



Treasury Financial Manual

Transmittal Letter No. 605

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

1. Purpose

This transmittal letter releases I TFM 4-6000: Checking Accounts with the U.S. Treasury. This chapter prescribes procedures for Government departments, agencies, disbursing offices and others concerned to follow when using and operating 4-digit symbol checking accounts with the Department of the Treasury.

Note: FMS is phasing out the printed distribution of TFM releases. This update will be the last printed release for this chapter. Users may access the TFM via the Internet at the following website: <http://www.fms.treas.gov/tfm/index.html>. Effective December 2001, all TFM releases will be available on the Internet only.

2. Page Changes

Remove

Table of Contents for Volume I (T/L 600)

Table of Contents for Part 4 (T/L 592)

I TFM 4-6000 (T/L 517)

Insert

Table of Contents for Volume I

Table of Contents for Part 4

I TFM 4-6000

3. Effective Date

Upon receipt.

4. Inquiries

Direct questions regarding this transmittal letter to:

Check Reconciliation Branch
Financial Processing Division
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 711A
Hyattsville, MD 20782
Telephone: 202-874-8150

Richard L. Gregg
Commissioner

Date: December 4, 2001

Part 4—Chapter 6000

CHECKING ACCOUNTS WITH THE U.S. TREASURY

This chapter prescribes procedures for Government departments, agencies, disbursing officers and others concerned to follow when using and operating 4-digit symbol checking accounts with the Department of the Treasury (Treasury).

Section 6010—Scope and Applicability

Government departments, agencies, disbursing offices (DOs) and others concerned must follow the procedures in this chapter when using and operating 4-digit checking accounts with Treasury. Areas covered include instructions on checking account symbol maintenance (how to request, change, close or reopen a 4-digit DO symbol), reporting check-issue transactions to the Financial Management Service (FMS), processing voided checks, and adjusting check-issue discrepancies and related matters.

Checking accounts with Treasury do not represent a balance of credit with Treasury. Designated depository checking accounts, which do represent a balance of credit with Treasury, are maintained in commercial banks, locally and abroad, and operate under special procedures set forth in I TFM 4-8000.

Section 6015—Checking Account Symbol Maintenance

To request, change, close or reopen a 4-digit DO symbol, the appropriate agency official from the agency's administrative office should sign and send a letter to the Check Reconciliation Branch (CRB) of FMS. The requesting party must send the original, signed letter on official agency letterhead. See the Contacts page.

6015.10—Opening a 4-Digit Disbursing Office Symbol

Agencies that are not authorized to do their own disbursing that are requesting delegated disbursing authority must submit written justification to Treasury's Chief Disbursing Officer (I TFM 4-10000).

Agencies that are authorized to do their own disbursing (31 U.S.C. 3321) must submit written justification to CRB citing their authority to do so. To request a new 4-digit DO symbol, the official must certify that no other DO can do its disbursing or reporting. In addition, the request must indicate if the agency will issue Treasury check stock or will only be established to report information concerning disbursements made by other DOs.

CRB will notify the agency (in writing) of the 4-digit DO symbol that was assigned based on the agency's request.

6015.20—Changing a 4-Digit Disbursing Office Symbol

It is the agency's responsibility to notify CRB when information for a particular DO symbol changes. This includes changes in an address, a contact person or a telephone number. The date the DO was opened can be changed if the DO was established with a future opened date and that date has not yet occurred. If the DO has closed, agencies can process changes to the successor Agency Location Code (ALC).

CRB will notify the agency (in writing) of changes made to its ALC information so the agency can be assured that all of the requested changes were made.

6015.30—Closing a 4-Digit Disbursing Office Symbol

Before requesting that a DO symbol be closed, the DO must do the following:

- Destroy all unused check stock. The DO must **not** submit unused check stock to FMS.

AND

- If the DO uses check stock that is preprinted with the check symbol and serial number, it must submit a transmittal of zero issue amounts for each check destroyed to the Check Payment and Reconciliation (CP& R) System.

OR

- If the DO uses unnumbered check stock, it must submit a notification to CRB of the last check number issued from each authorized check range and request that the authorized check range be lowered to the last check number used.

The letter requesting the closure of a 4-digit DO symbol should specify a successor 4- or 8-digit ALC to do the following:

- Receive subsequent limited payability cancellation credits.

- Process adjustments that may be found after the DO closes.

Closing a 4-digit DO symbol requires two steps by FMS:

- First, after receiving the close request letter, CRB verifies the DO reported all check-issue information to the CP&R System and closes all authorized check ranges. CRB notifies the agency (in writing) that the authorized check ranges have been closed. CRB also informs the agency that it has forwarded the agency's request to close the symbol to the Cash Analysis Branch (CAB).
- Second, CAB closes the DO symbol in the STAR System's ALC Master File. Before CAB closes a 4-digit DO symbol, the DO must have a zero balance in the following three audits: deposit in transit, undisbursed, and check-issue reporting. CAB sends the agency written notification of closure. See the Contacts page. Agencies must report their FMS 1218/1221 or 1219/1220 Statement of Transactions/Statement of Accountability to the STAR System until CAB closes the symbol in the ALC Master File.

FMS financial centers also must submit requests to close 4-digit check symbols when the range of check serial numbers has been exhausted and all check-issue information has been reported to the CP&R System.

6015.40—Reopening a 4-Digit Disbursing Office Symbol

Treasury will reopen a DO symbol only under the same agency name at the same geographical location. In addition, the reopened office must continue to provide the exact services as the original. If the original office both reported and disbursed Treasury checks, CRB will not reopen the symbol if the agency intends to be only a reporting office. If the proposed reopened DO will not provide the same services as

originally provided, the agency should request that CRB establish a new 4-digit DO symbol (see paragraph 6015.10).

CRB will notify the agency (in writing) that the 4-digit DO symbol has been reopened.

Section 6020—Check-Issue Reporting

6020.10—Check-Issue Reporting Methods

All DOs must report their detailed check-issue transmittals using Connect:Direct or on level 8 magnetic tape following instructions in I TFM 4-6500. Treasury's preferred method of reporting is Connect:Direct. DOs should report via magnetic tape only if reporting via Connect:Direct is not possible. DOs must submit their check-issue transmittals and any supporting paperwork to the Platform Operations Division (see the Contacts page and I TFM 4-6540) no later than the close of business at the end of the week in which the issue dates occur and at month end.

6020.20—Delinquent Check-Issue Reporting

Treasury requires that DOs report their check-issue data in a timely manner. Until the check-issue information is received, the CP&R System will reject claims against these checks and also will not process limited payability cancellation credits. CRB cannot complete a final reconciliation and clearance of the DO's account until it receives the check-issue data. Furthermore, until the data is received, Treasury is vulnerable to banking system errors, check alterations and counterfeits, which negatively affect the Government's cash position and impact the agency's ability to obtain an unqualified audit opinion with its Fund Balance with Treasury account.

CRB will notify the agency's Chief Financial Officer when delinquent check-issues have not been reported within 60 days. If habitual delinquent reporting

continues, CRB may suspend the processing of further print orders for blank Treasury check stock until all delinquent check-issue reporting has been accepted into the CP&R System.

If Treasury sustains a loss for an altered or counterfeit check as a result of delinquent check-issue reporting, CRB reserves the right to pursue action to charge the agency for the amount of the loss.

Section 6025—Reporting of Documents by Disbursing Offices

6025.10—Submission of SF 1179: Month End Check Issue Summary

CAB no longer requires DOs to forward the SF 1179 monthly to Treasury. However, CAB (see the Contacts page) requires the DOs to maintain copies of the SF 1179 on file for research, reconciliation and audit purposes. See Appendix 1 for instructions on preparing the SF 1179.

6025.20—Use of Unnumbered Check Stock - Notification of Check Ranges

DOs authorized to use unnumbered check stock must send a quarterly memorandum to CRB (see the Contacts page) listing the anticipated range of check serial numbers the agency will use. CRB must receive that memorandum at least 1 month before the agency issues the checks. If an agency's check-issue volume exceeds its quarterly estimate, the DO should send a followup memorandum to CRB as soon as possible. The memorandum should request that CRB increase the serial number range of the agency's checks. The DO must send this memorandum to CRB before it releases these additional checks so that the CP&R System can accept and process check-issue and paid data when received. The following table lists quarterly due dates for notifications.

Notification Due Date	Applicable Quarter
December 1	January 1 - March 31
March 1	April 1 - June 30
June 1	July 1 - September 30
September 1	October 1 - December 31

FMS financial centers authorized to submit triannual notifications are not required to follow the above schedule.

DOs must not print a symbol and serial number on unnumbered stock unless the DO previously included the serial number on a triannual, quarterly or followup report to CRB.

6025.30–Print System for Unnumbered Check Stock

DOs using unnumbered check stock must use a print system that has post-print verification, documented internal control procedures and operations controls to prevent the issuing of duplicate checks. The print system will print and post-print verify the accuracy of the check digits in the magnetic ink character recognition (MICR) field for the check symbol and check serial number. The post-print verification feature and procedure must be reviewed by the DO's Inspector General or Internal Audit Staff within 6 months of the date it begins using unnumbered check stock. Subsequent audit and reviews should adhere to the generally accepted guidelines of the Single Audit Act of 1984 (31 U.S.C. 7501-7507) and OMB Circular A-128. If duplicate checks are received from a disbursing office, CRB may advise the DO's Inspector General or Internal Audit Staff.

Section 6030–Spoiled Checks

If a check is spoiled in the check issuance process (and the DO uses pre-numbered check stock), the DO should void the check per Section 6040 and report it per paragraph 6040.10. The DO should assign a new check number to the voided

payment since Treasury has rescinded the use of control checks.

If a check is spoiled in the check issuance process (and the DO uses unnumbered check stock), the DO can either follow the instructions above or issue another payment with the same check number (since it uses unnumbered check stock). In the latter case, the check is not reported on the check-issue transmittal as void.

Section 6035–Control Checks

Treasury has rescinded the use of control checks. See Section 6030 on how to treat spoiled checks.

Section 6040–Voided Checks

DOs void checks and render them non-negotiable by marking the face of each check with the following:

“Void – Not Negotiable. No Check Issued Under This Number.”

DOs should not send voided checks to CRB. They should dispose of voided checks per paragraph 6040.20.

If a check was reported to the CP&R System through Connect:Direct or on level 8 magnetic tape as a valid check and the payee is not entitled to the check or the check is returned, the DO cannot void the check. The DO stamps the check as follows:

“Not Negotiable – For Deposit Only. Credit of Agency Location Code ____.”

The DO deposits the check using an SF 215: Deposit Ticket. The DO credits the proceeds of the deposited check to the appropriation from which it was issued, according to check cancellation procedures. See I TFM 4-7000.

6040.10–Reporting Voided Check Issues

DOs report voided checks on check-issue transmittals as zero dollar amount issues. Voided serial numbers are recorded sequentially with those of other checks issued. If DOs do not report checks as void on check-issue transmittals, CRB cannot close DO symbols when requested. See paragraph 6015.30.

6040.20–Disposition of Voided Checks

DOs should destroy voided checks on site by shredding or incineration as soon as possible. (Note: Shredded fragments should be no larger than 1/4-inch in width and 3-1/2-inches in length.)

Section 6045–Checking Account Reconciliation Reports and Adjustments by FMS

The CP&R System compares paid check data provided by Federal Reserve Banks (FRBs) with check-issue information transmittals reported by DOs on an item-for-item basis for each check serial number. When reconciling paid check data, CRB issues checking account reconciliation adjustment reports.

6045.10–FMS 5206: Advice of Check Issue Discrepancy

When the DO reports an issue amount to the CP&R System that differs from the amount printed on the check, and the check was paid for the amount printed on the check, the CP&R System automatically generates a reconciliation case. When CRB changes the amount reported on the check-issue transmittal to agree with the actual amount printed on the check, the CP&R System generates an FMS 5206 to notify the DO of the discrepancy. CRB sends three computer-generated copies of the FMS 5206 with a copy of the paid check to the DO. The FMS 5206 fully describes the error.

When a DO receives an FMS 5206, the DO should immediately review its check-issue records to determine the nature of the error cited on the FMS 5206. The DO must determine if it overpaid or underpaid the payee. It must collect or disburse the adjustment amount if it issued the check incorrectly and report the appropriate adjustments in its accounts. If the payee was not overpaid or underpaid but the DO reported incorrect check-issue data to FMS (on its check-issue transmittal and FMS 1218/1219), the DO still must include the FMS 5206 on its SF 1179 and FMS 1218/1219.

If a DO receives an FMS 5206 and determines that there is an offsetting check-issue error that makes the transaction net to zero, the DO should prepare a letter to CRB advising of the discrepancy. See paragraph 6050.20.

If the DO determines that the check was altered or is counterfeit, it should immediately notify CRB in writing (by express mail if possible). Untimely notification leaves the Government at risk of not recovering the funds. For an altered or counterfeit check, DOs do not include FMS 5206 adjustments on the SF 1179 or FMS 1218/1219.

FMS adjusts differences of \$1 and less, as described in paragraph 6045.60. See Appendix 2 for a copy and explanation of all the fields on the FMS 5206.

6045.20—Processing FMS 5206

If the DO must adjust a check-issue error based on an FMS 5206 from CRB, it should enter the appropriate adjustments in its accounts. The DO should complete one copy of FMS 5206 and attach it to the current month's SF 1179. This supports line 2(a), "Net Dollar Adjustments to Prior Months." In some cases, depending on how a DO reports, a DO could apply an adjustment for a prior month to the current month and year it renders the SF 1179. See Appendix 1 for instructions on preparing the SF 1179. If additional instructions are necessary, contact CAB. See the Contacts page.

The DO should report the second copy of the FMS 5206 on its:

- FMS 1219.

OR

- FMS 1220: Statement of Transactions (According to Appropriations, Funds and Receipt Accounts).

OR

- FMS 1221: Statement of Transactions (According to Appropriations, Funds and Receipt Accounts – Foreign Service Account).

This supports the adjusting entry on FMS 1218/1219, line 2.11, "checks issued/adjustments-5206," or FMS 1220/1221. The DO should keep the third copy.

On a monthly basis, the DO must provide a list of all FMS 5206s to its agency headquarters. It must explain how the error occurred. The DO also must describe the internal control measures it has initiated to prevent further errors.

6045.30—Adjustment of Duplicate Checks

The CP&R System accepts only one issue/paid record for any given check symbol and serial number. Therefore, CRB uses SF 5515: Debit Voucher, to charge the DO for duplicate checks issued with the same symbol and serial number. The charge occurs when the checks are presented for payment through an FRB.

6045.40—Reversal of SF 5515 for Duplicate Checks

If a DO determines a payee is entitled to a payment but that it created the check with the wrong check symbol and serial number, the DO must notify CRB by letter. The letter must identify the correct symbol and serial number of the duplicate check. DOs also must provide a copy of the SF 5515 to CRB. After CRB verifies the

information, it processes a reversal entry and issues an SF 215 to the DO.

In addition, the DO must report the appropriate check-issue information to the CP&R System for the correct symbol and serial number of the duplicate check. CRB will not reverse SF 5515s unless the DO reports, and the CP&R System accepts, the check-issue information for the correct symbol and serial number of the duplicate check.

6045.50—Adjustment of Deposit Differences

CAB sends correspondence to DOs identifying differences between the amounts reported as deposited in Treasury's General Account and the amounts actually credited in Treasury's account. If the difference represents an error in the DO's reports and accounts, the DO must make the appropriate adjustment. This action supports the account adjustment with FMS 6652: Statement of Differences, deposit transactions, and the monthly Deposit Ticket/Debit Voucher Support List.

6045.60—Check-Issue Discrepancies of \$1 and Less

Treasury adjusts differences of \$1 and less between the issue amount of a check (reported by DOs to the CP&R System) and the actual amount of the check paid by Treasury. FMS adjusts these amounts in Treasury's small difference account without reference to the DO. Therefore, the DO need not act upon disclosure of such differences unless a payee files a claim. See paragraph 6050.60.

Section 6050—Check-Issue Adjustments by Disbursing Offices

DOs follow the procedures in this section to show proper accountability for funds when processing adjustments in their accounts. These adjustments relate to

checks drawn on Treasury's General Account.

6050.10–Check-Issue Errors

DOs prepare an OF 1017-G: Journal Voucher (Appendix 3) for any prior month or the current month check-issue errors they detect (see paragraph 6050.20). However, DOs cannot send OF 1017-Gs or letters requesting adjustments for check-issue errors detected more than 1 year from the issue month of the check. By that time, the CP&R System has canceled the checks. It passes the credit to the Treasury Receivable Accounting and Collection System (TRACS), which returns the funds to the agency through the limited payability cancellation process. DOs correct check-issue discrepancies more than 1 year from the issue month of the check depending on how they received the limited payability cancellation credits. DOs can correct these discrepancies in one of two ways:

- If received through the On-Line Payment and Collection (OPAC) System, the DO reports the credit in Section I, Part A, of the FMS 1220. The DO also records it on line 2.80 of the FMS 1219. Then, it records and reports an OF 1017-G for the check amount on lines 2.12 and 4.10 of the FMS 1219. It also charges the account credited from the OPAC documents or FMS 1220.
- If received on an SF 1081: Voucher and Schedule of Withdrawals and Credits, the DO records the SF 1081 to its accounts. Then, the DO records and reports an OF 1017-G for the check amount on lines 2.12 and 4.10 of the FMS 1218/1219. It also charges the account credited from the SF 1081 on the FMS 1220/1221.

For further help on processing check-issue errors detected more than 1 year from the issue month of the check, contact CAB. See the Contacts page.

6050.20–Adjustment Action

For check-issue errors detected by the DO within 12 months from the issue month of the check, the DO must prepare the OF 1017-G (reported on the FMS 1218/1219 and SF 1179) as soon as it determines the facts. Also, the DO must write a letter to CRB describing the same error(s) on the OF 1017-Gs. It should not wait to receive an FMS 5206. CRB uses the information in these letters to correct reporting to the CP&R System. For each specific check symbol and serial number adjusted, the CP&R System generates report CRRER252, *Notification of Check Issue Correction – Disbursing Office Requested*. CRB forwards this report to the DO. See Appendix 4.

6050.30–Error in Issue Amount

DOs must correct a prior month's discrepancy that occurred because:

- The DO drew a check for an amount different from the amount taken into its account.

AND

- The DO reported that check amount on the check-issue transmittal.

To adjust the issues to agree with the amount of checks as drawn, the DO must submit an OF 1017-G or appropriate correspondence to CRB. In addition, the DO does the following:

- Collects the overdraft amount related to the receivable established for the adjustment.

OR

- Issues a new check (new issue) for an underdraft, related to the deposit fund credit established for the adjustment.

AND, if applicable,

- Adjusts the account charged for the related disbursement.

If the DO receives an FMS 5206 that cites the same error, the DO should file the FMS 5206 with its office copy of the OF 1017-G and take no other action since the DO has already corrected the error.

6050.40–Error in Disbursement

If the amount of the check, the amount on the issue transmittal, and the amount in the accounts are consistent but the “amount to be paid” on the internal voucher is different, the DO should not send an OF 1017-G to FMS. It should adjust the amount on its books.

6050.50–Distribution of the OF 1017-G

The DO distributes OF 1017-G copies as follows:

A. Original. Keep the original to support the accounts receivable account on the FMS 1219. Alternatively, for an underdraft (I TFM 2-3100), keep the original to support the accounts payable account on the FMS 1220/1221, __X6999. The OF 1017-G must state the check symbol, serial number and issue date of the check. Also, the OF 1017-G must explain the circumstances that caused the adjustment. For example, a DO issued a check to a payee for \$359 but reported a voucher and check-issue to Treasury on the issue transmittal of \$659. In this case, the OF 1017-G would show a credit of \$300 to the accounts payable account.

B. Copy 1. Keep the first copy with the SF 1179, supporting line 2(b), “adjustment of the checks issued total.”

C. Copy 2. Retain the second copy and attach it to the clearance transaction document (for example, SF 215, schedule of collection, payment voucher or SF 1081). Report the transaction document to support the FMS 1219 or FMS 1220/1221 when the item is cleared from the receivable account or the payable account. For information concerning SF 1081, see I TFM 2-2500.

D. Copy 3. Keep the third copy as the subsidiary record of uncleared differences comprising the balance of accounts receivable or accounts payable, and the current operating control record for the corrective actions.

6050.60—Claims for Underpayments of \$1 and Less

When a payee submits a claim for an underpayment of \$1 and less, the DO does the following:

- Issues a supplementary check and reports a regular check-issue.
- Reports the check on FMS 1219, in column 2, Section II, Part A and a minus adjustment of the prior month's issues in column 4, Section II, Part A.
- Records the check amount on the appropriate check-issue transmittal to the CP&R System and as a minus adjustment on line 2(b) of the SF 1179.
- Explains the adjustment on an OF 1017-G attached to the SF 1179.

DOs operating with Foreign Service accounts make the corresponding adjustment on FMS 1218.

6050.70—Accounting for Check-Issue Overdrafts and Underdrafts for More Than \$1

As part of the DO's accountability, each DO establishes an "Accounts Receivable, Check-Issue Overdrafts" account. Treasury has designated deposit fund account __X6999, "Accounts Payable, Check-Issue Underdrafts" (with the symbol prefix of the disbursing agency) to record check-issue underdrafts.

6050.80—Accounting for Collections and Payments Made To Clear Outstanding Differences

To clear outstanding overdrafts and underdrafts, as appropriate, DOs do the following:

A. Clear Accounts Receivable. Deposit cash collections received to clear the amount of overdrafts held in accounts receivable for credit in Treasury's General Account. Credit the amount of collections to the accounts receivable account. If an undercharge to an appropriation or fund account caused the overdraft and if a supplementary certified voucher charging the appropriation or fund account will clear the overdraft, credit the voucher amount to the accounts receivable account.

B. Clear Accounts Payable. After determining that a payee is entitled to the

amount of a check issuance underdraft, certify a disbursement voucher to charge the deposit fund account __X6999. Record the voucher and check issued in the DO's account. Report the voucher and check issued on FMS 1219 as well as on SF 1179.

If an overcharge to an appropriation or fund account caused an underdraft, certify an SF 1081 or a comparable approved voucher adjustment form to charge the deposit fund account __X6999. Credit the appropriation or fund account involved. Provide a copy of the adjustment form to the administrative agency or office whose accounts are affected. That office needs this information for its SF 1081. See I TFM 2-2500.

C. Clear Subsidiary Account Files. Based on the clearance actions described above, pull the file copy of the OF 1017-G (paragraph 6050.50) and annotate it with one of the cross-references shown below, as appropriate:

"See Deposit Ticket No. ____, dated ____."

"See Check No. ____, dated ____."

"See Adjustment Voucher No. ____, dated ____."

See paragraph 6050.50 for instructions on handling copies two and three of the OF 1017-G.

CONTACTS

Send check-issue transmittals (paragraph 6020.10) to the following office:

Platform Operations Division, Tape Library
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 314
Hyattsville, MD 20782
Telephone: 202-874-8338

Direct inquiries regarding this chapter to the following addresses and indicate the 4-digit check symbol number (DSSN) on all correspondence:

For inquiries pertaining to paragraphs 6015.30 (seventh bullet point), 6025.10, 6045.20, 6045.50 and 6050.10:

Cash Analysis Branch
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 500E
Hyattsville, MD 20782
Telephone: 202-874-7980
Fax: 202-874-8887

For inquiries pertaining to Section 6050 (except paragraph 6050.10):

Administrative Services Branch
Financial Management Service
Department of the Treasury
Liberty Center, Room 358
401 14th Street, SW.
Washington, DC 20227
Telephone: 202-874-6932

For all other inquiries:

Check Reconciliation Branch
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 711A
Hyattsville, MD 20782
Telephone: 202-874-8150

APPENDICES LISTING

Appendix No.	Form	Title
1	SF 1179	Month End Check Issue Summary
2	FMS 5206	Advice of Check Issue Discrepancy
3	OF 1017-G	Journal Voucher
4	CRRER252	Notification of Check Issue Correction– Disbursing Office Requested

SF 1179

STANDARD FORM NO. 1179 (Rev. 11/98)
 DEPARTMENT OF THE TREASURY
 FINANCIAL MANAGEMENT SERVICE

NSN 7540-00-663-1396
 1179-105

PAGE ____ OF ____

MONTH END CHECK ISSUE SUMMARY

DISBURSING OFFICE NAME/MAILING ADDRESS BOX 1	D.O. NAME (TYPE) BOX 2	CHECK SYMBOL NO. BOX 3
	D.O. SIGNATURE _____	MONTH AND YEAR FOR WHICH RENDERED BOX 4
TELEPHONE NO. COMMERCIAL OR FTS _____		

TRANSMITTAL NUMBER			ENDING CHECK NO.	REPORTING METHOD	TOTAL DOLLAR AMOUNT OF ISSUES (FOR EACH TRANSMITTAL)
D.O. SYMBOL NO.	CHECK SYMBOL NO.	BEGINNING CHECK NO.			
BOX 5	BOX 6	BOX 7	BOX 8	BOX 9	BOX 10

SUMMARY: (Complete on last page only)

1. Enter on this line the total dollar amount of checks issued this month as shown in this report. Individual check issue report submissions for the month must be shown above or on an attached list (*Total must agree with the total dollar amount of checks issued as reported in column 2 on the reverse of Standard Form 1219*)..... \$ BOX 11
2. Net Dollar Adjustments to Prior Months:
 - (a) Enter on this line the net dollar adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, Forms 5206, are attached..... BOX 12
 - (b) Enter on this line the net dollar adjustments to prior months for which completed copies of Optional Forms 1017-G (or comparable forms) are attached..... BOX 13
3. NET TOTAL..... \$ BOX 14

SF 1179: MONTH END CHECK ISSUE SUMMARY

BOX 1 - DISBURSING OFFICE'S NAME / MAILING ADDRESS AND TELEPHONE NO. Enter the complete address and FTS/commercial telephone number (no Autovon).

BOX 2 - DISBURSING OFFICER'S NAME AND SIGNATURE. Enter the name of the disbursing officer. The disbursing officer will sign below it.

BOX 3 - CHECK SYMBOL NO. Enter the 4-digit disbursing station symbol number (DSSN).

BOX 4 - MONTH AND YEAR FOR WHICH RENDERED. Enter the month and year of check issuance.

BOX 5 - DISBURSING OFFICE'S SYMBOL NO. Enter the 4-digit DSSN that begins the transmittal number for the check-issue transmittals.

BOX 6 - CHECK SYMBOL NO. Enter the 4-digit DSSN.

BOX 7 - BEGINNING CHECK NO. Enter the beginning check serial number for each transmittal.

BOX 8 - ENDING CHECK NUMBER. Enter the ending check serial number for each transmittal.

BOX 9 - REPORTING METHOD. Indirect tape or Connect:Direct.

BOX 10 - TOTAL DOLLAR AMOUNT OF ISSUES. Enter the sum of the issue amounts of all checks reported on the transmittal.

BOX 11 - SUMMARY LINE 1. Enter the total amount of checks issued for the current month as shown on the report. This amount should reflect the sum of all check-issue transmittals for the month.

BOX 12 - SUMMARY LINE 2A. Enter the net total representing adjustments to current and prior months' issues for which CRB has provided FMS 5206s and the DO has adjusted in its accounts. The amount on this line must agree in net with the amount shown on FMS 1219, column 4, Section II, Part A. See I TFM 2-3145.

BOX 13 - SUMMARY LINE 2B. Enter the net total representing adjustments to issues for current and prior months that the DO made and recorded on OF 1017-G or comparable forms. Attach copy 2 of OF 1017-G to the SF 1179, supporting the amount entered. This amount must agree in net with the amount shown on FMS 1219, column 5, Section II, Part A.

BOX 14 - SUMMARY LINE 3. This line represents the net total of lines 1, 2(a) and 2(b). The net total must agree with the amount shown on FMS 1219, column 5, Section II, Part A.

FMS Form 5206

1 REPORT ID CRRER251
 2 DATE PREPARED 11/10/88
 3 DATE EFFECTIVE 11/09/88

FINANCIAL MANAGEMENT SERVICE
 CHECK PAYMENT AND RECONCILIATION SYSTEM
 4 ADVICE OF CHECK ISSUE DISCREPANCY
 5 FMS FORM 5206

PLEASE REPORT THE FOLLOWING ADJUSTMENT
 ON YOUR NEXT STATEMENT OF ACCOUNTABILITY

6 FMS CONTACT: JOHN Q. PUBLIC
 7 FMS ADDRESS: FINANCIAL MANAGEMENT SERVICE
 CHECK RECONCILIATION BRANCH, ROOM 711A
 3700 EAST-WEST HIGHWAY
 HYATTSVILLE, MD 20782

8 TELEPHONE #: 123-465-6789

9 DOCUMENT NUMBER 12345
 10 DISCREPANCY TYPE UNDERDRAFT
 11 AMOUNT 4,007.52-

THE ADJUSTMENT REFERRED TO ABOVE STEMS
 FROM A DISCREPANCY DISCOVERED IN REPORTING
 FOR:

12 CHECK SYMBOL: 1234
 13 TRANSMITTAL: 1234-1234-00273777
 14 ISSUE MONTH: _____

15 REGISTER NUMBER	16 DO SYMBOL	17 SERIAL NUMBER	18 REPORTED AMOUNT	19 AMOUNT PRINTED ON CHECK	20 ADJUSTMENT AMOUNT	21 TECHNICIAN ID
11	1234	00273913	4,048.00	40.40	4,007.60-	1234

22 ADJUSTMENT REFLECTED IN MONTH _____
 23 DATE _____
 24 DISBURSING OFFICER _____

ADVICE OF CHECK ISSUE DISCREPANCY (FMS 5206)

FIELD 1 - REPORT ID. Contains the identifying code assigned to this report.

FIELD 2 - DATE PREPARED. Contains the date and time the report was printed.

FIELD 3 - DATE EFFECTIVE. Contains the "as of" date for the report information.

FIELD 4 - ADVICE OF CHECK ISSUE DISCREPANCY. Contains the name of the document.

FIELD 5 - FMS FORM 5206. Contains the form number used to advise DOs of check-issue discrepancies.

FIELD 6 - FMS CONTACT. Contains the name of the person in FMS the DO should contact if a question arises concerning the adjustment. The name listed is the unit supervisor of the technician who made the adjustment.

FIELD 7 - FMS ADDRESS. Contains the mailing address to which the DO should send any written communications about this adjustment.

FIELD 8 - TELEPHONE NUMBER. Contains the telephone number, including area code, at which the DO can contact the unit supervisor named in field 6.

FIELD 9 - DOCUMENT NUMBER. Contains the 5-digit sequential number that uniquely identifies this FMS 5206.

FIELD 10 - DISCREPANCY TYPE. Contains the discrepancy type. The discrepancy type is either an underdraft or an overdraft. An underdraft occurs when the issue amount reported to the Check Payment and Reconciliation (CP&R) System is more than the amount printed on the check. An overdraft occurs when the issue amount reported to the CP&R System is less than the amount printed on the check.

FIELD 11 - AMOUNT. Contains the amount of the difference between the issue amount reported to the CP&R System and the amount printed on the check. This amount may be either positive (overdraft) or negative (underdraft). See the explanation in field 20.

FIELD 12 - CHECK SYMBOL. Contains the 4-digit symbol under which the check was issued.

FIELD 13 - TRANSMITTAL. Contains the 16-digit number identifying the issue transmittal that contains the check being adjusted.

FIELD 14 - ISSUE MONTH. Contains the month and year in which the check was issued.

FIELD 15 - REGISTER NUMBER. Contains a 2-digit reference number to identify the agency.

FIELD 16 - D.O. SYMBOL. Contains the 4-digit symbol for the DO that issued the check.

FIELD 17 - SERIAL NUMBER. Contains the 8-digit serial number under which the check was issued.

FIELD 18 - REPORTED AMOUNT. Contains the dollar amount reported by the DO for the issue before the adjustment was made.

FIELD 19 - AMOUNT PRINTED ON CHECK. Contains the dollar amount appearing on the adjusted check issue.

FIELD 20 - ADJUSTMENT AMOUNT. Contains the amount of the difference between the issue amount before the adjustment and after the adjustment. This amount may be positive (overdraft) or negative (underdraft). See field 11.

FIELD 21 - TECHNICIAN ID. Contains the 4-digit number that identifies the CRB technician who made the issue adjustment.

FIELD 22 - ADJUSTMENT REFLECTED IN MONTH. The DO fills in this field with the month in which it reported the adjustment on its FMS 1218/1219 and SF 1179.

FIELD 23 - DATE. The DO fills in the date of the FMS 1218/1219 and SF 1179 reports.

FIELD 24 - DISBURSING OFFICER. The disbursing officer who reported the adjustment on FMS 1218/1219 and SF 1179 signs in this space.

1 REPORT ID CRRR252
 2 DATE PREPARED 10/19/99 20,48.34
 3 DATE EFFECTIVE 10/19/99

FINANCIAL MANAGEMENT SERVICE
 CHECK PAYMENT AND RECONCILIATION SYSTEM
 4 NOTIFICATION OF CHECK ISSUE CORRECTION-
 DISBURSING OFFICE REQUESTED
 (ADJUSTMENT BASED ON CORRESPONDENCE RECEIVED
 FROM DISBURSING OFFICE)

5 FMS CONTACT: ERNESTINE THOMPSON

6 FMS ADDRESS: FINANCIAL MANAGEMENT SERVICE
 CHECK RECONCILIATION BRANCH, ROOM 711A
 3700 EAST-WEST HIGHWAY
 HYATTSVILLE, MD 20782

7 TELEPHONE #: 202-874-8170

8 DOCUMENT NUMBER 12345
 9 DISCREPANCY TYPE UNDERDRAFT
 10 AMOUNT 135.44-

THE ADJUSTMENT REFERRED TO ABOVE STEMS
 FROM A DISCREPANCY DISCOVERED IN REPORTING
 FOR:

11 CHECK SYMBOL: 1234
 12 TRANSMITTAL: 1234-1234-00739190

13 ISSUE MONTH: 01/11/99

14 REGISTER NUMBER	15 DO SYMBOL	16 SERIAL NUMBER	17 REPORTED AMOUNT	18 AMOUNT PRINTED ON CHECK	19 ADJUSTMENT AMOUNT	20 TECHNICIAN ID
62	1234	00739198	135.44	0.00	135.44-	2A20

CRER252, "NOTIFICATION OF CHECK ISSUE CORRECTION - DISBURSING OFFICE REQUESTED"

FIELD 1 - REPORT ID. Contains the identifying code assigned to this report.

FIELD 2 - DATE PREPARED. Contains the date and time the report was printed.

FIELD 3 - DATE EFFECTIVE. Contains the "as of" date for the report information.

FIELD 4 - NOTIFICATION OF CHECK ISSUE CORRECTION - DISBURSING OFFICE REQUESTED. Contains the name of document.

FIELD 5 - FMS CONTACT. Contains the name of the person in FMS the DO should contact if a question arises concerning the adjustment shown on the report. The name listed is the unit supervisor of the technician who made the adjustment.

FIELD 6 - FMS ADDRESS. Contains the mailing address to which the DO should send any written communications about this adjustment.

FIELD 7 - TELEPHONE NUMBER. Contains the telephone number, including area code, at which the DO can contact the unit supervisor named in field 6.

FIELD 8 - DOCUMENT NUMBER. Contains the 5-digit sequential number uniquely identifying this report.

FIELD 9 - DISCREPANCY TYPE. Contains the discrepancy type. The discrepancy type is either an underdraft or an overdraft. An underdraft occurs when the issue amount reported to the Check Payment and Reconciliation (CP&R) System is more than the amount printed on the check. An overdraft occurs when the issue amount reported to the CP&R System is less than the amount printed on the check.

FIELD 10 - AMOUNT. Contains the difference between the issue amount reported to the CP&R System and the amount printed on the check. This amount may be either positive (overdraft) or negative (underdraft). See field 19.

FIELD 11 - CHECK SYMBOL. Contains the 4-digit symbol under which the check was issued.

FIELD 12 - TRANSMITTAL. Contains the 16-digit number identifying the issue transmittal that contains the check being adjusted.

FIELD 13 - ISSUE MONTH. Contains the month and year in which the check was issued.

FIELD 14 - REGISTER NUMBER. Contains a 2-digit reference number to identify the agency.

FIELD 15 - D.O. SYMBOL. Contains the 4-digit symbol for the DO that issued the check.

FIELD 16 - SERIAL NUMBER. Contains the 8-digit serial number under which the check was issued.

Field 17 - REPORTED AMOUNT. Contains the dollar amount reported by the DO for the issue before the adjustment was made.

FIELD 18 - AMOUNT PRINTED ON CHECK. Contains the dollar amount appearing on the face of the check.

FIELD 19 - ADJUSTMENT AMOUNT. Contains the amount of the difference between the issue amount before the adjustment and after the adjustment. This amount may be positive (overdraft) or negative (underdraft). See field 10.

FIELD 20 - TECHNICIAN ID. Contains the 4-digit number identifying the CRB technician who made the issue adjustment.

TREASURY FINANCIAL MANUAL

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