

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14-R, VOLUME 5, CHAPTER 19,  
“DISBURSING OFFICER ACCOUNTABILITY REPORTS”**

Substantive revisions are denoted by a ★ proceeding the section or paragraph with the substantive change or revision.

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

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Multiple	Deletes all references to <b>On-Line Payment and Collection (OPAC)</b> and replaces with <b>Intra-Governmental Payments and Collections (IPAC)</b> .	Update
Multiple	Adds hyperlinks for references throughout chapter.	Addition
Figures 19-1 thru 19-5	Deletes the word “Sample.”	Deletion

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## CHAPTER 19

DISBURSING OFFICER ACCOUNTABILITY REPORTS1901 DISBURSING OFFICER (DO) ACCOUNTABILITY

190101. Concept. All DOs are considered agents of the Department of the Treasury. Each DO is accountable to the Department of the Treasury for the cash items (including receivables) in his or her possession. The Standard Form (SF) 1219 (Statement of Accountability) is the DOs official monthly recording and reporting of this accountability. The DO's daily accountability is maintained on Department of Defense (DD) Form 2657 (Daily Statement of Accountability). The DD Form 2657 is similar and subsidiary to the SF 1219. Disbursement and collection transactions are reported on both the DD Form 2657 and the SF 1219. On the SF 1219, collections are netted against disbursements.

190102. Balancing

A. General. Cash in the possession of all DOs shall be balanced daily using DD Form 2657 as the permanent written record. Documents representing cash for which the DO remains accountable, but which are not physically in the DOs custody (such as receipts for advances to agent officers), shall be kept in the DO vault or safe and shall be accounted for daily on the DD Form 2657 and monthly on the SF 1219. When accounts are inspected, the DD Form 2657 shall be presented to the inspecting officer(s) for examination. See [Appendix A](#) of this volume. Most DO cash transactions are performed by deputies, agents, and cashiers. The DD Form 2665 (Daily Agent Accountability Summary) is the prescribed daily accountability document to the DO for deputies, agents, and cashiers. Preparation of the DD Form 2665 includes an actual cash count of all cash and negotiable instruments performed by the deputy, agent, or cashier who has custody of the cash and negotiable instruments. All deputies, agents, and cashiers shall use the DD Form 1081 (Statement of Agent Officer's Account) as a summary of cash transactions and receipt for cash and vouchers on hand for submission at turn-in or settlement with the DD Form 2665 to the DO. Except as provided in subparagraphs 190102.B and 190102.C, the DO or primary deputy shall balance all deputies, agents, and cashiers daily, using the DD Form 2665. The DO may rely on the daily cash count performed by a deputy, agent, or cashier at a remote location, as verified by the signature of the deputy, agent, or cashier on the daily DD Form 2665.

B. Navy Vessels. DOs aboard Navy vessels shall balance their cash using the DD Form 2657 and shall balance their deputies, agents, and cashiers using DD Form 2665 no less frequently than: once each week; immediately before and after each payday; the last day of each month; and at any other time when the DO suspects that an irregularity has occurred. Whenever workload and staffing conditions permit, DOs aboard Navy vessels are encouraged to balance all deputies, agents, and cashiers daily as prescribed above.

C. Deputies, Agents, and Cashiers at Remote Locations. Deputies, agents and cashiers who are remotely located from the disbursing officer (e.g., DO in Colorado and agent in Australia) are not required to submit the DD Form 2665 to the DO daily. However, to maintain a daily record of transactions, they must prepare a DD Form 2665 daily. The DD Form 2665 along with all supporting documentation (e.g., all collection and disbursement vouchers and deposit tickets) and the DD Form 1081 will be submitted to the DO whenever a turn-in is effected.

190103. Overview of DD Form 2657. The DD Form 2657 is to one day what the SF 1219 is to one month. The DD Form 2657 summarizes the amounts the Department of the Treasury would look to recover from the DO if the DO ceased operations on that day. Amounts on the DD Form 2657 are at summary level only, including a summary of all disbursements and collections made during the business day by the DO and all deputies, agents, and cashiers. Detailed transactions are reported in the DOs subsidiary records. Section I of the DD Form 2657 computes the total DO accountability to the Department of the Treasury at the end of each business day. Accumulated DD Form 2657 accountability on the last day of the accounting period (Month-to-Date Column) is the accountability reported on the SF 1219. Section II (for the current DO) and section III (for all prior DOs of that DSSN) summarizes the elements making up total DO accountability. Sections II and III are totaled in section IV. Section I totals (except for line 1.0) start with a zero balance at the beginning of each new accounting period (month) and when there is a change of DOs prior to the end of an accounting period. The Month-to-Date totals are cumulative for the entire accounting period. Sections II, III, and IV Month-to-Date totals are cumulative from month-to-month. The total of section IV must agree with the total of section I or the DD Form 2657 is out of balance. The DO should not begin a DD Form 2657 for a new business day until the DD Form 2657 for the prior business day is in balance. The properly balanced DD Form 2657 ensures agreement between the DOs cash accountability to the Department of the Treasury and disbursement and collection transactions recorded in the accounting system. The daily DD Form 2657 shall be signed by the DO as an official attestation of accountability to the Department of the Treasury. See section 1902 of this chapter for detailed preparation instructions.

190104. Overview of DD Form 2665. Each deputy, agent, and cashier shall prepare a DD Form 2665 for each day during which they transact business. The DD Form 2665 summarizes transactions for each business day. Transactions posted on the DD Form 2665 must always be recorded in U.S. dollar values. In order for the DD Form 2665 to depict a continuous picture of the transactions affecting the accountability of a deputy, agent, or cashier, the first DD Form 2665 prepared after receipt of an advance from the DO (or other principal authorized to provide advances) shall show the advance, and the last DD Form 2665 prepared up to the time of turn-in (submission of financial reports to the DO or other principal) shall show the turn-in. In this manner, the DD Form 2665 is a stand-alone document that provides a complete picture of the deputy, agent, or cashier's accountability transactions from day to day. When possible, a turn-in should not be accomplished as of the middle of a business day. However, if a turn-in is

made in the middle of the business day, a DD Form 2665 shall be prepared up to the time of the turn-in and properly include the turn-in, and another DD Form 2665 prepared for the portion of the business day following the turn-in. See section 1903 of this chapter for detailed preparation instructions.

190105. Overview of DD Form 1081. Deputies, agents, and cashiers shall prepare a DD Form 1081 as a summary of cash transactions and receipt for cash and vouchers on hand each time turn-in or settlement of the account occurs. The DD Form 1081 summarizes cash transactions for the period of duty covered by the turn-in. The DO or primary deputy shall: verify the DD Form 1081 when the deputy, agent, or cashier's account is settled, sign the original and copy of the form, retain the original and supporting documents to support the DD Form 2665, and return the signed copy to the deputy, agent or cashier. The verification at turn-in or settlement includes an actual cash count by the DO or primary deputy. The cashier shall retain the signed copy as a record of the opening cash balance for the next period of duty or for record purposes if the account is balanced to zero. See section 1904 of this chapter for detailed preparation instructions.

190106. Overview of DD Form 2659 (Voucher Control Log). The DD Form 2659 summarizes daily disbursement and collection transactions by voucher number; identifies the mode of payment (i.e., check, cash, travelers check, electronic funds transfer, or a no-pay adjustment) and the check/EFT trace number (enter under other); assures that all voucher numbers are accounted for; assures that all payment and collection vouchers are entered in accountability records; functions as a double-check against the DD Form 2657 and DD Form 2665, which summarize disbursement and collection transactions; enables comparison of vouchers paid by check to total checks written by check writers; enables comparison of vouchers paid by cash or travelers checks to cashier-paid vouchers; associates returned and undeliverable checks with applicable vouchers; and functions as a transmittal for vouchers showing voucher numbers used, not used, or voided. The DO should require DD Form 2659 to be prepared daily by each functional area and/or branch disbursing office when these areas or offices are assigned a separate series of voucher numbers. An example of DD Form 2659 is provided in figure 11-1.

190107. Overview of SF 1219. The SF 1219 shows summary totals of all receipts and expenditures of public funds occurring during the accounting period and the status of the DOs account at the close of that period. Normally, the accounting period begins on the first day of each calendar month and ends on the last day of each calendar month. An accounting period never extends beyond the last day of a calendar month. Exceptions to the calendar month accounting period depend on situations such as when a DO is relieved from disbursing duty prior to the last day of a month or a DO commences disbursing duty other than on the first day of a month. See [Chapter 2](#) of this volume. See section 1905 of this chapter for detailed preparation instructions.

1902 PREPARATION OF DD FORM 2657

190201. General. Every DO shall prepare a DD Form 2657 for each day business is transacted. Except as provided in [Chapter 20](#) of this volume, the DD Form 2657 shall be prepared in an original only and shall be a permanent record (i.e., typed or printed in ink). The DD Form 2657 may be provided to other functional areas for reconciliation of cumulative disbursement and collection totals with the daily accounting records. The DD Form 2657 shall be returned for filing. Figure 19-1 is provided as an example of a properly prepared DD Form 2657.

190202. Item 1: DSSN. Enter the DOs DSSN.

190203. Item 2: Date. Enter the business-day date for which the form is being prepared.

190204. Section I: Transactions Affecting Accountability

A. Line 1.0: Accountability - Beginning of Day. Enter the end-of-day accountability from line 5.0 of the DD Form 2657 for the previous business day in the Today column. Enter the Month-to-Date amount from line 5.00 of the SF 1219 for the previous month. The amount entered in the Month-to-Date column shall remain the same on each DD Form 2657 prepared during the month.

B. Line 2.1A: Checks Issued in Payment of Vouchers. In the Today column, enter the total value of Treasury checks issued during the business day in payment of vouchers, including regular and special payrolls and the value of any check-issue adjustments. Check-issue adjustments are always supported by Financial Management System (FMS) Form 5206 (Advise of Check Issue Discrepancy) or Optional Form (OF) 1017-G (Journal Voucher). See [Chapter 9](#) of this volume. If the DD Form 2657 is being prepared for the first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column.

C. Line 2.1B: Checks Issued - All Others. In the Today column, enter the total value of Treasury checks issued during the business day for purposes other than voucher payments, including check-issue adjustments affecting such checks. Examples are checks written to obtain operating cash, for purchase of foreign currency, or for providing funds to agents. Check-issue adjustments shall be properly supported by FMS Form 5206 or OF 1017-G. If the DD Form 2657 is being prepared for the first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column.

D. Line 2.3: Other Transactions. Enter any unexplained overages during the business day which will be vouchered on the next business day. Do not enter any overages occurring on the last day of the month on this line. Amounts entered on this line cannot be reported on line 2.3 of the SF 1219. Upon preparation of the voucher on the next business day, decrease the amount on this line and increase line 4.1E (4.1D if collected to a receipt account). In some instances such as collections from dining facilities, only one collection voucher number is assigned for the entire month and the formal collection voucher is prepared as of the last business day of the month. Daily receipts of this nature shall be recorded on this line and as U.S. Currency/Coinage on Hand (Line 6.2A). At the end of the month when the formal collection voucher is processed, the accumulated collections are removed from this line and included as Reimbursements on Line 4.1E. Also, use this line to record accumulated small exchange gains for which a net gain and loss voucher is prepared on the last day of the month (rather than daily).

E. Line 2.34: Discrepancies in DOs Account - Credit. This is a Department of the Treasury suspense account. Do not use this line.

F. Line 2.36: Payments by Other DOs. Do not use this line.

G. Line 2.37: Transfer from Other DOs. Use this line to record the final accountability of a deactivated DSSN that is being assumed by the DO. The same accountability figure must be reported on line 4.37 of the deactivated DSSN's DD Form 2657. Also use this line to record a transfer of funds from another DO. The same amount must be recorded on line 4.37 of the DD Form 2657 applicable to the transferring DO. If the DD Form 2657 is being prepared for the first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column. Both DOs making such a transfer shall record the transaction on their SF 1219 for the same accounting period.

H. Line 2.8: Intra-governmental Payments and Collections (IPAC). Designated DOs participating in Department of the Treasury's IPAC system shall use this line as described herein. Refer to Chapters 10, 11, and 24 of this volume for detailed information regarding the use of IPAC. In the Today column, enter the net daily IPAC interagency payments and collections for certain supplies and services rendered, including any adjustments for the current business day. When collections exceed disbursements, the amount is recorded as a negative. If the DD Form 2657 is being prepared for the first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column.

1. If an **IPAC** transaction is processed in the Department of the Treasury's system at the end of a prior month but vouchered for the agency's accountability in the current month, a second line 2.8 is required. Annotate month and year on each of the description lines to differentiate between accounting months. For example, an amount reported in the Department of the Treasury's **IPAC** system with a processed date of January 30th is not vouchered and reported in daily accountability until the February 2nd business date. The February DD Form 2657 and SF 1219 will have two 2.8 lines: one for the net total of **IPAC** transactions processed by the Department of the Treasury in February and one for the January amount.

2. Additional 2.8 lines also are required if an erroneous amount is reported in a prior month. The Department of the Treasury notifies the agency on FMS Form 6652 (Statement of Differences - Disbursing Office Transactions). A separate line is then reported for the month in which the error occurred.

I. Line 2.9: Total Accountability Increases. Enter the total of lines 2.1A through 2.8 in both the Today and Month-to-Date columns. Prove Month-to-Date column by adding the total in the Today column to the Month-to-Date total from line 2.9 of the previous day's DD Form 2657. If preparing the DD Form 2657 on the first business day of the month, the amounts shall be the same.

J. Line 3.0: Gross Accountability. Enter the total of lines 1.0 and 2.9 in both the Today and Month-to-Date columns. Prove the amount in the Month-to-Date column by adding the amount in the Today column on line 2.9 to the Month-to-Date amount from line 3.0 of the previous day's DD Form 2657. If the DD Form 2657 is being prepared for the first business day of the month, the amounts shall be the same.

K. Line 4.1A: Gross Disbursements. Disbursements are payments from (or charged to) an appropriation or fund and shall be supported by formal disbursement vouchers. See [Chapter 11](#) of this volume. Collection of payments made in error which are processed as bracketed (negative) amounts on disbursement vouchers are negative disbursements. See [Chapter 10](#) of this volume. Enter total gross disbursements (including **IPAC** payments), before refunds and negative reimbursements, from the disbursement vouchers paid on the business day being reported. The amount entered includes negative disbursements occurring on disbursement vouchers, but does not include refunds occurring on collection vouchers (which are reported on line 4.1B) and negative reimbursements occurring on disbursement or collection vouchers (which are reported on line 4.1E). If the DD Form 2657 is being prepared for the first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column.

L. Line 4.1B: Less Refunds. Refunds are a recouplement (collection) of payments made in error and are usually supported by formal collection vouchers. On rare occasions, a refund must be reversed. When this situation occurs, the transaction is processed on a collection voucher with the amount bracketed and is treated as a negative refund. Refunds also occur on disbursement vouchers and are considered to be negative disbursements. Negative disbursements are included on Line 4.1A as a reduction of gross disbursements. Enter the total of refunds from collection vouchers. Do not include refunds from disbursement vouchers (negative disbursements) on this line. If the DD Form 2657 is being prepared for the first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column.

M. Line 4.1C: Net Disbursements. The term net disbursements as associated with the DD Form 2657 is defined as gross disbursements less refunds. In both the Today and Month-to-Date columns, subtract line 4.1B from line 4.1A and enter the respective differences on line 4.1C. Prove the Month-to-Date total by adding the Today column amount to the Month-to-Date column amount from 4.1C of the previous day's DD Form 2657. If the DD Form 2657 is being prepared for the first day of the month, the amounts shall be the same.

N. Line 4.1D: Less Receipts. Receipts are collections credited to the Department of the Treasury miscellaneous receipt accounts and are supported by formal collection vouchers. In the Today column, enter the total of collections credited to the Department of the Treasury miscellaneous receipt accounts. If the DD Form 2657 is being prepared for the first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column.

O. Line 4.1E: Less Reimbursements. Reimbursements are amounts collected for property sold or services furnished and are credited to appropriations on formal collection vouchers. Over-collection of reimbursements must be returned to the remitter and may be vouchered as bracketed (negative) amounts on collection vouchers or positive amounts on disbursement vouchers. In either event, the transactions are treated as negative reimbursements and reduce the amount reported as reimbursements. In the Today column, enter the total of collections classified as appropriation reimbursements (including IPAC collections) less any negative reimbursements whether from collection or disbursement vouchers. If the DD Form 2657 is being prepared for the first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column.

P. Line 4.1F: Net Expenditures. In both the Today and Month-to-Date columns, subtract lines 4.1D and 4.1E from line 4.1C and enter the respective differences on line 4.1F. Prove the Month-to-Date total by adding the Today column total to the Month-to-Date

column total from line 4.1F of the previous day's DD Form 2657. If the DD Form 2657 is being prepared for the first day of the month, the amounts will be the same. Report the Month-to-Date amount from the final DD Form 2657 for the accounting period on line 4.1 of the SF 1219. Note: NET EXPENDITURES as shown on the DD Form 2657 is the same as NET DISBURSEMENTS found on line 4.1 of the SF 1219.

Q. Line 4.2A: Deposits Presented or Mailed to Bank. In the Today column, enter the total of all deposits mailed or presented to a Federal Reserve Bank or general depository (for credit to the Department of the Treasury's General Account) during the business day. See [Chapter 5](#) of this volume. This is a total of all SFs 215 (Deposit Ticket) (including deposited canceled checks, mutilated or decomposed currencies, food stamps, and credit card collections). Do not include deposits to limited depository checking accounts on this line. The total entered shall be reduced by the value of any SFs 5515 (Debit Voucher) processed during the day, except for those SFs 5515 for electronic fund transfer payments to the bank (which are recorded on line 4.2B). If a deposit is prepared, verified, SF 215 attached, dated, and removed from an agent's or cashier's possession but still is on hand by close of the business day, it shall be reported as an undeposited collection on line 6.3A. On the DD Form 2657 for the next business day (or the day when the deposit is actually presented or mailed to the bank), remove the amount from line 6.3A and include on line 4.2A. This will be a regular routine if DOs make deposits of collections received on the business day being reported during the next business day. If the DD Form 2657 is being prepared for the first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column.

R. Line 4.2B: EFT Debit Vouchers. Use this line to record the SFs 5515 used for EFT payroll or vendor payments. Enter this debit voucher amount in brackets to denote a reduction of total deposits.

S. Line 4.3: Other Transactions. Use this line to record small exchange losses resulting from accommodation exchanges or limited depository account transactions for which a net gain or loss voucher is prepared on the last day of the accounting period.

T. Line 4.34: Discrepancies in DOs Account - Debits. This is a Department of the Treasury suspense account. Do not use this line.

U. Line 4.36: Payments for Other DOs. Do not use this line.

V. Line 4.37: Transfer to Other DOs. Use this line when the DSSN is being deactivated and final accountability is being transferred to another DO. The gaining DO shall assume accountability for this balance by recording an increase on line 2.37. Also, use this line to record a transfer of funds to another DO. The same amount shall be recorded on line 2.37 of the DD Form 2657 applicable to the gaining DO. If the DD Form 2657 is being prepared for the

first day of the month, extend the Today column amount to the Month-to-Date column; otherwise, add the Today column amount to the Month-to-Date column amount from the previous day's DD Form 2657 and enter the total in the Month-to-Date column. Both DOs making such a transfer shall record the transaction on their SF 1219 for the same accounting period.

W. Line 4.9: Total Accountability Decreases. In both the Today and Month-to-Date columns, enter the total of lines 4.1F through 4.37. Do not include amounts from lines 4.1A through 4.1E. Prove the Month-to-Date column total by adding the Today column total to the Month-to-Date total for line 4.9 of the previous day's DD Form 2657. If the DD Form 2657 is being prepared for the first day of the month, the amounts shall be the same.

X. Line 5.0: Accountability - End of Day. In both the Today and Month-to-Date columns, subtract line 4.9 from line 3.0 and enter the difference on this line. The amounts in both columns must agree (both columns reflect end-of-day accountability). This amount represents the DOs accountability to the Department of the Treasury at the close of that particular business day. The amount in the Today column is carried forward as the beginning accountability (line 1.0) on the DD Form 2657 for the next business day. As stated above, the Month-to-Date beginning accountability amount (line 1.0) remains the same from the first through the last day of the month.

190205. Section II: Distribution of Accountability - Incumbent DO

A. Line 6.1: Designated Depositary. Limited depositary accounts almost always are foreign currency checking accounts held in the DOs own name, much the same as an individual's personal checking account. Unless scheduling on the back or on an attachment, show the name and location of the LD and the foreign currency unit (for example, pesos) in the blank space under the Description column for line 6.1. All entries in the amount columns shall be in U.S. dollars. Amounts reported on this line almost always represent the U.S. dollar equivalent of a particular foreign currency LDA because the OUSD(C) and the Department of the Treasury rarely approve a U.S. dollar LDA. See [Chapter 14](#) of this volume. If, however, the amount on this line does include U.S. dollars and U.S. dollar equivalents of foreign currency, then show the U.S. dollar equivalent of foreign currency as a memo entry in the Description column. If the line amount is totally made up of U.S. dollar equivalents of foreign currency, the memo entry in the Description column is not required. Complete line 6.1 as explained in the following subparagraphs.

1. Enter the U.S. dollar equivalent amount of all LDA deposits made during the business day in the Daily Increase column. Include any earned interest credited by the bank on that day. Offset interest earnings with an appropriate Department of the Treasury miscellaneous receipt account collection voucher reported on line 4.1D. Also include any gain resulting from a beginning-of-day revaluation of the foreign currency on deposit. Offset such gains with a collection voucher (DD Form 1131 (Cash Collection Voucher)) reported on line 4.1E.

2. Enter the U.S. dollar equivalent total of LDA checks issued during the business day in the Daily Decrease column. Include any service charges made by the bank on that day. Offset the service charges with a disbursement voucher charging the Operations and Maintenance funds available for support of the disbursing activity and reported on line 4.1A. Also include any loss resulting from a beginning-of-day revaluation of the foreign currency on deposit. Offset revaluation losses with a disbursement voucher (SF 1034 (Public Voucher for Purchases and Services Other Than Personal)) reported on line 4.1E.

3. Compute and enter the Month-to-Date column total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total from the previous day's DD Form 2657. Do this even if the previous day is the last day of the preceding month since the Month-to-Date column totals for this line (and all lines throughout section II) are cumulative from month-to-month. The Month-to-Date total shall agree with the DOs computed checkbook balance.

B. Line 6.2A: U.S. Currency/Coinage on Hand. Include only U.S. currency and coins on hand in the disbursing office safe or vault and with deputies, agents, and cashiers located in the main disbursing office. See [Chapter 3](#) of this volume. Also include vouchers returned to deputies, agents and cashiers. DOs on Navy vessels with an Automated Teller Machine (ATM) system shall include funds in the possession of ATM custodians on this line. See [Chapter 26](#) of this volume. Do not include currency and coins identified on lines 6.3 through 6.9 (for example, currency and coins held by deputies, agents, and cashiers at other locations other than the main disbursing office, or cash held for payrolls).

1. If the amount of U.S. currency and coinage on hand at end of day exceeds the amount of cash on hand from the Month-to-Date column of the previous day's DD Form 2657, enter the amount of the increase in the Daily Increase column. The Daily Decrease column will be left blank.

2. If the amount of U.S. currency and coinage on hand at end of day is less than the amount of cash on hand from the Month-to-Date column of the previous day's DD Form 2657, enter the amount of the decrease in the Daily Decrease column. The Daily Increase column will be left blank.

3. Compute the amount to be entered in the Month-to-Date column by adding the Daily Increase column amount to, or deducting the Daily Decrease column amount from, the Month-to-Date column total from the previous business day's DD Form 2657.

C. Line 6.2B: Foreign Currency and Coinage on Hand. Include only foreign currency and coins on hand in the disbursing office safe or vault and with deputies, agents, and cashiers located in the main disbursing office. Also include vouchers returned to deputies, agents, and cashiers. Do not include foreign currency and coins identified on lines 6.3A through 6.9 (for example, foreign currency and coins held by deputies, agents, and cashiers at locations other than the main disbursing office or cash held for payrolls). If more than one type of foreign currency is maintained, schedule each type of currency on the back of the DD Form 2657 (or on a separate attachment). Add "See Attached" in the Description column. Unless scheduling on the back or in an attachment, show the foreign currency unit (for example, pesos) in the blank space in the Description column. Enter the U.S. dollar equivalent of the particular foreign currency in all three columns. Complete line 6.2B as explained in the following subparagraphs.

1. If the amount of foreign currency and coinage on hand at end-of-day exceeds the amount of foreign cash on hand from the Month-to-Date column of the previous day's DD Form 2657, enter the U.S. dollar equivalent amount of the increase in the Daily Increase column. The Daily Decrease column will be left blank.

2. If the amount of foreign currency and coinage on hand at end-of-day is less than the amount of foreign cash on hand from the Month-to-Date column of the previous day's DD Form 2657, enter the U.S. dollar equivalent amount of the decrease in the Daily Decrease column. The Daily Increase column will be left blank.

3. Compute the amount to be entered in the Month-to-Date column by adding the Daily Increase column amount to, or deducting the Daily Decrease column amount from, the Month-to-Date total from the previous business day's DD Form 2657.

D. Line 6.3A: Undeposited Collections - General. Undeposited collections are created most often when an SF 215 is prepared, dated, verified to the items to be deposited, and removed from a deputy's, agent's or cashier's possession, but is still on hand (not yet mailed or presented to the bank) at the close of the business day. These deposits cannot be reported on line 4.2A. If a deposit is not presented or mailed to the bank by the close of the business day, it shall be reported on line 6.3A. Amounts reported on this line are not considered a part of the DOs cash authority. Do not delay preparation of the DD Form 2657 for the specific purpose of recording a prepared deposit on line 4.2A instead of line 6.3A.

1. Enter the amount of such a deposit in the Daily Increase column of line 6.3A.

2. In the Daily Decrease column, enter the amount of deposits presented or mailed to the bank that were recorded in the Daily Increase column of the DD Form 2657 for the previous business day.

3. Compute the Month-to-Date column total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total from the previous day's DD Form 2657. The amount entered in the Month-to-Date column should normally coincide with the amount shown in the Daily Increase column.

E. Line 6.3B: Other Undeposited Instruments on Hand. Normally, there would be no reason for undeposited negotiable instruments to be carried over beyond the current or next business day. However, exceptions can occur. For example, a check received by the DO may not have been signed (or may contain other errors) and the person presenting (or mailing) the check is unavailable to correct the document in the same business day the collection is recorded.

1. Enter the amount of negotiable instruments that cannot be deposited in the Daily Increase column.

2. When finally deposited, enter the amount of negotiable instruments deposited in the Daily Decrease column.

3. Compute the amount to be entered in the Month-to-Date column by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total from the previous business day's DD Form 2657. The computed Month-to-Date column total shall agree with the value of negotiable instruments carried over to the next business day.

F. Line 6.4: Custody or Contingency Cash. The amount reported on this line includes cash held under custody account agreements in overseas contract Military Banking Facilities (MBFs), refer to [Chapters 12](#) and [34](#) of this volume, or cash held for approved contingency requirements (as approved by the Department of the Treasury).

1. If the amount of custody or contingency cash on hand at end of day exceeds the amount on hand from the Month-to-Date column total of the previous day's DD Form 2657, enter the amount of the increase in the Daily Increase column. The Daily Decrease column will be left blank.

2. If the amount on hand at end of day is less than the amount on hand from the Month-to-Date column total of the previous day's DD Form 2657, enter the amount of the decrease in the Daily Decrease column. The Daily Increase column will be left blank.

3. Compute the amount to be entered in the Month-to-Date column by adding the Daily Increase column amount to, or deducting the Daily Decrease column amount from, the Month-to-Date column total from the previous business day's DD Form 2657.

G. Line 6.5: Funds with Agents. Enter the total amount of funds in the hands of deputies, disbursing agents, cashiers, paying agents, collection agents, imprest fund cashiers, and change fund custodians at locations other than the main disbursing office. This includes all vouchers returned to an agent by the DO. Do not include amounts held by deputies, agents, and cashiers in the main disbursing office or amounts held by ATM custodians on Navy vessels. Amounts entered are taken from the latest DD Forms 1081 submitted by the deputies, agents, and cashiers. Show a detailed schedule on the back of the DD Form 2657 or on a separate attachment adding the words "See Attached" in the Description column on the face of the DD Form 2657. Include the particular foreign currency denomination (e.g., Euros), the rate of exchange at which the currency is valued, the number of foreign currency units, and the U.S. dollar equivalent on the schedule. Note that if the DOs rate of exchange is different from the rate used on the DD Form 1081 prepared by the deputies, agents, or cashiers, the DO shall prepare a gain or loss DD Form 1131 to account for the difference.

1. If the amount shown on the latest DD Forms 1081 is greater than the amount shown in the Month-to-Date column of the DD Form 2657 for the previous day, enter the amount of the increase in the Daily Increase column.

2. If the amount shown on the latest DD Forms 1081 is less than the amount shown in the Month-to-Date column of the DD Form 2657 for the previous day, enter the amount of the decrease in the Daily Decrease column.

3. Compute the amount to be entered in the Month-to-Date column by adding the Daily Increase column amount to, or deducting the Daily Decrease column amount from, the Month-to-Date column total of the DD Form 2657 for the previous day. The computed Month-to-Date column total shall agree with the combined total of all the individual DD Forms 1081.

H. Line 6.6: Advances to Contractors. Enter cash advanced to contractors under advance pool agreements. Compute the amounts to be entered in the Daily Increase, Daily Decrease, and Month-to-Date columns in the same manner as for line 6.5. See [Chapter 11](#) of this volume.

I. Line 6.7: Cash in Transit. Enter the amount of all cash in transit. Foreign currency funds in transit may or may not be involved. See [Chapters 5](#) and [13](#) of this volume.

1. In the Daily Increase column, enter: cash not yet received for which Treasury exchange-for-cash checks already have been drawn; mutilated or decomposed currency forwarded to the FRB or (in the case of foreign currencies) to designated DOs, for

which reimbursement has not yet been received; cash transferred to other DOs for which a Treasury check has not yet been received; and, unconfirmed credit card collection deposits reported to the designated financial agent and supported by DD Forms 1131.

2. In the Daily Decrease column, enter: the total cash and Treasury checks received which were included in the amounts entered in the Daily Increase column of a previous DD Form 2657; and the amount of confirmed bank credit card deposits that were included in the Daily Increase column of a previous DD Form 2657 and which are now reported in the Daily Increase column of line 4.2A (Deposits Presented or Mailed to Bank). If a chargeback is received from the bank, the appropriate functional area shall be notified and a negative DD Form 1131 prepared for the amount of the charge-back.

3. Compute the Month-to-Date column total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total of the DD Form 2657 for the previous day. The computed amount entered in the current Month-to-Date column shall equal the total of all unsettled cash-in-transit transactions.

J. Line 6.8: Payroll Cash. Enter the value of cash held for payday requirements. Do not report funds held by ATM custodians on Navy vessels on this line. Compute the amounts to be entered in the Daily Increase, Daily Decrease, and Month-to-Date columns in the same manner as for line 6.2A.

K. Line 6.9: Other. Enter the amount of Treasury exchange-for-cash checks prepared in advance and prepositioned Treasury checks awaiting pickup by a deputy, agent, or cashier. Any other category of cash or cash items to be reported on this line must be approved by the servicing DFAS site. Compute the amounts to be entered in the Daily Increase, Daily Decrease, and Month-to-Date columns in the same manner as for line 6.2A. Whenever possible, clear the items on this line before preparation of the SF 1219.

L. Line 7.1: Deferred Vouchers. A deferred voucher is any paid voucher that has not been recorded in the accounting system. Vouchers paid by deputies, agents, or cashiers that have not yet been examined by the DO may be deferred until this review is complete. See [Chapter 11](#) of this volume.

1. Enter the amount of any paid vouchers that must be recorded as deferred during the business day in the Daily Increase column. These vouchers are not reported as gross disbursements on line 4.1A.

2. Enter the amount of any vouchers reported on line 4.1A that were deferred on a previous DD Form 2657 in the Daily Decrease column.

3. Compute the Month-to-Date column total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total reported on the DD Form 2657 for the previous business day. The computed amount entered in the current Month-to-Date column must agree with the total of deferred vouchers outstanding.

M. Line 7.2A: Accounts Receivable - Check Overdrafts

1. In the Daily Increase column, enter any new check issue overdraft increases supported by FMS Forms 5206 or OFs 1017-G. See [Chapter 9](#) of this volume.

2. In the Daily Decrease column, enter any collections or disbursements against an undercharged appropriation reducing the check-issue overdraft amount reported on a previous DD Form 2657.

3. Compute the amount to be entered in the Month-to-Date column by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total of the DD Form 2657 for the previous business day.

4. The DO or primary deputy shall review accounts receivable for check overdrafts at least once each month to assure all necessary actions are being taken to clear the amount of the check issue overdrafts.

N. Line 7.2B: Accounts Receivable - Other

1. Enter any accounts receivable increases not included on line 7.2A in the Daily Increase column.

2. Enter any accounts receivable reductions not included on line 7.2A in the Daily Decrease column.

3. Compute the Month-to-Date column total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total for the DD Form 2657 of the previous business day.

4. The DO or primary deputy shall review accounts receivable at least once each month to assure all necessary actions are being taken to clear the receivable.

O. Line 7.3: Loss of Funds

1. In the Daily Increase column, enter any physical losses of cash, food stamps, negotiable instruments, and uncollected dishonored check amounts that will be reported to the supporting DFAS site. See [Chapter 6](#) of this volume.

2. Enter any recoveries of losses, or reimbursements by the supporting DFAS site, in the Daily Decrease column.

3. Compute the Month-to-Date column total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total of the DD Form 2657 of the previous business day. This amount shall agree with the total of all outstanding loss cases.

**P. Line 7.4: Dishonored Checks Receivable**

1. In the Daily Increase column, enter the amount of any dishonored checks received during the business day via an SF 5515 that are to be retained in DO accountability (i.e., not returned to the activity who originally accepted them). See [Chapter 4](#) of this volume.

2. In the Daily Decrease column, enter the amount of any dishonored checks collected or for which relief has been granted that are currently carried in DO accountability.

3. Compute the Month-to-Date column total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total of the DD Form 2657 for the previous business day. The computed amount must agree with total of all dishonored checks on hand at the close of the business day.

**Q. Lines 7.5 through 7.7.** On the final DD Form 2657 for the accounting period, use these lines to summarize U.S. dollar equivalents of foreign currency amounts reported in section II. Enter in the Description column by country and type of currency, the total foreign currency units and U.S. dollar equivalent. Lines 6.1 and 6.2B always involve foreign currency. Line 6.5 could involve foreign currency. Leave the Daily Increase, Daily Decrease, and Month-to-Date columns blank.

**R. Line 8.0: Total Incumbent DO Accountability.** Enter the totals of lines 6.1 through 7.4 in each of the respective columns. Prove the Month-to-Date total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total of the DD Form 2657 for the previous business day. The figures must be the same.

**190206. Section III: Distribution of Accountability - Predecessor DOs**

**A. General.** This section of the DD Form 2657 shall be used by DOs charged with responsibility to settle the accounts of predecessor DOs as prescribed in [Chapter 22](#) of this volume.

B. Line 9.2A: Accounts Receivable - Check Overdrafts. Compute all three column amounts for check overdrafts applicable to previous DOs in the same manner as prescribed for line 7.2A. The DO or primary deputy shall review accounts receivable for check overdrafts at least once each month to assure all necessary actions are being taken to clear the amount of the check issue overdrafts.

C. Line 9.2B: Accounts Receivable - Other. Compute other accounts receivable amounts applicable to previous DOs in the same manner as prescribed for line 7.2B. The DO or primary deputy shall review accounts receivable at least once each month to assure all necessary actions are being taken to clear the amount of the receivable.

D. Line 9.3: Loss of Funds. Compute loss of funds amounts incurred by previous DOs in the same manner as prescribed for line 7.3.

E. Line 9.4: Other. Compute the amounts for other accountable items for previous DOs in the same manner as prescribed for line 7.4.

F. Line 10.0: Total Predecessor DOs Accountability. Enter the total of lines 9.2A through 9.4 in each of the respective columns. Prove the Month-to-Date column total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total of the DD Form 2657 for the previous business day. The figures must be the same.

190207. Section IV: Distribution of Accountability - Combined

A. Line 11.0: Total DSSN Accountability. Enter the total of lines 8.0 and 10.0 in each of the respective columns. Prove the Month-to-Date column total by adding the Daily Increase column amount to, and deducting the Daily Decrease column amount from, the Month-to-Date column total of the DD Form 2657 for the previous day. The amounts must be the same. The computed Month-to-Date column total must also agree with the Month-to-Date column total of line 5.0, or the DD Form 2657 is out-of-balance. Resolve any out-of-balance condition before preparing the DD Form 2657 for the next business day.

190208. Item 3: Disbursing Officer Name, Rank or Grade, Title. Type or print the name, rank or grade, and title of the DO.

190209. Item 4: Disbursing Officer or Deputy Signature. The DO or a designated deputy shall sign the DD Form 2657 as an attestation of the accurate representation of accountability to the Department of the Treasury.

190210. Item 5: Date. Enter the date the DD Form 2657 is signed.

190211. Section V: Distribution of Cash on Hand. This section of the DD Form 2657 shows the physical location of all U.S. and foreign cash on hand, including custody or contingency cash and payroll cash. It includes cash held by both on-site and off-site deputy DOs, agents, and cashiers (including mobility-line cashiers). This section does not include: funds in designated depositories (from line 6.1); undeposited collections (from line 6.3A); funds with contractors (from line 6.6); or cash in transit (from line 6.7).

### 1903 PREPARATION OF DD FORM 2665

190301. General. Except as provided in paragraph 190102.B, all disbursing officer deputies, agents, and cashiers shall prepare a DD Form 2665 for each day business is transacted. The DD Form 2665 is prepared in an original only and shall be a permanent record (i.e., typed or printed in ink). All totals shall be stated in U. S. dollars. Figure 19-2 is provided as an example of a properly prepared DD Form 2665.

190302. Item 1: Date. Enter the business date for which the DD Form 2665 is prepared.

190303. Section I - Summary of Daily Accountability Transactions. This section summarizes all transactions affecting cash accountability since the last turn-in to the principal. Record daily and cumulative balances to-date since the last turn-in unless otherwise indicated in these instructions. Note that cumulative totals in this section represent cumulative amounts since the last turn-in and are not cumulative for an accounting period unless turn-ins are only made as of the end of a calendar month.

A. Line 1: Accountability - Beginning. In sub-item “c” (Today column), enter the ending accountability balance shown on line 15 of sub-item “c” from the previous business day. In sub-item “d” (Cumulative column), enter the ending accountability shown on line 15 of sub-item “d” of the DD Form 2665 prepared immediately following the last turn-in to the principal. Note that the beginning accountability balance in sub-item “d” does not change until preparation of the DD Form 2665 immediately following the next turn-in to the principal.

B. Line 2: Advances. In sub-item “b,” enter the amount of advances received during the business day by cash, prepositioned checks, or other in the appropriate blocks. See [Chapter 3](#) of this volume. Do not enter memorandum accountability advances on this line. In sub-item “c,” enter the total of the amounts entered in sub-item “b.” In sub-item “d,” enter the sum of the amount entered in sub-item “c” and the amount in sub-item “d” of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, the amount entered in sub-item “d” must be the same as the amount entered in sub-item “c.”

C. Line 3: Vouchered Collections. In sub-item “c,” enter the total of all vouchered collections made during the business day. See [Chapter 10](#) of this volume. Do not enter memorandum or nonvouchered collections on this line. In sub-item “d,” enter the sum of

the amount entered in sub-item “c” and the amount in sub-item “d” of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, the amount entered in sub-item “d” must be the same as the amount entered in sub-item “c.”

D. Line 4: Treasury Check Issues. In sub-item “b,” enter the value of vouchered Treasury check issues in the Vouchered block, and the value of non-vouchered check issues in the Other block. In sub-item “c,” enter the total of all Treasury checks issued from sub-item “b.” The amount entered in sub-item “c” must equal the sum of the amounts entered in sub-item “b.” In sub-item “d,” enter the sum of the amount entered in sub-item “c” and the amount in sub-item “d” of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, the amount entered in sub-item “d” must be the same as the amount entered in sub-item “c.” Note that this line is for use only by agent officers authorized by the principal to issue Treasury checks.

E. Line 5: Transfers from Other Disbursing Officers. In sub-item “c,” enter the total of cash or other cash accountability items received from another disbursing officer during the business day. In sub-item “d,” enter the sum of the amount entered in sub-item “c” and the amount in sub-item “d” of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, the amount entered in sub-item “d” must be the same as the amount entered in sub-item “c.”

F. Line 6: Exchange Gain Accumulations. In sub-item “c,” enter the value of any minor gains from revaluation of foreign currency on hand, or rounding gains involved in exchange transactions that are not vouchered immediately (that is, not included on line 3). See [Chapter 13](#) of this volume. In sub-item “d,” enter the sum of the amount entered in sub-item “c” and the amount in sub-item “d” of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, the amount entered in sub-item “d” must be the same as the amount entered in sub-item “c.” Accumulated exchange gains must be vouchered before any turn-in to the principal.

G. Line 7: Other. In sub-item “c,” enter the value of any other increases in accountability (such as deferred or returned vouchers, or a cash overage that will not be vouchered until the next business day). Explain what the increases are. In sub-item “d,” enter the sum of the amount entered in sub-item “c” and the amount in sub-item “d” of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, the amount entered in sub-item “d” must be the same as the amount entered in sub-item “c.”

H. Line 8: Total Increases. In both sub-items “c” and “d,” enter the respective total of lines 2 through 7.

I. Line 9: Gross Accountability. In sub-item “c,” enter the sum of sub-item “c” amounts on line 1 and line 8. In sub-item “d,” enter the sum of sub-item “d” amounts on line 1 and line 8.

J. Line 10: Transfers to Other Disbursing Officers. In sub-item “c,” enter the total of cash or other cash accountability items transferred to another DO during the business day. In sub-item “d,” enter the sum of the amount entered in sub-item “c” and the amount in sub-item “d” of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, the amount entered in sub-item “d” must be the same as the amount entered in sub-item “c.”

K. Line 11: Exchange Loss Accumulations. In sub-item “c,” enter the value of any minor losses incurred during the business day as a result of revaluation of foreign currency on hand, or rounding losses involved in exchange transactions, that are not vouchered immediately. In sub-item “d,” enter the sum of the amount entered in sub-item “c” and the amount in sub-item “d” of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, the amount entered in sub-item “d” must be the same as the amount entered in sub-item “c.” Accumulated exchange losses must be vouchered before any turn-in to the principal.

L. Line 12: Other. In sub-item “c,” enter the value of valid decreases in accountability during the business day not covered on lines 10 and 11 (such as a cash shortage that will not be vouchered until the next business day). Explain the decreases. In sub-item “d,” enter the sum of the amount entered in sub-item “c” and the amount in sub-item “d” of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, the amount entered in sub-item “d” must be the same as the amount entered in sub-item “c.”

M. Line 13: Returns to Principal. Complete this line only on the first DD Form 2665 prepared following a turn-in. Enter the total value of accountability items turned in to the principal in both sub-items “c” and “d.” In the blocks provided, break-out the value of paid vouchers, deposit tickets, and other items turned in.

N. Line 14: Total Decreases. In both sub-items “c” and “d,” enter the respective total of amounts entered on lines 10 through 13.

O. Line 15: Accountability - Ending. In both sub-items “c” and “d,” enter the difference derived by subtracting the amount on line 14 from the amount on line 9. The resulting amounts (ending accountability) in sub-items “c” and “d” must be the same.

190304. Section II - Distribution of Agent Accountability. This section shows the make-up of all items for which the deputy, agent, or cashier is accountable to the principal. The items are entered on the appropriate line (lines 16 through 31) that describes the accountable item in sub-item “c,” Accountability Before Transfers. When the DD Form 2665 is the first

being prepared after an agent turn-in, enter the amount of the turn-in on the appropriate lines in sub-item “d,” Returns to Principal. Otherwise, leave sub-item “d” blank. If no agent turn-in is entered in sub-item “d,” then sub-item “e,” Accountability After Transfers also may be left blank. The amount in sub-item “c” is then considered to be the final accountability for the day. Note, however, that if an amount is entered in sub-item “d” for any of the lines in this section, sub-item “e” must be completed. Compute the amount to be entered on each line of sub-item “e” by subtracting the amount in sub-item “d” from the amount in sub-item “c.” Add the amounts in each of the three sub-items and enter the respective totals on line 32. To prove the computations and totals entered on line 32, subtract the total in sub-item “d” from the total in sub-item “c.” The result must equal the total entered on line 32 in sub-item “e.” The following subparagraphs describe entries for sub-item “c.” However, if an agent turn-in is recorded for the day, sub-items “d” and “e” must also be completed as described in this paragraph.

A. Line 16: Limited Depository. Enter the U.S. dollar value of the current LDA balance. See [Chapter 14](#) of this volume. In the spaces provided, enter the number of foreign currency units and the exchange rate at which the foreign currency units are valued.

B. Line 17: Cash on Hand (U.S.). Enter the amount of U.S. currency and coin on hand.

C. Line 18: Cash on Hand (Foreign). Enter the U.S. dollar value of foreign currency and coin on hand. See [Chapter 12](#) of this volume. In the spaces provided, enter the number of foreign currency units and the exchange rate at which the foreign units are valued for both accommodation exchange cash and operating cash.

D. Line 19: Prepositioned Treasury Checks. Enter the total value of prepositioned Treasury checks on hand. See [Chapter 7](#) of this volume. Note that these checks are inscribed Treasury checks issued as advances to the agent by the principal that have not been negotiated by the agent. Do not enter Treasury checks issued by the agent (if the agent has authority to issue Treasury checks) that have not been delivered to the payee.

E. Line 20: Negotiable Instruments (U.S.). Enter the value of all U.S. dollar undeposited negotiable instruments on hand in the agent office. See [Chapter 5](#) of this volume. Include all negotiable instruments (e.g., personal checks, Treasury checks, money orders and food stamps) accepted for debts owed the U.S. Government and in accommodation exchange transactions.

F. Line 21: Negotiable Instruments (Foreign). Enter the U.S. dollar value of undeposited negotiable foreign instruments on hand in the agent office. In the spaces provided, enter the number of foreign currency units represented by the negotiable instruments and the exchange rate at which the foreign instruments are valued.

G. Line 22: Military Payment Certificates. Leave blank.

H. Line 23: Paid Vouchers. Enter the value of paid disbursement vouchers on hand in the agent office. Do not include memorandum or journal vouchers on this line.

I. Line 24: Funds in Transit. Enter the value of funds in transit to or from another DO (not the agent's principal). Funds in transit increases include: cash not yet received for which Treasury checks have been issued; mutilated or decomposed currency forwarded to the FRB (or in the case of foreign currency, to the central DO) for which reimbursement has not yet been received; and cash transferred to other DOs for which a Treasury check has not yet been received. Funds in transit decreases are reported when the above expected cash or Treasury check is received. Note: Increases are entered as positive amounts; decreases are entered as negative amounts.

J. Line 25: Funds with Subagents. Generally, primary agent advancement of funds to any type of subagent (for example, a paying agent) does not change overall primary agent accountability. For example, an increase on this line representing a cash advance to a subagent would be offset by a decrease to lines 17 or 18, as appropriate. However, if the primary agent is authorized to issue Treasury checks, and the advance to the subagent is provided by a Treasury check issued by the agent, the advance is recorded in line 4 of section I as a Treasury check issue and is recorded as an increase on this line. When funds or paid vouchers are returned by the subagent, the return is recorded as a decrease to this line. The decrease is offset by an increase to the appropriate line in this section (for example, cash on hand or paid vouchers).

K. Line 26: Deposit Tickets. Unlike deposits by a DO, agent deposits to an FRB or TGA do not officially reduce the agent's accountability. The agent's accountability is reduced when the applicable confirmed deposit tickets are received by the principal. Enter the value of all SFs 215 on hand for deposits made to an FRB or TGA during the business day. Do not enter deposits to an LDA on this line.

L. Line 27: Dishonored Checks Receivable. Enter the value of dishonored checks received from the principal that are or were retained in the agent's accountability. Agents deposit checks for credit to the DSSN of the DO. Any dishonored checks will be returned to the DO by the depository on an SF 5515. The DO will reduce DD Form 2657 line 4.2A (Deposits Presented or Mailed to Bank) and increase line 6.5 for the agent to whom the dishonored check is returned. The agent will record the dishonored check as an increase to this line and either retain the dishonored check until recoupment is made in an accommodation transaction or removed from accountability by processing a reverse DD Form 1131 and returned to the functional area or collection activity from which received. See [Chapter 4](#) of this volume. A decrease to this line is applicable when the amount of the dishonored check is recouped, when the receivable is cleared by a reverse DD Form 1131, or when an uncollectible receivable is processed for removal from accountability as provided in [Chapter 6](#) of this volume.

M. Line 28: Check Overdrafts Receivable. Generally, if authorized to issue Treasury checks, agents will also be responsible for collection of the amount of any check issue overdrafts. The amount of a check issue overdraft will be received as an advance from the DO, with a copy of the FMS Form 5206, and will be recorded on this line. Enter the value of check overdrafts being carried by the agent. As a matter of expediency, the DO may choose to adjust FMS Forms 5206 attributable to agent Treasury check overdrafts without transfer of accountability back to the agent. Such adjustments will be made directly to the DOs DD Form 2657.

N. Line 29: Loss of Funds. Enter the value of agent losses of funds. Generally, the agent shall follow loss of funds procedures in [Chapter 6](#) of this volume, with reporting to the DO instead of the supporting DFAS site. If a loss is not immediately recouped by the agent, the loss will be transferred to the DO for recording on the DD Form 2657. When a loss is transferred to the DO, the transfer will be recorded in sub-item “d.” Note that transfer of a loss as described herein does not relieve the agent of liability for the loss. The transfer is for recording purposes only.

O. Line 30: Deferred Vouchers. Enter the value of agent deferred and incorrect vouchers returned from the DO on hand. An agent deferred voucher can occur when the agent makes a payment but cannot include the voucher in the next scheduled agent turn-in. Normally, this situation occurs because of an error noted on the voucher that can only be corrected through contact with the payee. The deferred voucher is established as an increase to this line and an offsetting decrease to line 23 (Paid Vouchers). When the deferred voucher is corrected, it may either be transferred back to line 23 pending turn-in to the principal, or it may be retained on this line until the next scheduled turn-in. Agents shall record vouchers returned for correction as a memorandum entry in section IV, line 41.

P. Line 31: Other. Enter the value of other agent accountability items not covered by lines 16 through 30. Describe the items in the space provided in sub-item “b.”

Q. Line 32: Total Agent Accountability. Enter the total of the values entered on lines 16 through 31. This total must equal the total entered in section I, sub-item “c,” line 15. If a turn-in to the DO is recorded in section I, line 13, the turn-in must also be entered on the applicable lines in section II, sub-item “d” and the amounts for each line in sub-item “e” computed and entered. Enter the total of the values entered on lines 16 through 31 of sub-items “d” and “e.” The total entered in sub-item “d” must equal the total entered in section I, sub-item “c,” line 13. The total entered in sub-item “e” must equal the total entered in section I, sub-item “c,” line 15.

190305. Section III - Location of Cash/Negotiable Instruments. The location and value of agent accountable items (including both U.S. and foreign currency (and coin)) is recorded in this section.

A. Line 33: Agent. Enter the value of accountable items located in the agent's safe in the applicable sub-items.

B. Line 34: Deputy Agent. Enter the value of accountable items located in the deputy agent's (or subagent's) safe in the applicable sub-items.

C. Line 35: Cashier. Enter the value of accountable items located in the cashier's safe in the applicable sub-items.

D. Line 36: Other. Enter other locations where accountable items are stored in the space provided in sub-item "b." Enter the value of accountable items located at these other locations in the applicable sub-items.

E. Line 37: Totals. Enter the totals of sub-items "c" through "g." Also, ensure the totals reconcile to section II, lines 17 through 22 and 25.

190306. Item 2 - Name of Agent. The agent shall type or print his or her name in the space provided.

190307. Item 3 - Address of Agent. The agent shall type or print his or her duty location in the space provided.

190308. Item 4 - Signature of Agent. The agent shall sign the DD Form 2665 as attestation of the accurate representation of his or her accountability.

190309. Section IV - Memorandum Agent Accountability. This section includes memorandum-type information which is an official part of the agent's accountability data reflected in other areas of the DD Form 2665.

A. Line 38: Deposit Tickets on Hand. Enter each SF 215 number and amount on hand since the last turn-in to the principal.

B. Line 39: Paid Vouchers on Hand. Paid agent vouchers do not decrease agent accountability until they are turned in to the principal. This subsection tracks the voucher numbers of paid agent vouchers on hand at the close of the business day. Also enter disbursement voucher numbers not used, duplicated, and voided, in the spaces provided.

C. Line 40: Collection Vouchers on Hand. This subsection tracks the voucher numbers of agent collection vouchers on hand at the close of the business day. Note that, unlike disbursement vouchers, collection vouchers are not an official part of agent accountability. Rather, the instruments collected (cash, checks, etc.) constitute a part of the agent's accountability. Nonetheless, the agent is responsible for preparing collection vouchers to document all collections received and is also responsible to ensure that the original and required

copies of the collection vouchers are turned in to the principal for eventual forwarding to the servicing DFAS site with the DOs financial reports. Also, enter collection voucher numbers not used, duplicated, and voided, in the space provided.

D. Line 41: Vouchers Returned for Correction. Vouchers returned by the DO for correction officially increase the agent's accountability. Such vouchers must be corrected and returned to the DO. Record the applicable disbursement and collection voucher numbers of vouchers not yet corrected and returned to the DO.

E. Line 42: Treasury Check Stock on Hand. If the agent is authorized to issue Treasury checks, complete this section for each series of blank checks on hand. Enter the inclusive check numbers of all blank Treasury check stock on hand at the end of the business day.

F. Line 43: Agent Remarks. Enter any necessary remarks at the agent's discretion or at the direction of the principal.

#### 1904 PREPARATION OF DD FORM 1081

190401. General. The DD Form 1081 shall be prepared as a summary of cash transactions and receipt for cash and vouchers on hand between DOs and their agent officers (deputies, agents, cashiers, paying agents, and collection agents). The DD Form 1081 shall also be initiated by the DO when funds are advanced to an agent officer. The agent officer shall initiate the DD Form 1081 when funds and/or cash vouchers are turned in to the DO. Cash transactions that increase the accountability of the agent officer shall be shown in the Increase column. Cash transactions that decrease the accountability of the agent officer shall be shown in the Decrease column.

190402. Preparation of DD Form 1081 by DO. The DO shall prepare an original and 2 copies of the DD Form 1081 to account for an advance of funds to an agent officer. The identification of the DO and that of the agent officer shall be entered in the blocks provided for this purpose. All totals shall be in U.S. dollars. Figure 19-3 is provided as an example of a properly prepared DD Form 1081 for advancing funds to an agent officer.

A. Line 1. The balance brought forward should be the same as the amount on line 12e of the last DD Form 1081 prepared. If this is a subsequent advance and the last DD Form 1081 was not for a return, then the beginning balance would be the total found on line 12c of the last DD Form 1081. If no DD Form 1081 has been submitted, then the beginning balance shall be zero.

B. Lines 2 through 4. In the Increase column, enter on the appropriate line the amount of currency included in the current advance. The foreign currency units will be entered on line 3.a with the conversion rate. The U. S. dollar value of the foreign currency units will be shown on line 3.b. Line 4 leave blank.

C. Lines 5 and 6. Leave blank. These lines are not used on an advance of funds.

D. Line 7A, 7B, and 7C. In the Increase column, enter the amount of Treasury checks and/or any other negotiable instruments included in the advance. If space permits, enter the check number(s) on the corresponding line. If more space is required, list the check numbers on the reverse of the form.

E. Line 8. Leave blank. This line is not used on an advance of funds.

F. Line 9. In the Increase column, enter the dollar value of incorrect vouchers returned to the agent officer.

G. Lines 10 and 11. In the Transactions column, enter an appropriate identification of items other than those described above that are included in the advance of funds. Enter the amount of such items in the Increase column.

H. Line 12. In the Beginning Balance column, enter the grand total of the amount entered on line 1 plus the total of the amounts entered in the Increase column on lines 2 through 11. This grand total represents the balance in the agent officer's account as a result of the advance.

I. Statements

1. Disbursing Officer. The DO shall place an "X" in the box provided opposite the "On Advance" statement to indicate that the form is to account for an advance of funds to the agent officer and shall complete the Date and Signature blocks to authenticate the statement opposite the box checked. The signed original and duplicate of the form, together with the funds, shall be delivered to the agent officer. The triplicate copy shall be retained by the DO pending return of the signed original by the agent officer.

2. Agent Officer. The agent officer shall verify that the items received are in agreement with the amounts stated on DD Form 1081. The agent officer shall then place an "X" in the box provided opposite the agent officer's "On Advance" statement and shall complete the Date and Signature blocks to authenticate the statement shown opposite the box checked. The original DD Form 1081 shall be returned to the DO as a receipt for the funds. The duplicate copy shall be retained by the agent officer.

190403. Preparation of DD Form 1081 by Agent Officer. The agent officer shall prepare an original and 2 copies of the DD Form 1081 to account for a return of funds and/or cash vouchers to the DO. The identification of the DO and that of the agent officer shall be entered in the blocks provided for this purpose. All totals shall be in U. S. dollars. Figure 19-4 is provided as an example of a properly prepared DD Form 1081 to return funds and/or cash vouchers to the DO.

A. Line 1. In the Beginning Balance column, enter the balance in the agent officer's account before the current return of funds and/or cash vouchers. The beginning balance on the DD Form 1081 will always be the ending balance from the previously submitted DD Form 1081 for the agent. If no DD Form 1081 has been submitted, the beginning balance will be zero.

B. Lines 2 through 4. In the Decrease column, enter on the appropriate line the amount of currency included in the return. The foreign currency units will be entered on line 3.a showing the conversion rate. The U. S. dollar value of the foreign currency units will be shown on line 3.b. Line 4 leave blank.

C. Line 5. In the Increase column, enter the amount of collections made by the agent officer in the form of cash or negotiable instruments.

D. Line 6. In the Decrease column, enter the amount of deposits (SF 215) made by the agent officer to the credit of the Department of the Treasury over the DSSN of the DO.

E. Line 7A, 7B, and 7C. In the Decrease column, enter the amount of Treasury checks and/or any other negotiable instruments being returned to the DO. (Items previously advanced by the DO, but not used).

F. Line 8. In the Decrease column, enter the amount of vouchers paid in cash by the agent officer and included in the return.

G. Line 9. Leave blank. This line is not used by agent officers on return of funds and/or cash vouchers to the DO.

H. Lines 10 and 11. In the Transactions column, enter an appropriate identification of items other than those described above that are included in the return. Enter the amount of such items in the Decrease column.

I. Line 12. In the Beginning Balance column, enter the total of the amount entered on line 1 plus the total of the amounts entered in the Increase column on lines 2 through 11. In the Ending Balance column, enter the grand total of the amount entered in the Increase column of this line minus the total of the amounts entered in the Decrease column on lines 2

through 11. This grand total represents the balance in the agent officer's account as a result of the return.

J. Statements

1. Agent Officer. The agent officer shall place an "X" in the box provided opposite the agent officer's "On Return" statement to indicate that the form is prepared to account for the return of funds and/or cash vouchers to the DO and shall complete the Date and Signature blocks to authenticate the statement shown opposite the box checked. The signed original and duplicate of the DD Form 1081, with the funds and/or cash vouchers, shall be delivered to the DO. The triplicate copy shall be retained by the agent officer pending return of the signed duplicate by the DO.

2. Disbursing Officer. The DO shall verify that the amounts reported on the DD Form 1081 are in agreement with the items received and shall then place an "X" in the box provided opposite the "On Return" statement. The DO shall complete the Date and Signature blocks to authenticate the statement opposite the box checked. The signed duplicate of the form shall be returned to the agent officer as a receipt for the items turned in. The original of the form shall be retained by the DO.

1905 PREPARATION OF SF 1219

190501. General. Every DO shall submit an SF 1219 each month for each DSSN assigned whether or not any transactions occur or any accountable balance is involved. A final SF 1219 shall be prepared and submitted by the DO being relieved irrespective of the fact that the last day of the accounting period may be other than the last day of the month. The final SF 1219 shall be plainly marked "FINAL" in the blank space directly above the name line. Erasures, strikeovers, or marks of any description other than legitimate entries are not permitted on the SF 1219. Use cumulative month-to-date totals from the final DD Form 2657 for the accounting period (or month) to complete the similarly numbered lines of the SF 1219. Certain alpha-suffixed cumulative line totals on the DD Form 2657 must be combined for entering on the SF 1219.

190502. Heading

A. Name of Disbursing Officer. Enter the full name and rank or grade of the DO.

B. Location of Disbursing Officer. Enter the unit identification code, name, and location of the disbursing activity.

C. Name of Agency. Enter "Army," "Navy," "Air Force," "Marine Corps," as applicable. Defense Agencies shall enter the appropriate name based on the Military Service from which the DSSN was obtained.

D. Agency Location Code. Enter the four-digit DSSN under which the DO is operating. A separate SF 1219 shall be prepared for each DSSN.

E. Period of Account. Enter the first and last days of the reporting period. Normally, the reporting period begins on the first day of each calendar month and ends on the last day. A reporting period never extends beyond the last day of a calendar month. Exceptions to the calendar month as the reporting period will depend on situations such as when a DO is relieved from disbursing duties prior to the last day of the month, or when a DO commences disbursing duties on a day other than the first day of the month.

190503. Section I - General Statement of Account

A. Part A - Transactions During Period Affecting Accountability

1. Line 1.00: Total Accountability Beginning of Period. Enter the Month-to-Date column total from line 1.00 of the final DD Form 2657 for the reporting period. This amount must be the same amount reported as the Accountability Close of Period (line 5.00) of the SF 1219 for the previous reporting period. In the case of relieving DOs, the amount shown must be the same as the amount shown on line 11.0 of the relieved DOs final SF 1219. Note: Relieving DOs assigned to tactical units and Naval vessels shall follow the instructions in [Chapter 2](#) of this volume for this line. DOs reporting foreign currency shall enter the amount of foreign currency (including limited depository checking accounts) held at the beginning of the reporting period in the blank space opposite the caption for line 1.00.

2. Line 2.1: Checks Issued on U.S. Treasury. Enter the combined Month-to-Date column totals of lines 2.1A and 2.1B of the final DD Form 2657 for the reporting period. See [Chapter 5](#) of this volume. This amount must agree with the amount in column (5), Part A, Section II, on the reverse of the SF 1219 and with the net total of checks issued as reported on the SF 1179 (Month End Check Issue Summary). The total of checks issued (including adjustments) entered refers only to checks drawn on the U.S. Treasury and shall not include limited depository account checks. Limited depository account checks shall be treated as cash transactions and shall be reflected on line 6.1.

3. Line 2.34: Discrepancies in D.O. Accounts - Credits. Do not use.

4. Line 2.36: Payments By Another D.O. Do not use.

5. Line 2.37: Transfers From Other DOs. Use this line to record the final accountability of a deactivated DSSN that is being assumed by the DO. See [Chapter 22](#) of this volume. The same accountability figure must be shown on line 4.37 of the deactivated DSSN's SF 1219. Also use this line to record a transfer of funds from another DO. The transferring DO shall have a corresponding entry on line 4.37 of his or her SF 1219. The amount entered shall be the same amount as shown in the Month-to-Date column on line 2.37 of the final DD Form 2657 for the reporting period.

6. Line 2.39. Designated DOs participating in Department of the Treasury's IPAC system shall use this line as described in this subparagraph. Refer to [Chapters 10, 11, and 24](#) of this volume for detailed information regarding the use of IPAC. The paper version of the SF 1219 has not yet been revised by the Department of the Treasury to include Line 2.8 - IPAC Payments and Collections. However, the Department of the Treasury has revised the requirements for disbursing offices that electronically prepare and submit the SF 1219. The electronic format includes Line 2.8 specifically for IPAC. If the SF 1219 is prepared manually, strike out the caption 2.39 and insert 2.8 - IPAC Payments and Collections. Enter the net monthly IPAC interagency payments and collections, including any adjustments for the current month. The amount entered shall be the same as shown in the Month-to-Date column of line 2.8 of the final DD Form 2657 for the reporting period. The Department of the Treasury's FMS, will compare customer and billing agencies' SF 1219 IPAC transactions with the IPAC data. If there is a difference in the comparison, a TFS Form 6652 (Statement of Differences - Disbursing Office Transactions) will be generated. The differences must be investigated and necessary corrections reported on the next month's SF 1219 as a separate line 2.8. Annotate month and year on each of the description lines to differentiate between the accounting months. Separate lines also are required if an IPAC transaction is processed in the Department of the Treasury's system at the end of a prior month but vouchered for agency's accountability in the current month.

7. Line 2.9: Total Increases in Accountability. Enter the sum of lines 2.1 through 2.39. The amount must agree with the Month-to-Date column total on line 2.9 of the final DD Form 2657 for the reporting period.

8. Line 3.0: Subtotal. Enter the sum of lines 1.00 and 2.9. The amount must agree with the Month-to-Date column total on line 3.0 of the final DD Form 2657 for the reporting period.

9. Line 4.1: Net Disbursements. Enter the Month-to-Date column total from line 4.1F of the final DD Form 2657 for the reporting period.

10. Line 4.2: Deposits Presented or Mailed to Bank. Enter the combined Month-to-Date column totals from lines 4.2A and 4.2B of the final DD Form 2657 for the reporting period. See [Chapter 5](#) of this volume. The amount entered shall agree with the amount in column (5), Part B, Section II on the reverse of the SF 1219.

11. Line 4.34: Discrepancies in D.O. Accounts - Debits. Do not use.
12. Line 4.36: Payments for Another D.O. Do not use.
13. Line 4.37: Transfers to Other DOs. Use this line when the DSSN is being deactivated and final accountability is being transferred to another DO. The gaining DO shall assume accountability for this balance by recording an increase on line 2.37 of his or her SF 1219 for the same reporting period. Also use this line to record a transfer of funds to another DO. The receiving DO shall have a corresponding entry on line 2.37 of his or her SF 1219 for the same reporting period. The amount entered must be the same as shown in the Month-to-Date column on line 4.37 of the final DD Form 2657 for the reporting period.
14. Line 4.39. Do not use.
15. Line 4.9: Total Decreases in Accountability. Enter the sum of lines 4.1 through 4.39. The amount must agree with the Month-to-Date column total on line 4.9 of the final DD Form 2657 for the reporting period.
16. Line 5.00: Total Accountability Close of Period. Subtract the amount on line 4.9 from the amount on line 3.0 and enter the result. This amount must agree with the Month-to-Date column total on line 5.0 of the final DD Form 2657 for the reporting period.

**B. Part B - Analysis of Incumbent Officer's Accountability**

1. Line 6.1: Cash on Deposit in Designated Depository. Enter the Month-to-Date column total from line 6.1 of the final DD Form 2657 for the reporting period. If there is only one LDA, show the name and location on the Name and Location of Depository line of the description column. See [Chapter 14](#) of this volume. If more than one LDA is maintained, attach a schedule to each copy of the SF 1219 showing the name, location, foreign currency unit, and U.S. dollar equivalent for each LDA and show the total of all LDAs on line 6.1. Enter "See Attached" on the Name and Location of Depository line. Amounts on this line shall always be reported in U.S. dollars and agree with the DOs computed limited depository checkbook balance.
2. Line 6.2: Cash on Hand. Enter the combined Month-to-Date column totals of lines 6.2A and 6.2B of the final DD Form 2657 for the reporting period. Show a parenthetical U.S. dollar equivalent of foreign currencies on hand (from line 6.2B of the DD Form 2657) after the description. See [Chapters 3](#) and [12](#) of this volume. DOs on Navy vessels with an Automated Teller Machine (ATM) system shall include funds in the possession of ATM custodians on this line. See [Chapter 26](#) of this volume. Do not include currency and coins held by deputies, agents, and cashiers at locations other than the main disbursing office or cash held for payrolls on this line. Cash held by deputies, agents, and cashiers at locations other

than the main disbursing office shall be reported on line 6.5. Cash held for payrolls shall be reported on line 6.8.

3. Line 6.3: Cash - Undeposited Collections. Enter the combined Month-to-Date column totals of lines 6.3A and 6.3B of the final DD Form 2657 for the reporting period. Include all undeposited cash and cash items (e.g. checks and money orders) on hand at the close of the reporting period that are for deposit to the TGA. Do not include deposits already mailed or presented for credit to the TGA.

4. Line 6.4. Enter the caption "Custody or Contingency Cash" in the description column. See [Chapters 12](#) and [34](#) of this volume. The amount entered on this line includes cash held under custody account agreements in overseas contract MBFs or, when separately approved by the Department of the Treasury, cash held as cash reserves for contingency requirements. Enter the Month-to-Date column total from line 6.4 of the final DD Form 2657 for the reporting period.

5. Line 6.5: Cash in Custody of Government Cashiers. Amounts entered on this line include coin and currency in the hands of deputies, agents, cashiers, imprest fund cashiers, collection agents, paying agents, and change fund custodians at locations other than the main disbursing office. Do not include amounts held by deputies, agents, and cashiers in the main disbursing office or amounts held by ATM custodians on Navy vessels. Enter the Month-to-Date column total from line 6.5 of the final DD Form 2657 for the reporting period. Also, enter in parentheses (in the space between the caption and the amount column) the dollar equivalent of foreign currencies included in the amount reported.

6. Line 6.6. Enter the caption "Advances to Contractors" in the description column. See [Chapter 11](#) of this volume. Enter the Month-to-Date column total from line 6.6 of the final DD Form 2657 for the reporting period.

7. Line 6.7. Enter the caption "Cash in Transit" in the description column. See [Chapters 5](#) and [13](#) of this volume. Enter the Month-to-Date column total from line 6.7 of the final DD Form 2657 for the reporting period.

8. Line 6.8. Enter the caption "Payroll Cash" in the description column. Do not report amounts held by ATM custodians on Navy vessels on this line. Enter the Month-to-Date column total from line 6.8 of the final DD Form 2657 for the reporting period.

9. Line 6.9. Enter the caption "Other Cash Items" in the description column. Enter the Month-to-Date column total from line 6.9 of the final DD Form 2657 for the reporting period.

10. Line 7.1: Deferred Charges - Vouchered Items. Enter the Month-to-Date column total from line 7.1 of the final DD Form 2657 for the reporting period.

11. Line 7.2: Receivables - Check Overdrafts. Enter the combined Month-to-Date column totals from lines 7.2A and 7.2B of the final DD Form 2657 for the reporting period.

12. Line 7.3: Losses of Funds. Enter the Month-to-Date column total from line 7.3 of the final DD Form 2657 for the reporting period. See [Chapter 6](#) of this volume.

13. Line 7.4: Receivables - Dishonored Checks. Enter the Month-to-Date column total from line 7.4 of the final DD Form 2657 for the reporting period. See [Chapter 4](#) of this volume.

14. Lines 7.5 Through 7.9. Do not use.

15. Line 8.0: Total of My Accountability. Enter the total of lines 6.1 through 7.4. This amount must agree with the Month-to-Date column total from line 8.0 of the final DD Form 2657 for the reporting period.

C. Part C - Analysis of Predecessor Officers' Accountability

1. Line 9.2: Receivables - Check Overdrafts. This line shall be used by DOs charged with responsibility to settle the accounts of predecessor DOs as prescribed in [Chapter 22](#) of this volume. Enter the combined Month-to-Date column totals from lines 9.2A and 9.2B of the final DD Form 2657 for the reporting period.

2. Line 9.3: Losses of Funds. This line shall be used by DOs charged with responsibility to settle the accounts of predecessor DOs as prescribed in [Chapter 22](#) of this volume. Enter the Month-to-Date column total from line 9.3 of the final DD Form 2657 for the reporting period.

3. Line 9.4: Other Accountability. This line shall be used by DOs charged with responsibility to settle the accounts of predecessor DOs as prescribed in [Chapter 22](#) of this volume. Enter Month-to-Date column total from line 9.4 of the final DD Form 2657 for the reporting period.

4. Line 10.0: Total Predecessor Officers' Accountability. This line shall be used by DOs charged with responsibility to settle the accounts of predecessor DOs as prescribed in [Chapter 22](#) of this volume. Enter the total of lines 9.2 through 9.4. This total shall agree with the Month-to-Date column total from line 10.0 of the final DD Form 2657 for the reporting period.

5. Line 11.0: Total Disbursing Office Accountability. Enter the total of lines 8.0 and 10.0. This total must be equal to the amount entered in Part A on line 5.0, and must also equal the Month-to-Date column total from line 11 of the final DD Form 2657 for the reporting period.

190504. Certification. Type the name and telephone number (both commercial (including area code) and DSN) of the person to be contacted should any questions arise regarding the SF 1219. The DO or, during periods of authorized absence of the DO, the authorized deputy DO, shall sign the certification in the space provided. The signature of the DO or deputy shall be in the same form as used for signing Treasury checks. The date of submission shall be typed in the space provided. In the case of a DO being relieved from disbursing duty, the relieving DO shall certify the receipt of accountability at the bottom of the SF 1219 as prescribed in Chapter 2 of this volume. Figure 19-5 is provided as an example of a properly prepared SF 1219.

190505. Air Force Merged Accountability and Fund Reporting System (MAFR) Balancing. Air Force DOs are required to add the following lines in the bottom margin of the SF 1219 to facilitate balancing of the MAFR system.

A. Line 4.11 - Gross Disbursements. Enter the cumulative amount from line 4.1A of the last DD Form 2657 prepared for the accounting period (month). If line 4.1A is not used, enter the amount from line 4.1C of the DD Form 2657.

B. Line 4.12 - Refunds. Enter the cumulative amount from line 4.1B of the last DD Form 2657 prepared for the accounting period (month). If line 4.1B is not used, enter zero.

C. Line 4.13 - Receipts. Enter the cumulative amount from line 4.1D of the last DD Form 2657 prepared for the accounting period (month).

D. Line 4.14 - Reimbursements. Enter the cumulative amount from line 4.1E of the last DD Form 2657 prepared for the accounting period (month).

E. Line 4.15 - Total Collections. Enter the total of the amounts included in lines 4.12, 4.13, and 4.14.

190506. Section II - Summary by Symbol of Check and Deposit Transactions with U.S. Treasury

A. Part A - Checks Issued and Adjustments for Prior Periods. The detailed information required to be reported in this part is indicated by the columnar headings. The information shall be shown for the DSSN under which there were checks issued or check issue

adjustment transactions in the current reporting period. The amounts reported in the respective columns must agree with amounts reported on the SF 1179 for the same reporting period.

1. Column (1) - Check Symbol. Enter the DSSN covered by the SF 1219.

2. Column (2) - Amount of Checks Issued this Period. Enter the total amount of all Treasury checks issued during the current reporting period. Check issue adjustments accomplished using OFs 1017-G applicable to checks issued during the current reporting period (after such checks have been reported as check issues to the Department of the Treasury) shall be included in the total shown in this column. If overdrafts or underdrafts are discovered before level 8 check issue reporting for those same checks is made, the level 8 report is changed (i.e., without a check issue adjustment). In the case of an overdraft, an accountability-balancing increase to line 7.2A of the DD Form 2657 would be made. In the case of an underdraft, another check would be issued and recorded in the normal manner, and both check numbers cited on the disbursement voucher. The amount entered in this column must agree with the amount reported on line 1 of the summary portion of the SF 1179. Do not enter limited depositary account check issues in this column.

3. Column (3) - Adjustments for Prior Months' Issues by FMS Form 5206. Enter the issue month and year and the amount of each adjustment applicable to checks issued in prior periods and documented by FMS Forms 5206. Entries in this column can include check issue adjustments for checks issued and reported under level 8 check issue reporting in the same reporting period (month). The total of this column must equal the amount shown on line 2(a) in the summary portion of the SF 1179.

4. Column (4) - Adjustments for Prior Months' Issues by Other than FMS Form 5206. Enter the issue month and year and the amount of each adjustment applicable to checks issued in prior periods initiated locally by the DO on OFs 1071-G to correct a difference for which a FMS Form 5206 has not been received. Entries in this column can include check issue adjustments for checks issued and reported under level 8 check issue reporting in the same reporting period (month). The total of this column must equal the amount shown on line 2(b) in the summary portion of the SF 1179.

5. Column (5) - Total Checks Issued. Enter the amount of column (2), plus or minus the amounts entered in columns (3) and (4). The total reported in column (5) must be the amount reported in on line 2.1 of Section I, Part A on the face of the SF 1219. This amount must also be the same amount reported on line 3 in the summary portion of the SF 1179.

B. Part B - Summary of Deposits Presented or Mailed to Bank. In this part, an analysis shall be shown by DSSN of the SFs 215 and SFs 5515 that have been taken up in the accounts of the DO during the current reporting period. The information required to be reported is indicated by the columnar headings.

1. Column (1) - Deposit Symbol. Enter the DSSN under which deposits were made.

2. Column (2) - Deposits Presented or Mailed to Bank This Month. Enter the total of all SFs 215 presented or mailed to the FRB or general depository during the current reporting period (month) regardless of whether the deposits have been confirmed by the depository. Include any SFs 5515 that are accounted for by the depository (block 2 of the SF 5515) during the same period for which the SF 1219 is being prepared. An SF 5515 reduces total deposits. Note that if deposits presented or mailed to a depository during the first few days of the month are physically dated in the previous month, they shall be excluded from this column and included in columns (3) and (4).

3. Columns (3) and (4) - Deposits Presented or Mailed to Bank in Prior Months but Recorded in Accounts this Month. Enter in column (3) the month and year of presentation or mailing of all SFs 215 and SFs 5515 taken into the accounts during the current month with a presentation or mailing date (block 2 of the forms) in any prior month. Enter in column (4) the total amount of the deposits less the debit vouchers. If more than 1 prior month is involved in the total of such deposits reported, each month and year shall be shown in column (3) and separate totals for each month shown in column (4).

4. Column (5) - Total Deposits Presented or Mailed to Bank. Enter the total of columns (2) and (4). This amount must agree with the amount shown on line 4.2 in Section I, Part A on the face of the SF 1219.

190507. Erroneous Statements of Accountability. DOs shall not submit corrected or amended SFs 1219 under any circumstances. If adjustment action is necessary, the adjustment shall be made on the succeeding month's SF 1219. In instances when a final SF 1219 has been submitted because of deactivation of a disbursing office and subsequent adjustments are found to be necessary, a supplemental SF 1219 shall be submitted showing such adjustments. The adjustment entries shall be explained in detail by supporting documentation attached to SF 1219.

1906 CASH FORECASTING REQUIREMENTS. In order for the Department of the Treasury's FMS to manage the Government's daily cash position, DoD disbursing officers are required to provide notice to FMS regarding large deposits, large disbursements by check or EFT, payments of military pay and military retired pay EFT, and payments to vendors by EFT in advance of the transaction settlement date. Reporting of cash forecasting information is critical for the maintenance of accurate, up-to-date cash flow projections, and for the daily management of the Department of the Treasury's operating cash balances. Likewise, reporting of cash forecasting information for EFT payments of military pay and military retired pay and EFT payments to vendors is essential to the effective and efficient management of the Department of the Treasury's operating cash balances. Reporting procedures prescribed in [Chapters 5, 7, 11, and 24](#) of this

volume will standardize the information being provided by the DFAS sites and other DoD Component installations.

DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN 6432	2. DATE 9/01/XX	
<b>SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY</b>				
a. LINE	b. DESCRIPTION	c. TODAY	d. MONTH-TO-DATE	
1.0	<b>ACCOUNTABILITY - Beginning of Day</b>	68,350.00	68,350.00	
2.1A	I CHECKS ISSUED IN PAYMENT OF VOUCHERS			
2.1B	N CHECKS ISSUED - ALL OTHERS			
2.3	C OTHER TRANSACTIONS (Do not report on SF 1219)			
2.34	R DISCREPANCIES IN DO ACCOUNT - CREDITS (Do not use this line)			
2.36	E PAYMENTS BY ANOTHER DO (Do not use this line)			
2.37	A TRANSFERS FROM OTHER DOs			
2.8	S IPAC PAYMENTS AND COLLECTIONS			
2.9	E TOTAL ACCOUNTABILITY INCREASES	68,350.00	68,350.00	
3.0	<b>GROSS ACCOUNTABILITY</b>			
4.1A	Gross Disbursements			
4.1B	Less - Refunds			
4.1C	Net Disbursements			
4.1D	Less - Receipts			
4.1E	Less - Reimbursements			
4.1F	D NET EXPENDITURES			
4.2A	E DEPOSITS PRESENTED OR MAILED TO BANK			
4.2B	C EFT DEBIT VOUCHERS			
4.3	R OTHER TRANSACTIONS (Do not report on SF 1219)			
4.34	E DISCREPANCIES IN DO ACCOUNT - DEBITS (Do not use this line)			
4.36	A PAYMENTS FOR OTHER DOs (Do not use this line)			
4.37	S TRANSFERS TO OTHER DOs			
4.9	E TOTAL ACCOUNTABILITY DECREASES			
5.0	<b>ACCOUNTABILITY - End of Day</b>	68,350.00	68,350.00	
<b>SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO</b>				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
6.1	DESIGNATED DEPOSITARY Bk of London (Pounds)			8,000.00
6.2A	U.S. CURRENCY/COINAGE ON HAND			37,850.00
6.2B	FOREIGN CURRENCY/COINAGE ON HAND (Pounds)			
6.3A	UNDEPOSITED COLLECTIONS - GENERAL			
6.3B	OTHER UNDEPOSITED INSTRUMENTS ON HAND			
6.4	CUSTODY OR CONTINGENCY CASH			
6.5	FUNDS WITH AGENTS			20,000.00
6.6	ADVANCES TO CONTRACTORS			
6.7	CASH IN TRANSIT			
6.8	PAYROLL CASH			2,500.00
6.9	OTHER			
7.1	DEFERRED VOUCHERS			
7.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
7.2B	ACCOUNTS RECEIVABLE - OTHER			
7.3	LOSS OF FUNDS			
7.4	DISHONORED CHECKS RECEIVABLE			
7.5				
7.6				
7.7				
8.0	<b>TOTAL INCUMBENT DO ACCOUNTABILITY</b>			68,350.00
<b>SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs</b>				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
9.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
9.2B	ACCOUNTS RECEIVABLE - OTHER			
9.3	LOSS OF FUNDS			
9.4	OTHER			
10.0	<b>TOTAL PREDECESSOR DO's ACCOUNTABILITY</b>			
<b>SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED</b>				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	<b>TOTAL DSSN ACCOUNTABILITY</b>			68,350.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)		4. DISBURSING OFFICER OR DEPUTY		5. DATE

DD Form 2657, AUG 93

Figure 19-1. DD Form 2657 (Daily Statement of Accountability)  
1<sup>st</sup> Day of Month



DAILY STATEMENT OF ACCOUNTABILITY			1. DSSN 6432	2. DATE 9/02/XX	
<b>SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY</b>					
a. LINE	b. DESCRIPTION		c. TODAY	d. MONTH-TO-DATE	
1.0	ACCOUNTABILITY - Beginning of Day		68,350.00	68,350.00	
2.1A	I	CHECKS ISSUED IN PAYMENT OF VOUCHERS	6,000.00	6,000.00	
2.1B	N	CHECKS ISSUED - ALL OTHERS			
2.3	C	OTHER TRANSACTIONS (Do not report on SF 1219)			
2.34	R	DISCREPANCIES IN DO ACCOUNT - CREDITS (Do not use this line)			
2.36	E	PAYMENTS BY ANOTHER DO (Do not use this line)			
2.37	A	TRANSFERS FROM OTHER DOs			
2.8	S	IPAC PAYMENTS AND COLLECTIONS			
2.9	E	TOTAL ACCOUNTABILITY INCREASES	6,000.00	6,000.00	
3.0	<b>GROSS ACCOUNTABILITY</b>		74,350.00	74,350.00	
4.1A		Gross Disbursements	6,000.00	6,000.00	
4.1B		Less - Refunds			
4.1C		Net Disbursements	6,000.00	6,000.00	
4.1D		Less - Receipts			
4.1E		Less - Reimbursements	2,000.00	2,000.00	
4.1F	D	NET EXPENDITURES	4,000.00	4,000.00	
4.2A	E	DEPOSITS PRESENTED OR MAILED TO BANK			
4.2B	C	EFT DEBIT VOUCHERS			
4.3	R	OTHER TRANSACTIONS (Do not report on SF 1219)			
4.34	E	DISCREPANCIES IN DO ACCOUNT - DEBITS (Do not use this line)			
4.36	A	PAYMENTS FOR OTHER DOs (Do not use this line)			
4.37	S	TRANSFERS TO OTHER DOs			
4.9	E	TOTAL ACCOUNTABILITY DECREASES	4,000.00	4,000.00	
5.0	<b>ACCOUNTABILITY - End of Day</b>		70,350.00	70,350.00	
<b>SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO</b>					
a. LINE	b. DESCRIPTION		c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
6.1	DESIGNATED DEPOSITARY Bk of London (Pounds)				8,000.00
6.2A	U.S. CURRENCY/COINAGE ON HAND		1,900.00		39,750.00
6.2B	FOREIGN CURRENCY/COINAGE ON HAND (Pounds)				
6.3A	UNDEPOSITED COLLECTIONS - GENERAL				
6.3B	OTHER UNDEPOSITED INSTRUMENTS ON HAND				
6.4	CUSTODY OR CONTINGENCY CASH				
6.5	FUNDS WITH AGENTS				20,000.00
6.6	ADVANCES TO CONTRACTORS				
6.7	CASH IN TRANSIT				
6.8	PAYROLL CASH				2,500.00
6.9	OTHER				
7.1	DEFERRED VOUCHERS				
7.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS				
7.2B	ACCOUNTS RECEIVABLE - OTHER				
7.3	LOSS OF FUNDS		100.00		100.00
7.4	DISHONORED CHECKS RECEIVABLE				
7.5					
7.6					
7.7					
8.0	<b>TOTAL INCUMBENT DO ACCOUNTABILITY</b>		2,000.00		70,350.00
<b>SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs</b>					
a. LINE	b. DESCRIPTION		c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
9.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS				
9.2B	ACCOUNTS RECEIVABLE - OTHER				
9.3	LOSS OF FUNDS				
9.4	OTHER				
10.0	<b>TOTAL PREDECESSOR DOs ACCOUNTABILITY</b>				
<b>SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED</b>					
a. LINE	b. DESCRIPTION		c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	<b>TOTAL DSSN ACCOUNTABILITY</b>		2,000.00		70,350.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)			4. DISBURSING OFFICER OR DEPUTY		5. DATE

DD Form 2657, AUG 93

Figure 19-1. DD Form 2657 (Daily Statement of Accountability)  
2<sup>nd</sup> Day of Month



DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN 6432	2. DATE 9/15/XX	
<b>SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY</b>				
a. LINE	b. DESCRIPTION	c. TODAY	d. MONTH-TO-DATE	
1.0	ACCOUNTABILITY - Beginning of Day	70,350.00	68,350.00	
2.1A	I CHECKS ISSUED IN PAYMENT OF VOUCHERS	35,000.00	41,000.00	
2.1B	N CHECKS ISSUED - ALL OTHERS	5,000.00	5,000.00	
2.3	C OTHER TRANSACTIONS (Do not report on SF 1219)			
2.34	R DISCREPANCIES IN DO ACCOUNT - CREDITS (Do not use this line)			
2.36	E PAYMENTS BY ANOTHER DO (Do not use this line)			
2.37	A TRANSFERS FROM OTHER DOs			
2.8	S IPAC PAYMENTS AND COLLECTIONS			
2.9	E TOTAL ACCOUNTABILITY INCREASES	40,000.00	46,000.00	
3.0	<b>GROSS ACCOUNTABILITY</b>	110,350.00	114,350.00	
4.1A	Gross Disbursements	45,000.00	51,000.00	
4.1B	Less - Refunds			
4.1C	Net Disbursements	45,000.00	51,000.00	
4.1D	Less - Receipts			
4.1E	Less - Reimbursements		2,000.00	
4.1F	D NET EXPENDITURES	45,000.00	49,000.00	
4.2A	E DEPOSITS PRESENTED OR MAILED TO BANK			
4.2B	C EFT DEBIT VOUCHERS			
4.3	R OTHER TRANSACTIONS (Do not report on SF 1219)			
4.34	E DISCREPANCIES IN DO ACCOUNT - DEBITS (Do not use this line)			
4.36	A PAYMENTS FOR OTHER DOs (Do not use this line)			
4.37	S TRANSFERS TO OTHER DOs			
4.9	E TOTAL ACCOUNTABILITY DECREASES	45,000.00	49,000.00	
5.0	ACCOUNTABILITY - End of Day	65,350.00	65,350.00	
<b>SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO</b>				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
6.1	DESIGNATED DEPOSITARY Bk of London (Pounds)			8,000.00
6.2A	U.S. CURRENCY/COINAGE ON HAND		19,750.00	20,000.00
6.2B	FOREIGN CURRENCY/COINAGE ON HAND (Pounds)			
6.3A	UNDEPOSITED COLLECTIONS - GENERAL			
6.3B	OTHER UNDEPOSITED INSTRUMENTS ON HAND	9,750.00		9,750.00
6.4	CUSTODY OR CONTINGENCY CASH			
6.5	FUNDS WITH AGENTS	5,000.00		25,000.00
6.6	ADVANCES TO CONTRACTORS			
6.7	CASH IN TRANSIT			
6.8	PAYROLL CASH			2,500.00
6.9	OTHER			
7.1	DEFERRED VOUCHERS			
7.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
7.2B	ACCOUNTS RECEIVABLE - OTHER			
7.3	LOSS OF FUNDS			100.00
7.4	DISHONORED CHECKS RECEIVABLE			
7.5				
7.6				
7.7				
8.0	<b>TOTAL INCUMBENT DO ACCOUNTABILITY</b>	14,750.00	19,750.00	65,350.00
<b>SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs</b>				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
9.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
9.2B	ACCOUNTS RECEIVABLE - OTHER			
9.3	LOSS OF FUNDS			
9.4	OTHER			
10.0	<b>TOTAL PREDECESSOR DO's ACCOUNTABILITY</b>			
<b>SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED</b>				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	<b>TOTAL DSSN ACCOUNTABILITY</b>	14,750.00	19,750.00	65,350.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)		4. DISBURSING OFFICER OR DEPUTY		5. DATE

DD Form 2657, AUG 93

Figure 19-1. DD Form 2657 (Daily Statement of Accountability)  
15<sup>th</sup> Day of Month



DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN 6432	2. DATE 9/30/XX	
<b>SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY</b>				
a. LINE	b. DESCRIPTION	c. TODAY	d. MONTH-TO-DATE	
1.0	<b>ACCOUNTABILITY - Beginning of Day</b>	65,350.00	68,350.00	
2.1A	I CHECKS ISSUED IN PAYMENT OF VOUCHERS	15,500.00	56,500.00	
2.1B	N CHECKS ISSUED - ALL OTHERS			
2.3	C OTHER TRANSACTIONS (Do not report on SF 1219)			
2.34	R DISCREPANCIES IN DO ACCOUNT - CREDITS (Do not use this line)			
2.36	E PAYMENTS BY ANOTHER DO (Do not use this line)			
2.37	A TRANSFERS FROM OTHER DOs			
2.8	S IPAC PAYMENTS AND COLLECTIONS	10,000.00	10,000.00	
2.9	E TOTAL ACCOUNTABILITY INCREASES	25,500.00	71,500.00	
3.0	<b>GROSS ACCOUNTABILITY</b>	90,850.00	139,850.00	
4.1A	Gross Disbursements	25,500.00	76,500.00	
4.1B	Less - Refunds			
4.1C	Net Disbursements	25,500.00	74,500.00	
4.1D	Less - Receipts			
4.1E	Less - Reimbursements		2,000.00	
4.1F	D NET EXPENDITURES	25,500.00	74,500.00	
4.2A	E DEPOSITS PRESENTED OR MAILED TO BANK	9,750.00	9,750.00	
4.2B	C EFT DEBIT VOUCHERS			
4.3	R OTHER TRANSACTIONS (Do not report on SF 1219)			
4.34	E DISCREPANCIES IN DO ACCOUNT - DEBITS (Do not use this line)			
4.36	A PAYMENTS FOR OTHER DOs (Do not use this line)			
4.37	S TRANSFERS TO OTHER DOs			
4.9	E TOTAL ACCOUNTABILITY DECREASES	35,250.00	84,250.00	
5.0	<b>ACCOUNTABILITY - End of Day</b>	55,600.00	55,600.00	
<b>SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO</b>				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
6.1	DESIGNATED DEPOSITARY Bk of London (Pounds)			8,000.00
6.2A	U.S. CURRENCY/COINAGE ON HAND	100.00		20,100.00
6.2B	FOREIGN CURRENCY/COINAGE ON HAND (Pounds)			
6.3A	UNDEPOSITED COLLECTIONS - GENERAL			
6.3B	OTHER UNDEPOSITED INSTRUMENTS ON HAND		9,750.00	
6.4	CUSTODY OR CONTINGENCY CASH			
6.5	FUNDS WITH AGENTS			25,000.00
6.6	ADVANCES TO CONTRACTORS			
6.7	CASH IN TRANSIT			
6.8	PAYROLL CASH			2,500.00
6.9	OTHER			
7.1	DEFERRED VOUCHERS			
7.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
7.2B	ACCOUNTS RECEIVABLE - OTHER			
7.3	LOSS OF FUNDS		100.00	
7.4	DISHONORED CHECKS RECEIVABLE			
7.5				
7.6				
7.7				
8.0	<b>TOTAL INCUMBENT DO ACCOUNTABILITY</b>	100.00	9,850.00	55,600.00
<b>SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs</b>				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
9.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
9.2B	ACCOUNTS RECEIVABLE - OTHER			
9.3	LOSS OF FUNDS			
9.4	OTHER			
10.0	<b>TOTAL PREDECESSOR DO's ACCOUNTABILITY</b>			
<b>SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED</b>				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	<b>TOTAL DSSN ACCOUNTABILITY</b>	100.00	9,850.00	55,600.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)		4. DISBURSING OFFICER OR DEPUTY		5. DATE

DD Form 2657, AUG 93

Figure 19-1. DD Form 2657 (Daily Statement of Accountability)  
Last Day of Month



DAILY AGENT ACCOUNTABILITY SUMMARY							1. DATE	
							6/1/XX	
SECTION I - SUMMARY OF DAILY ACCOUNTABILITY TRANSACTIONS								
a. LINE NO.	b. DESCRIPTION					c. TODAY	d. CUMULATIVE	
1.	ACCOUNTABILITY - BEGINNING					0	0	
2.	I N C	ADVANCES	a. Cash 10,000.00	b. Prepositioned Checks	c. Other	10,000.00	10,000.00	
3.		VOUCHERED COLLECTIONS					500.00	500.00
4.	R	TREASURY CHECK ISSUES	a. Vouchered 1,000.00	b. Other		1,000.00	1,000.00	
5.	E	TRANSFERS FROM OTHER DISBURSING OFFICERS						
6.	A	EXCHANGE GAIN ACCUMULATIONS						
7.	S	OTHER (Explain)						
8.	E	TOTAL INCREASES					11,500.00	11,500.00
9.	GROSS ACCOUNTABILITY					11,500.00	11,500.00	
10.	D E C	TRANSFERS TO OTHER DISBURSING OFFICERS						
11.		EXCHANGE LOSS ACCUMULATIONS						
12.	R	OTHER (Explain)						
13.	E S	RETURNS TO PRINCIPAL	a. Paid Vouchers	b. Deposit Tickets				
			c. Other Returns (Explain)					
14.	E	TOTAL DECREASES					0	0
15.	ACCOUNTABILITY - ENDING					11,500.00	11,500.00	
SECTION II - DISTRIBUTION OF AGENT ACCOUNTABILITY								
a. LINE NO.	b. ELEMENT OF ACCOUNTABILITY				c. ACCOUNTABILITY BEFORE TRANSFERS	d. RETURNS TO PRINCIPAL	e. ACCOUNTABILITY AFTER TRANSFERS	
16.	LIMITED DEPOSITORY	UNITS	RATE					
17.	CASH ON HAND (U.S.)				6,000.00			
18.	CASH ON HAND (Foreign)	a. ACCOMMODATION	UNITS	RATE				
		b. OPERATING	UNITS	RATE				
19.	PREPOSITIONED TREASURY CHECKS							
20.	NEGOTIABLE INSTRUMENTS (U.S.)							
21.	NEGOTIABLE INSTRUMENTS (Foreign)	UNITS	RATE					
22.	MILITARY PAYMENT CERTIFICATES							
23.	PAID VOUCHERS				5,000.00			
24.	FUNDS IN TRANSIT							
25.	FUNDS WITH SUBAGENTS							
26.	DEPOSIT TICKETS (not LDA)				500.00			
27.	DISHONORED CHECKS RECEIVABLE							
28.	CHECK OVERDRAFTS RECEIVABLE							
29.	LOSS OF FUNDS							
30.	DEFERRED VOUCHERS							
31.	OTHER (Explain)							
32.	TOTAL AGENT ACCOUNTABILITY					11,500.00		
SECTION III - LOCATION OF CASH/NEGOTIABLE INSTRUMENTS								
a. LINE NO.	b. LOCATION	c. CASH (Foreign Units)	d. CASH (U.S.)	e. PREPOSITIONED CHECKS	f. MILITARY PAYMENT CERTIFICATES	g. OTHER		
33.	AGENT		6,000.00					
34.	DEPUTY AGENT							
35.	CASHIER							
36.	OTHER (Specify)							
37.	TOTALS		6,000.00					
2. NAME OF AGENT (Type or Print) William J. Ellis, SSGT				3. ADDRESS OF AGENT (Type or Print) DFAS-DE				
4. SIGNATURE OF AGENT								

DD Form 2665, AUG 93

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary)  
1<sup>st</sup> Day of Month

SECTION IV - MEMORANDUM AGENT ACCOUNTABILITY							
<b>38. DEPOSIT TICKETS ON HAND</b>							
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
123456	500.00						
<b>39. PAID VOUCHERS ON HAND</b>							
400001	THRU	400005		THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
<b>40. COLLECTION VOUCHERS ON HAND</b>							
200001	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
<b>41. VOUCHERS RETURNED FOR CORRECTION (ON HAND)</b>							
<b>PAID VOUCHERS</b>				<b>COLLECTION VOUCHERS</b>			
<b>42. TREASURY CHECK STOCK ON HAND</b>							
<b>SERIES A</b>		<b>SERIES B</b>		<b>CONTROL</b>			
70,000,001	THRU	70,000,999		THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
<b>43. AGENT REMARKS</b>							
\$4,000 paid in cash on DOV 400001 – 400004 \$1,000 paid by check on DOV 400005 \$500 check collected on COV 200001 (SF 215 # 123456)							

DD Form 2665, AUG 93 (Back)

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary)  
1<sup>st</sup> Day of Month (Back)

DAILY AGENT ACCOUNTABILITY SUMMARY							1. DATE 6/2/XX		
<b>SECTION I - SUMMARY OF DAILY ACCOUNTABILITY TRANSACTIONS</b>									
a. LINE NO.	b. DESCRIPTION					c. TODAY	d. CUMULATIVE		
1.	<b>ACCOUNTABILITY - BEGINNING</b>					11,500.00	0		
2.	I	ADVANCES	a. Cash	b. Prepositioned Checks	c. Other		10,000.00		
3.	N	VOUCHERED COLLECTIONS						500.00	
4.	R	TREASURY CHECK ISSUES	a. Vouchered 1,000.00	b. Other		1,000.00	2,000.00		
5.	E	TRANSFERS FROM OTHER DISBURSING OFFICERS							
6.	A	EXCHANGE GAIN ACCUMULATIONS							
7.	S	OTHER (Explain)							
8.	E	TOTAL INCREASES					1,000.00	12,500.00	
9.	<b>GROSS ACCOUNTABILITY</b>					12,500.00	12,500.00		
10.	D	TRANSFERS TO OTHER DISBURSING OFFICERS							
11.	C	EXCHANGE LOSS ACCUMULATIONS							
12.	R	OTHER (Explain)							
13.	E	RETURNS TO PRINCIPAL	a. Paid Vouchers 6,000.00	b. Deposit Tickets 500.00		6,500.00	6,500.00		
	S		c. Other Returns (Explain)						
14.	E	TOTAL DECREASES					6,500.00	6,500.00	
15.	<b>ACCOUNTABILITY - ENDING</b>					6,000.00	6,000.00		
<b>SECTION II - DISTRIBUTION OF AGENT ACCOUNTABILITY</b>									
a. LINE NO.	b. ELEMENT OF ACCOUNTABILITY				c. ACCOUNTABILITY BEFORE TRANSFERS	d. RETURNS TO PRINCIPAL	e. ACCOUNTABILITY AFTER TRANSFERS		
16.	LIMITED DEPOSITARY	UNITS	RATE						
17.	CASH ON HAND (U.S.)				6,000.00		6,000.00		
18.	CASH ON HAND (Foreign)	a. ACCOMMODATION	UNITS	RATE					
		b. OPERATING	UNITS	RATE					
19.	PREPOSITIONED TREASURY CHECKS								
20.	NEGOTIABLE INSTRUMENTS (U.S.)								
21.	NEGOTIABLE INSTRUMENTS (Foreign)								
22.	MILITARY PAYMENT CERTIFICATES								
23.	PAID VOUCHERS					6,000.00	6,000.00	0	
24.	FUNDS IN TRANSIT								
25.	FUNDS WITH SUBAGENTS								
26.	DEPOSIT TICKETS (not LDA)					500.00	500.00	0	
27.	DISHONORED CHECKS RECEIVABLE								
28.	CHECK OVERDRAFTS RECEIVABLE								
29.	LOSS OF FUNDS								
30.	DEFERRED VOUCHERS								
31.	OTHER (Explain)								
32.	<b>TOTAL AGENT ACCOUNTABILITY</b>					12,500.00	6,500.00	6,000.00	
<b>SECTION III - LOCATION OF CASH/NEGOTIABLE INSTRUMENTS</b>									
a. LINE NO.	b. LOCATION	c. CASH (Foreign Units)	d. CASH (U.S.)	e. PREPOSITIONED CHECKS	f. MILITARY PAYMENT CERTIFICATES	g. OTHER			
33.	AGENT		6,000.00						
34.	DEPUTY AGENT								
35.	CASHIER								
36.	OTHER (Specify)								
37.	<b>TOTALS</b>		6,000.00						
2. NAME OF AGENT (Type or Print) William J. Ellis, SSGT				3. ADDRESS OF AGENT (Type or Print) DFAS-DE					
4. SIGNATURE OF AGENT									

DD Form 2665, AUG 93

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary)  
2<sup>nd</sup> Day of Month

SECTION IV - MEMORANDUM AGENT ACCOUNTABILITY							
<b>38. DEPOSIT TICKETS ON HAND</b>							
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>39. PAID VOUCHERS ON HAND</b>							
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
NOT USED		DUPLICATED		VOIDED			
<b>40. COLLECTION VOUCHERS ON HAND</b>							
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
NOT USED		DUPLICATED		VOIDED			
<b>41. VOUCHERS RETURNED FOR CORRECTION (ON HAND)</b>							
PAID VOUCHERS				COLLECTION VOUCHERS			
<b>42. TREASURY CHECK STOCK ON HAND</b>							
SERIES A		SERIES B		CONTROL			
70,000,002	THRU 70,000,999		THRU		THRU		THRU
	THRU		THRU		THRU		THRU
	THRU		THRU		THRU		THRU
	THRU		THRU		THRU		THRU
	THRU		THRU		THRU		THRU
<b>43. AGENT REMARKS</b>							
\$1,000 paid by check on DOV 400006 Turn-in as of close of business 6/2/XX \$6,500.00 (DOV 400001 - 400006; COV 200001; SF 215 123456)							

DD Form 2665, AUG 93 (BACK)

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary)  
2<sup>nd</sup> Day of Month (Back)

DAILY AGENT ACCOUNTABILITY SUMMARY							1. DATE 6/3/XX	
<b>SECTION I - SUMMARY OF DAILY ACCOUNTABILITY TRANSACTIONS</b>								
a. LINE NO.	b. DESCRIPTION					c. TODAY	d. CUMULATIVE	
1.	<b>ACCOUNTABILITY - BEGINNING</b>					6,000.00	6,000.00	
2.	I	ADVANCES	a. Cash 2,000.00	b. Prepositioned Checks 2,000.00	c. Other	4,000.00	4,000.00	
3.	N	VOUCHERED COLLECTIONS						
4.	C	TREASURY CHECK ISSUES	a. Vouchered 3,000.00	b. Other		3,000.00	3,000.00	
5.	R	TRANSFERS FROM OTHER DISBURSING OFFICERS						
6.	E	EXCHANGE GAIN ACCUMULATIONS						
7.	A	OTHER (Explain)						
8.	S	TOTAL INCREASES					7,000.00	7,000.00
9.	E	<b>GROSS ACCOUNTABILITY</b>					13,000.00	13,000.00
10.	D	TRANSFERS TO OTHER DISBURSING OFFICERS						
11.	E	EXCHANGE LOSS ACCUMULATIONS						
12.	C	OTHER (Explain)						
13.	R	RETURNS TO PRINCIPAL	a. Paid Vouchers	b. Deposit Tickets				
14.	E		c. Other Returns (Explain)					
15.	S	TOTAL DECREASES					0	0
15.	<b>ACCOUNTABILITY - ENDING</b>					13,000.00	13,000.00	
<b>SECTION II - DISTRIBUTION OF AGENT ACCOUNTABILITY</b>								
a. LINE NO.	b. ELEMENT OF ACCOUNTABILITY				c. ACCOUNTABILITY BEFORE TRANSFERS	d. RETURNS TO PRINCIPAL	e. ACCOUNTABILITY AFTER TRANSFERS	
16.	LIMITED DEPOSITARY	UNITS	RATE					
17.	CASH ON HAND (U.S.)				6,500.00			
18.	CASH ON HAND (Foreign)	a. ACCOMMODATION	UNITS	RATE				
		b. OPERATING	UNITS	RATE				
19.	PREPOSITIONED TREASURY CHECKS				2,000.00			
20.	NEGOTIABLE INSTRUMENTS (U.S.)							
21.	NEGOTIABLE INSTRUMENTS (Foreign)	UNITS	RATE					
22.	MILITARY PAYMENT CERTIFICATES							
23.	PAID VOUCHERS				4,500.00			
24.	FUNDS IN TRANSIT							
25.	FUNDS WITH SUBAGENTS							
26.	DEPOSIT TICKETS (not LDA)							
27.	DISHONORED CHECKS RECEIVABLE							
28.	CHECK OVERDRAFTS RECEIVABLE							
29.	LOSS OF FUNDS							
30.	DEFERRED VOUCHERS							
31.	OTHER (Explain)							
32.	<b>TOTAL AGENT ACCOUNTABILITY</b>				13,000.00			
<b>SECTION III - LOCATION OF CASH/NEGOTIABLE INSTRUMENTS</b>								
a. LINE NO.	b. LOCATION	c. CASH (Foreign Units)	d. CASH (U.S.)	e. PREPOSITIONED CHECKS	f. MILITARY PAYMENT CERTIFICATES	g. OTHER		
33.	AGENT		6,500.00	2,000.00				
34.	DEPUTY AGENT							
35.	CASHIER							
36.	OTHER (Specify)							
37.	<b>TOTALS</b>		6,500.00	2,000.00				
2. NAME OF AGENT (Type or Print) William J. Ellis, SSGT				3. ADDRESS OF AGENT (Type or Print) DFAS-DE				
4. SIGNATURE OF AGENT								

DD Form 2665, AUG 93

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary)  
3<sup>rd</sup> Day of Month



DAILY AGENT ACCOUNTABILITY SUMMARY							1. DATE	
							6/4/XX	
SECTION I - SUMMARY OF DAILY ACCOUNTABILITY TRANSACTIONS								
a. LINE NO.	b. DESCRIPTION					c. TODAY	d. CUMULATIVE	
1.	<b>ACCOUNTABILITY - BEGINNING</b>					13,000.00	6,000.00	
2.	I N C	ADVANCES	a. Cash	b. Prepositioned Checks	c. Other		4,000.00	
3.	R	VOUCHERED COLLECTIONS					100.00	100.00
4.	E	TREASURY CHECK ISSUES	a. Vouchered 10,000.00	b. Other			13,000.00	
5.	A	TRANSFERS FROM OTHER DISBURSING OFFICERS						
6.	S	EXCHANGE GAIN ACCUMULATIONS						
7.	E	OTHER (Explain)						
8.	E	TOTAL INCREASES					10,100.00	17,100.00
9.	<b>GROSS ACCOUNTABILITY</b>					23,100.00	23,100.00	
10.	D E C	TRANSFERS TO OTHER DISBURSING OFFICERS						
11.	R	EXCHANGE LOSS ACCUMULATIONS						
12.	E	OTHER (Explain)						
13.	A S	RETURNS TO PRINCIPAL	a. Paid Vouchers 14,500.00	b. Deposit Tickets			14,500.00	14,500.00
14.	E	OTHER RETURNS (Explain)						
14.	E	TOTAL DECREASES					14,500.00	14,500.00
15.	<b>ACCOUNTABILITY - ENDING</b>					8,600.00	8,600.00	
SECTION II - DISTRIBUTION OF AGENT ACCOUNTABILITY								
a. LINE NO.	b. ELEMENT OF ACCOUNTABILITY				c. ACCOUNTABILITY BEFORE TRANSFERS	d. RETURNS TO PRINCIPAL	e. ACCOUNTABILITY AFTER TRANSFERS	
16.	LIMITED DEPOSITORY	UNITS	RATE					
17.	CASH ON HAND (U.S.)				6,600.00		6,600.00	
18.	CASH ON HAND (Foreign)	a. ACCOMMODATION	UNITS	RATE				
		b. OPERATING	UNITS	RATE				
19.	PREPOSITIONED TREASURY CHECKS				2,000.00		2,000.00	
20.	NEGOTIABLE INSTRUMENTS (U.S.)							
21.	NEGOTIABLE INSTRUMENTS (Foreign)	UNITS	RATE					
22.	MILITARY PAYMENT CERTIFICATES							
23.	PAID VOUCHERS				14,500.00	14,500.00	0	
24.	FUNDS IN TRANSIT							
25.	FUNDS WITH SUBAGENTS							
26.	DEPOSIT TICKETS (not LDA)							
27.	DISHONORED CHECKS RECEIVABLE							
28.	CHECK OVERDRAFTS RECEIVABLE							
29.	LOSS OF FUNDS							
30.	DEFERRED VOUCHERS							
31.	OTHER (Explain)							
32.	TOTAL AGENT ACCOUNTABILITY				23,100.00	14,500.00	8,600.00	
SECTION III - LOCATION OF CASH/NEGOTIABLE INSTRUMENTS								
a. LINE NO.	b. LOCATION	c. CASH (Foreign Units)	d. CASH (U.S.)	e. PREPOSITIONED CHECKS	f. MILITARY PAYMENT CERTIFICATES	g. OTHER		
33.	AGENT		6,600.00	2,000.00				
34.	DEPUTY AGENT							
35.	CASHIER							
36.	OTHER (Specify)							
37.	TOTALS		6,600.00	2,000.00				
2. NAME OF AGENT (Type or Print) William J. Ellis, SSGT				3. ADDRESS OF AGENT (Type or Print) DFAS-DE				
4. SIGNATURE OF AGENT								

DD Form 2665, AUG 93

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary)  
4<sup>th</sup> Day of Month

SECTION IV - MEMORANDUM AGENT ACCOUNTABILITY							
<b>38. DEPOSIT TICKETS ON HAND</b>							
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>39. PAID VOUCHERS ON HAND</b>							
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
NOT USED		DUPLICATED		VOIDED			
<b>40. COLLECTION VOUCHERS ON HAND</b>							
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
THRU		THRU		THRU			
NOT USED		DUPLICATED		VOIDED			
<b>41. VOUCHERS RETURNED FOR CORRECTION (ON HAND)</b>							
PAID VOUCHERS				COLLECTION VOUCHERS			
<b>42. TREASURY CHECK STOCK ON HAND</b>							
SERIES A		SERIES B		CONTROL			
70,000,005	THRU 70,000,999	THRU		THRU			
	THRU	THRU		THRU			
	THRU	THRU		THRU			
	THRU	THRU		THRU			
	THRU	THRU		THRU			
<b>43. AGENT REMARKS</b>							
\$10,000 paid by check on DOV 400009 - 400010 \$100.00 cash collected on COV 200002 Turn-in as of close of business 6/4/XX \$14,500.00 (DOV 400007 - 400010; COV 200002)							

DD Form 2665, AUG 93 (Back)

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary)  
4<sup>th</sup> Day of Month (Back)

<b>STATEMENT OF AGENT OFFICER'S ACCOUNT</b>				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.  K. S. ALEX, LTC, FC FORT FINANCE, IN 46216 C0001		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS <i>(Include ZIP Code/APO number and Telephone number.)</i> K. D. ANDREA, CPT, FC AGENT CAMP DOLLAR, IN 46032		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS <i>a</i>	INCREASE <i>(Received by Agent)</i> <i>b</i>	BEGINNING BALANCE <i>(In Agent's Account)</i> <i>c</i>	DECREASE <i>(Turned in by Agent)</i> <i>d</i>	ENDING BALANCE <i>(In Agent's Account)</i> <i>e</i>
1. BALANCE FORWARD		0.00		
2. U.S. DOLLARS	2,562.00			
3. FOREIGN CURRENCY 250 @ 5.82432	42.92			
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS	15,000.00			
B. MILITARY PAYMENT ORDERS				
C. OTHER <i>(Specify)</i>				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		17,604.92		
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE 12/19/XX	SIGNATURE OF DISBURSING OFFICER K.S. ALEX, LTC, FC	DATE 12/19/XX	SIGNATURE OF AGENT OFFICER K.D. ANDREA, CPT, FC	
<input type="checkbox"/> <b>ON RETURN:</b> I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input type="checkbox"/> <b>ON RETURN:</b> THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	

DD Form 1081, MAY 75

PREVIOUS EDITION IS OBSOLETE

225/149

**Figure 19-3. DD Form 1081 (Statement of Agent Officer's Account)  
(Advance of Funds)**

<b>STATEMENT OF AGENT OFFICER'S ACCOUNT</b>				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. K. S. ALEX, LTC, FC FORT FINANCE, IN 46216 C0001		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS <i>(Include ZIP Code/APO number and Telephone number.)</i> K. D. ANDREA, CPT, FC AGENT CAMP DOLLAR, IN 46032		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS <i>a</i>	INCREASE <i>(Received by Agent)</i> <i>b</i>	BEGINNING BALANCE <i>(In Agent's Account)</i> <i>c</i>	DECREASE <i>(Turned in by Agent)</i> <i>d</i>	ENDING BALANCE <i>(In Agent's Account)</i> <i>e</i>
1. BALANCE FORWARD		17,604.92		
2. U.S. DOLLARS				
3. FOREIGN CURRENCY 250 @ 5.82432			42.92	
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS	1,200.00			
6. DEPOSITS			702.00	
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER <i>(Specify)</i>				
8. PAID VOUCHERS			3,960.00	
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		18,804.92		14,100.00
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input type="checkbox"/> <b>ON ADVANCE:</b> I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input type="checkbox"/> <b>ON ADVANCE:</b> I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
<input checked="" type="checkbox"/> <b>ON RETURN:</b> I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> <b>ON RETURN:</b> THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE 12/21/XX	SIGNATURE OF DISBURSING OFFICER K.S. ALEX, LTC, FC	DATE 12/21/XX	SIGNATURE OF AGENT OFFICER K.D. ANDREA, CPT, FC	

DD Form 1081, MAY 75

PREVIOUS EDITION IS OBSOLETE

225/149

**Figure 19-4. DD Form 1081 (Statement of Agent Officer's Account)  
(Return of Funds/Vouchers)**

STANDARD FORM 1219 Revised April 1982 Department of the Treasury 1-TFM 2-3100		<b>STATEMENT OF ACCOUNTABILITY</b>	
NAME OF DISBURSING OFFICER John R. Doe, Major, USAF		LOCATION OF DISBURSING OFFICER (Mailing Address) 5090 Support Wing/ACF APO AE 09106	
NAME OF AGENCY Air Force			
PERIOD OF ACCOUNT FROM 1 Jun XX THROUGH 30 Jun XX		AGENCY LOCATION CODE (ALC) (Show main check symbol number) 6700	
<b>SECTION I - GENERAL STATEMENT OF ACCOUNT</b>			
<b>PART A - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY</b>			
1.00	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD		46,770.07
INCREASES IN ACCOUNTABILITY			
2.1	CHECKS ISSUED ON U.S. TREASURY	138,000.00	
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	138,000.00	
3.0	SUBTOTAL		184,770.07
DECREASES IN ACCOUNTABILITY			
4.1	NET DISBURSEMENTS	162,914.39	
4.2	DEPOSITS PRESENTED OR MAILED TO BANK	2,000.00	
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	164,914.39	
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD		19,855.68
<b>PART B - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY</b>			
CASH ON DEPOSIT IN DESIGNATED DEPOSITORY <i>(Name and location of depository)</i>			1417.00
6.2	CASH ON HAND (Pounds 40.80)		6,643.27
6.3	CASH - UNDEPOSITED COLLECTIONS		775.00
6.4			
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS		1,900.00
6.6	Advances to Contractors		500.00
6.7			
6.8	Payroll Cash		8,000.00
6.9			
7.1	DEFERRED CHARGES - VOUCHERED ITEMS		300.00
7.2	RECEIVABLES - CHECK OVERDRAFTS		60.00
7.3	LOSSES OF FUNDS		80.00
7.4	RECEIVABLES - DISHONORED CHECKS		30.41
7.5			
7.6			
7.7			
7.8			
7.9			
8.0	TOTAL OF MY ACCOUNTABILITY		19,705.68
<b>PART C - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY</b>			
9.2	RECEIVABLES - CHECK OVERDRAFTS		50.00
9.3	LOSSES OF FUNDS		100.00
9.4	OTHER ACCOUNTABILITY		
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY		150.00
11.0	TOTAL DISBURSING OFFICER ACCOUNTABILITY (Same as line 5.00 above)		19,855.68
4.11	Gross Disbursements 177,531.25	4.14	Reimbursements 12,420.00
4.12	Refunds 196.86	4.15	Total Collections 14,616.86
4.13	Receipts 2,000.00		
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 D. M. JACKSON DSN 123-4321		SIGNATURE AND TITLE OF CERTIFIER  _____	DATE 1 Jul XX
NSN 7540-00-634-4245 (OVER) PREVIOUS EDITION NOT USABLE 1219-106			

Figure 19-5. SF 1219 (Statement of Accountability)

SECTION II - SUMMARY BY SYMBOL OF CHECK AND DEPOSIT TRANSACTIONS WITH U.S. TREASURY						
PART A. - CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS *						
CHECK SYMBOL	AMOUNT OF THIS	ADJUSTMENTS FOR PRIOR MONTH'S ISSUES (+ or -)				TOTAL CHECKS <i>(Columns 2 + 3 and + 4)</i>
		BY TFS FORM 5206		OTHER		
		ISSUE <i>(Month and year)</i>	AMOUNT	ISSUE <i>(Month and year)</i>	AMOUNT	
(1)	(2)	(3)		(4)		(5)
6700	TC 210		TC 211		TC 212	138,000.00
	137,660.00	12/XX	50.00	2/XX	400.00	
		1/XX	(10.00)	4/XX	(100.00)	
TOTALS!						
PART B. - SUMMARY OF DEPOSITS PRESENTED OR MAILED TO BANK (Line 4.2)						
DEPOSIT SYMBOL	DEPOSITS OR MAILED TO BANK THIS MONTH	DEPOSITS PRESENTED OR MAILED TO BANK IN PRIOR MONTHS BUT RECORDED IN ACCOUNTS THIS MONTH			TOTAL DEPOSITS PRESENTED OR MAILED TO BANK ^ <i>(Column 2 + 4)</i>	
		MONTH MAILED TO BANK		AMOUNT		
		(3)	(4)	(5)		
6700	TC 420		TC 420		2,000.00	
	1,800.00	3/XX	.03			
		4/XX	74.97			
		5/XX	225.00			
		5/XX	(100.00)			
TOTALS!						
* The totals reported in these columns must be in agreement with the corresponding amounts reported on the SF 1179. + The total reported in this column must be in agreement with the total shown on Line 2.1 on the face of this statement. ! For use only if more than one (1) symbol is listed. ^ The total reported in this column must be in agreement with the total shown on Line 4.2 on the face of this statement.						

Figure 19-5. SF 1219 (Statement of Accountability)  
(Reverse)