

**VOLUME 5, CHAPTER 9: “CHECK ISSUE REPORTING”****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 November 2010 is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
Multiple	Updated the chapter to include administrative updates and hyperlinks.	Update

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## CHAPTER 9

CHECK ISSUE REPORTING

## 0901 CHECKING ACCOUNT REPORTING

## 090101. General

The Department of the Treasury (Treasury) uses the Treasury Check Information System (TCIS) to record all U. S. Treasury checks issued and negotiated. Check issuance is recorded when the disbursing office notifies 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. See Chapter 14 for instructions on preparation and submission of limited depository checking account reports.

## 090102. Method of Submission

All disbursing offices **should** report detailed check issue transmittals in a Level 8 format to the Treasury for update to the TCIS with check issue detail. The Level 8 format is covered in the [\*Volume 1 of the Treasury Financial Manual, Part 4, Chapter 6000\*](#). The Department of Defense (DoD) no longer sends the Level 8 check issue data by magnetic tape, but rather uses the Defense Check Reconciliation Module (DCRM), a management control and reporting system for U.S. Treasury checks issued by the DoD for direct submission of the check issue detail to the Treasury. The DCRM sends the check issue files via the Treasury's preferred method of transmission, Connect: Direct, an encrypted electronic host-to-host file transfer process. Enter the check issue detail data files into the DCRM database, which generates an electronic file to transfer the detailed check issue data to the Treasury. The files are ready for transfer when they are in an accepted status. The scheduled DCRM daily batch processing transmits all files in accepted status to the Treasury. The Defense Finance and Accounting Service (DFAS) administers the DCRM, which 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 (Disbursing Officers) who do not have direct access to the DCRM submit their check issue data to their supporting DFAS site for upload into the DCRM; and contact your DFAS site for specific submission requirements. Submit the Level 8 check issue data in the most secure method reasonably possible, e.g., an encrypted file. DFAS Cleveland and DFAS Indianapolis Accounting Services have established electronic mailboxes for the submission of the Level 8 check issue data and for questions, issues, or other concerns pertaining to check issue. DOs supported by DFAS-Cleveland use email address [ccl-mb-check-issue@dfas.mil](mailto:ccl-mb-check-issue@dfas.mil) to submit check issue data, and any questions or concerns. DOs supported by DFAS-Indianapolis use email address [CCO-DCRM@dfas.mil](mailto:CCO-DCRM@dfas.mil). Other DOs contact their supporting DFAS site for information on availability, method, and instructions for submitting their check issue data file.

## 090103. Requirements

A. Report detailed check issue data in sequential groups of checks, called transmittals, which uniquely identify the disbursing station symbol number (DSSN), accounting month and year, and check series. Submit a new transmittal each time a break in check numbers occurs, or when the issue month and year change. DOs reporting check issues for multiple DSSNs submit separate transmittals for each DSSN as well as for each break in check numbers or change in issue month and year within each DSSN. A submission of detailed check issue data may consist of one or more transmittals. The DCRM reports check issue detail in blocks by DSSN, check series, and issue Julian date format (YYDDD) to 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, or deputy disbursing officers, the DO reports the split check series range to the DCRM Manager (614) 693-6119, so an adjustment can be made to record the split check series range in the DCRM. If check series range splits are not noted, the DCRM creates unnecessary management notices about missing and unaccounted checks on the DCRM reports. Report the check series range split in the DCRM to avoid the additional workload entailed in reviewing and validating these notices.

C. Submit all check issue transmittals to 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. DOs who submit their check issue transmittals through their supporting DFAS sites ensure their supporting DFAS site receives their check issue data at least weekly and at month end.

D. Failure to report check issue data timely increases the possibility 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, the DO may be held liable for the amount of the loss. If the check issue data are not reported into the TCIS, the Treasury will not recognize the check as issued and will not process any actions, such as claims or limited payability cancellation credits, against the check. Also, the Treasury cannot complete a final reconciliation and clearance of a DO's account until all check issue data are received for the account. If the DO is habitually delinquent for 60 days or more, 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 TCIS.

## 090104. Spoiled Checks

Report spoiled checks to the Treasury as checks issued with dollar amounts. Cancel the spoiled checks through the stop payment process and issue a replacement check as outlined in Chapter 8. Do not forward spoiled checks to the Treasury, but keep them in the disbursing office until destroyed; see Chapter 8.

## 090105. Voided Checks

Report voided checks as checks issued with zero dollar amounts. Record the serial numbers in the proper sequence with those of other checks issued in the same check range. Do

not forward voided checks to the Treasury; dispose of them in accordance with Chapter 8. For voided checks less than one year old which were erroneously reported to the Treasury with a dollar value, see paragraph 090303. If the voided check has an issue date which is over one year old, prepare a voucher to charge an appropriation and report the check as issued with the dollar value previously reported to the Treasury. The DO prepares a journal voucher adjustment and reports the check as issued for the appropriate prior month/year to clear the check issue discrepancy. The Treasury automatically cancels the check under limited payability when the check issue date is one year old and issues a limited payability credit (\*\*F3880) during the 14th month after the check issue date. Transfer the \*\*F3880 credit to the original appropriation charged for the check issue, resulting in a zero net effect to the appropriation.

090106. Disbursing Office Responsibility for Quality of Data Submitted

The disbursing office is responsible for ensuring the check issue data submitted to the Treasury is accurate. After input into the DCRM, validate the files for accuracy. DOs who submit their check issue data to their supporting DFAS site for upload to DCRM ensure the data forwarded is accurate. DOs notify their supporting DFAS sites immediately on finding an error. The DCRM transmits the accepted files to the Treasury each business day. Once the TCIS accepts an erroneous check issue transmittal, the file cannot be deleted. To request or make corrections after a TCIS acceptance, follow section 0903. Correct all errors before the file transfer process. The DCRM transmits the check issue data files to the Treasury; but does not change the data. If an erroneous data file has been sent to DCRM but has not been forwarded to the Treasury, place the whole data file containing the erroneous check information in either a “replace” or “suspended” status. Contact your local DCRM administrator or supporting DFAS site immediately to change the file from the accepted status in the DCRM. For further details on how to put an erroneous check file into either a replace or suspended status, contact the DCRM manager at (614) 693-6119. The DO:

A. Ensures all check issue data submitted to the supporting DFAS site for processing agree with check issue totals on the Daily Statement of Accountability ([Department of Defense \(DD\) Form 2657](#)) and the Monthly Statement of Accountability ([Standard Form \(SF\) 1219](#));

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

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

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

090107. Inquiries

Direct inquiries concerning check issue reporting to the DO’s supporting DFAS site.

## 0902 MONTH END CHECK ISSUE SUMMARY

## 090201. General

Disbursing offices use the Month End Check Issue Summary ([SF 1179](#)) to report monthly check issue transmissions. At the end of every month, prepare an SF 1179 to summarize the check issues for the month. Summarize the total dollar amount of the current month checks issues submitted by transmittals listing each check series individually on the SF 1179, and show current and prior months' adjustments to check issue totals as affected by the documents listed in paragraphs 090105 and 090304. Summarize prior month check issues on a Journal Voucher ([Optional Form \(OF\) 1017-G](#)) and record them on line 2 (b) of the [SF 1179](#). The total amount shown on the SF 1179 must 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

See Chapter 14.

090203. Preparation of the [Standard Form \(SF\) 1179](#)

Prepare the SF 1179 in an original and one copy, ensuring that all blocks are properly completed, including page and location, DO's signature, and the month and year for which rendered. The blocks of the SF 1179 (figure 9-1) 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 signs 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. Ensure that the total agrees 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 Form 5206) have been received from the Treasury and processed in the DO's accounts. The amount on this line must 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](#). Attach copy 2 of the OF 1017-G to the [SF 1179](#) to support the amount entered. The amount on this line must 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 must agree with the amount shown in Section II, Part A, column 5, on the reverse of the SF 1219 and with the amount reported on Section I, Part A, line 2.1, on the front of the SF 1219.

090204. Distribution of [Standard Form \(SF\) 1179](#)

The Treasury no longer requires agencies to submit monthly SF 1179 reports or the supporting documents to its Cash Analysis Branch. The DO maintains the SF 1179 and supporting documents to use for check issue research and reconciliation. DOs submit the original SF 1179 and supporting documents with the original financial reports to the supporting DFAS site, and keep the second copy and copies of supporting documents.

## 0903 CHECK ISSUE ADJUSTMENTS

## 090301. General

Ensure that checks issued are reported to the Treasury accurately. The SF 1219 check issue reporting and the check issues in the TCIS must match each check as it was issued, regardless of whether or not the check was accurately produced. If the check was issued incorrectly, the DO ensures the reporting on the SF 1219 and the TCIS reflects the check data as written, and corrects the check issue error. To prevent duplicate adjustments, all DOs, who do not directly report their check issue data in the DCRM, coordinate their adjustment actions with their supporting DFAS site. See Chapter 7 for procedures pertaining to check overpayments and underpayments. When differences occur between what was paid and what was reported for a check, the Treasury adjusts the individual check record in the TCIS to change the reported amount to the paid amount, and issues an Advice of Check Issue Discrepancy ([Financial Management Service \(FMS\) Form 5206](#)). Once an error has been identified, the DO does not wait to receive an FMS Form 5206. If an error is discovered before reporting the check issue detail to the Treasury, the DO corrects the error on the data file before submitting the data to the Treasury. If the DO is unable to correct the file, the DO requests an adjustment to the check issue detail; see paragraph 090303. During check issue reconciliation procedures, the DO may find that while the check issue detail was reported correctly, there is an error in reporting the [SF 1219](#) check issue totals. See paragraph 090304 for procedures on SF 1219 adjustments.

## 090302. Advice of Check Issue Discrepancies (FMS Form 5206)

When a U.S. Treasury check is negotiated, the TCIS is updated to reflect the check's paid status. The TCIS verifies that the amount paid matches the amount reported for the check. If the amounts differ, the Treasury reports the discrepancy on an FMS Form 5206. For check issue discrepancies of \$1 or less, the Treasury adjusts the check issue records, but does not notify the DO or issue an FMS Form 5206. When an FMS Form 5206 is issued, the dollar value for the check reported in the TCIS is automatically adjusted to the amount paid. The Treasury provides the DO with three computer-generated copies of the FMS Form 5206 along with a copy of the check. The FMS Form 5206 includes a description of the error. Upon receipt of the FMS Form 5206, the DO immediately researches 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, the DO follows [the guidance in Chapter 7](#). For reporting errors only, the DO takes appropriate corrective action 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 paid for the proper amount, but the amount was incorrectly reported to the Treasury through the DCRM transmission of check issue detail, no adjustment is made on the SF 1219. Since the issuance of the FMS Form 5206 adjusts the TCIS, the check issue discrepancy will have been corrected when the FMS Form 5206 was issued. The DO annotates the FMS Form 5206 as "TCIS

reporting error only. Check paid and reported correctly on SF 1219." Keep the original document with the monthly financial returns. Return a copy of the annotated FMS Form 5206 to 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 Treasury through the DCRM transmission of check issue detail, but the payee received the proper amount of payment, the DO reports the FMS Form 5206 on the [SF 1179](#) and the SF 1219 to clear the check issue discrepancy. The DO initiates research and corrective action needed to ensure the appropriations were charged correctly for the amount of the check. See subparagraph 090304.B for procedures to record the adjustment to the SF 1179 and the SF 1219.

090303. [Disbursing Officer](#) Requested Adjustment to the Check Issue Detail

A. Request for Adjustment. To request an adjustment to the check issue detail in the TCIS, the DO sends a written request containing a description of the error to the Treasury's, Financial Management Service (FMS), Check Reconciliation Branch, Room 711A, 3700 East-West Highway, PGC Building #2, Hyattsville, Maryland 20782. To expedite the adjustment, the DO may fax the request to Check Reconciliation Branch (CRB) at [\(202\) 874-8536](#) or call [\(202\) 874-8150](#) to contact someone, but the CRB still requires receipt of the request by mail at a later date as it requires a request with an original signature to be on file. The CRB uses the information to correct the reporting in the TCIS. After the CRB makes the adjustment in the TCIS, a report (TC-AC-252, Notification of Check Issue Correction-D.O. Requested), is generated for each specific check symbol and serial number adjusted. See Figure 9-2 for an example of the TC-AC-252. The CRB forwards this report to the DO. The DO monitors any adjustments requested to ensure receipt of the TC-AC-252, and verifies proper adjustment. If no response is received within 30 days of request, the DO contacts the CRB for status. The DO keeps the TC-AC-252 report and the request for an adjustment with the monthly financial records.

B. Time Limitation. Adjustments to the check issue detail in the TCIS may only be made within 12 months of the issue month. After 12 months, the period of negotiability expires. The Treasury cancels the check and issues a limited payability credit for its amount as recorded in the TCIS. See Chapter 8 for check cancellation and limited payability procedures. A DO who detects a check issue reporting error after 12 months from the issue month adjusts the accountability to reflect the check issue detail as recorded in the TCIS. The limited payability credit offsets the check issue adjustment on the [SF 1219](#). Example: A voided check was reported to the Treasury as \$150 vice \$0 for issue month November 2005. In May 2007, the DO became aware of the reporting error when the limited payability credits were being researched to transfer credits to the original appropriations. The corrective action for this situation would be to adjust the SF 1219 and a one-sided Voucher and Schedule of Withdrawals and Credits ([SF 1081](#)) to clear the limited payability credit. The DO must prepare a [OF 1017-G](#) to record the check as issued for \$150 for November 2005 and the offsetting transaction would be a debit to the \*\*F3880 account to clear the limited payability credit.

090304. [Standard Form \(SF\) 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 check-issue adjustment. Do not report prior month issue of checks as current month checks issued, as this will cause check issue discrepancies 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, prepare a Journal Voucher (OF 1017-G) summarizing the prior month checks issued to include the same information that would have appeared on the [SF 1179](#) if the checks had been reported when issued; see Figure 9-3. Note: Do not include prior month checks issued in the amount of current month checks issued on line 1 of the SF 1179 or Section II, Part A, column 2 (TC 210). Record the prior month adjustment 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 prepares an OF 1017-G to decrease the overstated check issues and increase the check issues for the proper month. For audit trail purposes, reference the check numbers and issue dates of the prior month checks being adjusted between months on the OF 1017-G. Keep all OF 1017-Gs prepared for check issue adjustments in the DO's financial records as supporting documentation.

B. [FMS Form 5206](#). When a 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. Record the adjustment for FMS Form 5206 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 in Section II, Part A, column 3 (TC 211) of the SF 1219. Keep a copy of the FMS Form 5206 in the DO's financial records as supporting documentation.

C. If the DO's financial records reflect the correct check issued data for the proper month, do not record adjustments on the DO's SF 1219. If the error is limited to the Treasury's record of the SF 1219 check issue total identified in the check reconciliation process as outlined in paragraph 090602D, the DO sends a request for adjustment to the Treasury's Cash Analysis Branch (CAB). The CAB's fax number is (202) 874-8887 or email: [Fund.Balance@FMS.Treas.Gov](mailto:Fund.Balance@FMS.Treas.Gov). Examples of situations when adjustments may be needed are: 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 Form [5206](#)

## 090401. General

The DO prepares 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. See Figure 9-4 for an example of an FMS Form 5206.

## 090402. Preparation of the FMS Form 5206

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

## 090403. Method of Submission

The DO provides the internal control report to the Commanding Officer (or supporting DFAS site for DFAS DSSNs) by the 10<sup>th</sup> workday of each month. The recipient reviews the report for management purposes. Mail a copy of the report to DFAS, Enterprise Solutions and Standards, Tax and Disbursing Functional Area (DFAS-JJFD/IN), 8899 E. 56th Street, Indianapolis, IN 46249 (email address [S&CDisbursingOperation@dfas.mil](mailto:S&CDisbursingOperation@dfas.mil)), who monitors the report to ensure compliance with prescribed regulations and analyze problem areas. The disbursing office keeps a copy of the report in the disbursing office files for one year.

## 0905 CHECKS ISSUED REPORT (REPORT 72)

## 090501. General

The Checks Issued Report is also referred to as the Report 72, a term derived from the Report ID, TC-AC-72A, which is found in the upper left-hand corner of the report; see Figure 9-5. This is a monthly report that summarizes all of the transactions that affected the TCIS during the month. It is not cumulative. The date of the report is 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 TCIS data file processed by the Treasury during the calendar month. Entries are based on when the Treasury processes transactions, not the issue month. Therefore, if the Treasury does not receive and process a DO's check issue transmittals before the end of a month, 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. This report provides a total for each check series by transaction code for each DSSN and issue month. It is comparable to a DO's [SF 1179](#). The summary totals for each DSSN and issue month in this report appear in the TCIS column of the Comparison of Checks Issued Report. This report is a valuable tool to improve the accuracy of check issue reporting through awareness of problem areas, tightening and monitoring internal controls, and reconciling check issue discrepancies. The DO should review it for all FMS Form 5206 adjustments noted by a code 6 under the type column of the report to ensure that each FMS Form 5206 issued has been received and processed. See section [0904](#) for further explanation of this report. DOs not receiving this report monthly should contact their supporting DFAS site. If a copy of the FMS Form 5206 cannot be provided by the supporting DFAS site, contact the Treasury, Check Reconciliation Branch at (202) 874-8150. Do not report an FMS Form 5206 on the Internal Control Report until the document has been received.

## 090502. Distribution

The Treasury provides a copy of the monthly Report 72 to DFAS Cleveland, DFAS Indianapolis, and DFAS Columbus which in turn distribute it to the DOs and settlement officers responsible for check issue reconciliation. The DFAS-JJFD/IN receives a copy of the report for monitoring and reference for checks issued.

## 090503. 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 Columbus)

62 = Army (DFAS Indianapolis)

63 = Navy (DFAS Cleveland)

B. DO SYMBOL. The disbursing station symbol number identifying 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 TCIS, in the format MMDDYY.

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

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

7 = The Treasury processed an adjustment to the TCIS data file upon request from the disbursing office.

8 = The Treasury processed an adjustment to the TCIS 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 TCIS 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 must 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 TCIS data file. If the entry is an adjustment, 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 range for each transmittal and the individual check serial number of the check adjusted in the TCIS.

090504. Usage

Use Report 72 in the reconciliation process for differences reflected on the Comparison of Checks Issued Report, as prescribed in subparagraph 090602D. Also use it to verify that 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 compares the SF 1179 to the Report 72 to identify which check series, if any, contain discrepancies, verify that all the DO's requested adjustments were accomplished and applied appropriately to the specific check serial number, and verify receipt of all FMS Forms 5206 that were issued as specified in subparagraph 090602D1c.

#### 0906 CHECK ISSUE RECONCILIATION

090601. General

When an issuing DSSN reports a check to the Treasury, TCIS updates the check issue detail with the DSSN, check number, issue date, and amount, and reconciles each check with the check issue information reported by the DO. When the check is paid, TCIS matches it with available check detail. If the check issue detail differs from the detail in TCIS, an FMS Form 5206 is generated and a check issue discrepancy occurs. The Treasury also reconciles TCIS 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 TCIS for each issue month. If the SF 1219 total does not match the total in the TCIS, a check issue discrepancy occurs. This discrepancy appears on the Comparison of Checks Issued Report (see subparagraph 090602D). The DO takes prompt corrective action to clear discrepancies noted by the Treasury. Every DO will be advised by the Treasury of any check issue discrepancy of \$1.01 or more detected during the check reconciliation process. The Treasury adjusts check issue discrepancies of \$1 or less without notifying the DO.

## 090602. Comparison of Checks Issued Report

A. The Treasury compares by issue month the dollar value of the checks issued as reported on the DO's SF 1219 with the dollar value of the checks issued recorded in the TCIS. If the check issue month does not balance, the totals for each reporting system (SF 1219 and TCIS) and the difference will be shown on the monthly Comparison of Checks Issued Report. The Comparison of Checks Issued Report can be found on at <https://mzd-2.mech.disa.mil/cashwork/> (note: *This link requires a certificate to access this site (via Common Access Card)*). See Figure 9-6 for an example of this report. The DCRM also produces a two-part check issue balancing report called the SF 1219 Statement of Accountability to DCRM Check Issues Reported for use in helping to identify discrepancies.

B. Distribution. The Treasury produces this report monthly and sends a hardcopy to DFAS Cleveland, DFAS Columbus, and DFAS Indianapolis. DFAS Cleveland is responsible for providing the discrepancy information to each DSSN listed on the report for Agency Location Code (ALC) 1700. DFAS Indianapolis is responsible for ALC 2100, and DFAS Columbus is responsible for ALC 5700.

C. Explanation of Report Columns1. DO SYMBOL

a. REPORTING. DO's central office reporting symbol (Agency Location Code).

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

2. REPORT DATE. The month and year that the transactions were entered into 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. Cash Analysis Branch Reference Number (CAB REF). This number represents the [SF 1219](#) journal voucher adjustment number. The purpose of this column is to distinguish SF 1219 journal voucher adjustments from the TCIS adjustments. The two adjustments are coming from different systems and impact different reports. The SF 1219 journal voucher adjustments apply to the DO's SF 1219 balances which are processed through the Treasury's Central Accounting and Reporting system (STAR). In addition to other DO requested adjustments, the Treasury also processes adjustments for small differences – \$50 or less. These small difference adjustments are processed through the STAR system and the [OF 1017-G](#) number reflects in this column.

5. TCIS REF. (TCIS reference number). This number identifies the type of adjustment affecting the TCIS issue balances and is processed through the TCIS. It can be comprised of several numbers representing different transactions, or 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 TCIS adjustment made.
7	=	Adjusted at request of disbursing office.
8	=	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 Treasury's journal voucher number used to adjust the TCIS. 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 TCIS system.

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

8. LEVEL 8 TCIS. Net total of check issue detail in the Treasury's TCIS 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 TCIS for each issue month and year. An asterisk beside the dollar value represents a credit, which indicates the total for the Level 8 TCIS 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 TCIS system.

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

61 = Air Force (DFAS Columbus)

62 = Army (DFAS Indianapolis)

63 = Navy (DFAS Cleveland)

D. Reconciliation. The DO researches each difference and makes necessary corrections. Clear check issue discrepancies within 60 days from the check issue dates. 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 reviews each difference. Clear the aged discrepancies as soon as possible to prevent further aging. Compare the total for the DSSN report to the total for the TCIS, looking for common causes of discrepancies:

a. If the DSSN side is greater, look for checks not reported by reviewing the Report 72. Determine if any checks issued were not reported as issued in the TCIS. Report missing checks using the DCRM 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 but not reflected in the TCIS, verify that the issue dates are correct. If correct, 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. If the checks are properly entered and accepted in the DCRM, the discrepancy will clear without further action by the next report. If the difference has not been resolved by the next report, further action is required.

b. If the DSSN total is less than the TCIS total, 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 for corrective procedures for erroneously reported voided checks.

c. Look for unprocessed FMS Form 5206 transactions. These could cause one side to be greater than the other, depending on the purpose of the FMS Form 5206. The Comparison of Checks Issued Report will show if any FMS Forms 5206 were issued by looking at the reference numbers. If the number contains one “6” and is followed by one or more zeros (0), the number 7, 8, and/or 9, the TCIS total contains at least one FMS Form 5206 transaction. The Report 72, which corresponds to the date in the report date column, identifies the check number affected by the issuance of an FMS Form 5206. Check immediately 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, review the 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 it should have been. See sections 0903 and 0904; and Chapter 7 for procedures for processing, reporting, or obtaining a duplicate copy of the FMS Form 5206.

d. Look for between-month discrepancies. If there is a debit in one month and an offsetting credit for another month, 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. Make corrections necessary to report the checks in the appropriate month of issuance. See section 0903 for check issue adjustment procedures.

2. If the check issue discrepancy was not easily identified through the steps listed in the subparagraph 090602.D.1, examine the check issue records 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. Use the DCRM inquiries and reports to identify the check series containing the discrepancy. Once the check block series has been identified, 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 correctly. Request an adjustment from the Treasury only 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, 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. See Chapter 7, Table 7-3 for assistance in determining the appropriate corrective action. Also, Table 9-1 provides a quick overview containing samples of corrective action for specific situations.

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

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 TCIS 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 <a href="#">090106</a> 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 TCIS 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, 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.	The TCIS 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, there will be a check issue discrepancy reflected on the Comparison of Checks Issued <a href="#">Report</a> .	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, take the appropriate action to initiate an investigation, bank reclamation procedures, and loss of funds action, as applicable. 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 (Continued)

Problem	Effect	Solution
7. The DO receives an FMS Form 5206 issued by the Department of the Treasury for a check discrepancy.	Check issue discrepancy reflected on the Comparison of Checks Issued Report. Possible underpayment, overpayment, error in reporting, or altered check.	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 TCIS entry was the only incorrect reporting, the error was corrected when the FMS Form 5206 was issued. If the check issue total is incorrect on the SF 1219, 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. For underdrafts, refer to subparagraph 070606.E. Record receipt of the FMS Form 5206 on the monthly internal control report and follow procedures as prescribed to complete report requirements.
8. The DO has not received an FMS Form 5206, which was issued by the Department of the Treasury.	Check issue discrepancy. The Report 72 indicates an FMS Form 5206 has been issued, but the DO has no record of receipt.	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 when the FMS Form 5206 is received.

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

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 Disbursing Office Naval Construction Battalion, CA 92055			D.O. NAME (TYPE) LTJG John Doe, USN		CHECK SYMBOL NO. 1234
TELEPHONE NO. COMMERCIAL OR FTS <u> (301) 436-7471 </u>			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> . . . . .					\$ <u> 1,873,616.79 </u>
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 <i>(or comparable forms)</i> , are attached . . . . .					_____ (702,350.56)
3. <b>NET TOTAL</b> . . . . .					\$ <u> 1,171,266.23 </u>

Figure 9-2. Notification of Check Issue Correction – D.O. Requested

TC-AC-252	FINANCIAL MANAGEMENT SERVICE TREASURY CHECK INFORMATION SYSTEM				7/27/20XX	23:11:57
	NOTIFICATION OF CHECK ISSUE CORRECTION – D.O. REQUESTED					PAGE 1
	07/27/20XX					
DISBURSING OFFICE: COMMANDING OFFICER USS STOUT (DDG-55) FPO AE			FMS CONTACT: FINANCIAL MANAGEMENT SERVICE CHECK RECONCILIATION BRANCH ROOM 700A 3700 EAST-WEST HIGHWAY			
05555-1234			HYATTSVILLE			
			MD			20782
PHONE:	000000000000		PHONE:	(202) 874-8150		
<u>DOCUMENT NO</u>		<u>DISCREPANCY TYPE</u>		<u>TRANSMITTAL NUMBER</u>		
10069		ISSUE AMOUNT INCREASE		3706-8706-00008083		
<u>REG NO</u>	<u>CHECK SYMBOL</u>	<u>SERIAL NUMBER</u>	<u>ISSUE DATE</u>	<u>REPORTED AMOUNT</u>	<u>AMOUNT PRINTED ON CHECK</u>	<u>ADJUSTMENT AMOUNT</u>
63	8888	00002222	06/27XX	799.79	1,197.38	397.59
TECHNICIAN NAME:		MARY MARTIN				
REFERENCE NUMBER:						
PLEASE PROCESS THE NOTIFICATION OF CHECK ISSUE CORRECTION – D.O. REQUESTED IN ACCORDANCE WITH INSTRUCTIONS IN THE TREASURY FINANCIAL MANUAL, VOLUME I, PART 4, CHAPTER 6000.						

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

Optional Form 1017-G (9-79) Title 7.GAO Manual 901017-810			
<b>JOURNAL VOUCHER</b>			
		J.V. No <u>024</u>	
		Date <u>Mar 15, 20XX</u>	
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 9-4. Advice of Check Issue Discrepancy (FMS Form 5206)

TC-AC-251	FINANCIAL MANAGEMENT SERVICE TREASURY CHECK INFORMATION SYSTEM FMS FORM 5206, ADVICE OF CHECK ISSUE DISCREPANCY 08/14/20XX	8/15/20XX	23:11:57 PAGE 1			
DISBURSING OFFICE: DEFENSE FINANCE & ACCOUNTING SERVICE DFAS-INDIANAPOLIS  8899 E. 56TH STREET INDIANAPOLIS, IN  46249-8620  PHONE:                   000000000		FMS CONTACT: FINANCIAL MANAGEMENT SERVICE CHECK RECONCILIATION BRANCH ROOM 700A 3700 EAST-WEST HIGHWAY  HYATTSVILLE MD                           20782  PHONE:                   (202) 874-8150				
<u>DOCUMENT NO</u> 10232	<u>DISCREPANCY TYPE</u> ISSUE AMOUNT INCREASE	<u>TRANSMITTAL NUMBER</u> 5370-5570-95337066				
<u>REG NO</u>	<u>CHECK SYMBOL</u>	<u>SERIAL NUMBER</u>	<u>ISSUE DATE</u>	<u>REPORTED AMOUNT</u>	<u>AMOUNT PRINTED ON CHECK</u>	<u>ADJUSTMENT AMOUNT</u>
57	5555	95337069	8/7/XX	500.00	1,659.06	1,159.06
TECHNICIAN NAME:		JOHN JONES				
PLEASE REVIEW YOUR CHECK ISSUE RECORD IMMEDIATELY TO DETERMINE WHETHER THE DISCREPANCY REFERENCED ABOVE IS THE RESULT OF AN ISSUE REPORTING ERROR OR INVOLVES AN ALTERED OR COUNTERFEIT CHECK. IF THE CHECK IS NOT ALTERED OR COUNTERFEIT, PLEASE PROCESS THE FMS FORM 5206 IN ACCORDANCE WITH INSTRUCTIONS IN THE TREASURY FINANCIAL MANUAL, VOLUME 1, PART 4, CHAPTER 6000. IF THE CHECK IS ALTERED OR COUNTERFEIT, PLEASE NOTIFY THE CHECK RECONCILIATION BRANCH IMMEDIATELY IN WRITING BY EXPRESS MAIL AT THE ABOVE ADDRESS.						

Figure 9-5. Checks Issued Report (Report 72)

TC-AC-72A		FINANCIAL MANAGEMENT SERVICE TREASURY CHECK INFORMATION SYSTEM CHECK ISSUED REPORT JUNE 20XX					7/4/20XX	0:25:50 PAGE 63
AREA CODE	DO SYMBOL	ISSUE MONTH	CLEARANCE DATE	TYPE	TC	AMOUNT	SUMMARY TOTAL	BLOCK NUM
63	1234	05-06	06056		39	3,340,807.65		-
63	1234	05-06	06056		39	1,564,673.77		80012512
							4,905,481.42	00042149
			ISSUE MONTH TOTAL			4,905,481.42		
			DO SYMBOL TOTAL			4,905,481.42		
63	2345	05-06	06026		39	949,477.86		00372340
							949,477.86	
			ISSUE MONTH TOTAL			949,477.86		
63	3456	06-06	06136		39	658,421.66		00372363
63	3456	06-06	06166		39	447,333.02		00372380
63	3456	06-06	06236		39	1,924,721.41		00372394
							3,030,476.09	
			ISSUE MONTH TOTAL			3,030,476.09		
			DO SYMBOL TOTAL			3,979,953.95		
63	4567	05-06	06026		39	2,100.00		00297825
							2,100.00	
			ISSUE MONTH TOTAL			2,100.00		
			DO SYMBOL TOTAL			2,100.00		

Figure 9-6. Comparison of Checks Issued-Detail Reported on Statements of Accountability and Block Control Level Totals Report (Comparison of Checks Issued Report)

COMPARISON OF CHECKS ISSUED - - DETAIL									
REPORTED ON STMTS OF ACCOUNTABILITY AND BLOCK CONTROL LEVEL TOTALS									
DO. SYMBOL	REPORT	ISSUE	CAB	TCIS	TRANS.	FMS 1219 REPORT	LEVEL 8	DIFFERENCE	AREA
REPORTING	CHECK	DATE	REF	REF	CODE		TCIS		CODE
1700	00001234	01-31-20XX	0000		210	1,757,177.43			63
	00001234	01-31-20XX		0009	790		1,346,011.50		63
	00001234	02-28-20XX		3456	790		2,522.50		
	00001234	03-31-20XX		0009	790		408,643.43		63
						1,757,177.43	1,757,177.43	*	
1700	00001234	02-28-20XX	0000		210	1,567,892.84			63
	00001234	02-28-20XX		0009	790		2,232,979.39		63
	00001234	02-28-20XX		3456	790		2,522.50*		
1700	00001234	03-31-20XX	0000		212	702,350.56			63
	00001234	03-31-20XX		0080	790		150.00*		63
						2,270,243.40	2,230,306.89	39,936.51	
1700	00001234	03-31-20XX	0000		210	2,621,266.31			63
	00001234	03-31-20XX		6009	790		2,673,516.79		63
	00001234	03-31-20XX		3456	790		52,350.48*		63
						2,621,266.31	2,621,166.31	100.00*	