

## FIGURES

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### FIGURE 3-A-1 CASH TRANSACTION REPORT

(1) Date prepared (2) For Month of: \_\_\_\_\_

(3) Contractor:

(4) Name and Account Number of Commercial Bank:

(5) Letter of Credit Number:

(6) Date Debited: (7) Amount:

(8) Total-Current Month: \$ \_\_\_\_\_

(9) Total-Cumulative: \$ \_\_\_\_\_

Year-to-Date: \$ \_\_\_\_\_

**FIGURE 3-A-2 INSTRUCTIONS FOR COMPLETION OF CASH TRANSACTION REPORT**

<b>BLOCK NUMBER</b>	<b>EXPLANATION</b>
(1)	Enter the date of submission. The contractor shall submit this report no later than the close of business on the first workday following the month end. The report is to be sent by fax.
(2)	Enter the month of drawdowns.
(3)	Self-explanatory.
(4)	Self-explanatory.
(5)	Self-explanatory.
(6)	Enter the date the funds were drawn from the Federal Reserve Bank.
(7)	Self-explanatory.

**FIGURE 3-A-3 RECONCILIATION OF LOC BANK ACCOUNT**

**RECONCILIATION OF LOC BANK ACCOUNT**

FOR THE MONTH OF: \_\_\_\_\_

CONTRACTOR NAME  
SUBCONTRACTOR NAME

BANK ACCOUNT NUMBER:

FISCAL YEAR  
LOC NUMBER

**TRANSACTIONS DONE THRU THE FEDERAL RESERVE - RICHMOND (Year to Date)**

A. <u>YEAR TO DATE TOTAL OF DRAWS &amp; CREDITS:</u>	Total: +
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**WITHDRAWAL TRANSACTIONS SUBMITTED TO TMA (Year to Date)**

B. <u>BENEFIT CHECKS &amp; RELATED TRANSACTIONS:</u>	
1. <u>AUTOMATED SUBMISSIONS OF VOUCHERS:</u>	
a. <u>HCSR RELATED VOUCHERS ("Call-ins"):</u>	
2. <u>MANUALLY SUBMITTED VOUCHERS (no HCSRs involved):</u>	
a. <u>Capital Equipment/Direct Medical Education Claims:</u>	
b. <u>Capital Equipment/Direct Med Ed For Active Duty:</u>	
c. <u>Cancer Demonstration:</u>	
d. <u>VA Head Injury Program:</u>	
e. <u>Supplemental Health Care Programs (describe):</u>	
f. <u>Resource Support Manual Checks:</u>	
g. <u>Other Programs (describe type of payments):</u>	
3. <u>INTEREST PAID ON NOT-AT-RISK CHECKS:</u>	
C. <u>PAYMENTS TO TMA (e.g., for end of year) (include description):</u>	
	Total: -

**OTHER TRANSACTIONS IDENTIFIED TO TMA**

D. <u>DESCRIBE TYPE OF TRANSACTIONS - SUCH AS ADJUSTMENTS THAT CANNOT BE DONE ON VOUCHERS, CLOSEOUT ADJUSTMENTS, ETC. (These should be exceptions, usually will be blank)</u>	Total: +/-
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**TRANSACTIONS NOT INCLUDED IN ABOVE SECTIONS:**

E. <u>END OF MONTH OUTSTANDING CHECKS TOTAL:</u>	Total: +
F. <u>ADJUSTMENTS &amp; OTHER ITEMS NOT INCLUDED IN SECTIONS A thru E:</u>	
1. <u>Under \$10/unidentified deposited in bank, to be refunded to TMA</u>	
2. <u>Staledate, Voided Checks not processed as HCSRs or included in above amounts:</u>	
3. <u>Manual Checks not included in above sections:</u>	
4. <u>Items in wrong bank account (&amp; which account they belong in):</u>	
5. <u>Bank errors:</u>	
6. <u>Other transactions not included in above sections: (describe)</u>	
	Total: +/-

**ENDING BALANCE IN BANK ACCOUNT\***

G. <u>ENDING BALANCE (Should equal ending balance on Bank Statement)</u>	Total of all Sections: +/-
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\*NOTE: Include copy of bank reports that show total debit and credit transactions for the month and ending balances for the month

**FIGURE 3-A-4 RECONCILIATION OF LOC BANK ACCOUNT INSTRUCTIONS**

**GENERAL:** All transactions should be as of the end of the month being reported.

**HEADING TO REPORT:**

**CONTRACTOR NAME:** Is the name of the Prime Contractor.

**SUBCONTRACTOR NAME:** Is the name of the Subcontractor.

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

**BANK ACCOUNT NUMBER:** The account number for the bank account through which the transactions reported on this form were processed.

**LOC NUMBER:** The Letter of Credit number used for LOC/ASAP transactions between the bank and the Federal Reserve.

**TRANSACTIONS TO REPORT:**

**A. YEAR TO DATE TOTAL OF DRAWS & CREDITS:** This is a year to date total of all transactions done between the bank and the Federal Reserve-Richmond. These should generally be draws on the Federal Reserve-Richmond, which result in deposits to the bank account. There may be some instances of the bank paying the Federal Reserve-Richmond for an overdrawn amount. These should be netted against the amounts drawn for the total shown in this section.

**B. BENEFIT CHECKS & RELATED TRANSACTIONS:** Payments to patients, hospitals, etc. from the not-at-risk bank accounts need to be reported to TMA in one of three ways.

1. **Automated Submission of Vouchers - HCSR RELATED VOUCHERS:** These daily "call-in" vouchers act as a header or total card for the detailed related HCSRs, which are submitted separately. HCSRs show the detailed information that support the issuance of the checks on these bank accounts. These vouchers also include credits such as staledated checks and voids that have been processed through the claims processing systems so that credit HCSRs were created. (Note that credits must relate to the account they are being processed against, i.e., they are a staledated or void of a check cut on that account or a refund that was deposited into that account.) For this report only a total of the "call-in" vouchers is needed. They do not need to be broken down into programs or branches of service.
2. **Manually Submitted Vouchers - CAPITAL EQUIPMENT/DIRECT MEDICAL EDUCATION, CANCER DEMO, etc.** These vouchers do not have related HCSRs therefore the hard copy of the voucher supports the issuance of checks on the not-at-risk bank accounts. These do not need to be broken down by program since they are sent in separately and a breakdown makes it easier to verify amounts.
3. **Interest Paid on Not-At-Risk Claims -** This should be the interest amounts actually paid on not-at-risk checks regardless of whether it was determined to be the government's or the contractor's responsibility.

**FIGURE 3-A-4 RECONCILIATION OF LOC BANK ACCOUNT INSTRUCTIONS (CONTINUED)**

- C. PAYMENTS TO TMA:** *On the report, describe what these transactions are. Normally this would be zero or blank until the account is closed. This normally would only be a payment of any amount under \$10 or unidentified amounts left in the bank account when it closes. If there is any other type of payment made directly to TMA from the not-at-risk bank account it would also be recorded in this section. This does not include any refunds from the bank to the Federal Reserve-Richmond (that should be handled as a LOC credit transaction in Section A. above).*
- D. OTHER TYPES OF TRANSACTIONS IDENTIFIED TO TMA:** *On the report, describe what these transactions are. Normally this would be zero or blank. These should be exceptions such as adjustments that, for an out of the ordinary reason, cannot be processed through HCSRs or on a manual voucher, but do affect the bank account balance.*
- E. END OF THE MONTH OUTSTANDING CHECKS TOTAL:** *This is the amount of checks that have not cleared the bank by the cut off for reconciliation, normally the end of the month. If a check is identified as a staledate or a void to be processed, it should be listed in [Figure 3-A-3](#), Section F.2. of the report, however, checks should not be listed as both outstanding in this section and as a staledate or void in Section F.2.*
- F. ADJUSTMENTS & OTHER ITEMS NOT INCLUDED IN SECTIONS A. THROUGH E.:** *Identify and give a total for each type of these transactions (see the list on the form for example). These items would include any transactions that are identified as affecting the bank account balance, but have not been reported as a LOC transaction in Section A., as a voucher transaction in Section B., as a payment to TMA in Section C., as an adjustment in Section D., or as an outstanding check in Section E.*
- G. ENDING BALANCE:** *This is the total of all the transactions reported in Sections A. through F. and should equal the ending balance on the bank statement for the end of the last day, of the period being reported, which is normally the end of the month.*

**FIGURE 3-A-5 ACCOUNTS RECEIVABLE REPORTING REQUIREMENTS**

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

**FIGURE 3-A-6 INSTRUCTIONS FOR ACCOUNTS RECEIVABLE REPORT**

The contractor shall include the Corporate Name and reporting ending date.

**A. Summary Accounts Receivable**

1. Carried forward from line A7 of the prior month report.
2. Enter the number and amount of new receivables generated during the reporting period.
3. Include in the Amount column, all installment payments and offset adjustments received. In the Number of Cases column, include only the final installment or offset.
4. Enter the number and amount of corrections made to previously reported receivables and refunds of amounts previously reported as corrections. The amount noted on this line must be footnoted.
5. When a case is 360 days delinquent and the balance is less than \$600, the case shall be written-off and reported on line A5. This case shall be dropped from the accounting records. However, the offset flag shall remain until the claims processing contract has elapsed or full payment is received. If full collection through offset is effected, then the write-off shall be reversed in the amount collected through offset (net of current write-offs) and the payment recorded (line A3).
6. When a case (over \$600 balance) is transferred in accordance with [Chapter 11](#), the balance transferred shall be reported on line 6A. An adjustment claim shall be processed for the total amount collected to the point of transfer either in payment or offset. If a transferred receivable is collected inadvertently through offset, the claims processing unit shall telephonically inform TMA, Recoupment Branch (303) 676-3741 of the collection. The amount of the offset shall reduce current transfers and be included in line 3. If a receivable has reached the mandatory time limit for transfer, but a claim is pending for offset which will not be paid until the next month, this receivable may be retained, reported on a footnote, and transferred the following month. The footnote shall provide the debtor's name, sponsor's name and SSN, amount of debt, amount of potential offset, and the expected date of transfer. A copy of each report containing such footnotes shall be sent to the Chief, Recoupment Branch, Office of General Counsel, TMA, 16401 East Centretech Parkway, Aurora, CO 80011-9043.
7. Total ending receivable balance to be carried forward to A.1. for the next reporting period.

**B. Outstanding Receivables**

1. Not delinquent is normally 30 days from the date of initial notification of the debt or from the date of the last installment payment. Installments will be aged based on the date of the last payment. If the installment payment is delinquent (over 30 days from the last payment) the remaining unpaid balance will be reported in the proper aged category (lines B.2.(a) through B.2.(f)).
  2. B.2.g = Sum of lines B.2.a. through B.2.f.
  3. B.3. = Sum of lines B.1. and B.2.g. Also, this line must equal line A7 of the report.

**FIGURE 3-A-6 INSTRUCTIONS FOR ACCOUNTS RECEIVABLE REPORT (CONTINUED)**

**C. Ending Outstanding Receivables**

1. Installments in excess of 24 months or monthly payments of less than \$50.00 are not normally allowed.
2. Include all non-installment receivables.
3. The amount on this line must equal the amount on line A7 of the report.