

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 5, CHAPTER 5
“DEPOSIT AND TRANSFER OF PUBLIC FUNDS”**

All changes are denoted by blue font

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

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

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
050203	Clarified responsibility of commissary officer’s liability for lost, stolen or destroyed food stamps.	Update
050402	Revised requirement from Department of the Treasury for CA\$HLINK’s ALC Reconciler role.	Update
050506.D	Added website for Government Losses in Shipment Act.	Addition
050507.B.8	Updated address for Bureau of Engraving and Printing. Adds guidance for shipment of funds that take longer then 4 weeks to process.	Update

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CHAPTER 5

DEPOSIT AND TRANSFER OF PUBLIC FUNDS0501 DEPOSIT OF FUNDS

050101. General. Under [*Title 31, United States Code \(U.S.C.\), Section 3302*](#), disbursing officers (DOs) holding cash, checks, money orders, etc. either in excess of current requirements or in excess of the amount authorized to be held at personal risk, whichever is less, must deposit them promptly in an authorized depository of the U.S. Treasury for credit to the Treasurer of the U.S. This rule does not apply for instruments which will be returned to remitters in the form in which received, e.g., deposits of unsuccessful bidders for the sale of government property.

050102. Depositories

A. Federal Reserve Bank (FRB). FRBs or branches shall be used as depositories whenever possible. DOs who use an FRB or branch as a depository may do so without prior approval. Federal agencies shall no longer make cash (coin and currency) deposits to FRB. In addition, Federal agencies shall no longer tender deposits to an FRB cashier for immediate confirmation of credit in the Treasury General Account (TGA), that is, receive a signed and dated Deposit Ticket (Standard Form (SF) 215). A listing of FRBs can be found at the website <http://www.federalreserve.gov/fraddress.htm>. DOs, and/or those who make deposits on their behalf, may also deposit funds electronically to the FRB Cleveland by using Paper Check Conversion Over the Counter (PCC-OTC). PCC-OTC was developed by the Department of the Treasury, Financial Management Service (FMS) to convert paper negotiable instruments received over the counter or through the mail into electronic debits. More information is available on PCC-OTC at: <http://www.pccotc.gov>.

B. General Depositories. As described by the [*Treasury Financial Manual*](#) (TFM), general depositories are commercial banks or other financial institutions which have been designated specifically and authorized by the Department of the Treasury to maintain a demand account in the name of the Department of the Treasury for the purpose of accepting deposits to the TGA. These depositories shall be designated only at locations where they are needed to receive deposits of public funds for credit to the TGA or to furnish cash to DOs for official disbursements. Making deposits to a TGA eliminates processing floats. If more than one bank, or on-base banks and credit unions, has been authorized at a base, station, installation, or command, the local commander shall give equal recognition when recommending designation of authorized financial institutions as TGA depositories. After approval by the Department of the Treasury, the commander shall make an effort to reasonably distribute official financial transactions among the approved depositories. Public funds shall not be deposited in a financial institution that has not been approved as a general depository except as shown in subparagraph 050102.E of this chapter. Deposits shall not be mailed to a TGA unless specifically authorized by the Department of the Treasury.

C. Requests to Deposit With or Change General Depository. DOs shall formally request authorization to deposit collections with a general depository or to change from one authorized depository to another, using an Agency Profile Sheet (see Figure 5-1). This

requirement includes those instances when on-base banks or credit unions undergo changes, such as acquisitions or mergers. DOs shall send the request to the Defense Finance and Accounting Service, DFAS-JJFB/CO, P.O. Box 182317, Columbus, OH 43218-2317. After review of the request, DFAS-JJFB/CO shall forward the request to the Federal Reserve Bank of St. Louis, TGA Management Team, P.O. Box 790331, St. Louis, MO 63179 for approval. The request shall be sent at least 90 calendar days prior to the requested effective date to allow the FRB enough time to make the necessary arrangements and issue appropriate instructions to the depository.

D. Need for General Depository Ceases to Exist. Should the need for a general depository cease to exist, the DO shall notify DFAS-PKC/CO of the date on which the need shall terminate and the reason for termination.

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

0502 DEPOSIT REQUIREMENTS

050201. Frequency. The deposit of all funds received for credit to the account of the Department of the Treasury shall be made without delay.

A. Deposits shall be made at a time of day before the depository's specified cut-off time, but as late as possible to maximize daily deposit amounts. Receipts of \$5,000 or more shall be deposited on the same day if received before the depository cut-off 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, receipts shall then be deposited prior to the end of the depository's business date of September 8.

B. When same-day deposit is not cost effective, next-day deposit shall be achieved. It may be necessary for DOs to set a cut-off time in connection with the preparation of deposits. When deposits on the following day and all receipts received after the cut-off. for daily deposits of receipts are less than \$5,000, the receipts may be accumulated and deposited when the total reaches \$5,000. 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. Agencies must have adequate internal controls to ensure the security of all undeposited funds.

C. DOs shall separate cash from personal checks and U.S. Treasury checks and prepare a separate SF 215 for each. Cash deposits are no longer authorized at an FRB or branch. Cash must be converted to a cashier's check or money order and mailed or delivered to the FRB along with the check deposits. For Navy vessels in U.S. ports, deposits shall be prepared for U.S. Treasury checks and mailed to the nearest FRB. Cash deposits must be

presented to an authorized TGA. All deposits of negotiable instruments mailed shall be accomplished via registered mail, certified mail or courier. Since certified mail requires an additional fee to request a copy of the signature record before or after delivery with return receipt, the DO shall ensure that funding is available. Prior to depositing with an FRB, the DO shall confirm that the FRB still accepts check deposits. Note: The FRB is consolidating site locations, therefore, some changes could occur to the website cited in subparagraph 050102.A of this chapter. The costs for cashier's checks and money orders shall be charged to operations and maintenance funds or working capital funds available to the DO.

D. For Navy vessels at sea, when daily mail service is not available, receipts (consisting only of personal checks, money orders, and other non-Treasury negotiable instrument(s)) may be accumulated up to \$5,000 before they must be deposited, provided that a deposit of all receipts on hand is made at least once each week. This exception does not apply to U.S. Treasury checks. The DO shall prepare the deposits for mailing via registered or certified 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 on board Naval vessels shall make a deposit on the last regular business day before leaving port and on the first regular business day after returning to port for any at-sea period in excess of 1 week.

050202. U.S. Dollar Deposits

A. Negotiable Instruments. Negotiable instruments (e.g., personal checks, traveler's checks, money orders), payable in U.S. dollars shall be deposited for credit to the account of Department of the Treasury with the nearest FRB or branch, or an approved general depository. All U.S. Treasury checks shall be deposited under a separate SF 215 to an FRB or its branch. An exception for the deposit of U.S. Treasury checks is given to DOs who make deposits at a Military Banking Facility (MBF) overseas.

1. All DOs in the United States and activities authorized to deposit to the account of a DO shall deposit U.S. Treasury checks with the nearest FRB or branch. When an FRB or branch is used, a separate SF 215 shall be prepared for each of the following deposits: (1) U.S. Treasury checks, (2) checks (e.g., personal checks, money orders, travelers checks), and (3) food stamp coupon redemptions. Cash can no longer be deposited at an FRB or branch.

2. DOs located outside the continental United States may deposit all U.S. Treasury checks with an established general depository. U.S. Treasury checks, cash, and other negotiable instruments cannot be mailed to a general depository without the expressed permission of the Department of the Treasury. (NOTE: All military bases in Europe, without local contract MBFs, have the Department of the Treasury authority to mail deposits to the contract banking facility at Frankfurt, Germany.) Canceled U.S. Treasury checks shall be deposited as prescribed in [Chapter 8](#) of this volume.

B. Checks Drawn on Foreign Banks in U.S. Dollars Payable through a Bank in the United States. Checks drawn on foreign banks in U.S. dollars, which are payable through

a bank in the United States, shall have an American Bankers Association (ABA) routing and transit number printed on the item and a magnetic ink character recognition 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 described in subparagraph 050202.A of this chapter.

C. Manner of Deposit

1. Deposit by DO. The FRB will not accept walk-in deposits. Deposits of checks, drafts, or money orders shall be made by registered mail, certified mail or courier to an FRB or branch, unless an authorized designated TGA is approved for use by the Department of the Treasury. The FRBs and their branches will no longer accept cash deposits. Cash for deposit shall be converted by the DO into a cashier's check or money order and mailed or delivered by courier to the FRB with the check deposits. If a deposit of cash in person is impracticable at an authorized TGA, then the next most preferred method is by armored car. The least preferred method of depositing cash is by registered mail to an authorized TGA. The cash shall be double wrapped or placed in an inner and outer container. All deposits must be accompanied with an SF-215(s). If an error is discovered after an SF 215 has been released to a depository, that document shall then not be recalled or corrected nor shall 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 prepare an additional SF 215 for the difference when the deposit amount is to be increased, or a Debit Voucher (SF 5515) for the difference when the amount is to be decreased. Upon receipt of the additional SF 215 or SF 5515, the DO shall record and report the document as prescribed in this chapter. Deposits of damaged or mutilated currency shall be made as described in paragraph 050507 of this chapter.

2. Deposit by Other than DO. When more time is required to turn in funds personally to the DO and is justifiable from a cost perspective (e.g., taking into account the length of journey and other factors), agent officers or any other officers authorized to make collections of public funds may dispose of collected funds as described 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 the SF 215.

b. Approved Designated Depository Not Available for Cash Deposits. When an approved designated depository is not available, agent officers or any authorized collecting officers may 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 Cash Collection Voucher ([DD Form 1131](#)). The cost 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 shall 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 5-2 is an example of a completed DD Form 1131.

050203. United States Department of Agriculture (USDA) Food Stamps

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

B. Deposits. Food stamp deposits shall be accomplished using a separate SF 215 and shall be mailed via registered or certified mail. In addition, a properly prepared Food and Nutrition Service (FNS) Food Stamp Redemption Certificate (Form 278) 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 processes. See [TFM 5-2035.40](#).

★ C. Lost, Stolen, or Destroyed Food Stamps. Food stamps represent cash, and all security procedures for cash handling shall be observed. Food stamps are accounted for by USDA while other negotiable instruments are accounted for by Department of the Treasury. The USDA 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 the Department of Defense (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 that are lost, stolen, or destroyed shall be treated as a physical loss of funds on the part of the commissary officer. Investigations and relief for commissary officers are under the guidance of Defense Commissary Agency \(DeCA\). In addition, if an FRB or financial institution determines that one or more coupons are missing from a deposit made by a commissary officer, an SF 5515 shall then be issued to the DO and processed in accordance with Chapter 4 of this volume.](#)

050204. Foreign Currency Deposit. See [Chapter 13](#) of this volume.

050205. Reporting Large Deposits and Fedwire Deposits System (FDS) Deposits. To permit the Department of the Treasury's FMS to manage the government's cash position at each FRB, large deposits must be reported in advance of the transaction settlement date. DOs depositing a single check totaling \$50 million or more, or several checks of a similar nature (e.g., 25 checks from vendors totaling \$50 million or more), shall notify the FMS of the deposits at least 2 business days before the deposit is made. If a deposit of \$500 million or more is anticipated, then a minimum of 5 business days' advance notice is required. When specific deposit information has not been finalized, inform FMS daily (by 9:30 a.m. eastern time) of approximate amount(s) and approximate deposit date(s). Information on large deposits shall be reported by facsimile (fax) transmission to the FMS at (202) 874-9984 using FMS Form 187 (Advance Notice of Large Deposits or Payments of \$50 Million or More). If the report is given

to the FMS on other than an FMS Form 187, at a minimum, the report shall then contain:

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

A copy of the report shall be retained with the DO's monthly retained financial records.

050206. Sorting and Listing of Instruments

A. General Depositories. Checks (e.g., personal checks, money orders, travelers checks) deposited with general depositories shall be accompanied by an SF 215. NOTE: U.S. Treasury checks must be deposited to an FRB or branch or an approved designated depository as described in paragraph 050102 and subparagraph 050202.A of this chapter. Each completed SF 215 shall be accompanied by an adding machine tape or other listing unless other arrangements have been made with the depository. 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 contain 100 notes. Each package (full or partial) shall be secured with a currency strap bearing no printed denomination. 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 indicated legibly on each 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.

B. FRBs

1. Check Deposits. DOs must deliver checks by registered mail, certified mail or courier to an FRB. An SF 215 must accompany all checks delivered to the FRB as described in subparagraph 050202.A.1 of this chapter. Enclose the checks with the SF 215s in a sealed package. Checks shall be separated into bundles not to exceed 400 items per bundle.

Attach to each bundle of checks an adding machine tape or other listing detailing all items in the bundle, the bundle total, and the DSSN. Provide the totals of each listing and the listing's item count on each SF 215.

2. Cash Deposits. Deposits of cash are no longer authorized at FRBs or their branches.

050207. Endorsement of Negotiable Instruments

A. Area for Endorsements. With the enactment of the Expedited Funds Availability Act, [12 U.S.C 4001](#), restrictions were established for placement of payee endorsements. Negotiable instruments shall be endorsed on the back of the instrument in the 1 1/2 inch space along the "trailing edge." When viewing the face (front) of a check, the trailing edge is the left hand edge. Normally, the endorsement shall consist of the name of the payee and other identifying information required by the activity cashing the check. When the DO is preparing checks made payable to DoD, a DoD Component, another government agency, or the DO for deposit, the endorsement stamp required by subparagraphs 050207.C or 050207.D of this chapter, 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 shall 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 when the area assigned for the bank of first endorsement has been used. Such checks are acceptable but shall not be processed by the banking system in the prescribed time frames under [12 U.S.C. 4001](#), which could hamper collection action. Blue or black ink is preferable for endorsements.

B. Endorsement 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 space assigned for payee endorsers.

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 approval must be obtained from the FRB before this activity is begun. Since little advantage is gained by the DOs assuming this responsibility, DOs shall advise the supporting DFAS site when an FRB or the Department of the Treasury requests that they function as a bank of first deposit. All checks, drafts, and money orders in payment of an obligation due to the United States, regardless of the payee to which drawn (including the Department of the Treasury, DoD, and any officer of the government), shall be endorsed on the back of the instrument in the 1 1/2 inch space along the trailing edge (see Figures 5-3 and 5-6).

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 1/2 inch space along the trailing edge (see Figures 5-4 and 5-7). The blank following

"UNITED STATES" shall contain the Component name (i.e., Army, Navy, DFAS). 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 chapter.

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.

050208. Record of Negotiable Instruments Deposited. DOs shall keep a complete descriptive record of all negotiable instruments mailed or presented to depositaries. This record may be a photocopy or scanned records of both sides of the instruments. Where photocopying or scanning 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 when other than drawer), date drawn, and amount. Copies of collection vouchers or other documents that show the same data may be used as the record of instruments. If an item is lost in banking channels, the DO shall then be held pecuniary liable if the maker of the instrument cannot be identified in order to contact that person for a replacement. Therefore, photocopied, scanned, or prepared lists of instruments deposited shall be kept in active files until receipt of the deposit is acknowledged. They shall then be filed as supporting documents to the retained copy of the SF 215 and the Statement of Accountability ([SF 1219](#)), which covers the period in which the deposits were made.

050209. Lost Negotiable Instruments. When a negotiable instrument is lost, whether before or after deposit, the DO shall adjust the affected accounts and immediately request that the maker of the instrument stop payment and replace it with a new check or other form of payment. DOs shall inform members of their legal obligation for the check and offer them another opportunity to replace the check. If the military member refuses, the DO may, as with any other debt, pursue involuntary collection action against the military member's pay.

050210. Disposition of Funds on Transfer or Reassignment without Relief. Funds in the possession of a DO that has been 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. Deposit Ticket

A. General. Deposits shall be accompanied by an SF 215 prepared in quintuplicate. The SF 215 is designed to be processed on optical character recognition equipment; therefore, it is essential that the preparer strictly follows these requirements. 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 shall then be used. An undesirable, but acceptable type font is Elite, 12-pitch. Specialty type fonts such as Adjutant, Advocate, Artisan, Courier, Delegate, Gothic, Italic, Scribe, and Script are not acceptable. Typing in blocks two, three, four, and five (memorandum copy) must be single spaced horizontally and typed with the prescribed font. Typeovers, erasures, and other corrections cannot be made to entries in these blocks. The Department of the Treasury does not permit DOs or depositaries to make changes to data on the SF 215. Any violation of this rule by a depositary shall be reported to Cash Management Branch, Disbursing/Debt Management Policy Division, Policy and Performance Management Directorate, DFAS Indianapolis (DFAS-NPD/IN, 8899 E. 56th Street, Indianapolis, IN 46249-0050, for further reporting to the Department of the Treasury. NOTE: The automated SF 215 contains the same information as the hard copy SF 215. The automated SF 215 can be utilized when an agreement is reached between the depositary and the depositor. An example of a hard copy SF 215 is shown as Figure 5-9. The SF 215 shall be prepared as described in paragraph 050302 of this chapter:

1. Deposit Number-Block (1). Each SF 215 contains a preprinted six-digit deposit number used by the Department of the 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 depositary, then use the banking business date of the depositary at time of presentation. The date shall consist of two-digit single spaced groups in month, day, and year order, separated by hyphens and zero-filled for single-digit dates.

3. Eight-Digit Agency Location Code (ALC) or Four-Digit Disbursing Office Symbol-Block (3). Type the four-digit DSSN for deposits to general depositaries. 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; 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 depositary.

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. NOTE: If a commissary deposit, then enter the commissary store number and location in this block. Also, if the deposit is made

with a branch bank, the name and location of the branch shall then 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 shall complete this block.

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

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 and or negotiable instruments to be 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 050404 of this chapter. 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 supporting DFAS site, the confirmed copy shall be submitted as part of the financial reports for that month when available. In those instances where a deposit is not confirmed in the same month as mailed, refer to Chapter 19 of this Volume, paragraph 190304.K. In addition the supporting DFAS site 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. As stated in subparagraph 050202.C.2.a of this chapter, an SF 215 can be submitted to a depository for a DO. The confirmed copy and memorandum copy of the SF 215 shall be forwarded to the DO as required. The DO credited with the deposit may not receive these copies in time to submit with his monthly returns. This requires the DO to reconcile all deposits with CASHLINK II and the appropriate depositing activity prior to preparation of the monthly SF 1219. NOTE: When a deposit is presented or mailed to a depository and the DO receives the confirmed copy of the SF 215 in the same month (as presented or mailed), only the confirmed copy 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 SF 5515s (except for electronic funds transfer (EFT) SF 5515s) to be accounted for in the current business day, enter the total of all the deposits to be accounted for during the business day (including SF 215s received from a depository to adjust a deposit) on line 4.2A of the Daily Statement of Accountability (DD Form 2657). At the end of the accounting period (month), the memorandum or confirmed copies of each SF 215 (and SF 5515s, including EFT SF 5515s) applicable to the current accounting period (only) are used to prepare the detailed deposit activity report to support the SF 1219. The total of the detailed deposit activity report must agree with the total reported on line 4.2 on the face of the SF 1219 and with the total reported in Column (5), Section II, Part B, on the reverse of the SF 1219.

050302. Debit Vouchers

A. General. When a check is returned unpaid to the depository with which the check was originally deposited, the depository may 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. SF 5515s may also be issued by depositories and by the Department of 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 SF 5515s received on the DD Form 2657. The SF 5515s shall be included in the SF 1219 for the month in which received.

B. Action by the DO

1. Nontactical Disbursing Activities. For SF 5515s received in connection with returned unpaid checks, the DO shall take action as prescribed in [Chapter 4](#) of this volume for dishonored checks. For SF 5515s received in connection with checks lost after deposit, the DO shall take action as indicated in paragraph 050209 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 SF 5515s shall comply 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 then 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. 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 an SF 5515 is shown as Figure 5-10.

D. Accounting. SF 5515s are accounted for as negative deposits. As noted in subparagraph 050301.C of this chapter, all SF 5515s (except for EFT SF 5515s) 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 SF 5515s 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 SF 5515s) 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

A. All DOs are required to report deposit activity in connection with their financial reports. Each disbursing office shall prepare and submit the detailed deposit activity report formerly required by the respective Component. Army disbursing offices shall report SF 215 and SF 5515 information in the Data Element/Accounting Reporting System. Navy disbursing offices shall use the Uniform Microcomputer Disbursing System, other approved automated format, or prepare and submit the monthly Schedule of Deposit Activity as prescribed in paragraph 050411 of this chapter. Air Force disbursing offices shall use the Deposits in Transit System (6J record). Marine Corps disbursing offices shall report detailed deposit activity using the Marine Corps Expenditure/Reimbursement Reporting System. The net dollar value of these inputs ultimately is given to the Department of the Treasury, which also receives detailed reports from each depository of all SF 215s and SF 5515s received from DOs and issued by depositories. Refer to the following: Table 5-1, "Checklist for DFAS Site Responsibilities for Deposit Discrepancies," Table 5-2, "Checklist for Disbursing Officer Responsibilities for Deposit Discrepancies" and Table 5-3, "Decision Logic Table for Deposit Discrepancies."

B. Monthly, Department of the Treasury compares the value of deposits and debit vouchers reported by DOs on SF 1219s and detailed deposit activity reports to the value of deposits and debit vouchers reported through CASHLINK II. When Department of the Treasury is unable to reconcile the information contained in the two reporting systems, an Statement of Differences, Deposit Transactions (FMS Form 6652), with supporting detail of deposits and debit vouchers reported by the depositories, shall be forwarded to the applicable DFAS site for redistribution to the applicable disbursing office for reconciliation. Any deposit discrepancy appearing on an FMS Form 6652 shall appear on every subsequent FMS Form 6652 until the difference is resolved. All deposit differences that have not been reconciled after 2 months shall be considered a loss or overage of funds as prescribed in [Chapter 6](#) of this volume.

C. It is imperative that DOs strictly adhere to the preparation requirements for the SF 215s and SF 5515s as described in section 0503 of this chapter and exercise particular care to ensure that these forms are accurately prepared. It is also imperative that DOs report promptly and properly all SF 215s and SF 5515s. Instructions for reporting SF 215s and SF 5515s using the systems noted in subparagraph 050401.A are contained in the user's guides for those systems. Instructions for manual preparation of the detailed deposit activity report are given in paragraph 050406 of this chapter. Paragraphs 050402 through 050405 of this chapter contain detailed instructions for clearing deposit differences from the FMS Form 6652. The following are the most common causes of deposit differences:

1. The DO or a depository inserts an incorrect date, DSSN, or amount

on an SF 215 or SF 5515.

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

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

D. Once SF 215s or SF 5515s have been released to a depository, the documents cannot be recalled, corrected, or resubmitted. In addition, the Department of the Treasury prescribes specific instructions to all approved depositories regarding adjustments of errors discovered subsequent to the day of deposit. Any error discovered subsequent to release of a deposit to a depository or differences reported on the FMS Form 6652 shall be corrected through the reconciliation process. All DOs must take aggressive action to clear all differences as rapidly as possible. As prescribed in subparagraph 050401.B of this chapter, an unreconciled difference shall be considered as a DO loss or overage of funds with the associated pecuniary liability 2 months after the deposit transaction. To maintain control, the DO shall monitor deposit activity on a daily basis using CASHLINK II and maintain either a manual or mechanized subsidiary record of all deposit differences. The DO or primary deputy shall review the record of differences at least once each week to assure all necessary actions are being taken to clear these differences. Also, each time there is a change of DOs, unreconciled differences shall be validated by the incoming DO. If the departing DO cannot provide the incumbent DO with documentation supporting the unreconciled items, the departing DO shall then process all unsupported items as a loss or overage of funds as prescribed in [Chapter 6](#) of this volume.

E. CASHLINK II. CASHLINK II was developed by the Department of the Treasury 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 difference (regardless of dollar value) before the transaction appears on the FMS Form 6652. Deposit transactions reported by financial institutions and FRBs are available in CASHLINK II within 1 or 2 days after reporting by the depository. Use of CASHLINK II as a tool for deposit reconciliation is mandatory for all disbursing offices within the Department. Information and application forms for CASHLINK II can be obtained from the supporting DFAS site or DFAS-NPD/IN. Any DoD component disbursing activity that determines use of CASHLINK II is not feasible must submit a written justification through their chain of command to the Office of Under Secretary of Defense, Comptroller (OUSD (C)) via DFAS-NPD/IN.

★ 050402. Improperly Prepared/Reported Deposit Tickets and Debit Vouchers with Incorrect Date, Voucher Number, and DSSN. Deposit differences can be the result of preparation errors on the part of the preparing disbursing office or the depository, depending on where a given SF 215 or SF 5515 is prepared. Specific areas of these documents where proper preparation is most critical include the date, DSSN, voucher number, and amount blocks. Errors in any one or more of these blocks always results in a deposit difference. These differences shall

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

A. Over or Understated Deposit Tickets and Debit Vouchers. A difference occurs when an SF 215 or SF 5515 amount is overstated or understated. An overstated SF 215 exists when the amount entered on the SF 215 is more than the amount of cash or negotiable instruments accompanying the SF 215. An understated SF 215 exists when the amount entered on the SF 215 is less than the amount of cash or negotiable instruments accompanying the SF 215. An overstated SF 5515 exists when the amount entered on the SF 5515 is more than the value of the check or EFT payments covered by the SF 5515. An understated SF 5515 exists when the amount entered on the SF 5515 is less than the value of the check or EFT payments covered by the SF 5515. The Department of the Treasury regulations for depositaries does not permit changing the amount indicated on an SF 215 or SF 5515. These regulations require the depositary to confirm a deposit as presented and immediately issue an SF 5515 for the amount of the overage or an additional SF 215 for the amount of the shortage. In either of these situations, the DO should discover an overage of funds for an overstated deposit or a loss of funds for an understated deposit, upon the first balancing after the deposit was presented or mailed to the depositary and recorded on the DD Form 2657. The Department of Treasury regulations also require the depositary to confirm a debit voucher as presented and immediately issue an SF 215 for the amount of the overage or an additional SF 5515 for the amount of the shortage. In either of these situations, the DO should discover an overage of funds for an overstated debit voucher or a loss of funds for an understated debit voucher, upon the first balancing after the debit voucher was presented or mailed to the depositary and recorded on the DD Form 2657. Daily monitoring of deposit activity using CA\$HLINK II enables early detection of these differences. Upon receipt of the confirmed copy of an adjusting SF 215 or SF 5515, the DO shall record the document on DD Form 2657. If actions required by [Chapter 6](#) of this volume were taken to record the overage or shortage of funds upon discovery, then receipt of the adjusting SF 215 or SF 5515 from the depositary enables a more rapid settlement of the overage or shortage in the DO's accountability. If an overage or shortage of funds was not discovered prior to receipt of the adjusting SF 215 or SF 5515, recording the document creates an overage or shortage, action shall then be taken to process the overage or shortage as prescribed in [Chapter 6](#) of this volume.

B. Even though not authorized by the Department of the Treasury, some depositaries change the amount of an SF 215 or SF 5515 rather than issuing an adjusting document. The DO should be able to discover such action through daily monitoring of deposit activity through the CA\$HLINK II, upon receipt of the confirmed copy of the original SF 215 or SF 5515, or upon receipt of FMS Form 6652. If the amount of the document (as prepared and

submitted by the DO) was incorrect, the DO shall then have detected a loss or overage of funds condition upon recording the transaction on DD Form 2657. If a depository consistently changes the amount entered on an SF 215 or SF 5515, the DO shall then report this condition to DFAS-NPD/IN as prescribed in section 0503 of this chapter. This report must include a copy of the SF 215 or SF 5515, FMS Form 6652 and supporting detail, and a printout of the data from CA\$HLINK II.

050403. Deposits Not Reported by Depositories. SF 215s that have been reported by DOs, but not by the depository, do not appear in CA\$HLINK II. Such deposits appear on FMS Form 6652. Daily monitoring of CA\$HLINK II alerts the DO to possible deposit differences when a deposit does not appear in the system after a reasonable period of time based on whether the deposit was presented to the depository in person or by mail.

A. For deposits presented to a depository by mail, if no confirmation copy is received from the depository within a reasonable period of time, the DO shall then initiate follow-up action with the depository to determine the status of the deposit. A reasonable period of time is considered to be the normal mailing time from the date mailed to the depository until the date a confirmation copy is received based on past experience. For a tactical DO, consideration shall be given to the unit's movement schedule and location when the deposit was mailed. In any event, follow-up action shall be initiated within 30 days from the date the deposit was mailed.

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

C. If the follow-up action does not result in confirmation of the deposit or the depository notifies the DO that the deposit was not received, the deposit transaction shall then be reversed in the DO's current month's business. The DO shall prepare and process an Optional Form (OF) 1017-G to document reversal of the deposit transaction. The OF 1017-G shall be recorded on the DD Form 2657, line 4.2A as a negative deposit and on line 7.3 as a loss of funds, and included on the corresponding lines of the SF 1219 at the end of the month. The deposit reversal must be described in Section II, Part B, Column (3) of the SF 1219, and must indicate the month and year the deposit was initially reported to the Department of the Treasury. The amount of the deposit being reversed must be shown as negative or bracketed. The deposit must also be reversed in the current month's detailed deposit activity report and must be reversed using the actual deposit number, month and year of the deposit (as initially reported to the Department of the Treasury). The amount must be shown as negative or bracketed. These actions remove the deposit from the detailed deposit activity report, clear FMS Form 6652, and record the deposit as

a loss of funds. A copy of the follow-up memorandum to the depository, the depository's response, and FMS Form 6652 which initially included the deposit difference shall be attached as supporting documents to the OF 1017-G. The resulting loss of funds shall be reported and processed as prescribed in [Chapter 6](#) of this volume. If negotiable instruments were included in the lost deposit, the action prescribed in paragraph 050209 of this chapter shall then be taken for those instruments.

D. When a confirmed copy of the deposit ticket is not received within a reasonable amount of time, and the deposit is reflected in CASHLINK II, verify all information reflected on the agency copy of the SF 215 currently being retained in a suspense file with CASHLINK II. When the information is an exact match, annotate the retained copy of the deposit ticket with the date of deposit processed in CASHLINK II. Print a copy of the deposit information in an adobe pdf format from CASHLINK II and utilize it as a replacement for the confirmed copy of the deposit ticket. When the information is not an exact match, and the corrective action is needed for an incorrect voucher number or date, make the corrections via CASHLINK II. If CASHLINK II is not available to make the necessary corrections, then forward a copy of the agency retained deposit ticket to your servicing DFAS site representative for assistance. Questions or additional assistance may be obtained via email at disbursing-debtmanagementpolicy@dfas.mil. Monetary discrepancies will be worked directly with the financial institution that recorded the deposit.

050404. Debit Vouchers Not Reported by DOs

A. Except for payment by EFT through the Federal Reserve System, SF 5515s are generally prepared only by depositories as adjustments to erroneous amounts on SF 215s and SF 5515s, to return negotiable instruments that are dishonored, or to adjust SF 215s for counterfeit currency. All SF 5515s prepared by depositories are reported automatically to Department of the Treasury through CASHLINK II. The depository forwards the memorandum and confirmed copies of the SF 5515 and supporting documents to the DO for recording and reporting. Unless the DSSN appearing on the SF 5515 is not the DSSN of the DO receiving the document, the SF 5515 shall be recorded in the DO's accountability upon receipt of the memorandum and confirmed copies and included in the detailed deposit activity report. This requirement for DOs to record and report the SF 5515 upon receipt applies regardless of whether the SF 5515 is deemed erroneous or the reason given for the charge needs further clarification. If the DO fails to record and report the SF 5515 on the DD Form 2657, SF 1219, and detailed deposit activity report for the month that the SF 5515 is issued, then the SF 5515 appears on the FMS Form 6652. If the SF 5515 is issued near the end of the month and the DO does not receive and process the transaction in the month of issue, then the SF 5515 appears on the FMS Form 6652 as reported by the depository and not by the DO. Daily monitoring of CASHLINK II alerts the DO that an SF 5515 has been issued by a depository. If no confirmation copy is received from the depository within 30 days after appearing in CASHLINK II, the DO shall then initiate follow-up action with the depository to determine the status of the SF 5515. The depository shall provide a confirmation copy or confirmation information to the DO in response to the follow-up memorandum.

1. To clear this difference from the FMS Form 6652, the DO must

obtain the memorandum and confirmed copies and include the SF 5515 on DD Form 2657, SF 1219, and detailed deposit activity report during the month of receipt. The DO must ensure the SF 5515 is reported using the month and year of issue (as reported by the depository in CASHLINK II), not the current month and year in which the SF 5515 is being recorded and reported. Section II, Part B, Column (3) of the SF 1219 must indicate the actual month and year of the SF 5515 as reported by the depository. The SF 5515 also must be included in the detailed deposit activity report and must be reported using the actual month and year the SF 5515 was issued (as reported by the depository).

2. If the DSSN cited on the SF 5515 is not the DSSN of the receiving disbursing office, the document shall then be forwarded to the disbursing office whose DSSN is on the document or returned to the depository when the identity and location of the disbursing office cannot be determined.

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

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

050405. SF 5515s Not Reported by Depositories. SF 5515s that have been reported by the DO but not by the depository shall appear on the FMS Form 6652. The most frequent cause of this difference is when a depository receives an SF 5515 and payment file for payment by EFT, but rather than processing and reporting the SF 5515 given by the DO, prepares a new SF 5515 and reports it to the Department of the Treasury. The depository provides the DO with the memorandum and confirmed copies of the SF 5515 prepared and

reported by the depository. If the DO reports the SF 5515 given to the depository and the depository reports the SF 5515 prepared by the depository, then the transaction appears on the FMS Form 6652. The supporting detail given with the FMS Form 6652 indicates a specific SF 5515 reported by the depository but this detail does not match the data in the DOs detailed deposit activity report. Daily monitoring of CASHLINK II alerts the DO that a new SF 5515 has been issued by the depository. DOs using depositories that routinely process SF 5515s in this manner shall contact the depository in writing and request an explanation for the actions and that the depository process the SF 5515s given by the DO with the payment files. If the depository refuses to process the SF 5515s given by the DO, the DO shall then provide written notification with copies of all correspondence and documents to DFAS-NPD/IN. DFAS-NPD/IN shall pursue resolution of the issue through the Department of the Treasury and provide the DO written instructions on any additional actions to be taken.

A. To prevent this type of difference from appearing on the FMS Form 6652, the DO must report the SF 5515 transaction on the detailed deposit activity report as reported by the depository. If the DO receives the confirmed copy of the SF 5515 prepared by the depository prior to the end of the month in which the transaction occurred, the DO shall then report the SF 5515 prepared by the depository rather than the SF 5515 prepared by the DO. The memorandum and agency copies of the SF 5515 prepared by the DO shall be retained with the confirmed copy of the SF 5515 prepared by the depository. If the depository routinely continues to prepare new SF 5515s, these documents shall then be included with the written notification.

B. To clear this type of difference from FMS Form 6652, the DO must reverse the DO's SF 5515 transaction from the detailed deposit activity report and reenter the SF 5515 transaction as reported by the depository. The SF 5515 must be reversed in the current month's detailed deposit activity report and must be reversed using the actual SF 5515 number, month and year as initially reported to the Department of the Treasury. The SF 5515 prepared and reported by the depository must be entered on the detailed deposit activity report exactly as reported by the depository (as shown by the confirmed copy of the SF 5515 and in CASHLINK II). The SF 5515 reversal must also be described in Section II, Part B, Column (3) of the SF 1219, and must indicate the month and year the SF 5515 was initially reported to the Department of the Treasury. The SF 5515 prepared and reported by the depository must also be described in Section II, Part B, Column (3) of the SF 1219, and must indicate the month and year the SF 5515 was reported by the depository. Since these actions net to a zero value, there should be no impact on the DO's pecuniary liability.

050406. Schedule of Deposit Activity

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

B. Preparation

1. General. The schedule shall be prepared in an original and two copies. The original and one copy should be sent to the supporting DFAS site with the SF 1219. One copy shall be retained by the DO. Marine Corps DOs shall forward the original with the financial reports and submit one 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 shall show their homeport. Shore activities shall 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, including corrections described in paragraphs 050402 through 050405 of this chapter, shall be listed in this section.

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

b. Debit Vouchers. SF 5515s must be reported in the month prepared by the DO and presented to the depository for payments by EFT or in the month they are received when prepared by the depository. Except as provided in paragraphs 050402 and 050405 of this chapter, an SF 5515 which is charged to a DSSN must be reported by that disbursing office when the SF 5515 is considered erroneous or relates to the DO's predecessor. Debit vouchers should be shown as negative amounts, except when deposit difference

corrections are processed as described in paragraphs 050402 through 050405 of this chapter. A negative amount shall be placed within brackets or parentheses. The data shown shall be the same as that which appears in blocks (1), (2), and (4) of the SF 5515. Since most SF 5515s originate from a depository or the Department of the Treasury (except SF 5515s prepared by the DO for EFT payments), they already are confirmed. As such, SF 5515s must be reported in section 20.1. The date appearing in block (2) of the SF 5515 shall be entered in both "Date Presented or Mailed" and "Date Confirmed" columns of the schedule. The date shall be shown in YYMMDD format. As an exception to this procedure, DOs afloat shall forward SF 5515s relating to predecessor accounts to the appropriate DFAS site for inclusion in the predecessor's financial reports.

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

a. General. Enter all items included in line 4.2 of the SF 1219 for the current month, for which 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 and Corrections. Adjustments to deposit activity are accomplished by the issuance of separate adjusting documents as described in paragraph 050402 of this chapter. For example, if a DO overstated the value of an SF 215, the depository shall then 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 an SF 215 was less than the value of the deposit, the depository shall then issue an SF 215 for the amount of the understatement. In these examples, both documents must be reported by the DO. Corrections to deposit activity are accomplished as prescribed in paragraphs 050402 through 050405 of this chapter. For an unconfirmed deposit that has been determined to be lost in transit, the deposit shall be removed from section 32.0 by reporting the lost deposit in section 31.0 as if it was confirmed. The date confirmed shall then be shown as the 1st 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 described in 20.1 shall be shown on line 20.1.

6. Section 20.2--Deposits Reported This Month but Unconfirmed. This section shall 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 consists of deposits which have been presented or mailed during the current month, for which the confirmed copy of the SF 215 has not been received as of the date the report is prepared. SF 5515s shall not be shown in this section. Transactions shall be listed in date presented or mailed sequence. Each entry in this section must be supported with the memorandum (white) copy of the SF 215.

7. Line 20.2--Total of 20.2 Items. Enter the total of all items described in section 20.2.
8. Line 20.0--Total Reported This Month. Enter the sum of lines 20.1 and 20.2. This amount must equal line 4.2 on the SF 1219. A solid line shall 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 SF 215s reported in a previous month as described in section 20.2 for which the confirmed (green) copies are now enclosed.
11. Line 31.0--Total of 31.0 Items. Enter the total of all items described in section 31.0.
12. Line 32.0--Deposits Reported Previous Months But Not Yet Confirmed. Enter the difference between lines 30.0 and 31.0.
13. Section 32.0--Deposits Reported Previous Months But Not Yet Confirmed. List all SF 215s described in sections 20.2 and 32.0 of the previous month's report which have not been described in section 31.0 for the current month. The total of deposits listed in this section must equal the total entered on line 32.0.
14. Line 33.0--Deposits Reported This Month But Not Yet Confirmed. Enter the amount shown on line 20.2.
15. Line 34.0--Total Deposits Reported Which Remain Unconfirmed. Enter the sum of lines 32.0 and 33.0. This amount shall be entered on line 30.0 of the schedule for the next month.

0505 SHIPMENT OF PUBLIC FUNDS

050501. General

A. Authority. [Title 40, U.S.C., sections 17301 through 17309](#), Government Losses in Shipment, authorize the shipment of valuables. DOs making shipments of items covered by these provisions shall follow the shipment procedures described in this section. Shipments are insured under law and no supplementary insurance should be obtained.

B. Authorized Purposes. Shipments of public funds are authorized for 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 that provides the greatest possible protection against risk of loss and destruction of, or damage to, the funds. Public funds may be shipped by registered mail or courier, office messenger, government conveyance, railway express, contract armored car service, or as cargo via Military Airlift Command's (MAC's) signature security service depending upon availability of means. The normal methods of shipment are by registered mail and MAC cargo. Shipment by registered or certified mail is preferred in the case of checks, drafts, and money orders. Shipment by courier is preferred in the case of currency and coin. Shipment by certified mail is not authorized for 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 airlift (helicopter) or highline during underway replenishment at sea. In either of these methods, a buoy or other reliable floatation 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 Department of the Treasury, each shipment of funds shall be described in detail on Shipment of Funds ([DD Form 165](#)).

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 Department of the Treasury or to a bank given the shipment consists only of checks and money orders and the record of instruments deposited prescribed by paragraph 050208 of this chapter, is otherwise maintained. In addition to the retained copy of 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 the shipment has been completed and no claims actions should be initiated.

B. Preparation. DD Form 165 shall be prepared in quadruplicate. A properly prepared DD Form 165 is shown as Figure 5-12.

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 shall 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 "Shipment Via" shall indicate the method of shipment (i.e., registered mail, courier, messenger).

5. The space "Mail Receipt Number and Date" shall then 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.

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

7. 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 DD Form 165 in the spaces given under the certification: "We have counted, verified, and sealed this shipment." The DO personally shall be responsible for delivery of the shipment to the carrier.

8. The spaces: "This shipment was received from shipper and delivered to" and "Delivery date and time" 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.

9. 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. 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 when necessary to substantiate a claim for loss in shipment.

D. Shipment by Registered Mail or as Cargo via MAC. When shipment is made by registered mail or as cargo via MAC, 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 MAC 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 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 Time."

E. Shipment by Courier or Office Messenger. When shipment is made by courier or office messenger, the DO making the shipment shall enclose the funds in a securely

sealed envelope, moneybag, or other suitable container bearing the name and address of the consignee. Any commissioned or warrant officer of the Armed Forces on active duty or any individual serving as a courier for the Department of State 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 Time" 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 DD Form 165 to be retained by the shipping officer and the space "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 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 Time" 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 then sign DD Form 165 in the block for "Delivery Date and Time."

F. Shipment by Government Conveyance. When the shipment is of such weight or bulk as to make other methods of shipment impracticable, 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 cost effective and offers the greatest protection against loss. The cost shall be charged to the operations and maintenance funds or working capital funds available to the DO.

2. Obtaining Funds from Banks. When funds are obtained from a bank other than an FRB or branch, the DO shall then accept custody of the funds at the bank and personally turn the funds over to the armored car carrier for transporting. Since FRB's comply with Department of 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 a courier made the shipment, the consignee shall then sign and

deliver to the courier a copy of 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 immediately shall advise the shipping officer of any difference between the amount and quantity indicated on the copy of DD Form 165 and in the actual shipment at the time of opening. If the shipment fails to arrive in due course, the consignee shall then immediately notify the shipping officer, the post office, or office of other carrier through which delivery would be made. The consignee also shall 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 ensure the consignee's compliance with the provisions of paragraph 050503 of this chapter.

050505. Losses in Shipment. Accountability for public funds rests with the consignor until the consignee has received and verified all funds listed on the DD Form 165. If funds shipped as prescribed in this section are lost, destroyed, or damaged, the shipping officer shall then forward an immediate written report to Bureau of Public Debt, Division of Financial Management, Department of the Treasury, Room 201, P.O. Box 1328, Parkersburg, WV 26106-1328. A copy of the report shall be given to the consignee and a copy mailed to [DFAS Indianapolis \(DFAS-NPD/IN\), 8899 E. 56th Street, Column 329F, Indianapolis, IN 46249-0050](#). 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 then be transmitted by message or telegram and promptly confirmed in writing. The report shall state: date of shipment; amount and character of the valuables lost, destroyed, or damaged; name and address of the consignee; method of transportation, name of the carrier, and the location of the office of the carrier from which shipment was made; registry or other receipt number; and cause of the loss, destruction, or damage, when known. The consignor immediately shall notify the agent in charge of the nearest United States Secret Service office, the appropriate investigative service, the local post office, or local office of other carrier. The shipping officer 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 primarily is 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). Accountability for the check still rests with the DO who issued the check (consignee) and its value shall be reported on the SF 1219 as funds in transit. The consignee shall determine what action was taken by the shipping officer and shall 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 6](#) 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. When the DO is reassigned before recovery can be affected, the relieving DO shall not receipt for the loss. 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 050209 of this chapter. Since this action shall be sufficient to recoup the full amount of the lost deposit, the claims described in subparagraphs 050506.C or 050506.D of this chapter, shall not be filed. In the event this action does not result in full recovery, the DO may request relief of liability for the unrecovered 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 for \$100 or Less Against U.S. Postal Service. The liability of the U.S. Postal Service in the case of lost currency shipped by registered mail is generally limited to shipments of \$100 or less. Only the consignor (mailer) can file a claim for a lost shipment of \$100 or less. A claim for damage or partial loss may be filed by the consignor or by the consignee (addressee). The applicable claim form is Postal Service (PS) Form 565 (Registered Mail Inquiry for Delivery and/or Application for Indemnity). The accountable DO shall 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 should not constitute a claim.

★ D. Claim in Excess of \$100 Against Department of the Treasury. Claims for the value of lost currency shipments in excess of \$100 shall be submitted by the accountable DO to Secretary of the Treasury via the supporting DFAS site. Proof of claims include satisfactory proof of loss, destruction, or damage. The claim shall be supported by the original DD Form 165, which would be returned after adjustment of the claim. DO shall ensure that all applicable blocks on the form are complete and the form is signed, otherwise, Bureau of Public Debt shall not process 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 then set forth all the circumstances relating to the condition in which the shipment was received and the manner of inspection and verification of its contents. Affidavits covering the loss, destruction, or damage to the shipment shall be obtained from the consignee and the carrier. 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 action 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. DOs shall ensure that all recoveries and refunds received following favorable consideration of the claim shall be turned over to Department of the Treasury. For claims pursuant to the Government Losses in Shipment Act, go to: http://www.access.gpo.gov/nara/cfr/waisidx_06/31cfr361_06.html.

E. Restitution and Relief. Bureau of Public Debt shall grant claims for relief for lost, damaged, or destroyed shipments only when 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 6](#) of this volume. Relief shall then 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. If a claim is approved, Bureau of Public Debt shall then transmit a refund via Intragovernmental Payment and Collection (IPAC) system. An ALC must be given prior to transmission. If no IPAC capability exists, the supporting DFAS site shall then must be contacted.

050507. Damaged or Mutilated U.S. Currency

A. Fragments of U.S. Currency. Damaged or mutilated U.S. currency recovered from inadvertent wartime destruction or from peacetime catastrophes affecting DoD property and personnel such as aircraft crashes, ship sinking, building explosions, or chemical spills shall be processed in accordance with the following:

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 and forwarded to 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 Office of Currency Standards, Bureau of Engraving and Printing, at (202) 874-2361, to arrange for an 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 packed and boxed carefully as described in accordance with the following:

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

2. If the currency is brittle, then pack it carefully in cotton and then box it as found, without disturbing the fragments, when possible.

3. If the currency was in a purse, box, or other container when mutilated, it shall then be left there, when 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, then send the container with the currency and any other contents found, except as noted in subparagraph 050507.B.7.

5. If the money was flat when mutilated, then do not roll or fold.
6. If the money was in a roll when mutilated, then do not attempt to unroll or straighten.
7. Carefully remove coins or any other metal that are mixed with the currency. 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 shall be sent to Department of the Treasury, Bureau of Engraving and Printing, [Office of Currency Standards](#), P.O. Box 37048, Washington, DC 20013. [All mutilated currency should be sent by "Registered Mail, Return Receipt Requested"](#). Insuring the shipment is the responsibility of the sender. Because the Bureau of Engraving and Printing issues written confirmation for cases that it expects to take longer than 8 weeks to process, DOs should include in all cases a specific request to receive a written confirmation. If the DO has not received the confirmation during this time, he/she shall then initiate follow-up procedures with Bureau of Engraving and Printing by mail or telephone at (866) 575-2361.

050508. Uncurrent or Mutilated U.S. Coins

A. Worn Coins. 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 in accordance with the following:

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

2. Whenever possible, loose mutilated coins submitted for redemption shall be separated into the following groups: Cents (1 cent, including both copper and copperplated zinc); Nickels (5 cents); Clad Coins (10 cents, 25 cents, and 50 cents), and Dollars (any coin dollar).

3. The settlement amount should 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 shall then be considered "mixed" and redeemed at a lower rate. Separated coins are redeemed by U.S. Mint at 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 should be redeemed by their weight and metal category (i.e., bronze, cupronickel, or clad) based on date of receipt by U.S. 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 should 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. U.S. Mint accepts no less than one pound of each denomination of separated coins or two pounds of mixed or fused coins.

7. Settlement shall be made by check approximately 12 to 14 weeks from the date that mutilated coins are received at U.S. Mint. Coins may be mailed to: Superintendent, U.S. Mint, P.O. Box 400, Philadelphia, PA 19105

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

0506 TRANSFERS OF PUBLIC FUNDS

050601. Transfers Within the DoD. Transfers of funds between DOs are authorized and shall follow the same exchange for cash procedures used to procure cash. Transfers of funds between DOs of different DoD Components or other governmental agencies shall be made by an exchange-for-cash U.S. 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. The individuals may retain funds in the hands of deputies, agents, cashiers, and imprest fund cashiers when 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 a new Statement of Agent Officer's Account (DD Form 1081) to all accountable individuals who retained funds. 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 described in sections I-B and I-C.

(Signature and rank of relieving officer)"

In addition to the regular distribution requirements, two 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 U.S. Treasury check drawn on the receiving DSSN. U.S. 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 then be delivered with a letter of transmittal, giving all available information, to a representative of the appropriate investigative service, when available, or if not, then 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 account.

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 paragraph 050701 of this chapter, shall be followed. Because reimbursement is obtained, no loss to the DO accrues, and no entries in the DO's account is 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, then 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, when available, or if not, then 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 DFAS-NPD/IN. 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 with Bank. When a DO is notified that currency which has been deposited is 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 a complete description of the currency and stating that the currency has been found to be counterfeit and has been withdrawn from circulation. The general depositaries must surrender to Secret Service any suspected counterfeit currency deposited to Treasury's General Account. They also must provide depositors with a photocopy of Secret Service Form 1604: Counterfeit Note Report, and/or any other documentation that accompanied the surrendered currency. The DO may contact Secret Service to find out if the surrendered currency was then determined to be counterfeit. DOs must ensure that the general depository processes an SF 215 for the amount of surrendered currency that Secret Service determines is not counterfeit. DOs must credit the amount of the SF 215 to the appropriation provided by DFAS-NPD/IN that funded the loss.

050705. Miscellaneous Cases. Any unusual counterfeit currency situation not specifically covered in the preceding paragraphs shall be forwarded to DFAS-NPD/IN for disposition instructions.

AGENCY PROFILE SHEET

AGENCY INFORMATION:

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

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

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

CURRENT BANK INFORMATION:

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

REQUESTED BANK INFORMATION (When needed attach additional choices):

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

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

DISBURSING OFFICER SIGNATURE: _____

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

Figure 5-1. Agency Profile Sheet

00008368
For Credit to U.S. Treasury

October XX, 20XX

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

October XX, 20XX

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

**Figure 5-4. 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)

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

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

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

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

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

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

STANDARD FORM 215 (Rev. 5-90)		DEPOSIT TICKET		DEPARTMENT OF TREASURY	
PRESCRIBED BY DEPT. OF TREASURY				FINANCIAL MANAGEMENT SERVICE	
1 TFM 5-3000	215-103			NSN 7540-01-019-9452	
DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK M M Y Y D D	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) <input style="width:80px; height:40px;" type="text" value="46819"/>	(2) <input style="width:80px; height:40px;" type="text" value="02-12-XX"/>	(3) <input style="width:80px; height:40px;" type="text" value="5040"/>	<input style="width:80px; height:40px;" type="text" value="592.00"/>	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(6) AGENCY USE					
DEFENSE FINANCE AND ACCOUNTING SERVICE – INDIANAPOLIS (ATTN: DISBURSING SUPERVISOR) INDIANAPOLIS, IN 46249-0050			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, MO 64102 For FedlineTransmission, send to: St. Louis Federal Reserve Bank 081000045		
			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN.		
			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 (5) ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF 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 5-9. SF 215, Deposit Ticket (Deposit to an FRB)

STANDARD FORM 215 (Rev. 5-90) PRESCRIBED BY DEPT. OF THE TREASURY 1 TFM 5-3000 215-103		DEPOSIT TICKET		DEPARTMENT OF TREASURY FINANCIAL MANAGEMENT SERVICE NSN 7540-01-019-9452	
DEPOSIT NUMBER (1) 46818	DATE PRESENTED OR MAILED TO BANK M M Y Y D D (2) 02-12-XX	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC) (3) 5040	AMOUNT (245.75) 4)	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(6) AGENCY USE					
DEFENSE FINANCE AND ACCOUNTING SERVICE – INDIANAPOLIS (ATTN: DISBURSING SUPERVISOR) INDIANAPOLIS, IN 46249-0050			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, M O 64102 For FedlineTransmission, send to: St. Louis Federal Reserve Bank 081000045		
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN. M M D D Y Y _____		
(10) DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			ORIGINAL		
(10) DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK, INSERT THE CONFIRMED DATE IN BLOCK (5) ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF TREASURY			MEMORANDUM COPY		
(10) 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 5-9 (Continued). SF 215, Deposit Ticket
(Deposit to a Designated Depository)**

STANDARD FORM 5515 (Rev. 9-78) PRESCRIBED BY DEPT. OF THE TREASURY 1 TFM 5-3000		DEBIT VOUCHER		DEPARTMENT OF TREASURY FINANCIAL MANAGEMENT SERVICE	
VOUCHER NUMBER	DATE OF DEBT TO U.S. TREASURY'S ACCOUNT M M D D Y Y	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) <input style="width: 80px; height: 25px;" type="text" value="30557"/>	(2) <input style="width: 80px; height: 25px;" type="text" value="02-12-XX"/>	(3) <input style="width: 80px; height: 25px;" type="text" value="5040"/>	(4) <input style="width: 80px; height: 25px;" type="text" value="100.00"/>	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(5) <input type="checkbox"/> UNCOLLECTIBLE ITEM <input checked="" type="checkbox"/> OTHER <small>(Explain in Box 6)</small>		(6) DEPOSITARY USE DT NO. XXXXXX, DATED XXXXXX, OVERSTATED BY \$100			
DEFENSE FINANCE AND ACCOUNTING SERVICE-INDIANAPOLIS (ATTN: DISBURSING SUPERVISOR) INDIANAPOLIS, IN 46249-0050			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, MO 64102		
			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN, UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN. _____ AUTHORIZED SIGNATURE		
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			ORIGINAL		
DEPOSITARY FORWARD TO DEPOSITOR, DEPOSITOR SUBMIT THIS COPY WITH MONTHLY REPORT TO DEPARTMENT OF TREASURY			MEMORANDUM COPY		
DEPOSITARY RETAIN THIS COPY			DEPOSITARY COPY		
DEPOSITARY FORWARD TO DEPOSITOR			CONFIRMED COPY		

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

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

Figure 5-10 (Continued). 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 20XX
 20.0 DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH
 20.1 REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED
 HEREWITH)

<u>DEPOSIT/DEBIT VOUCHER NO.</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
123456	XX0104	XX0105	100.00	(a)
123457	XX0110	XX0111	200.00	(a)
123458	YX0117	XX0118	300.00	(a)
63211	XX0116	YX0116	(50.00)	(b)
63287	XX0117	XX0117	(150.00)	(b)
20.1	NET OF 20.1 ITEMS			400.00
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)			

<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>AMOUNT</u>	
123459	XX0119	500.00	(c)
123460	XX0124	600.00	(c)
123461	XX0126	700.00	(c)
123462	XX0127	800.00	(c)
20.2	TOTAL OF 20.2 ITEMS		2,600.00
20.0	TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)		3,000.00

30.0 TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH) 0.00
 31.0 DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)

<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
TOTAL OF 31.0 ITEMS				0.00
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)			0.00

<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>AMOUNT</u>		
TOTAL (MUST EQUAL LINE 32.0, ABOVE)				0.00
33.0	DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)		2,600.00	
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0+33.0)		2,600.00	

Figure 5-11. 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 20XX
 20.0 DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH
 20.1 REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED
 HEREWITH)

<u>DEPOSIT/DEBIT VOUCHER NO.</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
123406	XX0124	XX0210	(600.00)	(k)
123460	XX0124	XX0210	600.00	(k)
431872	XX0129	YX0201	250.00	(d)
123465	YX0204	XX0228	100.00	(a)
92791	YX0126	XX0126	(60.00)	(b)

20.1 NET OF 20.1 ITEMS 290.00
 20.2 DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)
 20.3

<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>AMOUNT</u>	
123464	XX0131	100.00	(e)
123466	XX0221	200.00	(c)
123467	XX0218	300.00	(c)
123468	XX0225	400.00	(c)

20.2 TOTAL OF 20.2 ITEMS 1,000.00
 20.0 TOTAL REPORTED THIS MONTH (20. 1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219) 1,290.00
 30.0 TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH) 2,600.00

31.0 DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)

<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
123459	XX0119	YX0131	500.00	(i)
123460	XX0124	XX0210	600.00	(i)

31.0 TOTAL OF 31.0 ITEMS 1,100.00
 32.0 DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0) 1,500.00

<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>AMOUNT</u>	
123461	XX0126	700.00	(g)
123462	XX0127	800.00	(g)

TOTAL (MUST EQUAL LINE 32.0, ABOVE) 1,500.00
 33.0 DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2) 1,000.00
 34.0 TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0+33.0) 2,500.00

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

SCHEDULE OF DEPOSIT ACTIVITY

ORGANIZATION: USS SELDOMSAIL
 LOCATION: HOLY LOCH, UK
 DSSN: 1234 DO: A.B. CASE PERIOD OF REPORT: MAR 20XX
 20.0 DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH
 20.1 REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED
 HEREWITH)
 20.2

<u>DEPOSIT/DEBIT VOUCHER NO.</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
123455	XX0105	XX0225	900.00	(j)
123462	YX0127	XX0304	(800.00)	(h)
123469	XX0304	XX0307	150.00	(a)
123470	XX0325	XX0328	1050.00	(a)
674128	XX0314	XX0314	100.00_	(f)

20.1 NET OF 20.1 ITEMS 1,400.00
 20.2 DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)

<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>AMOUNT</u>
---------------------------	--	---------------

20.2 TOTAL OF 20.2 ITEMS 0.00
 20.0 TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219) 1,400.00
 30.0 TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH) 2,500.00
 31.0 DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)

<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>DATE CONFIRMED YYMMDD</u>	<u>AMOUNT</u>	
123461	XX0126	XX0225	700.00	(f)
123462	XX0127	XX0301	800.00	(h)
123464	XX0131	XX0315	100.00	(f)
123466	XX0211	YX0320	200.00	(f)
123467	XX0218	YX0325	300.00	(f)

31.0 TOTAL OF 31.0 ITEMS 2,100.00
 32.0 DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0) 400.00

<u>DEPOSIT NUMBER</u>	<u>DATE PRESENTED OR MAILED YYMMDD</u>	<u>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

Figure 5-11 (Continued). 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 SF 215's shall be enclosed with this schedule.
- (b) Routine debit voucher. The debit voucher was included in line 4.2 of the SF 1219. The confirmed copy of the SF 5515 shall be enclosed.
- (c) Routine deposit, not yet confirmed. The memorandum copy of the SF 215 shall be enclosed with this schedule.
- (d) This deposit should have been reported in January and included in the total deposits reported on line 4.2 of the SF 1219 for January. It was not. It is being reported now. The confirmed copy of the SF 215 should be enclosed with this schedule.
- (e) See the description for item (d). The memorandum copy of the SF 215 shall be enclosed.
- (f) Routine deposit, confirmed in a month later than the month in which the deposit was presented or mailed. This item had already been reported on line 4.2 of a previous month. The confirmation copy of the SF 215 shall be enclosed with this schedule.
- (g) Deposits presented or mailed in a previous month but not yet confirmed. Aggressive follow-up action shall be taken by the disbursing office to obtain confirmation of deposits reported here.
- (h) A deposit previously reported and still unconfirmed has been determined to be lost. This entry is to remove the lost deposit from the schedule. A corresponding decrease to line 4.2 and increase to line 7.3 of the SF 1219 must be made. An explanatory note shall be enclosed with this schedule.
- (i) This is a supplemental SF 215 issued by the bank to acknowledge that the total of the checks included in a particular deposit exceeded the amount shown on the SF 215 under which the checks were deposited. The memorandum copy of the SF 215 shall be enclosed with this schedule.
- (j) This is a confirmed foreign currency deposit made in a Treasury General Account (not a limited 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.
- (k) This entry corrects erroneous entry of the deposit number when originally reported. It reverses the original entry and reenters the correct data. There is no impact on the DO's accountability.

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

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

DD Form 165, JAN 2000

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

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

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

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

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

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

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

Table 5-3. Decision Logic Table for Deposit Discrepancies