

# **UNITED STATES ARMY FINANCIAL MANAGEMENT SCHOOL**



## **U.S. ARMY SOLDIER SUPPORT INSTITUTE**

### **Disbursing Operations Student Hand Out**

## STUDENT HANDOUT

1. Identify disbursing personnel, terms, and forms.
  - A. Disbursing Personnel. There are key positions within a disbursing office these personnel have specific duties and responsibilities.
    - (1) Disbursing Officer (DO). The DOs are held personally and pecuniary liable for all government funds held in their possession. DOs can be held liable for illegal, improper, or incorrect payments or for errors in their accounts even though they may have relied on deputies, agents, or cashiers. This position holds great responsibility and the duties should not be handled casually. Disbursing office records, supporting documentation and associated papers should be maintained for 6 years and 3 months IAW DoDFMR Vol 5, Chapter 21.
    - (2) Deputy. A deputy is an individual appointed by the DO to act in the name of and for that DO to perform any and all acts relating to the receipt, disbursement, custody, and accounting for public funds. However, the DO can restrict the acts a deputy is authorized to perform.
    - (3) Cashier. A cashier is an officer, enlisted member, or civilian employee designated by the DO or disbursing agent, in writing, to perform disbursing, collection, and accounting for cash responsibilities. Additionally the cashier can be responsible for the receipt, custody, safeguarding and preparation of checks and U.S. Savings bonds. They may also be referred to as an "**Agent**".
    - (4) Paying/Disbursing "Agent". An agent is an individual who is acting under a **formal letter of appointment** from the DO.
      - (a) Appointment Document; The appointment documents are issued by the commander (Usually battalion or separate company). Refer to FM 1-06, Appendix D.

The appointment document will specify: See Page 2 for sample document.

- (1) The full name, grade, social security number, unit and address or station of the Paying Agent.
- (2) The issuing headquarters of the order.
- (3) The effective date of the appointment order.
- (4) The signed date of the appointment order.
- (5) The types of transactions to be made: foreign conversions, collections and cash payments.
- (6) The time period for which the Agent is appointed (a Paying Agent may be appointed for an indefinite period and continue on such duty until relieved by the appointing authority).
- (7) Special instructions which may be deemed appropriate.
- (8) The Finance Commander to whom the Paying Agent is appointed.
- (9) The installation address of the Finance Office.
- (10) Acknowledgement of the Appointment (Statement).

SUBJECT: Appointment as Paying Agent

1. Effective (2), you are appointed as a paying agent (3), Commander, 115<sup>th</sup> FINANCE BATTALION, 10<sup>th</sup> Corps. The maximum amount you can be advanced is \$ (4).
2. Authority: Volume 5, DoDFMR (DOD 7000.14-R), paragraph 020604.
3. Purpose: To make \$50.00 soldier combat payments for (unit)
4. Period: (5)
5. Special Instructions: You will not entrust/advance your currency to others for any purpose or reason. You will familiarize yourself with FM 1-06, Financial Management Operations, especially Appendix D, Paying Agents. Upon receipt of the finance commander's instructions, you will read and discuss them with the finance personnel so that you fully understand your responsibilities and liabilities before you depart the finance unit. You will at all times properly protect your currency advance and paid vouchers as outlined in your instructions and IAW Volume 5, DoDFMR, Disbursing Policy and Procedures(DOD 7000.14-R). You will properly identify all individuals you pay. You will immediately notify the finance commander of any discrepancies as soon as detected. You will turn in currency and paid vouchers to the finance unit immediately upon completion of your mission. (6)
6. I acknowledge that I am strictly liable to the United States for all public funds under my control (7)

(8)  
 APPOINTING OFFICER  
 LTC, IN  
 Commanding

(9)  
 AGENT NAME  
 RANK

CF:  
 Commander 115<sup>th</sup> FB  
 Commander, C Co, 1<sup>st</sup> BN  
 BN S-1

Notes

- (1) Agent (grade, name, SSN, unit)
- (2) Effective date of appointment order.
- (3) Finance commander to whom agent appointed.
- (4) The total amount necessary to complete the mission
- (5) Specified period of appointment
- (6) Any specified instructions deemed appropriate.
- (7) Agent's initials.
- (8) Approving official signature.
- (9) Agent signature.

- (b) The Agent is required to have the **original** appointment document in his possession when he reports to the finance office to receive the funds. The Finance Office will maintain a copy of appointment documents until expiration or replacement.
- (b) Every effort should be made to ensure that other duties assigned to the Agent Officer will not delay or complicate his/her performance as a Paying Agent.
- (c) Agents are **not authorized** to sign United States (U.S.) Treasury checks, cannot sign documents attesting to the DO's accountability, cannot accept checks drawn and endorsed to the cashier in the name of the DO or DA; cannot prepare billing documents and make collections for the same items; cannot prepare vouchers that will be paid by the cashier; and the cashier cannot prepare vouchers on days they are performing cashier duties. However, the DO may authorize an agent to perform any duty relating to public funds in the name of and for the account of the DO or DA but they must personally review the report.
- (d) **Letter of Termination.** The DO or disbursing agent, as applicable, shall issue a letter of termination to the individual when the DO or agent is relieved or when the individual cashier's duties are terminated.

B. Disbursing Terms. Some of the more common terms used in the disbursing section are listed in the following paragraphs. These will help you to understand the concepts that will be discussed later.

- (1) **Negotiable Instrument.** One of a variety of instruments used to disburse or receive cash. This can be a personal check, U.S. Treasury check, business check, bank draft, money order, traveler's check, food stamps, or military payment certificates.
- (2) **Disbursement.** A disbursement is money paid to a Soldier, DoD civilian, or a vendor for goods furnished or services rendered. A disbursement takes money from your personal care and consequently decreases total cash accountability. These documents should be thought of like cash and safeguarded in the same way. If a document is missing the cashier/agent is held accountable just as though they were missing cash.
- (3) **Collection.** A collection is an acquisition of money due to the United States by a Soldier, DoD civilian, or a vendor. In this transaction you are receiving money, thus increasing your total cash accountability.
- (4) **Accommodation Exchange Transaction.** This is the exchange of U.S. dollars (or U.S. dollar negotiable instruments) for foreign currency. In this type of transaction you are exchanging something of equal value; therefore an exchange transaction has no effect on total cash accountability.
- (5) **Check for Cash (CC).** A negotiable instrument typed up by the Accounts Branch, which is exchanged for cash between a customer and a cashier or used to obtain cash at an authorized bank by a deputy or disbursing agent. For the financial management technician this transaction resembles writing a personal check out to "Cash".
- (6) **Uncollectible Check (UC).** A negotiable instrument which has been returned due to insufficient funds in the presenter's account.

C. Disbursing Forms. Some of the more common forms used throughout the Disbursing Section are listed in the following paragraphs. Becoming familiar with them is necessary in order to maintain proper accountability.

- (1) **Advance/Return Documents.** These documents are used to properly account for the transfer funds (i.e., U.S. currency, foreign currency) and negotiable instruments between the DO and agents or between agents.

- (a) Internal Receipt for Cash. This is a locally designed document. It is initiated when funds and/or negotiable instruments are advanced or returned. All funds are listed by denomination. It is used in conjunction with the DD Form 1081. See Page 2 of the Document Training Aid for sample form. This form is filled out the same for both an advance and return items. To identify between the two, line through the action that **DOES NOT** apply.

Follow these steps for filling out the Internal Receipt for Cash:

1. DATE: Enter the date of action.
2. TO: Line through the action that DOES NOT apply and enter the name of the person who is **receiving** the items.
3. FROM: Enter the name of the person who is **giving** the items.
4. US DOLLARS: Enter the dollar amount of each type of bill/coin received and enter the total of all items at the bottom.
5. FOREIGN CURRENCY (FC): Enter the amounts the same way as for US Dollars. At the bottom annotate the total FC and US DOLLAR amount.
6. NEG INST and OTHER: Enter the type of item (i.e. Treasury Check) in the first column and the value of the item (i.e. \$500.00) in the second column.
7. Both individuals sign the form at the bottom. Each person retains one copy of the signed form. For **advances** the DO keeps the original and for **returns** the cashier keeps the original.

- (b) DD Form 1081, Statement of Agent Officer's Account. This form is initiated when funds or negotiable instruments are advanced or returned to or from the DO and any agent officer (deputies, agents, cashiers, paying agents, and collection agents). The DO shall prepare a DD Form 1081 in original and 2 copies to account for **an advance of funds** to an agent officer. The agent officer shall prepare a DD Form 1081 in original and 2 copies to account for **a return of funds** and/or cash vouchers to the DO. See Page 1 of the Document Training Aid for sample form.

The steps for filling out the DD Form 1081 for an advance and return can be found in the Disbursing Operations DoDFMR VOL 5 Extract on pages 9-13.

- (2) **Collection Vouchers.** A properly prepared collection voucher gives DOs or their agents authority to collect moneys due the U.S. It is imperative that they contain complete and accurate data. Some of the more common collection vouchers are as follows: See pages 3-7 of DTA for sample forms.

- (a) DD Form 707, Report of Deposits. This form is utilized by dining facilities when a cash turn-in is made.
- (b) SF 1098, Schedule of Canceled and Undeliverable Checks. Complete this form when a check issued by an authorized disbursing agent is returned to that agent as undeliverable or if the check issued is canceled.
- (c) DD Form 1131, Cash Collection Voucher. This form is used for all collections made that do not require the use of one of the above two forms. The DD Form 1131 is also used when a gain on foreign currency reevaluation is realized.

- (3) **Collection Voucher Data.** All collection vouchers must contain the following minimum essential data:

- (a) Accounting Classification. Each collection shall be coded with a complete accounting classification and country code (when applicable). More than one accounting classification may be charged on the same voucher. Entries in accounting records are always in U.S. dollars (i.e., on foreign currency collections, the amount of foreign currency and the conversion rate to U.S. dollars must be cited).
  - (b) Amount to be collected. The total amount to be collected must be shown in the total block on the collection voucher. The amount can not be changed or altered in any way.
  - (c) Signature. A certifying officer's signature must be in the DO's signature block (verify this signature against the DD Form 577, Signature Card).
  - (d) Voucher Number and Date. The date of preparation and the voucher number must be in the blocks provided on the collection voucher.
  - (e) Remitter. The correct remitter, either an individual or an organization, must be in the space provided. In the case of an individual soldier, the correct Social Security Number (SSN) must be cited.
- (4) **Disbursement Vouchers.** A properly prepared disbursement voucher gives DOs or their agents' authority to make payment of a government obligation. It is imperative that the vouchers contain complete and accurate data. Some of the more common disbursement vouchers are as follows: See pages 8-12 of DTA for sample forms.
- (a) DA Form 7003, Payment Authorization. This form is used for all advance, casual, continuation, partial, bonus, separation, and reenlistment payments.
  - (b) SF 1049, Public Voucher for Refunds. This form is used to refund overpayments made to the government by individuals or organizations.
  - (c) SF 1034, Public Voucher for Purchases and Services Other than Personal. This form is used to make payments to individuals or organizations for services provided. It is also used to reimburse claims made against the government. The SF 1034 is also used when a loss on foreign currency revaluation is realized.
  - (d) DD Form 1351, Travel Voucher. This form is used to make payments to individuals for travel to be performed. It is an advance and must be settled at a later time.
  - (e) DD Form 1351-2, Travel Settlement Voucher. This form is used to make payments to individuals for official travel performed.
  - (f) DD Form 1351-6, Multiple Payment Listing. This form is used to record multiple payments to service members, vendors, and DOD Civilians. Although it can be used for a variety of payments, it is mainly used to record casual payments paid to service members during contingency operations.
- (5) **Disbursement Voucher Data.** All disbursement vouchers must contain the following minimum essential data:
- (a) Voucher Heading and Date. This includes the complete name and mailing address of the paying office, the date of preparation, the voucher number, and the information required in the "Paid By" block.
  - (b) Accounting Classification. Each payment shall be coded with a complete accounting classification and country code (when applicable). More than one accounting classification may be charged on the same voucher. Entries in accounting records are always in U.S. dollars (i.e., on foreign currency disbursements, the amount of foreign currency and the conversion rate to U.S. dollars must be cited).

- (c) Amount to be disbursed. The total amount to be disbursed must be shown in the correct block on the disbursement voucher. The amount can not be changed or altered in any way.
  - (d) Method of Disbursement. Annotate whether the disbursement was made by Electronic Fund Transfer (EFT), Treasury check, cash, or as a voucher for transfer.
  - (e) Payee. The correct payee, either an individual or an organization. In the case of an individual, the correct Social Security Number (SSN) must be cited.
  - (f) Signatures. A certifying officer's signature must be in the approved for payment block (verify this signature against the DD Form 577, Signature Card). The payee must sign the voucher in the presence of the disbursing officer prior to payment being made.
- (6) **Miscellaneous Documents:** Other documents may be locally produced to assist with the disbursing process. These documents are specific to each unit and their use is dictated by local policy.
- (a) Internal Receipt for Cash: The most used locally produced document is the Internal Receipt for Cash which was discussed above.
  - (b) Application for US Treasury Check: This form is used to request printing of a US Treasury Check. The individual wanting to exchange US Currency for a Treasury Check would supply the cashier/agent with the needed information. See page 13-16 of the DTA for a sample form and substantiating documents.
- (7) **Other Disbursing Forms.** There are a few other forms used to account for disbursing office transactions. They are the OF 1017-G, Journal Voucher, SF 215 Deposit Ticket, DD Form 2664 Currency Exchange Record, DD Form 2665 Work Sheet, and the DD Form 2665 Daily Agent Accountability Summary.
- (a) **OF 1017-G, Journal Voucher.** The Journal Voucher is used to adjust the DO's accountability for any irregularities that may occur; such as a loss of funds. For a loss of funds, the Journal Voucher is an accounting record of the move from physical on-hand accountability to a loss of funds account.
  - (b) **SF 215, Deposit Ticket.** The Deposit Ticket is used when depositing funds (e.g. cash, negotiable instruments) for credit to the DO's account.
  - (c) **DD Form 2664, Currency Exchange Record.** All cashiers/agents who exchange different types of currencies and negotiable instruments (i.e., personal check for U.S. currency) maintain the Currency Exchange Record. It is maintained on a daily basis to ensure that set limitations are being efficiently implemented and to serve as an audit trail of the exchange transactions. See page 17 of the DTA for sample form.

Preparation of the DD Form 2664 Currency Exchange Record.

Block 1 = Input the DO's name and rank.

Block 2 = Input the exchange rate for foreign currency.

Block 3 = Input the Business date in (YYYYMMDD) format.

Block 4 = Input the DSSN/ADSN for your unit.

Block 5 = Input cashier's name and rank.

Block 6 = This block is used to record data on exchange items received from the customer also know as "Incoming By Exchange." It is divided into 4 sections "a-c" represents the type

and amount of an item. Section "d" is the total incoming from an individual customer. (i.e a customer gives you a personnel check for \$50.00 and \$50.00 US Currency = \$100.00. Note: when entering items in section "a" Neg. Inst., you need to record the type of item and the dollar value (i.e. PC/\$60.00).

**The abbreviations used for Negotiable Instruments are listed below.**

TC = Treasury Check  
PC = Personal Check  
MO = Money Order  
TVC = Travelers Check

Block 7 = This block is used to record data on exchange items given to the customer also known as "Outgoing By Exchange." It is used the same way block 6 is used; however, the sections are set up in a different way. Currencies are listed in sections "a & b" and Neg. Inst. are listed in section "c" you need to list them just as you do in Block 6 Section a., totals are still entered in section "d".

Block 8 = In this block PRINT the customers name and SSN and have the customer sign their "Payroll Signature."

NOTE: In order for this form to balance the TOTAL sections of both blocks 6 & 7 MUST be equal. To total the form, add the sections down and then across. If the total of sections a-c equals the total for section d then the block balances. If the totals in section d of blocks 6 & 7 equal then the form is in balance.

(d) **DD Form 2665 Work Sheet:** The work sheet is used to help the cashier/agent correctly prepare the DD Form 2665. It allows the cashier/agent to balance prior to filling out the DD Form 2665. The form is divided into sections for Collections, Disbursements and Exchanges. It also accounts for the Beginning and Ending Balances as well as advances and returns. This allows for ease in filling in the DD Form 2665. See page 22 of DTA for sample form.

Preparation of the DD Form 2665 Worksheet.

**PART 1: Beginning Balances, Vault Advances, Collections and Gross Accountability.**

Block 1. Date: Enter the business date here.

Block 2. Beginning Balance: Enter the beginning balances from the previous days DD Form 2665. Add the amounts across and enter under TOTALS column of the form.

Block 3. Vault advances: Enter ALL vault advances received during the business day. Enter each advance amount individually. Separate those by US Currency, Foreign Currency and NG (list each NG by type and amount).

Block 4. Vault Advance Totals: Add (down) ALL advances received. Add the amounts across and enter under TOTALS column of the form.

Block 5. Collections: Enter the amount of each collection received. List them individually by currency or NG type.

Block 6. Collections Total: Add (down) ALL collections received. Add the amounts across and enter under TOTALS column of the form.

Block 7. Gross Accountability: Use the formula listed above the title to calculate the Gross Accountability. Add down and enter the total for each column. Then add across and enter the amount under the TOTALS column. **BB + VA + CO = GA.**

BB = Beginning Balance  
 VA = Vault Advance Total  
+CO = Collections total  
 Gross Accountability

**PART 2: Disbursements and Exchanges.**

Block 1. Disbursements: Enter the amount of disbursement. List them individually by currency or NG type.

Block 2. Disbursements totals: Add (down) ALL disbursements. Add the amounts across and enter under TOTALS column of the form.

Block 3. Incoming by Exchange: Enter the figures from the DD Form(s) 2664. Use TOTALS from block 6 a – c for the amounts. If there are multiple pages list the totals from each page separately.

Block 4. IC Exchange Total: Add all IC exchanges. This should match the Grand Totals from the DD Form(s) 2664. Add the amounts across and enter under TOTALS column of the form.

Block 5. Outgoing by Exchange: Enter the figures from the DD Form(s) 2664. Use TOTALS from block 7 a – c for the amounts. If there are multiple pages list the totals from each page separately.

Block 6. OG Exchange Total: Add all OG exchanges. This should match the Grand Totals from the DD Form(s) 2664. Add the amounts across and enter under TOTALS column of the form.

**PART 3: Accountability before Transfers, Vault Returns, and Ending Accountability.**

Block 1. ACCT before Transfers: Use the formula listed above the title to calculate the ACCT before Transfers. Add down and enter the total for each column. Then add across and enter the amount under the TOTALS column.

GA – DISB + IC – OG = A/CBT  
 GA = Gross Accountability  
 - DISB = Disbursements  
 + IC = Incoming by Exchange  
 - OG = Outgoing by Exchange  
 Accountability before Transfers

Block 2. Vault Returns: Enter the amount of the items returned to the DO the end of the business day.

Block 3. Vault Return Totals: Add (down) ALL vault returns. Add the amounts across and enter under TOTALS column of the form.

Block 4. Ending Accountability: Subtract the vault returns from the accountability before transfers to get the ending accountability. Add across and enter the figure in the TOTALS column.

**NOTE:** Repeat steps a6, c1, and c3. Use the amounts from the TOTALS column to calculate the answers. If the ending accountability equals the amount from step c4 then the documents and the cashier are in balance.

Transfer the totals from the DD 2665 Worksheet the actual DD 2665. Use page 16 of this handout as a guide in transferring the figures.

- (e) **DD Form 2665, Daily Agent Accountability Summary:** All cashiers/agents are required to prepare a DD Form 2665 at the end of each business day. This documents accounts for all transactions (i.e. Exchange, Disbursements and Collections). It provides a detailed account of activity for the DO. See pages 20&21 for sample form.

Overview of the DD Form 2665, Daily Agent Accountability Summary.

**General Information.**

- (1) Each deputy, agent, and cashier is required to prepare a DD Form 2665 daily. It is their prescribed daily accountability document. The form summarizes all their transactions for each business day. The DD Form 2665 is prepared in an original only. It is a permanent record and will be either typed or printed with indelible ink.
- (2) The DD Form 2665 is a stand-alone document that provides a complete picture of the deputy, agent, or cashier's accountability from day to day. In order for it to provide a continuous picture, the first DD Form 2665 prepared after receipt of an advance shall show the advance, and the last DD Form 2665 prepared up to the time of a turn-in shall show the turn-in to the DO.
- (3) A turn-in should not be accomplished in the middle of a business day. However, if this is done, a DD Form 2665 will be prepared up to the time of the turn-in and include the turn-in, and another DD Form 2665 prepared for that portion of the business day following the turn-in.
- (4) All deputies, agents, and cashiers are required to submit the DD Form 2665 to the DO (or agent, if applicable) daily. A DD Form 1081 (Statement of Agent Officer's Account) is submitted with the DD Form 2665 as a summary of all cash transactions, receipt for cash, and vouchers being turned in.
- (5) The DO (or agent) is required to balance all deputies, agents, and cashiers daily, using the DD Forms 2665 and 1081.
- (6) The DD Form 2665, Daily Agent Accountability Summary, is divided into four sections.
  - (a) *Section I, Summary of Daily Accountability.*
    - (1) This section summarizes all transactions affecting the cash accountability of the agent (e.g., deputy, agent, or cashier) since the last turn-in to the principal (e.g., DO, deputy DO, or disbursing agent).
    - (2) It also reflects both daily and cumulative balances to date since the last turn-in to the principal.
    - (3) The cumulative totals are only the amounts since the last turn-in to the principal. They are not the totals for the entire accounting period.
  - (b) *Section II, Distribution of Agent Accountability.*
    - (1) This section shows the make-up of all the items for which the agent is accountable to the principal.
    - (2) It also records all items turned in to the principal.
  - (c) *Section III, Location of Cash/Negotiable Instruments:* This section shows the value of all accountable items and where they are located.

(d) *Section IV, Memorandum Agent Accountability.*

- (1) This section is for memorandum type information that is not officially a part of the agent's accountability data.
- (2) It is completed at the DOs option. If the DO has no preference, then the agent has the option of whether or not to complete this section.

Preparation of the DD Form 2665.

**Item 1:** Date. Enter the business date for which the form is being prepared.

**Section I, Summary of Daily Accountability.**

- (1) Line 1, Accountability Beginning.
  - (a) Column c, Today. Enter the ending accountability from the previous business day. This is the amount from line 15, Accountability – Ending, of column c from the previous business day's DD Form 2665.
  - (b) Column d, Cumulative. Enter the ending accountability from the DD Form 2665 prepared immediately following the last turn-in to the principal. This amount will not change until a turn-in is made. If a turn-in was made the previous business day, this amount will be the same as in column c.
- (2) Line 2, Advances.
  - (a) Column b, Description. Enter the amount of advances received during the business day. Separate by cash (U.S. and foreign), propositioned checks, and other types of advances (i.e., deferred vouchers).
  - (b) Column c. Enter the total of the amounts entered in column b. The amount must equal the sum of the amounts in column b.
  - (c) Column d. Enter the total of the amount entered in column c and the amount in column d of this line from the previous business day. If a turn-in was made the previous business day, this amount will be the same as in column c.
- (3) Line 3, Vouchered Collections.
  - (a) Column c. Enter the total of all vouchered collections made during the business day. Do not include any non-vouchered collections.
  - (b) Column d. Enter the total of the amount entered in column c and the amount in column d of this line from the previous business day's DD Form 2665. If a turn-in was made the previous business day, this amount will be the same as in column c.
- (4) Line 4, Treasury Check Issues. This line is only used by agents authorized (deputies) by the principal (DO) to issue U.S. treasury checks. **Cashiers will not use this line.**
  - (a) Column b. Enter the value of all checks issued during the business day. Separate them by vouchered (i.e., checks issued for disbursement vouchers) and other (i.e., checks for cash) check issues.

- (b) Column c. Enter the total of the amounts entered in column b. The amount must equal the sum of the amounts in column b.
  - (c) Column d. Enter the total of the amount entered in column c and the amount in column d of this line from the previous business day. If a turn-in was made the previous business day, this amount will be the same as in column c.
- (5) Line 5, Transfers from Other Disbursing Officers. Only a deputy agent authorized to Receive transfers from other disbursing officers will use line 5. A cashier will never use this line.
- (a) Column c. Enter the total amount of all cash and other cash items received from another DO (e.g., a different ADSN) during the business day.
  - (b) Column d. Enter the total of the amount entered in column c and the amount in column d of this line from the previous business day. If a turn-in was made the previous business day, this amount will be the same as in column c.
- (6) Line 6, Exchange Gain Accumulations.
- (a) Column c. Enter the value of any minor gains from the revaluation of foreign currency on hand, or rounding gains involved in exchange transactions, accumulated during the business day that are not immediately vouchered (e.g., are not included on line 3).
  - (b) Column d. Enter the total of the amount entered in column c and the amount in column d of this line from the previous business day. If a turn-in was made the previous business day, this amount will be the same as in column c.
  - (c) Exchange gain accumulations must be vouchered before any turn-in to the principal. Thus, if a daily turn-in is required, no amount will ever be entered on this line. If an amount is ever entered on this line, when the voucher is prepared, add the vouchered amount to line 3 and enter a negative amount in column c of this line. The amount entered in column d must be "0.00" (e.g., the cumulative amount from the previous business day has been vouchered).
- (7) Line 7, Other.
- (a) Column c. Enter the value of any other increases in accountability not entered on lines 2 through 6. An example of this would be a cash overage that has not yet been vouchered. Explain what the increase is in column b.
  - (b) Column d. Enter the total of the amount entered in column c and the amount in column d of this line from the previous business day. If a turn-in was made the previous business day, this amount will be the same as in column c.
  - (c) Any items entered here that require vouchering (i.e., cash overage) must be vouchered before any turn-in to the principal. Thus, if a daily turn-in is required, no amount will ever be entered on this line for any item requiring a voucher. If an amount is ever entered on this line for any item requiring a voucher, when the voucher is prepared, add the vouchered amount to line 3 and enter a negative amount in column c of this line. The amount entered in column d must be "0.00" (e.g., the cumulative amount from the previous business day has been vouchered).
- (8) Line 8, Total Increases. In both column c and d, enter the respective total of lines 2 through 7.

- (9) Line 9, Gross Accountability. In both column c and d, enter the respective total of lines 1 and 8.
- (10) Line 10, Transfers to Other Disbursing Officers. This is the opposite of line 5 and will only be used by deputy agents authorized to transfer items to other disbursing officers. A cashier will never use this line.
- (a) Column c. Enter the total amount of all cash and other cash items transferred to another DO (e.g., a different ADSN) during the business day.
  - (b) Column d. Enter the total of the amount entered in column c and the amount in column d of this line from the previous business day. If a turn-in was made the previous business day, this amount will be the same as in column c.
- (11) Line 11, Exchange Loss Accumulations.
- (a) Column c. Enter the value of any minor losses from the revaluation of foreign currency on hand, or rounding losses involved in exchange transactions, accumulated during the business day that are not immediately vouchered (e.g., are not included on line 13, Returns to Principal).
  - (b) Column d. Enter the total of the amount entered in column c and the amount in column d of this line from the previous business day. If a turn-in was made the previous business day, this amount will be the same as in column c.
  - (c) Exchange loss accumulations must be vouchered before any turn-in to the principal. Thus, if a daily turn-in is required, no amount will ever be entered on this line. If an amount is ever entered on this line, when the voucher is prepared, add the vouchered amount to line 13 and enter a negative amount in column c of this line. The amount entered in column d must be "0.00" (e.g., the cumulative amount from the previous business day has been vouchered).
- (12) Line 12, Other.
- (a) Column c. Enter the value of any other decreases in accountability not entered on lines 10 and 11. An example of this would be a cash shortage that has not yet been vouchered. Explain what the decrease is in column b.
  - (b) Column d. Enter the total of the amount entered in column c and the amount in column d of this line from the previous business day. If a turn-in was made the previous business day, this amount will be the same as in column c.
  - (c) Any items entered here that require vouchering (i.e., cash shortage) must be vouchered before any turn-in to the principal. Thus, if a daily turn-in is required, no amount will ever be entered on this line for any item requiring a voucher. If an amount is ever entered on this line for any item requiring a voucher, when the voucher is prepared, add the vouchered amount to line 13 and enter a negative amount in column c of this line. The amount entered in column d must be "0.00" (e.g., the cumulative amount from the previous business day has been vouchered).
- (13) Line 13, Returns to Principal.
- (a) This line will only be completed when a turn-in to the principal is made.
  - (b) Column b. Enter the value of all items returned to the principal. Separate them by paid vouchers, deposit tickets, and all other items. Explain what the other returns are.

- (c) Column c. Enter the total of the amounts entered in column b. The amount must equal the sum of the amounts in column b.
- (d) Column d. Enter the same amount as that entered in column c.
- (14) Line 14, Total Decreases. In both column c and d, enter the respective total of lines 10 through 13.
- (15) Line 15, Accountability – Ending. In both column c and d, enter the respective difference derived by subtracting line 14 from line 9.

**Section II, Distribution of Agent Accountability.**

- (1) General. This section outlines the distribution of all accountable items under the cashier or agent's control.
  - (a) Column a, is the line number and column b describes the type of instrument in consideration.
  - (b) Column c, Accountability before Transfers. Enter the U.S. dollar value of all accountable items on hand before any transfers were completed.
  - (c) Column d, Return to Principal. Enter the U.S. dollar value of all accountable items returned to the principal.
  - (d) Column e, Accountability after Transfers. Enter the U.S. dollar value of all accountable items on hand at the end of the business day on the appropriate line.

**NOTE:** Column c should equal the total of columns d plus e.

- (e) If there is no turn-in to the principal for the business day, then enter the U.S. dollar value of all accountable items on hand at the end of the business day on the appropriate line in column c. No amount is required to be entered in columns d or e.
- (f) If a turn-in to the principal is made for any of lines 17 through 31 in this section, then column e must be completed for all lines. Columns c and e will have the same amounts entered for all the accountable items for which no return was made.
- (2) Line 16, Limited Depository.
  - (a) Column b. Enter the number of foreign currency units and the exchange rate at which they are valued.
  - (b) Column e. Enter the U.S. dollar value of the current Limited Depository Account (LDA) balance. This must equal the total of the number of foreign currency units, as entered in column b, divided by the exchange rate at which they are valued, as entered in column b. This column will never be used by a cashier. However, an agent or deputy may have authorization to hold funds in a limited depository account.
- (3) Line 17, Cash on Hand (U.S.). Enter the amount of U.S. currency on hand. This must equal the total amount on hand as entered in the U.S. Currency Vault Ledger for an agent or deputy. For a cashier, the amount will equal the total of U. S. currency on hand at the end of the business day after returns to the principal.
- (4) Line 18, Cash on Hand (Foreign).

- (a) Column b. Enter the number of foreign currency units and the exchange rate at which they are valued. Separate by accommodation exchange cash and operating cash.
- (b) Column e. Enter the U.S. dollar value of the foreign cash on hand. This must equal the total of the number of foreign currency units, as entered in column b, divided by the exchange rate at which they are valued, as entered in column b. For an agent or deputy, this amount must equal the total amount on hand as entered in the Foreign Currency Vault Ledger. A cashier will obtain this information from a count of actual foreign currency on hand.
- (5) Line 19, Prepositioned Treasury Checks. Enter the total amount of treasury checks issued as advances by the principal that have not been negotiated as of the end of the business day. Do not include any treasury checks issued that have not been delivered to payees (e.g., checks issued to pay disbursement vouchers).
- (6) Line 20, Negotiable Instruments (U.S.). Enter the value of all U.S. dollar negotiable instruments on hand at the end of the business day. Do not include any items that have been deposited during the day. This includes all personal checks, Treasury checks, money orders, food stamps, travelers checks, cashiers checks, etc. Include all negotiable items received for debts owed and in accommodation exchange transactions. For an agent or deputy, this must equal the total amount on hand as entered in the U.S. Currency Vault Ledger.
- (7) Line 21, Negotiable Instruments (Foreign). Enter the U.S. dollar value of all foreign negotiable instruments on hand. In column b, enter the number of foreign currency units represented by the negotiable instruments and the exchange rate at which they are valued. This must equal the total amount on hand as entered in the Foreign Currency Vault Ledger.
- (8) Line 22, Military Payment Certificates (MPC). Enter the value of MPC on hand. The cashier will obtain this information from a count of actual MPC on hand.
- (9) Line 23, Paid Vouchers. Enter the value of paid disbursement vouchers on hand. Do not include Journal Vouchers (OF 1017-G) on this line.
- (10) Line 24, Funds in Transit. Enter the value of accountable items in transit to or from someone other than the principal. This includes mutilated currency forwarded to the Federal Reserve Board (FRB) for which reimbursement has not yet been received; cash transferred to other DOs for which a treasury check has not yet been received; and cash that has not yet been received for which treasury checks have been issued. The agent or deputy may have occasion to use this line. However, a cashier will never use this line to record daily business.
- (11) Line 25, Funds with Subagents. Enter the total amount of all accountable items in possession of all subagents. All cashiers, paying agents, and disbursing agents are subagents to either a DO, deputy DO, or disbursing agent. An advance to a subagent will simultaneously increase the total amount on this line and decrease the total amount on the line of the item advanced (i.e., decrease line 17 if U.S. cash was advanced). If a check-for-cash is issued to the subagent, then the totals of this line and line 4 would be increased. A return by a subagent will simultaneously decrease the total amount on this line and increase the total amount on the line of the item returned (i.e., increase line 23 if paid vouchers were returned). A cashier will never use this line to record daily business.

- (12) Line 26, Deposit Tickets (not LDA). Enter the total value of all Deposit Tickets (SF 215s) on hand at the end of the business day. Do not enter deposits to an LDA on this line. Accountability on this line is reduced only when the applicable confirmed deposit tickets are returned to the principal. An agent or deputy may have occasion to use this line. However, a cashier will never use this line to record daily business.
- (13) Line 27, Dishonored Checks Receivable. Enter the value of any dishonored checks received from the principal. Agents deposit checks for credit to the DSSN of the DO. If the checks do not clear, they are returned to the DO along with a Debit voucher (SF 5515). Once recoupment is made for the dishonored check, the total of this line is decreased. Normally a cashier will never use this line. However, a cashier may be advanced a dishonored check by the principal if the negotiator is expected to make restitution and the principal does not make the recoupment personally.
- (14) Line 28, Check Overdrafts Receivable. Enter the value of any check overdrafts being carried by the agent. A check overdraft is a Treasury check made out to a payee in an amount greater than the amount owed. The Treasury will send an Advice of Check Issue Discrepancy (FMS Form 5206) to the DO for all check overdrafts. Once collection is made for the overdraft, this line is decreased. As a matter of expediency, the DO may choose not to transfer accountability back to the agent. In this case, this line will not be used. This line will only be used if the agent is a deputy DO and will never be used by a cashier.
- (15) Line 29, Loss of Funds. Enter the value of any losses of funds the agent is accountable for. If the loss is not immediately recouped by the agent (i.e., a collection is not made from a cashier), the loss is transferred to the principal. This transfer does not relieve the agent of the liability for the loss; it is for recording purposes only.
- (16) Line 30, Deferred Vouchers. Enter the value of all deferred vouchers on hand. A deferred voucher occurs once a payment has been made but an error is on the voucher that can only be corrected by contacting the payee (i.e., missing signature). This line is not used to record any vouchers returned to the agent by the DO (e.g., these vouchers are recorded as memorandum entries only in Section IV). Normally a cashier will never use this line on the DD Form 2665. However, a cashier may catch an error prior to a turn-in to the principal. The principal has the option of having the cashier maintain accountability for the document or turning over the accountability of the document to the principal.
- (17) Line 31, Other. Enter the value of any other accountable items not entered on lines 16 through 30. An example of this would be a second type of foreign currency. Explain what the item is in column b.
- (18) Line 32, Total Agent Accountability. In columns c, d, and e, enter the respective total of lines 16 through 31. The total of column e must equal the amount entered on line 15, column c. The total of column d must equal the amount entered on line 13, column c. There will be no amounts entered for columns d and e if there was no return made to the principal. In this case the total of column c must equal the amount entered on line 15, column c.

### **Section III, Location of Cash/Negotiable Instruments.**

- (1) Line 33, Agent. Enter the value of all accountable items located in the agent's safe in the applicable columns. The agent type is a disbursing, paying, or collection agent. For ease of reference, the name of the agent may be entered in column b, Location. This information is obtained from a count of actual accountable items on hand. The principal must verify this information. A cashier will never use this line.

- (2) Line 34, Deputy Agent. Enter the value of all accountable items located in the deputy's safe in the applicable columns. Remember a deputy is authorized to issue U.S. Treasury checks. For ease of reference, the name of the deputy may be entered in column b. This information is also obtained from a count of actual accountable items on hand. The principal is responsible for verifying this information. A cashier will never use this line.
- (3) Line 35, Cashier. Enter the value of all accountable items located in the cashier's safe in the applicable columns. For ease of reference, the name of the cashier may be entered in column b. This information is obtained from a count of actual accountable items on hand. The principal must verify this information.
- (4) Line 36, Other. Enter in column b, Location, where any other accountable items are stored. Enter the value of all accountable items located in this other location in the applicable columns. An example of this would be a second cashier. For ease of reference, the name of the accountable person may be entered in column b. This information is obtained from a count of actual accountable items on hand. The principal must verify this information. A cashier will never use this line.
- (5) Line 37, Totals. For all columns, enter the respective total of lines 33 through 36. The totals of all these columns must reconcile with the total attained by adding line 17 through 22 of Section II.

**Item 2:** Name of Agent. The accountable agent must type or print his or her name in this space.

**Item 3:** Address of Agent. The accountable agent must type or print his or her duty location (i.e., unit) in this space.

**Item 4:** Signature of Agent. The accountable agent must sign his or her name in this space. The signature attests to the accuracy of his or her accountability as represented on this form.

#### **Section IV, Memorandum Agent Accountability.**

- (1) Line 38, Deposit Tickets on Hand. Enter each SF 215 on hand (i.e., not returned to the principal). Enter both the number and amount for each SF 215 separately.
- (2) Line 39, Paid Vouchers on Hand. Enter the inclusive numbers of all paid vouchers on hand. Also enter any voucher numbers not used, duplicated, and voided in the spaces provided.
- (3) Line 40, Collection Vouchers on Hand. Enter the inclusive numbers of all collection vouchers on hand. Also enter any voucher numbers not used, duplicated, and voided in the spaces provided.
- (4) Line 41, Vouchers Returned for Correction (On Hand). Enter all vouchers returned by the principal for correction in the appropriate column, either paid or collection. Remember that these vouchers do not increase accountability on the front of this form. This is a memorandum entry only. Normally a cashier will never use this line on the DD Form 2665. However, the principal has the option of returning a voucher to the cashier for correction.
- (5) Line 42, Treasury Check Stock on Hand. Enter the inclusive numbers of all blank treasury check stock on hand. Record each different series separately. An agent or deputy may have reason to use this line. However, a cashier will never use this line to record daily business.

- (6) Line 43, Agent Remarks. Enter any remarks that the principal requires. Other remarks are entered at the agent's discretion. Examples of remarks that could be entered here are:
- (a) Deposit tickets and vouchers returned to the principal (e.g., they are not included on lines 38 to 40 because they are not on hand).
  - (b) Treasury checks issued (e.g., they are not included on line 42).
  - (c) A breakdown of the different types of negotiable instruments on hand by total amount.

| DD FORM 2665 WORKSHEET (CASHIER w/o Vault Ledgers)      |  |              |                        | DATE                              |
|---|--|--------------|------------------------|-----------------------------------|
| ITEM  | U. S. CURRENCY   | FOREIGN      | NEGOTIABLE INSTRUMENTS | TOTALS                            |
| BEGINNING BAL   | Line 35 previous days DD Form 2665 or Student Note                   |              |                        | =1C                               |
| VAULT ADVANCES  | INTERNAL RECEIPT FOR CASH TO CASHIER                                 |              |                        | = 2C (TODAY)                      |
| (+) VAULT ADVANCE TOTAL                                 | US + FC = 2A   |              |                        | =2C                               |
| COLLECTIONS   | DD 707<br>DD 1131  |              |                        | = 3C                              |
| (+) COLLECTIONS TOTAL                                   | " SF 1098"   |              |                        | 2C + 3C = 8C                      |
| BB+VA+CO TOTALS(=)<br>GROSS ACCOUNTABILITY              |  |              |                        | =9C<br>=32C                       |
| DISBURSEMENTS   | SF 1129 DA 7003<br>SF 1034 DD 1351<br>SF 1049 DD 1351-2<br>DD 1351-6 |              |                        | =13 A<br>=23C<br>= 23D            |
| INCOMING BY EXCHANGE                                    | DD FORM 2664<br>(FROM SIDE)  |              |                        |                                   |
| (+) INCOMING BY EXCHANGE TOTAL                          |  |              |                        |                                   |
| OUTGOING BY EXCHANGE                                    | DD FORM 2664<br>(TO SIDE)  |              |                        |                                   |
| (-) OUTGOING BY EXCHANGE TOTAL                          |  |              |                        |                                   |
| GA-DISB+IC-OG<br>(=)<br>ACCOUNTABILITY BEFORE TRANSFERS | =17C   | =18C         | =20C                   |                                   |
| VAULT RETURNS   | INTERNAL RECEIPT FOR CASH TO DEPUTY OR CCO                           |              |                        | =13C NOT TODAY                    |
| (-) VAULT RETURNS TOTAL                                 | =17D & 13C   | =18D & 13C   | =20D & 13C             | 13a+13c = 13C TODAY               |
| ENDING ACCOUNTABILITY<br>A/C BT - VAULT RETURN TOTAL    | =35D<br>=17E   | =35C<br>=18E | =35G<br>=20E           | =12E (1081)<br>=15C & 15D<br>=32E |

| DAILY AGENT ACCOUNTABILITY SUMMARY                       |   |   |  |  |  |   | 1. DATE<br>Business Date                           |                                    |  |
|--|---|---|--|--|--|---|--|------------------------------------|--|
| SECTION I – SUMMARY OF DAILY ACCOUNTABILITY TRANSACTIONS |   |   |  |  |  |   |  |                                    |  |
| a. LINE NO.  |   | b. DESCRIPTION  |  |  |  |   | c. TODAY   | d. MONTH-TO-DATE                   |  |
| 1.   |   | ACCOUNTABILITY – Beginning of Day <b>Beginning Bal Worksheet or Line 15 previous day's 2665</b> |  |  |  |   | Total  | Total                              |  |
| 2.   | IN  | ADVANCES  | a. Cash Vault Advance US\$+FC Equiv  | b. Prepositioned Checks TC advanced to cashier(Check for cash) | c. Other Vault Adv Neg. Instruments ONLY                   | Total Line 2a+2b+2c or Total Vault Advance                    | Total Line 2a+2b+2c or same as c                   |                                    |  |
| 3.   | C   | VOUCHERED COLLECTIONS   |  |  |  |   | Total Collections                                  | Total Collections                  |  |
| 4.   | RE  | TREASURY CHECK ISSUES   |  | a. Vouchered   | b. Other   |   |  |                                    |  |
| 5.   | A   | TRANSFERS FROM OTHER DISBURSING OFFICERS  |  |  |  |   |  |                                    |  |
| 6.   | S   | EXCHANGE GAIN ACCUMULATIONS   |  |  |  |   |  |                                    |  |
| 7.   | E   | OTHER (Explain)   |  |  |  |   |  |                                    |  |
| 8.   | S   | TOTAL INCREASES   |  |  |  |   | Add Line 2 thru 7                                  | Add Line 2 thru 7                  |  |
| 9.   | GROSS ACCOUNTABILITY  |   |  |  |  | Add Line 1 & 8  | Add Line 1 & 8                                     |                                    |  |
| 10.  | DE  | TRANSFERS TO OTHER DISBURSING OFFICERS  |  |  |  |   |  |                                    |  |
| 11.  | CR  | EXCHANGE LOSS ACCUMULATIONS   |  |  |  |   |  |                                    |  |
| 12.  | EA  | OTHER (Explain)   |  |  |  |   |  |                                    |  |
| 13.  | S   | RETURNS TO  | a. Paid Vouchers Total Disbursements to include US\$, FC, & Neg. Instruments   | b. Deposit Tickets   |  | Total of 13a and 13c or total vault return + total disbursing | Total of 13a and 13c or total vault Ret+total disb |                                    |  |
|  | E   | PRINCIPAL/DO  | c. Other Returns (Explain) <b>Total Vault Return (US=\$ FC=US Equiv.\$ &amp; Neg. Instruments= \$ totals) Separate Individual Totals</b> |  |  |   |  |                                    |  |
| 14.  | S   | TOTAL DECREASES   |  |  |  |   | Add Line 10 thru 13                                | Add Line 10 thru 13                |  |
| 15.  | ACCOUNTABILITY - ENDING   |   |  |  |  | Subtract Line 14 from Line 9                                  | Subtract Line 14 from Line 9                       |                                    |  |
| SECTION II – DISTRIBUTION OF AGENT ACCOUNTABILITY        |   |   |  |  |  |   |  |                                    |  |
| a. LINE  |   | b. ELEMENT OF ACCOUNTABILITY  |  |  | c. ACCOUNTABILITY BEFORE TRANSFERS                         | d. RETURNS TO PRINCIPAL                                       | e. ACCOUNTABILITY AFTER TRANSFERS                  |                                    |  |
| 16.  | LIMITED DEPOSITORY  |   | UNITS  | RATE   |  |   |  |                                    |  |
| 17.  | CASH ON HAND (U.S.) <b>Obtain columns " &amp; 'e' then add to determine the result for column 'c'</b> |   |  |  | Total 17d + 17e or US\$ A/C before transfer from worksheet | Vault Return US\$ ONLY  | Ending Accountability US\$ ONLY                    |                                    |  |
| 18.  | CASH ON HAND (Foreign)  | a. ACCOMODATION   | UNITS FC Units End A/C   | RATE 2:1 etc.(Obtain from 2664 or instructions)                |  | Column 18d + 18e or FC A/C before transfer                    | Vault Return FC equivalent                         | End A/C Foreign Curr.              |  |
|  |   | b. OPERATING  | UNITS  | RATE   |  |   |  |                                    |  |
| 19.  | PREPOSITIONED TREASURY CHECKS   |   |  |  |  |   |  |                                    |  |
| 20.  | NEGOTIABLE INSTRUMENTS (U.S.) <b>MUST RETURN TO THE DO/FO</b>   |   |  |  | Column 20d + 20e or NI a/c before transfer                 | Vault Ret Neg. Inst   | End A/C Neg. Inst                                  |                                    |  |
| 21.  | NEGOTIABLE INSTRUMENTS (Foreign)  |   | UNITS  | RATE   |  |   |  |                                    |  |
| 22.  | MILITARY PAYMENT CERTIFICATES   |   |  |  |  |   |  |                                    |  |
| 23.  | PAID VOUCHERS   |   | <b>ALWAYS RETURNED TO THE DO/FO</b>  |  |  | Total Disbursements   | Same as column 'c'                                 | Always zero                        |  |
| 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  |   |  |  |  | Total column 'c'(Equal to line 9c)                            | Total column 'd' (equal to line 13c)               | Total Line 17 thru 31(Same as 15c) |  |
| SECTION III – DISTRIBUTION OF AGENT ACCOUNTABILITY       |   |   |  |  |  |   |  |                                    |  |
| a. LINE  | b. LOCATION   |   | c. CASH (Foreign Units)  | d. CASH (U.S.)   | e. PREPOSITIONED CHECKS                                    | f. MILITARY PAYMENT CERTIFICATES                              | g. OTHER   |                                    |  |
| 33.  | AGENT   |   |  |  |  |   |  |                                    |  |
| 34.  | DEPUTY AGENT  |   |  |  |  |   |  |                                    |  |
| 35.  | CASHIER <i>Ending Accountability Worksheet (Normally actual cash count)</i>                           |   | US\$ Equivalent of FC  | US \$  | NEG INST   | NEG INST  | NEG INST   |                                    |  |
| 36.  | OTHER (Specify)   |   |  |  |  |   |  |                                    |  |
| 37.  | TOTALS <i>Same as line 35</i>   |   | US\$ Equivalent of FC  | US \$  | NEG INST   | NEG INST  | NEG INST   |                                    |  |
| 2. NAME OF AGENT (Type or Print)                         |   |   | 3. ADDRESS OF AGENT (Type or Print)  |  |  |   |  |                                    |  |
| 4. SIGNATURE OF AGENT                                    |   |   |  |  |  |   |  |                                    |  |

"FOR INSTRUCTIONAL PURPOSES ONLY"

