

VOLUME 5, CHAPTER 5: “DEPOSIT AND TRANSFER OF PUBLIC FUNDS”**SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an * symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue and underlined font**.

The previous version dated September 2008 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
050102.C	Modifies address codes for sending requests to deposit with or change general depositories.	Update
Former 050203	Deletes the information for the deposit of food stamps, and renumbers subsequent paragraphs in this section. Paper food stamps are no longer accepted by the Treasury or Federal Reserve Bank.	Delete
050204	Adds the “Large Dollar Notification” system to notify the Department of the Treasury of large deposits.	Add
050401.B, Tables 5-1 and 5-2	Clarifies the timeframe for reconciling deposits in transit.	Update
050506.A	Adds additional guidance for the recording of a lost shipment by a relieving DO.	Add

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CHAPTER 5

DEPOSIT AND TRANSFER OF PUBLIC FUNDS

0501 DEPOSIT OF FUNDS

050101. General

Under [Title 31, United States Code \(U.S.C.\), Section 3302](#), custodians of money, e.g., disbursing officers (DOs) holding cash, checks, money orders, in excess of either current requirements or the amount authorized to be held at personal risk, whichever is less, must deposit them promptly in an authorized depository of the Department of the Treasury (Treasury) for credit to the Treasurer of the U.S. This does not apply to instruments to be returned to remitters in the form in which received, e.g., deposits of unsuccessful bidders for the sale of government property.

050102. Depositories

A. Federal Reserve Bank (FRB). DOs should use FRBs or branches as depositories whenever possible, and do not need prior approval. Federal agencies may no longer deposit cash (coin and currency) with an FRB. Also, Federal agencies may no longer tender deposits to an FRB for immediate confirmation of credit in the Treasury General Account (TGA), i.e., receive a signed and dated deposit ticket (Standard Form (SF) 215). See <http://www.federalreserve.gov/fraddress.htm> for a listing of FRBs. DOs and/or those who make deposits on their behalf may also deposit funds electronically; see Chapter 24 of this volume for programs available for this purpose.

B. General Depositories. The [Treasury Financial Manual](#) describes general depositories as commercial banks or other financial institutions designated specifically and authorized by the Treasury to maintain a demand account in its name to accept deposits to the TGA. These depositories are designated only where they are needed to receive deposits of public funds for credit to the TGA or to furnish cash to DOs for official disbursements. Making deposits to a TGA eliminates processing floats. If more than one bank has been authorized at a base, station, installation, or command, the local commander must give equal recognition when recommending designation of authorized financial institutions as TGA depositories. After Treasury approval, the commander should reasonably distribute official financial transactions among the approved depositories. Do not deposit public funds in a financial institution that has not been approved as a general depository except as shown in subparagraph 050102.E of this chapter, and do not mail deposits to a TGA without specific Treasury authorization to do so.

* C. Requests to Deposit with or Change General Depository. DOs formally request authorization to deposit collections with a general depository or change from one authorized depository to another, using an Agency Profile Sheet (see Figure 5-1). This requirement includes those instances when on-base banks or credit unions undergo changes such as acquisitions or mergers. Send appropriate requests to the Defense Finance and Accounting Service, DFAS-JJFB/CO, P.O. Box 182317, Columbus, OH 43218-2317 which will, after

review, send the request to the Federal Reserve Bank of St. Louis, TGA Management Team, P.O. Box 790331, St. Louis, MO 63179 for approval. Send the request at least 90 calendar days before the requested effective date to allow the FRB enough time to make necessary arrangements and issue appropriate instructions to the depository.

D. Need for General Depository Ceases to Exist. The DO advises DFAS-JJFB/CO of the date on which the need for a general depository ceases to exist, and the reason therefore.

E. Limited Depositories. Limited depositories are designated only to receive deposits made by or on behalf of DOs for credit to their official nonsymbol checking accounts maintained with such depositories. Limited depositories are not authorized to accept deposits for credit to the Department of the Treasury. See Chapter 14 of this volume.

0502 DEPOSIT REQUIREMENTS

050201. Frequency

Deposit all funds received for credit to Treasury's account promptly.

A. Make deposits before the depository's specified cut-off time, but as late as possible to maximize daily deposit amounts. Deposit receipts of \$5,000 or more on the day received before the depository cut-off time. In instances where the disbursing office business day has been advanced due to volume of transactions and balancing requirements, make deposits on the disbursing office business day on which the receipts are processed into the DO's account. For example, today's calendar date is September 7 but the disbursing office business date is September 8. If receipts for the DO's business date of September 8 equal or exceed \$5,000, make the deposit before the depository's cut-off time on September 8.

B. When same-day deposit is not cost effective, make the deposit the next day. A DO may need to set a cut-off time regarding preparation of deposits. When deposits on the following day and all receipts received after the cut-off for daily deposits of receipts total less than \$5,000, the receipts may be accumulated and deposited when the total reaches \$5,000, but make deposits by Thursday of each week, regardless of the amount accumulated. DOs should limit their transmittals of deposits to one per day. Agencies must have adequate internal controls to ensure the security of all undeposited funds.

C. DOs separate cash from personal checks and U.S. Treasury checks and prepare a separate SF 215 for each. Convert cash to a cashier's check or money order and mail or deliver it to the FRB along with the check deposits. For Navy vessels in U.S. ports, prepare deposits for U.S. Treasury checks and mail them to the nearest FRB. Present cash deposits to an authorized TGA. Use registered mail, certified mail or courier for deposits of negotiable instruments not presented in person. Since certified mail requires an additional fee to request a copy of the signature record before or after delivery with return receipt, the DO ensures that funding is available. Before depositing with an FRB, the DO confirms that the FRB still accepts check deposits. NOTE: Since the FRB is consolidating site locations, some changes could occur

to the website cited in subparagraph 050102.A of this chapter. [Address questions concerning which FRB to utilize to DFAS-NPD/IN at disbursing-debtmanagementpolicy@dfas.mil](#). Charge costs for cashier's checks and money orders to operations and maintenance or working capital funds available to the DO.

D. For Navy vessels at sea when daily mail service is not available, receipts consisting only of personal checks, money orders, and other non-Treasury negotiable instrument(s) may be accumulated up to \$5,000 before they must be deposited, provided that a deposit of all receipts on hand is made at least once each week. This exception does not apply to U.S. Treasury checks. The DO prepares the deposits for mailing via registered or certified mail and delivers them to the military post office onboard. The DO may not hold negotiable instruments to be deposited in his/her accountability pending arrival at the next scheduled port of call. Regardless of the total amount, the time interval since the last deposit, and the type of checks and negotiable instruments on hand, DOs on board Naval vessels make a deposit on the last regular business day before leaving port and on the first regular business day after returning to port for any at-sea period in excess of 1 week.

050202. U.S. Dollar Deposits

A. Negotiable Instruments. Deposit negotiable instruments (e.g., personal checks, traveler's checks, money orders), payable in U.S. dollars for credit to Treasury's account at an FRB or branch, or an approved general depository. Use a separate SF 215 to deposit all U.S. Treasury checks to an FRB or its branch, except that DOs may deposit Treasury Checks at Military Banking Facilities (MBF) overseas.

1. All DOs in the United States and activities authorized to deposit to the account of a DO deposit U.S. Treasury checks with an FRB or branch. When using an FRB or branch, prepare a separate SF 215 for each of the following deposits: (1) U.S. Treasury checks and (2) checks (e.g., personal checks, money orders, travelers checks).

2. DOs located outside the continental United States may deposit all U.S. Treasury checks with an established general depository. U.S. Treasury checks, cash, and other negotiable instruments may not be mailed to a general depository without Treasury's written permission. See Chapter 8 of this volume for guidance on depositing canceled U.S. Treasury checks. NOTE: All military bases in Europe without local contract MBFs may mail deposits to the MBF at Frankfurt, Germany.

B. Checks Drawn on Foreign Banks in U.S. Dollars Payable through a Bank in the United States. Checks drawn on foreign banks in U.S. dollars, payable through a bank in the U.S., must have an American Bankers Association (ABA) routing and transit number (RTN) printed on the item and a magnetic ink character recognition encoded with the U.S. bank's ABA RTN at the bottom left side of the check. Group these checks on a single SF 215 and deposit them as described in subparagraph 050202.A of this chapter.

C. Manner of Deposit

1. Deposit by DO. The FRB will not accept walk-in deposits. Deposit checks, drafts, or money orders by registered mail, certified mail or courier to an FRB or branch, unless an authorized designated TGA is approved for use by Treasury. If a deposit of cash in person is impracticable at an authorized TGA, the next most preferred method is by armored car. The least preferred method of depositing cash is by registered mail to an authorized TGA. The cash shall be either double wrapped or placed in an inner and outer container. An SF 215 must accompany each deposit. If an error is discovered after an SF 215 has been released to a depository, do not recall it or prepare a corrected SF 215 and submit it to the depository. The DO contacts the depository, provides information on the error and requests the depository prepare an additional SF 215 for the difference when the deposit amount is to be increased, or a Debit Voucher (SF 5515) for the difference when the amount is to be decreased. Upon receipt of the additional SF 215 or SF 5515, the DO records and reports the document as prescribed in this chapter. Deposit damaged or mutilated currency following paragraph 050507 of this chapter.

2. Deposit by Other than DO. When more time is required to turn in funds personally to the DO and is justifiable from a cost perspective (e.g., taking into account the length of journey and other factors), agent officers or any other officers authorized to make collections of public funds may dispose of collected funds as described as follows:

a. Approved Designated Depository Available. Agent officers or any authorized collection officer may make deposits (in person) on behalf of the DO when an approved designated depository is available. These persons follow paragraph 050301 of this chapter for preparation of the SF 215. Submit the confirmed copy of the SF 215 to the DO on the day the deposit is made with the appropriate collection vouchers and memorandum copy of the SF 215.

b. Approved Designated Depository Not Available for Cash Deposits. When an approved designated depository is not available, agent officers or any authorized collecting officers may send cash to the DO by postal money order, bank money order, or cashier's check. Pay the fee for purchase of the cashier's check or postal/bank money order in cash at the time of purchase, and attach the receipt to the Cash Collection Voucher ([DD Form 1131](#)). Deduct the cost of the cashier's check or postal/bank money order from the total amount collected. Show in the body of the DD Form 1131 the total amount collected, the fee for the cashier's check or postal/bank money order, the net collection, and the bank and date of the money order; see Figure 5-2.

050203. Foreign Currency Deposit

See Chapter 13 of this volume.

*050204. Reporting Large Deposits and Fedwire Deposits System (FDS) Deposits

To permit Treasury's Financial Management Service (FMS) to manage the government's cash position at each FRB, large deposits must be reported in advance of the transaction settlement date. DOs depositing a single check totaling \$50 million or more, or several checks of a similar nature (e.g., 25 checks from vendors totaling \$50 million or more), must notify the

FMS of the deposits at least 2 business days before making the deposit. If a deposit of \$500 million or more is anticipated, the DO must provide at least a 5 business day advance notice. When specific deposit information has not been finalized, inform FMS daily (by 9:30 a.m. eastern time) of approximate amount(s) and approximate deposit date(s). FMS has a web-enabled utility, the [Large Dollar Notification \(LDN\) Interface](#), to allow a Government Agency to add, update, delete, search, list, and view LDNs. To obtain access to this utility, complete the [Cash Track Access Authorization Form](#) and follow instructions (see Figure 11-6 of this volume). DOs may also report information on large deposits by facsimile (fax) transmission to the FMS at (202) 874-9984 using FMS Form 187 (Advance Notice of Large Deposits or Payments of \$50 Million or More). If the report is given to the FMS on other than an FMS Form 187, furnish:

- A. Name and address of the Component (e.g., Army)
- B. Name and telephone number of DO
- C. Disbursing Station Symbol Number (DSSN)
- D. Appropriation or fund account credited (minimum of six digits, with the first two identifying the department)
- E. Description of transaction
- F. Transaction settlement date
- G. Amount of deposit
- H. Deposit mechanism (wire transfer or check)
- I. Name and location of the depository

Keep a copy of the report with the DO's monthly retained financial records.

050205. Sorting and Listing of Instruments

A. General Depositories. Deposit checks (e.g., personal checks, money orders, travelers checks) deposited with general depositories using an SF 215. NOTE: Deposit U.S. Treasury checks to an FRB or branch, or an approved designated depository following paragraph 050102 and subparagraph 050202.A of this chapter. Include with each completed SF 215 an adding machine tape or other listing unless other arrangements have been made with the depository. Deposit cash on a separate SF 215. Sort all currency by denomination, face and top up, and deposit it in full packages (100 notes) of each denomination: \$1, \$2, \$5, \$10, \$20, \$50, and \$100. Prepare partial packages for each denomination not containing 100 notes. Secure each package (full or partial) with a currency strap bearing no printed denomination. DOs may obtain these straps from commercial suppliers. Legibly show the total dollar amount and DSSN on each package of currency on each strap. Roll coins whenever possible. Include with each completed SF 215 an adding machine tape or other listing reflecting, by denomination, the total

of currency and coin being deposited.

B. FRBs. DOs deliver checks by registered mail, certified mail or courier to an FRB, and include an SF 215 as described in subparagraph 050202.A.1 of this chapter. Enclose the checks with the SF 215s in a sealed package. Separate checks into bundles of not more than 400 items per bundle. Attach to each bundle of checks an adding machine tape or other listing detailing all items in the bundle, the bundle total, and the DSSN. Provide the totals of each listing and the listing's item count on each SF 215.

050206. Endorsement of Negotiable Instruments

A. Area for Endorsements. The Expedited Funds Availability Act, 12 U.S.C. 4001 established restrictions for placement of payee endorsements. Negotiable instruments must be endorsed on the back in the 1 1/2 inch space along the "trailing edge." When viewing the face (front) of a check, the trailing edge is the left hand edge. Normally, endorsements consist of the name of the payee and other identifying information required by the activity cashing the check. When the DO is preparing checks made payable to DoD, a DoD Component, another government agency, or the DO for deposit, the endorsement stamp required by subparagraphs 050206.C or 050206.D of this chapter appears in this space. When multiple endorsements occur (or the space is used by a qualified endorsement such as for checks endorsed over to the DO by the payee) and the DO's endorsement requires space beyond the first 1 1/2 inches from the trailing edge, the DO uses the assigned space for subsequent endorsers (the back of the check in the upper right hand corner, no more than 3 inches from the right hand edge (leading edge) of the check. Do not refuse a check when the area assigned for the bank of first endorsement has been used. Such checks are acceptable but may not be processed by the banking system in the prescribed time frames under 12 U.S.C. 4001, which could hamper collection action. Blue or black ink is preferable for endorsements.

B. Endorsement Requirements. Activities with stamps containing additional information may use them so long as the endorsement fits within the 1 1/2 inch space assigned for payee endorsers.

1. Negotiable Instruments Deposited with an FRB or Branch. DOs depositing directly with an FRB or branch may function as the bank of first deposit on behalf of the FRB; prior approval from the FRB is required. Since little advantage is gained by DOs assuming this responsibility, DOs must advise the supporting DFAS site when an FRB or the Treasury requests they function as a bank of first deposit. All checks, drafts, and money orders in payment of an obligation due to the United States, regardless of the payee to which drawn (including the Treasury, DoD, and any officer of the government), must be endorsed on the back of the instrument in the 1 1/2 inch space along the trailing edge (see Figures 5-3 and 5-6).

2. Negotiable Instruments Deposited with a General Depository. All negotiable instruments in payment of an obligation due the United States, regardless of the payee to which drawn, must be endorsed on the back of the instrument in the 1-1/2 inch space along the trailing edge (see Figures 5-3 and 5-8). Insert the Component name (e.g., Army, Navy, DFAS) in the blank following "UNITED STATES," and the four-digit disbursing activity's DSSN in

the blank following "DSSN;" these may be entered manually, mechanically, or be included as a part of the stamp itself. Enter, either manually or mechanically, the date on which the deposit is made in the blank following "Date," to correspond with the bank's business day; see paragraph 050201 of this chapter.

3. Conditional Endorsements. Do not accept checks with conditional endorsements, e.g., "Payment in Full." Return these checks to the drawers and advise them that the DoD cannot legally accept them.

050207. Record of Negotiable Instruments Deposited

DOs keep a complete record of negotiable instruments mailed or presented to depositories. This may be a scanned or photocopy of both sides of the instruments. If scanning or photocopying is not possible, prepare a typed or written list containing the source of the instrument, name of the financial institution on which drawn, type of instrument, serial number, payee, maker, endorser (name of person from whom received when other than drawer), date drawn, and amount. Copies of collection vouchers or other documents that show the same data are acceptable as the record of instruments. If an item is lost in banking channels, the DO shall then be held pecuniary liable if the maker of the instrument cannot be identified in order to contact that person for a replacement. Therefore, photocopied, scanned, or prepared lists of instruments deposited shall be kept in active files until receipt of the deposit is acknowledged. Once receipt of the deposits is acknowledged, file these as supporting documents with the retained copy of the SF 215 and the Statement of Accountability (SF 1219) covering the period in which the deposits were made.

050208. Lost Negotiable Instruments

When a negotiable instrument is lost, whether before or after deposit, the DO adjusts the affected accounts and immediately requests that the maker of the instrument stop payment and replace it with a new check or other form of payment. DOs must inform members of their legal obligation for the check and offer them another opportunity to replace the check. If the military member refuses, the DO may, as with any other debt, pursue involuntary collection action against the military member's pay.

050209. Disposition of Funds on Transfer or Reassignment without Relief

A DO that is transferred or reassigned without being relieved by another DO deposits all funds in his/her possession prior to the transfer or reassignment. This includes all funds held by deputies, agents, and/or cashiers, including imprest funds and change funds. Report each deposit made during the period, including the final deposit, on the SF 1219 whether or not an acknowledged copy of the SF 215 is received prior to transfer or reassignment.

0503 DEPOSIT TRANSACTIONS

050301. Deposit Ticket (SF 215)

A. General. Prepare, quintuplicate, an SF 215 for each deposit. This form is designed to be processed on optical character recognition (OCR) equipment; it is therefore essential that the preparer strictly follow these requirements. The SF 215 shall be typed with American National Standards Institute OCR-A font (ANSI OCR-A) 10-pitch type. If an ANSI OCR-A is not available, use Pica 10-pitch. An acceptable, but undesirable type font is Elite 12-pitch. Specialty type fonts such as Adjutant, Advocate, Artisan, Courier, Delegate, Gothic, Italic, Scribe, and Script are not acceptable. Typing in blocks two, three, four, and five (memorandum copy) must be single spaced horizontally and typed with the prescribed font. Typeovers, erasures, and other corrections may not be made to entries in these blocks. The Treasury does not allow DOs or depositories to change data on the SF 215. Report any violation of this rule by a depository to the Cash Management Branch, Disbursing/Debt Management Policy Division, Policy and Performance Management Directorate, DFAS Indianapolis (DFAS-NPD/IN), 8899 E. 56th Street, Indianapolis, IN 46249-0050, for further reporting to the Treasury. NOTE: The automated SF 215 contains the same information as the hard copy SF 215. The automated SF 215 may be utilized based on an agreement between the depositor and depository. Prepare an SF 215 as follows (see Figure 5-9):

1. Deposit Number-Block 1. Each SF 215 contains a preprinted six-digit deposit number used by the Treasury's central accounting and reporting systems as the basis for generating audit and reconciliation reports for depositor agencies. Do not alter, type over, or change this pre-printed number in any manner. It is not necessary to account for voided or spoiled forms, even though they are pre-numbered.

2. Date Presented or Mailed to Bank-Block 2. Enter the date that the document is either mailed to an FRB or branch or, if delivered to a general depository, enter the banking business date of the depository at time of presentation. The proper format is two-digit single-spaced groups in month, day, and year order, separated by hyphens; zero-fill for single-digit dates.

3. Eight-Digit Agency Location Code (ALC) or Four-Digit Disbursing Office Symbol-Block 3. Enter the four-digit DSSN, left-justified and single-spaced.

4. Amount-Block 4. Enter the amount of the deposit, including cents. Use normal punctuation of commas and decimal points; omit dollar and cent signs.

5. Date Confirmed by Bank-Block 5 (Memorandum Copy). Leave blank; complete upon receipt of confirmed copy from the depository.

6. Agency Use-Block 6. Enter descriptive data regarding the deposit such as: "Prepared by," "Verified by," and "Deposited by;" with the initials of the persons who performed these tasks. NOTE: For a commissary deposit, enter the commissary store number and location in this block. Also, if the deposit is made with a branch bank, enter the name and location of the branch.

7. Name and Address of Depository-Block 7. Enter the name and address of the depository to which the SF 215 is mailed or presented.

8. Depository Certification-Block 8. Leave blank. The depository completes this block.

9. Depositor's Title, Department, or Agency and Address-Block 9. Enter the complete mailing address of the office making the deposit for the DO.

B. Distribution and Disposition. Send the original, depository, and confirmed copies of the SF 215 to the depository with the funds and/or negotiable instruments being deposited. The DO retains the memorandum and agency copies in a suspense file to assure that all deposits are in fact confirmed by the depository. The DO follows up on unconfirmed deposits as required by paragraph 050404 of this chapter. Upon receipt of the confirmed copy from the depository, transcribe the date confirmed to the agency copy. Based on the specific requirements of the supporting DFAS site, submit the confirmed copy as part of the financial reports for that month when available. In instances where a deposit is not confirmed in the same month as mailed, refer to Chapter 19 of this volume. The supporting DFAS site may also require the DO to submit the memorandum copy in support of the reported deposit activity for that month and to submit the confirmed copy with the financial reports for the month in which the confirmed copy is received. As stated in subparagraph 050202.C.2.a of this chapter, an SF 215 may be submitted to a depository for a DO, with the confirmed and memorandum copies being forwarded to the DO as required. The DO credited with the deposit may not receive these copies in time to submit with his monthly returns, requiring the DO to reconcile all deposits with CASHLINK II (See paragraph 050401.E of this chapter.) and the appropriate depositing activity prior to preparation of the monthly SF 1219. NOTE: When a deposit is presented or mailed to a depository and the DO receives the confirmed copy of the SF 215 in the same month (as presented or mailed), only the confirmed copy need be submitted with the monthly financial reports. The DO always retains the agency copy as part of the retained financial records. Report the sum of all deposits presented or mailed to a depository in Column 2, Section II, Part B of the SF 1219 for the month in which deposits were presented or mailed.

C. Accounting for Deposits. After netting out all SF 5515s (except those used for electronic funds transfer (EFT)) to be accounted for in the current business day, enter the total of all the deposits to be accounted for during the business day (including SF 215s received from a depository to adjust a deposit) on line 4.2A of the Daily Statement of Accountability (DD Form 2657). At the end of the accounting period (month), use the memorandum or confirmed copies of each SF 215 (and SF 5515, including those for EFT) applicable to only the current accounting period to prepare the detailed deposit activity report to support the SF 1219. The total of the detailed deposit activity report must agree with the total reported on line 4.2 on the face of the SF 1219 and with the total reported in Column 5, Section II, Part B, on the reverse of the SF 1219.

050302. Debit Vouchers

A. General. When a check is returned unpaid to the depository with which the check was originally deposited, the depository may process an SF 5515 to charge the depositing DSSN. The depository may also prepare an SF 5515 charging the depositing DSSN whenever a check is lost after deposit. SF 5515s may also be issued by depositories and by the

Treasury to establish other valid charges against a DO's account, e.g., exchange fees and other collection charges assessed in connection with foreign instruments deposited. The DO immediately records all SFs 5515 received on the DD Form 2657. Include the SFs 5515 in the SF 1219 for the month in which received.

B. Action by the DO

1. Nontactical Disbursing Activities. For SFs 5515 received in connection with returned unpaid checks, see Chapter 4 of this volume for guidance on processing dishonored checks. For SFs 5515 received in connection with checks lost after deposit, the DO follows paragraph 050208 of this chapter. Process new checks received pursuant to action taken by the DO as a new deposit. Process charges for handling foreign checks as prescribed in Chapter 13 of this volume.

2. Tactical Disbursing Activities. DOs shall comply with SFs 5515 received from a depositary whenever any one of the following conditions exist: the deposit (which included the lost or dishonored check) was made during the incumbency of the current DO; the deposit (which included the lost or dishonored check) was made during the incumbency of a DO whose account is being subjected to the 90-day local retention period; or the maker or endorser of the lost or dishonored check is locally available for collection action. If none of the foregoing conditions apply, the current DO forwards the SF 5515 by cover letter to the activity designated to settle the former DO's account. In addition to the SF 5515 and either the original dishonored check as returned by the depositary or, in the case of lost checks, a copy of the relevant abstract from the listing of instruments deposited. Include in the cover letter the most recent information concerning the present location and status of the maker or endorser of the check in question. Send a copy of the cover letter to the issuing depositary.

C. Distribution. The SF 5515 is a four part document. The depositary retains two copies and the DO receives the memorandum and the confirmed copies. The DO sends the confirmed copy to support the monthly financial reports and retains the memorandum copy with his/her retained financial records. See Figure 5-10.

D. Accounting. Account for SFs 5515 as negative deposits. As noted in subparagraph 050301.C of this chapter, net all SF 5515s (except those used for EFT) in the current business day against all deposits for that business day, and record the total on line 4.2A of the DD Form 2657. Record EFT SFs 5515 on line 4.2B. At the end of the accounting period (month), use the memorandum or confirmed copies of each SF 5515 (including EFT SF 5515s) and each SF 215 applicable to only the current accounting period to prepare the detailed deposit activity report to support Section II, Part B of the SF 1219. The total of the detailed deposit activity report must agree with the total reported on line 4.2 on the face of the SF 1219 and with the total reported in Column (5), Section II, Part B, on the reverse of the SF 1219.

0504 DEPOSIT RECONCILIATION

*050401. General

A. DOs report deposit activity in connection with their financial reports. Each disbursing office prepares and submits the detailed deposit activity report formerly required by the respective Component. Army disbursing offices report SF 215 and SF 5515 information in the Data Element/Accounting Reporting System (DELMARS). Navy disbursing offices use the Uniform Microcomputer Disbursing System (UMIDS), other approved automated format, or prepare and submit the monthly Schedule of Deposit Activity as prescribed in paragraph 050406 of this chapter. Air Force disbursing offices use the Deposits in Transit System (DITS) (6J record). Marine Corps disbursing offices report detailed deposit activity using the Marine Corps Expenditure/Reimbursement Reporting System (MCRRS). The net dollar value of these inputs ultimately is given to the Treasury, which also receives detailed reports from each depository of all SFs 215 and SFs 5515 received from DOs, or issued by depositories, as appropriate. Refer to Table 5-1, "Checklist for DFAS Site Responsibilities for Deposit Discrepancies;" Table 5-2, "Checklist for Disbursing Officer Responsibilities for Deposit Discrepancies;" and Table 5-3, "Decision Logic Table for Deposit Discrepancies."

B. Monthly, the Treasury compares the value of deposits and debit vouchers reported by DOs on SFs 1219 and detailed deposit activity reports to the value of deposits and debit vouchers reported through CASHLINK II. When the Treasury is unable to reconcile the information in the two reporting systems, it sends a Statement of Differences (SOD), Deposit Transactions (FMS Form 6652), with supporting detail of deposits and debit vouchers reported by the depositories to the applicable DFAS site for redistribution to the appropriate disbursing office for reconciliation. Any deposit discrepancy appearing on a FMS Form 6652 will appear on every subsequent FMS Form 6652 **until it is reconciled. Consider all SOD differences on the FMS Form 6652 that have not been reconciled within 2 accounting months, and that have been validated as meeting the criteria of an actual physical loss of funds, as a loss or overage of funds with the associated pecuniary liability as prescribed in Chapter 6 of this volume. Do not consider timing differences and/or reporting errors as a loss of funds, but the DFAS site must pursue aggressive action to clear the differences with appropriate offsetting transactions, via departmental level, Treasury, and/or agency within 2 accounting months of the offsetting transaction appearing on the SOD. The effective date of the deposit discrepancy is the last business day of the accounting month during which the discrepancy was first reported on the FMS Form 6652.**

C. DOs must strictly adhere to the preparation requirements for the SFs 215 and SFs 5515 as described in section 0503 of this chapter, and exercise particular care to ensure that these forms are prepared accurately. It is also imperative that DOs report promptly and properly all SFs 215 and SFs 5515. Instructions for reporting SF 215s and SF 5515s using the systems noted in subparagraph 050401.A are in the user's guides for those systems. See paragraph 050405 of this chapter for instructions for manual preparation of the detailed deposit activity report, and paragraphs 050402 through 050405 of this chapter for detailed instructions for clearing deposit differences from the FMS Form 6652. The most common causes of deposit differences are:

1. The DO or a depository inserts an incorrect date, DSSN, or amount on an SF 215 or SF 5515.

2. The DO or a depository fails to report an SF 215 or SF 5515. For example, documentation for a remote deposit was not given to the DO, or a deposit that was mailed was not received by the depository.

3. The DO reports an SF 215 or SF 5515 number, date, DSSN, or amount incorrectly on the detailed deposit activity report, or the depository reports an SF 215 or SF 5515 number, date, DSSN, or amount incorrectly to the Treasury.

D. Once SFs 215 or SFs 5515 have been released to a depository, the documents cannot be recalled, corrected, or resubmitted. In addition, the Treasury prescribes specific instructions to all approved depositories regarding adjustments of errors discovered subsequent to the day of deposit. Correct any error discovered after release of a deposit to a depository or differences reported on the FMS Form 6652 through the reconciliation process. DOs must take aggressive action to reconcile and/or clear all differences as rapidly as [possible after notification by the Treasury that a difference exists](#); see subparagraph 050401.B. To maintain control, the DO or the DO's designee(s) monitor deposit activity daily using CASHLINK II and maintain either a manual or mechanized subsidiary record of all deposit differences. The DO or the DO's designee(s) review the record of differences at least weekly to ensure these differences are cleared. Keep documentation supporting the review process for six years and three months as evidentiary support of the review process. These records need not be certified. Also, each time there is a change of DOs, the incoming DO validates the [unresolved](#) differences. If the departing DO cannot provide the incumbent DO with documentation supporting the [unresolved](#) items, the departing DO processes the unsupported items as a loss or overage of funds; see Chapter 6 of this volume.

E. [CASHLINK II](#). CASHLINK II was developed by the Treasury to assist agencies in reconciling deposit transactions. This system allows early access to deposit transaction information and gives DOs the opportunity to take immediate action to correct a deposit difference (regardless of dollar value) before the transaction appears on the FMS Form 6652. Deposit transactions reported by financial institutions and FRBs are available in CASHLINK II within 1 or 2 days after reporting by the depository, and all DoD DOs must use it as a tool for deposit reconciliation. Information and application forms for CASHLINK II are available from the supporting DFAS site or DFAS-NPD/IN. Any DoD component disbursing activity that determines use of CASHLINK II is not feasible must submit a written justification through their chain of command to the Office of Under Secretary of Defense (Comptroller) (OUSDC) through DFAS-NPD/IN. [NOTE: The Transaction Reporting System \(TRS\) is scheduled to replace CASHLINK II for deposit reconciliation; see Chapter 24 of the volume for more information on TRS.](#)

050402. Improperly Prepared/Reported Deposit Tickets and Debit Vouchers with Incorrect Date, Voucher Number, and DSSN

Deposit differences may result from preparation errors by the preparing disbursing office or the depository, depending on where a given SF 215 or SF 5515 is prepared. Specific areas of these documents where proper preparation is most critical include the date, DSSN, voucher number, and amount blocks. Errors in any one or more of these blocks always result in deposit

differences. These differences are detectable through daily monitoring of CASHLINK II. When an error is detected in the DSSN or amount block, the DO or his/her designated representative can request the error be corrected via the "Agency Request Correct Voucher" function under the ALC Reconciler Role in CASHLINK II. If the error is in the date or voucher number block, the DO or his/her designated representative makes the correction via "Agency Request Correction Voucher" function under the ALC Reconciler Role in CASHLINK II. The system transmits all agency ALC voucher corrections to Treasury for verification and approval. Treasury will still require the agency to send a copy of the confirmed voucher to support their ALC corrections via fax to: 202-874-8887. If fax is not available, mail the correction to Cash Accounting Division, FMS, Room 500E, 3700 East-West Highway, Hyattsville, MD 20782.

A. Over or Understated Deposit Tickets and Debit Vouchers. A difference occurs when an SF 215 or SF 5515 amount is overstated or understated. An overstated SF 215 exists when the amount entered exceeds the amount of cash or negotiable instruments submitted with it. An understated SF 215 exists when the amount entered is less than the amount of cash or negotiable instruments submitted with it. An overstated SF 5515 exists when the amount entered exceeds the value of the check or EFT payments it covers. An understated SF 5515 exists when the amount entered is less than the value of the check or EFT payments it covers. Treasury regulations for depositaries do not permit changing the amount on an SF 215 or SF 5515. They require the depositary to confirm a deposit as presented and immediately issue either an SF 5515 for the amount of the overage or an additional SF 215 for the amount of the shortage. In either situation, the DO should discover an overage of funds for an overstated deposit or a loss of funds for an understated deposit upon the first balancing after the deposit was presented or mailed to the depositary and recorded on the DD Form 2657. Treasury regulations also require the depositary to confirm a debit voucher as presented and immediately issue an SF 215 for the amount of the overage or an additional SF 5515 for the amount of the shortage. In either of these situations, the DO should discover an overage of funds for an overstated debit voucher or a loss of funds for an understated debit voucher upon the first balancing after the debit voucher was presented or mailed to the depositary and recorded on the DD Form 2657. Daily monitoring of deposit activity using CASHLINK II enables early detection of these differences. Upon receipt of the confirmed copy of an adjusting SF 215 or SF 5515, the DO records the document on DD Form 2657. If actions required by Chapter 6 of this volume were taken to record the overage or shortage of funds upon discovery, receipt of the adjusting SF 215 or SF 5515 from the depositary enables a more rapid settlement of the discrepancy in the DO's accountability. If an overage or shortage of funds was not discovered before receipt of the adjusting SF 215 or SF 5515 and recording the document creates an overage or shortage, the DO processes the overage or shortage as prescribed in Chapter 6 of this volume.

B. Even though not authorized by the Treasury, some depositaries change the amount of an SF 215 or SF 5515 rather than issuing an adjusting document. The DO should be able to discover such action through daily monitoring of deposit activity through the CASHLINK II, upon receipt of the confirmed copy of the original SF 215 or SF 5515, or upon receipt of FMS Form 6652. If the amount of the document (as prepared and submitted by the DO) was incorrect, the DO should have detected a loss or overage of funds condition upon recording the transaction on DD Form 2657. If a depositary consistently changes the amount entered on an SF 215 or SF 5515, the DO reports this to DFAS-NPD/IN as required by section 0503 of this chapter. This

report must include a copy of the SF 215 or SF 5515, FMS Form 6652 and supporting detail, and a printout of the data from CA\$HLINK II.

050403. Deposits Not Reported by Depositories

SFs 215 that have been reported by DOs but not by the depository do not appear in CA\$HLINK II. These appear on FMS Form 6652. Daily monitoring of CA\$HLINK II alerts the DO to possible deposit differences when a deposit does not appear in the system after a reasonable period of time based on whether the deposit was presented to the depository in person or by mail.

A. If no confirmation copy is received from the depository within a reasonable period of time for deposits presented by mail, the DO initiates follow-up action with the depository to determine the status of the deposit. A reasonable period of time is considered to be the normal mailing time from the date mailed to the depository until the date a confirmation copy is received based on past experience. Tactical DOs consider unit movement schedules and locations when the deposit was mailed. In any event, initiate follow-up action within 30 days from the date of mailing a deposit.

B. Include with a follow-up request to a depository a copy of the applicable SFs 215 and a description or copies of the instruments included in a deposit. The depository provides a confirmation copy or confirmation information to the DO in response to the follow-up request. A depository response acknowledging receipt of the deposit is acceptable as the confirmation copy when the actual confirmation copy cannot be given. If the depository acknowledges receipt of the deposit but refuses to report the transaction to the Treasury, the DO provides written notification, with copies of all correspondence and documents involved, to DFAS-NPD/IN, which will then pursue resolution of the issue through the Treasury and provide the DO written instructions on additional actions to be taken.

C. If the follow-up action does not result in confirmation of the deposit or the depository notifies the DO that the deposit was not received, the DO reverses the deposit transaction in the current month's business. The DO prepares and processes an [Optional Form \(OF\) 1017-G](#) to document the reversal. Record the OF 1017-G on the DD Form 2657, line 4.2A as a negative deposit and on line 7.3 as a loss of funds, and include it on the corresponding lines of the SF 1219 at the end of the month. Describe the deposit reversal in Section II, Part B, Column (3) of the SF 1219, and indicate the month and year the deposit was initially reported to the Treasury. Show the amount of the reversed deposit as negative or bracketed. Reverse the deposit in the current month's detailed deposit activity report, using the actual deposit number, month and year of the deposit (as initially reported to the Treasury). Show the amount as negative or bracketed. These actions remove the deposit from the detailed deposit activity report, clear FMS Form 6652, and record the deposit as a loss of funds. Attach a copy of the follow-up memorandum to the depository, the depository's response, and FMS Form 6652 which initially included the deposit difference as supporting documents to the OF 1017-G. Report and process the resulting loss of funds as prescribed in Chapter 6 of this volume. If negotiable instruments were included in the lost deposit, follow paragraph 050209 of this chapter for those instruments.

D. When a confirmed copy of the deposit ticket is not received within a reasonable amount of time and the deposit is reflected in CA\$HLINK II, verify all information reflected on the agency copy of the SF 215 currently being retained in a suspense file with CA\$HLINK II. When the information is an exact match, annotate the retained copy of the deposit ticket with the date of deposit processed in CA\$HLINK II. Print a copy of the deposit information in an adobe .pdf format from CA\$HLINK II and use it as a replacement for the confirmed copy of the deposit ticket. When the information is not an exact match and corrective action is needed for an incorrect voucher number or date, make the corrections via CA\$HLINK II. If CA\$HLINK II is not available to make the corrections, send a copy of the agency retained deposit ticket to the servicing DFAS site representative for assistance. Send questions or requests for additional assistance to disbursing-debtmanagementpolicy@dfas.mil. Reconcile monetary discrepancies directly with the financial institution that recorded the deposit.

050404. Debit Vouchers Not Reported by DOs

A. Except for payment by EFT through the Federal Reserve System, SFs 5515 are generally prepared only by depositaries as adjustments to erroneous amounts on SFs 215 and SFs 5515 to return negotiable instruments that are dishonored, or to adjust SFs 215 for counterfeit currency. All SFs 5515s prepared by depositaries are reported automatically to Treasury through CA\$HLINK II. The depositary sends memorandum and confirmed copies of the SFs 5515 and supporting documents to the DO for recording and reporting. Unless the DSSN appearing on the SF 5515 is not the DSSN of the DO receiving the document, the DO records the SF 5515 in his/her accountability upon receipt of the memorandum and confirmed copies, and includes it in the detailed deposit activity report. This requirement applies regardless of whether the SF 5515 is deemed erroneous or the reason given for the charge needs further clarification. If the DO fails to record and report the SF 5515 on the DD Form 2657, SF 1219, and detailed deposit activity report for the month that the SF 5515 is issued, the SF 5515 appears on the FMS Form 6652. If the SF 5515 is issued near the end of the month and the DO does not receive and process the transaction in the month of issue, the SF 5515 appears on the FMS Form 6652 as reported by the depositary and not by the DO. Daily monitoring of CA\$HLINK II alerts the DO that a depositary has issued an SF 5515. If no confirmation copy is received from the depositary within 30 days after appearing in CA\$HLINK II, the DO initiates follow-up action with the depositary to determine the status of the SF 5515. The depositary provides a confirmation copy or confirmation information to the DO in response to the follow-up memorandum.

1. To clear this difference from the FMS Form 6652, the DO must obtain the memorandum and confirmed copies and include the SF 5515 on DD Form 2657, SF 1219, and detailed deposit activity report during the month of receipt. The DO ensures the SF 5515 is reported using the month and year of issue (as reported by the depositary in CA\$HLINK II), not the current month and year in which the SF 5515 is being recorded and reported. Section II, Part B, Column (3) of the SF 1219 must indicate the actual month and year of the SF 5515 as reported by the depositary. The SF 5515 also must be included in the detailed deposit activity report and must be reported using the actual month and year the SF 5515 was issued (as reported by the depositary).

2. If the DSSN cited on the SF 5515 is not the DSSN of the receiving disbursing office, the receiving disbursing office sends the document to the disbursing office whose DSSN is on the document or returns it to the depository when it cannot determine the identity and location of the originating disbursing office.

3. If the SF 5515 should have been charged to a different DSSN, follow subparagraph 050404.A.2 of this chapter.

B. In some instances, SFs 5515 for electronic payments through the Federal Reserve System are prepared by the paying DO and submitted to the depository with the payment file. In other instances, the FRB prepares the SFs 5515 in lieu of accepting and processing a paper SF 5515 from the DO. In either instance, include these SFs 5515 on the DD Form 2657, SF 1219, and detailed deposit activity report for the month of payment. Failure to include an SF 5515 electronic payment transaction on DD Form 2657, SF 1219, or the detailed deposit activity report will create an out-of-balance condition on DD Form 2657 and SF 1219 unless the DO also failed to record the disbursement. For example: if a DO processes and includes a disbursement voucher on DD Form 2657 and SF 1219, prepares and submits an SF 5515 to the depository with the electronic payment file, but does not include the SF 5515 on DD Form 2657, SF 1219, and detailed deposit activity report, DD Form 2657 and SF 1219 will not balance. Proper balancing procedures preclude this situation. If the transaction occurred near the end of the month and the DO cannot process and report the transaction in the transaction month, the deposit difference appears on FMS Form 6652. To correct this difference, the DO must obtain the transaction documentation and process both the payment and the SF 5515 on DD Form 2657, SF 1219, and detailed deposit activity report during the current month. The DO must ensure the reporting of SF 5515 using the month and year the payment was actually made (as reported by the depository in CASHLINK II), not the month and year in which the SF 5515 is being reported. Section II, Part B, column (3) of the SF 1219 also must indicate the actual month and year of the SF 5515 as reported by the depository. Include the SF 5515 in the detailed deposit activity report and report it using the actual month and year the SF 5515 was reported by the depository.

050405. SF 5515s Not Reported by Depositories

SF 5515s that have been reported by the DO but not by the depository will appear on the FMS Form 6652. The most frequent cause of this difference occurs when a depository receives an SF 5515 and payment file for payment by EFT, but rather than processing and reporting the SF 5515 given by the DO, prepares a new SF 5515 and reports it to the Treasury. The depository provides the DO with the memorandum and confirmed copies of the SF 5515 it prepared and reported. If the DO reports the SF 5515 given to the depository and the depository also reports it, the transaction appears on the FMS Form 6652. The supporting detail given with the FMS Form 6652 indicates a specific SF 5515 reported by the depository but this detail does not match the data in the DO's detailed deposit activity report. Daily monitoring of CASHLINK II alerts the DO that the depository has issued a new SF 5515. DOs using depositories that routinely process SF 5515s in this manner contact the depository in writing and request an explanation for the actions and that the depository process the SF 5515s given by the DO with the payment files. If the depository refuses to process the SF 5515s given by the DO, the DO then provide written

notification with copies of all correspondence and documents to DFAS-NPD/IN, which will pursue resolution of the issue through the Treasury and provide the DO written instructions on any additional actions to be taken.

A. To prevent this type of difference from appearing on the FMS Form 6652, the DO reports the SF 5515 transaction on the detailed deposit activity report as reported by the depository. If the DO receives the confirmed copy of the SF 5515 prepared by the depository before the end of the month in which the transaction occurred, he/she reports the SF 5515 prepared by the depository rather than the one prepared by the DO. The DO keeps the memorandum and agency copies of the SF 5515 he/she prepared with the confirmed copy of the SF 5515 the depository prepared. If the depository routinely continues to prepare new SFs 5515, include these with the written notification.

B. To clear this type of difference from FMS Form 6652, the DO must reverse the DO's SF 5515 transaction from the current month's detailed deposit activity report and reenter the SF 5515 transaction the depository reported, using the actual SF 5515 number, month and year as initially reported to the Treasury. Enter the SF 5515 prepared and reported by the depository exactly as reported by the depository (as shown by the confirmed copy of the SF 5515 and in CA\$HLINK II). Also describe the SF 5515 reversal in Section II, Part B, Column (3) of the SF 1219, and indicate the month and year the SF 5515 was initially reported to the Treasury. Also describe the SF 5515 prepared and reported by the depository in Section II, Part B, Column (3) of the SF 1219, and indicate the month and year the SF 5515 was reported by the depository. Since these actions net to a zero, they should not impact the DO's pecuniary liability.

050406. Schedule of Deposit Activity

A. Navy and Marine Corps DOs prepare and submit a monthly Schedule of Deposit Activity as prescribed in subparagraph 050401.A of this chapter. The primary purpose of the schedule is to report the detail of all deposit and debit voucher transactions included in line 4.2 of the SF 1219. The schedule also serves as a transmittal for deposit documents and provides a detailed listing of remaining unconfirmed transactions. See Figure 5-11.

B. Preparation

1. General. Prepare the schedule in an original and two copies. Send the original and one copy to the supporting DFAS site with the SF 1219, and keep one copy. Marine Corps DOs send the original with the financial reports and send a copy with the advance reports.

2. Header Data

a. Organization. Enter the name of the ship or activity to which the DO is assigned.

b. Location. Naval vessels show their homeport. Shore

activities show the city and either the state or the foreign country in which they are located.

- c. DSSN. Enter the DSSN assigned to the disbursing office.
- d. Disbursing Officer. Enter the name of the DO.
- e. Period of Report. Enter the month and year for which the accompanying SF 1219 is being submitted.

3. Section II, Part B Deposits or Debit Vouchers Reported This Month. List all transactions affecting the balance reported on line 4.2 of the current month's SF 1219, including corrections described in paragraphs 050402 through 050405 of this chapter.

a. Deposit Tickets. Report SFs 215 in the month the deposit is presented or mailed to the depository regardless of the month the depository confirms the deposit. The data shown must be exactly the same as it appears in blocks (1), (2), (4), and (8) of the SF 215. Those data elements may not be changed or altered even when they are erroneous. Display dates in YYMMDD format. The month and year in the date presented or mailed column will normally be the same as the month and year of the report being prepared. If a deposit was presented or mailed to the depository in a previous month but was not reported in that month, and the deposit was also omitted from the total appearing on line 4.2 of the SF 1219 for that month, report the deposit in the current month. Show the actual date presented or mailed as shown in block (2) of the SF 215 even when the date is that of the previous month; commissary deposits presented near the end of the month are an example of such an occurrence. Deposits should be shown as positive amounts except when deposit difference corrections are processed as described in paragraphs 050402 through 050405 of this chapter.

b. Debit Vouchers. DOs report SFs 5515 in the month they prepare and present them to the depository for payments by EFT or, if prepared by a depository, in the month they receive them. Except as provided in paragraphs 050402 and 050405 of this chapter, a DO must report an SF 5515 charged to his/her DSSN when the SF 5515 is considered erroneous or relates to the DO's predecessor. Show debit vouchers as negative amounts except when deposit difference corrections are processed as described in paragraphs 050402 through 050405 of this chapter, placing negative amounts in brackets or parentheses. Enter the same data as that shown in blocks (1), (2), and (4) of the SF 5515. Since most SFs 5515 originate from a depository or the Treasury (except those prepared by a DO for EFT payments), they already are confirmed; report them as such in section 20.1. Enter the date appearing in block (2) of the SF 5515 in both "Date Presented or Mailed" and "Date Confirmed" columns of the schedule in YYMMDD format. As an exception to this procedure, DOs afloat send SFs 5515 relating to predecessor accounts to the appropriate DFAS site for inclusion in the predecessor's financial reports.

4. Section 20.1-Reported This Month and Confirmed This Month or Earlier

- a. General. Enter all items included in line 4.2 of the SF 1219

for the current month for which confirmation documents are included with the schedule. A confirmation document is the green (confirmed) copy of the SF 215, authenticated by a representative of the depository or the blue (confirmed) copy of the SF 5515. List deposits before debit vouchers. Within these two major subdivisions, list transactions in date presented or mailed sequence.

b. Adjustments and Corrections. Accomplish adjustments to deposit activity by issuing separate adjusting documents; see paragraph 050402 of this chapter. For example, if a DO overstated the value of an SF 215, the depository confirms the original SF 215 in the amount for which issued and issues an SF 5515 for the amount of the overstatement. If the amount of an SF 215 was less than the value of the deposit, the depository confirms the original SF 215 and issues an additional SF 215 for the amount of the understatement. In these examples, the DO must report both documents. To process corrections to deposit activity see paragraphs 050402 through 050405 of this chapter. Remove an unconfirmed deposit lost in transit from section 32.0 by reporting the lost deposit in section 31.0 as if it was confirmed. Show the date confirmed as the 1st day of the month for which the schedule is being prepared, and include an explanation of the entry with the schedule.

5. Line 20.1-Net of 20.1 Items. Show the net of all items described in 20.1 on line 20.1.

6. Section 20.2--Deposits Reported This Month but Unconfirmed. Use this section to report all items included in line 4.2 of the SF 1219 for the current month for which no confirmation document is included with the schedule. Normally this consists of deposits which have been presented or mailed during the current month for which the confirmed copy of the SF 215 has not been received as of the date the report is prepared. Do not show SFs 5515 in this section. List transactions in date presented or mailed sequence. Support each entry in this section with the memorandum (white) copy of the SF 215.

7. Line 20.2-Total of 20.2 Items. Enter the total of all items described in section 20.2.

8. Line 20.0-Total Reported This Month. Enter the sum of lines 20.1 and 20.2. This amount must equal line 4.2 on the SF 1219. Draw a solid line on the schedule between lines 20.0 and 30.0.

9. Line 30.0-Total Unconfirmed Deposits Brought Forward. Enter the amount shown on line 34.0 of the previous month's schedule.

10. Section 31.0-Deposits Reported Previous Months. List SFs 215 reported in a previous month as described in section 20.2 for which the confirmed (green) copies are now enclosed.

11. Line 31.0-Total of 31.0 Items. Enter the total of all items described in section 31.0.

12. Line 32.0-Deposits Reported in Previous Months But Not Yet Confirmed. Enter the difference between lines 30.0 and 31.0.

13. Section 32.0-Deposits Reported Previous Months But Not Yet Confirmed. List all SFs 215 described in sections 20.2 and 32.0 of the previous month's report which have not been described in section 31.0 for the current month. The total of deposits listed in this section must equal the total entered on line 32.0.

14. Line 33.0-Deposits Reported This Month But Not Yet Confirmed. Enter the amount shown on line 20.2.

15. Line 34.0-Total Deposits Reported Which Remain Unconfirmed. Enter the sum of lines 32.0 and 33.0. Enter this amount on line 30.0 of the schedule for the next month.

0505 SHIPMENT OF PUBLIC FUNDS

050501. General

A. Authority. [Title 40, U.S.C., Chapter 173](#), Government Losses in Shipment, authorize the shipment of valuables. DOs shipping items covered by these provisions follow the procedures described in this section. Shipments are insured under law and no supplementary insurance should be obtained.

B. Authorized Purposes. Shipments of public funds are authorized for deposit of funds to an official checking account; delivery of funds to another DO as an exchange-for-cash transaction; shipment of damaged or mutilated currency; and obtaining funds from a bank or from another DO by exchange of a check for cash.

C. Methods of Shipment. Ship public funds in a manner that provides the greatest possible protection against risk of loss and destruction of or damage to the funds. Public funds may be shipped by registered mail or courier, office messenger, government conveyance, railway express, contract armored car service, or as cargo via [Air Mobility Command \(AMC\)](#) signature security service, depending upon availability of means. The normal methods are registered mail and [AMC](#) cargo. Shipment by registered or certified mail is preferred in the case of checks, drafts, and money orders. Shipment by courier is preferred in the case of currency and coin. Do not use certified mail to ship currency and coin. Use shipment by government conveyance or railway express only in the case of currency or coin of excessive weight or bulk. Transfers between DOs afloat using airlift (helicopter) or high-line is also authorized during underway replenishment at sea; attach a buoy or other reliable floatation device to the container to aid in recovery that may be required.

D. Record of Shipment. In addition to accounting documents required in the case of transfers and deposits of public funds (i.e., SF 215), and in order to provide the record required by Treasury regulations, describe each shipment of funds in detail on [DD Form 165](#) (Shipment of Funds).

050502. Preparation and Distribution of DD Form 165

A. General. Prepare a DD Form 165 for any shipment of coin or currency, regardless of amount. This form is not required for shipments for deposit to the Treasury or to a bank if the shipment consists only of checks and money orders, and the record of instruments deposited required by paragraph 050208 of this chapter is otherwise maintained. In addition to the retained copy of DD Form 165, the shipping DO preserves all registry or other carriers' receipts and any other documents incident to the shipment until assured that the shipment has been completed and no claims actions should be initiated.

B. Preparation. Prepare a DD Form 165 in quadruplicate; see Figure 5-12.

1. In the "To" space enter the complete mailing address of the intended recipient. In the case of transfers of funds to another DO, include the mailing address with the name of the DO.

2. In the "From" space, enter the complete name and mailing address of the shipping DO.

3. In the "Purpose of Shipment" space, enter the purpose of the shipment, e.g., "For deposit to DSSN ####," "Transfer of funds in exchange for a U.S. Treasury check."

4. In the "Shipment Via" space, enter the method of shipment (e.g., registered mail, courier, messenger).

5. In the "Mail Receipt Number and Date" space, enter the registry number or the lock and rotary numbers, if any, under which shipment is made as well as the number of the registry or other carrier's receipt.

6. Enter a complete description of the currency and/or coin being shipped in the spaces given by type, denomination, quantity, monetary unit total, rate of exchange if not U.S. currency/coin, and value in U.S. dollars. List checks and other negotiable instruments individually on the reverse of the form.

7. The DO and one responsible witness personally count the contents of the shipment who then place the contents in appropriate shipping container(s). Both the DO and the witness sign and date the DD Form 165 in the spaces given under the certification: "We have counted, verified, and sealed this shipment." The DO is personally responsible for delivery of the shipment to the carrier.

8. The shipping officer completes the spaces "This shipment was received from shipper and delivered to" and "Delivery date and time" on the copy to be mailed directly to the consignee and the copy retained by the shipping officer at the time of release to the carrier.

9. The shipping DO leaves blank the portions pertaining to receipt of

the shipment. The consignee completes these portions upon receipt and verification of the shipment.

C. Distribution. Distribute the DD Form 165 as follows:

1. Include the original and duplicate with the shipment.
2. Send a copy by mail directly to the consignee as a notice of shipment when the amount is equal to or greater than \$10,000.
3. The shipping officer keeps a copy. This copy bears the original signatures of the DO and verifying witness for use when necessary to substantiate a claim for loss in shipment.

D. Shipment by Registered Mail or as Cargo via AMC. When shipment is by registered mail or as cargo via [AMC](#), show the registry number and the date the shipment was delivered to the post office or terminal on the copies of the DD Form 165 mailed to the consignee and kept by the shipping officer. Whenever feasible, limit single shipments to \$250,000. Package registered mail and [AMC](#) shipments to prevent breakage in transit. For registered mail shipments, the appropriate postal official signs the shipping officer's copy in the space beneath the block "Delivery Date and Time." Advice as to adequate packaging is available from military post offices.

E. Shipment by Courier or Office Messenger. When shipment is by courier or office messenger, the shipping DO encloses the funds in a securely sealed envelope, moneybag, or other suitable container bearing the name and address of the consignee. Any commissioned or warrant officer of the Armed Forces on active duty or any individual serving as a courier for the Department of State may serve as courier for delivery of funds represented by currency, checks, drafts, or money orders. The courier takes all practicable precautions to protect the shipment. The courier signs the copy of DD Form 165 retained by the shipping officer in the space beneath the block "Delivery Date and Time" as a receipt for the shipment. When shipment is through a message center, an authorized message center official enters the registry number in the "Delivery Date and Time" space on the shipping officer's retained copy of the DD Form 165. Upon receipt of the shipment, the consignee, after verifying the contents of the shipment, signs the original DD Form 165 in the last signature block, and returns it to the shipper as a receipt. The consignee also signs a copy of the DD Form 165 in the space beneath "Delivery Date and Time" and gives it to the courier as a receipt for the shipment, and annotates the advance copy providing notice of shipment to indicate date of receipt and keeps in his/her retained records. If the services of an office messenger are used, the messenger also signs the consignee's retained copy in the block for "Delivery Date and Time."

F. Shipment by Government Conveyance. When the shipment is of such weight or bulk as to make other methods of shipment impracticable, government conveyance may be used. The DO makes necessary arrangements for the shipment and receives the bill of lading for the delivery with the shipment. In all cases, the DO is the shipper and the consignee is responsible for the receipt for the funds. The DO is responsible for direct delivery to the carrier

and obtaining receipt on a copy of the Bill of Lading.

G. Shipments by Armored Car Service

1. General. Shipment of funds by commercial armored car service is authorized when it is cost effective and offers the greatest protection against loss. Charge the cost to the operations and maintenance or working capital funds available to the DO.

2. Obtaining Funds from Banks. When funds are obtained from a bank other than an FRB or branch, the DO accepts custody of the funds at the bank and personally turns them over to the armored car carrier for transport. Since FRBs comply with Treasury regulations in making shipments of money, funds may be obtained from an FRB or branch by forwarding an exchange-for-cash check to the FRB or branch with instructions for delivery of the funds to the armored car carrier in the desired denominations.

050503. Action by Consignee

Upon receipt of a copy of DD Form 165 as notice of shipment, the consignee (intended recipient or authorized official designated by the activity receiving shipment) arranges to receive the shipment. Upon receipt, the consignee ensures that the shipment is opened and inspected by one or more responsible employees. The consignee signs the original DD Form 165 and returns it to the shipping officer as a receipt. If a courier made the shipment, the consignee signs and delivers a copy of DD Form 165 to the courier as an acknowledgment of receipt of the shipment. When the shipment represents funds for deposit, the consignee completes the SF 215 and returns the required copies to the DO. The consignee immediately advises the shipping officer of any difference between the amount and quantity indicated on the copy of DD Form 165 and in the actual shipment at the time of opening. If the shipment fails to arrive in due course, the consignee immediately notifies the shipping officer, the post office, or office of other carrier through which delivery was to have been made. The consignee also immediately notifies the shipping officer of any damage to the shipment. All findings of the consignee in such cases are a matter of record subject to inspection in connection with any necessary investigation.

050504. Action by Consignor

The consignor (the bank or the DO shipping the money) ensures that prompt action is taken to trace a shipment of funds for which a receipted DD Form 165 is not received within a reasonable time. The consignor initiates telephone or message contact with the consignee to ensure the consignee's compliance with paragraph 050503 of this chapter.

050505. Losses in Shipment

Accountability for public funds rests with the consignor until the consignee has received and verified all funds listed on the DD Form 165. If funds shipped as prescribed in this section are lost, destroyed, or damaged, the shipping officer sends an immediate written report to Bureau of Public Debt, Division of Financial Management, Department of the Treasury, Room 201, P.O. Box 1328, Parkersburg, WV 26106-1328. The shipping officer sends a copy of the report to the

consignee and to DFAS-Indianapolis (DFAS-NPD/IN), 8899 E. 56th Street, Indianapolis, IN 46249-0050. If the loss, destruction, or damage represents a value of \$10,000 or more, or if delay in reporting is likely to delay the government's recovering the value of the shipment, the shipping officer transmits the report by message or telegram and promptly confirms it in writing. The report must include the date of shipment; amount and character of the valuables lost, destroyed, or damaged; name and address of the consignee; method of transportation, name of the carrier and the location of the carrier's office from which shipment was made; registry or other receipt number; and cause of the loss, destruction, or damage, if known. The consignor immediately notifies the agent in charge of the nearest United States Secret Service office, the appropriate investigative service, the local post office, or local office of other carrier. The shipping officer also places a tracer on the shipment and takes such other action as may be necessary to facilitate recovery.

050506. Recovery Action

* A. General. Recovery action is primarily the responsibility of the officer accountable for the lost or damaged funds. In the case of funds for which an exchange-for-cash check has been issued, this responsibility and accountability rests with the bank or DO who shipped the funds (consignor). Accountability for the check remains with the check-issuing DO (consignee), who reports the amount of the check on the SF 1219 as funds in transit. The consignee determines what action was taken by the shipping officer and monitors the course of investigative action taken. For coin or currency lost en route to a depository, accountability rests with the shipping DO. That DO takes the reporting and recovery actions required. In either case, follow Chapter 6 of this volume to report the loss of funds. The shipping DO records the value of the lost shipment on line 7.3 of the SF 1219 as a loss of funds. When the DO is reassigned before recovery can be affected, the relieving DO does not receipt for the loss. **The relieving DO will record the lost shipment on line 9.3 of the SF 1219.** The relieving officer is also responsible, in conjunction with the designated settlement office, for ensuring that necessary claims are properly filed and that the proceeds from the claims are properly applied to liquidate the loss.

B. Checks and Money Orders. The DO acts to recover the amount of lost negotiable instruments following paragraph 050209 of this chapter. Since this action is enough to recoup the full amount of the lost deposit, do not file the claims described in subparagraphs 050506.C or 050506.D of this chapter. If this action does not result in full recovery, the DO may request relief of liability for the unrecovered portion of the lost shipment, fully supported by copies of all correspondence pertaining to the unsuccessful recovery action.

C. Claim for \$100 or Less Against U.S. Postal Service. The liability of the U.S. Postal Service in the case of lost currency shipped by registered mail is generally limited to shipments of \$100 or less, and only the consignor (mailer) may file a claim for such a lost shipment. The consignor or consignee (addressee) may file a claim for damage or partial loss. The applicable claim form is Postal Service (PS) Form 565 (Registered Mail Inquiry for Delivery and/or Application for Indemnity). The accountable DO obtains a copy of the completed PS 565, and ensures that he or she is listed on the form as the claimant. For losses exceeding \$100, file the PS 565 as a means of tracing the shipment; such a filing does not constitute a claim.

D. Claim in Excess of \$100 Against Department of the Treasury. The accountable DO submits claims for the value of lost currency shipments exceeding \$100 to Secretary of the Treasury through the supporting DFAS site. Proof of claims include satisfactory proof of loss, destruction, or damage. The claim must include the original DD Form 165, which will be returned after adjustment of the claim. The DO ensures that all applicable blocks on the form are complete and the form is signed, otherwise, the Bureau of Public Debt will not process the claim. The consignor (shipping officer) submits a statement concerning the loss, destruction of, or damage to, the shipment or any part thereof. If the shipment was received by the consignee with contents not intact, the statement describes the circumstances relating to the condition in which the shipment was received and the manner of inspection and verification of its contents. The claim must also include affidavits covering the loss, destruction, or damage to the shipment from the consignee and the carrier, as well as statements and recommendations of the investigating officers. In the case of lost shipments for which an exchange-for-cash check was issued to an FRB or another DO, the check-issuing DO requests that the shipping officer provide copies of all documentation. All necessary and reasonable steps to recover the lost, destroyed, or damaged shipment shall continue after filing the claim. DOs ensure that all recoveries and refunds received following favorable consideration of the claim are turned over to the Treasury. Go to [Title 31, Code of Federal Regulations, Part 361](#) for claims under the Government Losses in Shipment Act.

E. Restitution and Relief. The Bureau of Public Debt grants claims for relief for lost, damaged, or destroyed shipments only when the shipping officer strictly followed prescribed procedures. In the event of a denial of the claim, the accountable DO may either make restitution of the missing funds or submit a request for relief of liability as prescribed in Chapter 6 of this volume. Relief may be granted only if the accountable officer is judged to have been free from fault or negligence. The request for relief request must therefore clearly and convincingly justify any departure from prescribed regulations. If a claim is approved, the Bureau of Public Debt transmits a refund via the Intra-governmental Payment and Collection (IPAC) system. An ALC must be given prior to transmission. If no IPAC capability exists, the supporting DFAS site shall then must be contacted.

050507. Damaged or Mutilated U.S. Currency

A. Fragments of U.S. Currency. Process damaged or mutilated U.S. currency recovered from inadvertent wartime destruction or from peacetime catastrophes affecting DoD property and personnel such as aircraft crashes, ship sinking, building explosions, or chemical spills as follows:

1. At least three disinterested persons shall inventory the fragments.
2. Package fragments following subparagraph 050507.B and send them to the Bureau of Engraving and Printing for determination of value.
3. If the fragments are contaminated, the DO or other responsible official contacts the Office of Currency Standards, Bureau of Engraving and Printing, at (202) 874-2361 to arrange for an on-site review by Bureau personnel or to obtain special disposition

instructions.

B. Packaging Mutilated Currency. Mutilated currency examiners normally can determine the value of the currency when it has been packed and boxed carefully as described in accordance with the following:

1. Regardless of the condition of the currency, do not disturb the fragments more than is absolutely necessary.

2. If the currency is brittle, pack it carefully in cotton and box it as found, without disturbing the fragments any more than necessary.

3. If the currency was in a purse, box, or other container when mutilated, leave it as is, when possible, to prevent either further deterioration of the fragments or their loss.

4. If it is absolutely necessary to remove the fragments from the container, send the container with the currency and any other contents found, except as noted in subparagraph 050507.B.7.

5. If the money was flat when mutilated, do not roll or fold it.

6. If the money was in a roll when mutilated, do not attempt to unroll or straighten it.

7. Carefully remove coins or any other metal that may be mixed with the currency. Do not send coins or other metal in the same package with mutilated currency, as it may further damage the currency.

8. Send properly packaged currency to Department of the Treasury, Bureau of Engraving and Printing, MCD/OFM, BEPA, Room 344A, P.O. Box 37048, Washington, DC 20013 by "Registered Mail, Return Receipt Requested". The sender is responsible to insure the shipment. Because the Bureau of Engraving and Printing issues written confirmation for cases that it expects to take longer than 8 weeks to process, DOs in all cases should include a specific request to receive a written confirmation. A DO not receiving confirmation during this time initiates follow-up procedures with Bureau of Engraving and Printing by mail or telephone at (866) 575-2361.

050508. Uncurrent or Mutilated U.S. Coins

A. Worn Coins. Any FRB or branch will redeem at face value any U.S. coins that are merely worn or reduced in weight by natural abrasion, yet are readily and clearly recognizable and are machine countable.

B. Mutilated Coins. U.S. coins that are bent, broken, not whole, or fused and melted together are considered "mutilated." The U.S. Mint will redeem them in accordance with

the following:

1. The U.S. Mint does not redeem mutilated coins if they are fused or mixed; foreign; counterfeit; slugs; altered (e.g., changed to pass as another denomination), or coins or lumps of coins that contain lead, solder, or other substances that would make them unsuitable for use as coinage metal.

2. When submitting loose mutilated coins for redemption, when possible, separate them as follows: cents (1 cent, including both copper and copperplated zinc); nickels (5 cents); clad coins (10 cents, 25 cents, and 50 cents), and dollars (any coin dollar).

3. The settlement amount will be based on coin weight and whether they are sorted by denomination ("separated") or are mixed together. If they are not separated, they are considered "mixed" and will be redeemed at a lower rate.

4. Mixed denominations of coins or lumps of coins that are fused together will be redeemed by their weight and metal category (e.g., bronze, cupronickel, or clad) based on date of receipt by U.S. Mint and rates that change quarterly on the 15th of January, April, July, and October.

5. The U.S. Mint redeems bent or partial coins separated by the denomination groups listed by their weight and denomination category at the following rates:

<u>Denomination</u>	<u>Rate (per lb.)</u>
Cents	\$1.4585
Nickels	\$4.5359
Clad Coins	\$20.0000
Dollars	\$56.0000

6. U.S. Mint accepts no less than one pound of each denomination of separated coins or two pounds of mixed or fused coins.

7. Mail mutilated coins to the Superintendent, U.S. Mint, P.O. Box 400, Philadelphia, PA 19105. The Mint will mail a settlement check approximately 12 to 14 weeks after it receives the mutilated coins.

8. Refer questions regarding the disposition of mutilated or contaminated coins to the Cashier's Office, U.S. Mint at 1-800-872-6468.

0506 TRANSFERS OF PUBLIC FUNDS

050601. Transfers between Dos

DoD DOs may transfer funds among themselves following the same exchange-for-cash procedures used to procure cash. Transfers to and from DOs of other governmental agencies will be by exchange-for-cash U.S. Treasury check payable to the selling DO for the amount of cash

involved.

050602. Transfer upon Relief

Transfer all funds and accountable documents in the possession of the relieved DO (e.g., currency, coin, and receipts which represent funds in the hands of authorized deputies, agents, cashiers, imprest fund cashiers, advances to contractors, salary payments, and other authorized deferred vouchered payments which cannot be scheduled immediately) to the relieving officer. Deputies, agents, cashiers, and imprest fund cashiers may retain the funds they hold when the relieving DO intends to retain these individuals in their existing accountable positions; otherwise, the DO being relieved recalls the funds and terminate the accountable individuals' appointments before the relief process. The total amount transferred to the relieving DO is the amount of total accountability at the close of the accounting period shown on the final SF 1219 of the DO being relieved. As soon as possible after relief has taken place, the relieving DO issues a new Statement of Agent Officer's Account (DD Form 1081) to each individuals who retained funds. Place a certificate of transfer on the bottom of the final SF 1219 of the officer relieved, as follows:

"I have received on (date) by transfer from (officer relieved), (total amount), an analysis of which is described in sections I-B and I-C.

(Signature and rank of relieving officer)"

In addition to the regular distribution requirements, prepare two extra copies of the SF 1219, one to be retained with the disbursing records of the relieving DO, and the other to be retained by the officer relieved as a receipt for the funds transferred. Process deficiencies in the account of the officer relieved as prescribed in Chapter 22 of this volume. No certificate of transfer is required if the total accountability of the officer relieved is zero.

050603. Merging of Disbursing Accounts

When a DSSN is being assumed by another DSSN of the same DO, the assuming DSSN purchases the cash and other assets of the DSSN being discontinued by a U.S. Treasury check. The DSSN being discontinued deposits the check to its credit, and report it on its final SF 1219.

0507 COUNTERFEIT OR ALTERED U.S. CURRENCY

050701. Detected Prior to Acceptance

A DO, on determining that U.S. currency presented for exchange or payment of an obligation to the United States is either counterfeit or altered, confiscates it. The DO gives a receipt indicating the type, denomination, and amount of the confiscated currency to the person presenting it, and obtains information from that individual regarding the currency's source. The DO delivers the currency, by letter of transmittal with all available information, to either a representative of the appropriate investigative service (if available) or the nearest military security agency, obtaining a receipt in either case. Since the currency was determined to be

counterfeit before acceptance, no entries in the DO's account are required.

050702. Detected After Acceptance, Reimbursement Obtained

Immediately upon discovering counterfeit currency, the DO requests reimbursement from the source from which received. When reimbursement is received, follow paragraph 050701 of this chapter. No loss to the DO accrues, and no entries in the DO's account are required.

050703. Detected After Acceptance, Reimbursement Not Obtained

If the source of receipt of counterfeit currency is unknown or if the source is known and reimbursement is not obtained, the DO delivers the currency immediately, with a detailed report of all known circumstances, to either a representative of the appropriate investigative service (if available), or the nearest military security agency, obtaining a receipt in either case. Send the receipt for the currency with a signed copy of the DO's report by memorandum, stating the reason why reimbursement was not obtained, through the DO's commander to DFAS-NPD/IN. Report this transaction on the SF 1219 as a physical loss of funds.

050704. Detected After Depositing with Bank

When a bank serving as a TGA notifies a DO that it is holding currency the DO deposited with it because it has determined the currency to be counterfeit, the DO reimburses the TGA for the counterfeit currency. The DO obtains from the TGA a receipt with a complete description of the currency, stating that the currency has been determined to be counterfeit and has been withdrawn from circulation. The TGA surrenders any suspected counterfeit currency to the U.S. Secret Service (USSS). It also provides depositors with a photocopy of Secret Service Form 1604: Counterfeit Note Report, and/or any other documentation that accompanied the surrendered currency. The DO may contact the USSS to ascertain if the surrendered currency was then determined to be counterfeit. DOs must ensure that the TGA processes an SF 215 for the amount of surrendered currency that the USSS determines is not counterfeit. DOs credit the amount of the SF 215 to the appropriation provided by DFAS-NPD/IN that funded the loss.

050705. Miscellaneous Cases

Send any unusual counterfeit currency situation not specifically covered in the preceding paragraphs to DFAS-NPD/IN for disposition instructions.

Figure 5-1. Agency Profile Sheet

AGENCY PROFILE SHEET

AGENCY INFORMATION:

Agency Name:
 Agency Location Code (four or eight digits):
 Agency Contact Name (Local):
 Agency Phone Number:
 Agency Address:

FREQUENCY Daily or Weekly	AVERAGE Monthly Deposit (\$)	AVERAGE Monthly Currency Deposit (\$)	AVERAGE Monthly checks volume (#) ★ Excluding Treasury checks	Delivery Method: Armored Car, Courier or Walk-up (If Armored Car or Courier, please provide name of company)
★Treasury checks: checks volume (#)			checks value (\$)	

Approximate start date for first deposit:
 Are the deposits mixed deposits (checks and cash)?
 Approximate number of returned items per month:
 Returned item/adjustment address when different:

CURRENT BANK INFORMATION:

Name & Address of Current Banking Location:
 Banking location point of contact, phone, and e-mail address:
 ABA Number:

REQUESTED BANK INFORMATION (When needed attach additional choices):

Name & Address of Current Banking Location:
 Banking location point of contact, phone, and e-mail address:
 ABA Number:

JUSTIFICATION: A brief statement outlining distances involved and savings in time and money to be gained by approval of the request.

DISBURSING OFFICER SIGNATURE: _____

Please complete this form IAW DoD FMR, Volume 5, Chapter 5, subparagraph 050102.C and fax to: DFAS Columbus
 Attn: DFAS-JJFB/CO
 P.O. Box 182317
 Columbus, OH 43218-2317 Fax: (614) 693-2442

Figure 5-2. DD Form 1131, Cash Collection Voucher (With Deduction for Cashier's Check)

6. DATE RECEIVED		7. NAME OF REMITTER DESCRIPTION OF REMITTANCE	8. DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE MADE		9. AMOUNT	10. ACCOUNTING CLASSIFICATION
		MEAL	<u>NUMBER</u>	<u>RATE</u>		(INSERT ACCOUNTING ACCOUNTING CLASSIFICATION TO BE CREDITED IN THIS COLUMN)
		BREAKFAST	00	0.00	0.00	
		LUNCH	21	1.50	31.50	
		DINNER	6	1.50	9.00	
		SURCHARGE				
		BREAKFAST	00	0.00	0.00	
		LUNCH	13	.40	5.20	
		DINNER	3	.40	1.20	
		TOTAL AMOUNT REMITTED			46.90	
		CASH MEAL PAYMENT SHEET FOR WHICH MONEY IS BEING MAILED:	<u>SN SHEET NO:</u>			
		LESS FEES FOR CASHIER'S CHECK 123, BANK OF CO			(.25)	
		I CERTIFY THAT A FEE OF .25 WAS COLLECTED FOR THE PURCHASE OF CASHIER'S CHECK.	(SIGNATURE)			
11. TOTAL					46.65	

DD FORM 1131, DEC 2003

PREVIOUS EDITION IS OBSOLETE.

Figure 5-3. DO Endorsement on Instruments Deposited to a FRB or Branch

Figure 5-4. DO Endorsement on Instruments Deposited to a General Depository

00008368
For Credit to U.S. Treasury

October XX, 20XX

U.S. (Component) DSSN 00008368
For Credit to U.S. Treasury

October XX, 20XX

Figure 5-3. DO Endorsement on Instruments Deposited to a FRB or Branch

Figure 5-4. DO Endorsement on Instruments Deposited to a General Depository

Figure 5-5. DO Endorsement on Instruments Deposited to a Limited Depository

Figure 5-6. Collecting Official Endorsement on Instruments Deposited to an FRB or Branch

FOR DEPOSIT ONLY TO OFFICIAL
ACCOUNT OF
Disbursing Officer,
U.S. (Component)
APO or FPO (location)
DATE (optional)

Figure 5-5. DO Endorsement on Instruments Deposited to a Limited Depository

00008368
For Credit to U.S. Treasury
(Collecting Activity Depositing
on Behalf of the DO)
October XX, 20XX

Figure 5-4. DO Endorsement on Instruments Deposited to a General Depository

Figure 5-6. Collecting Official Endorsement on Instruments Deposited to an FRB or Branch

Figure 5-7. Collecting Official Endorsement on Instruments Deposited to a General Depository

Figure 5-8. Collecting Official Endorsement on Instruments Deposited to a Limited Depository

U. S. (Component) DSSN 00008368
For Credit to U.S. Treasury
(Collecting Activity Depositing
on Behalf of the DO)
October XX, 20XX

Figure 5-7. Collecting Official Endorsement on Instruments Deposited to a General Depository

FOR DEPOSIT ONLY TO OFFICIAL
ACCOUNT OF
Disbursing Officer,
U.S. (Component)
APO or FPO (location)
DATE (optional)
(Collecting Activity Depositing
on Behalf of the DO)
(APO or FPO location)

Figure 5-8. Collecting Official Endorsement on Instruments Deposited to a Limited Depository

Figure 5-9. SF 215, Deposit Ticket (Deposit to an FRB)

STANDARD FORM 215 (Rev. 5-90)		DEPOSIT TICKET		DEPARTMENT OF TREASURY	
PRESCRIBED BY DEPT. OF TREASURY				FINANCIAL MANAGEMENT SERVICE	
1 TFM 5-3000	215-103			NSN 7540-01-019-9452	
DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK M M Y Y D D	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) <input style="width: 80px;" type="text" value="46819"/>	(2) <input style="width: 80px;" type="text" value="02-12-XX"/>	(3) <input style="width: 80px;" type="text" value="5040"/>	(4) <input style="width: 80px;" type="text" value="592.00"/>		
SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN					
(6) AGENCY USE					
DEFENSE FINANCE AND ACCOUNTING SERVICE – INDIANAPOLIS (ATTN: DISBURSING SUPERVISOR) INDIANAPOLIS, IN 46249-0050			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, M O 64102 For Fedline Transmission, send to: St. Louis Federal Reserve Bank 081000045		
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN.		
(10) DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			M M D D Y Y _____ AUTHORIZED SIGNATURE CONFIRMED DATE		
(10) DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK, INSERT THE CONFIRMED DATE IN BLOCK (5) ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF TREASURY			ORIGINAL		
(10) DEPOSITARY RETAIN THIS COPY			MEMORANDUM COPY		
(10) DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			DEPOSITARY COPY		
(10) DEPOSITARY DATE, SIGN AND RETURN THIS COPY TO DEPOSITOR			AGENCY COPY		
(10) DEPOSITARY DATE, SIGN AND RETURN THIS COPY TO DEPOSITOR			CONFIRMED COPY		

Figure 5-9 (Continued). SF 215, Deposit Ticket (Deposit to a Designated Depository)

STANDARD FORM 215 (Rev. 5-90)		DEPOSIT TICKET		DEPARTMENT OF TREASURY
PRESCRIBED BY DEPT. OF THE TREASURY				FINANCIAL MANAGEMENT SERVICE
1 TFM 5-3000	215-103			NSN 7540-01-019-9452
DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK M M Y Y D D	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT	
(1) <input style="width: 80px;" type="text" value="46818"/>	(2) <input style="width: 80px;" type="text" value="02-12-XX"/>	(3) <input style="width: 80px;" type="text" value="5040"/>	(4) <input style="width: 80px;" type="text" value="245.75"/>	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN
(6) AGENCY USE				
DEFENSE FINANCE AND ACCOUNTING SERVICE – INDIANAPOLIS (ATTN: DISBURSING SUPERVISOR) INDIANAPOLIS, IN 46249-0050			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, M O 64102 For FedlineTransmission, send to: St. Louis Federal Reserve Bank 081000045	
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN.	
			M M D D Y Y _____	
(10) DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			AUTHORIZED SIGNATURE CONFIRMED DATE	
(10) DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK, INSERT THE CONFIRMED DATE IN BLOCK (5) ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF TREASURY			MEMORANDUM COPY	
(10) DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			DEPOSITARY COPY	
(10) DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			AGENCY COPY	
(10) DEPOSITARY DATE, SIGN AND RETURN THIS COPY TO DEPOSITOR			CONFIRMED COPY	

Figure 5-10. SF 5515, Debit Voucher (From an FRB)

STANDARD FORM 5515 (Rev. 9-78)		DEBIT VOUCHER		DEPARTMENT OF TREASURY	
PRESCRIBED BY DEPT. OF THE TREASURY				FINANCIAL MANAGEMENT SERVICE	
1 TFM 5-3000					
VOUCHER NUMBER	DATE OF DEBT TO U.S. TREASURY'S ACCOUNT M M D D Y Y	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) 30557	(2) 02-12-XX	(3) 5040	(4) 100.00	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(5) <input type="checkbox"/> UNCOLLECTIBLE ITEM <input checked="" type="checkbox"/> OTHER <small>(Explain in Box 6)</small>		(6) DEPOSITARY USE DT NO. XXXXXX, DATED XXXXXX, OVERSTATED BY \$100			
DEFENSE FINANCE AND ACCOUNTING SERVICE-INDIANAPOLIS (ATTN: DISBURSING SUPERVISOR) INDIANAPOLIS, IN 46249-0050			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, MO 64102		
			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN, UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN.		
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			_____ AUTHORIZED SIGNATURE		
DEPOSITARY FORWARD TO DEPOSITOR, DEPOSITOR SUBMIT THIS COPY WITH MONTHLY REPORT TO DEPARTMENT OF TREASURY DEPOSITARY RETAIN THIS COPY DEPOSITARY FORWARD TO DEPOSITOR			ORIGINAL		
			MEMORANDUM COPY		
			DEPOSITARY COPY		
CONFIRMED COPY					

Figure 5-10 (Continued). SF 5515, Debit Voucher (From a Designated Depository)

STANDARD FORM 5515 (Rev. 9-78) PRESCRIBED BY DEPT. OF THE TREASURY 1 TFM 5-3000		DEBIT VOUCHER		DEPARTMENT OF TREASURY FINANCIAL MANAGEMENT SERVICE	
VOUCHER NUMBER	DATE OF DEBT TO U.S. TREASURY'S ACCOUNT M M D D Y Y	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) <input style="width: 50px; height: 20px;" type="text" value="30557"/>	(2) <input style="width: 50px; height: 20px;" type="text" value="02-03-XX"/>	(3) <input style="width: 50px; height: 20px;" type="text" value="5040"/>	(4) <input style="width: 50px; height: 20px;" type="text" value="350.00"/>	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(5) <input checked="" type="checkbox"/> UNCOLLECTIBLE ITEM <input type="checkbox"/> OTHER (Explain in Box 6)		(6) DEPOSITARY USE DT NO. XXXXXXX, CK NO. 130, \$350.00, NSF			
DEFENSE FINANCE AND ACCOUNTING SERVICE-INDIANAPOLIS (ATTN: DISBURSING SUPERVISOR) INDIANAPOLIS, IN 46249-0050			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, MO 64102		
			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN, UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN.		
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS			_____ AUTHORIZED SIGNATURE		
DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			ORIGINAL		
DEPOSITARY FORWARD TO DEPOSITOR, DEPOSITOR SUBMIT THIS COPY WITH MONTHLY REPORT TO DEPARTMENT OF TREASURY			MEMORANDUM COPY		
DEPOSITARY RETAIN THIS COPY			DEPOSITARY COPY		
DEPOSITARY FORWARD TO DEPOSITOR			CONFIRMED COPY		

Figure 5-11. Format for Schedule of Deposit Activity (Initial)

SCHEDULE OF DEPOSIT ACTIVITY

ORGANIZATION:	USS SELDOMSAIL			
LOCATION:	HOLY LOCH, UK			
DSSN: 1234	DO: A.B. CASE	PERIOD OF REPORT: JAN 20XX		
20.0	DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH			
20.1	REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT/DEBIT VOUCHER NO.</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
	123456	XX0104	XX0105	100.00 (a)
	123457	XX0110	XX0111	200.00 (a)
	123458	YX0117	XX0118	300.00 (a)
	63211	XX0116	YX0116	(50.00) (b)
	63287	XX0117	XX0117	(150.00) (b)
20.1	NET OF 20.1 ITEMS			400.00
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>		<u>AMOUNT</u>
	123459	XX0119		500.00 (c)
	123460	XX0124		600.00 (c)
	123461	XX0126		700.00 (c)
	123462	XX0127		800.00 (c)
20.2	TOTAL OF 20.2 ITEMS			2,600.00
20.0	TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)			3,000.00
30.0	TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)			0.00
31.0	DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
	TOTAL OF 31.0 ITEMS			0.00
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)			0.00
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>		<u>AMOUNT</u>
	TOTAL (MUST EQUAL LINE 32.0, ABOVE)			0.00
33.0	DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)			2,600.00
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0+33.0)			2,600.00

Figure 5-11 (Continued). Format for Schedule of Deposit Activity (Subsequent)

SCHEDULE OF DEPOSIT ACTIVITY

ORGANIZATION:	USS SELDOMSAIL			
LOCATION:	HOLY LOCH, UK			
DSSN: 1234	DO: A.B. CASE	PERIOD OF REPORT: FEB 20XX		
20.0	DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH			
20.1	REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT/DEBIT VOUCHER NO.</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
	123406	XX0124	XX0210	(600.00) (k)
	123460	XX0124	XX0210	600.00 (k)
	431872	XX0129	YX0201	250.00 (d)
	123465	YX0204	XX0228	100.00 (a)
	92791	YX0126	XX0126	(60.00) (b)
20.1	NET OF 20.1 ITEMS			290.00
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)			
20.3	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>AMOUNT</u>	
	123464	XX0131	100.00 (e)	
	123466	XX0221	200.00 (c)	
	123467	XX0218	300.00 (c)	
	123468	XX0225	400.00 (c)	
20.2	TOTAL OF 20.2 ITEMS			1,000.00
20.0	TOTAL REPORTED THIS MONTH (20. 1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)			1,290.00
30.0	TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)			2,600.00
31.0	DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
	123459	XX0119	YX0131	500.00 (i)
	123460	XX0124	XX0210	600.00 (i)
31.0	TOTAL OF 31.0 ITEMS			1,100.00
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)			1,500.00
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>AMOUNT</u>	
	123461	XX0126	700.00 (g)	
	123462	XX0127	800.00 (g)	
	TOTAL (MUST EQUAL LINE 32.0, ABOVE)			1,500.00
33.0	DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)			1,000.00
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0+33.0)			2,500.00

Figure 5-11 (Continued). Format for Schedule of Deposit Activity (Closing)

SCHEDULE OF DEPOSIT ACTIVITY

ORGANIZATION:	USS SELDOMSAIL				
LOCATION:	HOLY LOCH, UK				
DSSN: 1234	DO: A.B. CASE	PERIOD OF REPORT: MAR 20XX			
20.0	DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH				
20.1	REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HEREWITH)				
20.2					
	<u>DEPOSIT/DEBIT VOUCHER NO.</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
	123455	XX0105	XX0225	900.00	(j)
	123462	YX0127	XX0304	(800.00)	(h)
	123469	XX0304	XX0307	150.00	(a)
	123470	XX0325	XX0328	1050.00	(a)
	674128	XX0314	XX0314	100.00_	(f)
20.1	NET OF 20.1 ITEMS			1,400.00	
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)				
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
20.2	TOTAL OF 20.2 ITEMS			0.00	
20.0	TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)			1,400.00	
30.0	TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)			2,500.00	
31.0	DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)				
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
	123461	XX0126	XX0225	700.00	(f)
	123462	XX0127	XX0301	800.00	(h)
	123464	XX0131	XX0315	100.00	(f)
	123466	XX0211	YX0320	200.00	(f)
	123467	XX0218	YX0325	300.00	(f)
31.0	TOTAL OF 31.0 ITEMS			2,100.00	
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)			400.00	
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
	123468	XX0225		400.00	(g)
33.0	TOTAL (MUST EQUAL LINE 32.0, ABOVE) DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)			400.00 0.00	
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0- 33.0)			400.00	

Figure 5-11 (Continued). Schedule of Deposit Activity (Entry Explanations)

- (a) Routine deposit confirmed during the current month. The deposit was included in line 4.2 of the SF 1219. The confirmed copies of the SF 215's shall be enclosed with this schedule.
- (b) Routine debit voucher. The debit voucher was included in line 4.2 of the SF 1219. The confirmed copy of the SF 5515 shall be enclosed.
- (c) Routine deposit, not yet confirmed. The memorandum copy of the SF 215 shall be enclosed with this schedule.
- (d) This deposit should have been reported in January and included in the total deposits reported on line 4.2 of the SF 1219 for January. It was not. It is being reported now. The confirmed copy of the SF 215 should be enclosed with this schedule.
- (e) See the description for item (d). The memorandum copy of the SF 215 shall be enclosed.
- (f) Routine deposit, confirmed in a month later than the month in which the deposit was presented or mailed. This item had already been reported on line 4.2 of a previous month. The confirmation copy of the SF 215 shall be enclosed with this schedule.
- (g) Deposits presented or mailed in a previous month but not yet confirmed. Aggressive follow-up action shall be taken by the disbursing office to obtain confirmation of deposits reported here.
- (h) A deposit previously reported and still unconfirmed has been determined to be lost. This entry is to remove the lost deposit from the schedule. A corresponding decrease to line 4.2 and increase to line 7.3 of the SF 1219 must be made. An explanatory note shall be enclosed with this schedule.
- (i) This is a supplemental SF 215 issued by the bank to acknowledge that the total of the checks included in a particular deposit exceeded the amount shown on the SF 215 under which the checks were deposited. The memorandum copy of the SF 215 shall be enclosed with this schedule.
- (j) This is a confirmed foreign currency deposit made in a Treasury General Account (not a limited depositary account). The deposit had been carried on the SF 1219 at the disbursing officer's valuation of those funds, \$950. When the funds were accepted by the Federal Reserve Bank, New York, the U.S. dollar proceeds were credited to the symbol in the amount of \$900. The difference of \$50 was vouchered as a loss by exchange transaction.
- (k) This entry corrects erroneous entry of the deposit number when originally reported. It reverses the original entry and reenters the correct data. There is no impact on the DO's accountability.

Figure 5-12. DD Form 165, Shipment of Funds (Front)

SHIPMENT OF FUNDS			1. DATE SHIPPED (YYYYMMDD)		2. SHIPMENT NO (By Fiscal Year).	
(Items listed are covered by the Government Loss in Shipment Act)			XXXX0116		3-XX	
3. TO: (Include Zip Code)			4. FROM: (Include Zip Code) J. A. HANCOCK, LT. SC, USN USS CANBERRA (CG 2) FPO AP 96601			
5. PURPOSE OF SHIPMENT: Deposit to official U.S. Treasury account DSSN XXXX		6. SHIPMENT VIA: REGISTERED MAIL	7. MAIL RECEIPT: (If applicable)		8. GBL NO. (When applicable)	
			a. NUMBER P.O. #X5217 Registry #3678	b. DATE (YYYYMMDD) XXXX0116		
9. CURRENCY OR COIN						
a. TYPE	b. DENOMINATION	c. QUANTITY	d. MONETARY UNIT TOTAL	e. RATE OF EXCHANGE	f. VALUE IN U.S. DOLLARS	
U.S.	1	200	200.00	N/A	200.00	
U.S.	5	100	500.00	N/A	500.00	
U.S.	10	500	5,000.00	N/A	5,000.00	
U.S.	20	400	8,000.00	N/A	8,000.00	
					g. TOTAL CHECK/ MONEY ORDERS (From Reverse)	250.00
					h. TOTAL SHIPMENT	13,950.00
10. SHIPPER CERTIFICATION. We have counted, verified, and sealed this shipment.						
a. DISBURSING OFFICER, DEPUTY OR AGENT (1) Printed name and Signature J. A. Hancock, LT, SC, USN		(2) Date signed (YYYYMMDD) XXXX0116	b. WITNESS (1) Printed Name and Signature B. O. Geiger, ENS, USN		(2) Date signed (YYYYMMDD) XXXX0116	
11. DELIVERY CERTIFICATION. This shipment was received from the shipper and delivered to: a. ENTER POST OFFICE OR CARRIER.						
b. DELIVERY DATE (YYYYMMDD) XXXX0116	c. DELIVERY TIME 1030	d. INDIVIDUAL RECEIVING DELIVERY (1) Printed Name and Signature M.S. DENNIS		(2) Title POSTAL OFFICER	(3) Grade/Rank PC 1, USN	
12. RECIPIENT CERTIFICATION. I RECEIVED \$13,950 IN THIS SHIPMENT. (Not Applicable when funds are for deposit. (Return signed original to shipper)		a. RECIPIENT (1) Printed Name and Signature R. B. Coster	(2) Date signed (YYYYMMDD) XXXX0121	b. WITNESS (1) Printed Name and Signature G. R. JAMES	(2) Date signed (YYYYMMDD) XXXX0121	
		(j) Title CASHIER, FRB, SF	(4) Grade/Rank	(3) Title CASHIER, FRB, SF	(4) Grade/Rank	

DD Form 165, JAN 2000

*Table 5-1. Checklist for DFAS Site Responsibilities for Deposit Discrepancies

	DFAS Site Responsibilities for Deposit Discrepancies	Completed	
		Yes	No
1	Did DFAS site receive the DO's Statement of Accountability (SF 1219) and a Schedule of Deposit Activity with a detail of the SF 215s and SF 5515s for the Reporting month?		
2	Did DFAS site balance, consolidate and report the status of SF 215s and SF 5515s for the reporting month?		
3	Is DFAS site using CA\$HLINK II as a tool for deposit reconciliation, in accordance with Volume 5, Chapter 5, section 0504 of the DoDFMR?		
4	Did DFAS site analyze the monthly Schedule of Deposit Activity and prepare a detailed report of Unmatched Transactions? Did DFAS site compare the Schedule of Deposit Activity to the support listing of detailed SF 215s and SF 5515s reported by the depository reporting in CA\$HLINK II and/or the Federal Reserve Bank (FRB) from GOALS? Did DFAS site compare the Schedule of Deposit Activity and CA\$HLINK II totals to the DO's SF 1219?		
5	Did DFAS site forward to the DO the Detailed Unmatched Listing of all SF 215s and SF 5515s not reported by the DO or the bank?		
6	Did DFAS site receive the Statement of Differences, Deposit Transactions (FMS 6652) from Department of the Treasury?		
7	Did DFAS site distribute the FMS 6652 to the DO for reconciliation?		
8	Did DFAS site track, age, and reconcile all differences? (Amounts must be tracked and aged by DSSN and cleared within 2 accounting months from the effective date of the difference, i.e., not reported on the third FMS 6652 after the effective date).		
9	Did DFAS site monitor the FMS 6652 to ensure all SF 215 and SF 5515 transactions that have not been reconciled after 2 months from the date of the initial transaction are reported as a loss or overage of funds in accordance with Volume 5, Chapter 5, section 0504, of the DoDFMR?		

*Table 5-2. Checklist for Disbursing Officer Responsibilities for Deposit Discrepancies

	Disbursing Officer Responsibilities for Deposit Discrepancies	Completed	
		Yes	No
1	Did the DO report all deposit tickets (SF 215) and debit vouchers (SF 5515) to Department of the Treasury in accordance with Volume 5, Chapter 5, section 0504, of the DoDFMR?		
2	Is the DO using CASHLINK II as a tool for deposit reconciliation, in accordance with Volume 5, Chapter 5, section 0504, of the DoDFMR?		
3	Has the DO checked the Status of Deposits for all SF 215s and SF 5515s, including EFT, in CASHLINK II system for any differences from financial institutions (FI)?		
4	Did the totals of the FMS 6652 equal the Detailed Unmatched Listing of all SF 215s and SF 5515s not reported by the DO or the FI by month and DSSN?		
5	Did the DO take necessary actions to resolve the differences (not including timing differences) within 2 accounting months in accordance with Volume 5, Chapter 5, section 0504, and Volume 5, Chapter 6, section 0606, of the DoDFMR?		
6	Was a loss/overage of funds processed for all differences over 2 accounting months from the effective date of the difference ? If over 2 accounting months from the effective date of the difference , did the DO then process debit differences as a loss of funds or credit differences as a miscellaneous receipt in accordance with Volume 5, Chapter 5, section 0504, of the DoDFMR?		

Table 5-3. Decision Logic Table for Deposit Discrepancies

R U L E	IF	AND	THEN
1	Deposit Ticket (SF 215) and Debit Voucher (SF 5515) recorded by DO but not by Department of the Treasury. (See Note).	Verification is made that the correct Agency Location Code (ALC) has been entered into CASHLINK II	Contact Cash Accounting Division (CAD), Banking Management Division, Financial Management Service, Department of the Treasury, 3700 East-West Highway, Room 600A, Hyattsville, MD 20782 (Telephone 202-874-7980).
2a	SF 215 and SF 5515 reported by Department of Treasury but not by the DO. (See Note).	Copies of the SFs 215 and 5515 have been requested, are available, and are received. Data is verified and is accurate.	Upon verification of the accuracy of the data, contact the financial institution (FI) or FRB and report the appropriate information on the next SF 1219.
2b	The SF 215 or SF 5515 is reported by Department of the Treasury but not by the DO.	Copies of the SF 215 and SF 5515 have been requested.	Upon verification that data reported by the FI are inaccurate, then contact the FI or FRB to make the appropriate corrections (e.g., correct the ALC if erroneously reported by the FI or the FRB).
3	The SF 215 or SF 5515 is reported in the wrong month by DSSN. (See Note).		Process the adjustment on the SF 1219.
4	SF 215 and SF 5515 are reported by FI in wrong month. (See Note).		Contact the FI and FRB for assistance.
5	SF 215 and SF 5515 reported for wrong amount by FI. (See Note).		Contact the FI and FRB for assistance. Contact Cash Accounting Division (CAD), Banking Management Division, Financial Management Service, Department of the Treasury, 3700 East-West Highway, Room 600A, Hyattsville, MD 20782 (Telephone 202-874-7980)
6	SF 215 and SF 5515 reported for wrong amount by DO. (See Note).		Report difference on SF 1219.
7	Deposit reported as a debit or credit reported as a deposit by DO. (See Note).		Correct reporting on SF 1219.

NOTE: Discrepancies may be detected by reviewing CASHLINK II on a daily basis; identification via the reconciliation process; DO's review or receipt of an FMS 6652.