN EXECUTED AND ATTACHED
OR WHERE A FINAL JUDGMENT IS *NOT* ATTACHED

A. PAYMENT DATA: (PLEASE TYPE OR PRINT CLEARLY)

(1) Submitting Agency/Office: _____

(2) Agency/Office Mailing Address: _____

_____ Attn: _____ Tel.# _____

(3) Payee(s): _____

(4) Taxpayer Identification Number, SSN, or EIN _____

(5) Total Amount: _____ \$ _____

(6) Electronic Funds Transfer (EFT) Information:

(a) Payee Account Name: _____

(e) Bank Name & Address: _____

(b) ABA Bank # (9 digits): _____

(c) Payee Account #: _____

(d) Checking _____ Savings _____

(7) Briefly Identify Claim: _____

PAID BY
(For use by Treasury only.)

B. ACCEPTANCE BY CLAIMANT(S). (NOTE: For use *ONLY* where final judgment has *NOT* been entered or where claimant has *NOT* signed another agreement. Use Form 197-A where final Judgment has been entered or another agreement has been signed by the claimant(s).)

I, (We), the claimant(s) and beneficiaries, do hereby accept the within-stated award, compromise, or settlement as final and conclusive on me (us), on my (our) heirs, executors, administrators or assigns, and agree that said acceptance constitutes a complete release by me (us), my (our) heirs, executors, administrators or assigns of any and all claims, demands, rights, and causes of action of whatsoever kind and nature, arising now or in the future from, and by reason of any and all known and unknown, foreseen and unforeseen, bodily and personal injuries (including wrongful death), damages to property, breaches of contract or law, and any other acts or omissions, and the consequences thereof, resulting, and to result, from the same subject matter that gave rise to the claim for which I (we) or my (our) heirs, executors, administrators, or assigns, and each of them, now have or may hereafter acquire against the United States and against the employees(s) of the Government whose acts or omissions gave rise to the claim by reason of the same subject matter. I (We) further agree to reimburse, indemnify and hold harmless the United States, its agents, servants and employees from any and all claims or causes of action, including wrongful deaths, that arise or may arise from the acts or omissions that gave rise to the claim by reason of the same subject matter.

(SIGN ORIGINAL ONLY)

Date _____, 19____

(Claimants sign above)

C. AGENCY APPROVING OFFICIAL:

This claim has been fully examined in accordance with Statutory Cite _____ and approved in the amount of \$ _____

Signed: _____

Title: _____

Date: _____

D. Other Accounting Information & Certifications:

(For use by Treasury only.)

FMS Form 197 and FMS Form 197A:
Voucher for Payment

Additional Instructions:

1. Item A.(2): Provide the mailing address for the United States agency or office that should receive the check, which will serve as the confirmation of payment from the Judgment Fund, when payment by check is selected instead of payment by Electronic Funds Transfer (EFT).
2. Item A.(4): Provide this required information for all payments, including electronic transfer and checks.
3. Item A.(6): Provide information to enable payment by means of Electronic Funds Transfer (EFT). This information should be provided unless payment is to be made by check. *Note:* 31 C.F.R. § 206.4 directs agencies to make payments by EFT whenever cost-effective, practical, and consistent with the law, and adds that the Treasury Department may require agencies to justify the use of non-EFT payment mechanisms.
4. Item A.(6)(a): The name on the payee's bank account must match the name of the payee as designated in the governing order or settlement agreement.
5. Item A.(6)(d): This information must be provided.
6. Item A.(7) seeks only enough information to enable the requested payment to be associated in government records with the specific claim at issue. For example:

"Personal injury claims only from traffic accident of 12-19-94 at 7th & Independence Ave, NW. with Park Service vehicle driven by Paul Jones." or

"Breach of contract claims under the Contract Disputes Act on DOD contract 95-123456."
7. [FMS Form 197 ONLY] Item B: This part need not be completed when another separate, legally-sufficient settlement agreement has been signed by the claimant and a copy of it is submitted with the payment request.

Privacy Act Statement

This information is required in accordance with 31 U.S.C. § 1304 and 5 U.S.C. § 552. The data you furnish will be used to effect certification of your claim. The information may be shared with other branches within FMS for the purpose of certifying your claim. Failure to provide this information may result in your claim being returned to you.

Voucher No. _____

Schedule No. _____

Claim No. _____

VOUCHER FOR PAYMENT

WHERE A SETTLEMENT AGREEMENT HAS BEEN EXECUTED AND ATTACHED
OR WHERE A FINAL JUDGMENT IS ATTACHED

A. PAYMENT DATA: (PLEASE TYPE OR PRINT CLEARLY)

(1) Submitting Agency/Office: _____

(2) Agency/Office Mailing Address: _____

_____ Attn: _____ Tel.# _____

(3) Payee(s): _____

(4) Taxpayer Identification Number, SSN, or EIN _____

(5) Total Amount: _____ \$ _____

(6) Electronic Funds Transfer (EFT) Information:

(a) Payee Account Name: _____

(e) Bank Name & Address: _____

(b) ABA Bank # (9 digits): _____

(c) Payee Account #: _____

(d) Checking _____ Savings _____

(7) Briefly Identify Claim:

PAID BY
(For use by Treasury only.)

B. AGENCY APPROVING OFFICIAL:

This claim has been fully examined in accordance with Statutory Cite
_____ and approved in the amount of \$ _____

Signed: _____

Title: _____

Date: _____

C. OTHER ACCOUNTING INFORMATION & CERTIFICATION:

(For use by Treasury only.)

FMS Form 197 and FMS Form 197A:
Voucher for Payment

Additional Instructions:

1. Item A.(2): Provide the mailing address for the United States agency or office that should receive the check, which will serve as the confirmation of payment from the Judgment Fund, when payment by check is selected instead of payment by Electronic Funds Transfer (EFT).
2. Item A.(4): Provide this required information for all payments, including electronic transfer and checks.
3. Item A.(6): Provide information to enable payment by means of Electronic Funds Transfer (EFT). This information should be provided unless payment is to be made by check. *Note:* 31 C.F.R. § 206.4 directs agencies to make payments by EFT whenever cost-effective, practical, and consistent with the law, and adds that the Treasury Department may require agencies to justify the use of non-EFT payment mechanisms.
4. Item A.(6)(a): The name on the payee's bank account must match the name of the payee as designated in the governing order or settlement agreement.
5. Item A.(6)(d): This information must be provided.
6. Item A.(7) seeks only enough information to enable the requested payment to be associated in government records with the specific claim at issue. For example:

"Personal injury claims only from traffic accident of 12-19-94 at 7th & Independence Ave, NW. with Park Service vehicle driven by Paul Jones." or

"Breach of contract claims under the Contract Disputes Act on DOD contract 95-123456."
7. [FMS Form 197 ONLY] Item B: This part need not be completed when another separate, legally-sufficient settlement agreement has been signed by the claimant and a copy of it is submitted with the payment request.

Privacy Act Statement

This information is required in accordance with 31 U.S.C. § 1304 and 5 U.S.C. § 552. The data you furnish will be used to effect certification of your claim. The information may be shared with other branches within FMS for the purpose of certifying your claim. Failure to provide this information may result in your claim being returned to you.

Financial Management Service



Judgment Fund Award Data Sheet— Additional Deductions

For FMS use only: z-

Instructions: Use this form to itemize deductions entered in item 13 of the Judgment Fund Award Data sheet (ADS). The items in this form are numbered consistent with the ADS. After completing items 1a and 5a, enter the additional deductions (specified in the judgment or settlement agreement, or to be set off under 31 USC 3728) starting in item 13, Column D, white area. Place each deduction in its own column and indicate in the gray areas below it the reason for it (for example, debt setoff, 31 USC 3728 or FICA withholding) and the recipient's name, address, and appropriation account. Attach additional sheets if more space is needed. The total of these items should equal the amount in ADS Item 13.

1a. Name of Claim/Case _____ 5a. Submitting Agency _____

DEDUCTIONS TO BE MADE FROM AMOUNTS PAYABLE FROM THE JUDGMENT FUND	AMOUNTS TO BE DEDUCTED		
	D (or ____)	E (or ____)	F (or ____)
13. ITEMIZED DEDUCTIONS			
13a. Reason for deduction shown			
13b. Entity and program to receive the deduction			
13c. Appropriation account to receive deduction			
13d. Address of entity to receive the deduction			

DEDUCTIONS TO BE MADE FROM AMOUNTS PAYABLE FROM THE JUDGMENT FUND	AMOUNTS TO BE DEDUCTED		
	G (or ____)	H (or ____)	I (or ____)
13. ITEMIZED DEDUCTIONS			
13a. Reason for deduction shown			
13b. Entity and program to receive the deduction			
13c. Appropriation account to receive deduction			
13d. Address of entity to receive the deduction			

TREASURY FINANCIAL MANUAL

TABLE OF CONTENTS

Part	Chapter	Title
1		INTRODUCTION
		Purpose and Plan of the Treasury Financial Manual
	2000	Financial Operations Startup Procedures for New Federal Entities
2		CENTRAL ACCOUNTING AND REPORTING
	1000	Introduction
	1500	Description of Accounts Relating to Financial Operations
	2000	Nonexpenditure Transactions
	2500	Expenditure Transactions Between Appropriation, Fund, and Receipt Accounts
	3100	Instructions for Disbursing Officers' Reports
	3200	Foreign Currency Accounting and Reporting
	3300	Reports of Agencies for which the Treasury Disburses (FMS Form 224)
	3500	Daily Balance Wire for Internal Revenue Service
	3900	Integration of Accounting Results
	4000	Federal Agencies' Centralized Trial-Balance System (FACTS I)
	4100	Credit and Debt Management Reporting
	4200	Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)
	4300	Reporting Instructions for Accounts Invested in Department of the Treasury Securities
	4500	Grants, Loans, Credits, and Contingent Liabilities Involving Foreigners
	4600	Treasury Reporting Instructions for Credit Reform Legislation
	5000	Accounting and Reporting on Monetary Assets (Non Operating Cash Items) Held by U.S. Treasury Offices
	5100	Reconciling Fund Balance with Treasury Accounts
3		PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS
	1000	Introduction
	2000	Payroll Vouchers
	3000	Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement
	4000	Federal Income, Social Security and Medicare Taxes
	5000	Withholding of District of Columbia, State, City, and County Income or Employment Taxes
	6000	U. S. Savings Bonds, Series EE and I
	7000	Allotments and Assignments of Pay

Volume I

Part	Chapter	Title
4		DISBURSING
	1000	Introduction
	1100	Delegations and Designations of Authority for Disbursing Functions
	2000	Payment Issue Disbursing Procedures
	3000	Third-Party Draft Procedures for Imprest Fund Disbursing Activities
	4500	Government Purchase Cards
	5000	Requisitioning, Preparing, and Issuing Treasury Checks
	6000	Checking Accounts with the United States Treasury
	6500	Magnetic Tape Check Issue and Reporting Level 8
	7000	Cancellations, Deposits, and Claims for Checks Drawn on the United States Treasury
	7100	Check Reclamations
	8000	Designated Depository Checking Accounts
	9000	Foreign Exchange
	10000	Delegation of Disbursing Authority
5		DEPOSIT REGULATIONS
	1000	Introduction
	2000	Checks and Cash Received in Collections
	3000	Deposit Ticket
	4000	Making Deposits
	4500	Deposits to Treasury Through the Fedwire Deposit System
	4600	Treasury Automated Lockbox Network
	4700	Plastic Card Collection Network
	5000	Uncollected and Lost Checks
	6000	Disposition of Foreign Currency and Checks Drawn on Foreign Banks
6		OTHER FISCAL MATTERS
	1000	Introduction
	2000	Cash Advances Under Federal Grant and Other Programs
	3000	Payments of Unclaimed Moneys and Refund of Moneys Erroneously Received and Covered
	3100	Certifying Payments and Recording Corresponding Intragovernmental Receivables in the Federal Government's Judgment Fund
	4000	On-Line Payment and Collection (OPAC) System
	5000	Administrative Accounting Systems Requirements in Support of the Debt Collection Improvement Act of 1996
	5100	Recovering Unclaimed Federal Financial Assets
	6000	Payment Procedures Upon Expiration of an Appropriation or a Continuing Resolution
	7000	Reporting Integrated Funding Transactions of Federal Assistance Programs
	8000	Cash Management
	8500	Cash Forecasting Requirements
	9000	Securing Government Deposits in Federal Agency Accounts