



OFFICE  
OF THE  
COMMISSIONER

# TREASURY FINANCIAL MANUAL

(formerly Treasury Fiscal Requirements Manual)

DEPARTMENT OF THE TREASURY  
Fiscal Service

BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

TRANSMITTAL LETTER NO. 347

VOLUME II

TO FEDERAL RESERVE BANKS AND BRANCHES

1. PURPOSE

This transmittal letter releases revised Volume II of the Treasury Financial Manual, which is written specifically for the Federal Reserve banks and branches.

2. BACKGROUND

Previously, II TFRM provided procedures for several groups within one volume (i.e., Federal Reserve banks and branches, Treasury Tax and Loan Depositories, Domestic Depositories, and Overseas Depositories). To eliminate the confusion caused by addressing several groups, a specific volume and transmittal letter series is now published for each group.

3. OTHER CHANGES

a. The name of the manual has also changed. In this, and all future releases, the Treasury Fiscal Requirements Manual (TFRM), is now entitled the Treasury Financial Manual (TFM).

b. The TFM has a completely new look. The volumes are being published using the latest technology. The masthead has been redesigned to conform with standards for laser printing technology, which should expedite publication and distribution. The former typewritten copy has been replaced with a printed, two-column format for easier reading. The publication is produced in photocomposition through use of a computer. All volumes of the TFM are now being published in the same format.

c. The material in this volume contains only minor editorial revisions, with the exception of II TFM 8-3000 and Appendix No. 1 to II TFM 5-2000, which are new material. Part 3 is now blank, but will be issued in the near future.

d. Due to a recent move, the address and telephone number for the Government Accounting Systems Staff have been revised.

4. RESCISSION

This release rescinds II TFRM Bulletin No. 80-03 (T/L 326), Daily Balance Wire Format, which now appears as Appendix No. 1 to Chapter 5-2000. It also rescinds II TFRM Bulletins Nos. 81-01 (T/L 333) and 81-02 (T/L 335), which have been codified in Chapter 4-4000.

5. MATERIAL TRANSMITTED

II TFM, which replaces II TFRM, including Tables of Contents and Appendices. A new Transmittal Letter Checklist is also included.

6. EFFECTIVE DATE

Upon receipt.

7. INQUIRIES

Questions concerning this transmittal letter should be directed to the Regulations Group, Government Accounting Systems Staff, Bureau of Government Financial Operations, Department of the Treasury, Treasury Annex No. 1, SB-507, Washington, D.C. 20226 (Telephone 202-376-0907).



Michael D. Serlin  
Assistant Commissioner

Date: December 13, 1983

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*T/C Continued*

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## PART I - INTRODUCTION

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## II TFRM 7-4000

### CHAPTER 4000 - REPORTING DEPOSITS AND TREASURY CHECK ISSUES FOR PAYMENT OF PUBLIC DEBT REDEMPTIONS

#### Section 4010 - SCOPE AND APPLICABILITY

This chapter prescribes procedures to be followed by Federal Reserve banks and branches (FRBs) for reporting deposits and Treasury check issues for the redemption and payment of Public Debt redemptions.

#### Section 4015 - AUTHORITY

The provisions of 12 U.S.C. 391 authorizes the Secretary of the Treasury to use FRBs as depositaries and fiscal agents of the United States. Memorandum No. 144 from the Commissioner of the Public Debt, dated May 20, 1923, authorizes FRBs, on request, to issue Treasury checks in making payments on account of Public Debt redemptions.

#### Section 4030 - BACKGROUND

Public Debt redemptions that are paid by charging Treasury's General Account, are normally received from commercial banking institutions, but may also be presented directly to the FRB by the holder. When it is not possible to make a payment by crediting a reserve or correspondent bank account, the FRB will pay the obligation by issuing a Treasury check to the holder (payee or financial institution).

When a Treasury check is used to pay an obligation, the FRB charges the amount to Treasury's General Account through the Agency Location Code (ALC) of the Bureau of the Public Debt, Treasury. The resulting credit is made to the FRB's 4-digit Treasury check symbol account by processing an SF 215 "Deposit Ticket." After the credit is made, the FRB will issue a Treasury check in the name of the payee or financial institution under the FRB's 4-digit check symbol.

#### Section 4040 - PRESCRIBED FORMS

The following standard forms will be used to report Public Debt redemptions. Samples of these forms are in Appendix No. 1. The forms may be obtained from the Supply and Property Management Branch (II TFM 7-3085).

4040.10 - SF 215 "Deposit Ticket." This form will be used for depositing funds to the Treasury check symbol assigned to the FRB.

4040.20 - SF 1179 "Recapitulation of Block Control Level Totals of Checks Issued." This form will be used to report the check number range and amounts by block totals for all checks issued during the accounting period.

4040.30 - SF 1219 "Statement of Accountability." The deposits and check issues from the Treasury check symbol assigned to the FRB during the accounting period will be reported on this form.

#### Section 4050 - DEPOSITS

When it is determined that the securities or obligations to be redeemed are to be paid by Treasury checks, the amount will be charged to the Treasury ALC and will be deposited and confirmed by the FRB to the Treasury check symbol of the FRB by means of an SF 215. The deposits made during the accounting period will be listed at the end of the month by deposit ticket number, confirmed date of deposit, and amount. The listing will be attached to the FRB's SF 1219, in support of the amount of deposit thereon (Appendix No. 1).

#### Section 4060 - TREASURY CHECKS ISSUED

Based on the deposits made to the check symbol, and reported on SF 1219, Treasury checks will be issued by the FRB in the name of the payee or financial institution on the same date that the FRB enters in block No. 2 on the SF 215.

4060.10 - General. At the end of the accounting period, SF 1179 will be prepared by listing the check number range and the total amount of the checks issued under each check block. To support each block control level total on SF 1179, the FRB will attach either a copy of each check issued, accompanied by an adding machine tape, or a listing of the checks issued in check number sequence and displaying the check symbol, serial number, and amount of each check issued (Appendix No. 1). The adding machine tape or listing must be subtotaled to differentiate between check blocks and should show the grand total of all of the blocks. The total amount of the checks issued during the accounting period must agree with the amount of checks issued as reported on the SF 1219.

For check accounting purposes, Treasury checks prepared, or in the course of being prepared, that are not to be issued will be marked prominently and will be processed under the following classifications.

4060.20 - Voided Checks. A voided check is a check which will not be released to the payee, will not be reissued, and will not be reported to Treasury as a check issued. A check that is voided should be rendered nonnegotiable by placing the legend "VOID - NOT NEGOTIABLE, NO CHECK ISSUED UNDER THIS NUMBER" on the face of the check in prominent size to avoid unauthorized negotiation. A listing of all void checks by check symbol and in check number sequence, will be prepared and attached to an SF 1179 for the accounting month (Appendix No. 1). All voided checks must be sent to Treasury with an SF 1179.

4060.30 - Spoiled Checks. A spoiled check is one that must be rewritten because it was (1) mutilated or spoiled in preparation or (2) incorrectly prepared and has not been reported to Treasury as a check issued. A check that is spoiled should be rendered nonnegotiable by placing the legend "SPOILED - NOT NEGOTIABLE, REPLACEMENT ISSUED UNDER CHECK NUMBER \_\_\_\_\_" on the face of the spoiled check to prevent the possibility of unauthorized negotiation. The legend must be placed on the checks with a printing device or rubber stamp using quick drying indelible ink and producing characters no smaller than 1/8 of an inch. A listing of all spoiled checks replaced by other serially numbered checks will be prepared and attached to the SF 1179 for the accounting month. The listing will contain the check symbol and will be accompanied with the spoiled checks arranged in check number sequence (Appendix No. 1). All spoiled checks must also be sent to the Check Records Section with an SF 1179. Replacement checks will be issued by FRBs as described in the next paragraph.

When a spoiled check is to be replaced, the FRB will replace it by using the next available original, serially numbered check. The replacement check will be the current date of issue. The serial number of the new check will not be changed or altered in any way and the check number appearing on the replacement check will be recorded in the space provided in the legend placed on the spoiled check. The lower left-hand corner of the face of the replacement check, will

be used to denote the information "ISSUED TO REPLACE CHECK NO. \_\_\_\_\_."

4060.40 - Canceled Checks to be Reissued. The term "canceled check" is used for a check rendered nonnegotiable after it has been reported as an issued check on SF's 1179 and 1219 for a previous month. The check will be rendered nonnegotiable by placing the legend "CANCELED - NOT NEGOTIABLE, FOR CREDIT TO 4-DIGIT TREASURY CHECK SYMBOL \_\_\_\_\_, MAINTAINED BY FRB, \_\_\_\_\_ (city) \_\_\_\_\_" on the face of the check. No endorsement on the back of the check is necessary. The canceled check will be deposited by using an SF 215 for credit to the Treasury check symbol maintained by the FRB prior to reissue. If the check is to be reissued, the deposit ticket and the reissued check should be shown on the same month's SF 1219.

4060.50 - Checks Issued Erroneously. There have been occasions when the FRB erroneously issued a Treasury check for redemption of securities other than U.S. Government obligations, for example, Federal National Mortgage Association security, Federal Intermediate Credit Bank security, etc.

When a Treasury check has been issued and cashed for an obligation other than an obligation payable by the U.S. Treasury, the following steps should be taken by the FRB:

- (a) The FRB will obtain a refund of the amount of the Treasury check from the entity responsible for the payment of the security.
- (b) This amount will be deposited on a Treasury credit or deposit document to the Treasury ALC that had been previously charged when the amount was deposited to the 4-digit Treasury check symbol maintained by the FRB.

If the error is discovered before the payee cashes the check, the check should be canceled and the funds deposited to the Treasury ALC that was originally charged.



**Section 4070 - PREPARATION OF SF 1219  
"STATEMENT OF ACCOUNTABILITY"**

Each FRB must prepare and submit an SF 1219 to Treasury regardless of whether there was any deposit or check issue activity during the accounting period. The accounting period covered by the SF 1219 is the first day through the last day of each calendar month.

Normally, the deposits made for payment of U.S. Government obligations will be made on the same day that the Treasury check is issued by the FRB. At the end of the month, the amount of the SF 215's prepared and the amount of related checks issued will be reported on an SF 1219 (Appendix No. 1).

When the total amount of deposits prepared equals the amount of the checks issued within the same accounting period, the accountability at the end of the month reported on the SF 1219 will be zero. Any difference between the deposits and checks issued at the end of the month will create either an increase or a decrease in the accountability. Differences that occur should equal the Treasury checks issued that were not dated until the following month.

**Section 4080 - SUBMISSION OF REPORTS**

SF's 1219 and 1179 and supporting listings should be sent to BGFO as soon as possible after the close of the accounting month. Individual FRBs will be notified if changes in mailing practices are necessary (because the current practice results in untimely submissions). All documents should reach Treasury by the required due dates.

The SF 1219 and supporting documents (Appendix No. 1) are due on or before the 8th working day and should be mailed to:

Government Reports Branch  
Division of Government Accounts  
and Reports  
Bureau of Government Financial  
Operations  
Department of the Treasury  
Treasury Annex No. 1  
Attn: GAO Building, Room 1415  
441 G Street, N.W.  
Washington, D.C. 20226

Mail SF 1179 and supporting listings (Appendix No. 1) on or before the 10th of the month to:

Check Records Section  
Reconciliation Branch  
Division of Government Accounts  
and Reports  
Bureau of Government Financial  
Operations  
Department of the Treasury  
Attn: GAO Building, Room 1017  
Washington, D.C. 20226

**Section 4085 - PROCUREMENT OF FORMS**

All forms referenced in this chapter may be obtained from:

Supply and Property Management Branch  
Division of Facilities Management  
Bureau of Government Financial  
Operations  
Department of the Treasury  
Franklin and Union Streets  
Ford Plant, Building No. 12  
Alexandria, Virginia 22314  
(Telephone 202-566-7492)

**Section 4095 - INQUIRIES**

Inquiries concerning this chapter should be directed to:

Division of Government Accounts  
and Reports  
Bureau of Government Financial  
Operations  
Department of the Treasury  
Treasury Annex No. 1  
Attn: GAO Bldg, Room 3017  
Washington, D.C. 20226  
(Telephone: 202-566-6551 or  
FTS 566-6551)

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**FORMS PRESCRIBED FOR REPORTING DEPOSITS AND CHECK ISSUES  
FOR PAYMENT OF PUBLIC DEBT REDEMPTIONS**

<b>FORM</b>	<b>TITLE</b>
SF 215	Deposit Ticket
SF 1179	Recapitulation or Block Control Level Totals of Checks Issued
Unnumbered	Listing of Treasury Checks Issued
Unnumbered	Listing of Void and Spoiled Treasury Checks
SF 1219	Statement of Accountability
	Explanation of Items to be Reported on SF 1219 "Statement of Accountability"
Unnumbered	Listing of Deposits

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SF 215

II TFM 7-4040.10,  
7-4050

STANDARD FORM 215 (REV. 5-78) PRESCRIBED BY DEPT. OF TREASURY 1 TFRM 5-3000		<b>DEPOSIT TICKET</b>		DEPARTMENT OF THE TREASURY BUREAU OF GOVERNMENT FINANCIAL OPERATIONS	
DEPOSIT NUMBER (1)	DATE PRESENTED OR MAILED TO BANK M M D D Y Y (2)	CREDIT OR 4-DIGIT AGENCY LOCATION CODE (A.L.C.) (3)	AMOUNT (4)		
382836	01-03-78	4018	2,198.71		
<small>SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION. SIGN'S SIGN.</small>					
4 AGENCY USE					
<b>PUBLIC DEBT REDEMPTIONS</b>					
LOUIS J. MCPHERSON FISCAL AGENCY DEPT. FEDERAL RESERVE BANK 500 NEW YORK AVE., N.W. WASHINGTON, D.C. 20226			(7) NAME AND ADDRESS OF DEPOSITARY FEDERAL RESERVE BANK OF WASHINGTON, D.C. WASHINGTON, D.C. 20226		
(8) DEPOSITORS TITLE DEPARTMENT OR AGENCY AND ADDRESS LOUIS J. MCPHERSON FISCAL AGENCY DEPT. FEDERAL RESERVE BANK 500 NEW YORK AVE., N.W. WASHINGTON, D.C. 20226			(9) CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT TO THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS AS USED THEREIN. P. Edwards AUTHORIZED SIGNATURE 01-03-78 CONFIRMED DATE		
(10) DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			ORIGINAL		
(10) DEPOSITARY RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK, INSERT THE CONFIRMED DATE IN BLOCK NO. 15, ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO THE DEPARTMENT OF THE TREASURY.			MEMORANDUM COPY		
(10) DEPOSITARY RETAIN THIS COPY			DEPOSITARY COPY		
(10) DEPOSITARY RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			AGENCY COPY		
(10) DEPOSITARY DATE SIGN AND RETURN THIS COPY TO DEPOSITARY			CONFIRMED COPY		

Distribution of Copies

**ORIGINAL**

Submit to support receipts on TFS Form 17 "Transcript of the General Account of the U.S. Treasury" for the date on which the deposit was confirmed.

**MEMORANDUM COPY**

May be retained for FRB use or destroyed. DO NOT SUBMIT MEMORANDUM COPIES TO TREASURY.

**DEPOSITARY COPY**

Retain for support of bank's copy of TFS Form 17.

**AGENCY COPY AND CONFIRMED COPY**

Retained by depositor.

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SF 1179

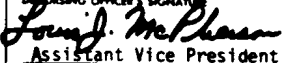
II TFM 7-4040.20

STANDARD FORM NO. 1179  
(Rev. 12-66)  
Treasury Department  
Treasurer, U.S.  
Treasurer's Memo No. 3  
1179-103

PAGE 1 OF 1

### RECAPITULATION OF BLOCK CONTROL LEVEL TOTALS OF CHECKS ISSUED

Checking Account Symbol No. 4818

DISBURSING STATION AND LOCATION Federal Reserve Bank of Washington, D.C. Washington, D.C. 20226		DISBURSING OFFICER'S SIGNATURE  Assistant Vice President		MONTH AND YEAR FOR WHICH RENDERED January 1978	
BEGINNING CHECK NO OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO OF BLOCK	AMOUNT OF ISSUES FOR BLOCK
522,075	44,211.44				
522,100	41,000.00				

**SUMMARY**  
(Complete on last page only)

No Control Numbers used    
 Control Numbers used From 00,363,012 Thru 00,363,013

1. Enter on this line the total amount of checks issued this month as shown in this report. A complete detailed check issue list or check carbon copies showing, as a minimum, the serial number and amount of each check should be attached. (Total must agree with the total of checks issued reported in column 2 of the reverse of Standard Form 1219 (unfunded accounts) or line 4 of Standard Form 1178 (funded accounts)) ..... \$ 85,211.44

2. Net Adjustments to Prior Months:

(a) Enter on this line the net adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, Forms 5206, are attached .....

(b) Enter on this line the net adjustments to prior months for which Journal Vouchers, Stock Forms 1017-G (or comparable forms), are attached .....

3. **NET TOTAL** ..... \$ 85,211.44

NOTE - Only the heading and SUMMARY portion of this form need be completed for accounts authorized to report at Block Control Level I (i.e. single check level) provided that carbon copies of all checks issued are submitted together with an adding machine listing of the amounts. The total of the adding machine listing must agree with the totals shown on this form on line 1 above.

U. S. GOVERNMENT PRINTING OFFICE: 1975 O - 280-148

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Listing of Treasury Checks Issued

II TFM 7-4060.10

May be either machine generated or manually prepared.

TREASURY CHECKS ISSUED JANUARY 1978		
4818	00,522,075	2,000.00
4818	00,522,076	198.71
4818	00,522,077	3,294.00
4818	00,522,078	1,500.00
4818	00,522,079	500.00
4818	00,522,081	1,000.00
4818	00,522,082	500.00
4818	00,522,083	1,568.00
4818	00,522,084	3,500.00
4818	00,522,085	168.73
4818	00,522,086	2,000.00
4818	00,522,088	500.00
4818	00,522,089	236.00
4818	00,522,090	1,500.00
4818	00,522,091	500.00
4818	00,522,092	246.00
4818	00,522,093	3,500.00
4818	00,522,094	17,000.00
4818	00,522,095	1,000.00
4818	00,522,096	1,000.00
4818	00,522,097	2,000.00
4818	00,522,099	500.00
		<u>44,211.44</u>
4818	00,522,100	2,000.00
4818	00,522,101	5,000.00
4818	00,522,102	1,000.00
4818	00,522,103	3,000.00
4818	00,522,104	3,000.00
4818	00,522,105	3,000.00
4818	00,522,106	1,000.00
4818	00,522,107	500.00
4818	00,522,108	17,500.00
4818	00,522,109	1,000.00
4818	00,522,110	1,000.00
4818	00,522,113	1,000.00
4818	00,522,114	2,000.00
		<u>41,000.00</u>
		<u>85,211.44</u>

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Listing of Void and Spoiled Treasury Checks

II TFM 7-4060.20,  
7-4060.30

LISTING OF VOID AND SPOILED CHECKS

4818	00,522,080	VOID
4818	00,522,087	SPOILED
4818	00,522,098	VOID
4818	00,522,111	SPOILED
4818	00,522,119	VOID

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SF1219 (front)

II TFM 7-4040.30, 7-4070

Standard Form 1219  
Revised April 1982  
Department of the Treasury  
1 TFRM 2-3100

**STATEMENT OF ACCOUNTABILITY**

NAME OF DISBURSING OFFICER		LOCATION OF DISBURSING OFFICER (Mailing address)
NAME OF AGENCY		
PERIOD OF ACCOUNT	THROUGH	AGENCY LOCATION CODE (ALC) (Show main check symbol number)
FROM:		

**SECTION I.—GENERAL STATEMENT OF ACCO JNT**

**PART A.—TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY**

1.00	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD	\$
2.0	INCREASES IN ACCOUNTABILITY	
2.1	CHECKS ISSUED ON U. S. TREASURY	\$
2.3	OTHER TRANSACTIONS	
2.34	DISCREPANCIES IN D. O. ACCOUNTS—CREDITS	
2.36	PAYMENTS BY ANOTHER D. O.	
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS	
2.39		
2.9	TOTAL INCREASES IN ACCOUNTABILITY	\$
3.0	DECREASES IN ACCOUNTABILITY	
4.0	SUBTOTAL	\$
4.1	NET DISBURSEMENTS	\$
4.2	DEPOSITS PRESENTED OR MAILED TO BANK	
4.3	OTHER TRANSACTIONS	
4.34	DISCREPANCIES IN D. O. ACCOUNTS—DEBITS	
4.36	PAYMENTS FOR ANOTHER D. O.	
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS	
4.39		
4.9	TOTAL DECREASES IN ACCOUNTABILITY	\$
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD	\$

**PART B.—ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY**

6.1	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY (Name and location of depository)	\$
6.2	CASH ON HAND	
6.3	CASH—UNDEPOSITED COLLECTIONS	
6.4		
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS	
6.6		
6.7		
6.8		
6.9		
7.1	DEFERRED CHARGES—VOUCHERED ITEMS	
7.2	RECEIVABLES—CHECK OVERDRAFTS	
7.3	LOSSES OF FUNDS	
7.4	RECEIVABLES—DISHONORED CHECKS	
7.5		
7.6		
7.7		
7.8		
7.9		
8.0	TOTAL OF MY ACCOUNTABILITY	\$

**PART C.—ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY**

9.2	RECEIVABLES—CHECK OVERDRAFTS	\$
9.3	LOSSES OF FUNDS	
9.4	OTHER ACCOUNTABILITY	
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY	\$
11.0	TOTAL DISBURSING OFFICE ACCOUNTABILITY (Same as line 5.00 above)	\$

I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.

NAME AND TELEPHONE NUMBER OF CONTACT	SIGNATURE AND TITLE OF CERTIFIER	DATE

NSN 7540-00-634-4245

(OVER)

PREVIOUS EDITION NOT USABLE

1219-106

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**EXPLANATION OF ITEMS TO BE REPRODUCED ON SF 1219  
"STATEMENT OF ACCOUNTABILITY"**

**HEADING AND CERTIFICATION**

Each SF 1219 must be completed reflecting the name of the Disbursing Office, mailing address, name of the FRB, Office Number (Treasury Check Symbol) and the period of account covered. The form must be dated and signed by the Disbursing Officer or a duly authorized officer of the FRB. The Disbursing Officer's title must also be indicated in the block so designated.

**SECTION I - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY**

**LINE**

- 1.0 **TOTAL ACCOUNTABILITY- BEGINNING OF PERIOD.** Report on this line the balance of accountability at the close of the previous accounting period. The balance must be the same figure reported as the closing balance on line 5.0 of the SF 1219 for the prior accounting period.
- 2.1 **CHECKS ISSUED ON TREASURER, U.S.** Report on this line the total amount of checks drawn on the U.S. Treasury issued for the accounting period including all adjustments of check issue amounts reported in prior periods. An analysis of this total amount, by check symbol, will be shown in Section II, Part A, on the reverse side of the statement.
- 2.9 **TOTAL INCREASES IN ACCOUNTABILITY.** The amount on this line will be the same amount as on line 2.1
- 3.0 **SUBTOTAL.** Report on this line the sum of the accountability at the beginning of the period and the increase in accountability during the reporting period, line 1.0 plus line 2.9.
- 4.2 **CONFIRMED DEPOSITS WITH U.S. TREASURER.** The net total of confirmed deposits will be reported on this line. A summary by deposit symbol and confirmed month will be shown in Section II, Part B, on the reverse side of the statement.

SECTION I, PART A - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY

LINE

- 4.9 TOTAL DECREASES IN ACCOUNTABILITY. The amount on this line will be the same as on line 4.2.
- 5.0 TOTAL ACCOUNTABILITY - CLOSE OF PERIOD. The total to be reported on this line will be the difference between the amounts reported on line 3.0 and line 4.9. Any difference will be analyzed in Section I, Part B and C. The amount on line 5.0 will be shown as the total accountability at the beginning of the following accounting period on line 1.0. Normally this amount is zero.

SECTION I, PART B - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY

- 6.4 CASH - UNCONFIRMED DEPOSITS. Report on this line the amount of unconfirmed deposits applicable to this accounting period or the amount of Treasury checks that are applicable to this period but will be dated in the following month. This amount should equal the amount reported on line 5.0.
- 8.0 TOTAL OF MY ACCOUNTABILITY. The amount on this line should be the same as on line 6.4.
- 11.0 TOTAL DISBURSING OFFICE ACCOUNTABILITY. Report on this line the same amount as on line 8.0.

SECTION II - SUMMARY BY SYMBOL OF CHECK AND DEPOSIT TRANSACTIONS WITH U.S. TREASURER

PART A - CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS.

COLUMN

- 1 CHECK SYMBOL. Report in this column the check number under which the checks were issued or to which the check issue adjustment transactions apply.
- 2 AMOUNT OF CHECKS ISSUED THIS PERIOD. Report the amount of checks dated the same month as the accounting period. This amount must agree with the amount reported on the related SF 1179, line 1.

SECTION II, PART A - CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS

COLUMN

- 3 & 4 ADJUSTMENTS FOR PRIOR MONTHS' ISSUES
3. BY FORMS TFS 5206. Report the net total of the TFS Forms 5206 received from Treasury and entered for the current accounting period. The total must agree with the amount reported on line 2(a) of the SF 1179.
4. OTHER. Report the issue month and year and the net total of adjustments initiated by the disbursing officer to correct prior month check issue totals. The total must agree with the amount reported on line 2(b) of SF 1179.
- 5 TOTAL CHECKS ISSUED. Report in this column the net total of the amounts in columns 2, 3, and 4. This total is reported on line 2.1 of Section I, Part A.

**SECTION II, PART B - SUMMARY OF DEPOSITS CONFIRMED**

**COLUMN**

- 1        **DEPOSIT SYMBOL.** Report in this column the check symbol used by the disbursing officer.
- 2        **DEPOSITS CONFIRMED THIS MONTH.** •Report in this column the amount of deposit tickets confirmed during the accounting period. The amount is supported by a listing of deposits by ticket number, confirmed date of deposit, and amount. This listing is attached to the SF 1219. Memorandum copies of SF 215 may be retained for FRB use or destroyed. **DO NOT SUBMIT MEMORANDUM COPIES TO TREASURY.**
- 3 & 4    **DEPOSITS CONFIRMED IN PRIOR MONTHS BUT RECORDED IN ACCOUNTS THIS MONTH.** Enter in column 3 the prior confirmed month and year of any deposit ticket with the amount in column 4. These deposits were confirmed in a prior month.
- 5        **TOTAL DEPOSITS CONFIRMED.** Report in this column the net total of amounts shown in columns 2 and 4. The total of column 5 is the amount reported in line 4.2 of Section I, Part A of this statement.

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Listing of Deposits

II TFM 7-4050

LISTING OF DEPOSITS FOR JANUARY 1978

Federal Reserve Bank  
Washington, D.C.  
Symbol 4818

<u>Ticket No.</u>	<u>Confirmed Date</u>	<u>Amount</u>
332836	1-03-78	2,198.71
332837	1-04-78	3,294.00
332838	1-05-78	1,500.00
332839	1-06-78	1,500.00
332840	1-09-78	2,068.00
332841	1-10-78	3,668.73
332842	1-11-78	2,000.00
332843	1-12-78	736.00
332844	1-13-78	2,000.00
332845	1-16-78	246.00
332846	1-17-78	3,500.00
332847	1-18-78	17,000.00
332848	1-19-78	1,000.00
332849	1-20-78	3,000.00
332850	1-23-78	2,500.00
332851	1-24-78	6,000.00
332852	1-25-78	6,000.00
332853	1-26-78	4,000.00
332854	1-27-78	18,000.00
332855	1-30-78	2,000.00
332856	1-31-78	3,000.00
		<u>85,211.44</u>