

CHAPTER 05

DEPOSIT AND TRANSFER OF PUBLIC FUNDS0501 DEPOSIT OF FUNDS

050101. General. As prescribed in 31 U.S.C. 3302 (reference (o)), DOs who have funds in excess of current requirements shall deposit them for credit to the Treasury without delay. An exception to the general rule is authorized for those instruments which shall be returned to the remitter in the form in which received, an example being deposits of unsuccessful bidders for the sale of Government property.

050102. Depositories

A. Federal Reserve Bank (FRB). DOs who use an FRB or branch as a depository may do so without prior approval from the servicing DFAS Center. FRBs or branches shall be used whenever possible. Appendix B provides a list of FRBs and branches. All deposits to an FRB or branch shall include a Ca\$h-Link Identification Number (CIN) in Block 3 of the SF 215, Deposit Ticket. The CIN is also required as a part of the endorsement on negotiable instruments included in such deposits. The CIN is derived by adding four leading zeroes to the DSSN and calculating a check-digit for the ninth position. The CIN is calculated as shown in table 5-1. When preparing the SF 215 (and endorsements), the eight-digit CIN and the ninth digit are separated by a dash.

B. General Depositories. As prescribed by the Treasury Financial Manual (reference (w)), banks or other financial institutions which are approved as general depositories are designated by the Treasury. Depositories will be designated only at locations where they are needed to receive deposits of public funds for credit to the Treasury or to furnish cash to DOs for official disbursements. If more than one bank or a bank and credit union have been authorized at a base, station, installation, or command, the local commander, if asked, should give these financial institutions equal recognition when recommending designation as a depository to the Treasury. After approval by the Treasury, the commander should also make an effort to reasonably distribute official financial transac-

tions among the approved depositories. Public funds shall not be deposited in a financial institution which is not an approved general depository except as provided in subparagraph 050102.E below. Deposits shall not be mailed to a general depository unless specifically authorized by the Treasury.

★ C. Requests to Deposit With or Change General Depository. DOs who want either to get initial authorization to deposit collections with a general depository or to change from one depository to another shall send a request through the servicing DFAS Center to the Financial Management Service, Department of the Treasury, Chief Depository Review Section, Banking Operations Branch, 3700 East-West Highway, Hyattsville, MD 20782. The request should be sent at least 90 calendar days prior to the requested effective date to allow the Treasury enough time to make the necessary arrangements and issue appropriate instructions to the depository. The request shall contain the following information:

1. Name and location of the depository currently used.
2. Time and manner in which deposits are made with the current depository.
3. Name and location of the proposed depository (specify the name and location of the particular branch office, if applicable).
4. Time and manner in which deposits will be made with the proposed depository.
5. Total dollar amount deposited monthly.
6. Total number of checks (including Treasury checks) deposited monthly.
7. Dollar amount and number of Treasury checks deposited monthly.

8. Amount of cash deposited monthly.

9. Number of returned checks per month.

10. Number of SFs 215 per month.

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

D. Need for General Depository Ceases to Exist. Should the need for a general depository cease to exist, the DO shall notify the servicing DFAS Center of the date on which the need will terminate and the reason.

E. Limited Depositories. Limited depositories are designated only to receive deposits made by or on behalf of DOs for credit to their official non-symbol checking accounts maintained with such depositories. Limited depositories are not authorized to accept deposits for credit to the Treasury.

0502 DEPOSIT REQUIREMENTS

★050201. Frequency. The deposit of all funds received for credit to the account of the Treasury shall be made without delay. Deposits shall be made at a time of day before the depository's specified cutoff time, but as late as possible to maximize daily deposit amounts. Receipts of \$5,000 or more shall be deposited on the same day received before the depository cutoff time. In those instances where the disbursing office business day has been advanced due to volume of transactions and balancing requirements, deposits shall be made on the disbursing office business day on which the receipts are processed into the DO's account. For example, today's calendar date is September 7 but the disbursing office business date is September 8. If receipts for the DO's business date of September 8 equal or exceed \$5,000, the receipts must be deposited prior to the end of the depository's business date of September 8. Where same-day deposit is not cost effective, next-day deposit shall be achieved. It may be necessary, therefore, for DOs to set a cutoff time in connection with the preparation of deposits, and deposit on the following day all

receipts after that time. If daily deposits of receipts of less than \$5,000 are impractical, they may be accumulated and deposited when the total reaches \$5,000. However, deposits shall be made by Thursday of each week, regardless of the amount accumulated. DOs should limit their transmittals of deposits to one per day. DOs shall separate cash from checks and prepare a separate SF 215 for each when depositing with an FRB. A cash deposit and a check deposit on the same day constitute one deposit per day. For Navy vessels in U.S. ports, deposits shall be prepared and either delivered in person or mailed via registered mail to the nearest FRB when receipts accumulate to \$5,000 as prescribed above. For Navy vessels at sea when daily mail service is not available, receipts (consisting only of personal checks, money orders and other non-Treasury negotiable instruments) may be accumulated up to \$5,000 before they must be deposited, provided that a deposit of all receipts on hand is made at least once each week. This exception does not apply to U.S. Treasury checks. The DO shall prepare the deposits for mailing via registered mail and deliver them to the Military Post Office onboard. Negotiable instruments to be deposited shall not be held in the DO's accountability pending arrival at the next scheduled port of call. Regardless of the total amount, the time interval since the last deposit, and the type of checks and negotiable instruments on hand, DOs onboard Naval vessels shall make a deposit on the last regular business day before leaving port and the first regular business day after returning to port for any at-sea period in excess of one week.

050202. U.S. Dollar Deposits

A. Negotiable Instruments. Negotiable instruments (e.g., Treasury checks, personal checks, travelers checks, money orders, etc.) payable in U.S. dollars shall be deposited for credit to the account of the Treasury with the nearest FRB or branch or an approved general depository. All DOs in the United States (and activities authorized to deposit to the account of a DO in the United States) shall deposit Treasury checks in the sum of \$5,000 or more with the nearest FRB or branch. For example: if the deposit includes one Treasury check for \$5,000 or more, the deposit must be made to an FRB or branch; or, if the deposit contains several Treasury checks, the total of which is \$5,000 or more,

the deposit must be made to an FRB or branch. When an FRB or branch is used, separate SFs 215 shall be prepared for each of the following deposits: (1) cash; (2) checks (e.g., Treasury checks, personal checks, money orders, travelers checks, etc.); and (3) food stamp coupon redemptions. Check endorsements, SFs 215 and debit or credit vouchers presented for deposit to an FRB or branch shall include the nine-digit CIN in Block 3 of the SF 215 (see paragraph 050102.A above). Check endorsements, SFs 215 and debit or credit vouchers presented directly to a general depository shall include the four-digit DSSN as the DO identification number in Block 3 of the SF 215. DOs located outside the continental United States may deposit all Treasury checks with an established general depository. Treasury checks (or cash, or other negotiable instruments) cannot be mailed to a general depository without the expressed permission of the Treasury Department. (NOTE: Air Force bases in Europe, without local contract military banking facilities, currently have Treasury authority to mail deposits to the contract banking facility at Frankfurt, Germany.) Canceled Treasury checks shall be deposited as prescribed in chapter 08 of this Volume.

B. Checks Drawn on Foreign Banks in U.S. Dollars Payable Through a Bank in the U.S. Checks drawn on foreign banks in U.S. dollars, which are payable through a bank in the U.S., will have an American Bankers Association (ABA) routing and transit number in the upper right hand corner and may be magnetic ink character recognition (MICR) encoded with the U.S. bank's ABA routing and transit number at the bottom left side of the check. These checks shall be grouped on a single SF 215 and deposited as prescribed in paragraph 050202.A above.

★ C. Manner of Deposit

1. Deposit by DO. Deposits shall be made in person by the DO or designated representative at an FRB or branch or an approved general depository. If deposit of checks, drafts, or money orders in person is impracticable, deposits of these instruments may be made by registered mail or courier, however, deposits of checks, drafts, or money orders by mail are normally authorized only to a FRB or branch. Cash deposits by mail shall be made only to an FRB or branch. If a deposit of cash in person is

impracticable, the next most preferred method is by armored car. The least preferred method of depositing cash is by registered mail. The cash should be double wrapped or placed in an inner and outer container. If an error is discovered after an SF 215 has been released to a depository, that document shall not be recalled or corrected; nor will a corrected SF 215 be prepared and submitted to the depository. The DO shall contact the depository and provide information on the error and request the depository to prepare: an additional SF 215 for the difference if the deposit amount is to be increased; or a SF 5515, Debit Voucher for the difference if the amount is to be decreased. Upon receipt of the additional SFs 215 or 5515, the DO shall record and report the document as prescribed in this chapter. Deposits of damaged or mutilated currency shall be made as provided in section 0505 of this chapter.

2. Deposit By Other Than DO.

When more time is required to personally turn in funds to the DO than the results would justify, taking into account the length of journey and other factors, agent officers or any other officers authorized to make collections of public funds may dispose of collected funds as shown in the following subparagraphs:

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

b. Approved Designated Depository Not Available. When an approved designated depository is not available, agent officers or any authorized collecting officers may transmit cash to the DO by postal money order, bank money order, or cashier's check. The fee for purchase of the cashier's check or postal/bank money order shall be paid in cash at the time of purchase and the receipt shall be attached to the DD Form 1131. The amount of the cashier's check or postal/bank money order shall

be deducted from the total amount collected. The body of the DD Form 1131 will be prepared to show the total amount collected, the fee for cashier's check or postal/bank money order, the net collection, and the bank and date of the money order. Figure 5-11 is an example of a completed DD Form 1131.

050203. U.S. Department of Agriculture Food Stamps

A. General. Food stamps shall be deposited with the nearest FRB or branch thereof on a daily basis. In those instances where the commissary officer makes the deposit, an agreement with the DO should be made to define that responsibility.

B. Deposits. Food stamp deposits shall be accomplished using a separate SF 215 and shall be mailed registered (uninsured) mail. In addition, a properly prepared FNS Form 278, Food Stamp Redemption Certificate shall accompany the SF 215. Food stamps are exempted from the requirement to maintain a record of negotiable instruments. The separation of redeemed food stamps from other negotiable instruments is necessary due to differences in the audit and reconciliation process. See I TFM 5-2050.20d (reference (w)).

C. Lost, Stolen, or Destroyed Food Stamps

1. Food Stamps Lost, Stolen, or Destroyed While in the Custody of a Commissary Officer. Food stamps represent cash, and all security procedures for cash handling shall be observed. Food stamps are accounted for by the Department of Agriculture (USDA) while other negotiable instruments are accounted for by the Treasury. The USDA Food and Nutrition Service (FNS) is not liable for the value of any coupons lost, stolen, or destroyed while in the custody of an insured financial institution or for the value of coupons lost, stolen, or destroyed while in transit from an insured financial institution to an FRB. USDA has interpreted that DoD DOs (including deputies, agents, cashiers and custodians) fall within the definition of an insured financial institution. Food stamps in the custody of the commissary officer which are lost, stolen, or destroyed shall be treated as a physical loss of funds on the part of the commissary

officer in accordance with chapter 06 of this Volume. Also, if an FRB determines that one or more coupons are missing from a deposit received by the FRB, the FRB shall issue an SF 5515. The SF 5515 shall be recorded in the DO's accountable records in the normal manner and treated as a physical loss of funds on the part of the commissary officer in accordance with chapter 06 of this Volume.

2. Food Stamp Deposits Lost, Stolen, or Destroyed Before Arrival at the FRB. There may be instances where an entire deposit of coupons is lost, stolen, or destroyed before arrival at the FRB. Evidence of this should be detected through non-receipt of the confirmed copy of the SF 215. If the lost transaction cannot be resolved, a descriptive OF 1017-G, Journal Voucher shall be prepared and recorded in the DO's accountable records in the same manner as an SF 5515 would be recorded. If the commissary officer has assumed the deposit responsibility as a custodian for the DO, the deficit can only be cleared by treating the lost food stamp(s) as a loss of funds on the part of the commissary officer in accordance with chapter 06 of this Volume. The commissary officer must either recover the lost food stamps, request relief of liability, or consider the lost stamp(s) a loss of commissary receipts (operating funds). The DO shall prepare a reverse DD Form 1131, Collection Voucher citing the same accounting classification as the stamps were originally collected into. Include on the DD Form 1131 an explanation to the effect that: the FRB has claimed one or more of the food stamps were not included in the deposited package and that there was no evidence the package had been tampered with; or food stamps were not received by the FRB. A copy of the DD Form 1131 shall be given to the commissary officer. The reverse DD Form 1131 shall be used to clear the deficit from the DO's accountability only after the loss of funds has been properly reconciled according to chapter 06 of this Volume. If the DO has assumed the deposit responsibility, the deficit can only be cleared by treating the lost food stamp(s) as a loss of funds on the part of the DO. Lost food stamps are considered a physical loss and shall be processed as prescribed in chapter 06 of this Volume.

050204. Foreign Currency Deposits. See chapter 13 of this Volume.

050205. Reporting Large Deposits. To permit the Treasury to manage its balances at each FRB, DOs depositing a single check totaling \$50 million or more, or several checks of a similar nature (e.g., 25 checks from vendors totaling \$50 million or more), excluding all Treasury checks, shall notify the Treasury on the same day the deposit is made. The report can be made by telephone or by facsimile transmission (FAX). The commercial phone number for reporting deposits to the Treasury is (202) 208-1500 or FTS 268-1500. The FAX number for the Treasury is commercial (202) 208-1633 or FTS 268-1633. The report shall state as a minimum: the name of the Component (e.g. Air Force) and DSSN; the amount of the deposit; and the name and location of the depository. After the deposit is made, a memorandum for the record shall be prepared showing the above information and shall be filed with the DO's monthly retained financial records.

050206. Reporting Large Fedwire Deposit System (FDS) Deposits. The Treasury is solely responsible for managing the Federal Government's daily cash position. Deposit transactions affecting the cash position shall be made known to Treasury in advance of the time of actual deposit. DOs shall give Treasury 2 days' advance notice for deposits that are \$50 million or more in a single transaction, or in multiple transactions of a common nature that will be deposited via the FDS. If actual data is not available, an estimate is considered appropriate. The following information should be provided: the name of the Component (e.g. Army) and DSSN; the DO's name and telephone number; the date of the deposit; the amount of the deposit (\$00.00); a brief description of the transaction; the appropriation account symbol credited; and the depository name and location. The above information shall be transmitted via FAX (202) 208-1633 or (202) 208-1820 to the Cash and Debt Management Branch, Financial Management Service, or by telephone to (202) 208-1771.

050207. Sorting and Listing of Instruments Deposited

A. General Depositories. Checks deposited with general depositories need not be sorted, but shall be accompanied by an adding machine tape or other listing, unless other arrangements have been made with the depository.

NOTE: As explained in the paragraph 050202.A above, all DOs in the United States (and activities authorized to deposit to the account of a DO in the United States) shall deposit Treasury checks in the sum of \$5,000 or more with the nearest FRB or branch.

B. Federal Reserve Banks

1. Check Deposits. Checks deposited with an FRB or branch need not be sorted, but shall be accompanied by an adding machine tape or other listing showing the amount of each check and the total amount of the deposit. The checks, with supporting documentation, shall be delivered to the FRB separate from any cash which the DO may also be depositing with the FRB that same day.

2. Cash Deposits. Deposits of cash shall be made on a separate SF 215. All currency shall be sorted by denomination, face and top up, and deposited in full packages (100 notes) of each denomination; \$1, \$2, \$5, \$10, \$20, \$50, and \$100. Partial packages shall be prepared for each denomination that does not make a full package. Each package (full or partial) shall be secured with a non-denominational strap. The DO can obtain these straps from a commercial supplier. The total dollar amount contained in each package of currency and the DSSN shall be legibly indicated on each non-denominational strap. Coins shall be rolled whenever possible. The SF 215 shall be accompanied by an adding machine tape or other listing reflecting, by denomination, the total of currency and coin being deposited.

050208. Endorsement of Negotiable Instruments

A. Area for Endorsements. With the enactment of the Expedited Funds Availability Act on September 1, 1988, (reference (ac)), restrictions were established for placement of payee endorsements. Negotiable instruments shall be endorsed on the back of the instrument in the 1 and 1/2 inch space along the "trailing edge." When viewing the face (front) of a check, the trailing edge is the left hand edge. Normally, the endorsement will consist of the name of the payee and other identifying information required by the activity cashing the check. When the DO is preparing checks made payable to the DoD, a DoD Component, another Govern-

ment agency, or the DO for deposit, the endorsement stamp required by paragraphs 050208.C or 050208.D below shall appear in this space. When multiple endorsements occur (or the space is used by a qualified endorsement such as for checks endorsed over to the DO by the payee) and the DO's endorsement will require space beyond the first 1 1/2 inches from the trailing edge, the DO's endorsement shall use the assigned space for subsequent endorsers (the back of the check in the upper right hand corner, no more than 3 inches from the right hand edge (leading edge) of the check). Do not refuse a check if the area assigned for the bank of first endorsement has been used. Such checks are acceptable but will not be processed by the banking system in the prescribed time frames under reference (ac), which could hamper collection action. Blue or black ink is preferable for endorsements.

B. Endorsement Statement. The following endorsements for negotiable instruments are minimum requirements. Activities with stamps containing additional information may use them so long as the endorsement can be contained within the 1 1/2 inch area assigned for payee endorsers. Treasury has expanded the DSSN number for the disbursing or collecting official's endorsement to a Ca\$h-Link Identification Number (CIN) which includes four zeroes, the DSSN, a hyphen, and a check digit when depositing to an FRB or branch. The CIN is calculated as explained in table 5-1. Figures 5-1 through 5-3 are examples of endorsements on negotiable instruments received directly by DOs. To eliminate separate endorsements by collecting officials and DOs, collecting officials shall endorse negotiable instruments as shown in figures 5-4 through 5-6.

C. Endorsements on Negotiable Instruments Deposited With an FRB or Branch. DOs depositing directly with an FRB may function as the bank of first deposit on behalf of the FRB. Prior FRB approval must be obtained from the FRB before this activity is begun. Since little advantage is gained by the DO's assuming this responsibility, DOs shall advise the servicing DFAS Center if an FRB or the Treasury requests that they function as a bank of first deposit. All checks, drafts, and money orders in payment of an obligation due the United States, regardless of the payee to which drawn (including the Treas-

ury, the DoD, and any officer of the Government), shall be endorsed on the back of the instrument in the 1 and 1/2 inch space along the trailing edge (see figures 5-1 and 5-4). The nine-digit number is the disbursing office's CIN. Agencies may use a stamp, or insert the CIN by hand. The date may be filled in either manually or mechanically with the date on which the deposit is made. This date shall correspond with the bank's business day as explained in paragraph 050201 of this section.

D. Endorsements on Negotiable Instruments Deposited With a General Depository. All negotiable instruments in payment of an obligation due the United States, regardless of the payee to which drawn shall be endorsed on the back of the instrument in the 1 and 1/2 inch space along the trailing edge (see figures 5-2 and 5-5). The blank following "U.S." shall contain the Component name (i.e. Army, Navy, Air Force, Marine Corps). The blank following "DSSN" shall contain the four-digit disbursing activity DSSN which may be entered manually, mechanically, or be included as a part of the stamp itself. The blank following "Date" may be filled in either manually or mechanically with the date on which the deposit is made. This date shall correspond with the bank's business day as explained in paragraph 050201 of this section.

E. Conditional Endorsements. Do not accept checks with conditional endorsements such as payment in full notations, when less than the total amount due the United States is paid. Return these checks to the drawers and advise them that the DoD cannot legally accept them.

★050209. Record of Negotiable Instruments Deposited. DOs shall keep a complete descriptive record of all negotiable instruments mailed or presented to depositories. This record may be photocopy or microfilm records of both sides of the instruments if the source of the instrument is shown. Where photocopying or microfilming facilities are not available, the record shall be a typed or written list containing the: source of the instrument; name of the financial institution on which drawn; type of instrument; serial number; payee; maker; endorser (name of person from whom received if other than drawer); date drawn; and amount. Copies of collection vouchers or other documents that show the same data

mentioned may be used as the record of instruments. If an item is lost in banking channels, the DO may be held pecuniarily liable if the maker of the check cannot be identified in order to contact that person for a replacement. Therefore, photocopied, microfilmed, or prepared lists of instruments deposited shall be kept in active files until receipt of the deposit is acknowledged. They may then be filed as supporting documents to the retained copy of the SF 215 and the SF 1219 which covers the period in which the deposits were made.

050210. Lost Negotiable Instruments. When a negotiable instrument is lost, whether before or after deposit, the DO shall adjust the effected accounts and immediately request that the maker of the instrument stop payment and replace it with a new check or other form of payment.

050211. Disposition of Funds on Transfer or Reassignment Without Relief. Funds in the possession of a DO transferred or reassigned without being relieved by another DO shall be deposited prior to transfer or reassignment. All receipts for cash funds held by deputies, agents, and/or cashiers, including imprest funds and change funds, shall be redeemed and the funds included in the final deposit. Each deposit made during the period, including the final deposit, shall be reported on the SF 1219 whether or not an acknowledged copy of the SF 215 is received prior to transfer or reassignment.

0503 DEPOSIT TRANSACTIONS

050301. SF 215, Deposit Ticket

A. General. Deposits shall be accompanied by an SF 215 prepared by the DO in quintuplicate. The SF 215 is designed to be processed on optical character recognition equipment; therefore, it is essential that the following requirements be strictly adhered to. Typing in blocks two, three, four, and five (memorandum copy) must be single-spaced horizontally and typed with certain fonts. Typeovers, erasures, and other corrections cannot be made to entries in these blocks. The SF 215 shall be typed with American National Standards Institute Optical Character Recognition A font (ANSI OCR-A) 10-pitch type. If an ANSI OCR-A is not available, PICA, 10-pitch should be used. An undesirable, but acceptable type font is ELITE, 12-pitch.

Specialty type such as Adjutant, Advocate, Artisan, Courier, Delegate, Gothic, Italic, Scribe, Script, etc., are not acceptable. An example of SF 215 is shown as figure 5-7. The SF 215 shall be prepared as described below:

1. Deposit Number - Block (1). Each SF 215 contains a preprinted six-digit deposit number used by Treasury's central accounting and reporting systems as the basis for generating audit and reconciliation reports for depositor agencies. The preprinted number shall not be altered, typed over, or changed in any manner. Although prenumbered, it is not necessary to account for voided or spoiled forms.

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

3. Eight-Digit Agency Accounting Station Code or Four-Digit Disbursing Office Symbol - Block (3). Type the nine-digit CIN for deposits to an FRB or branch, or the four-digit DSSN for deposits to general depositories. Entries shall be left justified and single spaced.

4. Amount - Block (4). Type the total amount of the deposit, including cents. Normal punctuation of commas and decimal points shall be used, however, dollar and cent signs shall be omitted.

5. Date Confirmed by Bank - Block (5) (Memorandum Copy). Leave blank. To be completed after confirmed copy is received from the depository.

6. Agency Use - Block (6). Block 6 may be used to enter descriptive data regarding the deposit such as: "Prepared by _____"; "Verified by _____"; and "Deposited by _____"; with the applicable initials of the person who performed these tasks. (If a commissary deposit, the commissary store number and location shall be entered in this block. Also, if the deposit is made with a branch bank, the name and location of the branch shall be entered in this block.)

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

8. Depository Certification - Block (8). Leave blank. The depository will complete this block.

9. Depositors Title, Department or Agency and Address - Block (9). Type the complete mailing address of the disbursing activity in this block.

B. Distribution and Disposition. The original, depository, and confirmed copies of the SF 215 shall be delivered or submitted to the depository with the funds/instruments deposited. The DO shall retain the memorandum and agency copies in a suspense file to assure that all deposits are in fact confirmed by the depository. The DO shall take follow-up action on unconfirmed deposits as prescribed in paragraph 050403 below. When the confirmed copy is received from the depository, the date confirmed shall be transcribed to the agency copy. Based on the specific requirements of the servicing DFAS Center or FIPC, the confirmed copy shall be submitted as part of the financial reports for that month. In those instances where a deposit is not confirmed in the same month as mailed, the servicing DFAS Center or FIPC may require the DO to submit the memorandum copy in support of the reported deposit activity for that month and to submit the confirmed copy with the financial reports for the month in which the confirmed copy is received. NOTE: When a deposit is presented or mailed to a depository and the DO receives the confirmed copy of the SF 215 in the same month (as presented or mailed), only the confirmed copy is required to be submitted with the monthly financial reports. The agency copy is always retained by the DO as part of the retained financial records. The sum of all deposits presented or mailed to a depository shall be reported in Column (2), Section II, Part B of the SF 1219 for the month in which the deposit was presented or mailed.

C. Accounting for Deposits. After netting out all the SFs 5515 (except for EFT SFs 5515) to be accounted for in the current business day, enter the total of all the deposits to be accounted for during the business day (including

SFs 215 received from a depository to adjust a deposit) on line 4.2A of the DD Form 2657. At the end of the accounting period (month), the memorandum or confirmed copies of each SF 215 (and SFs 5515, including EFT SFs 5515) applicable to the current accounting period (only) are used to prepare the detailed deposit activity report to support of the SF 1219. The total of the detailed deposit activity report must agree with the total reported on line 4.2 on the face of the SF 1219 and with the total reported in Column (5), Section II, Part B, on the reverse of the SF 1219.

050302. SF 5515, Debit Voucher

A. General. When a check is returned unpaid to the depository with which the check was originally deposited, the depository may prepare and execute an SF 5515 to charge the depositing DSSN. The depository may also prepare an SF 5515 charging the depositing DSSN whenever a check is lost after deposit. SFs 5515 may also be issued by depositories and by the Treasury to establish other valid charges against a DO's account. Such charges include exchange fees and other collection charges assessed in connection with foreign instruments deposited. The DO shall immediately record all SFs 5515 received in the DD Form 2657. The SFs 5515 shall be included in the SF 1219 for the month in which received.

B. Action by the DO

1. Non-tactical Disbursing Activities. For SFs 5515 received in connection with returned unpaid checks, the DO shall take action as prescribed in chapter 04 of this Volume for dishonored checks. For SFs 5515 received in connection with checks lost after deposit, the DO shall take action as indicated in paragraph 050210 of this chapter. New checks received pursuant to action taken by the DO shall be processed as a new deposit. Charges for handling foreign checks shall be processed as prescribed in chapter 13 of this Volume.

2. Tactical Disbursing Activities. DOs receiving SFs 5515 shall comply with the above provisions whenever any one of the following conditions exist: the deposit (which included the lost or dishonored check) was made during the incumbency of the current DO; the

deposit (which included the lost or dishonored check) was made during the incumbency of a DO whose account is being subjected to the 90-day local retention period; or, the maker or endorser of the lost or dishonored check is locally available for collection action. If none of the foregoing conditions apply, the current DO shall forward the SF 5515 by cover letter to the activity designated to settle the former DO's account. A copy of the cover letter shall be sent to the issuing depository. In addition to the SF 5515, the letter shall contain either the original dishonored check as returned by the depository or in the case of lost checks, a copy of the relevant abstract from the listing of instruments deposited. In all cases, the cover letter shall contain the most recent information concerning the present location and status of the maker or endorser of the check in question.

C. Special Arrangement With Depository. The DO and the depository may enter into a special arrangement whereby unpaid checks will be automatically returned directly to the DO to be replaced by new checks. Under such an arrangement, the depository would not issue an SF 5515 unless the unpaid checks were not replaced within an agreed period of time.

D. Distribution. The SF 5515 is a four-part document. Two copies are retained by the depository. The memorandum and the confirmed copies are forwarded to the DO. The DO shall forward the confirmed copy in support of the monthly financial reports. The memorandum copy shall be retained with the DO's retained financial records. An example of SF 5515 is shown as figure 5-8.

E. Accounting. SFs 5515 are accounted for as negative deposits. As noted in paragraph 050301.C above, all SFs 5515 (except for EFT SFs 5515) to be accounted for in the current business day are netted against all deposits to be accounted for during the business day, and the total recorded on line 4.2A of the DD Form 2657. EFT SFs 5515 are recorded on line 4.2B. At the end of the accounting period (month), the memorandum or confirmed copies of each SF 5515 (including EFT SFs 5515) and each SF 215 applicable to the current accounting period (only) are used to prepare the detailed deposit activity report to support Section II, Part B of the SF 1219. The total of the detailed deposit activity

report must agree with the total reported on line 4.2 on the face of the SF 1219 and with the total reported in Column (5) Section II, Part B, on the reverse of the SF 1219.

0504 DEPOSIT RECONCILIATION

★050401. General. All DOs are required to report deposit activity in connection with their financial reports. NOTE: Until a standard deposit reporting and reconciliation system is implemented, each disbursing office shall continue to prepare and submit the detailed deposit activity report formerly required by the respective Component. For example: Army disbursing offices shall continue to report SF 215 and SF 5515 information in the Data Element/Accounting Reporting System; Air Force disbursing offices shall continue to use the Deposits in Transit System (6J record); and Navy and Marine Corps disbursing offices shall continue to prepare and submit the monthly Schedule of Deposit Activity as prescribed in paragraph 050417 of this section. These inputs are ultimately provided to the Treasury, who also receives detailed reports from each depository of all deposits received and all SFs 5515 issued. Monthly, the Treasury compares the deposits and debit vouchers reported by DOs on statements of accountability to the deposits and debit vouchers reported through the banking system. When the Treasury is unable to reconcile the information contained in the two reporting systems, a statement of differences will be forwarded to the applicable DFAS Center for reconciliation. All differences which have not been reconciled after 6 months from the date of initial reporting are automatically charged back to the DSSN by the Treasury as a credit or debit to Budget Clearing Account (Deposits) **F3878. This action constitutes transfer to the administrative accounts of the DO (i.e., transfers liability for the unreconciled difference to the DO). Therefore, it is imperative that DOs promptly and properly report all SFs 215 and SFs 5515. Differences occur when: a deposit that was mailed was not received by the depository (e.g., a deposit delayed or lost in transit); the DO or the depository fail to report an SF 215 or SF 5515; the DO reports an SF 215 or SF 5515 number, date, DSSN, or amount incorrectly on the detailed deposit activity report; or the depository reports an SF 215 or SF 5515 number, date, DSSN, or amount incorrectly to Treasury. Once

an SF 215 or SF 5515 has been reported, the documents cannot be changed, corrected, or reversed. Any differences shall be corrected through the reconciliation and/or Budget Clearing Account (Deposits), **F3878, process. Aggressive action must be taken to clear the charges and credits entered in this account as rapidly as possible (that is, the account must be returned to a zero balance as rapidly as possible). Transactions in this account must not be allowed to become stale or unidentifiable. An unidentifiable balance may result in a DO loss of funds and associated liability. To maintain control, either a manual or mechanized subsidiary record must be maintained of each entry into **F3878 that makes up the current cumulative balance of the account. The DO or primary deputy shall review the balance of account **F3878 at least once each month to assure all necessary actions are being taken to clear these balances. Also, each time there is a change of DOs, balances in this account shall be validated by the incoming DO. If the departing DO cannot provide the incumbent DO with documentation supporting the **F3878 items, the departing DO shall process all unsupported items as a loss of funds as prescribed in chapter 06 of this Volume. The DO shall certify the balance of this account quarterly to the servicing DFAS Center.

050402. Deposits Not Reported by DOs. If a DO fails to include a deposit transaction on the SF 1219 (and the detailed deposit report) but the deposit is reported to Treasury by the depositary, the deposit will appear on the monthly statement of differences from the Treasury. In addition, failure to report a deposit on the SF 1219 (or detailed deposit report) should create a shortage of funds unless the DO also failed to record collection of a receivable. Proper balancing procedures will not allow this situation to occur. Correct the discrepancy by processing the collection and reporting both the collection and the deposit on the SF 1219. If the discrepancy is not corrected and the deposit reported by the DO within 6 months from the date of the original transaction (deposit), Treasury will credit **F3878 for the amount of the deposit. To correct the discrepancy after Treasury has credited **F3878, prepare an SF 1081 crediting the appropriation that should have been credited when the collection was received and charging **F3878. If the collection was for a receivable on the SF 1219 that does not involve an appropriation, the SF

1081 will be a one-sided transaction charging **F3878. The offsetting entry will be a decrease to the receivable. In either of these transactions, **F3878 will be zeroed insofar as this particular deposit is concerned. **NOTE:** Once Treasury has credited **F3878 for an unreported deposit, the deposit cannot be reported on the SF 1219. To do so will create another deposit discrepancy because Treasury will not receive a matching deposit report from the depositary.

050403. Deposits Not Reported by Depositories. SFs 215 which have been reported by DOs but not by the depositary will also appear on the monthly statement of differences from the Treasury. If no confirmation copy is received from the depositary within a reasonable period of time, the DO shall initiate follow-up action with the depositary to determine the status of the deposit. A reasonable period of time is considered to be the normal mailing time from the date mailed to the depositary until the date a confirmation copy is received based on past experience. For tactical DOs, consideration should also be given to unit's movement schedule and location when the deposit was mailed. In any event, follow-up action shall be initiated within 45 days from the date the deposit was mailed. Follow-up requests to the depositary should include a copy of the SF(s) 215 and a description or copies of the instruments included in the deposit. The depositary should provide a confirmation copy or confirmation information to the DO in response to the follow-up memorandum. A depositary response acknowledging receipt of the deposit may be used as the confirmation copy if the actual confirmation copy cannot be provided. If the depositary had neglected to report the deposit and reports it within 6 months from the date of the deposit, no further action by the DO is required. If the deposit is not reported by the depositary within 6 months from the date of the deposit, Treasury will charge **F3878 for the amount of the deposit. If the depositary had neglected to report the deposit to the Treasury and reports the deposit after 6 months from the date of the deposit, Treasury will not find the matching report from the DO because it was properly reported 6 months earlier and will credit **F3878 after 6 months. Since this action will bring **F3878 back to a zero balance (for this deposit), no further action by the DO is required. If the follow-up action does not result in confirmation of the deposit or the depositary notifies

the DO that the deposit was not received, the deposit transaction shall be reversed in the DO's current business. To reverse the transaction, the DO shall prepare and process a one-sided SF 1081 crediting **F3878. The offsetting entry is a loss of funds in the DO's accountability. A copy of the follow-up memorandum to the depository and the depository's response shall be attached as supporting documents to the SF 1081. The Treasury's charge to **F3878 after the 6 month period will offset this credit and balance the **F3878 account for this deposit. The loss of funds shall be reported and processed as prescribed in chapter 06 of this Volume. If negotiable instruments were included in the lost deposit, the action prescribed in paragraph 050210 of this chapter shall be taken for those instruments.

050404. Deposit Number Reported Incorrectly. A deposit discrepancy can be caused by erroneous reporting of the SF 215 number by either the DO or the depository. In most instances, this discrepancy should be detected upon receipt of the monthly statement of differences. Since the SF 215 cannot be recalled, corrected, or reversed, both a charge and a credit to **F3878 result because Treasury cannot find a match between the SF 215 numbers as reported. No adjustment action is required by the DO since the charge and credit to **F3878 offset each other.

050405. Deposit Date Reported Incorrectly. As with SF 215 number discrepancies, different recording of the SF 215 date by the DO and the depository will result in a discrepancy on the monthly statement of differences from Treasury and eventually in offsetting charges and credits to **F3878. An SF 215 date discrepancy is usually caused when a depository makes a unilateral change to the SF 215 date based on the date of receipt (a deposit that was mailed). As with SF 215 number discrepancies, no adjustment action is necessary since the charge and credit to **F3878 offset each other.

050406. Deposit Amount Reported Incorrectly. When an SF 215 amount is reported differently by the DO and the depository, the discrepancy will appear on the monthly statement of differences from Treasury and Treasury will (after 6 months) issue a charge or credit to **F3878 representing the difference between the two reports. If the amount reported by the depository is larger than the amount reported by the

DO, a credit will be received. If the amount reported by the depository is smaller, a charge will be received. If the depository made the error, contact the depository and request a correction of the reported deposit amount. A correction by the depository will result in an offsetting charge or credit (as applicable) to **F3878. If the DO reported the amount incorrectly on the SF 1219, prepare and process an SF 1081 offsetting the charge or credit (as applicable) to **F3878. A credit to **F3878 usually indicates an understatement of the deposit amount on the SF 1219. A charge to **F3878 usually indicates an overstatement of the deposit amount on the SF 1219. Record an SF 1081 crediting **F3878 as a refund on line 4.1B of the DD Form 2657 and a charge to the appropriation that was over-collected or as an increase to the receivable that was over-credited. Record an SF 1081 charging **F3878 as a gross disbursement on line 4.1A of the DD Form 2657 and as a credit to the appropriation that was under-collected or as a decrease to the receivable that was under-credited.

050407. Over and Understated Deposits. Another type of reconciliation becomes necessary when an SF 215 amount is over or understated. Normally, the depository will confirm the deposit as presented and immediately issue an SF 5515 for the amount of the overage or an SF 215 for the amount of the shortage. In either of these situations, the DO should have detected an overage of funds for an overstated deposit or a shortage of funds for an understated deposit upon the first balancing after the deposit was recorded and presented or mailed to the depository. If actions required by chapter 06 of this Volume have been taken to record the overage or shortage of funds, receipt of the additional adjusting SF 215 or SF 5515 from the depository will enable a more rapid settlement of the overage or shortage in the DO's accountability. If an overage or shortage of funds was not detected, receipt and recording of the additional adjusting SF 215 or SF 5515 will create an overage or shortage, in which case action shall still be taken to process the overage or shortage as prescribed in chapter 06 of this Volume.

050408. Depositing DSSN Reported Incorrectly. When a DO inserts an erroneous DSSN on an SF 215, two mismatches will occur at Treasury. The depositing DO will report the correct DSSN on

the SF 1219, but the depository will report the DSSN shown on the SF 215. Neither of these reported deposits will match and both transactions will appear on the monthly statement of differences from Treasury for the DSSNs. The DO (whose DSSN was cited on the SF 215) receiving the statement of differences will have no record of the deposit since it was made by another DSSN and erroneously cited his or her DSSN. After the 6 month period, Treasury will issue the DSSN shown on the SF 215 a credit to **F3878 and will also issue the DSSN of the DO who reported the deposit on the SF 1219 a charge to **F3878. No action by the DO whose DSSN was erroneously cited is required. Upon receipt of the monthly statement of differences, the DO who made the deposit shall verify the nature of the error and shall contact the DO whose DSSN was erroneously cited on the SF 215 and advise that the deposit discrepancy was inadvertently made and will be corrected as soon as possible. To correct the error, the depositing DO shall prepare a new SF 215 citing the proper DSSN and an SF 5515 citing the same (erroneous) DSSN cited on the original deposit. The same date and amount reported on the original SF 215 shall be used on these documents to preclude another 6-month wait before the charges and credits to **F3878 are received. The DO shall ask the depository to process both documents. Normally, the depository will not object since the documents net to zero. At month end, the depositing DO shall report both the SF 215 and the SF 5515 under his or her DSSN (even though the SF 5515 cites an erroneous DSSN) on the detailed deposit report and the SF 1219. The SF 5515 will appear on the monthly statement of differences because there will be no matching report from the DO of that DSSN. After the 6 month period, Treasury will issue the DSSN shown on the SF 5515 a charge to **F3878. This charge will offset the credit issued for the original SF 215 which was not reported by the DSSN erroneously cited on the SF 215. Treasury will also issue the DSSN reporting the SF 5515 a credit to **F3878 because there will be no matching report from the depository for that DSSN. This credit to **F3878 will offset the charge for the original deposit which was reported by the depositing DSSN but could not be matched because the SF 215 cited an erroneous DSSN.

050409. Debit Vouchers Not Reported by DOs. SFs 5515 issued by depositories are automatically

reported to the Treasury. The depository forwards the memorandum and confirmed copies of the SF 5515 to the DO for reporting. If the SF 5515 should have been charged to a different DSSN, follow the adjustment procedure in paragraph 050415. Unless the DSSN appearing on the SF 5515 is not the DSSN of the DO receiving the document, the SF 5515 shall be recorded and reported upon receipt. This requirement to record the SF 5515 applies regardless of whether or not the SF 5515 is deemed erroneous or if the reason given for the charge needs further clarification. If the DSSN cited on the SF 5515 is not the DSSN of the receiving disbursing office, the document shall be forwarded to the disbursing office whose DSSN is on the document or returned to the depository if the identity and location of the disbursing office cannot be determined. If a DO fails to report an SF 5515 on the SF 1219 but the SF 5515 is reported to Treasury by the depository, the SF 5515 will appear on the monthly statement of differences from the Treasury. If the SF 5515 is not reported by the DO within 6 months from the date of the original transaction (SF 5515), Treasury will charge **F3878 for the amount of the SF 5515. To correct the discrepancy after Treasury has charged **F3878, prepare a one-sided SF 1081 crediting **F3878. Record the SF 1081 on line 4.1B of the DD Form 2657 and as an increase to line 7.2B or, if appropriate, to line 7.4 as a dishonored check. If the dishonored check was received as a collection, process a negative DD Form 1131 to reverse the earlier collection and provide a copy of the voucher to the collecting officer for appropriate collection action on the dishonored check. **NOTE:** Once Treasury has charged **F3878 for an unreported SF 5515, the SF 5515 cannot be reported on the SF 1219. To do so will create another discrepancy because Treasury will not receive a matching SF 5515 report from the depository.

050410. Debit Vouchers Not Reported by Depositories. SFs 5515 which have been reported by DOs but not by the depository will appear on the monthly statement of differences from the Treasury. If no confirmation copy is received from the depository within a reasonable period of time, the DO shall initiate follow-up action with the depository to determine the status of the SF 5515. Follow-up requests to the depository should include a copy of the SF(s) 5515 and a description of the purpose or copies of the

documents included with the SF 5515. The depository should provide a confirmation copy or confirmation information to the DO in response to the follow-up memorandum. If confirmed, the depository response may be used as the confirmation copy if the actual confirmation copy cannot be provided. If the depository had neglected to report the SF 5515 and reports it within 6 months from the date of the SF 5515, no further action by the DO is required. If the SF 5515 is not reported by the depository within 6 months from the date of the SF 5515, Treasury will credit **F3878 for the amount of the SF 5515. If the depository had neglected to report the SF 5515 and reports it after 6 months from the date of the SF 5515, Treasury will not find the matching report from the DO because it was properly reported 6 months earlier and will charge **F3878. Since this action will bring **F3878 back to a zero balance (for this SF 5515), no further action by the DO is required.

050411. Debit Voucher Number Reported Incorrectly. A deposit discrepancy can be caused by erroneous reporting of the SF 5515 number by either the DO or the depository. In most instances, this discrepancy should be detected upon receipt of the monthly statement of differences from Treasury. Since the SF 5515 cannot be recalled, corrected, or reversed, both a charge and a credit to **F3878 will result because Treasury will not find a match between the SF 5515 numbers reported. No adjustment action is required since the charge and credit to **F3878 offset each other.

050412. Debit Voucher Date Reported Incorrectly. As with SF 5515 number discrepancies, different recording of the SF 5515 date by the DO and the depository will result in a discrepancy on the monthly statement of differences from Treasury and eventually in offsetting charges and credits to **F3878. No adjustment action is necessary since the charge and credit offset each other.

050413. Debit Voucher Amount Reported Incorrectly. When an SF 5515 amount is reported differently by the DO and the depository, the discrepancy will appear on the monthly statement of differences and Treasury will (after 6 months) issue a charge or credit to **F3878 representing the difference between the two reports. If the amount reported by the deposi-

tary is larger than the amount reported by the DO, a charge will be received. If the amount reported by the depository is smaller, a credit will be received. If the depository made the error, contact the depository and request a correction of the reported amount. A correction by the depository will result in an offsetting charge or credit (as applicable) to **F3878 and no further action is required. If the DO reported the amount incorrectly on the SF 1219, prepare and process a one-sided SF 1081 offsetting the charge or credit (as applicable) to **F3878. A Treasury charge to **F3878 usually indicates that the DO understated the reduction of deposits on line 4.2A of the DD Form 2657. A Treasury credit to **F3878 usually indicates reduction of deposits was over-stated.

A. If the initial recording of the SF 5515 was to increase line 7.2B of the DD Form 2657, and Treasury charges **F3878, record the one-sided SF 1081 crediting **F3878 as an increase to line 4.1B and an increase to line 7.2B. If Treasury credits **F3878, record the one-sided SF 1081 charging **F3878 as an increase to line 4.1A and a decrease to line 7.2B.

B. If the initial recording of the SF 5515 was to reduce a collection previously made to an appropriation, and Treasury charges **F3878, prepare a two-sided SF 1081 crediting **F3878 and charging the appropriation or fund initially credited and record the SF 1081 as a decrease to line 4.1E and an increase to line 4.1B. If Treasury credits **F3878, prepare a two-sided SF 1081 crediting the appropriation or fund initially credited and charging **F3878. Record the SF 1081 as an increase to line 4.1A and an increase to line 4.1E.

050414. Debit Voucher DSSN Reported Incorrectly by DO. Generally, a DO only prepares SFs 5515 in conjunction with EFT payments. When a DO inserts an erroneous DSSN on an SF 5515, two mismatches will occur at Treasury. The preparing DO will report the correct DSSN on the SF 1219, but the depository will report the DSSN shown on the SF 5515. Neither of these reported SFs 5515 will match and both transactions will appear on the monthly statement of differences from Treasury for the DSSNs. The DO (whose DSSN was cited on the SF 5515) receiving the statement of differences will have no record of the transaction since it was made by

another DSSN and erroneously cited his or her DSSN. After the 6 month period, Treasury will issue the DSSN shown on the SF 5515 a charge to **F3878 and will also issue the DSSN of the DO who reported the SF 5515 on the SF 1219 a credit to **F3878. No action by the DO whose DSSN was erroneously cited is required. Upon receipt of the monthly statement of differences, the DO who made the error shall verify the nature of the error and contact the DO whose DSSN was cited on the SF 5515 and advise that the deposit discrepancy was inadvertently made and will be corrected as soon as possible. To correct the error, the DO who made the error shall prepare a new SF 5515 citing the proper DSSN and an SF 215 citing the same (erroneous) DSSN cited on the original SF 5515. The same date and amount reported on the original SF 5515 shall be used on these documents to preclude another 6-month wait before the charges and credits to **F3878 are received. The DO shall ask the depository to process both documents. Normally, the depository will not object since the documents net to zero. At month end, the DO who made the error shall report both the SF 215 and the SF 5515 under his or her DSSN (even though the SF 215 cites an erroneous DSSN) on the detailed deposit report and the SF 1219. The SF 215 will appear on the monthly statement of differences because there will be no matching report from the DO of that DSSN. After the 6 month period, Treasury will issue the DSSN shown on the SF 215 a credit to **F3878 because there will be no matching report from the DO of that DSSN. This credit will offset the charge for the original SF 5515. Treasury will also issue the DSSN of the DO who reported the SF 215 a charge to **F3878 because there will be no matching report from the depository for that DSSN. This charge to **F3878 will offset the credit for the original SF 5515 which cited the erroneous DSSN.

050415. Debit Vouchers Prepared Incorrectly by Depositories. If a depository prepares an SF 5515 and charges an incorrect DSSN, the DO whose DSSN has been charged in error shall, upon receipt of the SF 5515, prepare an SF 215 to offset the debit. The usual copies of the SF 215 and the unpaid check shall be forwarded, to the depository with an explanation of the action being taken, The DO shall report the SF 5515 and the SF 215 in the normal manner on the daily and

monthly statements of accountability and the detailed deposit activity report.

*050416. CaSh-Link Agency Access System. The CaSh-Link Agency Access System was developed by the Treasury Department to assist agencies in reconciling deposit transactions. Use of the system allows early access to deposit transaction information and gives the DO the opportunity to take immediate action to correct a deposit discrepancy (regardless of dollar value) long before the six month reconciliation time limit described above has elapsed. Deposit transactions reported by financial institutions and Federal Reserve Banks are available in the system within one or two days. Use of the CaSh-Link Agency Access System is mandatory for all DFAS Centers and their DAOs. All DoD Component disbursing activities are encouraged to apply for the CaSh-link system if it is available to them. Information and application forms for the CaSh-Link Agency Access System can be obtained from the servicing DFAS Center or the Director, Procedures and Guidance Division, DFAS-KC/CBP, 1500 E. 95th Street, Kansas City, MO 64197-0001.

050417. Schedule of Deposit Activity. A Schedule of Deposit Activity shall be prepared by all Navy and Marine Corps DOs. The primary purpose of the schedule is to report the detailed deposit transactions included in line 4.2 of the SF 1219. The schedule also serves as a transmittal for deposit documents and provides a detailed listing of those which remain unconfirmed,

A. Preparation

1. General. The schedule shall be prepared in an original and 2 copies. The original and 1 copy will be sent to the FIPC with the SF 1219 and one copy will be retained by the DO. Marine Corps DOs shall forward the original with the financial reports and submit 1 copy with the advance reports.

2. Header Data

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

b. Location. Naval vessels should show their homeport. Shore activities

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

c. DSSN. Enter the DSSN assigned to the disbursing office.

d. Disbursing Officer. Enter the name of the DO.

e. Period of Report. Enter the month and year for which the accompanying SF 1219 is being submitted.

3. Section 20.0 - Deposits or Debit Vouchers Reported This Month. All transactions affecting the balance reported on line 4.2 of the current month's SF 1219 shall be listed in this section.

a. Deposit Tickets. SFs 215 shall be reported in the month the deposit is presented or mailed to the bank regardless of the month the deposit is confirmed by the bank. The data shown must be exactly the same as appears in blocks (1), (2), (4), and (8) of the SF 215 and those data elements may not be changed or altered even if they are erroneous. Dates should be displayed in YYMMDD format. The month and year shown in the date presented or mailed column should normally be the same as the month and year of the report being prepared. However, if the DO or other authorized agent presented or mailed a deposit in a previous month but failed to report that deposit for that month and the deposit was also omitted from the total appearing online 4.2 of the SF 1219 for that month, the deposit should be reported in the current month. The actual date presented or mailed as shown in block (2) of the SF 215 shall be shown even if the date is that of the previous month. Commissary deposits made on a non-workday which is the last day of the month are an example of such an occurrence. Deposits will always be shown as positive amounts

b. Debit Vouchers. SFs 5515 must be reported in the month they are received. An SF 5515 which is charged to a particular DSSN must be reported by that disbursing office even if the SF 5515 is considered erroneous or relates to the DO's predecessor. If because of error, the SF 5515 needs to be reversed, the reversal is accomplished by requesting the originating activity (bank or the Treas-

ury) to issue an offsetting SF 215. Both the original SF 5515 and the SF 215 are separate transactions, and both must be reported as they occur. SFs 5515 will always be shown as negative amounts. Negative entries are shown by placing the amount within parentheses. The data shown will be the same as that which appears in blocks (1), (2), and (4) of the SF 5515. Since most SFs 5515 originate from a bank or the Treasury, they are already confirmed. As such, SFs 5515 must be reported in section 20.1. The date appearing in block (2) of the SF 5515 will be entered in both the "Date Presented or Mailed" and the "Date Confirmed" columns of the schedule. The date will be shown in YYMMDD format. As an exception to this procedure, DOs afloat should forward SFs 5515 relating to predecessor accounts to the appropriate FIPC for inclusion in the predecessor's financial reports.

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

a. General. Enter all items included in line 4.2 of the SF 1219 for the current month for which a confirmation document is included with the schedule. A confirmation document is the green copy (confirmed copy) of the SF 215 which has been authenticated by a representative of the depository or the blue copy (confirmed copy) of the SF 5515. Deposits shall be listed before debit vouchers. Within these two major subdivisions, transactions shall be listed in date presented or mailed sequence.

b. Adjustments. Adjustments to deposit activity are accomplished by the issuance of separate adjusting documents. For example, if a DO overstated the value of an SF 215, the bank should confirm the original SF 215 in the amount for which issued and issue an SF 5515 for the amount of the overstatement. If the amount of the SF 215 was less than the value of the deposit, the bank should issue a second SF 215 for the difference. In these examples both documents must be reported by the disbursing office. In like manner, if a bank or the Treasury erroneously charges a DSSN with an SF 5515, the action is reversed by issuing an SF 215 in the same amount. Again, each document must be reported by the DO in the month received. For an unconfirmed deposit which has been determined to be lost in transit, the deposit will be removed from section 32.0 by reporting the lost

deposit in section 31.0 as if it was confirmed. The date confirmed will be shown as the first day of the month for which the schedule is being prepared. An explanation of the entry must be included with the schedule.

5. Line 20.1- Net of 20.1 Items.

The net of all items included in section 20.1 will be shown on line 20.1.

6. Section 20.2 - Deposits Reported This Month But Unconfirmed. This section will be used to report all items included in line 4.2 of the SF 1219 for the current month for which no confirmation document is included with the schedule. Normally, this will consist of deposits which have been presented or mailed during the current month, for which the confirmed copy of the SF 215 has not been received as of the date the report is prepared. SFs 5515 will not be shown in this section. Transactions will be listed in date presented or mailed sequence. Each entry in this section must be supported by an accompanying white (memorandum) copy of the SF 215.

7. Line 20.2- Total of 20.2 Items.

Enter the total of all items included in section 20.2.

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

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

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

11. Line 31.0 - Total of 31.0 Items.

Enter the total of all items included in section 31.0.

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

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

14. Line 33.0 - Deposits Reported This Month Not Confirmed. Enter the amount which appears on line 20.2 above.

15. Line 34.0 - Total Deposits Reported Which Remain Unconfirmed. Enter the sum of lines 32.0 and 33.0. This amount will be entered on line 30.0 of the next month's schedule.

See figure 5-9.

0505 SHIPMENT OF PUBLIC FUNDS

050501. General

A. Authority. 40 U.S.C. 721 - 726, and 729 (reference (ad)) authorizes the shipment of valuables. DOs making shipments of items covered by its provisions shall follow the shipment procedures as described in this section. Shipments are insured under law and no supplementary insurance will be obtained.

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

C. Methods of Shipment. Public funds shall be shipped in a manner which will provide the greatest possible protection against risk of loss and destruction of, or damage to, the funds. Public funds may be shipped by certified or registered mail, courier, officer messenger, Government conveyance, railway express, contract armored car service, or as cargo via the Military Airlift Command's signature security service depending upon availability of means. However, the normal methods of shipment are by registered mail and Military Airlift Command

cargo. Shipment by registered or certified mail is preferred in the case of checks, drafts, money orders, etc. Shipment by courier is preferred in the case of currency and coin. Shipment by Government conveyance or railway express shall be used only in the case of currency or coin of excessive weight or bulk. Public funds may also be transferred, between DOs afloat using air lift (helicopter) or high-line during underway replenishment at sea. In either of these methods, a buoy or other reliable flotation device shall be attached to the container to aid in recovery.

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

050502. Preparation and Distribution of DD Form 165

A. General. A DD Form 165 is required for any shipment containing coin or currency regardless of amount. The DD Form 165 is not required for shipments for deposit to the Treasury or to a bank provided the shipment consists only of checks and money orders and the record of instruments deposited prescribed by paragraph 050209 of this chapter is otherwise maintained. In addition to the retained copy of the DD Form 165, the shipping DO shall preserve all registry receipts or other carriers' receipts and any other documents incidental to the shipment until assured that shipment has been completed and no claims action will be initiated.

B. Preparation. The DD Form 165 shall be prepared in quadruplicate as described below. A properly prepared DD Form 165 is shown as figure 5-10.

1. The space "To" shall contain the complete mailing address of the consignee (intended recipient). In the case of transfers of funds to another DO, the name of the DO should be included in the mailing address.

2. The space "From" shall contain the complete name and mailing address of the consignor (DO shipping the funds).

3. The space "Purpose of Shipment" shall describe the purpose of the shipment such as "For deposit to Disbursing Station Symbol Number" or "Transfer of funds in exchange for a U.S. Treasury check".

4. The space for "Number of Containers" is self-explanatory.

5. The space for "Shipped Via" shall indicate the method of shipment (i.e., registered mail, courier, messenger, etc.).

6. The space "Mail Receipt No. and Date" shall include the registry number or the lock and rotary numbers, if any, under which shipment is made as well as the number of the registry receipt, or other receipt of the carrier.

7. A complete description of the currency and/or coin being shipped shall be shown in the spaces provided by type, denomination, quantity, monetary unit total, rate of exchange if not U.S. currency/coin, and value in U.S. dollars. Checks and other negotiable instruments shall be listed individually on the reverse of the form.

8. The contents of the shipment shall be personally counted by the DO and one responsible witness and placed in the appropriate shipping container(s). Both the DO and the witness shall date and sign the DD Form 165 in the spaces provided under the certification "We have counted, verified and sealed this shipment." The DO shall be personally responsible for delivery of the shipment to the carrier.

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

10. The portions pertaining to receipt of the shipment shall be left blank by the shipping DO. The consignee shall complete this portion of the DD Form 165 upon receipt and verification of the shipment.

C. Distribution. The DD Form 165 shall be distributed as follows.

1. The original and duplicate shall be included with the shipment.
2. A copy shall be forwarded by mail direct to the consignee as a notice of shipment when the amount is equal to or greater than \$10,000.
3. A copy shall be retained by the shipping officer. This copy shall bear the original signatures of the DO and verifying witness and shall be used if necessary to substantiate a claim for loss in shipment.

D. Shipment by Registered Mail or as Cargo via the Military Airlift Command. When shipment is made by registered mail or as cargo via the Military Airlift Command, the copy of DD Form 165 forwarded by mail to the consignee and the copy retained by the shipping officer shall show the registry number and the date the shipment was delivered to the post office or terminal. Whenever feasible, single shipments shall be limited to a maximum of \$250,000. Registered mail and Military Airlift Command shipments shall be properly packaged to prevent breakage in transit. Advice as to adequate packaging can be obtained from military post offices. The copy of the DD Form 165 retained by the officer shipping the funds shall be signed by the appropriate postal official in the space beneath the block "Delivery Date and Hour."

E. Shipment by Courier or Officer Messenger. When shipment is made by courier or officer messenger, the DO making the shipment shall enclose the funds in a securely sealed envelop, money bag, or other suitable container bearing the name and address of the consignee. Any commissioned or warrant officer of the Armed Forces on active duty or any individual serving as a courier for the Department of State is authorized to act as courier for delivery of funds represented by currency, checks, drafts, or money orders. The courier shall take all practicable precautions for the protection of the shipment. The copy of DD Form 165 retained by the officer shipping the funds shall be signed by the courier in the space beneath the block "Delivery Date and Hour" as a receipt for the shipment. When arrangements for the shipment are made through a message center, the registry number shall be inserted on the copy of the DD Form 165 to be retained by the shipping officer and the

space below "Delivery Date and Hour" shall be signed by an authorized official of the message center. Upon receipt of the shipment, the consignee shall sign the original of the DD Form 165 in the last signature block after verification of the contents of the shipment and return it to the shipper as a receipt. The copy shall be signed by the consignee in the space beneath "Delivery Date and Hour" and shall be given to the courier as receipt for the shipment. The advance copy providing notice of shipment shall be annotated to indicate date of receipt and shall be retained by the consignee. If the services of an office messenger are obtained, the messenger shall sign the DD Form 165 in the block for delivery date and hour.

F. Shipment by Government Conveyance. When the shipment is of such weight or bulk as to make other methods of shipment impracticable, shipment may be made by Government conveyance. The DO shall make the necessary arrangements for the shipment and receive the bill of lading for the delivery with the shipment. In all cases, the DO shall be designated as the shipper and the consignee shall be the officer responsible for executing the receipt for the funds. The DO shall be responsible for direct delivery to the carrier and obtaining receipt on a copy of the bill of lading.

G. Shipments by Armored Car Service

1. General. Shipment of funds by commercial armored car service is authorized when such service is found to be both consonant with sound economy and the greatest possible protection against risk of loss. The cost of such hire shall be charged to the operations and maintenance fund of the activity to which the DO requiring the shipment is attached.

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

to the armored car carrier in the desired denominations.

050503. Action by Consignee. Upon receipt of a copy of DD Form 165 as notice of shipment, the consignee (intended recipient or authorized official designated by activity receiving shipment) shall make arrangements to receive the shipment. Upon receipt of the shipment, the consignee shall ensure that the shipment is opened and inspected by one or more responsible employees. The consignee shall sign the original DD Form 165 and return it to the shipping officer as a receipt. If shipment was made by courier, the consignee shall sign and deliver to the courier a copy of the DD Form 165 as an acknowledgment of receipt of the shipment. When the shipment represents funds for deposit, the consignee shall complete the SF 215 and return the required copies to the DO. The consignee shall immediately advise the shipping officer of any difference between the amount or quantity indicated on the copy of the DD Form 165 and in the actual shipment at the time of opening. If the shipment fails to arrive in due course, the consignee shall immediately notify the shipping officer, the post office, or office of other carrier through which delivery would be made. The consignee shall also immediately notify the shipping officer of any damage to the shipment. All findings of the consignee in such cases shall be a matter of record, subject to inspection in connection with any necessary investigation.

050504. Action by Consignor The consignor (the bank or the DO shipping the money) shall ensure that prompt action is taken to trace a shipment of funds for which a receipted DD Form 165 is not received within a reasonable time. Telephone or message contact with the consignee shall be initiated in order to insure the consignee's compliance with the provisions of paragraph 050503 above.

050505. Losses in Shipment. Accountability for public funds rests with the consignor until the consignee has received and verified all funds listed on the DD Form 165. If funds shipped as prescribed in this section are lost, destroyed, or damaged, the shipping officer shall forward an immediate written report to the Bureau of Public Debt, Division of Financial Management, Administrative Accounts Branch, Washington, DC

20239. A copy of the report shall be provided to the consignee and to the servicing DFAS Center. If the loss, destruction, or damage represents a value equal to or in excess of \$10,000, or if delay in reporting is likely to delay the Government in recovering the value of the shipment, the report shall be transmitted by message or telegram and promptly confirmed in writing. The report shall state the date of shipment; amount and character of the valuables lost, destroyed, or damaged; name and address of the consignee; method of transportation, the name of the earner, and the location of the office of the carrier from which shipment was made; registry or other receipt number; and cause of the loss, destruction, or damage, if known. The consignor shall immediately notify the agent in charge of the nearest U.S. Secret Service office, the appropriate investigative service, the local post office, or local office of other carrier. The shipping officer shall also place a tracer on the shipment and take such other action as may be necessary to facilitate recovery.

050506. Recovery Action

A. General. Recovery action is primarily the responsibility of the officer who is accountable for the lost or damaged funds. In the case of funds for which an exchange-for-cash check has been issued, responsibility and accountability rests with the bank or DO who shipped the funds (consignor). However, accountability for the check still rests with the DO who issued the check (consignee) and its value shall continue to be reported in the SF 1219 as funds in transit. The consignee should determine what action was taken by the shipping officer and should monitor the course of investigative action taken. In the case of coin or currency lost en route to a depository, accountability rests with the DO who made the shipment for deposit. It shall be the DO's responsibility to take the reporting and recovery actions required. In either case, action to report the loss of funds shall be taken as prescribed in chapter 06 of this Volume. The DO who shipped the funds shall record the value of the lost shipment on line 7.3 of the SF 1219 as a loss of funds. If the DO is reassigned before recovery can be effected, the relieving DO shall not receipt for the loss. However, the relieving officer shall be responsible, in conjunction with the designated settlement office, for ensuring that necessary claims are properly

filed and that the proceeds from the claims are properly applied in liquidation of the loss.

B. Checks and Money Orders. The DO shall take action to recover the amount of the lost negotiable instruments following the procedures in paragraph 050210 of this chapter. Since this action should be sufficient to recoup the full amount of the lost deposit, the claims described in subparagraphs 050506.C or 050506.D below shall not be filed. However, in the event this action does not result in full recovery, the DO may request relief of liability for the uncollectible portion of the lost shipment. Such a request shall be fully supported by copies of all correspondence pertaining to the unsuccessful recovery action.

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

D. Claim Against the Treasury. Claims for the value of lost currency shipments in excess of \$100 shall be submitted by the accountable DO to the Secretary of the Treasury via the servicing DFAS Center. The Secretary of the Treasury will require proof of claim in such form, and in such manner, as he deems necessary. Proof of claim will include satisfactory proof of loss, destruction, or damage. The claim shall be supported by the original of the DD Form 165, which will be returned after adjustment of the claim. The consignor (shipping officer) shall submit a statement concerning the loss or destruction of, or damage to, the shipment or any part thereof. If the shipment was received by the consignee with contents not intact, the statement shall set forth all the circumstances relating to the condition in which the shipment was received and the manner of in-

spection and verification of its contents. Affidavits covering the loss, destruction, or damage to the shipment shall be obtained from the consignee and the earner. The statement and recommendations of the investigating officers shall also be included. In the case of lost shipments for which an exchange-for-cash check was issued to an FRB or another DO, the issuing DO shall request that the shipping officer take the above actions and provide copies of all documentation. After filing of the claim, all necessary and reasonable steps to recover the lost, destroyed, or damaged shipment shall continue. All recoveries and refunds received following favorable consideration of the claim shall be turned over to the Treasury.

E. Restitution and Relief. The Secretary of the Treasury shall grant claims for lost, damaged, or destroyed shipments only if the shipping officer strictly followed the prescribed procedures. In the event of a denial of the claim, the accountable DO may either make restitution of the missing funds or submit a request for relief of liability as prescribed in chapter 06 of this Volume. Relief will be granted only if the accountable officer is judged to be free of fault or negligence. Therefore, the relief request shall clearly and convincingly justify any departure from prescribed regulations.

050507. Damaged or Mutilated U.S. Currency

A. Fragments of U.S. Currency. Damaged or mutilated U.S. currency recovered from inadvertent wartime destruction or from peacetime catastrophes affecting DoD property and personnel such as aircraft crashes, ship sinkings, building explosions, or chemical spills shall be processed as explained below.

1. Fragments shall be inventoried by at least three disinterested persons and, where a DoD Component has jurisdiction, brought under safekeeping control by the appropriate DO.

2. Fragments shall be packaged following procedures in subparagraph 050507.B below, and forwarded to the Bureau of Engraving and Printing for determination of value.

3. In the event that fragments are contaminated, the DO or other responsible

official shall contact the Office of Currency Standards, Bureau of Engraving and Printing, at (202) 874-2361 to arrange for on site review by Bureau personnel or special disposition instructions.

B. Packaging Mutilated Currency.

Mutilated currency examiners normally can determine the value of mutilated currency when it has been carefully packed and boxed as described below.

1. Regardless of the condition of the currency, do not disturb the fragments more than is absolutely necessary.
2. If the currency is brittle, pack it carefully in cotton and box it as found, without disturbing the fragments, if possible.
3. If the currency was in a purse, box, or other container when mutilated, it should be left there, if possible, in order to prevent further deterioration of the fragments or to prevent them from being lost.
4. If it is absolutely necessary to remove the fragments from the container, send the container with the currency and any other contents found, except as noted in subparagraph 050507.B.7 below.
5. If the money was flat when mutilated, do not roll or fold.
6. If the money was in a roll when mutilated, do not attempt to unroll or straighten.
7. If coins or any other metal are mixed with the currency, remove carefully. Do not send coins or other metal in the same package with mutilated currency, as such metal may further damage the currency.
8. Properly packaged currency should be sent to: Department of the Treasury, Bureau of Engraving and Printing, ATTN: OCS, Room 344, BEP Annex, P.O. Box 37048, Washington, DC 20013.

050508. Uncurrent or Mutilated U.S. Coins

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

B. Mutilated Coins. U.S. coins that are bent, broken, not whole, or fused and melted together are considered "mutilated." Mutilated coins may be redeemed by the U.S. Mint as indicated below.

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

2. Whenever possible, loose mutilated coins submitted for redemption should be separated into the following groups: Cents (1 cent, including both copper and copper-plated zinc); Nickels (5 cents); Clad Coins (10 cents, 25 cents, 50 cents and Eisenhower 1 dollar); and Dollars (Susan B. Anthony 1 dollar).

3. The settlement amount will be based on coin weight and whether they have been sorted by denomination categories ("separated") or have been sent mixed together. If coins are not separated, they will be considered "mixed" and redeemed at a lower rate as described below. For separated coins, the Mint will redeem no less than one pound of each denomination category; for mixed or fused coins, the minimum is two pounds.

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

5. Bent or partial coins separated by denomination groups listed below will be redeemed by their weight and denomination category at the following rates:

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

6. The Mint will accept no less than one pound of each denomination of separated coins or 2 pounds of mixed or fused coins.

7. Settlement will be made by check approximately 12 to 14 weeks from the date that mutilated coins are received at the Mint. Coins may be mailed to: United States Mint, P.O. Box 400, Philadelphia, PA 19105; or may be delivered in person, or by courier to: United States Mint, Coin Redemption Branch, 5th and Arch Streets, Philadelphia, PA 19106.

8. Questions regarding the disposition of mutilated or contaminated coins may be referred to the Cashier's Office, U.S. Mint, at (215) 597-4982.

0506 TRANSFERS OF PUBLIC FUNDS

050601. Transfers Within the DoD. Transfers of funds between DOs are authorized and should follow the same exchange for cash procedures used to procure cash. Transfers of funds between DOs of different Components of DoD or other Governmental agencies shall be made by an exchange-for-cash Treasury check, made payable to the purchasing DO for the amount of cash desired.

050602. Transfer of Funds Upon Relief. All funds and accountable documents in the possession of the relieved DO (including currency, coin, and receipts which represent funds in the hands of authorized deputies, agents, cashiers, imprest fund cashiers, advances to contractors, salary payments, and other authorized deferred vouchered payments) which cannot be scheduled immediately, shall be transferred to the relieving officer. Funds in the hands of deputies, agents, cashiers, and imprest fund cashiers may be retained by the individuals if the relieving DO intends to retain these individuals in their current accountable position. Otherwise, the DO being relieved shall recall the funds and terminate the accountable individual's appointment prior to the relief process. The total amount

transferred to the relieving DO shall be the amount of total accountability at the close of the accounting period as shown on the final SF 1219 of the DO being relieved. As soon as possible after relief has taken place, the relieving DO shall issue new DD Forms 1081 to all accountable individuals who retained funds as provided in this paragraph. A certificate of transfer shall be furnished on the bottom of the final SF 1219 of the officer relieved. The certificate shall read as follows:

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

(Signature and rank of relieving officer)."

In addition to the regular distribution requirements, 2 extra copies of the SF 1219 shall be prepared. One of the extra copies shall be retained with the disbursing records of the relieving DO, and the other shall be retained by the officer relieved as a receipt for the funds transferred. " All deficiencies in the account of the officer relieved shall be processed as prescribed in chapter 22 of this Volume. When the total accountability of the officer relieved is zero, no certificate of transfer by the relieving officer is required.

050603. Merging of Disbursing Accounts When a DSSN is to be assumed by another DSSN of the same DO, the cash and other assets of the DSSN to be discontinued shall be purchased by a Treasury check drawn on the receiving DSSN. The Treasury check shall be deposited to the credit of the DSSN to be discontinued and shall be reported on the final SF 1219.

0507 COUNTERFEIT OR ALTERED U.S. CURRENCY

050701. Detected Prior to Acceptance. Counterfeit or altered U.S. currency, if detected upon presentation to a DO for exchange or payment of an obligation to the United States, shall be confiscated. A receipt indicating the type, denomination, and amount of the confiscated currency shall be furnished to the individual presenting the currency and information shall be obtained from the individual as to the source of acquisition. The currency shall be delivered with

a letter of transmittal, giving all available information, to a representative of the appropriate investigative service, if available, or if not, to the nearest military security agency. A receipt shall be obtained in either case. Because the currency was detected before acceptance by a DO, entries regarding the receipt and transmittal shall not be made in the DO's accounts.

050702. Detected After Acceptance and Reimbursement Is Obtained. Immediately after discovering counterfeit currency, the DO shall request reimbursement from the source from which received. When reimbursement is received, the procedure outlined in the preceding paragraph shall be followed. Because reimbursement is obtained, no loss to the DO accrues, and no entries in the DO's accounts are required.

050703. Detected After Acceptance and Reimbursement Is Not Obtained. If the source of receipt of counterfeit currency is unknown or if the source is known and reimbursement is unobtainable, the currency shall be delivered immediately by the DO, together with a detailed report of all known circumstances, to a representative of the appropriate investigative service, if available, or if not, to the nearest military security agency. A receipt for the currency shall be obtained in either case. The receipt for the currency, with a signed copy of the report made by the DO, shall be forwarded with a memorandum via the commander to the servicing DFAS Center. The memorandum shall include the reason reimbursement was not obtained. This transaction shall be reported on the SF 1219 as a physical loss of funds.

050704. Detected After Depositing by Mail With Bank. When a DO is notified that currency which has been deposited by mail has been determined to be counterfeit and is being held by the bank, the DO shall reimburse the bank for the counterfeit currency and shall obtain a formal receipt giving complete description of the currency and stating that the currency has been found to be counterfeit and has been withdrawn from circulation. The receipt from the bank shall also state whether the currency will be or has been turned over to the U.S. Secret Service. The receipt from the bank and a detailed report of all known circumstances, signed by the DO, shall be forwarded via the commander to the servicing

DFAS Center. This transaction shall be reported on the SF 1219 as a physical loss of funds.

<u>Step 1.</u> Add leading zeroes to the DSSN to make an eight-digit.	0 0 0 0 8 3 6 8
<u>Step 2.</u> Multiply each digit by the locational factor.	$\frac{3}{0} \frac{7}{0} \frac{1}{0} \frac{3}{0} \frac{7}{56} \frac{1}{3} \frac{3}{18} \frac{7}{56}$
<u>Step 3.</u> Add the last digit of each product.	$0 + 0 + 0 + 0 + 6 + 3 + 8 + 6 = 23$
<u>Step 4.</u> Subtract the sum from the next higher multiple of 10. The result is the check-digit.	$30 - 23 = 7$
In this example the DSSN is 8368. Following the above steps, the CIN is 00008368-7.	

Table 5-1. Calculation of Ca\$h-Link Identification Number

00008368-7
 For Credit to the
 U.S. Treasury
 October XX, 19XX

Figure 5-1. Sample DO Endorsement on Instruments Deposited to an FRB or Branch

U.S. (Component) DSSN 8368
 For Credit to the
 U.S. Treasury
 October XX, 19XX

Figure 5-2. Sample DO Endorsement on Instruments Deposited to a General Depository

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

Figure 5-3. Sample DO Endorsement on Instruments Deposited to a Limited Depository

00008368-7
For Credit to the
U.S. Treasury
(Collecting Activity Depositing
on Behalf of the DO)
October XX, 19XX

Figure 5-4. Sample Collecting Official Endorsement on Instruments Deposited to an FRB or Branch

U.S. (Component) DSSN 8368
For Credit to the
U.S. Treasury
(Collecting Activity Depositing
on Behalf of the DO)
October XX, 19XX

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

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

Figure 5-6. Sample Collecting Official Endorsement on Instruments Deposited to Limited Depository

STANDARD FORM 215 (Rev. 5-80) PRESCRIBED BY DEPT. OF THE TREASURY 1 TFM 5-3000 215-108		DEPOSIT TICKET		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE NSN 7540-01-019-9452	
VOUCHER NUMBER	DATE PRESENTED OR MAILED TO BANK M M Y Y D D	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(1) 7 46819	(2) 1 0-03-XX	(3) 0 0005040-3	(4) 5 592.00		
(5) AGENCY USE					
DEFENSE ACCOUNTING OFFICE FINANCIAL INFORMATION PROCESSING CENTER WASHINGTON, DC 20376			(7) NAME AND ADDRESS OF DEPOSITARY FEDERAL RESERVE BANK OF RICHMOND RICHMOND, VIRGINIA 23261		
			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN. M M D D Y Y		
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS			AUTHORIZED SIGNATURE _____ CONFIRMED DATE _____		
(10) DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			ORIGINAL		
(10) DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK, INSERT THE CONFIRMED DATE IN BLOCK (8) ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF THE TREASURY			MEMORANDUM COPY		
(10) DEPOSITARY RETAIN THIS COPY			DEPOSITARY COPY		
(10) DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			AGENCY COPY		
(10) DEPOSITARY DATE, SIGN AND RETURN THIS COPY TO DEPOSITOR			CONFIRMED COPY		

Figure 5-7. Sample SF 215, Deposit Ticket (Deposit to an FRB)

STANDARD FORM 215 (Rev. 6-80) PRESCRIBED BY DEPT. OF THE TREASURY 1 TFM 6-3000 215-103		DEPOSIT TICKET		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE NSN 7540-01-019-6482	
VOUCHER NUMBER	DATE PRESENTED OR MAILED TO BANK M M Y Y D D	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) 7 46918	(2) 1 0-03-XX	(3) 5 040	(4) 3 245.75		
(5) AGENCY USE					
DEFENSE ACCOUNTING OFFICE FINANCIAL INFORMATION PROCESSING CENTER WASHINGTON, DC 20376			(7) NAME AND ADDRESS OF DEPOSITARY MELLON BANK P.O. BOX 371782M PITTSBURGH, PA 15251		
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN.		
(10) DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			M M D D Y Y AUTHORIZED SIGNATURE _____ CONFIRMED DATE _____		
(10) DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK, INSERT THE CONFIRMED DATE IN BLOCK (8) ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF THE TREASURY			ORIGINAL		
(10) DEPOSITARY RETAIN THIS COPY			MEMORANDUM COPY		
(10) DEPOSITARY RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			DEPOSITARY COPY		
(10) DEPOSITARY DATE, SIGN AND RETURN THIS COPY TO DEPOSITOR			AGENCY COPY		
(10) DEPOSITARY DATE, SIGN AND RETURN THIS COPY TO DEPOSITOR			CONFIRMED COPY		

Figure 5-7 (Continued). Sample SF 215, Deposit Ticket (Deposit to a Designated Depository)

STANDARD FORM 615 (Rev. 8-78) PRESCRIBED BY DEPT. OF THE TREASURY 1 TFM 8-3000		DEBIT VOUCHER		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE
VOUCHER NUMBER	DATE OF DEBT TO U.S. TREASURY'S ACCOUNT M M D D Y Y	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN
(1) 8 3055	(2) 1 0-03-XX	(3) 0 0005040-3	(4) 1 00.00	
(5) <input type="checkbox"/> UNCOLLECTIBLE ITEM <input checked="" type="checkbox"/> OTHER (Explain in Block 8)		(6) DEPOSITARY USE DT NO. XXXXXX, DATED XXXXXX, OVERSTATED BY \$100.00		
(8) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS DEFENSE ACCOUNTING OFFICE FINANCIAL INFORMATION PROCESSING CENTER WASHINGTON, DC 20376		(7) NAME AND ADDRESS OF DEPOSITARY FEDERAL RESERVE BANK OF RICHMOND RICHMOND, VA 23261		
		(9) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN. UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN.		
DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE		AUTHORIZED SIGNATURE ORIGINAL		
DEPOSITARY FORWARD TO DEPOSITOR, DEPOSITOR SUBMIT THIS COPY WITH MONTHLY REPORT TO DEPARTMENT OF THE TREASURY		MEMORANDUM COPY		
DEPOSITARY RETAIN THIS COPY		DEPOSITARY COPY		
DEPOSITARY FORWARD TO DEPOSITOR		CONFIRMED COPY		

Figure 5-8. Sample SF 5515, Debit Voucher (From an FRB)

STANDARD FORM 5515 (Rev. 9-79) PRESCRIBED BY DEPT. OF THE TREASURY 1 TFM 9-8000		DEBIT VOUCHER		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE	
VOUCHER NUMBER	DATE OF DEBT TO U.S. TREASURY'S ACCOUNT M M D D Y Y	6-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(1) <input style="width: 80px;" type="text" value="813057"/>	(2) <input style="width: 80px;" type="text" value="110-03-XX"/>	(3) <input style="width: 80px;" type="text" value="51040"/>	(4) <input style="width: 80px;" type="text" value="3150.00"/>		
(5) <input checked="" type="checkbox"/> UNCOLLECTIBLE ITEM <input type="checkbox"/> OTHER (Explain in Block 8)		(6) DEPOSITARY USE DT NO. XXXXXX, CK. NO. 130, 100.00, NSF			
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS DEFENSE ACCOUNTING OFFICE FINANCIAL INFORMATION PROCESSING CENTER WASHINGTON, DC 20376			(7) NAME AND ADDRESS OF DEPOSITARY MELLON BANK P.O. BOX 371782M PITTSBURGH, PA 15251		
DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN. UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN.		
			_____ AUTHORIZED SIGNATURE		
			ORIGINAL		
DEPOSITARY FORWARD TO DEPOSITOR, DEPOSITOR SUBMIT THIS COPY WITH MONTHLY REPORT TO DEPARTMENT OF THE TREASURY			MEMORANDUM COPY		
DEPOSITARY RETAIN THIS COPY			DEPOSITARY COPY		
DEPOSITARY FORWARD TO DEPOSITOR			CONFIRMED COPY		

Figure 5-8 (Continued). Sample SF 5515, Debit Voucher (From a Designated Depository)

SCHEDULE OF DEPOSIT ACTIVITY				
ORGANIZATION:	USS SELDOMSAIL			
LOCATION:	HOLY LOCH, UK			
DSSN: 1234	DO: A.B. CASE	PERIOD OF REPORT: JAN 19XX		
20.0	DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH			
20.1	REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT / DEBIT VOUCHER NO.</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
	123456	XX0104	XX0105	100.00 (a)
	123457	XX0110	XX0111	200.00 (a)
	123458	XX0117	XX0118	300.00 (a)
	63211	XX0116	XX0116	(50.00) (b)
	63287	XX0117	XX0117	(150.00) (b)
20.1	NET OF 20.1 ITEMS			400.00
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>		<u>AMOUNT</u>
	123459	XX0119		500.00 (c)
	123460	XX0124		600.00 (c)
	123461	XX0126		700.00 (c)
	123462	XX0127		800.00 (c)
20.2	TOTAL OF 20.2 ITEMS			2,600.00
20.0	TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)			3,000.00
30.0	TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)			0.00
31.0	DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
31.0	TOTAL OF 31.0 ITEMS			0.00
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)			0.00
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>		<u>AMOUNT</u>
	TOTAL (MUST EQUAL LINE 32.0 ABOVE)			0.00
33.0	DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)			2,600.00
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0 + 33.0)			2,600.00

(Letters in parentheses are keyed to explanations of line entries which follow.)

Figure 5-9. Sample Format for Schedule of Deposit Activity (Initial)

SCHEDULE OF DEPOSIT ACTIVITY				
ORGANIZATION:	USS SELDOMSAIL			
LOCATION:	HOLY LOCH, UK			
DSSN: 1234	DO: A.B. CASE	PERIOD OF REPORT: FEB 19XX		
20.0	DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH			
20.1	REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT / DEBIT VOUCHER NO.</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
	431872	XX0129	XX0201	250.00 (d)
	123465	XX0204	XX0228	100.00 (a)
	92791	XX0126	XX0126	(60.00) (b)
20.1	NET OF 20.1 ITEMS			290.00
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>		<u>AMOUNT</u>
	123464	XX0131		100.00 (e)
	123466	XX0221		200.00 (c)
	123467	XX0218		300.00 (c)
	123468	XX0225		400.00 (c)
20.2	TOTAL OF 20.2 ITEMS			1,000.00
20.0	TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)			1,290.00
30.0	TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)			2600.00
31.0	DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT NUDER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
	123459	XX0119	XX0131	500.00 (f)
	123460	XX0124	XX0210	600.00 (f)
31.0	TOTAL OF 31.0 ITEMS			1,100.00
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)			1,500.00
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>		<u>AMOUNT</u>
	123461	XX0126		700.00 (g)
	123462	XX0127		800.00 (g)
	TOTAL (MUST EQUAL LINE 32.0 ABOVE)			1,500.00
33.0	DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)			1,000.00
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0 + 33.0)			2,500.00

(Letters in parentheses are keyed to explanations of line entries which follow.)

Figure 5-9 (Continued). Sample Format for Schedule of Deposit Activity (Subsequent)

SCHEDULE OF DEPOSIT ACTIVITY				
ORGANIZATION:	USS SELDOMSAIL			
LOCATION:	HOLY LOCH, UK			
DSSN: 1234	DO: A.B. CASE	PERIOD OF REPORT: MAR 19XX		
20.0	DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH			
20.1	REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT / DEBIT VOUCHER NO.</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
	123455	XX0105	XX0225	900.00 (j)
	123469	XX0304	XX0307	150.00 (a)
	123470	XX0325	XX0328	1050.00 (a)
	674128	XX0314	XX0314	100.00 (i)
20.1	NET OF 20.1 ITEMS			2,200.00
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>		<u>AMOUNT</u>
20.2	TOTAL OF 20.2 ITEMS			0.00
20.0	TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)			2,200.00
30.0	TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)			2500.00
31.0	DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>
	123461	XX0126	XX0225	700.00 (f)
	123462	XX0127	XX0301	800.00 (h)
	123464	XX0131	XX0315	100.00 (f)
	123466	XX0211	XX0320	200.00 (f)
	123467	XX0218	XX0325	300.00 (f)
31.0	TOTAL OF 31.0 ITEMS			2,100.00
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)			400.00
	<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>		<u>AMOUNT</u>
	123468	XX0225		400.00 (g)
	TOTAL (MUST EQUAL LINE 32.0 ABOVE)			400.00
33.0	DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)			0.00
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0 - 33.0)			400.00

(Letters in parentheses are keyed to explanations of line entries which follow.)

Figure 5-9 (Continued). Sample Format for Schedule of Deposit Activity (Closing)

- (a) Routine deposit confirmed during the current month. The deposit was included in line 4.2 of the SF 1219. The confirmed copies of the SFs 215 should be enclosed with this schedule.
- (b) Routine debit voucher. The debit voucher was included in line 4.2 of the SF 1219. The confirmed copy of the SF 5515 should be enclosed.
- (c) Routine deposit-not yet confirmed. The memorandum copy of the SF 215 should be enclosed with this schedule.
- (d) This deposit should have been reported in January and should have been included in the total deposits reported on line 4.2 of the SF 1219 for January. It was not. It is being reported now. The confirmed copy of the SF 215 should be enclosed with this schedule.
- (e) See the description for item (d). The memorandum copy of the SF 215 should be enclosed.
- (f) Routine deposit, confirmed in a month later than the month in which the deposit was presented or mailed. This item had already been reported on line 4.2 of a previous month. The confirmation copy of the SF 215 should be enclosed with this schedule.
- (g) Deposits presented or mailed in a previous month but not yet confirmed. Aggressive followup action should be taken by the disbursing office to obtain confirmation of deposits reported here.
- (h) A deposit previously reported and still unconfirmed has been determined to be lost. This entry is to remove the lost deposit from the schedule. A corresponding increase to line 7.3 or 7.4 of the SF 1219 must be made. An explanatory note should be enclosed with this schedule.
- (i) This is a supplemental SF 215 issued by the bank to acknowledge that the total of the checks included in a particular deposit exceeded the amount shown on the SF 215 under which the checks were deposited. The memorandum copy of the SF 215 should be enclosed with this schedule.
- (j) This is a confirmed foreign currency deposit made in a Treasury General Account (not a limited depository account). The deposit had been carried on the SF 1219 at the disbursing officer's valuation of those funds, \$950. When the funds were accepted by the Federal Reserve Bank, New York, the U.S. dollar proceeds were credited to the symbol in the amount of \$900. The difference of \$50 was vouchered as a loss by exchange transaction.

Figure 5-9 (Continued). Schedule of Deposit Activity (Entry Explanations)

SHIPMENT OF FUNDS <i>(Items listed are covered by the Government Losses in Shipment Act)</i>		1. DATE SHIPPED (YYMMDD) XX0116	2. SHIPMENT NO. (By FY) 3-XX
3. TO: (Include Zip Code) FEDERAL RESERVE BANK OF SAN FRANCISCO P.O. BOX 7742 SAN FRANCISCO, CA 94120		4. FROM: (Include Zip Code) J. A. HANCOCK, LT. SC, USN USS CANBERRA (CG 2) FPO AP 86601	
5. PURPOSE OF SHIPMENT Deposit to official U.S. Treasury account DSSN 7834 (CIN 00007834-6)		8. GBL NO. (If applicable)	
6. SHIPMENT VIA Registered Mail		7. MAIL RECEIPT (If applicable)	
9. CURRENCY OR COIN		a. NUMBER P.O. #X-5217 Registry #3678	
b. DENOMINATION		b. DATE (YYMMDD) XX0116	
a. TYPE	c. QUANTITY	d. MONETARY UNIT TOTAL	e. RATE OF EXCHANGE
U.S.	200	200.00	N/A
U.S.	100	500.00	N/A
U.S.	500	5,000.00	N/A
U.S.	400	8,000.00	N/A
		f. VALUE IN U.S. DOLLARS	
		200.00	
		500.00	
		5,000.00	
		8,000.00	
		g. TOTAL CHECKS/MONEY ORDERS (From Reverse)	
		250.00	
		h. TOTAL SHIPMENT	
		13,950.00	
10. SHIPPER CERTIFICATION. WE HAVE COUNTED, VERIFIED AND SEALED THIS SHIPMENT.			
a. DISBURSING OFFICER, DEPUTY OR AGENT (1) Printed Name and Signature J.A. HANCOCK, LT. SC, USN		b. WITNESS (1) Printed Name and Signature B.O. GIEGER, ENS, USN	
(2) Date Signed (YYMMDD) XX0116		(2) Date Signed (YYMMDD) XX0116	
11. DELIVERY CERTIFICATION. THIS SHIPMENT WAS RECEIVED FROM SHIPPER AND DELIVERED TO: a. ENTER POST OFFICE OR CARRIER.			
b. DELIVERY DATE (YYMMDD) XX0116		c. DELIVERY TIME 1030	
d. INDIVIDUAL RECEIVING DELIVERY (1) Printed Name and Signature M.S. DENNIS		(2) Title POSTAL OFFICER	
e. RECIPIENT (1) Printed Name and Signature R. B. COSTER		b. WITNESS (1) Printed Name and Signature G. R. JAMES	
(3) Title CASHIER, FRB, SF		(2) Date Signed (YYMMDD) XX0121	
f. RECEIVED \$ 13,950.00 IN THIS SHIPMENT. (Not applicable when funds are for deposit.) (Return signed original to shipper.)		(3) Title CASHIER, FRB SF	
		(4) Grade/Rank PC1, USN	
		(2) Date Signed (YYMMDD) XX0121	
		(4) Grade/Rank	

DD Form 165, JUL 89

Previous editions are obsolete.

Figure 5-10. Sample DD Form 165, Shipment of Funds (Front)

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NO.			
		RECEIVING OFFICE COLLECTION VOUCHER NO.			
R E C E I V I N G	ACTIVITY (Name and location) (Include ZIP Code)				
	HHB (-) 2d Bn 147th FA PO Box 577, Webster, SD 57274				
D I S B U R I N G	RECEIVED AND FORWARDED BY (Printed name, title and signature)		DATE		
	Lowel M. Howard Major Supply Command		22 Dec 19XX		
ACTIVITY (Name and location) (Include ZIP Code)					
FINANCE AND ACCOUNTING OFFICE, FT CARSON, CO 80913					
DISBURSING OFFICER (Printed name, title and signature)		DISBURSING STATION SYMBOL NO.	DATE RECEIVED SUBJECT TO COLLECTION		
David H. Farrish, LTC, AR/FC		5002	23 Dec 19XX		
PERIOD: FROM TO					
DATE REC'D	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED		AMOUNT	ACCOUNTING CLASSIFICATION
	<u>MEAL</u>	<u>NUMBER</u>	<u>RATE</u>		(INSERT ACCOUNTING CLASSIFICATION TO BE CREDITED IN THIS COLUMN)
	<u>BREAKFAST</u>	00			
	<u>LUNCH</u>	21	1.50	31.50	
	<u>DINNER</u>	6	1.50	9.00	
	<u>SURCHARGE</u>				
	<u>BREAKFAST</u>	00			
	<u>LUNCH</u>	13	.40	5.20	
	<u>DINNER</u>	3	.40	1.20	
	TOTAL AMOUNT REMITTED			46.90	
	CASH MEAL PAYMENT SHEET FOR WHICH MONEY IS BEING MAILED:	<u>SN</u>			
	LESS FEES FOR CASHIER'S CHECK 123, BANK OF CO	<u>SHEET NO:</u>		.25	
	I CERTIFY THAT A FEE OF .25 WAS COLLECTED FOR THE PURCHASE OF A CASHIER'S CHECK.	(SIGNATURE)			
TOTAL				46.65	

DD Form 1131, APR 57
128/153

REPLACES EDITION OF 1 APR 66 WHICH IS OBSOLETE.

Form approved by Comptroller General, U.S.
24 January 1958

★Figure 5-11. Sample DD Form 1131, Cash Collection Voucher (with deduction for cashier's check)

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