

***VOLUME 5, CHAPTER 15: “DISBURSING OFFICER ACCOUNTABILITY REPORTS”**

SUMMARY OF MAJOR CHANGES

All changes are denoted by **blue font**.

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

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

†The initial publication of Chapter 15.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	†As part of the Under Secretary of Defense (Comptroller) Volume 5 Streamlining Initiative, this revision incorporated the archived versions of Chapters 19 (August 2011), 20 (December 2010), and 21 (December 2010)	Revision
Title	Changed chapter title to “Disbursing Officer Accountability Reports.”	Revision
All	Revised the chapter to include administrative updates and hyperlinks.	Revision
1501	Added “General” section to include Overview, Purpose, and Statutory Basis.	Addition
Former 190106	Voucher Control Log, Department of Defense Form 2659 guidance was moved to Chapter 9, Disbursements.	Deletion
1507	Incorporated the entire former Chapter 20, Assembly and Transmittal of Financial Reports.	Addition
1508	Incorporated the entire former Chapter 21, Disbursing Office Records.	Addition
150802	Included additional guidance for document retention.	Addition
Figures 15-1 to 15-5	Preparation instructions are located behind each form.	Addition

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CHAPTER 15

DISBURSING OFFICER ACCOUNTABILITY REPORTS

*1501 GENERAL

150101. Overview

As agents of the Department of the Treasury (Treasury), all disbursing officers (DOs) are accountable to the Treasury for the cash items (including receivables) in their possession. DOs are required to submit financial reports to support the Department of Defense (DoD) accountability to the United States (U.S.) Government for all public funds collected and disbursed. These reports are the basis for official audits, settlement of accounts by the U.S. Government Accountability Office, and provide information to maintain administrative accounting controls. The Standard Form (SF) 1219, Statement of Accountability, is a DO's official monthly recording and reporting of this accountability to the Treasury. DOs maintain their daily accountability on the DoD (DD) Form 2657, Daily Statement of Accountability. This form is similar and subsidiary to the SF 1219. DOs report disbursement and collection transactions on both the DD 2657 and the SF 1219, with collections reported as net of disbursements on the SF 1219. Every DO must keep detailed records of all transactions. These records must be available for examination by authorized representatives.

150102. Purpose

This chapter provides the instructions and forms to record daily and monthly accountability for cash items (and receivables) in the DO's possession. In addition, it provides requirements for submission and distribution of financial reports, retention of disbursing office records, and defines the accounting period.

150103. Statutory Basis

Under Title 31, United States Code (U.S.C.), Section 3513, the Secretary of the Treasury prepares reports required to inform the President, Congress, and the public on the financial operations of the U.S. Government. On a monthly basis, the head of each executive agency must provide the Secretary of Treasury with reports and information relating to the agency's financial conditions and operations. See Treasury Financial Manual, Bureau of Fiscal Service Volume 1, Part 2, Chapter 3100.

1502 POLICY

150201. Balancing of Accounts

A. DOs. DOs keep documents representing cash in their vault or safe and account for them daily on the DD 2657 and monthly on the SF 1219. The DD 2657 represents the permanent written record of the DOs daily balance of cash in their possession. When accounts are inspected, DOs must present the DD 2657 to the inspectors for examination.

B. Deputies, Cashiers, and Disbursing Agents. Deputies, cashiers, and disbursing agents perform most DO cash transactions. The DO or primary deputy balances all deputies, cashiers, and agents daily, using the *DD Form 2665*, Daily Agent Accountability Summary. The DD 2665 represents the report of their accountability to the DO and preparation of this form is based on a physical count of all cash and negotiable instruments in their possession.

150202. Deputies, Cashiers, and Disbursing Agents at Remote Locations

Deputies, cashiers, and disbursing agents who are geographically distant from the DO (e.g., DO in Indiana and agent in Afghanistan) need not submit the DD 2665 to the DO daily. They must continue to keep a daily record of transactions by preparing a DD 2665 daily and submitting it along with all supporting documentation (e.g., all collection and disbursement vouchers and deposit tickets). Whenever a turn-in occurs, submit the *DD Form 1081*, Statement of Agent Officer's Account, to the DO.

150203. Navy Vessels

DOs aboard Navy vessels balance their own cash using the DD 2657. The deputies, cashiers, and disbursing agents must use DD 2665 to balance at least weekly, immediately before and after each payday, the last day of each month, and any time the DO suspects that an irregularity has occurred. When workload and staffing conditions allow, DOs aboard Navy vessels should balance cash accounts for all deputies, cashiers, and disbursing agents daily.

1503 DAILY AGENT ACCOUNTABILITY SUMMARY (DD 2665)

The DD 2665 is a stand-alone document that provides a complete picture of a deputy's, cashier's, or disbursing agent's accountability transactions from day to day. Each deputy, cashier, and disbursing agent prepares a DD 2665 for each day during which he/she transacts business. They must summarize that day's business and record the transactions in U.S. dollar (USD) values. Paying agents appointed to work with contracting on contingency operations need to prepare a DD 2665 on the day they turn-in all their business to the DO. To the extent possible, avoid performing a turn-in during the middle of a business day. If a turn-in for the middle of the day is necessary, prepare a DD 2665 up to and including the turn-in period; prepare another DD 2665 for the portion of the business day after the turn-in. Preparation instructions and an example of DD 2665 are provided as Figure 15-1.

1504 STATEMENT OF AGENT OFFICER'S ACCOUNT (DD 1081)

150401. Overview

Agent Officers (DOs, cashiers, and disbursing agents) prepare a DD 1081 as a summary of cash transactions, and a receipt for cash and vouchers on hand (between DOs and their agent officers). This form is prepared when a DO is advancing funds to an agent and is also used to summarize cash transactions for the period covered by the turn-in. When the agent officers settle their account the DO, or principal deputy verifies the DD 1081, signs the original and a copy of the form, keeps the original form and supporting documents, and returns the signed copy of the form to the agent officer. The DO or, principal deputy must perform a physical count of cash at the time of turn-in or settlement. The agent officer keeps the signed copy as a record of the opening cash balance for the next period of duty and for record purposes if the account is balanced to zero. Preparation instructions and an example of a DD 1081 are provided as Figure 15-2.

150402. Electronic Submission of DD 1081s in Contingency Locations

Subject to the approval of the parent DO, paying agents in remote operational contingency locations may transmit electronically-scanned or facsimile copies of the DD 1081 to the parent disbursing office. A paying agent is solely responsible to ensure that all documentation is legible and that:

- a. The scanned or facsimile copies were produced from original documents and cannot be altered,
- b. The copies are retained until the applicable retention period expires, and
- c. Access to the images is limited to authorized personnel.

In cases of agents transmitting documents electronically, the DO must verify the electronic submissions are in fact from the paying agent. Further, the DO is responsible to ensure that adequate internal controls are implemented to prevent the posting of duplicate items when the operational contingency location is submitting the documents electronically and then sending the originals. The DO must also provide for the confirmation and acceptance of digitally signed documents, and return of the accepted DD 1081 to the agent.

1505 DAILY STATEMENT OF ACCOUNTABILITY (DD 2657)

The DD 2657 accounts for one day the way the SF 1219 accounts for one accounting period. The former summarizes the amounts the Treasury would seek to recover from the DO if the disbursing office ceased operations that day. Amounts on the DD 2657 are a summary of the total of disbursements and collections made during the business day by the DO and all deputies, cashiers, and disbursing agents. Section I of the DD 2657 reflects the total DO accountability to the Treasury at the end of each business day. Preparation instructions and an example of DD 2657 are provided as Figure 15-4.

1506 STATEMENT OF ACCOUNTABILITY (SF 1219)

The SF 1219 summarizes totals of all receipts and expenditures of public funds occurring during an accounting period and the status of the DO's account at the close of that period. An accounting period normally begins on the first day of each calendar month and ends on the last day of that month. [Preparation instructions and an example of SF 1219 are provided as Figure 15-5.](#)

*1507 FINANCIAL REPORTS

150701. Overview

A. [Accounting Period.](#) DOs submit financial reports to the Defense Finance and Accounting Service (DFAS) on a calendar month basis, except for months during which accountability begins or ends on other than the first or last day of a month.

1. For a new disbursing office, the accounting period begins on the first day official business is transacted. When one DO relieves another, the accounting period for the relieved officer ends on the date of relief. The accounting period for the relieving officer normally begins on the next calendar day. Whenever possible, relief of a DO should occur on the last day of a month to preclude the need to submit an additional set of financial reports for that month.

2. An accounting period may not extend beyond the end of a calendar month. Exceptions to the calendar month accounting period may occur when a DO is relieved from disbursing duty before the last day of a month or commences disbursing duty on other than the first day of a month. The first day of the accounting period coincides with the date of commencement of disbursing duty notification forwarded under Chapter 2. For any month during which accountability ends because of a Disbursing Station Symbol Number (DSSN) closing, the DO must submit the financial reports from the first day of the month through the date of closing.

B. [Adjustments.](#) DOs are prohibited from correcting or amending a [submitted SF 1219](#). Any necessary adjustments must be made on a succeeding month's SF 1219. When a final SF 1219 has been submitted because of deactivation of a disbursing office and subsequent adjustments are required, the designated settlement office must submit a supplemental SF 1219 showing the adjustments and attach supporting documentation that provides a detailed explanation of each adjustment (see Chapter 2).

C. [Submission of DO's Financial Reports.](#) DOs submit financial reports to the supporting DFAS site following instructions provided by that site.

150702. Submission of Financial Reports by DFAS Sites

A. Requirement for Quarterly Submission of the SF 1219. Quarterly, and upon relief of a DO, send an additional copy of the SF 1219 to the DFAS Disbursing Policy & Treasury Initiatives Division, DFAS Indianapolis (DFAS-ZPFA/IN), 8899 East 56th Street, Indianapolis, IN 46249-5000. DOs may email a copy of the SF 1219 to DFAS.Indianapolis-IN.zpf.mbx.disbursingdebtmanagementpolicy@mail.mil.

B. Requirement for submission of the DD 2667. When a deputy DO, cashier, disbursing agent, paying agent, collection agent, or imprest fund cashier has a physical loss of funds, forward the DD Form 2667, Subsidiary Accountability Record, to DFAS-ZPFA/IN within five calendar days after the end of each month (see Chapter 6). Forward the DD 2667 to the DFAS Disbursing Policy and Treasury Initiatives Division, DFAS Indianapolis (DFAS- ZPFA /IN), 8899 East 56th Street, Indianapolis, IN 46249-5000. DOs may email a copy of the DD 2667 to disbursing-debtmanagementpolicy@dfas.mil.

*1508 DISBURSING OFFICE RECORDS

150801. Defense Finance and Accounting Service Record Retention

The supporting DFAS site examines all financial reports and sends them to the nearest federal records center for retention based on record retention requirements and storage availability at the DFAS site.

*150802. Department of Defense Record Retention

Volume 1, Chapter 9 provides document retention requirements applicable to Federal entities in the U.S.C. Title 44, and the National Archives and Records Administration (NARA) General Records Schedule 6. The DoD has also developed supplementary guidance in DoD Directive 5015.2, DoD Records Management Program, and Volume 1, Chapter 9. The required retention period for financial documents is usually six years and three months; however, these requirements do not emphasize the retention requirements to support audit readiness and records involving payments in contingency operations. DOs must apply the most stringent record retention requirements to support accounting records of initial entries and support records such as checks, electronic fund transfers, and invoices (see Financial Improvement Audit Readiness Guidance), and maintain them until all outstanding issues are resolved. Before disposal of contingency operations documents, DOs must contact their legal counsel for document retention in excess of the required NARA guidelines. Records must be available and accessible to all authorized users. Additionally, a DO or designated settlement official must keep records to complete reconciliation of payment or collection discrepancies until resolved.

150803 Other Records

A. Original Disbursing Office Records. Original disbursing office records include, but are not limited to:

1. Disbursement and collection vouchers including supporting documents (e.g., invoices, receiving reports, purchase orders or contracts, and lodging receipts);
2. Voucher control Logs;
3. DD 2657;
4. SF 1219;
5. DD 2665;
6. Check issue records and reports;
7. Limited depositary account (LDA) records and reports;
8. Deposits of negotiable instruments;
9. Deposit Tickets and Debit Vouchers;
10. Appointments and revocations of accountable individuals;
11. Payroll deposit transactions to individual service members' local pay accounts that are accessed via shipboard cash dispensers (automated teller machines);
12. Any other document record, log or electronic file that supports disbursing transactions or affects the accountability of the DO or other accountable individual; and
13. Local check cashing policies and agreements.

The requirement for retaining original records applies to any record a DO receives that accompanies payment or collection transactions or supports financial reports. The requirement applies to both paper and electronic records kept as original supporting documents at both the functional and disbursing offices. Certifying officials send electronic payment files to only the DO and keep supporting documentation for six years and three months, except that the retention period for Foreign Military Sales documents is 10 years following case closure (see Volume 15, Chapter 6). Hardcopy and electronic records storage controls must be in place by the disbursing office to ensure that only authorized personnel have access to any paper documents and electronic images, and only for authorized purposes. Original disbursing office records and supporting documents in electronic format are a form of record retention. Duplicate copies of disbursement and collection vouchers and associated supporting documents may be retained as necessary at the DO's discretion.

B. Unclassified Records. Individual records may be unclassified, but sometimes when information is aggregated, the security classification may change. Unclassified records do not require special security or storage controls and may be stored in open files or cabinets. Store these records with controls that readily identify:

1. Records that have been removed from the files;
2. The name of the individual(s) who removed the records;
3. The date the records were removed;
4. The name of the individual(s) who returned the records;
5. The date the records were returned; and
6. Other information needed to contact the responsible individual(s), (e.g., organization, address, telephone number, and e-mail address to ensure that records are returned timely).

150804. Transfer and Disposition of Retained Disbursing Office Records

A. Nontactical Disbursing Offices. Transfer all disbursing office records to the incoming (relieving) DO as a part of the relief process described in Chapter 2. When a disbursing office is deactivated, package and mail all disbursing office records to the office designated to settle the accounts.

B. Tactical Units and Naval Vessels

1. Detachment with Relief. When a DO of a tactical unit or naval vessel is relieved from disbursing duty, the incoming DO keeps the outgoing DO's disbursing records for 90 days from the date of relief. After the 90-day period, the incoming DO packages the disbursing records and sends them to the supporting DFAS site or alternate site designated by DFAS for retention until the expiration of the required retention period. For deployed units, the 90-day period begins after the unit or vessel returns to homeport.

2. Detachment without Relief. When a DO of a tactical unit or naval vessel is relieved from disbursing duty due to deactivation of the disbursing office or when a vessel or unit is decommissioned from service, the DO must package and send all disbursing office records to the supporting DFAS site or alternate site designated site for retention.

3. Shipment of Retained Documents. To facilitate shipment of retained records, DOs of tactical units and naval vessels file retained records in these categories:

- a. Public vouchers other than payroll vouchers,
- b. Payroll vouchers with supporting documents,

- c. Collection vouchers and supporting documentation,
- d. Checking accounts records, to include records of checks drawn. These records include SF 1179, Month End Check Issue Summary, Financial Management Service (FMS) Form 5206, Advice of Check Issue Discrepancy, with related correspondence, and Optional Form (OF 1017-G), Journal Voucher, with related correspondence,
- e. DD 2657,
- f. SF 1149, Statement of Designated Depository Account,
- g. SF 1219,
- h. Instruments deposited,
- i. SF 1184, Unavailable Check Cancellation,
- j. Debit Vouchers,
- k. Certificate of revaluation of foreign currency,
- l. Quarterly reports on the status of suspense accounts, and
- m. Other miscellaneous retained disbursing documents.

*Figure 15-1. DD 1081, Statement of Agent Officer's Account

Advance

STATEMENT OF AGENT OFFICER'S ACCOUNT				
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"/> ON ADVANCE: 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"/> ON ADVANCE: 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"/> ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	

*Figure 15-1. DD 1081, Statement of Agent Officer's Account (Continued)

Preparation Instructions for DD 1081, Statement of Agent Officer's Account Advance of Funds

The agent officer prepares this form when turning in funds and/or cash vouchers to the DO. Show cash transactions that increased the accountability of an agent officer in the Increase column. Show cash transactions that decreased the accountability of an agent officer in the Decrease column. Identify the DO and the agent officer in the blocks provided. Enter all totals in USDs.

Preparation of DD 1081 by the DO. A DO prepares an original and two copies of the DD 1081 to account for an advance of funds and/or cash vouchers from the DO. Identify the DO and agent officer in the two blocks under the form title.

Line 1: Balance Forward. The balance brought forward should equal the amount on line 12, column e, Ending Balance, of the last DD 1081. If this is a subsequent advance and the last DD 1081 was not for a return, the beginning balance would be the total on line 12, column c, Beginning Balance (In Agent's Account), of the last DD 1081. If no DD 1081 has been submitted, the beginning balance is zero.

Line 2: U.S. Dollars and 3: Foreign Currency. In column c, enter on the appropriate line the amount of currency included in the current advance. Enter the foreign currency units and conversion rate on line 3, column a. Show the USD value of the foreign currency units on line 3, column b, Increase.

Line 4: Military Payment Certificates. Line is not applicable since Military Payment Certificates are no longer used.

Line 5: Collections. Only use column d, Decrease (Turned-in by Agent), for collections.

Line 6: Deposits. Only use column d for deposits.

Lines 7A: Treasury Checks and 7C: Other (Specify). In column b, enter the amount of U.S. Treasury checks and/or any other negotiable instruments included in the advance. As space permits, enter the check number(s) on the corresponding line, continuing the list on the reverse of the form if necessary.

Line 7B: Military Payment Orders. Line is not applicable since Military Payment Orders are no longer used.

Line 8: Paid Vouchers. As appropriate, use only for return of paid vouchers in columns c, d, or e.

*Figure 15-1. DD 1081, Statement of Agent Officer's Account (Continued)

Line 9: Incorrect Vouchers Returned. In column **b**, enter the dollar value of incorrect vouchers returned to the agent officer.

Lines 10 and 11: Identify other applicable items that are not previously described as part of the advance of funds. Enter the amount of each item in the column **b**.

Line 12: Total Funds in Hand of Agent Officer. In column **c**, enter the total of the amount of line 1 plus the total of the amounts of lines 2 through 11. Line 12, column **c** represents the balance in the agent officer's account after the advance.

Statements Section

Disbursing Officer. Place an X in the box On Advance statement to indicate that the form is to account for an advance of funds to the agent officer, and complete the Date and Signature blocks to authenticate the statement. Send the signed original and duplicate of the form together with the funds to the agent officer. Retain a copy of the DD 1081 pending return of the signed original by the agent officer.

Agent Officer. Verify that the items received agree with the amounts on the DD 1081. Place an X in the box provided next to the agent officer's On Advance statement and complete the Date and Signature blocks to authenticate the statement. Return the original DD 1081 to the DO as a receipt for the funds and retain a copy. Enter the identifications of the DO and agent officer in the blocks provided. Showing all amount totals in USD.

*Figure 15-2. DD 1081, Statement of Agent Officer's Account

Return

STATEMENT OF AGENT OFFICER'S ACCOUNT				
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"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input type="checkbox"/> ON ADVANCE: 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"/> ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
12/21/XX	K.S. ALEX, LTC, FC	12/21/XX	K.D. ANDREA, CPT, FC	

*Figure 15-2. DD 1081, Statement of Agent Officer's Account (Continued)

Preparation of DD 1081 by the Agent Officer. An agent officer prepares original, and two copies of the DD 1081 to account for an advance of funds and/or cash vouchers from the DO. Identify the DO and agent officer in the two blocks under the form title.

Line 1: Balance Forward. Enter the identifications of the DO and agent officer in the blocks provided, showing all totals in USD.

Lines 2: U.S. Dollars and 3: Military Payment Certificates. In column **d**, enter on the appropriate line the amount of currency included in the return. Enter the foreign currency units and conversion rate on line 3, column **a**. Show the USD value of the foreign currency units on line 3, column **b**.

Line 4: Military Payment Certificates. Line is not applicable since Military Payment Certificates are no longer used.

Line 5: Collections. In column **b**, enter the amount of agent officer collections in the form of cash or negotiable instruments.

Line 6: Deposits. In column **d**, enter the amount of deposits (deposit ticket) made by the agent officer to the credit of the Treasury for the DO's DSSN.

Lines 7A: Treasury Checks; 7B: Military Payment Orders, and 7C: Other (Specify). In column **d**, enter the amount of U.S. Treasury checks and/or any other negotiable instruments being returned to the DO, e.g., items previously advanced by the DO, but not used.

Line 8: Paid Vouchers. In column **d**, enter the amount of vouchers paid in cash by the agent officer included in the return.

Line 9: Incorrect Vouchers Returned. Leave blank. Line does not pertain to the agent officer.

Lines 10 and 11: In the Transactions column, enter an identification of items other than those described above included in the return, and enter the amount of these items in column **d**.

Line 12: Total Funds in Hand of Agent Officer. In column **c**, enter the total of the amount on line 1 plus the total of the amounts in column **b** on lines 2 through 11. In the Ending Balance column, enter the grand total of the amount in column **b** of this line minus the total of the amounts in column **d** on lines 2 through 11. This grand total represents the balance in the agent officer's account as a result of the return.

*Figure 15-3. DD 2665, Daily Agent Accountability Summary

1st Day of Month (Front)

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 DEPOSITARY	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				
4. SIGNATURE OF AGENT							

DD Form 2665, AUG 93

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

1st Day of Month (Back)

SECTION IV - MEMORANDUM AGENT ACCOUNTABILITY							
38. DEPOSIT TICKETS ON HAND							
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
123456	500.00						
39. PAID VOUCHERS ON HAND							
400001	THRU	400005		THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
40. COLLECTION VOUCHERS ON HAND							
200001	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
41. VOUCHERS RETURNED FOR CORRECTION (ON HAND)							
PAID VOUCHERS				COLLECTION VOUCHERS			
42. TREASURY CHECK STOCK ON HAND							
	SERIES A			SERIES B		CONTROL	
70,000,001	THRU	70,000,999		THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
43. AGENT REMARKS							
\$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 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

2nd Day of Month (Front)

DAILY AGENT ACCOUNTABILITY SUMMARY							1. DATE 6/2/XX	
SECTION I - SUMMARY OF DAILY ACCOUNTABILITY TRANSACTIONS								
a. LINE NO.	b. DESCRIPTION					c. TODAY	d. CUMULATIVE	
1.	ACCOUNTABILITY - BEGINNING					11,500.00	0	
2.	I N C R E S E	ADVANCES	a. Cash	b. Prepositioned Checks	c. Other		10,000.00	
3.		VOUCHERED COLLECTIONS						500.00
4.		TREASURY CHECK ISSUES	a. Vouchered 1,000.00	b. Other		1,000.00	2,000.00	
5.		TRANSFERS FROM OTHER DISBURSING OFFICERS						
6.		EXCHANGE GAIN ACCUMULATIONS						
7.		OTHER (Explain)						
8.		TOTAL INCREASES					1,000.00	12,500.00
9.		GROSS ACCOUNTABILITY					12,500.00	12,500.00
10.	D E C R E S E	TRANSFERS TO OTHER DISBURSING OFFICERS						
11.		EXCHANGE LOSS ACCUMULATIONS						
12.		OTHER (Explain)						
13.		RETURNS TO PRINCIPAL	a. Paid Vouchers 6,000.00	b. Deposit Tickets 500.00	c. Other Returns (Explain)	6,500.00	6,500.00	
14.	TOTAL DECREASES					6,500.00	6,500.00	
15.	ACCOUNTABILITY - ENDING					6,000.00	6,000.00	
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 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)	UNITS	RATE					
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.	TOTAL AGENT ACCOUNTABILITY					12,500.00	6,500.00	6,000.00
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				
4. SIGNATURE OF AGENT								

DD Form 2665, AUG 93

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

2nd Day of Month (Back)

SECTION IV - MEMORANDUM AGENT ACCOUNTABILITY							
38. DEPOSIT TICKETS ON HAND							
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
39. PAID VOUCHERS ON HAND							
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
40. COLLECTION VOUCHERS ON HAND							
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
41. VOUCHERS RETURNED FOR CORRECTION (ON HAND)							
PAID VOUCHERS				COLLECTION VOUCHERS			
42. TREASURY CHECK STOCK ON HAND							
	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	
43. AGENT REMARKS							
\$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 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

3rd Day of Month (Front)

DAILY AGENT ACCOUNTABILITY SUMMARY							1. DATE	
							6/3/XX	
SECTION I - SUMMARY OF DAILY ACCOUNTABILITY TRANSACTIONS								
a. LINE NO.	b. DESCRIPTION					c. TODAY	d. CUMULATIVE	
1.	ACCOUNTABILITY - BEGINNING					6,000.00	6,000.00	
2.	I N C R E S E	ADVANCES	a. Cash 2,000.00	b. Prepositioned Checks 2,000.00	c. Other	4,000.00	4,000.00	
3.		VOUCHERED COLLECTIONS						
4.		TREASURY CHECK ISSUES	a. Vouchered 3,000.00	b. Other		3,000.00	3,000.00	
5.		TRANSFERS FROM OTHER DISBURSING OFFICERS						
6.		EXCHANGE GAIN ACCUMULATIONS						
7.		OTHER (Explain)						
8.		TOTAL INCREASES					7,000.00	7,000.00
9.		GROSS ACCOUNTABILITY					13,000.00	13,000.00
10.	D E C R E S E	TRANSFERS TO OTHER DISBURSING OFFICERS						
11.		EXCHANGE LOSS ACCUMULATIONS						
12.		OTHER (Explain)						
13.		RETURNS TO PRINCIPAL	a. Paid Vouchers	b. Deposit Tickets				
			c. Other Returns (Explain)					
14.	TOTAL DECREASES					0	0	
15.	ACCOUNTABILITY - ENDING					13,000.00	13,000.00	
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 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.	TOTAL AGENT ACCOUNTABILITY				13,000.00			
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		6,500.00	2,000.00				
34.	DEPUTY AGENT							
35.	CASHIER							
36.	OTHER (Specify)							
37.	TOTALS		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					
4. SIGNATURE OF AGENT								

DD Form 2665, AUG 93

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

3rd Day of Month (Back)

SECTION IV - MEMORANDUM AGENT ACCOUNTABILITY							
38. DEPOSIT TICKETS ON HAND							
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
39. PAID VOUCHERS ON HAND							
400007	THRU	400008		THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
40. COLLECTION VOUCHERS ON HAND							
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
41. VOUCHERS RETURNED FOR CORRECTION (ON HAND)							
PAID VOUCHERS				COLLECTION VOUCHERS			
42. TREASURY CHECK STOCK ON HAND							
	SERIES A			SERIES B		CONTROL	
70,000,003	THRU	70,000,999		THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
43. AGENT REMARKS							
\$3,000 paid by check on DOV 400007 \$1,500 paid by cash on DOV 400008							

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

4th Day of Month (Front)

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.	ACCOUNTABILITY - BEGINNING					13,000.00	6,000.00		
2.	I N	ADVANCES	a. Cash	b. Prepositioned Checks	c. Other		4,000.00		
3.	C	VOUCHERED COLLECTIONS					100.00	100.00	
4.	R	TREASURY CHECK ISSUES	a. Vouchered 10,000.00	b. Other		10,000.00	13,000.00		
5.	E	TRANSFERS FROM OTHER DISBURSING OFFICERS							
6.	A	EXCHANGE GAIN ACCUMULATIONS							
7.	S	OTHER (Explain)							
8.	E	TOTAL INCREASES					10,100.00	17,100.00	
9.	GROSS ACCOUNTABILITY					23,100.00	23,100.00		
10.	D E	TRANSFERS TO OTHER DISBURSING OFFICERS							
11.	C	EXCHANGE LOSS ACCUMULATIONS							
12.	R	OTHER (Explain)							
13.	E A S	RETURNS TO PRINCIPAL	a. Paid Vouchers 14,500.00	b. Deposit Tickets		14,500.00	14,500.00		
			c. Other Returns (Explain)						
14.	E	TOTAL DECREASES					14,500.00	14,500.00	
15.	ACCOUNTABILITY - ENDING					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 DEPOSITARY		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					
4. SIGNATURE OF AGENT									

DD Form 2665, AUG 93

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

4th Day of Month (Back)

SECTION IV - MEMORANDUM AGENT ACCOUNTABILITY							
38. DEPOSIT TICKETS ON HAND							
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
39. PAID VOUCHERS ON HAND							
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
40. COLLECTION VOUCHERS ON HAND							
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	THRU			THRU		THRU	
	NOT USED			DUPLICATED		VOIDED	
41. VOUCHERS RETURNED FOR CORRECTION (ON HAND)							
PAID VOUCHERS				COLLECTION VOUCHERS			
42. TREASURY CHECK STOCK ON HAND							
	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	
43. AGENT REMARKS							
\$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 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

Preparation Instructions for DD 2665, Daily Agent Accountability Summary

Prepare the form in an original only as a permanent record (typed or printed in ink). State all totals in USDs. DO deputies, cashiers, and disbursing agents prepare a DD 2665 each day the disbursement office transacts business (except as provided in Section 1503). The completed DD 2665 samples provide examples for the first day of the month to the fourth day of the month's accountability.

Item 1: Date. Enter the business date of the DD 2665.

Section I – Summary of Daily Accountability Transactions. This section summarizes all transactions affecting cash accountability since the last turn-in to the DO. Record daily and cumulative balances to date since the last turn-in unless otherwise indicated in these instructions. 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 at the end of a calendar month.

Line 1: Accountability – Beginning. In column **c**, Today, enter the ending accountability balance from line 15 of column **c** of the previous business day. In column **d**, Cumulative, enter the ending accountability from line 15 of column **d** of the DD 2665 prepared immediately following the last turn-in to the principal. The beginning accountability balance in column **d** does not change until preparation of the DD 2665 immediately following the next turn-in to the principal.

INCREASES:

Line 2: Advances. Enter the amount of advances received during the business day by **sub-item a**, cash; **sub-item b**, prepositioned checks; or **sub-item c**, other. Do not enter memorandum accountability advances on this line. In column **c**, enter the total of the amounts entered in line 2 (sub-item a, b, & c). In column **d**, enter the sum of the amount entered in column **c**, plus the amount in column **d**, of this line from the previous business day. If this is the first DD 2665 prepared after a turn-in to the principal, the amount entered in columns **c** and **d** must equal.

Line 3: Vouchered Collections. In column **c**, enter the total vouchered collections made during the business day (see Chapter 8). Do not enter memorandum or non-vouchered collections on this line. In column **d**, enter the sum of the amount entered in column **c** and the amount in column **d** of this line from the previous business day. If this is the first DD 2665 prepared after a turn-in to the DO, the amount entered in columns **c** and **d** must equal.

Line 4: Treasury Check Issues. In sub-item **a**, **Vouchered**, enter the value of vouchered Treasury check issues, and in sub-item **b**, **Other**, enter the value of non-vouchered check issues. In column **c**, enter the total of all Treasury checks issued from sub-item **a**. The

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

amount entered in **column c** must equal the sum of the amounts entered in sub-item **a**. In **column d**, enter the sum of the amounts entered in columns **c** and **d** of this line from the previous business day. If this is the first DD 2665 prepared after a turn-in, the amount entered in **columns c and d** must equal. This line is for use only by deputy DOs authorized by the **DO** to issue Treasury checks.

Line 5: Transfers from Other DOs. In **column c**, enter the total of cash or other cash accountability items received from another DSSN during the business day. In **column d**, enter the sum of the amount entered in **column c** and the amount in **column d** of this line from the previous business day. If this is the first DD 2665 prepared after a turn-in to the principal, the amounts entered in columns **c** and **d** must equal.

Line 6: Exchange Gain Accumulations. In **column c**, enter the value of any minor gains from revaluation of foreign currency on hand, or rounding gains involved in exchange transactions not vouchered immediately (that is, not included on line 3) (see Chapter 13). In **column d**, enter the sum of the amount entered in **column c** and the amount in **column d** of this line from the previous business day. If this is the first DD 2665 prepared after a turn-in to the principal, the amount entered in **columns c and d** must equal. Voucher accumulated exchange gains before any turn-in to the principal.

Line 7: Other (Explain). In **column c**, enter the value of any other increases in accountability (e.g., deferred or returned vouchers) or a cash overage that will not be vouchered until the next business day. Explain what the increases are. In **column d**, enter the sum of the amount entered in **column c** and the amount in **column d** of this line from the previous business day. If this is the first DD 2665 prepared after a turn-in to the principal, the amount entered in columns **c** and **d** must equal.

Line 8: Total Increases. In both **columns c** and **d**, enter the respective total of lines 2-7.

Line 9: Gross Accountability. In **column c**, enter the sum of **column c** amounts on lines 1 and 8. In **column d**, enter the sum of **column d** amounts on lines 1 and 8.

DECREASES:

Line 10: Transfers to Other DOs. In **column c**, enter the total of cash or other cash accountability items transferred to another DSSN during the business day. In **column d**, enter the sum of the amount entered in **column c** and the amount in **column d** of this line from the previous business day. If this is the first DD 2665 prepared after a column turn-in to the principal, the amount entered in **columns c** and **d** must equal.

Line 11: Exchange Loss Accumulations. In **column c**, enter the value of any minor losses incurred during the business day as a result of revaluation of foreign currency on

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

hand or rounding losses involved in exchange transactions not vouchered immediately. In **column d**, enter the sum of the amount entered in **column c** and the amount in **column d** of this line from the previous business day. If this is the first DD 2665 prepared after a turn-in to the principal, the amount entered in **columns d** and **c** must equal. Accumulated exchange losses must be vouchered before any turn-in to the principal.

Line 12: Other (Explain). In **column c**, enter the value of valid decreases in accountability during the business day not covered on lines 10 and 11 (e.g., a cash shortage) that will not be vouchered until the next business day. Explain the decreases. In **column d**, enter the sum of the amount entered in **column c** and the amount in **column d** of this line from the previous business day. If this is the first DD 2665 prepared after a turn-in to the principal, the amount entered in **columns c** and **d** must equal.

Line 13: Returns to Principal. Complete this line only on the first DD 2665 prepared after a turn-in. Enter the total value of accountability items turned-in to the principal in sub-items **a**, **Paid Vouchers**; **b**, **Deposit Tickets**; and **c**, **Other Returns (Explain)**.

Line 14: Total Decreases. In both **columns c** and **d**, enter the respective total of amounts entered on lines 10 through 13.

Line 15: Accountability – Ending. In both **columns 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 **columns c** and **d** must be equal.

Section II – Distribution of Agent Accountability. This section shows the make-up of all items for which a deputy, cashier, or disbursing agent is accountable to the principal. Enter the items on the appropriate line (16 through 31) that describes the accountable item in **column c**, Accountability Before Transfers. When the DD 2665 is the first form prepared after an agent turn-in, enter the amount of the turn-in on the appropriate lines in **column d**, Returns to Principal; otherwise, leave **column d** blank. If no agent turn-in is entered in **column d**, leave **column e**, Accountability After Transfers, blank. The amount in **column c** is the final accountability for the day. If there is an entry in **column d** for any of the lines in this section, complete **column e**. Compute the entry on each line of **column e** by subtracting the amount in **column d** from the amount in **column c**. Add the amounts in each of the three **columns** and enter the respective totals on line 32. To prove the computations and totals entered on line 32, subtract the total in **column d** from the total in **column c**. The result must equal the total on line 32 in **column e**. If an agent turn-in is recorded for the day, complete **columns d** and **e** as described in line 15.

Line 16: Limited Depository. Enter the USD value of the current LDA balance (see Chapter 14). In the spaces provided, enter the number of foreign currency units and the exchange rate at which the foreign currency units are valued.

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

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

Line 18: Cash on Hand (Foreign). Enter the USD value of foreign currency and coin on hand (see Chapter 13). 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.

Line 19: Prepositioned Treasury Checks. Enter the total value of prepositioned Treasury checks on hand (see Chapter 11). These checks are issued as advances to an agent that the latter has not negotiated. If the agent is a deputy DO with authority to issue Treasury checks do not enter Treasury checks issued by the agent that have not been delivered to payees.

Line 20: Negotiable Instruments (U.S.). Enter the value of all undeposited USD negotiable instruments on hand in the agent's office (see Chapter 7). Include all negotiable instruments (e.g., personal checks, Treasury checks, money orders, and [Supplemental Nutrition Assistance Program \(SNAP\)](#)) accepted for debts owed the U.S. Government and in accommodation exchange transactions.

Line 21: Negotiable Instruments (Foreign). Enter the USD value of undeposited negotiable foreign instruments on hand in the agent's 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.

Line 22: Military Payment Certificates. Line is not applicable since Military Payment Certificates are no longer used.

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

Line 24: Funds in Transit. Enter the value of funds in transit to or from another DSSN (e.g., cash not yet received for which Treasury checks have been issued, mutilated or decomposed currency forwarded to a [Federal Reserve Bank \(FRB\)](#) (or in the case of foreign currency, to the central DO)) for which reimbursement has not yet been received, and cash transferred to other DSSNs for which a U.S. Treasury check has not yet been received. Enter increases as positive amounts [and](#) decreases as negative amounts.

Line 25: Funds with Subagents. Generally, primary agent advancing of funds to any type of subagent does not change overall primary agent accountability. For example, an increase on this line representing a cash advance to a subagent is offset by a decrease to lines 17 or 18, as appropriate. However, if the primary agent is a deputy DO authorized to issue Treasury checks and the advance to the subagent is by a U.S. Treasury check issued by that agent, record the advance on line 4 of section I as a U.S. Treasury check issue. When the subagent returns funds or paid vouchers, record the return as a decrease to this line, offsetting this decrease by an increase to the appropriate line in this section (e.g., cash on hand or paid vouchers).

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

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

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. Any checks dishonored will be returned to the DO by the depositary on a debit voucher. The DO reduces DD 2657 line 4.2A and increases line 6.5 for the agent that deposited the check. The agent records the dishonored check as an increase to this line and either retains it until recoupment is made in an accommodation transaction or removed from accountability by processing a reverse [DD Form 1131](#), Cash Collection Voucher, and returning it to the functional area or collection activity from which received (see Chapter 4). A decrease to this line applies when the amount of the dishonored check is recouped, when the receivable is cleared by a reverse DD 1131, or when an uncollectible receivable is processed for removal from accountability as provided in Chapter 6.

Line 28: Check Overdrafts Receivable. Generally, deputy DOs authorized to issue Treasury checks are also responsible for collecting the amount of any check issue overdrafts applicable to checks they have issued. They receive these amounts as advances from the DO, with a copy of the [FMS 5206](#), Advice of Check Issue Discrepancy, and record them on this line. Enter the value of check overdrafts being carried by the agent deputy DO. As a matter of expediency, the DO may choose to adjust FMS 5206 attributable to agent Treasury check overdrafts without transferring accountability back to the agent. Make such adjustments directly to the DOs DD 2657.

Line 29: Loss of Funds. Enter the value of agent losses of funds. Generally, the agent follows loss of funds procedures in Chapter 6, reporting to the DO instead of the supporting DFAS site. Transfer agent losses recouped immediately to the DO for recording on the DD 2657; record the transfer in [column d](#). This does not relieve the agent of liability for the loss; it is for recording purposes only.

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 their next scheduled turn-in. This normally occurs because of an error on the voucher that can only be corrected by contacting the payee. Establish the deferred voucher as an increase to this line and an offsetting decrease to line 23. When the deferred voucher is corrected, either transfer it back to line 23 pending turn-in to the principal, or retain it on this line until the next scheduled turn-in. Agents record vouchers returned for correction as memorandum entries in section IV, line 41.

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

Line 31: Other (Explain). Enter the value of other agent accountability items not covered by lines 16 through 30. Describe the items in the space provided in [column b](#).

Line 32: Total Agent Accountability. Enter the total of the values entered on lines 16 through 31. It must equal the total entered in section I, [column c](#), line 15. A turn-in to the DO recorded in section I, line 13 must also appear on the applicable lines in section II, [column d](#), with the amounts for each line in [column e](#) computed and entered. Enter the total of the values on lines 16 through 31 of [columns d](#) and [e](#). The total entered in [column d](#) must equal the total entered in section I, [column c](#), line 13, and the total entered in [column e](#) must equal the total entered in section I, [column c](#), line 15.

Section III - Location of Cash/Negotiable Instruments. Enter the location and value of agent accountable items (both U.S. and foreign currency and coin) in this section.

Line 33: Agent. Enter the value of accountable items located in the agent's safe in the applicable [column](#).

Line 34: Deputy Agent. Enter the value of accountable items located in the deputy agent's (or subagent's) safe in the applicable [column](#).

Line 35: Cashier. Enter the value of accountable items located in the cashier's safe in the applicable [column](#).

Line 36: Other (Specify). Enter other locations where accountable items are stored in the space provided in [column b](#), and the values of these items in the applicable [column](#).

Line 37: Totals. Enter the totals of [columns c](#) through [g](#). Also, ensure the totals reconcile to section II, lines 17 through 22 and 25.

Item 2 – Name of Agent. The agent types or prints [his or her](#) name.

Item 3 – Address of Agent. The agent types or prints [his or her](#) duty location.

Item 4 – Signature of Agent. The agent signs to attest to the accuracy of their accountability.

Section IV – Memorandum Agent Accountability. This section includes memorandum-type information [that](#) is an official part of the agent's accountability data reflected in other areas of the DD 2665.

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

*Figure 15-3. DD 2665, Daily Agent Accountability Summary (Continued)

Line 39: Paid Vouchers on Hand. Enter the voucher numbers of paid agent vouchers on hand at the end the business day. Paid agent vouchers do not decrease agent accountability until they are turned into the principal. Also enter disbursement voucher numbers not used, duplicated, and voided.

Line 40: Collection Vouchers on Hand. Enter the voucher numbers of paid agent collection vouchers on hand at the end the business day. Note that, unlike disbursement vouchers, collection vouchers are not part of agent accountability but that the instruments collected (e.g., cash, checks) are. Nonetheless, the agent prepares collection vouchers to document all collections received and also ensures turn-in of the original and required copies to the principal for eventual forwarding to the servicing DFAS site with the DO's financial reports. Also, enter collection voucher numbers not used, duplicated, and voided.

Line 41: Vouchers Returned for Correction. Enter the vouchers returned by the DO for correction to increase an agent's accountability. The agent is responsible for correcting and returning them to the DO. Record the applicable disbursement and collection voucher numbers of vouchers not yet corrected and returned to the DO.

Line 42: Treasury Check Stock on Hand. An agent authorized to issue Treasury checks, enters the inclusive check number of all blank Treasury check stock on hand at the end of the business day

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

*Figure 15-4. DD 2657, Daily Statement of Accountability

1st Day of Month (Front)

DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN 6432	2. DATE 9/01/XX	
SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY				
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			
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	GROSS ACCOUNTABILITY			
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	ACCOUNTABILITY - End of Day	68,350.00	68,350.00	
SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO				
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	TOTAL INCUMBENT DO ACCOUNTABILITY			68,350.00
SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs				
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	TOTAL PREDECESSOR DO's ACCOUNTABILITY			
SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	TOTAL DSSN ACCOUNTABILITY			68,350.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)		4. DISBURSING OFFICER OR DEPUTY		5. DATE

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*Figure 15-4. DD 2657, Daily Statement of Accountability (Continued)

2nd Day of Month (Front)

DAILY STATEMENT OF ACCOUNTABILITY			1. DSSN	2. DATE	
			6432	9/02/XX	
SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY					
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	GROSS ACCOUNTABILITY		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	ACCOUNTABILITY - End of Day		70,350.00	70,350.00	
SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO					
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	TOTAL INCUMBENT DO ACCOUNTABILITY		2,000.00		70,350.00
SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs					
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	TOTAL PREDECESSOR DOs ACCOUNTABILITY				
SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED					
a. LINE	b. DESCRIPTION		c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	TOTAL DSSN ACCOUNTABILITY		2,000.00		70,350.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)			4. DISBURSING OFFICER OR DEPUTY		5. DATE

*Figure 15-4. DD 2657, Daily Statement of Accountability (Continued)

15th Day of Month (Front)

DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN	2. DATE	
		6432	9/15/XX	
SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY				
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	GROSS ACCOUNTABILITY	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	
SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO				
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	TOTAL INCUMBENT DO ACCOUNTABILITY	14,750.00	19,750.00	65,350.00
SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs				
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	TOTAL PREDECESSOR DOs ACCOUNTABILITY			
SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED				
a. LINE	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	TOTAL DSSN ACCOUNTABILITY	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

*Figure 15-4. DD 2657, Daily Statement of Accountability (Continued)

Last Day of Month (Front)

DAILY STATEMENT OF ACCOUNTABILITY			1. DSSN 6432	2. DATE 9/30/XX	
SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY					
a. LINE	b. DESCRIPTION		c. TODAY	d. MONTH-TO-DATE	
1.0	ACCOUNTABILITY - Beginning of Day		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	GROSS ACCOUNTABILITY		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	ACCOUNTABILITY - End of Day		55,600.00	55,600.00	
SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO					
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	TOTAL INCUMBENT DO ACCOUNTABILITY		100.00	9,850.00	55,600.00
SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs					
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	TOTAL PREDECESSOR DO's ACCOUNTABILITY				
SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED					
a. LINE	b. DESCRIPTION		c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	TOTAL DSSN ACCOUNTABILITY		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
John R. Doe, Major, USAF			SIGNATURE		9/30/XX

*Figure 15-4. DD 2657, Daily Statement of Accountability (Continued)

Preparation Instructions for DD 2657, Daily Statement of Accountability

Every DO prepares and keeps an original DD 2657 for each day they transact business. Prepare this form in an original only as a permanent record (typed or printed in ink). The DD 2657 may be provided to other functional areas for reconciliation of cumulative disbursement and collection totals with the daily accounting records. Other functional areas must return the DD 2657 for filing.

Item 1: DSSN. Enter the DO's DSSN.

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

Section I: Transactions Affecting Accountability

Line 1.0: Accountability – Beginning of Day. Enter the end-of-day accountability from line 5.0 of the DD 2657 for the previous business day in **column c**, Today. Enter the month-to-date amount from line 5.0 of the SF 1219 for the previous month. The amount entered in **column d**, Month-to-Date, must be the same on each DD 2657 prepared during the month.

INCREASE:

Line 2.1A: Checks Issued in Payment of Vouchers. In **column c**, enter the total value of Treasury checks issued during the business day to pay vouchers including regular and special payrolls and the value of any check issue adjustments. Support **all** check issue adjustments with FMS 5206 or OF 1017-G (see Chapter 7). Note: When a DD 2657 is prepared for the first day of a month, enter the amount normally placed in **column c** into **column d**; otherwise, add the **column c** amount to **column d** amount from the previous day's DD 2657 and enter the total in **column d**.

Line 2.1B: Checks Issued – All Others. In **column c**, 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, e.g., checks written to obtain operating cash, for purchase of foreign currency, or for providing funds to agents. Support **all** check issue adjustments with a FMS 5206 or OF 1017-G. See note from line 2.1A.

Line 2.3: Other Transactions (Do not report on SF 1219). Enter unexplained overages during the business day for vouchering on the next business day. Do not enter overages occurring on the last day of the month on this line. Do not report amounts entered on this line on line 2.3 of the SF 1219. When preparing 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, assign only one collection voucher number for the entire month; prepare the formal collection voucher on the last business day of the month. Report daily receipts of this nature on this line and on line 6.2A. When processing the formal collection voucher at the end of the month, remove the accumulated collections from this line and

*Figure 15-4. Department of Defense Form 2657, Daily Statement of Accountability (Continued)

include them as reimbursements on Line 4.1E. Also, use this line to record accumulated small exchange gains supported by a net gain and loss voucher on the last day of the month (rather than daily).

Line 2.37: Transfer from Other DOs. Enter the total amount of transfers received from other DOs during the reporting period. An example is the final accountability of a deactivated DSSN being assumed by the DO (see Chapter 2). Show this same figure on line 4.37 of the deactivated DSSN's SF 1219. Coordinate with that disbursing office to ensure it reports this amount on line 4.37 of SF 1219 for the same reporting period. The amount entered must be the same as that shown in column d, line 2.37 of the final DD 2657 for the reporting period.

Line 2.8: Intra-governmental Payments and Collections (IPAC). DOs participating in Treasury's IPAC system use this line. See Chapters 8 and 9 for detailed information. In the column c, enter the net daily IPAC payments and collections for certain supplies and services rendered including any adjustments for the current business day. When collections exceed disbursements, record the amount as a negative. See note from line 2.1A.

a. If an IPAC transaction is processed in 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, the amount reported in IPAC with a January 30th processing date is not vouchered and reported in daily accountability until the February 2nd business date. The February DD 2657 and SF 1219 will have two 2.8 lines, one for the net total of IPAC transactions processed by Treasury in February and one for the January amount.

b. If an erroneous amount was reported in a prior month use additional 2.8 lines. Treasury notifies the agency on FMS Form 6652, Statement of Differences – Disbursing Office Transactions. Report a separate line for the month in which an error occurred.

Line 2.9: Total Accountability Increases. Enter the total of lines 2.1A through 2.8 in both columns c and d. Prove column d by adding the total in the column c to the column d total from line 2.9 of the previous day's DD 2657. If the DD 2657 is for the first business day of a month, the amounts will be the same.

Line 3.0: Gross Accountability. Enter the total of lines 1.0 and 2.9 in both column c and d.

DECREASE:

Line 4.1A: Gross Disbursements. Disbursements are payments from (or charged to) an appropriation or fund, supported by formal disbursement vouchers (see Chapter 9). Collection of payments made in error that are processed as bracketed (negative) amounts on disbursement vouchers are negative disbursements (see Chapter 8). Enter total gross disbursements (including

*Figure 15-4. DD 2657, Daily Statement of Accountability (Continued)

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 (reported on line 4.1B) and negative reimbursements occurring on disbursement or collection vouchers (reported on line 4.1E). See note from line 2.1A.

Line 4.1B: Less Refunds. If a refund requires a reversal of a refund, process a collection voucher (with the amount bracketed) as a negative refund. Refunds occurring on disbursement vouchers (voucher deductions) are also considered to be negative disbursements. Include them on line 4.1A as reductions of gross disbursements. Enter the total of refunds from collection vouchers. Do not include refunds from disbursement vouchers (negative disbursements) on this line. See note from line 2.1A.

Line 4.1C: Net Disbursements. Net Disbursements are gross disbursements less refunds. In both columns c and d, subtract line 4.1B from line 4.1A and enter the respective differences on line 4.1C. Prove column d by adding the total in the column c to the column d total from line 4.1C of the previous day's DD 2657. If the DD 2657 is for the first business day of a month, the amounts will be the same.

Line 4.1D: Less Receipts. Receipts are collections credited to Treasury's miscellaneous receipt accounts supported by formal collection vouchers. See note from line 2.1A.

Line 4.1E: Less Reimbursements. Reimbursements are collections for property sold or services furnished, credited to appropriations on formal collection vouchers. Return over-collection of reimbursements to remitters vouchering them as bracketed (negative) amounts on collection vouchers or positive amounts on disbursement vouchers. Treat the transactions as negative reimbursements and reduce the amount reported as reimbursements. In the column c, enter the total of collections classified as appropriation reimbursements (including IPAC collections) less any negative reimbursements, whether from collection or disbursement vouchers. See note from line 2.1A.

Line 4.1F: Net Expenditures. In both columns c and d, subtract lines 4.1D and 4.1E from line 4.1C and enter the respective differences on line 4.1F. Report column d amount from the final DD 2657 for the accounting period on line 4.1 of the SF 1219. Note: Net Expenditures on the DD 2657 are the same on line 4.1 (Net Disbursements) of the SF 1219.

Line 4.2A: Deposits Presented or Mailed to Bank. In column c, enter the total of all deposits mailed or presented to an FRB or general depository (for credit to the TGA) during the business day (see Chapter 11). This is a total of all deposit tickets including deposited canceled checks, mutilated or decomposed currencies, SNAP debit card transactions, and credit card collections. Deposits to a LDA are not included on this line. Reduce the total entered by the value of any debit voucher processed during the day, except for those debit vouchers for

*Figure 15-4. DD 2657, Daily Statement of Accountability (Continued)

Electronic Transfer (EFT) payments to a bank that are recorded on line 4.2B. Report deposits prepared, verified, dated, and removed from an agent's or cashier's possession but still on hand at the close of the business day as an undeposited collection on line 6.3A. On the DD 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 it on line 4.2A. This will be routine for DOs depositing collections received on a business day but reporting them on the next business day. See note from line 2.1A.

Line 4.2B: EFT Debit Vouchers. Use this line to record the debit voucher used for EFT payroll or vendor payments bracketed to denote a reduction of total deposits.

Line 4.3: Other Transactions. Use this line to record small exchange losses resulting from accommodation exchanges or LDA transactions vouchered on the last day of the accounting period.

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

Line 4.37: Transfer to Other DOs. Enter the total amount of transfers to other DOs during the reporting period. An example is the final accountability of your deactivating DSSN being assumed by another DO (see Chapter 2). Coordinate with that disbursing office to ensure it reports this amount on line 2.37 of SF 1219 for the same reporting period. The amount entered must be the same as that shown in the **column c** on line 4.37 of the final DD 2657 for the reporting period.

Line 4.9: Total Accountability Decreases. In both **columns c** and **d**, enter the total of lines 4.1F through 4.37. Amounts from line 4.1A through 4.1E are not included. **Check column d** by adding the total in **column c** to **column d** total from line 4.9 of the previous day's DD 2657. If the DD 2657 is for the first business day of a month, the amounts will be the same.

Line 5.0: Accountability – End of Day. In both **columns c** and **d**, subtract line 4.9 from line 3.0 and enter the difference on this line. These amounts must agree. This amount represents a DO's accountability to the Treasury at the close of that particular business day. Carry the **column c** amount forward as the beginning accountability line 1.0 on the DD 2657 for the next business day. The **column d**, beginning accountability amount (line 1.0) remains the same from the first through the last day of the month.

Section II: Distribution of Accountability – Incumbent DO

Report all amounts in USDs or U.S. dollar equivalents (USDEs), as appropriate. To compute each day's ending balance, **column e**, begin with the previous day's **column e** amount, add the current day's **column c** amount and subtract the current day's **column d** amount to arrive at the current day's ending balance, **column e**.

*Figure 15-4. Department of Defense Form 2657, Daily Statement of Accountability (Continued)

Line 6.1: Designated Depository. LDAs are normally foreign currency checking accounts held in a DO's own name, similar to an individual's personal checking account. Unless a detailed schedule is on the back of the DD 2657 or on an attachment, show the name and location of the LDA and the foreign currency unit (e.g., pesos) in the blank space under column **d**, Description, for line 6.1. Report all entries in columns **c**, Daily Increase; column **d**, Daily Decrease; and column **e**, Month-to-Date; in USDs (see Chapter 14). If the amount on this line includes both USDs and USDEs of foreign currency, show the USDE of foreign currency as a memo entry in column **b**; otherwise, the memo entry in the column **b** is not required. Complete line 6.1 as explained in the following subparagraphs.

a. Enter the USDE amount of all LDA deposits made during the business day in column **c**. Include any earned interest credited by the bank on that day. Report interest earnings with an appropriate Treasury miscellaneous receipt account collection voucher on line 4.1D. Also include any gain resulting from a beginning-of-day revaluation of the foreign currency on deposit, reporting these gains on line 4.1E.

b. Enter the USDE total of LDA checks issued during the business day in column **d**. Include any service charges made by the bank on that day. Offset the service charges with a disbursement voucher charging the disbursing activity's operating funds, and report it on line 4.1A. Also include any loss resulting from a beginning-of-day revaluation of the foreign currency on deposit and offset revaluation losses with a disbursement voucher **SF 1034**, Public Voucher for Purchases and Services Other Than Personal reported on line 4.1E.

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, cashiers, and disbursing agents located in the main disbursing office (see Chapter 3). Also include vouchers returned to deputies, cashiers, and disbursing agents. Do not include currency and coins identified on lines 6.3 through 6.9 (e.g., currency and coins held by deputies, agents, and cashiers at locations other than the main disbursing office, or cash held for payrolls):

a. When the amount of U.S. currency and coinage on hand exceeds the end-of-day amount of cash on hand from the column **e** of the previous day's DD 2657, enter the amount of the increase in column **c**, leaving column **d** blank.

b. When the amount of U.S. currency and coinage on hand is less than the end-of-day amount of cash on hand from column **e** of the previous day's DD 2657, enter the amount of the decrease column **d**, leaving the column **c** blank.

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, cashiers, and disbursing agents located in the main disbursing office. Also include vouchers returned to deputies, cashiers, and disbursing agents. Do not include foreign currency and coins included on lines 6.3A through 6.9 (e.g., foreign currency and coins held by deputies, cashiers, and disbursing agents at locations

*Figure 15-4. Department of Defense Form 2657, Daily Statement of Accountability (Continued)

other than the main disbursing office or cash held for payrolls). If more than one type of foreign currency is maintained, show a detailed schedule of each type of currency on the back of the DD 2657 or on a separate attachment. Add "See Attached" in column b. Unless scheduling on the back or in an attachment, show the foreign currency unit (e.g., pesos) in the blank space in column b. Enter the USDE of the particular foreign currency in all three columns. Complete line 6.2B as follows:

a. If the amount of foreign e of the previous day's DD 2657, enter the USDE amount of the increase in column e currency and coinage on hand exceeds the end of day amount of foreign cash on hand from column c, leaving column d blank.

b. If the amount of foreign currency and coinage on hand is less than the end of day amount of foreign cash on hand from column e of the previous day's DD 2657, enter the USDE amount of the decrease in column d, leaving column c blank.

Line 6.3A: Undeposited Collections – General. Undeposited collections normally result when a deposit ticket 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 a bank) at the close of the business day. Report these deposits on line 6.3A. These amounts are not considered a part of the DO's cash authority. Do not delay preparation of the DD 2657 merely to record a prepared deposit on line 4.2A instead of line 6.3A.

a. Enter the amount in column c of line 6.3A.

b. In column d, enter the amount of deposits presented or mailed to the bank that were recorded in column c of the DD 2657 for the previous business day.

Line 6.3B: Other Undeposited Instruments on Hand. There will normally be no reason to carry undeposited negotiable instruments over beyond the current or next business day. However, exceptions may 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.

a. Enter the amount of negotiable instruments that cannot be deposited in column c.

b. When finally deposited, enter the amount of negotiable instruments deposited in column d.

Line 6.4: Custody or Contingency Cash. The amount reported on this line includes cash held under custody account agreements in overseas Military Banking Facilities (MBFs) (see Chapters 10 and 13), or cash held for approved contingency requirements (as approved by the Treasury).

*Figure 15-4. Department of Defense Form 2657, Daily Statement of Accountability (Continued)

a. If the amount of custody or contingency cash on hand exceeds the end of day amount on hand from the **column e** total of the previous day's DD 2657, enter the amount of the increase in the **column c**, leaving **column d** blank.

b. If the amount on hand is less than the end of day amount on hand from the **column e** total of the previous day's DD 2657, enter the amount of the decrease in **column d**, leaving **column c** blank.

Line 6.5: Funds with Agents. Enter the total amount of funds in the hands of deputies, cashiers, disbursing agents, paying agents, collection agents, imprest fund cashiers, and change fund custodians at locations other than the main disbursing office including vouchers returned to an agent by the DO. Do not include amounts held by deputies, cashiers, and disbursing agents in the main disbursing office. Reflect amounts from the latest DD 1081 submitted by the deputies, cashiers, and disbursing agents. Show a detailed schedule on the back of the DD 2657 or on a separate attachment, adding the words "See Attached" in the Description column on the face of the DD 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 USDE on the schedule. Note that when the DO's rate of exchange differs from the rate used on the DD 1081 prepared by the deputies, cashiers, or disbursing agents, the DO prepares a gain or loss voucher DD 1131 or SF 1034, as appropriate) to account for the difference.

a. If the amount on the latest DD 1081 is more than the amount in **column e** of the DD 2657 for the previous day, enter the amount of the increase in **column c**.

b. If the amount on the latest DD 1081 is less than the amount in **column e** of the DD 2657 for the previous day, enter the amount of the decrease in **column d**.

*Figure 15-4. Department of Defense Form 2657, Daily Statement of Accountability (Continued)

c. The computed total in **column e** must equal the combined total of all the individual DD 1081s.

Line 6.6: Advances to Contractors. Enter cash advanced to contractors under advance payment pool agreements. Compute the amounts for **columns c, d, and e** in the same manner as for line 6.5 (see Chapter 9).

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 Chapter 3 and 13).

a. In **column c**, enter cash not yet received (Treasury exchange-for-cash checks have been drawn, mutilated, or decomposed currency forwarded to the FRB). Also enter

*Figure 15-4. Department of Defense Form 2657, Daily Statement of Accountability (Continued)

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

b. In **column d**, enter the total cash and U.S. Treasury checks received which were included in the amounts entered in **column d** of the previous **day's** DD 2657, and the amount of confirmed bank credit card deposits that were included in **column c** of a previous **day's** DD 2657 which are now reported in **column c** of line 4.2A. If a charge-back is received from the bank, notify the appropriate functional area and prepare a negative DD 1131 for the amount of the charge-back.

Line 6.8: Payroll Cash. Enter the value of cash held for payday requirements. Compute the amounts to be entered in **columns c, d, and e** in the same manner as for line 6.2A.

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, **disbursing** agent, or cashier. Any other category of cash or cash items to be reported on this line requires the approval of the servicing DFAS site. Compute the amounts to be entered in **columns c, d, and e** in the same manner as for line 6.2A. Whenever possible, clear the items on this line before preparing the SF 1219.

Line 7.1: Deferred Vouchers. **Deferred vouchers** are paid vouchers that have not been recorded in the accounting system. Vouchers paid by deputies, cashiers, or disbursing agents not yet examined by the DO may be deferred until this review is complete (see Chapter 9).

a. Enter the amount of any paid vouchers being recorded as deferred during the business day in **column c**. These deferred items are excluded from gross disbursements on line 4.1A.

b. Enter the amount of any vouchers reported on line 4.1A that were deferred on a previous DD 2657 in **column d**.

c. The computed amount entered in the current **column e** must equal the total of deferred vouchers outstanding.

Line 7.2A: Accounts Receivable – Check Overdrafts

a. Enter any check issue overdraft increases supported by FMS 5206 or OF 1017-G in **column c** (see Chapter 7).

b. Enter any collections or disbursements against an undercharged appropriation reducing the check issue overdraft amount reported on a previous DD 2657 in **column d**.

*Figure 15-4. Department of Defense Form 2657, Daily Statement of Accountability (Continued)

c. The DO or primary deputy reviews accounts receivable for check overdrafts at least monthly to assure all necessary actions are being taken to clear the overdrafts.

Line 7.2B: Accounts Receivable – Other

a. Enter any accounts receivable increases not included on line 7.2A in column c.

b. Enter any accounts receivable reductions not included on line 7.2A in column d.

c. The DO or primary deputy reviews accounts receivable at least monthly to assure all necessary actions are being taken to clear the receivables.

Line 7.3: Loss of Funds

a. In column c, enter any physical losses of cash, SNAP, negotiable instruments, and uncollected dishonored check amounts to be reported to the supporting DFAS site (see Chapter 6).

b. Enter any recoveries of losses or reimbursements by the supporting DFAS site in column d.

c. This amount must equal the total of all outstanding loss cases.

Line 7.4: Dishonored Checks Receivable

a. In column c, enter the amount of dishonored checks received during the business day via a debit voucher to be retained in DO accountability (i.e., not returned to the activity who originally accepted them) (see Chapter 4).

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

c. The computed amount must equal the total of all dishonored checks on hand at the close of the business day.

Lines 7.5 through 7.7: On the final DD 2657 for the accounting period, use these lines to summarize USDEs of foreign currency amounts reported in Section II. Enter in column b by country and type of currency the total foreign currency units and USDEs. Lines 6.1 and 6.2B always involve foreign currency. Line 6.5 could involve foreign currency. Leave columns c, d, and e blank.

*Figure 15-4. Department of Defense Form 2657, Daily Statement of Accountability (Continued)

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 total for **column e** by adding the amount in **column e** to, and deducting the amount in **column d** from, the **column e** total of the DD 2657 for the previous business day. The figures must be the same.

Section III: Distribution of Accountability - Predecessor DOs

DOs charged with **the** responsibility to settle accounts of predecessor DOs use this section as prescribed in Chapter 2.

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 reviews accounts receivable for check overdrafts at least monthly to assure all necessary actions are being taken to clear the overdrafts.

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 reviews accounts receivable at least monthly to assure all necessary actions are being taken to clear the receivables.

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.

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

Line 10.0: Total Predecessor DOs Accountability. Enter the total of lines 9.2A through 9.4 in each of the respective columns.

Section IV: Distribution of Accountability - Combined

Line 11.0: Total DSSN Accountability. Enter the total of lines 8.0 plus 10.0 in each of the respective columns. The computed total of **column e** total must also equal **column e** total of line 5.0, or the DD 2657 is out-of-balance. Resolve any out-of-balance condition before preparing the DD 2657 for the next business day.

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

Item 4: Disbursing Officer or Deputy Signature. The DO or a designated deputy signs the DD 2657 to attest to the accurate representation of accountability.

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

*Figure 15-4. Department of Defense Form 2657, Daily Statement of Accountability (Continued)

Section V: Distribution of Cash on Hand. This section 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 and off site deputy DOs, [disbursing](#) agents, and cashiers (including mobility-line cashiers). It 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).

*Figure 15-5. SF 1219, Statement of Accountability

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STANDARD FORM 1219
Revised April 1982
Department of the Treasury
1-TFM 2-3100

STATEMENT OF ACCOUNTABILITY

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

SECTION I - GENERAL STATEMENT OF ACCOUNT

PART A. - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY

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

PART B. - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY

6.1	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY Bank of London England (Pounds) <i>(Name and location of depositary)</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

PART C. - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY

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

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
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*Figure 15-5. SF 1219, Statement of Accountability (Continued)

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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 (1)	AMOUNT OF CHECKS ISSUED THIS PERIOD (2)	ADJUSTMENTS FOR PRIOR MONTH'S ISSUES (+ or -)				TOTAL CHECKS ISSUED† <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	
		TC 210		TC 211		
6700	137,660.00	12/XX 1/XX	50.00 (10.00)	2/XX 4/XX	400.00 (100.00)	138,000.00
TOTALS‡	137,660.00		40.00		300.00	138,000.00
PART B. – SUMMARY OF DEPOSITS PRESENTED OR MAILED TO BANK (Line 4.2)						
DEPOSIT SYMBOL (1)	DEPOSITS PRESENTED OR MAILED TO BANK THIS MONTH (2)	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 PRESENTED OR MAILED TO BANK	AMOUNT			
		TC 420				
6700	1,800.00	3/XX 4/XX 5/XX 5/XX	.03 74.97 225.00 (100.00)	2,000.00		
TOTALS	1,800.00		200.00	2000.00		

* 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 15-5. SF 1219, Statement of Accountability (Continued)

Preparation Instructions for SF 1219, Statement of Accountability

Every DO submits an SF 1219 monthly for each DSSN assigned whether or not any transactions occur or any accountable balance is involved. A DO being relieved submits a final SF 1219 regardless of the fact that the last day of the accounting period may be other than the last day of the month. Plainly mark the final SF 1219 "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 2657 for the accounting period (e.g., month) to complete the similarly numbered lines of the SF 1219. Combine certain alpha-suffixed cumulative line totals on the DD 2657 for entering on the SF 1219.

Heading

1. **Name of Disbursing Officer.** Enter the DO's full name and rank or grade.
2. **Location of Disbursing Officer.** Enter the disbursing activity's unit identification code, name, and location.
3. **Name of Agency.** Enter "Army," "Navy," "Air Force," or "Marine Corps," as applicable. Defense agencies enter the appropriate Service based on which one obtained the DSSN.
4. **Agency Location Code.** Enter the four-digit DSSN under which the DO is operating. Prepare a separate SF 1219 for each DSSN.
5. **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 may not extend beyond the last day of a calendar month. Exceptions to the calendar month as the reporting period depend on situations such as when a DO is relieved from disbursing duties before the last day of the month, or when a DO commences disbursing duties on other than the first day of the month.

Part A - Transactions During Period Affecting Accountability

Line 1.00: Total Accountability Beginning of Period. Enter the **column d** total from line 1.00 of the final DD 2657 for the reporting period. This amount must agree with the amount reported as the Accountability Close of Period (line 5.0) of the SF 1219 for the previous reporting period. In the case of relieving DOs, this amount must be the same as that shown on line 11.0 of the relieved DOs final SF 1219. Note: Relieving DOs assigned to tactical units and naval vessels follow the instructions in Chapter 2 for this line. DOs reporting foreign currency enter the amount of foreign currency (including LDAs) held at the beginning of the reporting period in the blank space opposite the caption for line 1.0.

*Figure 15-5. SF 1219, Statement of Accountability (Continued)

Line 2.1: Checks Issued on U.S. Treasury. Enter the combined **column d** totals of lines 2.1A and 2.1B of the final DD 2657 for the reporting period (see Chapter 11). 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. The total of checks issued (including adjustments) entered refers only to checks drawn on the U.S. Treasury; it does not include **LDA** checks. Treat LDA checks as cash transactions and reflect them on line 6.1.

Line 2.37: Transfers from Other DOs: Enter the total amount of transfers received from other DOs during the reporting period. An example is the final accountability of a deactivated DSSN being assumed by the DO (see Chapter 2). Show this same figure on line 4.37 of the deactivated DSSN's SF 1219. Coordinate with that disbursing office to ensure it reports this amount on line 4.37 of its SF 1219 for the same reporting period. The amount entered must be the same as that shown in the Month-to-Date column on line 2.37 of the final DD 2657 for the reporting period.

Line 2.39: Designated DOs participating in Treasury's IPAC system use this line. Refer to Chapters 8 and 9 for detailed information regarding the use of IPAC. The paper version of the SF 1219 has not yet been revised by the Treasury to include line 2.8 – IPAC Payments and Collections. However, 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. When preparing the SF 1219 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 must equal that shown in the **column d**, line 2.8 of the final DD 2657 for the reporting period. Treasury FMS will compare customer and billing agencies' SF 1219 IPAC transactions with the IPAC data. When there is a difference in the comparison, Treasury will generate FMS 6652. Investigate the differences and report necessary corrections on the next month's SF 1219 as a separate line 2.8. Annotate **the** month and year on each of the description lines to differentiate between the accounting months. Use separate lines for IPAC transactions processed in the Treasury's system at the end of a prior month but vouchered for **the** agency's accountability in the current month.

Line 2.9: Total Increases in Accountability. Enter the sum of lines 2.1 through 2.39. This must agree with the **column d** total on line 2.9 of the final DD 2657 for the reporting period.

Line 3.0: Subtotal. Enter the sum of lines 1.0 and 2.9. This must agree with the **column d** on line 3.0 of the final DD 2657 for the reporting period.

Line 4.1: Net Disbursements. Enter the **column d** total from line 4.1F of the final DD 2657 for the reporting period.

*Figure 15-5. SF 1219, Statement of Accountability (Continued)

Line 4.2: Deposits Presented or Mailed to Bank. Enter the combined column d totals from lines 4.2A and 4.2B of the final DD 2657 for the reporting period (see Chapter 11). The amount must agree with the amount in column (5), Part B, Section II on the reverse of the SF 1219.

Line 4.37: Transfers to Other DOs: Enter the total amount of transfers to other DOs during the reporting period. An example is the final accountability of your deactivating DSSN being assumed by another DO (see Chapter 2). Coordinate with that disbursing office to ensure it reports this amount on line 2.37 of its SF 1219 for the same reporting period. The amount entered must be the same as that shown in the Month-to-Date column on line 4.37 of the final DD 2657 for the reporting period.

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 2657 for the reporting period.

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 2657 for the reporting period.

Part B - Analysis of Incumbent Officer's Accountability

Line 6.1: Cash on Deposit in Designated Depository. Enter the Month-to-Date column total from line 6.1 of the final DD 2657 for the reporting period. When 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). When a DSSN maintains more than one LDA, attach a schedule to each copy of the SF 1219 showing the name, location, foreign currency unit, and USDE for each LDA. Show the total amount for all LDAs on line 6.1 and enter "See Attached" on the Name and Location of Depository line. Report the amount on this line, which must agree with the DOs computed LDA checkbook balance, in USDs.

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 2657 for the reporting period. Show a parenthetical USDE of foreign currencies on hand (from line 6.2B of the DD 2657) after the description (see Chapter 3 and 13). Do not include currency and coins held by deputies, cashiers, and disbursing agents at locations other than the main disbursing office or cash held for payrolls on this line. Report cash held by deputies, cashiers, and disbursing agents at locations other than the main disbursing office on line 6.5. Report cash held for payrolls on line 6.8.

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 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 is for deposit to the TGA. Do not include deposits already mailed or presented for credit to the TGA.

*Figure 15-5. SF 1219, Statement of Accountability (Continued)

Line 6.4: Enter the caption "Custody or Contingency Cash" in the description column (see Chapters 13 and 10). This amount entered includes cash held under custody account agreements in overseas contract MBFs or when separately approved by 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 2657 for the reporting period.

Line 6.5: Cash in Custody of Government Cashiers. Amounts entered on this line include coin and currency in the hands of deputies, cashiers, disbursing agents, 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, cashiers, disbursing agents in the main disbursing office. Enter the Month-to-Date column total from line 6.5 of the final DD 2657 for the reporting period. Also, enter in parentheses (in the space between the caption and the amount column) the USDE of foreign currencies included in the amount reported.

Line 6.6: Advances to Contractors. Enter the caption "Advances to Contractors" in the description column (see Chapter 9). Enter the Month-to-Date column total from line 6.6 of the final DD 2657 for the reporting period.

Line 6.7: Enter the caption "Cash in Transit" in the description column (see Chapters 11 and 13). Enter the Month-to-Date column total from line 6.7 of the final DD 2657 for the reporting period.

Line 6.8: Payroll Cash. Enter the caption "Payroll Cash" in the description column. Enter the Month-to-Date column total from line 6.8 of the final DD 2657 for the reporting period.

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 2657 for the reporting period.

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

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 2657 for the reporting period.

Line 7.3: Losses of Funds. Enter the Month-to-Date column total from line 7.3 of the final DD 2657 for the reporting period (see Chapter 6).

Line 7.4: Receivables - Dishonored Checks. Enter the Month-to-Date column total from line 7.4 of the final DD 2657 for the reporting period (see Chapter 4).

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 2657 for the reporting period.

*Figure 15-5. SF 1219, Statement of Accountability (Continued)

Part C – Analysis of Predecessor Officers' Accountability

Line 9.2: Receivables - Check Overdrafts. This line is used by DOs charged with the responsibility to settle the accounts of predecessor DOs as prescribed in Chapter 2. Enter the combined Month-to-Date column totals from lines 9.2A and 9.2B of the final DD 2657 for the reporting period.

Line 9.3: Losses of Funds. DOs responsible for settling accounts of predecessor DOs use this line (see Chapter 2). Enter the Month-to-Date column total from line 9.3 of the final DD 2657 for the reporting period.

Line 9.4: Other Accountability. DOs responsible for settling accounts of predecessor DOs use this line (see Chapter 2). Enter Month-to-Date column total from line 9.4 of the final DD 2657 for the reporting period.

Line 10.0: Total Predecessor Officers' Accountability. DOs responsible to settle the accounts of predecessor DOs use this line (see Chapter 2). Enter the total of lines 9.2 through 9.4. This total must agree with the Month-to-Date column total from line 10.0 of the final DD 2657 for the reporting period.

Line 11.0: Total DO Accountability. Enter the total of lines 8.0 and 10.0. This total must agree with the amount entered in Part A on line 5.0, and the Month-to-Date column total from line 11.0 of the final DD 2657 for the reporting period.

Certification. Type the name and telephone number (both commercial and Defense Switched Network (including area code)) of the person to contact should any questions arise regarding the SF 1219. The DO or, during periods of his/her authorized absence, the authorized deputy DO, signs the certification in the space provided. The signature must be in the same form as that used to sign Treasury checks. Type the date of submission in the space provided. In the case of a DO being relieved from disbursing duty, the relieving DO certifies the receipt of accountability at the bottom of the SF 1219 (see Chapter 2).

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

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). When not using line 4.1A, enter the amount from line 4.1C of the DD Form 2657.

Line 4.12: Refunds. Enter the cumulative amount from line 4.1B of the last DD 2657 prepared for the accounting period (month). When not using line 4.1B, enter zero.

*Figure 15-5. SF 1219, Statement of Accountability (Continued)

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

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

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

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

Part A – Checks Issued and Adjustments for Prior Periods. The column headings indicate the detailed information to be reported in this part. Show information for the DSSN under which there were check issues 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.

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

Column (2) – Amount of Checks Issued this Period. Enter the total amount of Treasury checks issued during the reporting period. Include check issue adjustments using OF 1017-G applicable to checks issued during the current reporting period (after such checks have been reported as check issues to the Treasury) in the total in this column. When overdrafts or underdrafts are discovered before reporting these same checks under Level 8 Check Issue Reporting, change the Level 8 Check Issue Report (i.e., without a check issue adjustment). For an overdraft, make an accountability-balancing increase to line 7.2A of the DD 2657. For an underdraft, issue another check and record it in the normal manner, citing both check numbers 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. LDA check issues are not entered in this column.

Column (3) – Adjustments for Prior Months' Issues by FMS 5206. Enter the issue month and year and the amount of each adjustment applicable to checks issued in prior periods and documented by FMS 5206. Entries in this column may 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.

*Figure 15-5. SF 1219, Statement of Accountability (Continued)

Column (4) – Adjustments for Prior Months' Issues by Other than FMS 5206. Enter the issue month and year and the amount of each adjustment applicable to checks issued in prior periods initiated locally by a DO on OF 1017-G to correct a difference for which an FMS 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.

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 match both the amount reported on line 2.1 of Section I, Part A on the face of the SF 1219 and on line 3 in the summary portion of the SF 1179.

Part B – Summary of Deposits Presented or Mailed to Bank. Show an analysis by DSSN of the deposit tickets and debit vouchers that have been taken up in the accounts of the DO during the current reporting period.

Column (1) – Deposit Symbol. Enter the DSSN of the depositing activity.

Column (2) – Deposits Presented or Mailed to Bank This Month. Enter the total of all deposit tickets presented or mailed to an FRB or general depository during the current reporting period (month) regardless of whether the deposits have been confirmed by the depository. Include all debit vouchers that are accounted for by the depository during the same period for which the SF 1219 is being prepared. A debit voucher reduces total deposits. Note that deposits presented or mailed to a depository during the first few days of the month that are physically dated in the previous month are excluded from this column and included in columns (3) and (4).

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 deposit tickets and debit vouchers taken into the accounts during the current month with a presentation or mailing date (block 2 of the forms) in a prior month. In column (4) enter the total amount of the deposits less the debit vouchers. If more than one prior month is involved in the total of such deposits reported, show each month and year in column (3) and separate totals for each month shown in column (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.