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19 March 1958  
BUDGET - 54  
FINANCE - 60  
FISCAL - 63  
PAS - 57  
TAS - 71

COMPTROLLER INSTRUCTION NO. 17, Revised

SUBJECT: General - Miscellaneous Cash Collections  
Specific - Accounting for

RECISION: Comptroller Instruction No. 17, dated 11 October 1955

1. GENERAL

- a. In conducting the various types of operations that are necessary to fulfill the mission of the Agency, numerous activities result in cash collections some of which are appropriately available for use by the Agency, while in other instances, it is required by law that the funds be deposited as "Miscellaneous Receipts" with the U.S. Treasury.
- b. These collections, generally referred to as miscellaneous receipts, are accountable according to the types of transactions involved.

2. PURPOSE

The purpose of this instruction is to provide a guide as to the several types of cash collections and the accounting procedures that are to be followed in the recording of such transactions.

3. TYPES OF CASH COLLECTIONS

- a. The various transactions resulting in the collection by Headquarters and Field Stations of cash fall into what may be considered as four distinct groups; namely:
  - (1) Collections representing refunds of expenditures.
  - (2) Collections representing the return of advances for which no expenditure has been recorded.

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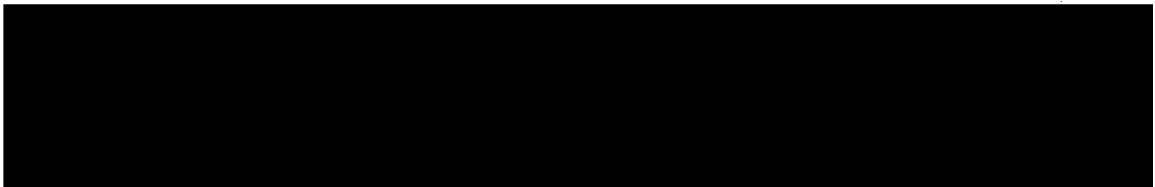
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- (3) Collections subject to application by Headquarters as reimbursements to an appropriation and to be made available for reallocation.
- (4) Collections of a miscellaneous nature which are required to be deposited with the U.S. Treasury as "Miscellaneous Receipts."

4. COLLECTIONS REPRESENTING REFUNDS OF EXPENDITURES

a. Examples

- (1) Collections representing (a) recoveries of amounts disbursed in error or (b) adjustments of amounts previously charged to expense.
- (2) Proceeds from sales to employees or others of miscellaneous items and funds received representing payments for services provided, such as:
  - (a) Sale of gasoline, oil, and lubricants.
  - (b) Sale of food, mess, and commissary supplies.
  - (c) Laundry services.
  - (d) Service, maintenance, and house keeping charges assessed in connection with Government owned quarters.
  - (e) Maintenance and repair services.
  - (f) Payments for personal use of official vehicles.
  - (g) Telephone services.
- (3) Proceeds of insurance claims to the extent of the cost of repairs made or to be made to damaged Government property.



- (6) Funds returned by a project not to exceed the total amount advanced to the project (see paragraph 7a(3)).

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b. Accounting Procedure

- (1) Collections in categories 4a (1) through (4) above shall be treated as reverse expenditures identified with the related fiscal year appropriation(s), or "M" account if the related appropriation has been unavailable for obligation for two or more fiscal years.
- (2) Collections in categories 4a (5) and (6) above shall be considered applicable to the most recent advance (any excess of a collection over the most recent advance shall be considered applicable to the next most recent advance, etc.) of funds to the project and shall be treated as reverse expenditures, identified with the related fiscal year appropriation(s), or "M" account if the related appropriation has been unavailable for obligation for two or more fiscal years. In the event a collection in category 4a (5) above is derived from a disbursement by the proprietary project which was made solely for cover purposes, and the funds are concurrently returned to the project, the collection, not to exceed such amount concurrently returned, shall be considered applicable to such advance even though it is not a prior advance.
- (3) In processing refunds in categories 4a (1) through (6) above, consideration shall be given to whether the original expenditure was from confidential funds (funds obtained by DCI certification - account No. 136) or from overt funds (funds obtained without DCI certification - account No. 137). The Refund should be coded "88" if the original expenditure was from confidential funds and "89" if the original expenditure was from overt funds. At least once each month an amount equal to refunds coded "89" since the date of the previous transmittal shall be transmitted to the Fiscal Division with contra debit to account No. 137.

5. **COLLECTIONS REPRESENTING THE RETURN OF ADVANCES FOR WHICH NO EXPENDITURE HAS BEEN RECORDED.**

a. Examples

- (1) Refunds on advances to other Government Agencies which have not been recorded as expenditures.

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- (2) Refunds on other types of advances which have not been recorded as expenditures.

b. Accounting Procedure

- (1) Collections in this category shall be credited to the account charged with the original disbursement.
- (2) In cases where the disbursement to which such collections apply was from overt funds (funds obtained without DCI certification -- account No. 137), an amount equal to the collection shall be transmitted to the Fiscal Division with contra debit to account No. 137; such collections shall be transmitted monthly.

6. COLLECTIONS SUBJECT TO APPLICATION BY HEADQUARTERS AS REIMBURSEMENTS TO AN APPROPRIATION AND TO BE MADE AVAILABLE FOR REALLOTMENT.

a. Examples

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- (1) Proceeds of sales of Government-owned motor vehicles or other personal property which are available for use toward the cost of replacements (References - Agency Regulation [REDACTED] and Comptroller Instructions Nos. 15 and 16).
- (2) Accommodation procurement activities covering the procurement of materials for others (excluding U.S. Government agencies). (Reference - Comptroller Instruction No. 13).
- (3) Proceeds from sales of real property if other real property is to be acquired to carry out the original project.
- (4) Reimbursements received from other U.S. Government agencies covering reimbursable details of employees or for special services or supplies provided, in accordance with the Economy Act.

b. Accounting Procedure

- (1) Collections in category 6a (1) above shall be recorded in accordance with the provisions of the Chart and Description of Accounts for the Finance Division, and the Fiscal Division, respectively, as applicable.

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- (2) Collections in category 6a(2) above shall be processed in accordance with the general procedure outlined in Comptroller Instruction No. 13.
- (3) Collections in category 6a(3) above shall be recorded as a credit to account number 350 - Deferred Credit - Miscellaneous. If other real property is acquired to carry out the original purpose during the current fiscal year or succeeding fiscal year, an amount of the sale proceeds not to exceed the cost of the replacement property shall be recorded as a reimbursement and any excess shall be recorded as "miscellaneous receipts." When it is determined that no replacement is to be made during the current or the succeeding fiscal year, the entire proceeds of sale shall be treated as "miscellaneous receipts."
- (4) Collections in category 6a(4) above shall be recorded as reimbursements to the appropriation.

7. **COLLECTIONS FOR DEPOSIT WITH THE U. S. TREASURY AS "MISCELLANEOUS RECEIPTS"**

a. Examples

- (1) Proceeds of sales of real property (except as specially provided in paragraph 6a(3) above).
- (2) Proceeds of salvage.
- (3) Funds returned by a project in excess of the total amount advanced to the project.
- (4) Interest on loans and notes in excess of any write-off made in connection with the transaction giving rise to the note--in such cases interest to the extent of the amount of the write-off will be credited as a current cost credit with a reverse expenditure code identified to the allotment account charged with the write-off.
- (5) Interest on investments in securities in excess of accrued interest purchased and amounts recorded as premium.
- (6) Windfalls
- (7) Miscellaneous cash collections not identifiable.
- (8) Other receipts; e.g., proceeds from vending machines where not owned by employee groups and other collections for which no expense has been or is contemplated to be incurred.

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b. Accounting Procedure

Collections in this category shall be currently deposited with the U.S. Treasury as "Miscellaneous Receipts" in accordance with procedures prescribed by the U.S. Treasury Department.



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Deputy Comptroller