



Treasury Financial Manual

Chapter 5000

REQUISITIONING, PREPARING, AND ISSUING TREASURY CHECKS

This chapter prescribes the procedures disbursing officers use to requisition, prepare, and issue four-digit checking account symbol checks drawn on the United States Treasury. Topics include submitting disbursing officers' signature specimens, ordering and controlling blank check stock, and inscribing checks. The procedures apply to all disbursing offices except where otherwise indicated.

For terms and definitions related to this chapter, please view the [TFM Glossary](#).

Section 5010—Authority

See, *inter alia*, 31 U.S.C. 321, 3321, 3325, 3528.

Section 5015—Submission of Disbursing Officers' Signature Specimens

This section applies specifically to Non-Treasury Disbursing Offices (NTDO) for both new check symbols and existing check symbols.

Accountable Officers, who are empowered to designate disbursing officers, must designate only the minimum number necessary to perform disbursing functions efficiently. Accountable officers, who are NTDO affirming officials and are affirming NTDO disbursing officers for their federal entity, must be in a supervisory capacity to an individual being designated as a NTDO disbursing officer. In addition to submitting information to Fiscal Service, federal entities must maintain records of disbursing officer designations and revocations of authority, including designated disbursing officers' signature specimens.

5015.10—Manual Signature Specimens

Before issuing checks, a newly designated disbursing officer must forward manual signature specimens, using FS Form 3023 (see Appendix 4), to the federal entity official responsible for maintaining disbursing officer signature specimen files and to Fiscal Service (as indicated by the instructions on the FS Form 3023). Manual signatures on checks must show a reasonably uniform agreement with the specimen signatures provided on the FS Form 3023. If the disbursing officer

elects to change his/her signature or if a change in signature occurs as a natural development, the disbursing officer must submit a new FS Form 3023 with new specimen signatures.

The Disbursing Officer should await confirmation from Fiscal Service that FS Form 3023 has been received and processed before beginning the process of issuing checks.

For revocation information, see subsection 5015.30.

5015.20—Facsimile Signatures and Submission of Specimens

A facsimile signature is a reproduction of a manual signature that can be saved electronically or by engraving or imprinting. The use of facsimile signatures facilitates the affairs of government personnel or any officials to conduct business, because an authorized officer's facsimile signature has the same weight as his manual signature. The creation of rubber signature stamps and the action of stamping an authorized officer's signature on U.S. Treasury checks with a rubber stamp is strictly prohibited.

The legal basis for using a facsimile signature - facsimile of an official's actual signature - is specifically authorized under the Uniform Facsimile Signatures of Public Officials Act only for executing public securities and instruments of payment.

In addition to the requirement in subsection 5015.10, a disbursing officer may use a facsimile signature, if necessary. If a disbursing officer would like to use a facsimile signature, he or she must submit an official letter to Fiscal Service informing Fiscal Service of the use of facsimile plates or electronic facsimile signatures in place of manual signatures. The official letter should:

- Identify the NTDO disbursing officer whose signature is to be converted to facsimile signature,
- Identify the appropriate Agency Location Code (ALC),
- Be signed by an appropriate accountable officer from the federal entity who is a NTDO affirming official, who can affirm NTDO disbursing officers for their federal entity, and must be in a supervisory capacity to the individual who is the NTDO disbursing officer whose signature is to be converted to facsimile signature,
- Include an assurance statement of the controls in place that confirm essential security safeguards against unauthorized use of the facsimile plates or the electronic facsimile of the provided signature, and
- Letters should be sent to the Policy and Oversight Division (see Contacts).

When a facsimile plate or electronic facsimile signature is withdrawn from service, or is to be destroyed, due to the revocation or expiration of a disbursing officer's designation, (see subsection 5015.30 for how to notify Fiscal Service) and is not to be used again, it must be destroyed and purged from any payment system and any backup systems per procedures established by the federal entity involved. When a facsimile plate has been destroyed, a

properly executed certificate identifying the specific plate and date of destruction must be given to the disbursing officer and the federal entity official responsible for maintaining specimen signature files. Federal entities should follow applicable federal and industry information technology regulatory requirements and standards when destroying an electronic file of a facsimile signature. For specific information related to these regulations and requirements, please contact the Policy and Oversight Division (see Contacts).

5015.30—Revocation of Designation

When an individual for whom a delegation or designation is on file with Fiscal Service departs or otherwise becomes ineligible to act (including through reassignment, retirement, departure, death, etc.), a responsible Accountable Officer should forward to Fiscal Service a FS Form 3023 (see Appendix 4) revoking the delegation or designation of the departing or ineligible Designee. Revocations are effective as of the latter of the effective date requested by the federal entity on the form or the Fiscal Service verification date in Section VI of the FS Form 3023.

When using FS Form 3023 to document a revocation, the submitting federal entity must complete Sections I, II, IV, and V of the form. Revocation forms do not require sample signatures of the individual whose authority is being revoked (Section III), but they must be initialed in Section IV to confirm that any facsimile signature has been destroyed as part of the revocation, and signed in Section V by an appropriate Accountable Official.

Section 5020—Specifications and Characteristics of Treasury Checks

5020.10—General Physical Characteristics

Blank Treasury checks measure 3-1/4" wide and 7-3/8" long (after bursting and separation from check formats) and are printed on 28-pound paper. The paper used for Treasury checks has a distinct watermark pattern (consisting of both "shaded" and "wire") manufactured in the paper. This pattern is continuous with "U.S. TREASURY" repeated randomly. The watermark design reads both forwards and backwards. The color of the check is multihued, ranging from light blue to pale peach, featuring the Statue of Liberty boldly engraved on the left side of the check and faintly reproduced in the middle of the check.

Blank Treasury checks currently come in several formats for use in different types of printing machinery (see subsection 5020.20, below). **Note that most of these formats will be discontinued and no longer available after October 01, 2020.** Only Treasury check formats H & K will remain available after that date.

5020.20—Blank Check Formats

Disbursing offices may order blank checks in any of the following formats according to their needs:

- Format D—A marginally punched, continuous-form single checks. The

overall width is 8 1/2 inches, including a 9/16 inch perforated marginal aligning strip left and right, with the option of having the marginal aligning strips removed prior to shipping. Horizontal perforation every 3 1/4 inch. Fanfolded every fourth check in unbroken strips, no splices. These checks are packed in cartons of 1,000, 2,000, or 4,000 checks. Effective October 01, 2020, this blank check stock format will no longer be available.

- Format E—A one-up (one sheet with a single check) marginally punched continuous form checks with a check-sized statement on the right. The overall width is 15 7/8 inches, includes a 9/16 inch perforated marginal aligning strip left and right, with the option of having the marginal aligning strips removed prior to shipping. An additional vertical perforation will be required 7 15/16 inch from left and right edge (center). Horizontal perforation every 3 1/4 inch. Fanfolded every fourth check/statement in unbroken strips, no splices. These checks are packed in cartons of 2,000 checks/statements or 4,000 checks/statements. Effective October 01, 2020, this blank check stock format will no longer be available.

- Format F—(Grids only) A marginally punched, continuous form of two checks in tandem. The overall width is 15 7/8 inches, including a 9/16 inch marginal aligning strip left and right, with the option of having the marginal aligning strips removed prior to shipping. An additional vertical perforation will be required 7 15/16 inches from left and right edge (center). Horizontal perforation every 3 1/4 inch. Fanfolded every fourth check/statement in unbroken strips, no splices. These checks are packed in cartons of cartons of 2,000 (4,000 total grids) or 4,000 (8,000 total grids). Effective October 01, 2020, this blank check stock format will no longer be available.

- Format GS—A one-up marginally punched sheet of check and statement, with option of having check above or below statement. The overall width is 8 1/2 inches, includes a 9/16 inch perforated marginal aligning strip left and right, with the option of having the marginal aligning strips removed prior to shipping, depth 13 inches. Horizontal perforation every 3 1/4 inch. Each sheet will yield two (2) checks and two (2) statements. These checks are packed in cartons of 1,000 or 2,000 checks/statements. Effective October 01, 2020, this blank check stock format will no longer be available.

- Format H—A two-up (one sheet with two checks side by side) marginally punched continuous roll. The overall width is 15 7/8 inches includes a 9/16 inch marginal aligning strip left and right. Each roll contains a leader strip (with alignment marks) minimum of five (5) feet, 80,000 total checks, and a trailing strip of five (5) feet minimum. Maximum roll size 30 inches in diameter with a 5 inch (inside diameter) suitable core. NOTE: All splices, including mill splices and flying splices, are unacceptable. The checks do not have any preprinted symbol or serial numbers. A consecutive inventory control number (ICN) is printed at the top of each check. There are 80,000 checks per roll.

- Format I—A one-up marginally punched, continuous-form check with a statement on the left side. The overall width is 15 7/8 inches, includes a 9/16 inch perforated marginal aligning strip left and right, with the option of having the marginal aligning strips removed prior to shipping. An additional vertical perforation will be required 7 15/16 inches from left and right edges (center). Horizontal perforation every 3 1/4 inch. Fanfolded every fourth check/statement in unbroken strips, no splices. These checks are packed in cartons of 2,000 or 4,000 checks and statements. Effective October 01, 2020, this blank check stock format will no longer be available.

- Format J—A one-up marginally punched sheet. The overall size is 8 1/2 inches x 13 inches, includes a 9/16 inch perforated marginal aligning strip left and right, with the option of having the marginal aligning strips removed prior to shipping. Horizontal perforations every 3 1/4 inch. Each sheet will yield four (4) checks, detached size 7 3/8 inches x 3 1/4 inches. Checks are packed in cartons of 1,000, 2,000 or 4,000 checks. Effective October 01, 2020, this blank check stock format will no longer be available.

- Format K—A two-up, marginally punched, continuous roll with a statement below the check. The overall width is 15 7/8 inches, including a 9/16 inch perforated marginal aligning strip left and right side, with horizontal perforations at the bottom of each check every 6 1/2 inches. Each roll must contain a leader strip (with alignment marks) a minimum of five (5) feet, 40,000 checks and 40,000 statements, and a trailing strip of five (5) feet minimum. NOTE: All splices, including mill splices and flying splices, are unacceptable.

- Format M—A One-up marginally punched sheet of check and one (1) statement, with option of having check above or below statement. The overall size is 8 1/2 inches x 13 inches or 11 inches. Includes a 9/16 inch perforated marginal aligning strip left and right, with the option of having the marginal aligning strips removed prior to shipping. A horizontal perforation is at the bottom edge of the check when above statement and at the top edge of the check when below statement. Each sheet will yield one (1) check, 7 3/8 inches x 3 1/4 inches, and one (1) statement. Checks are packed in cartons of 1,000 checks and statements. Effective October 01, 2020, this blank check stock format will no longer be available.

5020.30—Statement Printing Options

For check formats listed in subsection 5020.20 that have a statement, the statement may be preprinted with the check serial number and other information desired by the disbursing offices, as described by the options in this subsection.

The following statement printing options are available for formats E, GS, I, K, and M:

- Option A: Number only,
- Option B: Personalized imprint only,
- Option C: Statement back only,
- Option D: Number and personalized imprint,
- Option E: Number and statement back,
- Option F: Personalized imprint and statement back, and
- Option G: Number, personalized imprint, and statement back.

NOTE: All of the above-listed formats, as well as Format J, will be discontinued and no longer available after October 01, 2020.

The following formats also are available for testing equipment and software:

- Test grid checks in Formats D and J, and
- Specimen checks in Formats H and K.

5020.40—Check Symbol Numbers

Checks with serial numbers are preprinted with the four-digit checking account symbol assigned to the disbursing office from which the checks will be issued. Fiscal Service's Philadelphia Financial Center (PFC) Analysis, Reconciliation & Reporting Section (see Contacts) controls and assigns checking account symbol numbers. The checking account symbol number is in the upper right corner of the check, just before the preprinted serial number. These two numbers, separated by a hyphen, constitute the unique check number. The checking account symbol number and related check digit are preprinted in ink in magnetic ink character recognition (MICR) positions 53 through 49.

5020.50—Check Serial Numbers

Checks are preprinted with an eight-digit serial number in the upper right corner after a hyphen, immediately following the check symbol number. Serial numbers must not be duplicated within the same checking account symbol. Serial numbers for each account symbol begin with 00001000 and continue through 99999999. The serial number and related check digits are preprinted in MICR positions 31 through 23.

When all serial numbers of a check symbol have been used, Fiscal Service will assign a new checking account symbol for the next supply of checks, if necessary. Accordingly, as serial numbers of checks issued approach 99999999, the disbursing officer should notify the Analysis, Reconciliation & Reporting Section (see Contacts) so a new checking account symbol can be assigned before the next supply of blank checks is ordered. When ordering the new check supply, the disbursing officer should allow additional time for the proof to be changed, in addition to the time normally required to print and deliver the checks (see subsections 5025.30 and 5025.40).

5020.60—Emergency Check Stock

Under emergency situations only, disbursing offices may use their print systems to produce prenumbered and MICR-encoded check stock for use by other disbursing offices within that federal entity. Disbursing offices with blank check stock must have high-volume check printing equipment using check stock without preprinted check symbol/serial numbers and MICR encoding must have check printing equipment that can print the check symbol/serial numbers and related MICR encoding on the blank check stock.

For example, if office "A" has a fire and its entire supply of check symbol 1234 check stock is destroyed, and office "B" has high-volume printing equipment, then disbursing office "B" can create a limited supply of emergency check symbol 1234 checks for office "A" to last until regular stock is available through normal channels. The emergency check stock created must bear the check symbol 1234 and check serial numbers in the 90-99 million range. The disbursing Officer signing the emergency checks must be authorized to sign checks for that check symbol.

Another example where emergency check stock systems may be used is during unexpected military deployment. Emergency military checks will bear the appropriate check symbol and serial numbers in the 90-99 million range. Manual signatures for emergency check stock should be submitted to the same federal entity official responsible for maintaining disbursing office signatures (see subsection 5015.10). The disbursing office must notify the Analysis, Reconciliation & Reporting Section of the check symbol and serial number ranges involved before the creation and use of emergency checks.

Disbursing offices must not use the emergency check stock system to avoid ordering checks through normal channels. Any emergency check stock must be created under the following conditions:

- It must be produced on a print system that has a post/print verification feature to ensure the integrity of the printed and MICR encoded symbol serial numbers, and
- Internal control procedures must be in place to prevent issuing duplicate payments bearing the same check symbol/serial numbers.

5020.70—Transit Number Symbol

Blank Treasury checks bear transit number symbols preprinted in magnetic ink within the 1/2-inch band provided at the bottom of the document. This number, 0000051, plus the check digit "8", are in MICR positions 42 through 34. The transit number symbol (stroke 10, a measurement as part of the MICR font) shall be pre-printed in MICR positions 33 and 43. The banking system uses the transit number symbol to route and process items for payment. Disbursing offices should verify the accuracy of these transit number symbols and other preprinted and MICR-encoded information before using or issuing checks.

Section 5025—Requisitioning Treasury Checks

5025.10—Contract Information

The U.S. Government Printing Office (GPO) awarded a one-year base contract with 3 option years, a 5-year contract for printing blank checks and exercises overall control over their procurement, while administrative control is exercised by Treasury's Mission Support Services. After each contract is awarded, the Mission Support Services (see Contacts) issues a notice to all disbursing offices specifying the unit cost of blank checks by type of format and changes to related costs, such as new or revised proofs. Prices are subject to annual changes based on the Bureau of Labor Statistics (BLS), Consumer Price Index for All Urban Consumers-Commodities Less Food (CPI), excluding paper and reimbursable postage or transportation costs. Paper prices also are subject to change monthly because of fluctuating costs. This change is based on the BLS Producer Price Indexes Report (BLS code 0913-01) for Offset & Text, Table 6- Producer Price Indexes and Percent Changes for Commodity Groupings and Individual Items.

Current contract information inquiries should be directed to the Mission Support Services (see Contacts).

5025.20—Designation of Officials Authorized to Sign Check Requisitions

Before any check print orders are submitted, the ordering federal entity must designate one primary and one alternate official as having authority to sign check print orders. Federal entities designate these officials by completing a FS Form 1186: Signature File-U.S. Treasury Check Orders (see Appendix 3), and submitting the completed form to the Analysis, Reconciliation & Reporting Section (see Contacts). The Analysis, Reconciliation & Reporting Section uses the FS Form 1186 to verify the signature on check print orders and to ensure that only authorized officials requisition checks.

5025.30—Treasury Checks Order Form

Disbursing offices use FS Form 2431: U.S Treasury Checks Order Form (see Appendix 1), to order checks, proofs, and revisions to proofs. (Exception-Fiscal Service's Resource Management Division solicits and consolidates the requirements of Fiscal Service Regional Financial Centers on an annual basis and prepares FS Form 2431s, as appropriate for Treasury Disbursing Offices.)

Current contract prices for check formats and new or revised proofs apply to orders approved by Fiscal Service and received by the contractor up to midnight of the last day of the contract period. All such orders must be delivered within 30 workdays after the contract expires. Disbursing offices must not request that the contractor make deliveries more than 30 workdays after the termination of the contract under which an order is placed. When an order is submitted near the end of a contract period and the disbursing office is placing an order under that contract, it should allow Fiscal Service a minimum of three workdays to process the order and to deliver it to the contractor before the period expires.

Disbursing offices may submit orders requesting deliveries over a period of time. However, final delivery must be made within 30 days after the contract

expires.

When specifying delivery dates, disbursing offices should allow two months for printing time (including approval of the order by Treasury and GPO). They should allow an additional two weeks when a change to the check proof is requested.

5025.40—Check Proofs

On proof orders that call for a change in the check imprint or format, the Mission Support Services will forward to the federal entity's administrative office a photo-print proof of the check provided by the contractor. An authorized individual from the requesting federal entity must review and approve the proof. The federal entity should retain a copy of the proof and must return the original promptly to the Mission Support Services. The approved proof authorizes the contractor to proceed with printing the checks as ordered.

Treasury's Mission Support Services must have in its possession an approved proof from the federal entity before placement of an order for checks.

5025.50—Quantities of Checks

Disbursing offices should order a supply of checks to last a year, unless there is a good reason to request a supply for a longer or shorter period. They should explain the methodology used to determine the quantity of checks needed to last a year, as well as any such reason why the supply is to last for a shorter or longer period of time on FS Form 2431 under "Remarks." The minimum amount of any format, except roll stock, is 100 checks. Smaller quantities can be requested in multiples of 100. Larger quantities must be in multiples of 1,000.

5025.60—Check Numbers

The initial order for serially numbered checks must specify that the numbers begin with 00001000. All serial number ranges end in xxxx999 for quantities in multiples of 1000, and in xxxx99 for quantities of 100. Subsequent orders must specify serial numbers that follow exactly in sequence as those on preceding orders

5025.70—Shipping

The contractor ships check orders to the delivery destination designated on FS Form 2431 via express package carrier or registered mail if express packages cannot be accepted. However, roll stock is palletized and ships via armored carrier. The contractor sends an advice of shipment notice to the consignee when the order is shipped.

The contractor prepays all shipping charges. These charges are included in the contractor's invoice.

5025.80—Cancellation of Orders

If production operations have begun, Treasury's Mission Support Services advises the disbursing office of the cost charged. Then, the FS Form 2431 requesting the order is canceled, properly notating the amount charged, and is used as the basis for the contractor's invoice to GPO.

When a print order has been canceled, the disbursing office or its administrative office must notify the Analysis Reconciliation & Reporting Section (see Contacts).

Section 5030—Safekeeping and Control of Blank Check Stock

5030.10—Safekeeping

Disbursing officers are responsible for strictly protecting blank checks against loss or theft. Procedures should include such security measures as the following:

The level of security required for blank check stock (BCS) storage and construction of a secure storage room or installation of a GSA-approved security container is addressed in the context of the following:

- the level of risk to which BCS is exposed,
- other security provided by the facility within which BCS is located, and
- meeting minimum requirements set forth for the protection of BCS.

Disbursing offices may store BCS in either an appropriately protected GSA-approved security container or in a secure room (see Appendix 2). BCS storage should provide a high standard of security against theft and should prevent damage to checks from moisture, light, and heat.

The container must be protected by volumetric or capacitance intrusion detection devices for which alarms result in appropriate, timely responses. Volumetric devices detect the presence of a body or moving object within a specific area via the use of infrared, microwave, or sonar measurement devices. Capacitance devices detect intruders via the use of measurement devices that detect electrical properties of the human body. Typically, both volumetric and capacitance detection devices are used together to reduce the likelihood of false alarms. Used in concert, these two types of devices can detect relatively harmless intruders, such as mice, while simultaneously indicating that the electrical measurements of the intruders do not indicate human bodies; therefore, no alarm is initiated. Each type of detection device has its strengths and weaknesses, which must be considered in designing a system that makes effective use of both types of technology.

Note:

- All intrusion detection devices must be connected to a manned, 24-hour monitoring station and must use supervised or secure lines. The monitoring station must be supported by an appropriate, timely response

capability.

- If volumetric devices are used, dual technology volumetric intrusion devices are preferred because they minimize the potential for false alarms.

Disbursing offices must restrict access to BCS storage to officially authorized persons only. They must log entry and exit to BCS storage and must maintain the logs for a minimum of one year. Automated access control into and out of the secure area is recommended in lieu of manually maintained logs but is not mandatory.

Disbursing offices should prohibit smoking, eating, or other activities that could damage BCS in the storage area.

Access controls such as lock combinations or personal identification numbers must immediately be changed when the possibility of compromise exists. Circumstances that warrant combination changes include the following:

- the transfer, retirement, termination, or resignation of a person having the combination or access code,
- installation of new secure storage areas,
- repairs being made to the locking mechanism,
- upon notification that any records containing combinations or access control codes or devices have been lost, stolen, or compromised, and
- one year has elapsed since the combination or access control codes were changed.

Access control cards and similar devices must be immediately deactivated any time the individual to whom issued no longer requires access or when the individual retires, resigns, or is terminated.

Intrusion detection devices must be installed in the secure room and must be coupled with an appropriate and timely response capability (for instance, Federal Protective Service, contract security, police, or other designated personnel). Automated assessment capability is acceptable; however, response capability must exist.

Officially designated persons should inspect and lock secure storage containers or areas for BCS storage. Persons so designated should inspect the secure container or storage area before locking and should certify the result of the inspection and the security of storage in a written log.

The disbursing officer or an authorized representative should conduct unannounced inventories of blank checks at irregular intervals. Unannounced inventories should be conducted at least every 60 days. Irregularities should be investigated immediately, and any loss or theft should be reported as prescribed in subsection 5030.20.

5030.20—Loss or Theft

Immediately upon discovery of lost, missing, or stolen blank checks, the disbursing office must notify, via telephone, the Fiscal Service's Security Division via the Fiscal Service IT Service Desk . The disbursing office should follow up with a letter, fax, or email. Fiscal Service, as appropriate, will refer incidents to the Treasury Inspector General. The follow-up notification must include the following:

- The checking account symbol and serial numbers of the checks involved, and
- A statement giving complete information concerning the circumstances of the lost, missing, or stolen checks. If the loss involves a range of consecutive serially numbered checks, only the beginning and ending serial numbers of the range are needed.

Disbursing officers should report checks that are discovered to be missing, lost, or stolen before issuance (including any items missing from blank check shipments received from the contractor), as voids, per [TFM Volume I, Part 4, Chapter 6000, subsection 6040.10](#). Contact the Analysis, Reconciliation & Reporting Section for guidance (see Contacts).

5030.30—Quality Control Inspections and Reporting Irregularities

Immediately before using blank checks, the disbursing office must examine a sample group to ensure the checks are satisfactory and bear correct preprinted information. The checks must have a proper background tint and printing that is clear, complete, and of uniform density with no smears or blotches. The disbursing office must verify preprinted checking account symbols and serial numbers, MICR encoding, and other information to ensure there are no discrepancies.

If discrepancies between preprinted check symbols and serial numbers, or other defects are discovered, the disbursing office must notify Treasury's Mission Support Services, which then notifies the contractor for replacement or credit (providing the number of items involved is large enough to warrant such action). The disbursing office must void and process the irregular checks per [TFM Volume I, Part 4, Chapter 6000](#), Section 6040. It must handle apparent gaps or "skips" within the serial number ranges as possible losses of the items bearing the missing serial numbers, per subsection 5030.20.

5030.40—Disposition of Unused BCS

When a new disbursing officer acquires the four-digit check symbol checking accounts of his or her predecessor, he or she also acquires the unused BCS. Checks preprinted with check symbol numbers must not be altered nor issued over a different account symbol.

Disbursing offices have been given authority to destroy unused checks locally and to report the destroyed checks as void checks, see [TFM Volume I, Part 4, Chapter 6000](#), Section 6040.

If disbursing offices destroy unused checks, it must be done by shredding or incineration on site or at an approved federal shredding facility outside of the disbursing office, after which the shredding fragments may be disposed of as waste. Shredded fragments must not be larger than 1/8th inch in width and 3½ inches in length. Fiscal Service requires the use of a cross-cut shredder. The incineration method of destruction may only be used, subject to environmental regulations, when a disbursing office does not have shredding equipment. The Policy and Oversight Division (see Contacts) must approve the use of alternative facilities.

The disbursing office must complete and submit to the PFC Analysis, Reconciliation & Reporting Section a Certificate of Destruction, signed by the disbursing officer and three witnesses to the actual destruction, each time checks are destroyed. The Certificate of Destruction must show the method and date of destruction, the quantity of checks destroyed, the applicable check symbol number, and the serial numbers of the checks destroyed (beginning and ending numbers for each range of consecutively numbered checks). The disbursing officer should retain a copy of the Certificate of Destruction as part of the blank check inventory control records.

Section 5035—Drawing and Inscribing Treasury Checks

5035.10—Protection of Checks in Process of Preparation

Disbursing officers must maintain efficient controls for checks in the process of preparation. These controls must be designed to protect against loss or theft and must provide for prompt disclosure of check loss or theft. See subsection 5030.20 for procedures to follow in the event of loss or theft.

5035.15—Postprint Verification of Checks Without Preprinted Check Symbol and Serial Numbers

Check printing systems using checks without preprinted check symbol and serial numbers must have a postprint verification unit that reads and verifies certain critical data elements after the optical character reader-B (OCR-B) and MICR data have been printed. The data elements read are the OCR-B check symbol, serial number, the dollar amount, and the entire MICR line. The system must internally calculate the check digits for the check symbol and serial number on the MICR line and must verify correctness. It must compare the MICR data with the OCR-B data and both the OCR-B and MICR data with the data from the input tape. If any character fails to verify correctly, the check or checks must be rejected, marked "void-not negotiable," and reprinted correctly at a later time.

5035.20—Mechanical Equipment for Drawing Checks

Disbursing offices should select machinery per its ability to draw checks according to procedures and standards in this chapter. Disbursing offices should not enter requisitions for checks with radical changes in standard forms just to accommodate the peculiarities of a certain machine. In addition, the disbursing office should consider the manufacturer's ability to service the machinery when selecting any equipment.

Disbursing offices should maintain the equipment to produce the best results in writing checks. Adjustments that provide for placement and alignment of the data added to the check must always be in good order. The inking mechanism should receive careful attention. Excessively inked ribbons and worn ribbons should not be used.

5035.20a—Requirements Applicable to Check Signing Machines and Payment Systems

Machines and payment systems that print facsimile signatures on checks shall comply with the applicable federal and industry information technology regulatory requirements and standards to prevent unauthorized use of the equipment and the disbursing officer's facsimile signature. For specific information related to these regulations and requirements, please contact the Policy and Oversight Division (see Contacts).

5035.25—Quality Standards of Printing

The printed or written characters of the data added in drawing checks, including the facsimile signature, should have sharp lines, a continuous and homogeneous deposit of ink, and no filling. Also, the characters printed using ribbon technology must not have a pronounced ribbon pattern. Data added in drawing checks must show no appreciable impairment of legibility after being passed through endorsers. Contrast between added printed or written data and the surface tint of the check should ensure high legibility for accurate reading in rapid handling and should serve as a deterrent to alteration.

5035.30—General Instructions for Inscribing and Positioning of Data Added to Checks

The correct position of the date, amount, payee's name, and signature of the disbursing officer is determined by the physical characteristics and layout of the blank check. Disbursing officers must avoid deviations from the normal positioning of this information on checks. If not reprinted on the checks by the contractor, the disbursing office must ensure that the place of issue and the object for which drawn are shown on checks before issuance. To standardize printing and facilitate accuracy verification, words on checks should be inscribed in all uppercase (that is, capital) letters and punctuation should be omitted, except commas used in addresses and to set off names of more than two payees. Spaces that would invite or facilitate alteration and addition must not be left unfilled. Data not essential for issuance and payment should be reduced to a minimum and may appear only to the left of the center of the check, just above the line running completely across the face of the check above the MICR line.

5035.35—Inscription of Payee Name and Other Identification Data

5035.35a—Payee's Name

Checks must be clearly inscribed with the complete payee name to facilitate

accurate payee identification at the time of check negotiation. Disbursing offices, and others, that prepare vouchers and schedules on which disbursing offices must rely when preparing checks must write the names in a manner that will ensure proper identification procedures. To ensure correct endorsement and for other customary reasons, the surname of the payee should appear last. The correct order is first name, middle name or initial, and last name. Where the payee has an often-used surname, the use of initials only (such as "J D MILLER" or "R T JONES") in lieu of full given names can cause confusion as to the identity of the rightful payee. When a payee's legal given name consists of initials only, the words "Initials Only" should be shown after the initials.

In view of the important services provided by banks and merchants that cash Treasury checks, the federal government has a special obligation to see that payees' names, as they appear on checks, contribute to prompt and specific identification of the payees when the checks are presented for cashing or are received by banking institutions for deposit to the payees' accounts. Requirements for inscribing checks drawn to federal entities of the federal government are prescribed in [TFM Volume I, Part 5, Chapter 2000](#), Section 2020.

5035.35b—Address

When checks are to be mailed, the full and complete address of the payee must be entered on the checks or envelopes, including as necessary: rural route numbers, box numbers, house numbers, zip codes, and any other information essential to correct delivery.

5035.35c—Other Identification Data

Checks drawn to commercial concerns, institutions, grantees, or vendors often require account or invoice numbers and other kinds of identification data, as well as the payee name, in order to be properly applied to the account for which moneys are due. Such identification data must be inscribed on the checks on the basis of voucher-schedules of payments prepared by the federal entities per [TFM Volume I, Part 4A, Chapter 2000](#). Disbursing offices must not place identification data in any position on a check where it is visible through the envelope window. In the absence of such data on the voucher-schedules, enclosures (that is, invoices, tear-off coupons, or other forms) containing the identification data may be provided for mailing with the checks.

5035.40—Position of Check Issue Date

Disbursing offices must write the date of issue in the upper right portion of the check, either above or below the check number.

The date must be written in month (spelled out or abbreviated), day, year sequence.

5035.45—Restriction on Postdating of Checks

Disbursing offices must not inscribe checks with a date of issue that is later

than the date the checks are delivered to the payees. If the checks bear issue dates predetermined in accordance with a time schedule, they must not be delivered to the payees in advance of the scheduled payment date. However, mailed checks should be released to the U.S. Postal Service reasonably in advance of the issue date to allow for transit time.

5035.50—Inscription of Check Amount

The check amount must be printed per the quality standards prescribed in subsection 5035.25. The amount must be printed in clearly distinguishable type characters. For example, the "1" and "7" must be clearly distinct. In addition, the type should be of a conservative and standard design and of a size to discourage alteration and make any attempts at altering figures clearly evident (OCR-B is recommended). Particular attention should be given to characters that might be susceptible to conversion to a higher figure; for example, altering a "1" to a "7" or a "3" to an "8". The printing should be of large enough size to withstand folding, spindling, and small tears. The check amount data should not be visible through the envelope window in the address field, since the numbers might confuse U.S. Postal Service address-scanning equipment.

5035.50a—Printing of Dollar Sign

If the amount is printed once, only in numerical figures, then the dollar sign must be included as part of the amount printing. If the amount is printed twice on the checks (once in numerical figures and the second in alphabetical letters) the dollar sign does not have to be used for the numerical figures, provided these figures are printed within the convenience amount box and all available print sections within the block contain asterisks.

5035.50b—Printing and Positioning of Marginal Amount

On checks without preprinted amount boxes, the amount of the check should appear in the right-quarter section of the check in the area above the signature of the disbursing officer and below the check number. It should be in horizontal alignment with the name or address of the payee. The amount figures should fill their allotted area completely. No space should be left unfilled that might be susceptible to use for fraudulent insertion.

5035.50c—Inscription of Medial Amount in Body of Checks

Writing the amount in the body of a check in words (usually feasible when a machine capable of writing words is used) provides the disbursing office and Treasury greater safety against alteration of amount. Therefore, Treasury encourages this practice. However, if the disbursing office determines that a substantial cost savings would result from not writing the medial amount, Treasury permits this.

If the disbursing office determines that substantial cost savings would result from writing the medial amount in figures, either of the following forms may be used: "\$50and75cents" or "\$50and75/100". No spacing appears within an amount

written in either form. Contact the Policy and Oversight Division for guidance (see Contacts).

5035.50d—Maximum Amount for Which Checks Can be Issued

Disbursing offices must not issue a check in an amount exceeding \$99,999,999.99. When it is necessary to make payment in excess of this amount by check, the disbursing office must issue two or more checks. Disbursing officers should also consider contacting Fiscal Service to discuss alternative payment options in place of large dollar check payments.

5035.55—Signatures of Disbursing Officers

Each check issued must bear one of the following:

- the manual signature of the disbursing officer, or
- an approved facsimile signature of the disbursing officer.

5035.55a—Manual Signatures of Disbursing Officers

Manual signatures must substantially conform with the specimen signatures previously submitted on FS Form 3023 to the federal entity official responsible for maintaining specimen signature files (see subsection 5015.10). Disbursing officers should avoid awkward or unusual conditions that would cause an abnormal signature on the checks. A permanent black ink should be used for manual signatures. The ink should not be subject to fading and should not be readily soluble in water.

5035.55b—Facsimile Signatures

When facsimile signatures are used, the disbursing officer's approved facsimile signature must be printed on checks in accordance with subsection 5035.20a. The facsimile should appear within a frame or border that conforms to the design adopted by the disbursing officer's department or administrative office.

5035.60—Space Provided for Printing in Magnetic Ink

The standard Treasury check format provides space at the bottom of the check for information encoded in magnetic ink used by banks in proof and payment operations. This MICR area extends from the bottom edge of the check to 9/16 inches from the bottom edge of the check and across the entire 7-3/8 inch length of the check. Disbursing offices must be careful not to enter printed data within the 1/2-inch MICR band at the bottom of the check.

5035.65—Controls to Prevent Release of Imperfect Checks

Disbursing offices must establish controls to prevent the release of imperfect checks. They should treat checks prepared on defective check stock or bearing erasures, alterations, overprinting, strike-overs, and imperfect letters or figures as spoiled and should void them. Disbursing offices must deface and

dispose of imperfect checks as prescribed in [TFM Volume I, Part 4, Chapter 6000](#), Section 6040, to prevent the possibility of the imperfect checks being negotiated.

5035.70—Imperfect Checks Returned by Holders

If a holder returns an imperfect check, the disbursing office must carefully examine the check to determine:

- If the imperfection may have occurred during the issuance process, or was the result of accidental mutilation after issuance, or
- If the imperfection and circumstances surrounding the return of the check constitute likely evidence of an attempt to alter or fraudulently negotiate the check.

Depending on the circumstances, the disbursing office must take the appropriate action as described in subsection 5035.70a or 5035.70b.

5035.70a—No Apparent Evidence of Attempted Fraud

If the inspection reveals no basis that the imperfection resulted from an attempt to fraudulently alter the check, the disbursing office should issue the holder an alternate serially numbered check. See [TFM Volume I, Part 4, Chapter 6000](#), Sections 6030, 6040, and 6045, for procedures concerning spoiled and voided checks.

5035.70b—Evidence of Possible Fraud

If a check returned by a holder bears evidence of attempted fraud, the disbursing office must notify the Fiscal Service's Security Division via the Fiscal Service IT Service Desk 304-480-7777 . Fiscal Service, as appropriate, will refer these incidents to the Treasury Inspector General. The disbursing office must also submit an on-line unavailable check cancellation transaction to the Treasury Check Information System (TCIS).

Contacts

For inquiries concerning contract prices and other contract related matters; shipping costs; notices to cancel orders for blank checks; and notices of problems, defects, or missing items in shipments received from the contractor, contact:

Mission Support Services -
Communications and Document Services Branch
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220
Telephone: 202-622-2150 
Email: Printing@treasury.gov

Direct requests for assignment of check symbols; submission of FS Form 3023s; submission of FS Form 1186s; prenotification of check symbol and serial numbers involved in emergency check stock cases; submission of FS Form 2431; notification of canceled print orders; and missing, lost, or stolen (before issuance) checks, including items missing from blank check shipments received from the contractor that were not replaced, to:

Attention: Analysis, Reconciliation & Reporting Section
Philadelphia Financial Center
Bureau of the Fiscal Service
Department of the Treasury
PO Box 603
Bensalem, PA 19020
Telephone: 215-516-8106 
Email: PFC-OSB-Accounting@fiscal.treasury.gov

Direct requests for FS Form 2431 to the federal entity's printing officer. The printing officer should forward a Portable Document Format (pdf) file of the request to:

Mail Stop: CSAPS, Team 2, Room C-836
U.S. Government Printing Office
732 North Capitol Street, NW
Washington, DC 20401
Telephone: 202-512-1239 
Email: aps-team2@gpo.gov

Direct matters regarding blank check stock security, loss, or theft to:

Physical Security Branch
Bureau of the Fiscal Service
Department of the Treasury
6505 Belcrest Road, Suite 613
Hyattsville, MD 20782
General information and to report incidents: 304-480-7777 

Direct inquiries concerning all other matters, including requests for approval of the placement of printing on checks and approval of additional printing, to:

Department of the Treasury
Bureau of the Fiscal Service
Policy and Oversight Division
3201 Pennsy Drive, Building E
Landover, MD 20785
Telephone: 202-874-6781 

Appendices Listing

Appendix	Form	Title
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No.		
1	FS Form 2431	U.S. Treasury Checks Order Form
2	----- -----	Definition of a Secure Room & Vault Area
3	FS Form 1186	Signature File - U.S. Treasury Check Order
4	FS Form 3023	Signature Specimen Submission Form

Summary of Updates

Section No.	Section Title	Summary of Change
Introduction		Added verbiage and hyperlink redirecting readers to the TFM Glossary.
5015	Submission of Disbursing Officers' Signature Specimens and Designation of Assistants	Deleted verbatim text reference -- "Per 31 U.S.C. § 3321 and Treasury Directive 16-36, the Chief Disbursing Officer (CDO) is the only official who may designate Fiscal Service Disbursing Officers."
5030.20	Loss or Theft	Updated hyperlink for "TFM Volume I, Part 4, Chapter 6000."
All		Changed "agency/ agencies" to "federal entity/ federal entities".

