

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 5, CHAPTER 9  
“CHECK ISSUE REPORTING”**

Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Replaces the entire chapter with more detailed and specific guidance for check issue reporting and reconciliation.	Amendment
0901	Adds information on depository checking account reports from previous section 0904.	Amendment
	Adds guidance concerning the Connect: Direct file transfer process for check issue reporting via the Defense Check Reconciliation Module (DCRM) system.	Amendment
	Adds a website reference for DFAS Cleveland’s check issue reports.	Amendment
	Adds check issue email addresses for those sites supported by DFAS Cleveland and DFAS Indianapolis.	Amendment
	Replaces the frequency of check issue transmissions to meet the requirements of the Treasury Financial Manual.	Amendment
	Adds the consequences of failing to report check issues timely and accurately.	Amendment
	Adds more detailed information on check issue reporting, to include processing adjustments for erroneously reported voided checks.	Amendment
	Adds information from previous section 0904 pertaining to spoiled and voided checks.	Amendment
	Adds guidance on how to correct errors in the DCRM system prior to the data release.	Amendment

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<b>PARA</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
<b>0902</b>	<b>Deletes all information regarding magnetic tape reporting.</b>	<b>Deletion</b>
	<b>Adds instructions from previous section 0904 for preparing the SF 1179 to include the handling of prior month checks issued.</b>	<b>Amendment</b>
	<b>Deletes the requirement to send the SF 1179 to the Department of the Treasury.</b>	<b>Deletion</b>
<b>0903</b>	<b>Adds guidance for requesting and processing check issue adjustments, including prior month adjustments, via the Standard Form 1219.</b>	<b>Amendment</b>
	<b>Adds additional information pertaining to the Advice of Check Issue Discrepancies to include procedures for correcting reporting errors.</b>	<b>Amendment</b>
<b>0904</b>	<b>Adds the requirement for disbursing officers to prepare a monthly Internal Control Report for FMS Forms 5206.</b>	<b>New</b>
<b>0905</b>	<b>Adds a section on the use and explanation of the Outstanding Payment Subsidiary Report.</b>	<b>New</b>
<b>0906</b>	<b>Adds a section on the use and explanation of the Checks Issued Report (Report 72).</b>	<b>New</b>
<b>0907</b>	<b>Adds a section on check issue reconciliation to include the use and explanation of the Comparison of Checks Issued Report.</b>	<b>New</b>
<b>Table 9-1</b>	<b>Adds a matrix of possible causes, effects, and solutions for resolving check issue discrepancies.</b>	<b>New</b>
<b>Table 9-2 through 9-4</b>	<b>Deletes examples of record formats pertaining to magnetic tape submission.</b>	<b>Deletion</b>
<b>Figure 9-1</b>	<b>Replaces the previous figure with an updated example of the SF 1179, renumbering figure 9-3 as 9-1.</b>	<b>Amendment</b>
<b>Figure 9-2</b>	<b>Replaces the previous figure with an example of a Notification of Check Issue Correction-Disbursing Office Requested.</b>	<b>Amendment</b>
<b>Figure 9-3</b>	<b>Replaces the previous figure with an example of a journal voucher for prior month checks issued.</b>	<b>Amendment</b>
<b>Figure 9-4</b>	<b>Adds an example of an FMS Form 5206.</b>	<b>New</b>

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PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
★ Figure 9-5	Adds an example of an Outstanding Payments Subsidiary Report.	New
★ Figure 9-6	Adds an example of a Checks Issued Report.	New
★ Figure 9-7	Adds an example of a Comparison of Checks Issued Report.	New

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## ★CHAPTER 9★

CHECK ISSUE REPORTING0901 CHECKING ACCOUNT REPORTING

090101. General. The Department of the Treasury utilizes the Check Payment and Reconciliation (CP&R) system to record all U. S. Treasury checks issued and negotiated. Check issuance is recorded when the disbursing office notifies the Department of the Treasury that a U. S. Treasury check serial number was issued on a particular date for a particular amount. Timely and accurate reporting is vital to maintaining balanced accounts. Limited depository checking account reports shall be prepared and submitted following the procedures in Chapter 14 of this volume.

090102. Method of Submission. All disbursing offices (DOs) are required to report detailed check issue transmittals in a Level 8 format to the Department of the Treasury for update to the CP&R system with the check issue detail. The Level 8 format is covered in the Volume 1 of the Treasury Financial Manual, Part 4, Chapter 6500. The Department of Defense (DoD) no longer sends the Level 8 check issue data by magnetic tape. The DoD utilizes the Defense Check Reconciliation Module (DCRM) system for direct submission of the check issue detail to the Department of the Treasury. The DCRM system sends the check issue file via the Department of the Treasury's preferred method of transmission, Connect:Direct, which is an encrypted electronic host-to-host file transfer process. The check issue detail is entered by data files into the DCRM database, and an electronic file is generated to transfer the detailed check issue data to the Department of the Treasury. The files are considered ready for transfer when they are in an accepted status. Upon the scheduled DCRM daily batch processing, all files in accepted status are transmitted to the Department of the Treasury. The DCRM system is administered and maintained by the Defense Finance Accounting Service (DFAS) Denver, and serves as a management control and reporting system for U.S. Treasury checks issued by the DoD. The DCRM system tracks the status of all checks on hand and provides inquiry capabilities and reports to denote issuance discrepancies, and acceptance or rejection conditions of reporting. Refer to the DFAS 7300.1-M, DCRM Users Manual, for specific instructions and guidance on the system functions, capabilities, reports, and notices. DOs, who do not have direct access to the DCRM system, submit their check issue data to their supporting DFAS site for upload into the DCRM system. Contact your supporting DFAS site for specific submission requirements. The submission of the Level 8 check issue reporting should be sent in the most secure method reasonably possible, such as an encrypted file. The DFAS Cleveland and the DFAS Indianapolis Accounting Services have established electronic mailboxes for the submission of the Level 8 check issue reporting and for questions, issues, or other concerns pertaining to check issue. The email address [ccl-mb-check-issue@dfas.mil](mailto:ccl-mb-check-issue@dfas.mil) is to be used by all DOs supported by the DFAS Cleveland to submit their check issue data, and any questions or concerns. Likewise, the email address [dermindy@dfas.mil](mailto:dermindy@dfas.mil) is to be used by all DOs supported by the DFAS Indianapolis. All other DOs shall contact their supporting DFAS site for information on availability, method, and instructions for submitting their check issue data file.

090103. Requirements

A. Detailed check issue data is reported in sequential groups of checks called transmittals that uniquely identify the disbursing station symbol number (DSSN), accounting month and year, and check series. A new transmittal is required each time a break in check numbers occurs, or the issue month and year changes. For DOs reporting check issues for multiple DSSNs, a separate transmittal is required for each individual DSSN, as well as for each break in check numbers or change in issue month and year within each DSSN. One submission of detailed check issue data may consist of one or more transmittals. The DCRM system reports the check issue detail in blocks by DSSN, check series, and issue julian date format (YYDDD) to the Department of the Treasury.

B. If a check series will not be reported sequentially due to the splitting of a check series range between different locations, uses, deputy disbursing officers, agents, etc., then the DO shall report the split check series range to the DCRM System Manager, DFAS Denver, (303) 676-7813, so an adjustment can be made to record the split check series range in the DCRM system. If check series range splits are not noted, the DCRM system will create unnecessary management notices about missing and unaccounted checks on the DCRM reports. The additional workload entailed in reviewing and validating these notices could be avoided by simply reporting the check series range split in the DCRM system.

C. All check issue transmittals must be submitted to the Department of the Treasury no later than the close of business at the end of the week in which the issue dates occur and at month end. The DOs who submit their check issue transmittals through their supporting DFAS site shall ensure their check issue data is received by the supporting DFAS site at least weekly and at month end.

D. Failure to timely report check issue data increases the vulnerability for loss caused by banking system errors, check alterations, and counterfeits. If a loss results from an altered or counterfeit check as a result of delinquent check issue reporting, then the DO may be held accountable for the amount of the loss. If the check issue data is not reported into the CP&R system, then the Department of the Treasury will not recognize the check as issued and will not process any actions against the check, such as claims or limited payability cancellation credits. In addition, the Department of the Treasury cannot complete a final reconciliation and clearance of a DO's account until all check issue data is received for the account. If the DO is habitually delinquent for 60 days or more, then the Department of the Treasury may suspend the processing of further print orders for blank Treasury check stock until all delinquent check issue reporting has been accepted into the CP&R system.

090104. Spoiled Checks. Spoiled checks are reported to the Department of the Treasury as checks issued with dollar amounts. The spoiled check is then cancelled through the stop payment process and a replacement check issued as outlined in paragraph 080201 of this volume. Do not forward spoiled checks to the Department of the Treasury. Spoiled checks are retained in the disbursing office until destroyed as prescribed in Chapter 8 of this volume.

090105. Voided Checks. Voided checks shall be reported as checks issued with zero dollar amounts. Serial numbers are recorded in the proper sequence with those of other checks issued in the same check range. Voided checks shall not be forwarded to the Department of the Treasury. Voided checks shall be disposed of as prescribed in Chapter 8 of this volume. For voided checks less than one year old which were erroneously reported to the Department of the Treasury with a dollar value, follow the procedures outlined in paragraph 090303, below. If the voided check has an issue date which is over one year old, then the DO must prepare a voucher to charge an appropriation and report the check as issued with the dollar value previously reported to the Department of the Treasury. The DO will prepare a journal voucher adjustment and report the check as issued for the appropriate prior month/year to clear the check issue discrepancy. The Department of the Treasury will automatically cancel the check when the check issuance date is one year old under limited payability and issue a limited payability credit (\*\*F3880) during the 14th month after the check issuance date. The \*\*F3880 credit shall be transferred to the original appropriation charged for the check issue, resulting in a zero net effect to the appropriation.

090106. When Computer Facilities Are Not Available. Larger disbursing offices with computer capabilities are requested to furnish their supporting DFAS site with a consolidated check issue transmission (multiple DSSNs and issues consolidated on the same file transfer) for the smaller activities that lack computer facilities. To facilitate the conversion to Level 8 format, check issue detail records and all supporting adjustment documents shall be forwarded by the smaller activities to the designated disbursing offices in sufficient time for those offices to meet their deadline of reporting to their supporting DFAS site.

090107. Disbursing Office Responsibility for Quality Assurance of Data Submitted. The disbursing office is responsible for ensuring the check issue data submitted to the Department of the Treasury is accurate. After input into the DCRM system, the files shall be validated for accuracy. DOs, who submit their check issue data to their supporting DFAS site for upload to DCRM, shall ensure the data forwarded is accurate. DOs shall notify their supporting DFAS site immediately upon discovery of an error. The DCRM system transmits the files, which are in an accepted status, to the Department of the Treasury each business day. Once an erroneous check issue transmittal has been accepted in the Department of the Treasury's CP&R system, the file cannot be deleted. To request or make corrections after the file has been accepted into the Department of the Treasury's CP&R system, follow the guidance under section 903, below. Every effort shall be made to correct all errors prior to the file transfer process. For security purposes, the DCRM system will not allow changes to the individual check data. If an erroneous data file has been sent to DCRM but has not been forwarded to the Department of the Treasury, then the whole data file containing the erroneous check information shall be put in either a replace or suspended status. Contact your local DCRM system administrator or your supporting DFAS site immediately to change the file from the accepted status in the DCRM system. For further details on how to put an erroneous check file into either a replace or suspended status, contact the DCRM system manager, DFAS Denver at (303) 676-7813. The DO will:

A. ensure all check issue data submitted to the supporting DFAS site for processing agrees with check issue totals on the Daily Statement of Accountability (DD Form 2657) and the Monthly Statement of Accountability (SF 1219);

B. submit a corrected transmittal(s) within 10 workdays of notification of a rejected transmittal within a file transfer;

C. continue to submit subsequent transmittals when a transmittal has been rejected; and

D. recreate the check issue data for a period up to 180 calendar days following submission or replacement of rejected data, if needed.

090108. Inquiries. Inquiries concerning check issue reporting shall be directed to the DO's supporting DFAS site.

#### 0902 MONTH END CHECK ISSUE SUMMARY

090201. General. The Month End Check Issue Summary (SF 1179) shall be used by disbursing offices for the monthly reporting of the check issue transmissions. At the end of every month, an SF 1179 shall be prepared to summarize the check issues for the month. The total dollar amount of current month check issues submitted by transmittals (each check series listed individually) shall be summarized on the SF 1179. The SF 1179 shall also show current and prior months' adjustments to check issue totals as effected by the documents listed in paragraphs 090105, above and 090304, below. Prior month check issues shall be summarized on a journal voucher (OF 1017-G) and recorded on line 2 (b) of the SF 1179. The total amount shown on the SF 1179 shall agree with the amount shown in Section II, Part A, column (2), on the reverse of the SF 1219.

090202. Check Issue Reporting for Limited Depository Checking Accounts. Limited depository checking account reports shall be prepared and submitted following the procedures in Chapter 14 of this volume.

090203. Preparation of the SF 1179. The SF 1179 is prepared in an original and one copy. DOs shall ensure that all blocks of the SF 1179 are properly completed, including page and location, DO's signature, and the month and year for which rendered. The blocks of the SF 1179, as shown in figure 9-1, shall contain the following information:

A. DISBURSING OFFICE NAME/ MAILING ADDRESS. Enter the name and complete mailing address of the issuing disbursing office.

B. TELEPHONE NO. COMMERCIAL OR FTS. Enter only the area code and commercial or FTS telephone numbers. Do not enter DSN numbers.

C. D.O. NAME. Enter the name and rank or grade of the DO.

- D. D.O. SIGNATURE. The DO shall sign in the space provided.
- E. CHECK SYMBOL NO. Enter the four-digit DSSN.
- F. MONTH AND YEAR FOR WHICH RENDERED. Enter the month and year during which the checks being reported were issued.
- G. D.O. SYMBOL NO. Enter the four-digit DSSN for the first transmittal only. The block may be left blank for any additional transmittals listed on this summary.
- H. CHECK SYMBOL NO. Enter the four-digit DSSN for the first transmittal only. The block may be left blank for any additional transmittals listed on this summary.
- I. BEGINNING CHECK NO. Enter the beginning check serial number for each transmittal.
- J. ENDING CHECK NUMBER. Enter the ending check serial number for each transmittal.
- K. REPORTING METHOD. Enter the method of transmission, e.g., Connect:Direct (DCRM).
- L. TOTAL DOLLAR AMOUNT OF ISSUES (FOR EACH TRANSMITTAL). Enter, adjacent to each transmittal, the total of the issue amounts of all checks reported on each transmittal.
- M. SUMMARY: LINE 1. Enter the total dollar amount for all transmittals listed in the above blocks. The total shall agree with the total of current month checks issued as reported in Section II, Part A, column 2, on the reverse of the SF 1219.
- N. SUMMARY: LINE 2(a). Enter the net total representing adjustments to current and prior months' issues for which the Advice of Check Issue Discrepancy (FMS Forms 5206) have been received from the Department of the Treasury and processed in the account of the DO. The amount on this line shall agree in net with the amount shown in Section II, Part A, column 3, on the reverse of the SF 1219.
- O. SUMMARY: LINE 2(b). Enter the net total representing adjustments to current and prior months' issues made by the disbursing office and recorded on an OF 1017-G. Copy 2 of the OF 1017-G shall be attached to the SF 1179 in support of the amount entered. The amount on this line shall agree with the net total amount shown in Section II, Part A, column 4, on the reverse of the SF 1219.

P. SUMMARY: LINE 3. This line represents the net total of lines 1, 2(a), and 2(b). The net total shall agree with the amount shown in Section II, Part A, column 5, on the reverse of the SF 1219 and shall agree with the amount reported on Section I, Part A, line 2.1, on the front of the SF 1219.

090204. Distribution of SF 1179. The Department of the Treasury no longer requires agencies to submit monthly SF 1179 reports or the supporting documents to the Department of the Treasury, Cash Analysis Branch. The DO must maintain the SF 1179 and the supporting documents, which are used for check issue research and reconciliation. DOs are required to submit the original SF 1179 and supporting documents with the original financial reports to the supporting DFAS site. The second copy of the SF 1179 and copies of supporting documents shall be retained in the DO's retain files.

### 0903 CHECK ISSUE ADJUSTMENTS

090301. General. Every effort shall be made to ensure the checks issued are reported to the Department of the Treasury accurately. The SF 1219 check issue reporting and the check issues in the CP&R system must match the check as it was issued, regardless of whether or not the check was accurately produced. If the check has been issued incorrectly, then the DO shall ensure the reporting on the SF 1219 and CP&R system reflects the check data as written, and then proceed to take the appropriate action to correct the error of the check. To prevent duplicate adjustments, all DOs, who do not directly report their check issue data in the DCRM system, shall coordinate their adjustment actions with their supporting DFAS site. Refer to Chapter 7 of this volume for procedures pertaining to check overpayments and underpayments. Check issue reconciliation is also covered more in depth under section 0907, below. When differences do occur between what was paid and what was reported for a check, the Department of the Treasury will make an adjustment to the individual check record in the CP&R system to change the reported amount to the paid amount, and issue an Advice of Check Issue Discrepancy (FMS Form 5206). Once an error has been identified, the DO shall not wait to receive an FMS Form 5206. If an error is discovered before the check issue detail is reported to the Department of the Treasury, then the DO shall correct the error on the data file prior to submitting the data to the Department of the Treasury. If the DO is unable to correct the file, then the DO shall request an adjustment to the check issue detail as prescribed in paragraph 090303, below. During check issue reconciliation procedures, the DO may find that the check issue detail was reported correctly, but there is an error in reporting the SF 1219 check issue totals. Refer to paragraph 090304, below, for procedures on SF 1219 adjustments.

090302. Advice of Check issue Discrepancies (FMS Form 5206). When a check is negotiated, the CP&R system is updated to reflect the paid status of the Treasury check. The CP&R system verifies that the amount paid matches the amount reported for the check. If the amount printed on the check differs from the issue amount reported by a disbursing office, then the Department of the Treasury will report the discrepancy on an FMS Form 5206. For check issue discrepancies of \$1 or less, the Department of the Treasury will adjust the check issue records, but will not notify the DO nor issue an FMS Form 5206. When an FMS Form 5206 is issued, the dollar value for the check reported in the CP&R system is automatically adjusted to

the amount paid. The Department of the Treasury provides the DO with three computer-generated copies of the FMS Form 5206 along with a copy of the check. A description of the error is provided on the FMS Form 5206. Upon receipt of the FMS Form 5206, the DO shall immediately research the check issue records, vouchers, and/or supporting documentation to determine the cause of the discrepancy and which reporting requires the adjustment. If the payee was overpaid or underpaid, then the DO shall follow the guidance prescribed in Chapter 7 of this volume. For reporting errors only, the DO shall take the corrective action, as appropriate, to ensure all records reflect the check as written. The following is only a guide, as all reporting errors may not be limited to just these conditions:

A. If the check was reported correctly on the SF 1219 and the check was paid for the proper amount, but the amount was incorrectly reported to the Department of the Treasury through the DCRM transmission of check issue detail, then no adjustment is made on the SF 1219. Since the issuance of the FMS Form 5206 adjusts the CP&R system, the check issue discrepancy has already been corrected when the FMS Form 5206 was issued. The DO shall annotate the FMS Form 5206 as "CP&R reporting error only. Check paid and reported correctly on SF 1219." The original document shall be maintained with the monthly financial returns. A copy of the annotated FMS Form 5206 shall be returned to the Department of the Treasury to notify them that no further action will be taken.

B. If the check issue was reported erroneously on the SF 1219 and to the Department of the Treasury through the DCRM transmission of check issue detail, but the payee received the proper amount of payment, then the DO shall report the FMS Form 5206 on the SF 1179 and the SF 1219 to clear the check issue discrepancy. The DO shall initiate research and corrective action, if needed, to ensure the appropriations were charged correctly for the amount of the check. Refer to subparagraph 090304.B for procedures to record the adjustment to the SF 1179 and the SF 1219.

090303. DO Requested Adjustment to the Check Issue Detail

A. Request for Adjustment. To request an adjustment to the check issue detail in the CP&R system, the DO shall send a request in writing to the Department of the Treasury, Check Reconciliation Branch (CRB), Room 700A, Prince George's Center II Building, 3700 East-West Highway, Hyattsville, Maryland 20782. The request shall contain a description of the error. To expedite the adjustment, the CRB will accept the request by fax to (202) 874-8536; however, the CRB still requires receipt of the request by mail at a later date. The CRB's policy requires a request with an original signature to be on file. The CRB will use the information to correct the reporting in the CP&R system. After the CRB makes the adjustment in the CP&R system, a report CRRER252, Notification of Check Issue Correction-Disbursing Office Requested, is generated for each specific check symbol and serial number adjusted. See Figure 9-2 for an example of the CRRER252. The CRB forwards this report to the DO. The DO shall monitor any adjustments requested to ensure receipt of the CRRER252 and verification of proper adjustment. If no response is received within 30 days of request, then the DO shall contact the CRB for status. The CRRER252 report and the request for an adjustment shall be maintained with the DO's monthly financial records.

B. Time Limitation. Adjustments to the check issue detail in the CP&R system may only be made within 12 months from the issue month. After 12 months, the period of negotiability expires and the Department of the Treasury will cancel the check and issue a limited payability credit for the amount of the check as recorded in the CP&R system. Refer to Chapter 8 of this volume for check cancellation and limited payability procedures. If the DO detects a check issue reporting error after 12 months from the issue month, then the DO's accountability must be adjusted to reflect the check issue detail as recorded in the CP&R system. The limited payability credit offsets the check issue adjustment on the SF 1219. Example: A voided check was reported to the Department of the Treasury as \$150 vice \$0 for issue month November 2002. In May 2004, the DO became aware of the reporting error when the limited payability credits were being researched for transfer of the credit to the original appropriation. The corrective actions for this situation would be an adjustment on the SF 1219 and a one-sided SF 1081 to clear the limited payability credit. The DO must prepare a journal voucher to record the check as issued for \$150 for November 2002 and the offsetting transaction would be a debit to the \*\*F3880 account to clear the limited payability credit.

090304. SF 1219 Adjustments for Check Issue

A. Prior Month Checks Issued. A common reason for an SF 1219 adjustment made by the DO is a prior month checks issued adjustment. Prior month issue of checks shall not be reported as current month checks issued or check issue discrepancies will occur for both issue months. An SF 1219 adjustment is necessary to realign the check issue reporting to the proper issue month of the checks. To record prior month check issues on the SF 1219, the DO must prepare a journal voucher summarizing the prior month checks issued to include the same information that would have appeared on the SF 1179, if reported when issued. Figure 9-3 provides an example of a journal voucher prepared for prior month checks issued. Note: Prior month checks issued are not included in the amount of current month checks issued on line 1 of the SF 1179 or Section II, Part A, column 2 (TC 210). The prior month adjustment is recorded on line 2 (b) of the SF 1179 and Section II, Part A, column 4 (TC 212) of the SF 1219. To clear check issue discrepancies resulting from erroneously reported prior month checks issued, the DO shall prepare a journal voucher to decrease the checks issue that were overstated and increase the checks issue for the proper month of issue for the checks. For audit trail purposes, the check numbers and issue dates of the prior month checks being adjusted between months shall be referenced on the journal voucher. All journal vouchers prepared for check issue adjustments shall be retained in the DO's financial records as supporting documentation.

B. FMS Form 5206. When an SF 1219 adjustment is needed due to the issuance of an FMS Form 5206, the procedures are very similar to those listed in subparagraph 090304.A, above. The adjustment for FMS Form 5206 is recorded in a separate column. To report the adjustment to the SF 1219 for an FMS Form 5206 adjustment, record the FMS Form 5206 on line 2 (a) of the SF 1179 and Section II, Part A, column 3 (T 211) of the SF 1219. A copy of the FMS Form 5206 shall be retained in the DO's financial records as supporting documentation.

C. If the DO's financial records reflect the correct checks issued data for the proper month, then adjustments are not recorded on the DO's SF 1219. If the error is limited to the Department of the Treasury's record of the SF 1219 check issue total as identified in the check reconciliation process, as outlined in section 0907 below, then the DO shall send a request for adjustment to the Department of the Treasury, Cash Analysis Branch (CAB). To send a request by fax, the CAB's fax number is (202) 874-8887. Examples of situations when adjustments may be needed are: the Department of the Treasury records the DO's SF 1219 totals as a different month than prepared due to late SF 1219 submission; erroneous prior adjustments; and reporting errors.

#### 0904 INTERNAL CONTROL REPORT FOR FMS FORMS 5206

090401. On a monthly basis, the disbursing officer shall prepare an internal control report listing all FMS Forms 5206 received during the month. Each FMS Form 5206 is supported with an explanation of how the error occurred and a description of the internal control measures initiated to prevent further errors. An example of an FMS Form 5206 is shown in figure 9-4. The report contains the following information:

1. Report Month
2. DSSN
3. Check Issue Month/Year
4. Check Number
5. FMS Form 5206 Adjustment Amount
6. Cause of Discrepancy
7. Internal Control Measures Initiated,
8. Name and Phone Number of a Point of Contact.

090402. The DO shall record each FMS Form 5206, either on a manual or automated log, immediately upon receipt to ensure all FMS Forms 5206 are accounted for. The log shall then be updated during the month with the explanations for cause and the preventative internal control measures after the research has been accomplished.

090403. The DO shall provide the internal control report to the Commanding Officer or the respective Business Line Executive for DFAS DSSNs. The Commanding Officer and Business Line Executive shall review the report for management purposes. A copy of the report is mailed to the DFAS Financial Services Policy Branch (DFAS-DOSD/KC), 1500 E. 95th Street, Kansas City, MO 64197-0030, faxed to (816) 926-3104 or DSN 465-3104, or emailed to [dfas-dcmo@dfas.mil](mailto:dfas-dcmo@dfas.mil). The DFAS-DOSD/KC monitors the report to ensure compliance with prescribed regulations and to analyze problem areas. The disbursing office shall maintain a copy of the report in the disbursing office files for one year. The due date for the report is the 10th workday of the following month.

090404. The Report 72 is used as a valuable tool to improve the accuracy of check issue reporting through awareness of problem areas, tightening and monitoring internal controls, and the reconciliation of check issue discrepancies. The DO shall review the Report 72 for all

FMS Form 5206 adjustments (noted by a code of 6 under the type column of the report) to ensure that each FMS Form 5206 issued has been received and processed. Refer to paragraph 0906, below for further explanation of the Report 72. Any DO not in receipt of this report on a monthly basis shall contact the DFAS Cleveland for Agency Location Code (ALC) 1700, DFAS Indianapolis for ALC 2100, or DFAS Denver for ALC 5700. For nonreceipt of an FMS Form 5206, the DO shall first contact their supporting DFAS site. The DFAS Cleveland, DFAS Denver, and DFAS Indianapolis each maintains a file of duplicate copies of all FMS Forms 5206 issued. If for some reason a copy of the FMS Form 5206 cannot be provided by the supporting DFAS site, then contact the Department of the Treasury, Check Reconciliation Branch at (202) 874-8150. The FMS Form 5206 is not reported on the Internal Control Report until the document has been received.

#### 0905 OUTSTANDING PAYMENT SUBSIDIARY REPORT

090501. General. If the Department of the Treasury pays a check that has not been reported as issued by the DO, the check series will appear on the Outstanding Payment Subsidiary report. The Outstanding Payment Subsidiary report lists the check number, check amount, date paid, and the Federal Reserve Bank location reference number for each separate check that was paid but not reported. See figure 9-5 for an example of this report. Most of the outstanding payments are due to late reporting of check issue detail. The DCRM also has a Weekly Outstanding Payments Aging Report by Check to help highlight unreported check issues submitted to the Department of the Treasury. Refer to the DFAS 7300.1-M, DCRM Users Manual for guidance on the DCRM system and reports. Failure to report checks issued in a timely manner increases the risk of undetected fraud, check issue errors, and nonreceipt of limited payability credit.

090502. Requirement. The DFAS Cleveland, DFAS Indianapolis, DFAS Denver receive this report at least monthly from the Department of the Treasury and are responsible for working with the DO to resolve all outstanding payments within 30 days from receipt. The Department of the Treasury also provides a complete copy of the Outstanding Payment Subsidiary report to the DFAS-DOSD/KC. If outstanding payments are not resolved within 60 days of payment, then the DFAS-DOSD/KC will contact the DFAS Cleveland, DFAS Indianapolis, DFAS Denver, DFAS Kansas City, and DFAS Columbus for status of corrective action.

090503. Action to Clear. To clear outstanding payments, promptly research the DCRM system for status of checks reported on the Outstanding Payment Subsidiary report. Review the Comparison of Checks Issued-Detail Reported on Statements of Accountability and Block Control Level Totals Report (Comparison of Checks Issued Report) to identify if there are any corresponding check issue discrepancies. Verify check issue records with the Checks Issued Report (Report 72) to ensure all checks issued have been properly reported. Initiate corrective action immediately to report the detailed check issue data for that particular check series to the Department of the Treasury. If a check listed is not a valid check series for the DSSN, then contact the Department of the Treasury, Cash Analysis Branch for assistance. If the check series is valid, but the DO has no record of issuing a check listed on the Outstanding Payment

Subsidiary Report, then the check may be the result of a fraudulent payment. Action shall be taken immediately to obtain a copy of the check and an investigation conducted. The procedures for obtaining a copy of the check are found in Chapter 8 of this volume. If the investigation concludes that the check is the result of a fraudulent act, then the check must be reported on the accountability statement as a check issued and the procedures for loss of funds prescribed in Chapter 6 of this volume will apply.

#### 0906 CHECKS ISSUED REPORT (REPORT 72)

090601. General. The Checks Issued Report is also referred to as the Report 72. The term Report 72 is derived from the Report ID, CRICR072, which is found in the upper left-hand corner of the report. See figure 9-6. The Report 72 is a monthly report that summarizes all of the transactions that affected the CP&R system during the month. This report is not cumulative. The date of the report is shown in the heading under the title and the effective date is the last day of the report month. This report lists all of the DO's transmittals of check issue detail and all the adjustments applied to the CP&R data file processed by the Department of the Treasury during the calendar month. Entry is based on when the Department of the Treasury processes the transactions, not the issue month. Therefore, if the Department of the Treasury does not receive and process the DO's check issue transmittals prior to the end of month, then the result would be a difference reported on the Comparison of Checks Issued Report and the transmittals will show on the next month's Report 72. The Report 72 provides a total for each check series by transaction code for each DSSN and issue month. The Report 72 is comparable to the DO's SF 1179. The summary total for each DSSN and issue month in this report is reflected in the CP&R column of the Comparison of Checks Issued Report.

090602. Distribution. The Department of the Treasury provides a copy of the monthly Report 72 to the DFAS Cleveland, DFAS Indianapolis, DFAS Denver, and DFAS Arlington, who in turn distribute the report to the DOs and settlement offices responsible for check issue reconciliation. The DFAS-DOSD/KC receives a copy of the report for monitoring and reference for checks issued. NOTE: The DFAS Cleveland has established a website for use by their customers to obtain monthly check issue and recertification reports, to include the Report 72 and the Comparison of Checks Issued Report. To access the reports, go to <https://mzd.mech.disa.mil> and select "Check Issue and Recertification Reports."

#### 090603. Explanation of Report Columns

A. AREA CODE. Code used in Treasury's computer systems to denote the Central Disbursing Office that is reporting.

61 = Air Force (DFAS Denver)  
62 = Army (DFAS Indianapolis)  
63 = Navy (DFAS Cleveland)

B. DO SYMBOL. The disbursing station symbol number, which identifies the disbursing office.

C. ISSUE MONTH. The month and year that the checks were issued; the SF 1219 accountability month.

D. CLEARANCE DATE. The date the check issue transmission and/or the adjustment transaction was entered into the CP&R system. The date is in the following format: MMDDYY.

E. TYPE. The type of adjustment made by the Department of the Treasury against the CP&R data file, which could be one of the following:

6 = FMS Form 5206 has been issued by the Department of the Treasury due to an overpayment or an underpayment based on the amount reported by the DO for the issued check. The CP&R data file was adjusted to reflect the revised amount of the check.

7 = The Department of the Treasury processed an adjustment to the CP&R data file upon request from the disbursing office.

8 = The Department of the Treasury processed an adjustment to the CP&R data file upon notification from the disbursing office that voided checks were erroneously reported with dollar values greater than zero.

F. TC (Transaction Code). This code identifies the type of entry made into the CP&R database:

32 = Disbursing office requested adjustment.

33 = FMS Form 5206 issued for check underpayment.

34 = Adjustment for voided check.

35 = FMS Form 5206 issued for check overpayment.

39 = Regular reporting of checks issued from electronic transmission of detail (Connect:Direct or Level 8).

G. AMOUNT. Represents the total dollar amount for each transmission submitted by the disbursing office, reported by check series and issue month. This column shall match the DO's SF 1179 report.

H. SUMMARY TOTAL. Represents the total dollar amount for all file transmittals submitted for the check issue month and the individual dollar amount of each adjustment made against the CP&R data file. If the entry is an adjustment, then the amount listed will only reflect the amount of the adjustment and not necessarily the amount of the check.

I. BLOCK NUM. Represents the first check serial number of the serial number range for each transmittal and the individual check serial number of the check that was adjusted in the CP&R system.

090604. Use. The Report 72 is utilized in the reconciliation process for differences reflected on the Comparison of Checks Issued Report, as prescribed in subparagraph 090702.D, below. The Report 72 is used to verify that the Department of the Treasury has received all of the transmittal data sent by the agency in a given calendar month by dollar amount and serial number range. The DO shall compare the SF 1179 to the Report 72 to identify which check series, if any, contain discrepancies. The Report 72 is also used to verify that all the DO's requested adjustments were accomplished and applied appropriately to the specific check serial number. The DO shall also use this report to verify receipt of all FMS Forms 5206 that were issued, as specified in subparagraph 090702.D.1.c, below.

#### 0907 CHECK ISSUE RECONCILIATION

090701. General. The Department of the Treasury monitors Treasury check usage by tracking the checks issued by the DSSN, check number, issue date, and amount utilizing the CP&R system. When a check is reported by the issuing DSSN to the Department of the Treasury, the check issue detail is updated in the CP&R system with the following check data: DSSN, check number, issue date, and amount. Each paid check is reconciled with the check issue information reported by the DO. When the check is paid, the check is matched to the detail that is resident in the CP&R system. If the check issue detail differs from the detail in the CP&R system, then an FMS Form 5206 is generated and a check issue discrepancy occurs. If no check issue detail has been reported by the DSSN, then the check series will appear on the Outstanding Payment Subsidiary Report. Procedures for reconciling these discrepancies are detailed in paragraph 090503, above, and also in subparagraph 090702.D.1.a, below, as applicable. The Department of the Treasury also reconciles the CP&R system with the SF 1219. The check issue total reported by the submission of the SF 1219 is compared to the total of the check issue detail in the CP&R system for each issue month. If the SF 1219 total does not match the total in the CP&R system, then a check issue discrepancy occurs. This discrepancy appears on the Comparison of Checks Issued Report. Procedures for reconciling these discrepancies are detailed in subparagraph 090702.D, below. The DO must ensure that prompt corrective action is taken to clear any discrepancies noted by the Department of the Treasury. Every DO will be advised by the Department of the Treasury of any check issue discrepancy of \$1.01 or more detected during the check reconciliation process. The Department of the Treasury will adjust check issue discrepancies of \$1 or less without notifying the DO.

#### 090702. Comparison of Checks Issued Report

A. The Department of the Treasury compares by issue month the dollar value of the checks issued as reported on the disbursing station's SF 1219 with the dollar value of the checks issued recorded in the CP&R system. When the check issue month does not balance, the totals for each reporting system (SF 1219 and CP&R) and the difference will be shown on the monthly Comparison of Checks Issued Report. See figure 9-7 for an example of this report. The DCRM system also produces a two-part check issue balancing report called the SF 1219 Statement of Accountability to DCRM Check Issues Reported, which can be used to help identify discrepancies.

B. Distribution. The Department of the Treasury produces this report on a monthly basis and forwards a hardcopy to the DFAS Cleveland, DFAS Denver, DFAS Indianapolis, and DFAS Arlington. The DFAS Cleveland is responsible for providing the discrepancy information to each DSSN listed on the report for ALC 1700. The check issue reports for ALC 1700 can be found on the website <https://mzd.mech.disa.mil> under “Check Issue and Recertification Reports.” The DFAS Indianapolis is responsible for providing the discrepancy information to each DSSN listed on the report for ALC 2100. The DFAS Denver is responsible for providing the discrepancy information to each DSSN listed on the report under ALC 5700. The copy sent to the DFAS Arlington is used to monitor the check issue discrepancies and the reporting of the Accounting Improvement Metrics data.

C. Explanation of Report Columns

1. DO SYMBOL

a. REPORTING. DO’s central office reporting symbol (ALC).

b. CHECK. DO’s disbursing station symbol number.

2. REPORT DATE. The month and year that the transactions were entered into the Department of the Treasury’s computer system. The report date is used in the reconciliation process to identify when transactions occurred.

3. ISSUE DATE. The month and year that the checks were issued; the SF 1219 accountability month. The month and year are the only significant part of this date. The day is not relevant for reporting purposes.

4. CAB REF. (Cash Analysis Branch reference number). This number represents the SF 1219 journal voucher adjustment number. The purpose of the SF 1219 journal voucher adjustment column is to distinguish SF 1219 journal vouchers adjustments from CP&R adjustments. The two adjustments are coming from different systems and impact different reports. The SF 1219 journal voucher adjustments are adjustments to the DO's SF 1219 balances, which are processed through the Department of the Treasury's Central Accounting and Reporting system (STAR). In addition to other DO requested adjustments, the Department of the Treasury also processes adjustments for small differences, \$50 or less. These small difference adjustments are processed through the STAR system and the journal voucher number will be reflected in this column.

5. CPR REF. (CP&R reference number). The number in this column identifies the type of adjustments affecting the CP&R issue balances and is processed through the CP&R system. The reference number can be comprised of several numbers representing different transactions, or the Department of the Treasury’s journal voucher number for a journal voucher adjustment. The following is a guide to interpreting the reference number:

6 = FMS Form 5206 issued and CP&R was adjusted.

7 = CP&R adjusted at request of disbursing office

8 = CP&R adjusted at request of disbursing office for voided checks.

9 = Normal reporting of detailed check issue data through Direct:Connect or Level 8 electronic means.

0 = Zero-fill placeholder only.

A series of numbers containing only the numbers 0, 6, 7, 8, and/or 9 indicates multiple adjustments. Example: 6009 represents normal reporting with one or more FMS Form 5206 adjustments.

A series of numbers not limited to the numbers 0, 6, 7, 8, and/or 9 indicates the Department of the Treasury's journal voucher number used to adjust the CP&R system. Example: 5622 represents a journal voucher number.

6. TRANS. CODE (Transaction Code). This code identifies the source of the transaction as follows:

210 = SF 1219 reporting for current month checks issued.

211 = SF 1219 reporting for processed FMS Form 5206 adjustments.

212 = SF 1219 reporting for DO's adjustments to prior month checks issued totals.

790 = Detailed check issued data reported and maintained in the Department of the Treasury's CP&R system.

7. FMS 1219 REPORT. The SF 1219 totals as reported in the Department of the Treasury's STAR system, including the DO's SF 1219 original reporting and the adjustments made through the DO's journal vouchers and the Department of the Treasury's journal vouchers for the issue month and year.

8. LEVEL 8 CP&R. Net total of check issue detail in the Department of the Treasury's CP&R system for the issue month and year comprised of DO's reporting and adjustments made by the Department of the Treasury.

9. DIFFERENCE. The difference between the total of FMS 1219 Report (STAR system) and the total of Level 8 CP&R for each issue month and year. An asterisk beside the dollar value represents a credit, which indicates the total for the Level 8 CP&R system is greater than the total reported as the FMS 1219 Report. A debit indicates the FMS 1219 Report total is greater than the total of the checks issued in the Level 8 CP&R system.

10. AREA CODE. Code used in the Department of the Treasury's computer systems to denote the Central Disbursing Office that is reporting.

61 = Air Force (DFAS Denver)

62 = Army (DFAS Indianapolis)

63 = Navy (DFAS Cleveland)

D. Reconciliation. The DO must research each difference and take corrective action as needed. Check issue discrepancies shall be cleared within 60 days from the check issue date. The documentation needed to properly research discrepancies on the Comparison of Checks Issued Report is the SF 1219, SF 1179, journal vouchers prepared for checks issued, check issue log, FMS Forms 5206, and the Report 72 for each reporting month containing the discrepancy.

1. Upon receipt of the Comparison of Checks Issued Report, the DO must review each difference. Every effort shall be made to clear the aged discrepancies as soon as possible to prevent further aging. Compare the total for the station report to the total for the CP&R system, looking for common causes of discrepancies:

a. If the station side is greater, then look for checks not reported by reviewing the Outstanding Payment Listing and the Report 72. Determine if any checks issued were not reported as issued in the CP&R system. If missing checks are discovered, then report the checks using the DCRM system immediately. Do not report the checks on the Statement of Accountability again. The discrepancy indicates that these checks were reported on the Statement of Accountability at the time of issuance. If checks are in the DCRM system, but not reflected in the CP&R system, then verify that the issue date is correct. If correct, then check to see if the checks were entered near or after the end of the month. The discrepancy may be due to a timing issue, which if the checks are properly entered and accepted in the DCRM system, then the discrepancy will clear without further action by the next report issued. If the difference has not been resolved by the next report, then further action is required.

b. If the station total is less than the CP&R system total, then look for voided checks, which were erroneously reported with values greater than zero, or checks dated with a prior or future month date which were reported as current month in the accountability. Refer to paragraphs 090105 and 090303, above for corrective procedures for erroneously reported voided checks.

c. Look for unprocessed FMS Form 5206 transactions. These transactions could cause either side to be greater than the other side depending on the purpose of the FMS Form 5206. By looking at the Comparison of Checks Issued Report, you can easily identify if any FMS Forms 5206 were issued by looking at the reference number. If the number contains one "6" and is followed by one or more zeros ("0"), a "7", an "8", and/or a "9", then the CP&R system total contains at least one FMS Form 5206 transaction. The Report 72, which corresponds to the date in the report date column, will identify the check number affected by the issuance of an FMS Form 5206. Immediately check to see if a copy of the FMS Form 5206 has

been received, and if action has been taken to clear this discrepancy. If action has not been taken, then review your check issue records and the payment voucher to determine what the amount of the check should have been. The action needed to correct this discrepancy will depend on whether the error is limited to a reporting error or whether the check was negotiated for a different amount than what should have been paid. Procedures for obtaining a duplicate copy, processing, and reporting of the FMS Form 5206 are found in sections 0903 and 0904, above, and in Chapter 7 of this volume.

d. Look for between month discrepancies. If there is a debit in one month and an offsetting credit for another month, then compare the check issue records to the Report 72 to determine which checks or adjustments caused the discrepancy, and which month is accurate according to the date on the voucher and the check. The type of adjustment action required depends on the results of the research and the cause for the discrepancy. Some causes for between month differences are: erroneous adjustment transactions, future dated checks included in total for current month checks issued reported on the SF 1219; wrong dates typed on the checks; and late reporting of the SF 1219. Take corrective action as needed to report the checks in the appropriate month of issuance. Refer to section 0903, above, for check issue adjustment procedures.

2. If the check issue discrepancy was not easily identified through the steps listed in the subparagraph 090702.D.1, above, then the check issue records need to be examined more thoroughly. Continue researching the differences by comparing the amount for each check block series listed on the Report 72 to the amounts listed for each check series on the SF 1179 and the check issue logs. Look for differences in the total amounts between what was reported and issued for each check series. The DCRM system inquiries and reports can also be used to identify the check series containing the discrepancy. Once the check block series has been identified, a closer examination needs to be done to determine which particular check or checks caused the difference. When determining the corrective action, look at which record(s) needs to be adjusted in order to record the check issue accurately with respect to the issue date and amount, and if the appropriation has been charged appropriately. A request for an adjustment from the Department of the Treasury shall only be requested if the DO's SF 1219 accurately reflects the reporting of the checks as written, and the corrective action does not substitute for the initial reporting of any checks issued. If the check was not accurately reported on the DO's SF 1219, then there may be an undercharge or overcharge to an appropriation or the DO's cash accountability could be overstated or understated depending on the nature of the error.

3. For assistance in determining the appropriate corrective action, a decision logic table is found in Table 7-3 of this volume. In addition, Table 9-1, below, provides a quick overview containing samples of corrective action for selective situations.

Problem	Effect	Solution
1. Check reported incorrectly in the DCRM system and check issue file already transmitted to the Department of the Treasury. An FMS Form 5206 has not been issued yet.	Check issue discrepancies with the CP&R system totals higher or lower than SF 1219 totals.	Request a check issue adjustment from the Department of the Treasury. Ensure notification of check issue correction is received. Refer to subparagraph 090303.A. for more information.
2. Check reported incorrectly in the DCRM system and check issue file has not been transmitted to the Department of the Treasury.	The DCRM system file total does not match the total of check issues for a check block series.	Request deletion/replacement of erroneous check block series file in the DCRM system. Create a new file with the corrected check issue information. Refer to paragraph 090107 for more information.
3. Check issued and dated 30th of the month but not included as a check issued on the accountability statements.	Check issue discrepancy with the CP&R system higher than the DO's SF 1219. SF 1219 may also be out of balance, unless the voucher was not recorded either.	Prepare and process a journal voucher for prior month check issue. If the payment voucher has not been previously reported, then record the voucher and accounting entries. Refer to subparagraph 090304.A for more information.
4. Check dated and issued in previous month, but reported as current month issues on the accountability statement.	Check issue discrepancy between months.	Prepare and process a journal voucher to move the check issue to the proper month. Refer to subparagraph 090304.A for more information.
5. The DO has the checks issued on the proper month's SF 1219, but the Department of the Treasury has the SF 1219 recorded as the wrong month.	Check issue discrepancy between months.	Request the Department of the Treasury to do an adjustment to move the checks issued (SF 1219) to the proper month. Refer to subparagraph 090304.C for more information.
6. A check is negotiated and paid but the DO has not reported the check issue data to the Department of the Treasury.	Check appears on Outstanding Payment Subsidiary Report. The CP&R system rejects claim for payment until the check is reported as issued. No limited payability cancellation credits will be processed. Delays or precludes the detection of possible fraud, theft, or altered check, and possible bank reclamation procedures. Payee received the funds for the check when negotiated. If the DO has included this check in the accountability statement as issued, then there will be a check issue discrepancy reflected on the Comparison of Checks Issued report.	Review check issue records to ensure the check is valid. If the payment of the check is due to an act of fraud or theft, then take the appropriate action to initiate an investigation, bank reclamation procedures, and loss of funds action, as applicable. The check must be reported to the Department of the Treasury to clear the Outstanding Payments Subsidiary Report. Check the status of the check in the DCRM system. Take action, as necessary, to either input or correct the DCRM check file in order to report the check issue detail to the Department of the Treasury.

**Table 9-1. Samples of Corrective Actions for Check Issue Discrepancies**

Problem	Effect	Solution
<p>7. The DO receives an FMS Form 5206 issued by the Department of the Treasury for a check discrepancy.</p>	<p>Check issue discrepancy reflected on the Comparison of Checks Issued Report. Possible underpayment, overpayment, error in reporting, or altered check.</p>	<p>Review the check issue records to determine if the error is a reporting error, underpayment, or overpayment. For reporting errors, adjust the record that is in error. If the CP&amp;R entry was the only incorrect reporting, then the error was corrected when the FMS Form 5206 was issued. If the check issue total is incorrect on the SF 1219, then report the adjustment under Section II, Part A, column 4 on the SF 1219 for adjustments related to FMS Forms 5206. For overpayments, refer to subparagraph 070605.F of this volume. For underdrafts, refer to subparagraph 070606.E of this volume. Record receipt of the FMS Form 5206 on the monthly internal control report and follow procedures as prescribed to complete report requirements.</p>
<p>8. The DO has not received an FMS Form 5206, which was issued by the Department of the Treasury.</p>	<p>Check issue discrepancy. The Report 72 indicates an FMS Form 5206 has been issued, but the DO has no record of receipt.</p>	<p>Request a copy of the FMS Form 5206 from the supporting DFAS site. Review the Report 72 to identify the check with the discrepancy. Follow the procedures stated for problem 7, above, when the FMS Form 5206 is received.</p>

**Table 9-1. Samples of Corrective Actions for Check Issue Discrepancies (Continued)**

STANDARD FORM NO. 1179 (Rev. 11/98) DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE		NSN 7540-00-663-1396 1179-105 PAGE <u>1</u> OF <u>1</u>			
<b>MONTH END CHECK ISSUE SUMMARY</b>					
DISBURSING OFFICE NAME/MAILING ADDRESS		D.O. NAME (TYPE)	CHECK SYMBOL NO.		
Disbursing Office Naval Construction Battalion, CA 92055		LTJG John Doe, USN	1234		
TELEPHONE NO. COMMERCIAL OR FTS (301) 436-7471		D.O. SIGNATURE	MONTH AND YEAR FOR WHICH RENDERED		
		_____	March 20XX		
D.O. SYMBOL NO.	CHECK SYMBOL NO.	BEGINNING CHECK NO.	ENDING CHECK NO.	REPORTING METHOD	TOTAL DOLLAR AMOUNT OF ISSUES (FOR EACH TRANSMITTAL)
1234	1234	10227934 30984640 53214820 53215310	10240203 30985124 53215112 53215518	Connect:Direct DCRM	1,345,789.90 429,611.44 72,567.32 25,648.13
<b>SUMMARY:</b> (Complete on last page only)					
1. Enter on this line the total dollar amount of checks issued this month as shown in this report. Individual check issue report submissions for the month must be shown above or on an attached list. <i>(Total must agree with the total dollar amount of checks issued as reported in column 2 of the reverse of Standard Form 1219.)</i> .....					
					\$ 1,873,616.79
2. Net Dollar Adjustments to Prior Months:					
(a) Enter on this line the net dollar adjustments to prior months for which completed copies of Advice of Check issue Discrepancy, Forms 5206, are attached .....					
(b) Enter on this line the net dollar adjustments to prior months for which completed copies of Optional Forms 1017-G (or comparable forms), are attached .....					
					(702,350.56)
3. NET TOTAL .....					\$ 1,171,266.23

Figure 9-1. Monthly End Check Issue Summary (SF 1179)

REPORT ID	CRRER252	FINANCIAL MANAGEMENT SERVICE						
DATE PREPARED	03/11/03 05.58.07	CHECK PAYMENT AND RECONCILIATION SYSTEM						
DATE EFFECTIVE	03/10/03	NOTIFICATION OF CHECK ISSUE CORRECTION – DISBURSING OFFICE REQUESTED (ADJUSTMENT BASED ON CORRESPONDENCE RECEIVED FROM DISBURSING OFFICE)						
		FMS CONTACT :	ROBERT MCLAUGHLIN					
		FMS ADDRESS :	FINANCIAL MANAGEMENT SERVICE RECONCILIATION BRANCH, ROOM522D 3700 EAST-WEST HIGHWAY HYATTSVILLE, MD 20782					
		TELEPHONE # :	202-874-7951					
		DOCUMENT NUMBER 58590						
		DISCREPANCY TYPE UNDERDRAFT						
		AMOUNT				150.00		
		THE ADJUSTMENT REFERRED TO ABOVE STEMS FROM A DISCREPANCY DISCOVERED IN REPORTING FOR :						
		CHECK SYMBOL:	1234					
		TRANSMITTAL:	1234-1234-53214658					
		ISSUE MONTH:	02/25/03					
		<u>REGISTER</u>	<u>DO</u>	<u>SERIAL</u>	<u>REPORTED</u>	<u>AMOUNT PRINTED</u>	<u>ADJUSTMENT</u>	<u>TECHNICIAN</u>
		<u>NUMBER</u>	<u>SYMBOL</u>	<u>NUMBER</u>	<u>AMOUNT</u>	<u>ON CHECK</u>	<u>AMOUNT</u>	<u>ID</u>
		63	1234	53214658	150.00	.00	-150.00	1C01

**Figure 9-2. Notification of Check Issue Correction – Disbursing Office Requested (CRRER252)**

Optional Form 1017-G (9-79)  
 Title 7.GAO Manual  
 901017-810

**JOURNAL VOUCHER**

J.V. No 024  
 Date Mar 15, 20XX

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Adjustment for prior month checks issued.  Checks Issued Feb 20XX Reported on Mar 20XX SF1219.  D.O. Symbol: 1234 Check Symbol No: 1234 Reporting Method: Connect:Direct DCRM  10226834-10227933 30984320-30984639	\$511,369.24 \$190,981.32	
	Total	<b>\$702,350.56</b>	

Prepared by \_\_\_\_\_ (Signature)      Approved by \_\_\_\_\_ (Signature)

\_\_\_\_\_ (Title)      \_\_\_\_\_ (Title)

**Figure 9-3. Journal Voucher (OF 1017-G) for Prior Month Checks Issued**

REPORT ID	CRREW251	FINANCIAL MANAGEMENT SERVICE				
DATE PREPARED	02/19/03 05.57.52	CHECK PAYMENT AND RECONCILIATION SYSTEM				
DATE EFFECTIVE	02/18/03	ADVISE OF CHECK ISSUE DISCREPANCY				
TFS FORM 5206						
		FMS CONTACT :	MARION CARROLL			
		FMS ADDRESS :	FINANCIAL MANAGEMENT SERVICE RECONCILIATION BRANCH, ROOM522D 3700 EAST-WEST HIGHWAY HYATTSVILLE, MD 20782			
PLEASE REPORT THE FOLLOWING ADJUSTMENT ON YOUR NEXT STATEMENT OF ACCOUNTABILITY		TELEPHONE # :	202-874-7593			
DOCUMENT NUMBER 58924 DISCREPANCY TYPE OVERDRAFT AMOUNT 344.27						
THE ADJUSTMENT REFERRED TO ABOVE STEMS FROM A DISCREPANCY DISCOVERED IN REPORTING FOR :						
		CHECK SYMBOL:	1234			
		TRANSMITTAL:	1234-1234-30984657			
		ISSUE MONTH:	02/05/03			
<u>REGISTER NUMBER</u>	<u>DO SYMBOL</u>	<u>SERIAL NUMBER</u>	<u>REPORTED AMOUNT</u>	<u>AMOUNT PRINTED ON CHECK</u>	<u>ADJUSTMENT AMOUNT</u>	<u>TECHNICIAN ID</u>
63	1234	30984657	750.00	1,094.27	344.27	1a25
ADJUSTMENT REFLECTED IN MONTH _____			DATE _____	DISBURSING OFFICER _____		

Figure 9-4. Advice of Check Issue Discrepancy (FMS Form 5206)

REPORT ID	CRCFR25A	FINANCIAL MANAGEMENT SERVICE (FMS)		PAGE	52		
DATE PREPARED	3/25/2003	2.43.43	CHECK PAYMENT AND RECONCILIATION SYSTEM				
DATE EFFECTIVE	3/24/2003	OUTSTANDING PAYMENTS SUBSIDIARY (20808014)					
REGISTER NUMBER, ASCENDING CHECK SYMBOL/SERIAL NUMBER ORDER							
<u>AGE DAYS</u>	<u>REGISTER NUMBER</u>	<u>DO SYMBOL</u>	<u>CHECK SYMBOL</u>	<u>SERIAL NUMBER</u>	<u>CHECK AMOUNT</u>	<u>FRB LOCATOR NUMBER</u>	<u>PAYMENT DATE</u>
61 - 90	63	1234	1234	30984518	1,375.00	H301810I04082073	01/19/2003
	63	1234	1234	30984519	14,080.00	H301810I04082073	01/19/2003
	63	1234	1234	30984522	1,450.00	E301830I10006834	01/19/2003
	63	1234	1234	53214769	580.00	E302230I10006825	01/22/2003
	63	1234	1234	53214772	84.99	E302230I10007029	01/22/2003
					17,569.99		5
61 - 90	63	2345	2345	40384690	300.00	F301620I180031097	01/16/2003
	63	2345	2345	40384695	525.00	F301820I180032035	01/18/2003
					825.00		2
REGISTER TOTAL NUMBER		7		TOTAL DOLLARS		19,189.99	

Figure 9-5. Outstanding Payments Subsidiary Report

REPORT ID	CRICR072		BUREAU OF GOVERNMENT FINANCIAL OPERATIONS				PAGE	71
DATE PREPARED	030401	00.25.33	CHECK PAYMENT AND RECONCILIATION SYSTEM					
DATE EFFECTIVE	03/31/03		CHECKS ISSUED REPORT					
MARCH 2003								
AREA CODE	DO SYMBOL	ISSUE MONTH	CLEARANCE DATE	TYPE	TC	AMOUNT	SUMMARY TOTAL	BLOCK NUM
63	1234	01-03	03113		39	408,643.43		30983920
							408,643.43	
			ISSUE MONTH TOTAL			408,643.43		
63	1234	02-03	03103	8	34		150.00*	53214658
			ISSUE MONTH TOTAL			150.00*		
63	1234	03-03	03063		39	429,611.44		30984640
63	1234	03-03	03063		39	72,567.32		53214820
							502,178.76	
63	1234	03-03	03123	6	33		344.27	30984657
63	1234	03-03	03183	6	35		344.27*	30984656
63	1234	03-03	03223		39	25,648.13		53215310
63	1234	03-03	03313		39	1,345,789.90		10227934
							1,371,438.03	
			ISSUE MONTH TOTAL			1,873,616.79		
			DO SYMBOL TOTAL			2,282,110.22		
63	3465	03-03	03183		39	90,345.51		40277823
							90,345.51	
			ISSUE MONTH TOTAL			90,345.51		
			DO SYMBOL TOTAL			90,345.51		

Figure 9-6. Checks Issued Report (Report 72)

COMPARISON OF CHECKS ISSUED –DETAIL							03-31-2003	PAGE NO. 26		
REPORTED ON STMTS OF ACCOUNTABILITY AND BLOCK CONTROL LEVEL TOTALS										
DO. SYMBOL	REPORT	ISSUE	CAB	CPR	TRANS.	FMS 1219 REPORT	LEVEL 8	DIFFERENCE	AREA	
REPORTING	CHECK	DATE	REF	REF	CODE		CP&R		CODE	
1700	00001234	01-31-2003	01-00-2003	0000	210	1,757,177.43			63	
	00001234	01-31-2003	01-15-2003		0009	790	1,346,011.50		63	
	00001234	02-28-2003	01-15-2003		3456	790	2,522.50			
	00001234	03-31-2003	01-15-2003		0009	790	408,643.43		63	
						1,757,177.43	1,757,177.43	*		
1700	00001234	02-28-2003	02-00-2003	0000	210	1,567,892.84			63	
	00001234	02-28-2003	02-15-2003		0009	790	2,232,979.39		63	
	00001234	02-28-2003	02-15-2003		3456	790	2,522.50*			
1700	00001234	03-31-2003	02-00-2003	0000	212	702,350.56			63	
	00001234	03-31-2003	02-15-2003		0080	790	150.00*		63	
						2,270,243.40	2,230,306.89	39,936.51		
1700	00001234	03-31-2003	03-00-2003	0000	210	2,621,266.31			63	
	00001234	03-31-2003	03-15-2003		6009	790	2,673,516.79		63	
	00001234	03-31-2003	03-15-2003		3456	790	52,350.48*		63	
						2,621,266.31	2,621,166.31	100.00*		

**Figure 9-7. Comparison of Checks Issued-Detail Reported on Stmts of Accountability and Block Control Level Totals Report (Comparison of Checks Issued Report)**