

VOLUME 5, CHAPTER 22: “SETTLEMENT OF DISBURSING OFFICER ACCOUNTS”

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 March 2009 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Multiple	Update hyperlinks and format to comply with current regulatory guidance.	Update

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CHAPTER 22

SETTLEMENT OF DISBURSING OFFICER ACCOUNTS

2201 OVERVIEW

220101. General

The responsibility for clearing outstanding items in the accounts of a disbursing officer (DO) who has been relieved from disbursing duty is normally assigned to a designated settlement office. The DO of the designated settlement office (referred to in this chapter as the settlement officer) shall take actions necessary as prescribed in this volume to resolve discrepancies in a relieved DO's accountability. All correspondence and vouchers initiated by an officer, designated as a settlement officer, shall show the name and disbursing station symbol number (DSSN) of the accountable officer as well as the date and number of the voucher or account, and shall be signed "By (name of settlement officer), settlement officer for (name and DSSN of accountable officer)". Normally, the settlement officer is also responsible for other residual disbursing functions such as issuance of stop payment requests and required records research pursuant to claims against the government and clearing of all suspense accounts. In all instances, the relieved DO is responsible for resolving all deficiencies before relief, if possible. If a deficiency exists in the account of a relieved DO and it appears that no action was taken to remove it from the accountability and no relief request is pending, the settlement officer shall initiate collection action against the accountable DO.

A. Non-tactical Disbursing Stations. At non-tactical disbursing stations, settlement duties are normally the responsibility of the relieving DO. When a non-tactical disbursing station is closed, the supporting Defense Finance and Accounting Service (DFAS) site will designate another non-tactical disbursing station within the site's cognizance to perform the settlement function if the disbursing operations of the closed station are assumed by another disbursing station within that site's cognizance. When a non-tactical disbursing station under the cognizance of one DFAS site is closed and the disbursing function is assumed by a disbursing station under the cognizance of a different DFAS site, the settlement function is a shared responsibility of the gaining disbursing station and the losing DFAS site. This shared responsibility is necessary in order to avoid creating transactions for and by others or cross disbursements. In this case, the losing DFAS site shall request the gaining DFAS site to designate the disbursing station assuming the disbursing functions with responsibility for residual disbursing functions such as issuance of stop payment requests, required records research and processing of transactions pursuant to clearing of suspense accounts, requests for recertified payments, and processing claims against the government. Close coordination between the gaining disbursing station and the former DFAS site will be necessary. This coordination shall include the use of electronic mechanisms such as Intergovernmental Payment and Collection (IPAC) to transfer funds between the site and the disbursing station. For example, a request for stop payment of a treasury check issued by the closed disbursing station will result in a credit to the former DFAS site in the **F3880 account. Upon receipt, the DFAS site shall prepare a disbursement voucher charging the **F3880 account and transfer the credit to the gaining disbursing station (via IPAC). Upon receipt of the IPAC transfer, the gaining

disbursing station shall accept the transfer of funds as a collection with credit to the appropriation charged when the check was issued. As another example, when records research determines the proper appropriation to be credited with a collection that was originally placed in a suspense account, the disbursing station shall contact the servicing DFAS site of the closed disbursing station and request the dollar amount be transferred via IPAC. The DFAS site shall prepare a disbursement voucher charging the appropriate suspense account and transfer the funds to the requesting disbursing station via IPAC. Upon receipt of the IPAC transfer, the disbursing station shall prepare a collection voucher with credit to the proper appropriation for the dollar amount. The transactions described in the above examples are all transactions for self. Following the guidance in this paragraph will not create cross disbursements or transactions for others. Responsibility for transactions which directly affect the Statement of Accountability ([SF 1219](#)) of the former DOs of the closed disbursing station, such as those described in paragraph 220402 of this chapter, remains with the DFAS site under whose cognizance the disbursing station operated prior to closing.

B. Tactical Disbursing Stations. For naval vessels and tactical units, the servicing DFAS site shall perform the duties of settlement officer for relieved DOs whether or not the disbursing function of the naval vessel or unit is closed.

2202 STORAGE OF RECORDS

Disbursing records on which settlement action is not completed may be transferred by the settlement officer to the Federal Records Center serving the settlement office for temporary storage. This action should only be taken when necessary or appropriate because of space or equipment limitations or is in accordance with regular plans for transfer of records.

2203 RESPONSIBILITY OF RELIEVED OFFICER

Despite the appointment of a settlement officer, the relieved DO is responsible for accounting for all funds expended while performing disbursing duties. Transfer of disbursing records under the authority of this chapter only relieves the DO of the paperwork incident to settlement of the account. Accountability for illegal, incorrect, or improper payments that cannot be adjusted despite the diligence of the settlement officer remains with the DO who made the payments. The relieved DO shall keep the settlement officer informed of his or her current mailing address at all times. The relieved officer shall also answer inquiries related to settlement of outstanding items and shall furnish any advice or suggestions, which may be of assistance in the prompt and complete clearance thereof.

2204 SETTLEMENT OFFICER PROCEDURES

220401. Settlement Officer Is Incumbent DO

The procedures in this paragraph apply only to non-tactical DOs (within and outside the continental United States) performing settlement functions for previous DOs of the same disbursing activity and DSSN to which the DO performing the settlement functions is assigned. In addition to accounting for and taking settlement action on deficiencies which occurred during

the incumbency of a former DO that were unresolved on the date of relief, the settlement officer may be required to establish or increase deficiencies in the account of a former DO. Most of the transactions processed to establish, increase, reduce, or remove deficiencies in the account of the former DO will be similar to the routine transactions of a DO and will be reported on the Daily Statement of Accountability (Department of Defense [\(DD\) Form 2657](#)) and the monthly SF 1219. The transactions described in the following subparagraphs are the most common types of transactions that will be encountered. On some occasions, the servicing DFAS site may direct accomplishment of specific transactions and will provide detailed instructions for those transactions. To have a complete history of the settlement process, a record of actions taken to clear deficiencies shall be maintained in separate settlement folders for each former DO. Copies of all documents and correspondence pertaining to settlement of the former DOs accounts shall be filed in the folders. The settlement folders shall be made available for examination and shall be turned over to the next relieving DO as a part of the relief process.

A. Check Overdraft Receivables. Procedures for recording, reporting and clearing a check overdraft deficiency are prescribed in Chapter 7 of this volume. The procedures are the same for both current and former DOs except that in the case of a former DO, the current DO (settlement officer) shall report the item daily on line 9.2A of the DD Form 2657 and monthly on line 9.2 of the SF 1219 until resolved.

B. Losses of Funds. Losses of funds in the account of a former DO that were unresolved on the date of relief are recorded and reported until resolved on line 9.3 of the current DO's (settlement officer's) DD Form 2657 and SF 1219. Increases in the value of existing losses of funds are generally accomplished only upon the specific direction of the servicing DFAS site. Decreases in the value of existing losses of funds are accomplished by collection (full or partial) of the losses from the accountable individual or by relief of liability for the losses.

C. Other Accountability. Other accountability items are unresolved deficiencies in the account of a former DO which cannot be classified as check issue overdrafts or losses of funds. These items are reported on line 9.4 of the DD Form 2657 and the SF 1219 until resolved. The value of other accountability may be increased by the settlement officer. For Debit Vouchers (Standard Form (SF) 5515) received by the settlement officer after the date of relief of a DO (which is chargeable to the former DO), the settlement officer shall record and process the SF 5515. The value of the SF 5515 shall be reported on line 9.3 of the DD Form 2657 and SF 1219. For overpayments caused by the negotiation of both the original and recertified check, which the settlement officer determines to be uncollectible, the procedures prescribed in Chapter 8 of this volume shall be followed. The settlement officer shall request removal of the deficiency on behalf of the former DO. Decreases to the value of other accountability items may be effected by: collection from the responsible individual; replacement of lost checks by the drawers of the lost checks; confirmation of a deposit previously presumed and treated as lost in transit; reversal of an SF 5515 by a general depository or the Treasury Department; correction of an erroneous collection voucher; or relief of liability. Specific instructions for removal of an accountability item by correction of an erroneous collection voucher shall be provided by the servicing DFAS site. Instructions pertaining to a relief of liability item shall be provided by the Relief of Liability Section, Disbursing/Debt Management

Policy Division, Defense Finance and Accounting Service Indianapolis (DFAS-NPD/IN), 8899 E. 56th Street, Indianapolis, IN 46249-0500.

D. Processing Negotiable Instruments. Negotiable instruments received by a settlement officer to offset a deficiency in the account of a former DO shall be entered on the DD Form 2657 as either an increase to Deposits Presented or Mailed to Bank (line 4.2A) or to Other Undeposited Instruments on Hand (line 6.3B), and as a decrease to the applicable receivable (e.g., 9.2A, 9.2B, 9.3, 9.4). The instrument received shall be documented on a [Journal Voucher \(Optional Form \(OF\) 1017-G\)](#) and deposited under the same guidelines as other negotiable instruments.

220402. Settlement Officer Is Not Incumbent DO

The procedures in this paragraph are applicable only to DOs designated to settle the accounts of DOs of tactical units or Naval vessels relieved from disbursing duty and the accounts of former DOs of closed disbursing stations. These settlement officers perform settlement functions for a DSSN other than the one to which assigned as DO. Any transaction which affects the accountability of a relieved DO, including the initial establishment of the settlement account, will require submission of monthly financial reports by the settlement officer for the relieved DO. The financial reports are submitted to the servicing DFAS site in the same manner as other financial reports. To have a complete history of the settlement process, a record of actions taken to clear deficiencies shall be maintained in separate settlement folders for each former DO and DSSN for which settlement action is performed. Copies of all documents and correspondence related to the settlement of accounts shall be filed in the folders. The folders shall be made available for examination as necessary.

A. Initial Establishment of the Settlement Account. Upon receipt of the final SF 1219 of the relieved DO the Naval vessel, tactical unit, or the closed disbursing station, the settlement officer shall review the SF 1219 to determine if any deficiencies existed on the date of relief. In the case of a closed disbursing station where the DO is transferred without a relief, the settlement officer shall establish the settlement account by establishment and preparation of the necessary files to resolve the deficiencies. In the case of Naval vessels and tactical units, if there is a deficiency in the account of the relieved DO, the settlement officer shall establish the settlement account as of the month following the receipt of the relieved DOs final SF 1219. This action is accomplished by preparation of a supplemental SF 1219. Upon establishment of the settlement account for the relieved DO, the designated settlement officer shall recompute the actual accountability of the relieving DO on the date of relief by subtracting the amount established in the settlement account from the amount reported on line 11.0 of the relieved DOs final SF 1219. The settlement officer shall then notify the relieving DO of the Naval vessel or tactical unit by message that the settlement account is established and direct that DO to record the dollar value of the deficiency on line 4.37 of the next SF 1219 and remove the amount from lines 9.2, 9.3, and/or 9.4 (as appropriate). The relieving DO shall attach a copy of the message to each copy of the SF 1219 to support the transfer of accountability shown on line 4.37. Figure 22-1 is an example of a final SF 1219 from a Naval vessel indicating relief and transfer of accountability. Figure 22-2 is an example of the first SF 1219 of the incumbent DO. Figure 22-3 is an example of the supplemental SF 1219 prepared by the settlement officer to

establish the settlement account of the relieved DO. Figure 22-4 is an example of the SF 1219 of the incumbent DO transferring the predecessor's deficiency to the settlement officer.

B. Recording Increases to a Settlement Account. After the date of relief, it may become necessary to record a deficiency into the account of a relieved DO. This type of transaction can be caused by a SF 5515, Advise of Check Issue Discrepancy ([Financial Management Service \(FMS\) Form 5206](#)), notice of an out-of-balance payroll, or various other discrepancies discovered in subsequent audit of accounts. Figure 22-5 shows processing of a SF 1219 to increase a relieved DO's accountability due to a dishonored check.

C. Removal of Deficiencies. Removal of deficiencies from the accounts of former DOs can be accomplished by collection from the responsible individual, correction of erroneous documents, or relief of liability. If the deficiency is recovered by collection from the responsible individual, the settlement officer shall prepare a Journal Voucher ([OF 1017-G](#)) to document the collection and deposit the funds on a [Deposit Ticket \(Standard Form \(SF\) 215\)](#). Block 3 of the SF 215 shall show the DSSN of the DO whose account is being settled. The deposit transaction shall be recorded on the supplemental SF 1219 prepared for the month in which the transaction is processed. If the deficiency is removed by correction of erroneous documents, the corrected documents shall be reported on the supplemental SF 1219 prepared for the month in which the transaction is processed. If a deficiency is removed by relief of liability, the DFAS-NPD/IN, will direct the preparation of a [Public Voucher for Purchases and Services Other Than Personal \(Standard Form \(SF\) 1034\)](#) and will provide a complete fund cite to be charged for the transaction. The voucher shall be reported on the supplemental SF 1219 for the month in which the transaction is processed. Figure 22-6 shows removal of a deficiency by collection from the accountable individual.

D. Preparation of Disbursement and Collection Vouchers. Normally, the preparation and processing of vouchers to settle the accounts of former DOs will not affect the disbursing account of the settlement officer. Collection and disbursement voucher numbers assigned to vouchers prepared to process settlement transactions shall not be taken from the voucher number logs of the DO at the settlement activity. The settlement officer shall maintain a separate series of locally assigned voucher numbers (for example, COOO1 for collections and DOOO1 for disbursements) for use in settlement transactions. In addition, the DD Form 2657 is not maintained by the settlement officer for the former DO.

E. Financial Reports. The settlement officer shall submit financial reports for a former DO every month until the former DOs accountability is cleared. Normally, the documents required to be submitted are: supplemental SF 1219; appropriate copies of the SF 215 or SF 5515 if these forms are involved in the transaction; and any supporting disbursement or collection vouchers prepared. The general requirements in Chapter 20 of this volume pertain to preparation and submission of financial reports. In addition to the normal distribution requirements, one additional copy of each document prepared shall be forwarded to the servicing DFAS site. In all cases, each document shall clearly identify the name and DSSN of the former DO and the name and address of the settlement officer preparing the reports. Documents requiring signature shall be signed "By (name of settlement officer), settlement officer for (name and DSSN of accountable officer)."

2205 SETTLEMENT PROCEDURES FOR NAVAL VESSELS

220501. General

Even though the DO assigned to Naval vessels does not perform settlement functions, certain actions are required to be performed to assist the designated settlement officer. The incumbent DO shall take the actions prescribed in this section for each of the transactions described which are received after the date of relief and which affect the accountability of the relieved DO.

220502. SF 5515 (Debit Voucher)

SF 5515 issued by a general depository or the Treasury Department for dishonored personal checks, forged Treasury checks, or dual negotiation of both the original and recertified Treasury checks, shall not be recorded in the current DO's accountability unless the accounts of the DO who is accountable for the deficiency are subject to the 90-day retention period described in Chapter 21 of this volume or the maker or endorser of the dishonored check is locally available for collection action. If neither of the foregoing conditions apply, the current DO shall forward the SF 5515 and copies of all related documents by cover letter to the cognizant DFAS site. If follow-up action previously initiated by the relieved officer results in recovery of funds, the relieving officer shall forward the funds in the form of an exchange-for-cash Treasury check to the cognizant DFAS site.

220503. Unconfirmed Deposits

For unconfirmed deposits that are later confirmed by follow-up action after the date of relief, forward the confirmed copy of the SF 215 by cover letter to the cognizant DFAS site for processing.

220504. FMS Form 5206, Advice of Check Issue Discrepancy

If an FMS Form 5206 is received during the 90 day retention period subsequent to relief, a copy of the applicable check issue record and disbursement voucher shall be reproduced from the relieved DO's retained records and attached to the form. The documents shall then be forwarded by cover letter to the cognizant DFAS site for processing. If an FMS Form 5206 is received after the former DO's records have been forwarded to the DFAS site as prescribed in Chapter 21 of this volume, the document shall be forwarded by cover letter to the cognizant DFAS site for processing.

220505. Daily Advice of Status (DAS)

Upon receipt of a DAS from the Department of the Treasury indicating the original and recertified Treasury check issued by the previous DO were both negotiated and previous credit given by the Department of the Treasury or the canceled original check is being reversed, the current DO shall take the same actions as prescribed above for debit vouchers.

Figure 22-1. Sample SF 1219 (Statement of Accountability) (Relieving)

STANDARD FORM 1219
 Revised April 1982
 Department of the Treasury
 1-TFM 2-3100

STATEMENT OF ACCOUNTABILITY

RCS:

NAME OF DISBURSING OFFICER WILLIAM ALLEN PRINGLE		LOCATION OF DISBURSING OFFICER (Mailing Address) (01234) USS AFLOAT (DD-001) FPO AP 96601	
NAME OF AGENCY NAVY		AGENCY LOCATION CODE (ALC) (Show main check symbol number) 0002	
PERIOD OF ACCOUNT FROM 1 OCT 20XX THROUGH 31 OCT 20XX			
SECTION I - GENERAL STATEMENT OF ACCOUNT			
PART A - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY			
1.00	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD		60,000.00
INCREASES IN ACCOUNTABILITY			
2.1	CHECKS ISSUED ON U.S. TREASURY	8,000.00	
2.3	OTHER TRANSACTIONS		
2.34	DISCREPANCIES IN D.O. ACCOUNTS - CREDITS		
2.36	PAYMENTS BY ANOTHER D.O.		
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS		
2.39			
2.9	TOTAL INCREASES IN ACCOUNTABILITY		8,000.00
3.0	SUBTOTAL		68,000.00
DECREASES IN ACCOUNTABILITY			
4.1	NET DISBURSEMENTS	7,500.00	
4.2	DEPOSITS PRESENTED OR MAILED TO BANK	3,000.00	
4.3	OTHER TRANSACTIONS		
4.34	DISCREPANCIES IN D.O. ACCOUNTS - DEBITS		
4.36	PAYMENTS FOR ANOTHER D.O.		
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS		
4.39			
4.9	TOTAL DECREASES IN ACCOUNTABILITY		10,500.00
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD		57,500.00
PART B - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY			
CASH ON DEPOSIT IN DESIGNATED DEPOSITARY			
6.1	(Name and location of depository)		
6.2	CASH ON HAND		6,000.00
6.3	CASH - UNDEPOSITED COLLECTIONS		
6.4			
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS		500.00
6.6			
6.7			
6.8	PAYROLL CASH		50,000.00
6.9			
7.1	DEFERRED CHARGES - VOUCHERED ITEMS		
7.2	RECEIVABLES - CHECK OVERDRAFTS		
7.3	LOSSES OF FUNDS		1,000.00
7.4	RECEIVABLES - DISHONORED CHECKS		
7.5			
7.6			
7.7			
7.8			
7.9			
8.0	TOTAL OF MY ACCOUNTABILITY		57,500.00
PART C - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY			
9.2	RECEIVABLES - CHECK OVERDRAFTS		
9.3	LOSSES OF FUNDS		
9.4	OTHER ACCOUNTABILITY		
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY		0.00
11.0	TOTAL DISBURSING OFFICER ACCOUNTABILITY (Same as line 5.00 above)		57,500.00

I have received on 31 OCT 19XX by transfer from ENS William A. Pringle, SC, USN \$57,500.00, an analysis of which is included in Sections I-B and I-C above.

John Wesley Adams, ENS, SC, USN

I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.

NAME AND TELEPHONE NUMBER OF CONTACT W. A. PRINGLE, (219) 496-5555	SIGNATURE AND TITLE OF CERTIFIER	DATE 31 oct 20XX
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Figure 22-2. Sample SF 1219 (Statement of Accountability) (Initial After Relief)

STANDARD FORM 1219
 Revised April 1982
 Department of the Treasury
 1-TFM 2-3100

STATEMENT OF ACCOUNTABILITY

NAME OF DISBURSING OFFICER JOHN WESLEY ADAMS		LOCATION OF DISBURSING OFFICER (Mailing Address) (01234) USS AFLOAT (DD - 001) FPO AP 96601	
NAME OF AGENCY NAVY			
PERIOD OF ACCOUNT FROM 1 NOV 20XX		THROUGH 30 NOV 20XX	
		AGENCY LOCATION CODE (ALC) (Show main check symbol number) 0002	
SECTION I - GENERAL STATEMENT OF ACCOUNT			
PART A. - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY			
1.00	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD		57,500.00
	INCREASES IN ACCOUNTABILITY		
2.1	CHECKS ISSUED ON U.S. TREASURY	9,550.00	
2.3	OTHER TRANSACTIONS		
2.34	DISCREPANCIES IN D.O. ACCOUNTS - CREDITS		
2.36	PAYMENTS BY ANOTHER D.O.		
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS		
2.39			
2.9	TOTAL INCREASES IN ACCOUNTABILITY		9,550.00
3.0	SUBTOTAL		67,050.00
4.0	DECREASES IN ACCOUNTABILITY		
4.1	NET DISBURSEMENTS	6,550.00	
4.2	DEPOSITS PRESENTED OR MAILED TO BANK	2,000.00	
4.3	OTHER TRANSACTIONS		
4.34	DISCREPANCIES IN D.O. ACCOUNTS - DEBITS		
4.36	PAYMENTS FOR ANOTHER D.O.		
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS		
4.39			
4.9	TOTAL DECREASES IN ACCOUNTABILITY		8,550.00
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD		58,500.00
PART B. - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY			
6.1	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY		
	<i>(Name and location of depository)</i>		
6.2	CASH ON HAND		7,000.00
6.3	CASH - UNDEPOSITED COLLECTIONS		
6.4			
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS		500.00
6.6			
6.7			
6.8	PAYROLL CASH		50,000.00
6.9			
7.1	DEFERRED CHARGES - VOUCHERED ITEMS		
7.2	RECEIVABLES - CHECK OVERDRAFTS		
7.3	LOSSES OF FUNDS		
7.4	RECEIVABLES - DISHONORED CHECKS		
7.5			
7.6			
7.7			
7.8			
7.9			
8.0	TOTAL OF MY ACCOUNTABILITY		57,500.00
PART C. - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY			
9.2	RECEIVABLES - CHECK OVERDRAFTS		
9.3	LOSSES OF FUNDS		1,000.00
9.4	OTHER ACCOUNTABILITY		
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY		1,000.00
11.0	TOTAL DISBURSING OFFICER ACCOUNTABILITY (Same as line 5.00 above)		58,500.00
I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.			
NAME AND TELEPHONE NUMBER OF CONTACT J. W. ADAMS (219) 496-2222		SIGNATURE AND TITLE OF CERTIFIER	DATE 30 NOV 20XX

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Figure 22-3. Sample SF 1219 (Statement of Accountability) (Supplemental to Establish Accountability)

STANDARD FORM 1219 Revised April 1982 Department of the Treasury 1-TFM 2-3100		SUPPLEMENTAL STATEMENT OF ACCOUNTABILITY	
NAME OF DISBURSING OFFICER WILLIAM ALLEN PRINGLE		LOCATION OF DISBURSING OFFICER (Mailing Address) (01234) USS AFLOAT (DD - 001) FPO AP 96601	
NAME OF AGENCY NAVY			
PERIOD OF ACCOUNT FROM 1 DEC 20XX		AGENCY LOCATION CODE (ALC) (Show main check symbol number) 0002	
SECTION I - GENERAL STATEMENT OF ACCOUNT			
PART A - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY			
1.00		TOTAL ACCOUNTABILITY BEGINNING OF PERIOD	0.00
	INCREASES IN ACCOUNTABILITY		
2.1	CHECKS ISSUED ON U.S. TREASURY		
2.3	OTHER TRANSACTIONS		
2.34	DISCREPANCIES IN D.O. ACCOUNTS - CREDITS		
2.36	PAYMENTS BY ANOTHER D.O.		
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS	1,000.00	
2.39			
2.9		TOTAL INCREASES IN ACCOUNTABILITY	1,000.00
3.0		SUBTOTAL	1,000.00
4.0	DECREASES IN ACCOUNTABILITY		
4.1	NET DISBURSEMENTS		
4.2	DEPOSITS PRESENTED OR MAILED TO BANK		
4.3	OTHER TRANSACTIONS		
4.34	DISCREPANCIES IN D.O. ACCOUNTS - DEBITS		
4.36	PAYMENTS FOR ANOTHER D.O.		
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS		
4.39			
4.9		TOTAL DECREASES IN ACCOUNTABILITY	0.00
5.00		TOTAL ACCOUNTABILITY CLOSE OF PERIOD	1,000.00
PART B - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY			
6.1	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY		
	(Name and location of depository)		
6.2	CASH ON HAND		
6.3	CASH - UNDEPOSITED COLLECTIONS		
6.4			
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS		
6.6			
6.7			
6.8			
6.9			
7.1	DEFERRED CHARGES - VOUCHERED ITEMS		
7.2	RECEIVABLES - CHECK OVERDRAFTS		
7.3	LOSSES OF FUNDS		
7.4	RECEIVABLES - DISHONORED CHECKS		
7.5			
7.6			
7.7			
7.8			
7.9			
8.0		TOTAL OF MY ACCOUNTABILITY	0.00
PART C - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY			
9.2	RECEIVABLES - CHECK OVERDRAFTS		
9.3	LOSSES OF FUNDS		
9.4	OTHER ACCOUNTABILITY		
10.0		TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY	1,000.00
11.0		TOTAL DISBURSING OFFICER ACCOUNTABILITY (Same as line 5.00 above)	1,000.00
I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.			
NAME AND TELEPHONE NUMBER OF CONTACT WALTER R. GOOD, SETTLEMENT OFFICER FOR WILLIAM A. PRINGLE. DSSN 0002 (619) 952-1234		SIGNATURE AND TITLE OF CERTIFIER WALTER R. GOOD	DATE 31 DEC 20XX

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Figure 22-4. Sample SF 1219 (Statement of Accountability) (Transfer to Settlement Account)

STANDARD FORM 1219
Revised April 1982
Department of the Treasury
1-TFM 2-3100

STATEMENT OF ACCOUNTABILITY

NAME OF DISBURSING OFFICER JOHN WESLEY ADAMS		LOCATION OF DISBURSING OFFICER (<i>Mailing Address</i>) (01234) USS AFLOAT (DD - 001) FPO AP 96601
NAME OF AGENCY NAVY		
PERIOD OF ACCOUNT FROM 1 DEC 20XX	THROUGH 31 DEC 20XX	AGENCY LOCATION CODE (ALC) (<i>Show main check symbol number</i>) 0002

**SECTION I. - GENERAL STATEMENT OF ACCOUNT
PART A. - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY**

1.00	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD		58,500.00
2.1	CHECKS ISSUED ON U.S. TREASURY	24,550.00	
2.3	OTHER TRANSACTIONS		
2.34	DISCREPANCIES IN D.O. ACCOUNTS - CREDITS		
2.36	PAYMENTS BY ANOTHER D.O.		
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS		
2.39			
2.9	TOTAL DECREASES IN ACCOUNTABILITY		24,550.00
3.0		SUBTOTAL	83,050.00
4.0	DECREASES IN ACCOUNTABILITY		
4.1	NET DISBURSEMENTS	21,550.00	
4.2	DEPOSITS PRESENTED OR MAILED TO BANK	6,550.00	
4.3	OTHER TRANSACTIONS		
4.34	DISCREPANCIES IN D.O. ACCOUNTS - DEBITS		
4.36	PAYMENTS FOR ANOTHER D.O.		
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS	1,000.00	
4.39			
4.9	TOTAL DECREASES IN ACCOUNTABILITY		29,100.00
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD		53,950.00

PART B. - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY

CASH ON DEPOSIT IN DESIGNATED DEPOSITARY			
6.1	(Name and location of depository)		
6.2	CASH ON HAND		3,450.00
6.3	CASH - UNDEPOSITED COLLECTIONS		
6.4			
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS		500.00
6.6			
6.7			
6.8	PAYROLL CASH		50,000.00
6.9			
7.1	DEFERRED CHARGES - VOUCHERED ITEMS		
7.2	RECEIVABLES - CHECK OVERDRAFTS		
7.3	LOSSES OF FUNDS		
7.4	RECEIVABLES - DISHONORED CHECKS		
7.5			
7.6			
7.7			
7.8			
7.9			
8.0	TOTAL OF MY ACCOUNTABILITY		53,950.00

PART C. - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY

9.2	RECEIVABLES - CHECK OVERDRAFTS		
9.3	LOSSES OF FUNDS		0.00
9.4	OTHER ACCOUNTABILITY		
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY		0.00
11.0	TOTAL DISBURSING OFFICER ACCOUNTABILITY (<i>Same as line 5.00 above</i>)		53,950.00

I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.

NAME AND TELEPHONE NUMBER OF CONTACT J. W. ADAMS (219) 496-2222	SIGNATURE AND TITLE OF CERTIFIER _____	DATE 31 DEC 20XX
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Figure 22-5. Sample SF 1219 (Statement of Accountability) (Supplemental to Increase Accountability)

STANDARD FORM 1219
 Revised April 1982
 Department of the Treasury
 1-TFM 2-3100

STATEMENT OF ACCOUNTABILITY

NAME OF DISBURSING OFFICER WILLIAM ALLEN PRINGLE		LOCATION OF DISBURSING OFFICER (Mailing Address) (01234) USS AFLOAT (DD - 001) FPO AP 96601
NAME OF AGENCY NAVY		
PERIOD OF ACCOUNT FROM 1 JAN 20XX	THROUGH 31 JAN 20XX	AGENCY LOCATION CODE (ALC) (Show main check symbol number) 0002

SECTION I. - GENERAL STATEMENT OF ACCOUNT		
PART A. - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY		
1.00	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD	1,000.00
2.1	CHECKS ISSUED ON U.S. TREASURY	
2.3	OTHER TRANSACTIONS	
2.34	DISCREPANCIES IN D.O. ACCOUNTS - CREDITS	
2.36	PAYMENTS BY ANOTHER D.O.	
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS	
2.39		
2.9	TOTAL DECREASES IN ACCOUNTABILITY	0.00
3.0	SUBTOTAL	1,000.00
4.0	DECREASES IN ACCOUNTABILITY	
4.1	NET DISBURSEMENTS	
4.2	DEPOSITS PRESENTED OR MAILED TO BANK	(500.00)
4.3	OTHER TRANSACTIONS	
4.34	DISCREPANCIES IN D.O. ACCOUNTS - DEBITS	
4.36	PAYMENTS FOR ANOTHER D.O.	
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS	1,000.00
4.39		
4.9	TOTAL DECREASES IN ACCOUNTABILITY	(500.00)
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD	1,500.00
PART B. - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY		
6.1	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY <i>(Name and location of depository)</i>	
6.2	CASH ON HAND	
6.3	CASH - UNDEPOSITED COLLECTIONS	
6.4		
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS	
6.6		
6.7		
6.8	PAYROLL CASH	
6.9		
7.1	DEFERRED CHARGES - VOUCHERED ITEMS	
7.2	RECEIVABLES - CHECK OVERDRAFTS	
7.3	LOSSES OF FUNDS	
7.4	RECEIVABLES - DISHONORED CHECKS	
7.5		
7.6		
7.7		
7.8		
7.9		
8.0	TOTAL OF MY ACCOUNTABILITY	0.00
PART C. - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY		
9.2	RECEIVABLES - CHECK OVERDRAFTS	
9.3	LOSSES OF FUNDS	1000.00
9.4	OTHER ACCOUNTABILITY	500.00
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY	1,500.00
11.0	TOTAL DISBURSING OFFICER ACCOUNTABILITY (Same as line 5.00 above)	1,500.00

I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.

WALTER R. GOOD, SETTLEMENT OFFICER FOR WILLIAM A. PRINGLE. DSSN 0002 (619) 952-1234	SIGNATURE AND TITLE OF CERTIFIER WALTER R. GOOD	DATE 31 JAN 20XX
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Figure 22-6. Sample SF 1219 (Statement of Accountability) (Supplemental to Decrease Accountability)

STANDARD FORM 1219
 Revised April 1982
 Department of the Treasury
 1-TFM 2-3100

STATEMENT OF ACCOUNTABILITY

NAME OF DISBURSING OFFICER WILLIAM ALLEN PRINGLE		LOCATION OF DISBURSING OFFICER (Mailing Address) (01234) USS AFLOAT (DD - 001) FPO AP 96601
NAME OF AGENCY NAVY		
PERIOD OF ACCOUNT FROM 1 FEB 20XX	THROUGH 28 FEB 20XX	AGENCY LOCATION CODE (ALC) (Show main check symbol number) 0002

SECTION I. - GENERAL STATEMENT OF ACCOUNT		
PART A. - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY		
1.00	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD	1,500.00
2.1	CHECKS ISSUED ON U.S. TREASURY	
2.3	OTHER TRANSACTIONS	
2.34	DISCREPANCIES IN D.O. ACCOUNTS - CREDITS	
2.36	PAYMENTS BY ANOTHER D.O.	
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS	
2.39		
2.9	TOTAL DECREASES IN ACCOUNTABILITY	0.00
3.0	SUBTOTAL	1,500.00
4.0	DECREASES IN ACCOUNTABILITY	
4.1	NET DISBURSEMENTS	
4.2	DEPOSITS PRESENTED OR MAILED TO BANK	1,000.00
4.3	OTHER TRANSACTIONS	
4.34	DISCREPANCIES IN D.O. ACCOUNTS - DEBITS	
4.36	PAYMENTS FOR ANOTHER D.O.	
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS	
4.39		
4.9	TOTAL DECREASES IN ACCOUNTABILITY	1,000.00
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD	500.00
PART B. - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY		
CASH ON DEPOSIT IN DESIGNATED DEPOSITARY		
6.1	(Name and location of depositary)	
6.2	CASH ON HAND	
6.3	CASH - UNDEPOSITED COLLECTIONS	
6.4		
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS	
6.6		
6.7		
6.8	PAYROLL CASH	
6.9		
7.1	DEFERRED CHARGES - VOUCHERED ITEMS	
7.2	RECEIVABLES - CHECK OVERDRAFTS	
7.3	LOSSES OF FUNDS	
7.4	RECEIVABLES - DISHONORED CHECKS	
7.5		
7.6		
7.7		
7.8		
7.9		
8.0	TOTAL OF MY ACCOUNTABILITY	0.00
PART C. - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY		
9.2	RECEIVABLES - CHECK OVERDRAFTS	
9.3	LOSSES OF FUNDS	
9.4	OTHER ACCOUNTABILITY	500.00
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY	500.00
11.0	TOTAL DISBURSING OFFICER ACCOUNTABILITY (Same as line 5.00 above)	500.00

I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.

WALTER R. GOOD, SETTLEMENT OFFICER FOR WILLIAM A. PRINGLE. DSSN 0002 (619) 952-1234	SIGNATURE AND TITLE OF CERTIFIER WALTER R. GOOD	DATE 28 FEB 20XX
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