

VOLUME 5, CHAPTER 19: “DISBURSING OFFICER ACCOUNTABILITY REPORTS”

SUMMARY OF MAJOR CHANGES

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

Substantive revisions are denoted by an * 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 previous version dated May 2009 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
190104	Revised the requirement that a paying agent needs to prepare a DD Form 2665 each day they conduct business. OUSD(C), DCFO memorandum dated September 23, 2010 allows the paying agent to submit their business on the day they do a final turn-in to the disbursing officer.	Update
1906 Previous Version	Deleted “Cash Forecasting Requirements”. This requirement is covered in Chapters 5, 7, and 11 of this volume.	Delete
Multiple	Deleted references to the Navy’s Automated Teller Machines.	Delete

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CHAPTER 19

DISBURSING OFFICER ACCOUNTABILITY REPORTS

1901 DISBURSING OFFICER (DO) ACCOUNTABILITY

190101. Concept

All disbursing officers (DOs) are agents of the Department of the Treasury (Treasury). Each DO is accountable to the Treasury for the cash items (including receivables) in his or her possession. The Statement of Accountability (Standard Form [\(SF\) 1219](#)) is a DO's official monthly recording and reporting of this accountability to the Treasury. DOs maintain their daily accountability on the Daily Statement of Accountability (Department of Defense [\(DD\) Form 2657](#)). This form is similar and subsidiary to the SF 1219. DOs report disbursement and collection transactions on both the DD Form 2657 and the SF 1219, with collections reported as net of disbursements on the SF 1219.

190102. Balancing

A. General. DOs balance cash in their possession daily using DD Form 2657 as the permanent written record. They keep documents representing cash for which they are accountable in their vault or safe and account for them daily on the DD Form 2657 and monthly on the SF 1219. When accounts are inspected, DOs present the DD Form 2657 to the inspectors for examination. See Appendix A of this volume. Deputies, cashiers, and agents perform most DO cash transactions. They report their accountability to the DO on the Daily Agent Accountability Summary [\(DD Form 2665\)](#), and prepare of this form based on an actual count of all cash and negotiable instruments in their possession. All deputies, cashiers, and agents use the Statement of Agent Officer's Account [\(DD Form 1081\)](#) as a summary of cash transactions and receipt for cash and vouchers on hand for submission at turn-in or settlement with the DD Form 2665 to the DO. Except as provided in subparagraphs 190102.B and 190102.C of this chapter, the DO or primary deputy balances all deputies, cashiers, and agents daily, using the DD Form 2665. The DO may rely on the daily count by a deputy, cashier, or agent at a remote location, as verified by the latter's signature on the DD Form 2665.

B. Navy Vessels. DOs aboard Navy vessels balance their own cash using the DD Form 2657, and their deputies, cashiers, and agents using DD Form 2665 at least weekly, immediately before and after each payday, the last day of each month, and at any other time when the DO suspects that an irregularity has occurred. Whenever workload and staffing conditions permit, DOs aboard Navy vessels should balance all deputies, cashiers, and agents daily.

C. Deputies, Cashiers, and Agents at Remote Locations. Deputies, cashiers, and agents who are geographically distant from the DO (e.g., DO in Indiana and agent in Afghanistan) need not submit the DD Form 2665 to the DO daily. They do, however, keep a daily record of transactions, prepare a DD Form 2665 daily, and submit it along with all supporting documentation (e.g., all collection and disbursement vouchers and deposit tickets)

and the DD Form 1081 to the DO whenever a turn-in is effected.

190103. Overview of DD Form 2657

The DD Form 2657 is to one day what the SF 1219 is to one month. The former summarizes the amounts the Treasury would seek to recover from the DO if the DO ceased operations on that day. Amounts on the DD Form 2657 are at summary level only, including a summary of all disbursements and collections made during the business day by the DO and all deputies, cashiers, and agents. DOs report detailed transactions in their subsidiary records. Section I of the DD Form 2657 reflects the total DO accountability to the Treasury at the end of each business day. The accountability reflected on the SF 1219 is the accumulated DD Form 2657 accountability on the last day of the accounting period (Month-to-Date Column). Section II (for the current DO) and section III (for all prior DOs of that Disbursing Station Symbol Number (DSSN)) summarize the elements of total DO accountability. Total Sections II and III in section IV. Section I totals (except for line 1.0) start with a zero balance at the beginning of each new accounting period (e.g., month) and when there is a change of DOs before the end of an accounting period. The Month-to-Date totals are cumulative for the entire accounting period. Sections II, III, and IV Month-to-Date totals are cumulative from month-to-month. The Section IV total must agree with the Section I total or the DD Form 2657 is out of balance. The DO should not begin a DD Form 2657 for a new business day until the DD Form 2657 for the prior business day is in balance. The properly-balanced DD Form 2657 ensures agreement between the DOs cash accountability, the Treasury, and disbursement and collection transactions recorded in the accounting system. The DO signs the daily DD Form 2657 as an official attestation to the balance of the account. See section 1902 of this chapter for detailed preparation instructions.

*190104. Overview of DD Form 2665

Each deputy, cashier, and agent prepares a DD Form 2665 for each day during which they transact business, to summarize that day's business, recording transactions in U.S. dollar values. [Paying agents appointed to work with contracting on contingency operations need only to prepare a DD Form 2665 on the day they turn-in all their business to the DO.](#) For the DD Form 2665 to reflect a continuous picture of the transactions affecting the accountability of a deputy, agent, or cashier, show the advance on the first DD Form 2665 prepared after receipt of an advance from the DO (or other principal authorized to provide advances), and the turn-in on the last DD Form 2665 prepared up to the time of turn-in (submission of financial reports to the DO or other principal). The DD Form 2665 is thus a stand-alone document that provides a complete picture of a deputy's, cashier's, or agent's accountability transactions from day to day. To the extent possible, do not perform a turn-in in the middle of a business day. If such a turn-in is necessary, however, then prepare a DD Form 2665 up to the time of and including the turn-in, and prepare another DD Form 2665 for the portion of the business day after the turn-in. See section 1903 of this chapter for detailed preparation instructions.

190105. Overview of DD Form 1081

Deputies, cashiers, and agents prepare a DD Form 1081 as a summary of cash transactions and receipt for cash and vouchers on hand whenever a settlement of the account

occurs. This form summarizes cash transactions for the period covered by the turn-in. The DO or principal deputy verifies the DD Form 1081 when the deputy, cashier, or agent settles their account; signs the original and copy of the form; keeps the original and supporting documents supporting the form; and returns the signed copy to the deputy, cashier, or agent. DO or principal deputy should perform an actual cash count at the time of turn-in or settlement. The deputy, cashier, or agent keeps the signed copy as a record of the opening cash balance for the next period of duty or for record purposes if the account is balanced to zero. See section 1904 of this chapter for detailed preparation instructions.

190106. Overview of the Voucher Control Log ([DD Form 2659](#))

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

190107. Overview of 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. An accounting period may not extend beyond the last day of a calendar month. Exceptions to the calendar month accounting period depend on situations such as when a DO is relieved from disbursing duty before the last day of a month or commences disbursing duty on other than the first day of a month; see Chapter 2 of this volume. See section 1905 of this chapter for detailed preparation instructions.

1902 PREPARATION OF DD FORM 2657

190201. General

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

190202. Item 1: DSSN

Enter the DOs DSSN.

190203. Item 2: Date

Enter the business-day date for which the form is being prepared.

190204. Section I: Transactions Affecting Accountability

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

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

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

D. Line 2.3: Other Transactions. Enter 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, e.g., 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 as U.S. Currency/Coinage on Hand (Line 6.2A). When processing the formal collection voucher at the end of the month, remove the accumulated collections from this line and 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).

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

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

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

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

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

2. Use additional 2.8 lines if an erroneous amount was reported in a prior month. 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.

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

then the amounts will be the same.

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

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

L. Line 4.1B: Less Refunds. See Chapter 10 of this volume. On the rare occasion that requires 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. If the DD Form 2657 is for the first day of the month, then extend the “Today” column amount to the “Month-to-Date” column; otherwise, add the “Today” column amount to the “Month-to-Date” column amount from the previous day's DD Form 2657 and enter the total in the “Month-to-Date” column.

M. Line 4.1C: Net Disbursements. These are gross disbursements less refunds. In both the “Today” and “Month-to-Date” columns, subtract line 4.1B from line 4.1A and enter the respective differences on line 4.1C. Prove the “Month-to-Date” total by adding the “Today” column amount to the “Month-to-Date” column amount from 4.1C of the previous day's DD Form 2657. If the DD Form 2657 is for the first day of the month, then the amounts must be the same.

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

O. Line 4.1E: Less Reimbursements. Reimbursements are 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 “Today” column, enter the total of collections classified as appropriation reimbursements (including IPAC collections) less any negative reimbursements, whether from collection or disbursement vouchers. If the DD Form 2657 is for the first day of a month, then extend the “Today” column amount to the “Month-to-Date” column; otherwise, add the “Today” column amount to the “Month-to-Date” column amount from the previous day's DD Form 2657 and enter the total in the “Month-to-Date” column.

P. Line 4.1F: Net Expenditures. In both the “Today” and “Month-to-Date” columns, subtract lines 4.1D and 4.1E from line 4.1C and enter the respective differences on line 4.1F. Prove the “Month-to-Date” total by adding the “Today” column total to the “Month-to-Date” column total from line 4.1F of the previous day's DD Form 2657. If the DD Form 2657 is for the first day of a month, then the amounts will be the same. Report the “Month-to-Date” amount from the final DD Form 2657 for the accounting period on line 4.1 of the SF 1219. Note: Net Expenditures on the DD Form 2657 is the same as Net Disbursements on line 4.1 of the SF 1219.

Q. Line 4.2A: Deposits Presented or Mailed to Bank. In the “Today” column, enter the total of all deposits mailed or presented to a Federal Reserve Bank or general depository (for credit to the Department of the Treasury's General Account) during the business day. See Chapter 5 of this volume. This is a total of all SFs 215 (Deposit Ticket), including deposited canceled checks, mutilated or decomposed currencies, food stamps, and credit card collections. Do not include deposits to limited depository checking accounts (LDA) on this line. Reduce the total entered by the value of any SFs 5515 (Debit Voucher) processed during the day, except for those SFs 5515 for EFT payments to a bank which are recorded on line 4.2B. Report deposits prepared, verified, SF 215 attached, 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 Form 2657 for the next business day (or the day when the deposit is actually presented or mailed to the bank), remove the amount from line 6.3A and include it on line 4.2A. This will be a regular routine for DOs depositing collections received on a business day but reporting them on the next business day. If a DD Form 2657 is for the first day of the month, then extend the “Today” column amount to the “Month-to-Date” column; otherwise, add the “Today” column amount to the “Month-to-Date” column amount from the previous day's DD Form 2657 and enter the total in the “Month-to-Date” column.

R. Line 4.2B: EFT Debit Vouchers. Use this line to record the SFs 5515 used for EFT payroll or vendor payments, bracketed to denote a reduction of total deposits.

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

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

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

V. Line 4.37: Transfer to Other DOs. A deactivating DSSN uses this line to transfer its final accountability to another DSSN. The gaining DSSN assumes accountability for this balance by recording an increase on line 2.37. Also use this line to record a transfer of funds to another DSSN which records this same amount on line 2.37 of its DD Form 2657. If the DD Form 2657 is for the first day of the month, then extend the "Today" column amount to the "Month-to-Date" column; otherwise, add the "Today" column amount to the "Month-to-Date" column amount from the previous day's DD Form 2657 and enter the total in the "Month-to-Date" column. Both DSSNs making such a transfer record the transaction on their respective SFs 1219 in the same accounting period.

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

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

190205. Section II: Distribution of Accountability – Incumbent DO

A. Line 6.1: Designated Depository. LDAs are normally foreign currency checking accounts held in a DO's own name, similar to an individual's personal checking account. Unless scheduling on the back 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 the Description column for line 6.1. Report all entries in the amount columns in U.S. dollars. See Chapter 14 of this volume. If the amount on this line includes both U.S. dollars and U.S. dollar equivalents of foreign currency, then show the U.S. dollar equivalent of foreign currency as a memo entry in the "Description" column; otherwise, the memo entry in the "Description" column is not required. Complete line 6.1 as explained in the following subparagraphs.

1. Enter the U.S. dollar equivalent amount of all LDA deposits made during the business day in the "Daily Increase" column. Include any earned interest credited by the bank on that day. 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 with a

collection voucher (DD Form 1131) on line 4.1E.

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

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

B. Line 6.2A: U.S. Currency/Coinage on Hand. Include only U.S. currency and coins on hand in the disbursing office safe or vault and with deputies, agents, and cashiers located in the main disbursing office. See Chapter 3 of this volume. Also include vouchers returned to deputies, agents and cashiers. 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).

1. When the amount of U.S. currency and coinage on hand at end of day exceeds the amount of cash on hand from the “Month-to-Date” column of the previous day’s DD Form 2657, enter the amount of the increase in the “Daily Increase” column, leaving the “Daily Decrease” column blank.

2. When the amount of U.S. currency and coinage on hand at end of day is less than the amount of cash on hand from the “Month-to-Date” column of the previous day’s DD Form 2657, enter the amount of the decrease in the “Daily Decrease” column, leaving the “Daily Increase” column blank.

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

C. Line 6.2B: Foreign Currency and Coinage on Hand. Include only foreign currency and coins on hand in the disbursing office safe or vault and with deputies, agents, and cashiers located in the main disbursing office. Also include vouchers returned to deputies, agents, and cashiers. Do not include foreign currency and coins included on lines 6.3A through 6.9 (e.g., foreign currency and coins held by deputies, agents, and cashiers at locations other than the main disbursing office or cash held for payrolls). If more than one type of foreign currency is maintained, then schedule each type of currency on the back of the DD Form 2657 (or on a

separate attachment). Add "See Attached" in the "Description" column. Unless scheduling on the back or in an attachment, show the foreign currency unit (e.g., pesos) in the blank space in the "Description" column. Enter the U.S. dollar equivalent of the particular foreign currency in all three columns. Complete line 6.2B as follows:

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

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

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

D. Line 6.3A: Undeposited Collections – General. Undeposited collections normally result when an SF 215 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 Form 2657 merely to record a prepared deposit on line 4.2A instead of line 6.3A.

1. Enter the amount in the "Daily Increase" column of line 6.3A.

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

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

E. 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.

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

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

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

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

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

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

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

G. Line 6.5: Funds with Agents. Enter the total amount of funds in the hands of deputies, disbursing agents, cashiers, paying agents, collection agents, imprest fund cashiers, and change fund custodians at locations other than the main disbursing office, including vouchers returned to an agent by the DO. Do not include amounts held by deputies, agents, and cashiers in the main disbursing office. Reflect amounts from the latest DD Forms 1081 submitted by the deputies, agents, and cashiers. Show a detailed schedule on the back of the DD Form 2657 or on a separate attachment, adding the words “See Attached” in the “Description” column on the face of the DD Form 2657. Include the particular foreign currency denomination (e.g., Euros), the rate of exchange at which the currency is valued, the number of foreign currency units, and the U.S. dollar equivalent on the schedule. Note that when the DO's rate of exchange differs from the rate used on the DD Form 1081 prepared by the deputies, agents, or cashiers, the DO prepares a gain or loss voucher (DD Form 1131 or SF 1034, as appropriate) to account for the difference.

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

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

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

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

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

1. In the “Daily Increase” column, enter cash not yet received for which Treasury exchange-for-cash checks have been drawn, mutilated or decomposed currency forwarded to the Federal Reserve Bank (FRB) or (in the case of foreign currencies) to designated DOs for which reimbursement has not yet been received, cash transferred to other DOs for which a Treasury check has not yet been received, and unconfirmed credit card collection deposits reported to the designated financial agent and supported by DD Forms 1131.

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

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

J. Line 6.8: Payroll Cash. Enter the value of cash held for payday requirements. Compute the amounts to be entered in the “Daily Increase,” “Daily Decrease,” and “Month-to-Date” columns in the same manner as for line 6.2A.

K. Line 6.9: Other. Enter the amount of Treasury exchange-for-cash checks prepared in advance and prepositioned Treasury checks awaiting pickup by a deputy, agent, or cashier. Any other category of cash or cash items to be reported on this line requires the

approval of the servicing Defense Finance and Accounting Service (DFAS) site. Compute the amounts to be entered in the “Daily Increase,” “Daily Decrease,” and “Month-to-Date” columns in the same manner as for line 6.2A. Whenever possible, clear the items on this line before preparing the SF 1219.

L. Line 7.1: Deferred Vouchers. These are paid vouchers that have not been recorded in the accounting system. Vouchers paid by deputies, agents, or cashiers not yet examined by the DO may be deferred until this review is complete. See Chapter 11 of this volume.

1. Enter the amount of any paid vouchers being recorded as deferred during the business day in the “Daily Increase” column. Do not include them in gross disbursements on line 4.1A.

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

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

M. Line 7.2A: Accounts Receivable – Check Overdrafts

1. Enter any new check issue overdraft increases supported by FMS Forms 5206 or OFs 1017-G in the “Daily Increase” column. See Chapter 9 of this volume.

2. Enter any collections or disbursements against an undercharged appropriation reducing the check-issue overdraft amount reported on a previous DD Form 2657 in the “Daily Decrease” column.

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

4. 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.

N. Line 7.2B: Accounts Receivable – Other

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

2. Enter any accounts receivable reductions not included on line 7.2A

in the “Daily Decrease” column.

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

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

O. Line 7.3: Loss of Funds

1. In the “Daily Increase” column, enter any physical losses of cash, food stamps, negotiable instruments, and uncollected dishonored check amounts to be reported to the supporting DFAS site. See Chapter 6 of this volume.

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

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

P. Line 7.4: Dishonored Checks Receivable

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

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

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

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

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

190206. Section III: Distribution of Accountability - Predecessor DOs

A. General. DOs charged with responsibility to settle accounts of predecessor DOs use this section as prescribed in Chapter 22 of this volume.

B. Line 9.2A: Accounts Receivable – Check Overdrafts. Compute all three column amounts for check overdrafts applicable to previous DOs in the same manner as prescribed for line 7.2A. The DO or primary deputy reviews accounts receivable for check overdrafts at least monthly to assure all necessary actions are being taken to clear the overdrafts.

C. Line 9.2B: Accounts Receivable – Other. Compute other accounts receivable amounts applicable to previous DOs in the same manner as prescribed for line 7.2B. The DO or primary deputy reviews accounts receivable at least monthly to assure all necessary actions are being taken to clear the receivables.

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

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

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

190207. Section IV: Distribution of Accountability - Combined

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

190208. Item 3: Disbursing Officer Name, Rank or Grade, Title

Type or print the name, rank or grade, and title of the DO.

190209. Item 4: Disbursing Officer or Deputy Signature

The DO or a designated deputy signs the DD Form 2657 to attest to the accurate representation of accountability.

190210. Item 5: Date

Enter the date the DD Form 2657 is signed.

190211. 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, 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).

1903 PREPARATION OF DD FORM 2665

190301. General

Except as provided in subparagraph 190102.B and paragraph 190104 of this chapter, all DO deputies, agents, and cashiers prepare a DD Form 2665 for each day they transact business. Prepare the form in an original only as a permanent record (i.e., typed or printed in ink). State all totals in U. S. dollars. See Figure 19-2.

190302. Item 1: Date

Enter the business date of the DD Form 2665.

190303. Section I – Summary of Daily Accountability Transactions

This section summarizes all transactions affecting cash accountability since the last turn-in to the principal. Record daily and cumulative balances to-date since the last turn-in unless otherwise indicated in these instructions. 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.

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

B. Line 2: Advances. In sub-item “b,” enter the amount of advances received

during the business day by cash, prepositioned checks, or other in the appropriate blocks. See Chapter 3 of this volume. Do not enter memorandum accountability advances on this line. In sub-item "c," enter the total of the amounts entered in sub-item "b." In sub-item "d," enter the sum of the amount entered in sub-item "c" and the amount in sub-item "d" of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, then the amount entered in sub-item "d" must equal the amount entered in sub-item "c."

C. Line 3: Vouchered Collections. In sub-item "c," enter the total vouchered collections made during the business day. See Chapter 10 of this volume. Do not enter memorandum or non-vouchered collections on this line. In sub-item "d," enter the sum of the amount entered in sub-item "c" and the amount in sub-item "d" of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, then the amount entered in sub-item "d" must equal the amount entered in sub-item "c."

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

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

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

G. Line 7: Other. In sub-item "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 sub-item "d," enter the sum of the amount entered in sub-item "c" and the amount in sub-item "d" of this line from the previous business day. If this is the first DD Form 2665 prepared after a turn-in to the principal, then the amount entered in sub-item "d" must equal the amount entered in sub-item "c."

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

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

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

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

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

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

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

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

190304. Section II – Distribution of Agent Accountability

This section shows the make-up of all items for which a deputy, agent, or cashier is

accountable to the principal. Enter the items on the appropriate line (16 through 31) that describes the accountable item in sub-item c, "Accountability Before Transfers." When the DD Form 2665 is the first one prepared after an agent turn-in, enter the amount of the turn-in on the appropriate lines in sub-item "d" (Returns to Principal); otherwise, leave sub-item "d" blank. If no agent turn-in is entered in sub-item "d," then leave sub-item "e" (Accountability After Transfers) blank. The amount in sub-item "c" is then the final accountability for the day. If there is an entry in sub-item "d" for any of the lines in this section, then complete sub-item "e." Compute the entry on each line of sub-item "e" by subtracting the amount in sub-item "d" from the amount in sub-item "c." Add the amounts in each of the three sub-items and enter the respective totals on line 32. To prove the computations and totals entered on line 32, subtract the total in sub-item "d" from the total in sub-item "c." The result must equal the total on line 32 in sub-item "e." If an agent turn-in is recorded for the day, then complete sub-items "d" and "e" as described in this paragraph.

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

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

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

D. Line 19: Prepositioned Treasury Checks. Enter the total value of prepositioned Treasury checks on hand. See Chapter 7 of this volume. These checks are issued as advances to an agent that the latter has not negotiated. Do not enter Treasury checks issued by the agent (if the agent is a deputy DO with authority to issue Treasury checks) that have not been delivered to payees.

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

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

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

H. Line 23: Paid Vouchers. Enter the value of paid disbursement vouchers

on hand in the agent office. Do not include memorandum or journal vouchers on this line.

I. Line 24: Funds in Transit. Enter the value of funds in transit to or from another DSSN, e.g., cash not yet received for which Treasury checks have been issued, mutilated or decomposed currency forwarded to an 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. Report decreases to funds in transit on receipt of the above expected cash or U.S. Treasury check. Enter increases as positive amounts, decreases as negative amounts.

J. Line 25: Funds with Subagents. Generally, primary agent advancing of funds to any type of subagent (e.g., a paying agent) 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, then 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).

K. 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 SFs 215 on hand for deposits made to an FRB or TGA during the business day. Do not enter deposits to an LDA on this line.

L. Line 27: Dishonored Checks Receivable. Enter the value of dishonored checks received from the principal that are or were retained in the agent's accountability. Agents deposit checks for credit to the DSSN. Any checks dishonored will be returned to the DO by the depository on an SF 5515. The DO reduces DD Form 2657 line 4.2A (Deposits Presented or Mailed to Bank) 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 and returning it to the functional area or collection activity from which received. See Chapter 4 of this volume. A decrease to this line applies when the amount of the dishonored check is recouped, when the receivable is cleared by a reverse DD Form 1131, or when an uncollectible receivable is processed for removal from accountability as provided in Chapter 6 of this volume.

M. Line 28: Check Overdrafts Receivable. Generally, deputy DOs authorized to issue Treasury checks are also responsible to collect 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 Form 5206, 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 Forms 5206 attributable to agent Treasury check overdrafts without transferring accountability back to the agent. Make such adjustments directly to the DOs DD

Form 2657.

N. Line 29: Loss of Funds. Enter the value of agent losses of funds. Generally, the agent follows loss of funds procedures in Chapter 6 of this volume, reporting to the DO instead of the supporting DFAS site. Transfer agent losses recouped immediately to the DO for recording on the DD Form 2657; record the transfer in sub-item “d.” This does not relieve the agent of liability for the loss; it is for recording purposes only.

O. Line 30: Deferred Vouchers. Enter the value of agent-deferred and incorrect vouchers returned from the DO on hand. An agent-deferred voucher can occur when the agent makes a payment but cannot include the voucher in his/her 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 (Paid Vouchers). 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.

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

Q. Line 32: Total Agent Accountability. Enter the total of the values entered on lines 16 through 31. It must equal the total entered in section I, sub-item “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, sub-item “d,” with the amounts for each line in sub-item “e” computed and entered. Enter the total of the values on lines 16 through 31 of sub-items “d” and “e.” The total entered in sub-item “d” must equal the total entered in section I, sub-item “c,” line 13, and the total entered in sub-item “e” must equal the total entered in section I, sub-item “c,” line 15.

190305. Section III - Location of Cash/Negotiable Instruments

Enter the location and value of agent accountable items (both U.S. and foreign currency and coin) in this section.

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

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

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

D. Line 36: Other. Enter other locations where accountable items are stored in the space provided in sub-item “b,” and the values of these items in the applicable sub-items.

E. Line 37: Totals. Enter the totals of sub-items “c” through “g.” Also,

ensure the totals reconcile to section II, lines 17 through 22 and 25.

190306. Item 2 – Name of Agent

The agent types or prints his or her name.

190307. Item 3 – Address of Agent

The agent types or prints his or her duty location.

190308. Item 4 – Signature of Agent

The agent signs the DD Form 2665 to attest to the accuracy of his or her accountability.

190309. Section IV – Memorandum Agent Accountability

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

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

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

C. Line 40: Collection Vouchers on Hand. This subsection tracks the voucher numbers of agent collection vouchers on hand at the end of 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.

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

E. Line 42: Treasury Check Stock on Hand. An agent authorized to issue Treasury checks (i.e., a deputy DO) completes this section for each series of blank checks on hand by entering the inclusive check numbers of all blank Treasury check stock on hand at the end of the business day.

F. Line 43: Agent Remarks. Enter any necessary remarks at the agent's

discretion or at the direction of the principal.

1904 PREPARATION OF DD FORM 1081

190401. General

Prepare the DD Form 1081 (Figure 19-3) as a summary of cash transactions and receipt for cash and vouchers on hand between DOs and their agent officers (deputies, agents, cashiers, and paying and collection agents). Also, a DO advancing funds to an agent prepares this form. The agent officer initiates this form when to turn in funds and/or cash vouchers to the DO. Show cash transactions that increase the accountability of an agent officer in the Increase column. Show cash transactions that decrease the accountability of an agent officer

190402. Preparation of DD Form 1081 by DO

The DO prepares an original and two copies of the DD Form 1081 to account for an advance of funds to an agent officer. Enter the identifications of the DO and the agent officer in the blocks provided. Enter all totals in U.S. dollars; see Figure 19-3.

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

B. Lines 2 through 4: In the Increase column, 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.a. Show the U. S. dollar value of the foreign currency units on line 3.b. Leave line 4 blank.

C. Lines 5 and 6: Leave blank. Do not use these lines for an advance of funds.

D. Lines 7A, 7B, and 7C: In the Increase column, 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.

E. Line 8: Leave blank. Do not use this line on an advance of funds.

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

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

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

I. Statements

1. Disbursing Officer. The DO places an "X" in the box provided opposite the “On Advance” statement to indicate that the form is to account for an advance of funds to the agent officer, and completes the Date and Signature blocks to authenticate the statement opposite the box checked. Send the signed original and duplicate of the form, together with the funds, to the agent officer. Retain the triplicate copy pending return of the signed original by the agent officer.

2. Agent Officer. The agent officer verifies that the items received agree with the amounts on DD Form 1081. The agent officer then places an "X" in the box provided opposite the agent officer's “On Advance” statement and completes the Date and Signature blocks to authenticate the statement shown opposite the box checked. Return the original DD Form 1081 to the DO as a receipt for the funds, and retain the duplicate.

190403. Preparation of DD Form 1081 by Agent Officer

An agent officer prepares an original and 2 copies of the DD Form 1081 to account for a return of funds and/or cash vouchers to the DO. Enter the identifications of the DO and agent officer in the blocks provided, showing all totals in U. S. dollars; see Figure 19-4.

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

B. Lines 2 through 4: In the Decrease column, enter on the appropriate line the amount of currency included in the return. Enter foreign currency units on line 3.a, showing the conversion rate. Show the U. S. dollar value of the foreign currency on line 3.b. Leave line 4 blank.

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

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

E. Lines 7A, 7B, and 7C: In the Decrease column, enter the amount of Treasury checks and/or any other negotiable instruments being returned to the DO, e.g., items previously advanced by the DO, but not used.

F. Line 8: In the Decrease column, enter the amount of vouchers paid in cash

by the agent officer included in the return.

G. Line 9: Leave blank.

H. 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 the Decrease column.

I. Line 12: In the Beginning Balance column, enter the total of the amount on line 1 plus the total of the amounts in the Increase column on lines 2 through 11. In the Ending Balance column, enter the grand total of the amount in the Increase column of this line minus the total of the amounts in the Decrease column on lines 2 through 11. This grand total represents the balance in the agent officer's account as a result of the return.

J. Statements

1. Agent Officer. The agent officer places an "X" in the box opposite the agent officer's "On Return" statement to indicate that the form is accounting for the return of funds, cash, and/or vouchers to the DO, completes the "Date" and "Signature" blocks to authenticate the statement opposite the box checked, delivers the signed original and duplicate of the DD Form 1081 with the funds and/or cash vouchers to the DO, and keeps the third copy pending return of the duplicate signed by the DO. Subject to approval of the parent DO, paying agents in remote operational contingency locations may transmit electronically-scanned or facsimile copies of this documentation to the parent disbursing office when appropriate to minimize undesirable exposure of paying agents in remote operational contingency situations. 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. any changes to the original documents and/or digital images can be detected,

c. the copies are not destroyed but retained until the applicable retention period expires, and

d. access to the images is limited to authorized personnel.

2. Disbursing Officer. The DO verifies that the amounts reported on the DD Form 1081 agree with the items received, places an "X" in the box opposite the "On Return" statement, completes the "Date" and "Signature" blocks to authenticate the statement opposite the box checked, returns the signed duplicate to the agent officer as a receipt for the items turned in, and keeps the original. In cases of agents transmitting documents electronically, the DO must verify and be satisfied that 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 remote operational contingency location is

submitting the documents electronically and then sending the originals. The DO must also provide for the confirmation and acceptance of electronically-signed documents, and return of the accepted DD Form 1081 to the agent.

1905 PREPARATION OF SF 1219

190501. General

Every DO submits an SF 1219 (Figure 19-5) 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, strikeouts, or marks of any description other than legitimate entries are not permitted on the SF 1219. Use cumulative month-to-date totals from the final DD Form 2657 for the accounting period (e.g., month) to complete the similarly-numbered lines of the SF 1219. Combine certain alpha-suffixed cumulative line totals on the DD Form 2657 for entering on the SF 1219.

190502. Heading

- A. Name of Disbursing Officer. Enter the DO's full name and rank or grade.
- B. Location of Disbursing Officer. Enter the disbursing activity's unit identification code, name, and location.
- C. 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.
- D. Agency Location Code. Enter the four-digit DSSN under which the DO is operating. Prepare a separate SF 1219 for each DSSN.
- E. Period of Account. Enter the first and last days of the reporting period. Normally, the reporting period begins on the first day of each calendar month and ends on the last day. A reporting period 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.

190503. Section I - General Statement of Account

- A. Part A - Transactions During Period Affecting Accountability
 - 1. Line 1.00: Total Accountability Beginning of Period. Enter the Month-to-Date column total from line 1.00 of the final DD Form 2657 for the reporting period. This amount must agree with the amount reported as the Accountability Close of Period (line 5.00) of the SF 1219 for the previous reporting period. In the case of relieving DOs, 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 of this volume 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 1.00.

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

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

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

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

6. Line 2.39: Designated DOs participating in Treasury's IPAC system use this line as described in this subparagraph. Refer to Chapters 10, 11, and 24 of this volume for detailed information regarding the use of IPAC. The paper version of the SF 1219 has not yet been revised by the Department of the Treasury to include Line 2.8 – IPAC Payments and Collections. However, 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 Month-to-Date column, line 2.8 of the final DD Form 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 Form 6652 (Statement of Differences - Disbursing Office Transactions). Investigate the differences and report necessary corrections on the next month's SF 1219 as a separate line 2.8. Annotate month and year on each of the description lines to differentiate between the accounting months. Use separate lines for IPAC transactions processed in the Treasury's system at the end of a prior month but vouchered for agency's accountability in the current month.

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

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

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

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

11. Line 4.34: Discrepancies in D.O. Accounts - Debits. Do not use.

12. Line 4.36: Payments for Another D.O. Do not use.

13. Line 4.37: Transfers to Other DOs. Use this line for a deactivating DSSN that is transferring its final accountability to another DSSN. The gaining DSSN assumes accountability for this balance by recording an increase on line 2.37 of its SF 1219 for the same reporting period. Also use this line to record a transfer of funds to another DO. The receiving DSSN must have a corresponding entry on line 2.37 of its SF 1219 in the same reporting period. The amount entered must be the same as shown in the Month-to-Date column on line 4.37 of the final DD Form 2657 for the reporting period.

14. Line 4.39: Do not use.

15. Line 4.9: Total Decreases in Accountability. Enter the sum of lines 4.1 through 4.39. The amount must agree with the Month-to-Date column total on line 4.9 of the final DD Form 2657 for the reporting period.

16. Line 5.00: Total Accountability Close of Period. Subtract the amount on line 4.9 from the amount on line 3.0 and enter the result. This amount must agree with the Month-to-Date column total on line 5.0 of the final DD Form 2657 for the reporting period.

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

1. Line 6.1: Cash on Deposit in Designated Depository. Enter the Month-to-Date column total from line 6.1 of the final DD Form 2657 for the reporting period. 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 of this volume. 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 U.S. dollar equivalent for each LDA, and show the total amount for all LDAs on line 6.1; enter "See Attached" on the Name and Location of Depository line. Report the amount on this line, which must agree with the DOs computed limited depository checkbook balance, in U.S. dollars.

2. Line 6.2: Cash on Hand. Enter the combined Month-to-Date column totals of lines 6.2A and 6.2B of the final DD Form 2657 for the reporting period. Show a parenthetical U.S. dollar equivalent of foreign currencies on hand (from line 6.2B of the DD Form 2657) after the description. See Chapters 3 and 12 of this volume. Do not include currency and coins held by deputies, agents, and cashiers at locations other than the main disbursing office or cash held for payrolls on this line. Report cash held by deputies, agents, and cashiers at locations other than the main disbursing office on line 6.5. Report cash held for payrolls on line 6.8.

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

4. Line 6.4. Enter the caption "Custody or Contingency Cash" in the description column. See Chapters 12 and 34 of this volume. 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 Form 2657 for the reporting period.

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

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

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

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

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

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

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

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

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

14. Lines 7.5 Through 7.9: Do not use.

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

C. Part C – Analysis of Predecessor Officers' Accountability

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

2. Line 9.3: Losses of Funds. DOs responsible to settle accounts of predecessor DOs use this line; see Chapter 22 of this volume. Enter the Month-to-Date column total from line 9.3 of the final DD Form 2657 for the reporting period.

3. Line 9.4: Other Accountability. DOs responsible to settle accounts of predecessor DOs use this line; see Chapter 22 of this volume. Enter Month-to-Date column total from line 9.4 of the final DD Form 2657 for the reporting period.

4. Line 10.0: Total Predecessor Officers' Accountability. DOs responsible to settle the accounts of predecessor DOs use this line; see Chapter 22 of this volume. 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 Form 2657 for the reporting period.

5. Line 11.0: Total Disbursing Office Accountability. Enter the total of lines 8.0 and 10.0. This total must agree with the amount entered in Part A on line 5.0, and

the Month-to-Date column total from line 11 of the final DD Form 2657 for the reporting period.

190504. Certification

Type the name and telephone number (both commercial (including area code) and Defense Switched Network (DSN)) 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 of this volume. Also see Figure 19-5.

190505. 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.

A. Line 4.11 – Gross Disbursements: Enter the cumulative amount from line 4.1A of the last DD Form 2657 prepared for the accounting period (month). When not using line 4.1A, enter the amount from line 4.1C of the DD Form 2657.

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

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

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

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

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

A. Part A – Checks Issued and Adjustments for Prior Periods. The columnar 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.

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

2. Column (2) – Amount of Checks Issued this Period. Enter the total amount of Treasury checks issued during the reporting period. Include check-issue adjustments using OFs 1017-G applicable to checks issued during the current reporting period (after such checks have been reported as check issues to the Department of the Treasury) 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 report (i.e., without a check issue adjustment). For an overdraft, make an accountability-balancing increase to line 7.2A of the DD Form 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. Do not enter limited depositary account check issues in this column.

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

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

5. Column (5) – Total Checks Issued. Enter the amount of column (2), plus or minus the amounts entered in columns (3) and (4). The total reported in column (5) must 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.

B. Part B – Summary of Deposits Presented or Mailed to Bank. Show an analysis by DSSN of the SFs 215 and SFs 5515 that have been taken up in the accounts of the DO during the current reporting period.

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

2. Column (2) – Deposits Presented or Mailed to Bank This Month. Enter the total of all SFs 215 presented or mailed to an FRB or general depositary during the current reporting period (month) regardless of whether the deposits have been confirmed by the depositary. Include any SFs 5515 that are accounted for by the depositary (block 2 of the SF 5515) during the same period for which the SF 1219 is being prepared. An SF 5515 reduces total deposits. Note that deposits presented or mailed to a depositary 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).

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

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

190507. Erroneous Statements of Accountability

DOs may not submit corrected or amended SFs 1219 under any circumstances. Make any necessary adjustments on a succeeding month's SF 1219. In instances when a final SF 1219 has been submitted because of deactivation of a disbursing office and subsequent adjustments are required, the designated settlement office (see Chapter 22 of this volume) submits a supplemental SF 1219 showing the adjustments and explains them in detail on attached supporting documentation.

Figure 19-1. DD Form 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

DD Form 2657, AUG 93

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

DD Form 2657, AUG 93

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

DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN 6432	2. DATE 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

DD Form 2657, AUG 93

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

DD Form 2657, AUG 93

Figure 19-2. DD Form 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	ADVANCES	a. Cash 10,000.00	b. Prepositioned Checks	c. Other	10,000.00	10,000.00	
3.	N	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	TRANSFERS TO OTHER DISBURSING OFFICERS						
11.	E	EXCHANGE LOSS ACCUMULATIONS						
12.	R	OTHER (Explain)						
13.	E	RETURNS TO PRINCIPAL	a. Paid Vouchers	b. Deposit Tickets				
	S		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)				3. ADDRESS OF AGENT (Type or Print)				
William J. Ellis, SSGT				DFAS-DE				
4. SIGNATURE OF AGENT								

DD Form 2665, AUG 93

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary) 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 19-2. DD Form 2665 (Daily Agent Accountability Summary) 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	ADVANCES	a. Cash	b. Prepositioned Checks	c. Other	10,000.00	
3.		VOUCHERED COLLECTIONS				500.00	
4.	E R	TREASURY CHECK ISSUES	a. Vouchered 1,000.00	b. Other	2,000.00		
5.		TRANSFERS FROM OTHER DISBURSING OFFICERS					
6.	A	EXCHANGE GAIN ACCUMULATIONS					
7.	S	OTHER (Explain)					
8.	E	TOTAL INCREASES				1,000.00	12,500.00
9.	GROSS ACCOUNTABILITY				12,500.00	12,500.00	
10.	D E C	TRANSFERS TO OTHER DISBURSING OFFICERS					
11.		EXCHANGE LOSS ACCUMULATIONS					
12.	R	OTHER (Explain)					
13.	E A S	RETURNS TO PRINCIPAL	a. Paid Vouchers 6,000.00	b. Deposit Tickets 500.00	6,500.00		
		c. Other Returns (Explain)					
14.	E	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-IN			
4. SIGNATURE OF AGENT							

DD Form 2665, AUG 93

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary) 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 19-2. DD Form 2665 (Daily Agent Accountability Summary) 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	ADVANCES	a. Cash 2,000.00	b. Prepositioned Checks 2,000.00	c. Other	4,000.00	4,000.00
3.		VOUCHERED COLLECTIONS					
4.		E	TREASURY CHECK ISSUES	a. Vouchered 3,000.00	b. Other	3,000.00	3,000.00
5.	TRANSFERS FROM OTHER DISBURSING OFFICERS						
6.	A	EXCHANGE GAIN ACCUMULATIONS					
7.	S	OTHER (Explain)					
8.	E	TOTAL INCREASES				7,000.00	7,000.00
9.	GROSS ACCOUNTABILITY				13,000.00	13,000.00	
10.	D E C	TRANSFERS TO OTHER DISBURSING OFFICERS					
11.		EXCHANGE LOSS ACCUMULATIONS					
12.	R	OTHER (Explain)					
13.	E A S	RETURNS TO PRINCIPAL	a. Paid Vouchers	b. Deposit Tickets			
			c. Other Returns (Explain)				
14.	E	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-IN			
4. SIGNATURE OF AGENT							

DD Form 2665, AUG 93

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary) 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							

DD Form 2665, AUG 93 (Back)

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary) 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 C	ADVANCES	a. Cash	b. Prepositioned Checks	c. Other		4,000.00		
3.		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 C	TRANSFERS TO OTHER DISBURSING OFFICERS							
11.		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		
14.		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-DE					
4. SIGNATURE OF AGENT									

DD Form 2665, AUG 93

Figure 19-2. DD Form 2665 (Daily Agent Accountability Summary) 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 19-3. DD Form 1081 (Statement of Agent Officer's Account) (Advance of Funds)

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

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 19-5. SF 1219 (Statement of Accountability)

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		
4.0			
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) (Name and location of depositary)	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
---	----------------------------------	------------------

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

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				TOTAL CHECKS ISSUED† (Columns 2 + 3 and + 4) (5)
		(+ or -)				
		BY TFS FORM 5206		OTHER		
		ISSUE <i>(Month and year)</i>	AMOUNT	ISSUE <i>(Month and year)</i>	AMOUNT	
(1)	(2)	(3)		(4)		(5)
	TC 210		TC 211		TC 212	
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> (5)		
		MONTH PRESENTED OR MAILED TO BANK	AMOUNT			
		(3)	(4)			
	TC 420		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			2,000.00

* 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.