

**Summary Report for Individual Task
805A-36A-6010
Reconcile a Limited Depository Account
Status: Approved**

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.

DESTRUCTION NOTICE: None

Condition: You are a Disbursing Officer in a Finance office with a requirement to balance the Limited Depository Account on a monthly basis, and access to: a. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures. b. Cancelled checks or certified bank statement. c. The prior month's SF 1149, Statement of Designated Depository Account. d. A blank SF 1149. e. The Limited Depository Account (LDA) check register. f. A calculator. This task should not be trained in MOPP.

Standard: The student must perform the following tasks with 100 percent accuracy: Determine the dollar amount of Limited Depository Account (LDA) deposits, the dollar amount of outstanding LDA checks. Determine the beginning LDA bank balance. Calculate the adjusted LDA bank balance. Verify the adjusted LDA balance is correct. Prepare a schedule of deposits made to the LDA. Prepare a schedule of spoiled and voided LDA checks. Prepare a list of outstanding LDA checks. Prepare an SF 1149, Statement of Designated Depository Account. Submit the SF 1149 to the servicing DFAS Center within 30 days following the close of the calendar month.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: Prepare the SF 1149 monthly.

DANGER
None

WARNING
None

CAUTION
None

Remarks: None

Notes: None

Performance Steps

1. Determine the beginning LDA bank balance.
 - a. Compare the ending balance from the prior month's LDA bank statement with the beginning balance from the current month's statement.
 - b. The two amounts must be the same.
2. Determine the dollar amount of Limited Depository Account (LDA) deposits in transit.
 - a. Compare deposit slips with the LDA bank statement.
 - b. Total all deposits that have not been confirmed by the bank.
3. Determine the dollar amount of outstanding LDA checks.
 - a. Compare the check register with the LDA bank statement.
 - b. Total all checks that have not been negotiated by the bank.
4. Calculate the adjusted LDA bank balance.
 - a. Start with the amount of the beginning balance. (Determined in performance step 1.)
 - b. Add the amount of deposits in transit. (Determined in performance step 2.)
 - c. Deduct the amount of outstanding checks. (Determined in performance step 3.)
 - d. Deduct any bank service charges on the current LDA bank statement, if applicable.
 - e. Add or deduct any bank errors annotated on the current LDA bank statement..
5. Verify the adjusted LDA balance is correct.
 - a. Compare the adjusted LDA balance with the check register balance.
 - b. Determine if they agree.
 - c. Repeat performance steps 1 through 4 if they do not agree.
6. Prepare a schedule of deposits made to the LDA.
 - a. Prepare in memorandum format.
 - b. Include the date and amount of each deposit.
7. Prepare a list of outstanding LDA checks.
 - a. Cancel all checks issued that are older than one year.
 - (1) Review the outstanding checks' issue dates.

(2) Determine, by check date, if the checks are older than one year.

(3) Prepare a Schedule of Cancelled Checks (SF 1098) to cancel the identified checks that are on hand. Attach the checks to the schedule.

(4) Prepare a separate Schedule of Cancelled Checks (SF 1098) to cancel the identified checks that are not on hand (unavailable).

b. Prepare a schedule of outstanding checks for the remaining checks in memorandum format.

c. Include the check number, date, and amount of each outstanding check.

8. Prepare a schedule of spoiled and voided LDA checks.

a. Prepare in memorandum format.

b. List by check number.

c. Attach the checks to the schedule.

9. Prepare a record of LDA checks issued.

a. Prepare in memorandum format.

b. Include the location of the disbursing office and the check number, date, and amount of each check issued.

10. Prepare a Statement of Designated Depository Account (SF 1149).

a. Prepare a separate SF 1149 for each LDA.

b. Prepare in an original and two copies if the LDA holder is the Disbursing Officer (DO).

c. Prepare in an original and three copies if the LDA holder is an agent of the DO.

d. Prepare the Heading.

(1) Name of Disbursing Officer or Cashier - Enter the rank and name of the account holder.

(2) Name (Funds advanced by) - If the DO is the LDA holder, leave blank. Otherwise, enter the name of the DO who advanced the funds used to establish the LDA.

(3) Station or Office - Enter the name and address of the activity to which the account holder is assigned.

(4) Name of Depository - Enter the name of the financial institution maintaining the LDA.

(5) Location of Depository - Enter the address of the financial institution maintaining the LDA.

(6) Account Number - Enter the account number shown on the statement received from the financial institution maintaining the LDA.

(7) Accounting Period - Enter the from and to days of the calendar month being reported by the SF 1149.

(8) Monetary Unit of This Account - Enter the complete name of the monetary unit of the LDA (i.e., French Francs, not Francs).

e. Prepare the Summary of Transactions section.

(1) Line 1 - Checkbook Balance at Close of Previous Period. Enter the amount shown on line 18 of the previous period's SF 1149. The figure must agree with the amount on line 6.1 of the preceding Statement of Account (SF 1219), unless the DO has more than one LDA.

(2) Line 2 - Deposits to Official Credit.

(a) Transfers. Enter the amount of wire transfers (or similar transactions) into the account.

(b) Others. Enter the total of all deposits made by the DO or account holder during the month.

(3) Line 3 - Checks Canceled This Period. Enter the total of all checks canceled on a SF 1098.

(4) Line 4 - Undeliverable Checks Credited This Period. Leave this line blank.

(5) Line 5 - Adjustments. Enter the total of all adjustment increases during the month (e.g., check issue underdrafts or interest credited to the account). Attach, for each increase, a copy of the Journal Vouchers (OFs 1017-G), a detailed explanation of each adjustment, or the depository's credit memos.

(6) Line 6 - Uncurrent Checks. Enter the amount of uncurrent LDA checks which were transferred to Treasury Department account 20X6045 during the month. Attach a copy of each OF 1017-G prepared to transfer uncurrent checks.

(7) Line 7 - Total To Be Accounted For. Enter the total of lines 1 through 6 on this line.

(8) Line 8 - Total Checks Drawn This Period. Enter the total of all LDA checks issued during the period.

(a) Voided checks are reported as zero dollar amount checks.

(b) Spoiled checks are reported as zero dollar amount checks when replaced by another serial numbered check.

(9) Line 9 - Uncollectible Checks Returned by the Depository. Enter the total amount of all dishonored checks returned by the LDA. Attach a schedule showing the check number, date, payee, and amount of each dishonored check and the date and amount of the deposit slips under which they were deposited.

(10) Line 10 - Adjustments. Enter the total adjustment decreases during the month (i.e. check issue overdrafts or fees for returned checks). Attach, for each decrease, a copy of the OFs 1017-G.

(11) Line 11 - Total. Enter the total of lines 8 through 10 on this line.

(12) Line 12 - Checkbook Balance Close of Period. Subtract line 11 from line 7 and enter the result on this line.

f. Prepare the Reconciliation section.

(1) Line 13 - Balance Per Bank Statement. Enter the balance from the LDA bank statement.

(2) Line 14 - Add: Deposits in Transit. Enter the total of deposits included in the amount on line 2 that are not shown on the LDA bank statement.

(3) Line 15 - Total. Enter the total of lines 13 and 14 on this line.

(4) Line 16 - Deduct: Outstanding Checks. Enter the total of any checks not shown as paid on the current and all preceding LDA bank statements.

(5) Line 17 - Deduct: Deposits Not Credited By. Enter the amount of deposits listed on the bank statement and not reflected on Line 12. (The only reason for an entry on this line is a LDA bank error crediting the wrong account.)

(6) Line 18 - Balance Per Checkbook. Subtract the sum of lines 16 and 17 from the amount entered on line 15 and enter the result. The amount entered on this line must equal the amount on line 12.

(7) Line 19 - U.S. Dollar Equivalent. Enter the U.S. dollar equivalent of the monetary unit on line 12.

(8) Line 20 - Rate of Exchange. Enter the rate of foreign currency units equal to one U.S. dollar carried to at least two decimal places. This must be the same rate as used on Line 6.1 of the current SF 1219.

g. Prepare the Checks Used This Period section. Enter the beginning and ending LDA check numbers used during the period. The beginning check number should be one number greater than the ending check number from the preceding month's SF 1149.

h. Prepare the Date and Signature blocks.

(1) Date - Enter the date the SF 1149 is prepared.

(2) Signature of Disbursing Officer or Cashier - Have the account holder sign in the space provided. If the account holder is not the DO, have the DO countersign above the signature of the account holder.

11. Submit the SF 1149.

a. The SF 1149 must be received by the servicing DFAS Center within 30 days following the close of the calendar month.

b. Include with the SF 1149:

(1) The current LDA bank statement.

(2) The record of LDA checks issued.

(3) The schedule of spoiled and voided LDA checks.

(4) A copy of every SF 1098 issued during the period affecting LDA checks.

(5) A copy of each OF 1017-G issued during the period affecting LDA checks.

(6) Original checks returned or recovered after a substitute check is issued.

(7) Mutilated or defaced checks received from claimants.

(8) The schedule of deposits made to the LDA.

(9) The list of outstanding checks.

(10) A copy of the SF 1219 prepared for the period.

(Asterisks indicates a leader performance step.)

Evaluation Guidance:

Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measure is failed (F). If the Soldier fails any performance measure, show what was done wrong and how to perform it correctly.

Evaluation Preparation:

This task can be evaluated by use of the performance measures as listed. This method of evaluation is appropriate if the Soldier performs the task on the job. Allow the Soldier to practice until the Soldier feels qualified and prepared for the evaluation. Then have the Soldier perform the task, using the materials listed in the CONDITIONS statement above. Score the Soldier "PASS" or "FAIL" as determined by the performance.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Determined the dollar amount of Limited Depository Account (LDA) deposits in transit.			
2. Determined the dollar amount of outstanding LDA checks.			
3. Determined the beginning LDA bank balance.			
4. Calculated the adjusted LDA bank balance.			
5. Verified the adjusted LDA balance was correct.			
6. Prepared a schedule of deposits made to the LDA.			
7. Prepared a list of outstanding LDA checks.			
8. Prepared a schedule of spoiled and voided LDA checks.			
9. Prepared a record of LDA checks issued.			
10. Prepared a Statement of Designated Depository Account (SF 1149).			
11. Submitted the SF 1149 to the servicing DFAS Center within 30 days following the close of the calendar month.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
10.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No
11.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No
2.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No
3.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No
4.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No
5.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No
6.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No
7.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No
8.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No
9.	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT. Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert of ways to protect our environment during training and missions. In doing so you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects.

Safety: In a training environment, leaders must perform a risk assessment in accordance with FM 5-19, Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. Everyone is responsible for safety. A thorough risk assessment must be completed prior to every mission or operation.

Prerequisite Individual Tasks : None

Supporting Individual Tasks :

Task Number	Title	Proponent	Status
805A-36A-6003	Prepare the Statement of Accountability (SF 1219)	805A - Financial Management (Individual)	Approved
805A-36A-7001	Conduct a Cash Management Review	805A - Financial Management (Individual)	Approved
805A-36A-6112	Manage Cash Operations	805A - Financial Management (Individual)	Approved

Supported Individual Tasks :

Task Number	Title	Proponent	Status
805A-36A-7020	Conduct Limited Depository Account (LDA) Activities	805A - Financial Management (Individual)	Approved
805A-36A-7009	Inactivate a Disbursing Activity	805A - Financial Management (Individual)	Approved

Supported Collective Tasks :

Task Number	Title	Proponent	Status
14-2-8002	Perform Disbursing Operations	14 - Finance (Collective)	Approved
14-8-0007	Monitor Disbursing Support	14 - Finance (Collective)	Approved

ICTL Data :

ICTL Title	Personnel Type	MOS Data
36A - Financial Manager - LT	Officer	AOC: 36A, Rank: LT