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AC 10-1

DATE 11/28/79

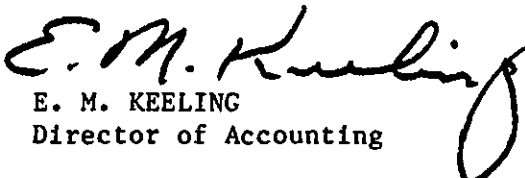
ADVISORY CIRCULAR



DEPARTMENT OF TRANSPORTATION
Federal Aviation Administration
Washington, D.C.

Subject: RECIPIENT ORGANIZATION PROCEDURES FOR ADVANCE FINANCING USING
THE LETTER OF CREDIT - TREASURY REGIONAL DISBURSING OFFICE
(RDO) SYSTEM

1. PURPOSE. This advisory circular sets forth the necessary procedures for those organizations outside the Federal Government who request advance financing under Federal grant and other programs which meet the criteria for use of the letter of credit - RDO system for such funding.
2. CRITERIA FOR USE OF LETTER OF CREDIT. The letter of credit method of advancing Federal funds shall be used when 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 recipient organization's financial management system must also meet the standards for fund control and accountability prescribed in the Office of Management and Budget (OMB) Circular A-102.
3. BACKGROUND. The Department of the Treasury is responsible for prescribing the regulations on advance financing. The Treasury Fiscal Requirements Manual (I TFRM 6-1000) promulgates these regulations. The procedures in this advisory circular implement the procedural requirements prescribed in the TFRM (I TFRM 6-2000).
4. REQUESTS FOR INFORMATION AND ASSISTANCE. The Airport District Office representative has been established as the FAA contact for grant programs under the Airport and Airway Development Act and will answer any questions related to letter of credit matters pertaining to grant programs. The appropriate region/center accounting office has been established as the FAA contact for all other programs and will answer any letter of credit questions relating to these programs.


E. M. KEELING
Director of Accounting

Initiated by: AAA-400

M-494.6

AC 10-1

CHANGE 1

DATE 4/25/80

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CHANGE



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Federal Aviation Administration
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Subject: RECIPIENT ORGANIZATION PROCEDURES FOR ADVANCE FINANCING
USING THE LETTER OF CREDIT - TREASURY REGIONAL DISBURSING
OFFICE (RDO) SYSTEM

1. PURPOSE. This change transmits revisions to AC 10-1, Appendix 2, Treasury Disbursing Centers Showing The States Served By Each Center, by changing the street address, mailing address, positions, and telephone numbers applicable to the Anchorage, AK, Disbursing Center. The change also adds an FTS telephone number for the Honolulu, HI, Disbursing Center and expands the states served by the Honolulu disbursing center to include American Samoa and Pacific Trust Territories. Changes are indicated by asterisks in the margins.

PAGE CONTROL CHART

Remove Pages	Dated	Insert Pages	Dated
APPENDIX 2		APPENDIX 2	
1	11/28/79	1	4/25/80

E. M. Keeling
E. M. KEELING
Director of Accounting

Suggest filing this transmittal at the back of the AC. It will provide a reference authority for changes, a method of determining that all Changes have been received, and a check for determining if the AC contains the proper pages.

Initiated by: AAA-400

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CHAPTER 1. PROCEDURES FOR RECIPIENT ORGANIZATIONS

1. PURPOSE. Federal programs which involve cash payments to organizations outside the Federal Government constitute a significant portion of the Federal budget. The timing of payments to such organizations has a substantial impact on the level of the United States public debt and on financing costs of the Treasury Department. These procedures (a) provide a system whereby a recipient organization may promptly obtain the funds necessary to pay for the Federal portion of a grant or contract by presenting a request for payment to the U.S. Treasury disbursing center serving that locality and (b) preclude withdrawal of funds from the U.S. Treasury any sooner than absolutely necessary.

2. METHOD OF OPERATION. Following is a brief outline of the letter of credit procedures under the RDO System as processed by FAA.

a. The responsible program office in concert with the accounting office makes a determination that a recipient organization should be funded through the letter of credit procedures and the accounting office provides the recipient organization with SF-1194, Authorized Signature Card for Payment of Voucher on Letter of Credit.

b. The recipient organization completes and returns the SF-1194 and the Designation of Depository (see paragraph 4) to the FAA contact office.

c. The FAA accounting office approves the completed SF-1194 and then forwards the original to the appropriate Treasury disbursing center.

d. The FAA accounting office prepares SF-1193A, Letter of Credit. The original is transmitted to the appropriate Treasury disbursing center and the duplicate is forwarded to the recipient organization.

e. The FAA contact office furnishes the recipient organization a supply of SF-183's, Request for Payment on Letter of Credit and Status of Funds Report.

f. Following THE EFFECTIVE DATE of the letter of credit, the recipient organization executes and submits SF-183 to the appropriate Treasury disbursing center in order to receive funds to meet immediate cash disbursement needs.

g. The Treasury disbursing center mails a Treasury check directly to the recipient organization or to the depository designated by the recipient organization for credit to its account.

h. It is the joint responsibility of the FAA program office and accounting office to assure that Federal funds advanced to recipient organizations are used solely in accordance with the terms and conditions of the program authorization. In order to fulfill this responsibility,

certain reports shall be required from the recipient organization. The program office will notify the recipient organization as to their specific reporting requirements prior to the issuance of the letter of credit. Such requirements may be contained in the program authorization document or may be the subject of separate written instructions. In addition, the U.S. Treasury may require, on a selective basis, that a specific recipient organization provide a "Daily Status of Federal Funds Report" for a specified period of time. This reporting requirement will be coordinated through the FAA accounting office. The contact office will notify the selected recipient organization advising them of the period of time covered, etc., and the due date for submission to the FAA contact office. An illustration of the "Daily Status of Federal Funds Report" and instructions for completing this report are shown in appendix 1, page 16.

3. PROCEDURES. The following procedures are prescribed in the Treasury Fiscal Requirements Manual, Volume I, Chapter I TFRM 6-2000:

a. A recipient organization is required to limit and time withdrawals under the letter of credit to minimum amounts needed to meet the actual immediate cash disbursement requirements in carrying out the approved grant or contract. The timing and amount of withdrawals should be as close as is administratively feasible to the actual disbursements made by the recipient organization for the Federal share of direct and allowable indirect costs. The recipient organization is authorized to make a withdrawal only on the "cash" basis, which is the amount being paid out for bills and invoices that have been received and are due for payment and NOT on the "accrued expenditure" basis -- the receipt of goods or services for which payment may not yet be due.

b. Primary recipient organizations should develop procedures whereby secondary recipient organizations can obtain funds from the primary recipient organization as needed for disbursement.

c. Cash advances made by the primary recipient organization (the one which receives funds directly from FAA) to secondary recipients should conform to the same standards of timing and amount as apply to cash advances by FAA to primary recipient organizations. The reporting of cash disbursements and balances by the secondary recipient to the primary recipient organization should also conform to the standards applicable to the primary recipient organization.

d. The request for payment on letter of credit ordinarily should be drawn: (1) not more frequently than once daily, (2) in an amount more than \$5,000 but less than \$5,000,000, (3) in an amount more than \$5,000,000 ONLY if so stated on the letter of credit.

e. In the event a recipient organization receiving funds by a letter of credit has demonstrated an unwillingness or inability to establish procedures to minimize the time elapsing between the withdrawal of funds under the letter of credit and the disbursement of such funds, FAA shall cancel the letter of credit to the extent of the undisbursed balance not obligated in good faith in execution of the Federal project as authorized and, if permitted by the statutes governing the program(s) in question, thereafter requiring the recipient organization to finance its operations with its own working capital. Payments to the recipient organization then are made by Treasury check only to reimburse for cash actually disbursed by submitting requisitions for payment to FAA. FAA, however, will process such requisitions for reimbursements expeditiously so as to minimize the time elapsing between disbursement by and payment to the recipient organization.

4. DESIGNATION OF DEPOSITORY. A recipient organization for a contract is required to deposit letter of credit - RDO system advance funds into a special bank account as authorized by Federal Procurement Regulations (FPR) 1-30.413. The recipient organization shall be a party to the execution of an "Agreement for Special Bank Account" authorized by FPR1-30.414.1. A recipient organization for grants has the option of receiving the payments on the SF-1193A or having the payments sent to a commercial bank. If the recipient organization elects to have the payments sent to a commercial bank, it should prepare a "Designation of Depository for Direct Deposit of Funds." (See illustration and instructions in appendix 1, page 3.) The recipient organization should prepare this form on its own letterhead, complete section I, and forward the form to the designated bank for completion of section II. After the form is fully completed, the recipient organization should forward this form to the appropriate FAA contact office. This form should be submitted concurrent with the submission of the SF-1194. The recipient organization should execute a power of attorney only if the designated depository requires such authorization in order to receive checks directly from the U.S. Treasury Department for credit to the recipient organization's bank account. A new designation of depository should be executed whenever a change is made in depository or account number.

5. AUTHORIZED SIGNATURE CARDS. The SF-1194 must contain the signature of the individual(s) authorized by the recipient organization to sign SF-183. The number of individuals so authorized should be limited to a reasonable number. The recipient organization must submit two original SF-1194's to the appropriate FAA contact office. An illustration and instructions for completing this form are shown in appendix 1, page 5. If the recipient's designated official who certifies to the authenticity of the persons authorized to sign payment vouchers is unknown to the FAA certifying officer, the certifying officer may request documentation attesting to the designating official's authority in the form of a Letter of Signatory Authorization and Certification (See appendix 1, page 7.).

The Treasury disbursing center accepts only the signatures of persons named on the current signature card on file. A recipient organization should immediately submit to the appropriate FAA contact office new signature cards whenever there is a change, including additions or deletions, to the persons authorized to sign the SF-183. A superseding signature card is not required for any change in the titles or position of a person so authorized if the person's authority to sign SF-183 remains unchanged.

6. REQUEST FOR PAYMENT ON LETTER OF CREDIT (SF-183). The recipient organization should execute SF-183, Request for Payment on Letter of Credit and Status of Funds Report, each time it is determined that funds are needed to meet current cash disbursement needs. An illustration of and instructions for completing this form are shown in appendix 1, page 8.

7. DISTRIBUTION OF SF-183. The recipient organization should distribute the executed SF-183 as follows:

a. Original, Duplicate and Quintuplicate: Mail directly to the Treasury disbursing center shown on the recipient's copy of SF-1193A, Letter of Credit. (The Treasury disbursing center prepares and mails the Treasury check to the recipient organization or the recipient organization's depository.)

b. Triplicate. At the same time, mail directly to the cognizant FAA program office. Do not mail this copy to the FAA accounting office.

c. Quadruplicate. Retained by the recipient organization for its files.

8. PLANNING LETTER OF CREDIT WITHDRAWALS. The recipient organization should exercise sound financial judgment and planning to insure that the requirements for maintaining minimum cash balances are met. In preparing SF-183, careful consideration of the timing of payments to contractors is required in order to determine when funds are needed. Consideration of mail time required for transmission of SF-183 to the Treasury disbursing center and for transmission of the Treasury check to the recipient organization or its depository also is necessary. For example, if \$20,000 is needed on the fifteenth of the month in order to provide funds to a contractor to meet the terms of the contract, and normal mail time from the date the request for payment is submitted to the date the Treasury check is received by the depository or the recipient organization is seven days, then on approximately the eighth of the month the recipient organization should mail the SF-183 to the Treasury disbursing center.

a. Once the letter of credit system has been in operation a short time, it is expected that the recipient organization will have determined its disbursing pattern and calculated mail time so that withdrawals will be timed as close as possible to actual cash disbursements. Cash controls should be maintained on a current basis so that cash balances do not exceed the needs for the recipient organization's disbursements under the project.

b. An illustration and instructions for completing a suggested Federal Cash Control Register are shown in appendix 1, page 15. The use of this register by the recipient organization is optional. If properly maintained the cash control register provides the information necessary for completing section II of SF-183. Please note that the Federal Cash Control Register is maintained on a "fiscal year-to-date" basis, and NOT on an "inception-to-date" basis.

9. EXCESSIVE FEDERAL FUNDS. If it has been determined, by either the recipient organization or the FAA, that Federal funds have been erroneously drawn in excess of immediate disbursement needs, such excess should be promptly refunded to the FAA and redrawn when needed. The only exceptions to the requirement for prompt refunding are when the funds involved will be disbursed by the recipient organization within seven calendar days or are less than \$10,000 and will be disbursed within 30 calendar days. These exceptions should not be construed as approval by the U.S. Treasury, or the FAA, for a recipient organization to maintain excessive funds; they are applicable only to excessive amounts which were erroneously drawn.

10. INTEREST EARNED ON FEDERAL FUNDS. Any interest income earned by a recipient organization on Federal funds should be promptly refunded to the FAA unless specifically prohibited by law.

11. EMERGENCY PAYMENTS. It can generally be considered an emergency situation when a requested payment on a letter of credit is not received by the recipient organization two days after the expected payment receipt date. The use of two days as a guideline should be done only with consideration given to the local history of requesting Federal funds using the mail. When, and if, an emergency situation does arise, the recipient organization should use the following procedures:

a. Contact the FAA accounting office who issued the letter of credit. DO NOT attempt to contact the Treasury disbursing center as they ARE NOT authorized to deal directly with the recipient organization.

b. Provide the FAA accounting office with the following information which should be absolutely correct so that the FAA can properly identify the SF-183 in question when contacting the Treasury disbursing center to request that emergency payment procedures be invoked:

- (1) Letter of credit number;

- (2) Document number of the SF-183 in question;
- (3) The amount requested;
- (4) The exact information from the block entitled "Make Treasury Check Payable to:" on the SF-183;
- (5) The date of the SF-183 certification; and
- (6) The date the SF-183 was mailed to the Treasury disbursing center.

c. Under certain conditions, it may be necessary for the FAA accounting office to request that a "Second Original" SF-183 be submitted by the recipient organization. The recipient organization should not do this unless specifically requested to do so. However, if the recipient organization is requested to prepare this document, the legend "Second Original" should be affixed at the top of the original and all copies of the form.

12. FORMS ACQUISITION. Additional SF-183's and SF-1194's should be requested from the appropriate FAA contact office as needed. Particularly when requesting SF-183's, the recipient organization should order far enough in advance so their supply on hand will not be exhausted thereby causing a situation where needed funds cannot be obtained.

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Appendix 1

APPENDIX 1
SAMPLE FORMS
AND INSTRUCTIONS FOR THEIR USE

INSTRUCTIONS FOR PREPARING A
DESIGNATION OF DEPOSITORY

NOTE: This form is not necessary if the recipient organization chooses to receive the check directly from Treasury. This form is not supplied. Each recipient organization should type AN ORIGINAL AND TWO COPIES, as illustrated, on its own letterhead.

<u>Block No.</u>	<u>Explanation</u>
1.	Enter name, address and zip code of depository designated to receive Treasury checks.
2.	Enter project number.
3.	Enter name of recipient organization's bank account and number.
4.	Enter name of recipient organization.
5.	Enter complete address of recipient organization.
6.	Enter title of Executive Officer for recipient organization.
7.	Signature of Executive Officer for recipient organization (person who signed grant contract).
8.	Enter date form signed by Executive Officer for recipient organization.
9.	Enter name and account number of recipient organization's bank account.
10.	Enter name of recipient organization's bank.
11.	Enter complete address of recipient organization's bank where Treasury checks are to be mailed.
12.	Enter title of authorized bank officer for recipient organization's bank.
13.	Enter signature of authorized bank officer for recipient organization's bank.
14.	Enter date form signed by authorized bank or Treasury center for recipient organization's bank.

FIGURE 1. SAMPLE FORMAT DESIGNATION OF DEPOSITORY FOR DIRECT DEPOSIT OF PROGRAM FUNDS

(Letterhead of Recipient Organization)

Section I

(To be completed by recipient organization)

The _____ (1)
(Name, Address, and Zip Code of Bank)

has been designated as the depository of all funds to be received directly from grant (project contract number) _____ (2) executed with the Federal Aviation Administration for deposit to

_____ (3)
(Account Name and Number)

_____ (4)
(Name)

_____ (5)
(Address and Zip Code)

_____ (6)
(Title of Executive Officer)

_____ (7)
(Signature of Executive Officer)

_____ (8)
(Date)

Section II
(To be completed by the depository)

The account identified in Section I has been established with the bank. All necessary documentation, including a power of attorney when necessary, which legally enables this depository to receive U.S. Government checks directly from the U.S. Treasury Department, for deposit to

_____ (9) without the payee's endorsement has
(Account Name and Number)

been received and is in the depository's custody.

_____ (10)
(Name of Bank)

_____ (11)
(Address and Zip Code where checks should be mailed)

The Depository hereby agrees to immediately notify the Recipient Organization when a deposit is made in the above account.

_____ (12)
(Title of Authorized Bank Officer)

_____ (13)
(Signature of Authorized Bank Officer)

_____ (14)
(Date)

INSTRUCTIONS FOR COMPLETING SF-1194,
AUTHORIZED SIGNATURE CARD

<u>Block No.</u>	<u>Explanation</u>
1.	Leave blank - to be completed by FAA accounting office.
2.	To be completed by FAA accounting office by lining out the words "Federal Reserve Bank" and entering the location of the appropriate Treasury disbursing center. The names and addresses of these centers and the States they serve are listed in Appendix 2.
3.	Enter the name and address of the recipient organization. If additional space is required, use the reverse side of the form.
4.	Enter "DOT, Federal Aviation Administration" and the address of the appropriate FAA accounting office issuing the letter of credit.
5.	Leave blank.
6.	Enter an "X" (All SF-183's for withdrawals against a letter of credit should be countersigned.).
7.	Enter the typed names and the signatures of those officials of the recipient organization authorized to execute SF-183, Request for Payment on Letter of Credit and Status of Funds Report. No more than one signature may appear in each block. Two or more signature cards are required if more than four officials are authorized to draw on a letter of credit. Crossouts, erasures, and paintovers of signatures are unacceptable. Cross out any of these blocks that are not used.
8.	Enter the date, typed name, title, and the signature of the organization's official who is authorized to certify the authenticity of the signatures of the individuals authorized to execute SF-183. If an individual is both a designated signer of requests for payment and a designated official of the recipient organization, his or her signature should appear in both Blocks 7 and 8 of the SF-1194. If the person whose signature appears in Block 8 is unknown to the appropriate FAA certifying officer, FAA may request the recipient organization to submit a letter of "Signatory Authorization and Certification" (Refer to appendix 1, page 7.).
9.	Leave blank - to be completed by FAA accounting office.

FIGURE 2. SAMPLE SF-1194, AUTHORIZED SIGNATURE CARD

Standard Form 1194 & Treasury Form 1000 Fiscal Service Bureau of Accounts	AUTHORIZED SIGNATURE CARD FOR PAYMENT VOUCHERS ON LETTER OF CREDIT	Letter of Credit Number (1)
		Federal Reserve Bank (2)
Letter of Credit Issued in Favor of (Recipient) (3)	Issued by (Federal Agency) (4)	
SIGNATURES OF INDIVIDUALS AUTHORIZED TO DRAW ON THE CITED LETTER OF CREDIT (5) <input type="checkbox"/> ONLY ONE SIGNATURE REQUIRED ON PAYMENT VOUCHERS (6) <input type="checkbox"/> ANY TWO SIGNATURES REQUIRED TO SIGN OR COUNTERSIGN		
Typed Name and Signature (7)	Typed Name and Signature (7)	
Typed Name and Signature (7)	Typed Name and Signature (7)	
I CERTIFY THAT THE SIGNATURES ABOVE ARE OF THE INDIVIDUALS AUTHORIZED TO DRAW PAYMENT VOUCHERS FOR THE CITED LETTER OF CREDIT. (8) DATE AND SIGNATURE OF AUTHORIZING OFFICIAL (Recipient)	APPROVED. (9) DATE AND SIGNATURE OF AGENCY CERTIFYING OFFICER	

1194-101

U. S. GOVERNMENT PRINTING OFFICE : 1972 O - 483-916

NOTE: If, when preparing the SF-1194, a mistake is made or a change is necessary, a new SF-1194 should be prepared because erasures or corrections of any kind (pasted over or printed over with correction fluid) are not acceptable.

When there is a change in persons authorized to sign the SF-183, Request for Payment on Letter of Credit and Status of Funds Report, a new signature card must be prepared and submitted to the FAA contact office. Recipient organizations which have more than one signature card requiring a change in the persons authorized to sign "Request for Payment" are required to submit new signature cards for all of the designated officials authorized to sign the requests for payment. When submitting superseding signature cards, allow at least 10 days for processing them (SF-1194) before submitting a "Request for Payment" which will have the new signatures. Change in the title or position of a person previously authorized does not require a superseding signature card if the person's authority to sign requests for payment remains unchanged.

INSTRUCTIONS FOR PREPARING A SIGNATORY AUTHORIZATION AND CERTIFICATION

This signature certificate should be prepared on letterhead of recipient organization.

<u>Block No.</u>	<u>Instructions</u>
1.	The individual signing in Block 8 of the SF-1194 should enter his/her handwritten signature in this block.
2.	Enter the typed name of the individual signing in Block 1.
3.	Enter the typed title of the individual signing in Block 1.
4.	Enter the typed name of the recipient organization.
5.	Witness enters his/her signature after witnessing signing in Block 1 by authorizing official.
6.	Enter the typed name and title of individual signing in Block 5.
7.	Enter the date that the certification is made.
8.	Affix official seal of recipient organization.

FIGURE 3. SAMPLE FORMAT OF A LETTER OF SIGNATURE AUTHORIZATION
AND CERTIFICATION

(To be Prepared by Recipient Organization on its Letterhead)

(Letterhead of Recipient Organization)

SIGNATORY AUTHORIZATION AND CERTIFICATION

(1)

(Signature of Authorizing Official)

This is to certify that the above is the signature of

(2)

(Name)

(3)

(Title)

of

(4)

(Name of Recipient)

, and that he/she is

authorized to certify the signatures appearing in Block 7 of the SF-1194,
Authorized Signature Card for Payment of Vouchers on Letter of Credit.

OFFICIAL SEAL

(8)

(5)

(Handwritten Signature of Witness)

(6)

(Typewritten Name & Title of Witness)

(7)

(Date)

INSTRUCTIONS FOR COMPLETING AND DISTRIBUTING SF-183,
REQUEST FOR PAYMENT ON LETTER OF CREDIT AND
STATUS OF FUNDS REPORT

NOTICE TO DRAWER

Extreme care should be exercised to prepare SF-183 correctly and completely in order for the appropriate Treasury disbursing center to process the request for payment without delay. If a recipient repeatedly fails to prepare the SF-183 correctly and completely, the Treasury disbursing center may reject future requests for payment.

Withdrawals on the letter of credit should be made only in amounts necessary to meet current disbursement needs. Such withdrawals ordinarily should be made not more frequently than once daily, be in amounts more than \$5,000 but less than \$5,000,000, and in no case more than \$5,000,000 unless so stated on the letter of credit.

All dollar amounts which are entered on the SF-183 should be shown to two places past the decimal. Example: \$25,000.00

SECTION I - REQUEST FOR PAYMENT

<u>Block No.</u>	<u>Explanation</u>
1.	<u>Agency Location Code (formerly Agency Station Symbol).</u> Enter the eight-digit agency location code which appears on the SF-1193A, Letter of Credit, provided the recipient organization by FAA.
2.	<u>Letter of Credit Number.</u> Enter the eight-digit letter of credit number which appears on the related letter of credit.
3.	<u>Document Number.</u> Enter the appropriate document number. For each letter of credit, the document number of the first SF-183 should begin with "001," and each SF-183 prepared thereafter should progress in consecutively ascending order. Alphabetical designations must not be used as part of the document number. Amendments to the letter of credit should not interrupt the progression of the number assigned to the requests for payment by the drawer.
4.	<u>Amount Requested.</u> Enter the total amount of this request for payment which should be the same as the amount requested on line 7 of Section II and the total in Section III.
5.	<u>Name and Address of U.S. Agency.</u> Enter the name and address of the Federal "Issuing Agency" which appears on the related letter of credit.

INSTRUCTIONS FOR COMPLETING SF-183 (cont'd)

<u>Block No.</u>	<u>Explanation</u>
6.	<u>Name and Address of Drawer.</u> Enter the name and address of the recipient organization (drawer). This information should be identical to that entered in the block "In Favor Of" on the related letter of credit.
7.	<u>Name and Address of Treasury Disbursing Center.</u> Enter the name and address of the Treasury disbursing center which appears on the related letter of credit.
8.	<u>Make Treasury Check Payable To.</u> Enter the information exactly as it appears in block "Treasury Checks to be Made Payable to:" on the related letter of credit.

SECTION II - STATUS OF FEDERAL FUNDS

<u>Line No.</u>	<u>Explanation</u>
1.	<u>Federal Funds on Hand.</u> Enter the total amount of undisbursed Federal funds received under this letter of credit which was in the hands of the recipient organization (drawer) on the first day of the current Federal fiscal year. This amount includes all Federal funds on deposit with a commercial bank or maintained as imprest funds and received but undeposited Treasury checks.
2.	<u>Advances Received Fiscal Year to Date.</u> Enter the total amount of all advances of Federal funds received under this letter of credit during the current Federal fiscal year to date.
3.	<u>Collections, Refunds, and/or Miscellaneous Receipts.</u> Enter the total amount of all collections, refunds, and/or miscellaneous receipts of funds received during the current Federal fiscal year to date. Examples of items to be included in this amount are: a. Cumulative Federal funds advanced to a secondary recipient organization and, subsequently, determined to be in excess of immediate disbursement needs, which have been returned to the primary recipient during the current Federal fiscal year.

INSTRUCTIONS FOR COMPLETING SF-183 (cont'd)

- | <u>Line No.</u> | <u>Explanation</u> |
|-----------------|---|
| b. | Cumulative Federal share of proceeds from the sale of real property, personal property, and/or services received during the current Federal fiscal year which are available to the primary recipient to pay the cost of any approved program activity. |
| c. | Cumulative interest earned during the current Federal fiscal year on Federal funds withdrawn from this letter of credit prior to actual disbursement needs of the recipient organization. In Section II A - Remarks, indicate the amount of such interest and whether that amount has been remitted to FAA. |
| 4. | <u>Subtotal.</u> Enter the sum of the amounts reported on Lines 1, 2, and 3 of Section II. |
| 5. | <u>Actual Disbursements Fiscal Year to Date.</u> Enter the total amount of actual cash disbursements of Federal project funds during the current Federal fiscal year to date. Any interest earned on funds prematurely withdrawn from this letter of credit and returned to FAA should be included in the amount shown on this line. |
| 6a. | <u>Federal Funds on Hand at Time of this Request.</u> Enter the amount reported of Line 4 minus the amount reported on Line 5. |
| 6b. | <u>Estimated Number of Days Supply.</u> Enter the estimated number of <u>workdays</u> until the amount reported on Line 6a will be disbursed. For example, if the request for payment is prepared on a Tuesday and the recipient organization expects to disburse the Federal funds on hand on the same day it is preparing the request for payment, this represents a zero days supply of Federal funds. |
| 7a. | <u>Amount of this Request for Payment.</u> Enter the total amount of this request for payment, which should be the same as the amount requested in Section I and the total in Section III. |
| 7b. | <u>Estimated Number of Days Supply.</u> Enter the estimated number of <u>workdays</u> from the estimated day of receipt until the amount reported on Line 7a will be disbursed. This estimate includes the expected day of receipt but does not include the day of disbursement. For example, if the recipient expects to |

INSTRUCTIONS FOR COMPLETING SF-183 (cont'd)

- | <u>Line No.</u> | <u>Explanation</u> |
|-----------------|---|
| | receive the Federal funds requested on a Friday and disburse these funds on Monday of the following week, this represents a one-day supply of Federal funds assuming Saturday and Sunday are not workdays. |
| 8. | <u>Unpaid Requests for Payment Previously Submitted.</u> Enter the total amount of the requests for payment which have been submitted to the Treasury disbursing center but for which the recipient organization has not yet received payment. Do not include the amounts of rejected requests for payment. |
| 9. | <u>Total.</u> Enter the sum of the amounts reported on Lines 6, 7, and 8. |
| 10a. | <u>Outstanding Advances to Subgrantees - Total \$.</u> Enter the difference between the total amount of Federal funds advanced to subgrantees and the total amount of Federal funds disbursed by subgrantees. |
| 10b. | <u>Outstanding Advances to Subgrantees - Number.</u> Enter the number of recipients maintaining the outstanding balances reported on Line 10a of this request for payment as "Outstanding Advances to Subgrantees." If there are no subgrantees involved, "N.A." should be entered for nonapplicable. |

SECTION II A - REMARKS

The recipient organization (drawer) may enter any additional explanation, related to Section II - Status of Federal Funds, deemed appropriate.

SECTION III - CLASSIFICATION OF THE AMOUNT OF THIS REQUEST

Since a letter of credit may include funds attributable to more than one grant or project, it is extremely important that Section III be properly completed to show the amount of the request for payment applicable to each grant or project. Therefore, for each grant or project for which funds are being requested, enter the appropriate project number, and the amount of funds requested for each project.

The total of this section should be the same as the "Amount Requested" under Section I and the "Amount of this Request for Payment" under Section II.

INSTRUCTIONS FOR COMPLETING SF-183 (cont'd)SECTION IV - CERTIFICATION

<u>Block No.</u>	<u>Explanation</u>
11.	<u>Date.</u> Enter the date(s) this SF-183 is certified.
12.	<u>Signature and Countersignature.</u> Two of the designated officials of the recipient organization authorized to certify requests for payment on the SF-1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, on file with the Treasury disbursing center servicing the related letter of credit will affix their signatures. Manual signatures are required and must be identical to those on the current SF-1194. Erasures, paint-overs, and tapeovers are unacceptable.
13.	<u>Title.</u> Enter the titles of the designated officials of the recipient organization certifying this SF-183.
14.	<u>Distribution of the Form.</u> The forwarding points are printed on the bottom of each copy of the SF-183. They are distributed as follows:
	a. <u>Original, Duplicate, and Quintuplicate.</u> Forward to the Treasury disbursing center servicing the related letter of credit.
	b. <u>Triplicate.</u> At the same time the recipient organization mails the designated copies in Block Number 14 above to the appropriate Treasury disbursing center, the triplicate copy must be sent to the appropriate FAA program office. <u>(Do not send the triplicate copy to the accounting office which is shown in the "issuing agency" block on your letter of credit, SF-1993A.)</u>
	c. <u>Quadruplicate.</u> Retained by the recipient organization (drawer).

INSTRUCTIONS FOR PREPARING A FEDERAL CASH CONTROL REGISTER

<u>Column Number</u>	<u>Instructions</u>
1.	Enter the document number from SF-183.
2.	Enter date of request from SF-183.
3.	Enter the amount requested as shown on Line 7 of SF-183.
4.	Self-explanatory.
5.	Enter date Treasury check deposited as shown on notification received from bank.
6.	Enter amount of Treasury check from notification received from bank.
7.	Self-explanatory.
8.	Enter date of deposit.
9.	Enter amount of deposit.
10.	Self-explanatory.
11.	Enter date funds disbursed to payee by recipient organization.
12.	Enter amount disbursed to payee by recipient organization.
13.	Self-explanatory.
14.	Enter the date of the last entry in either column (5), (8), or (11) which causes a change in the balance in column (15).
15.	Enter amount obtained by subtracting cumulative total in column (13) from the cumulative total in column (7) plus column (10).

FIGURE 5. SAMPLE FEDERAL CASH CONTROL REGISTER

FEDERAL CASH CONTROL REGISTER														
REQUEST FOR PAYMENT SUBMITTED				U.S. TREASURY CHECKS RECEIVED			COLLECTIONS, REFUNDS, AND/OR MISCELLANEOUS RECEIPTS			DISBURSEMENTS			BALANCE OF FEDERAL CASH ON HAND	
DOCUMENT NUMBER	DATE OF REQUEST	AMOUNT REQUESTED	AMOUNT FY TO DATE	DATE DEPOSITED	CHECK AMOUNT	AMOUNT FY TO DATE	DATE DEPOSITED	CHECK AMOUNT	AMOUNT FY TO DATE	DATE DISBURSED	AMOUNT	AMOUNT FY TO DATE	DATE	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SF 183						(POST CUMULATIVE) AMOUNT ON LINE 2 OF SF 183			(POST CUMULATIVE) AMOUNT ON LINE 3 OF SF 183			(POST CUMULATIVE) AMOUNT ON LINE 5 OF SF 183		

INSTRUCTIONS FOR PREPARATION OF
DAILY STATUS OF FEDERAL FUNDS

<u>Block No.</u>	<u>Explanation</u>
(1)	Enter month of request for daily status of Federal funds.
(2)	Enter "Federal Aviation Administration."
(3)	Enter name of recipient organization (Grantee).
(4)	Enter agency location code assigned to Federal program agency (Grantor).
(5)	Federal funds received includes payments by letter of credit, direct Treasury check, and/or refunds and receipts, whether or not deposited.
(6)	Federal Funds disbursed includes recipient's disbursements to payees including refunds to the Federal Government for excess Federal funds and interest income earned by the recipient organization on Federal funds, if applicable.
(7)	Enter actual ending cash balance of previous month.
(8)	Enter totals for Federal funds received and Federal funds disbursed during month, and cash on hand at end of month.
(9)	Enter estimated number days until the cash on hand at end of month will be expended by the recipient organization.
(10)	Enter manual signature of individual preparing report for recipient organization with typed name and title and date prepared.
(11)	Enter manual signature of authorized official of recipient organization with typed name and title and date signed.

NOTE: All balances should reflect the actual cash (not accrued) balance of Federal funds in the hands of the recipient organization at time periods indicated.

FIGURE 6. SAMPLE DAILY STATUS OF FEDERAL FUNDS REPORT

**DAILY STATUS OF FEDERAL FUNDS REPORT
FOR THE MONTH ENDED _____ (1) _____, 19__**

Federal Program Agency: _____ (2)

Recipient Organization: _____ (3)

Agency Location Code: _____ (4)

	Federal Funds Received (5)	Federal Funds Disbursed (6)	Actual Cash Amount of Federal Funds on Hand
Date	Ending Balance of Previous Month		\$ (7)
1.	\$	\$	
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
28.			
29.			
30.			
31.			
TOT.	\$ (8)	\$ (8)	\$ (8)
Estimated number of days until cash on hand at end of month is expended: _____ (9)			
Prepared by:	Typed Name and Title	Date	
(10)			
Authorized Official (Recipient)	Typed Name and Title	Date	
(11)			

<u>Location</u>	<u>Street Address</u>	<u>Mailing Address</u>	<u>Positions</u>	<u>Telephone Numbers</u>	<u>States Served by Disbursing Center (Recipient Organization Location)</u>	
* Anchorage AK	Federal Bldg. U.S. Court House 701 C Street Anchorage, AK	Anchorage Disbursing Center U.S. Court House 701 C St., Box 49 ZIP 99513	Asst. Director Director	907-271-5002 271-5002 (FTS) ^a 907-271-5002 217-5002 (FTS) ^a	Alaska	
Austin TX	1619 E. Woodward St. Austin, TX	Austin Disbursing Center P.O. Box 2907 Austin, TX 78767	Letter of Credit Control Clerk Chief, Accounting Section	734-7751 (FTS) 512-397-7751	Louisiana New Mexico Texas	
Birmingham AL	190 Vulcan Road Birmingham, AL	Birmingham Disbursing Center P.O. Box 2451 Birmingham, AL 35201	Letter of Credit Clerk Principal Bookkeeper	229-1966 (FTS) 205-254-1966	Alabama Florida Georgia	Mississippi South Carolina Tennessee
Chicago IL	Room 708 Federal Office Bldg. 536 S. Clark St. Chicago, IL	Chicago Disbursing Center P.O. Box 8670 Chicago, IL 60680	Supervisor, Payroll & Acctg. Sec. Special Assignment Clerk	353-2354 (FTS) 312-353-2354 353-2350 (FTS) 312-353-2350	Illinois Indiana Kentucky Michigan	Minnesota Ohio Wisconsin
Denver CO	Building 53 Denver Federal Ctr. Denver, CO	Denver Disbursing Center Bldg. 53, Denver Fed. Ctr. Denver, CO 80225	Letter of Credit Clerk Accounting Supervisor	234-3631 (FTS) 303-234-3631 234-3632 (FTS) 303-234-3632	Colorado South Dakota Wyoming	North Dakota Utah
* Honolulu HI	3304 Prince Kuhio Federal Building Honolulu, HI	Honolulu Disbursing Center P.O. Box 50083 ZIP 96850	Disbursing Assistant Accounting & Disbursing Clerk	546-5646 (FTS) ^b 808-546-5646 546-5646 (FTS) ^b 808-546-5646	Hawaii Guam American Samoa Pacific Trust Territories	
Kansas City KS	2100 W. 36th Ave. Kansas City, KS	Kansas City Disbursing Center P.O. Box 3329 Kansas City, KS 66103	Chief, Payroll & Acctg. Sec. Letter of Credit Clerk	758-3625 (FTS) 816-374-3625	Arkansas Iowa Kansas	Missouri Nebraska Oklahoma
Philadelphia PA	5000 Wissahickon Ave Philadelphia, PA	Philadelphia Disbursing Ctr. P.O. Box 8676 Philadelphia, PA 19101	Accounts Maintenance Clerk Supervisor, Accounting Section	486-5685 (FTS) 215-951-5685	Connecticut Delaware Maine Massachusetts New Hampshire New Jersey	New York Pennsylvania Puerto Rico Rhode Island Vermont Virgin Islands
San Francisco CA	390 Maine Street San Francisco, CA	San Francisco Disbursing Ctr. P.O. Box 3858 San Francisco, CA 94119	Chief, Accounting Section Letter of Credit Clerk	556-4204 (FTS) 415-556-4204	Arizona California Idaho	Montana Nevada Oregon Washington
Washington DC	441 G Street, NW. GAD Building Washington, DC	Washington Disbursing Center P.O. Box 1748 Washington, D.C. 20013	Letter of Credit Clerk Supervisor, Accounting Section	566-5141/5149 (FTS) 202-566-5141/5149	District of Columbia Maryland North Carolina	Virginia West Virginia

a Dial Seattle Operator
FTS-399-0150

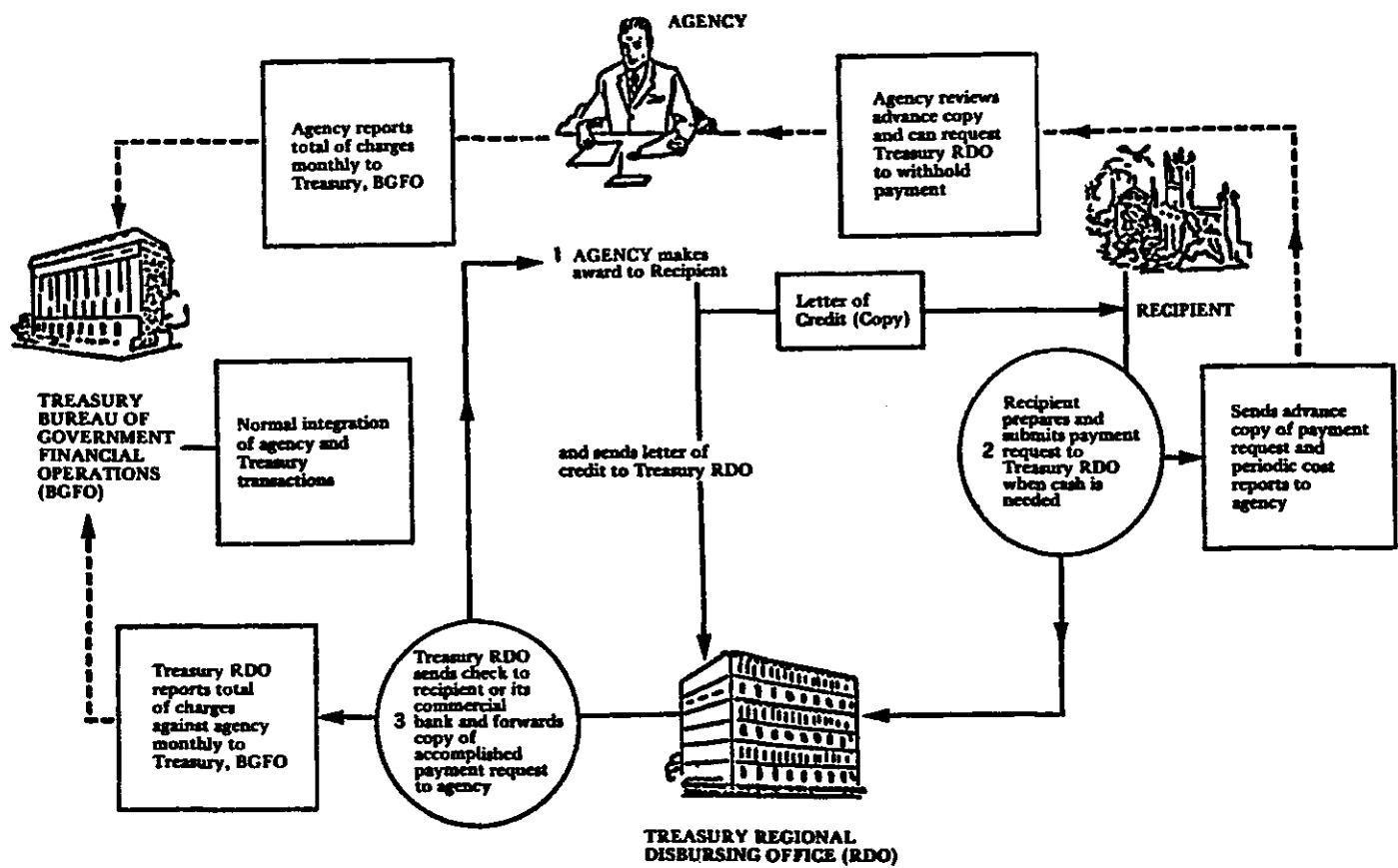
b Dial San Francisco Operator
FTS-556-0220

NOTE: FTS numbers are for the use of U.S. Government agencies only.

SHOWING THE STATES SERVED BY EACH CENTER
 TREASURY DISBURSING CENTERS

LETTER OF CREDIT - TREASURY REGIONAL DISBURSING OFFICE (RDO) SYSTEM

FLOW CHART FOR LETTER OF CREDIT
TREASURY REGIONAL DISBURSING OFFICE (RDO) SYSTEM



NOTE: All references to Treasury EDO above should be interpreted to be Treasury disbursing center.

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FEDERAL AVIATION ADMINISTRATION
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