

Report Date: 23 Apr 2014

Summary Report for Individual Task
805A-36B-3503
Prepare a Daily Statement of Accountability (DD Form 2657)
Status: Approved

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

DESTRUCTION NOTICE: None

Condition: You work in a disbursing office with a requirement to put together a Daily Statement of Accountability (DD Form 2657) for the current business day and access to: 1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures. 2. Blank DD Form 2657, Daily Statement of Accountability. 3. Verified DD Form 2657, Daily Statement of Accountability from the previous business day. 4. Completed SF 1219, Statement of Accountability from the previous business month. 5. Completed FMS Form 5206, Advice of Check Issue Discrepancy. 6. Completed OF 1017-G, Journal Voucher. 7. Disbursement and Collection vouchers. 8. Completed SF 215, Deposit Ticket. 9. Completed SF 5515, Debit Voucher. 10. Completed DD Form 1081, Statement of Agent Officer's Account. 11. Completed DD Form 1131, Cash Collection Vouchers. 12. U.S. Currency Vault Ledger. 13. Foreign Currency Vault Ledger. 14. Check Register. 15. Calculator. This task should not be trained in MOPP 4.

Standard: Complete the Daily Statement of Accountability (DD Form 2657) for the current business day without error by doing the following: 1. Enter in item 1 the Disbursing Officer's (DO) Disbursing Station Symbol Number (DSSN). 2. Enter in item 2 the date the DD Form 2657 was prepared for. 3. Prepare Section II - Distribution of Accountability - Incumbent DO. 4. Prepare Section III - Distribution of Accountability - Predecessor DOs. 5. Prepare Section IV - Distribution of Accountability - Combined. 6. Prepare Section V - Distribution of Cash on Hand. 7. Enter in Item 3 the name, rank or grade, and title of the DO (on front of form). 8. Sign in Item 4. 9. Enter in Item 5 the date the DD Form 2657 was signed.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: After the end of a business, with your cashiers and agents correct DD 2665, prepare your DD 2657.

DANGER

None

WARNING

None

CAUTION

None

Remarks: None

Notes: None

Performance Steps

1. Enter in item 1 the Disbursing Officer's (DO) Disbursing Station Symbol Number (DSSN).
2. Enter in item 2 the date for which the DD Form 2657 is being prepared.
3. Prepare Section I - Transactions Affecting Accountability.
 - a. Enter on line 1.0, in the Today column, the amount on line 5.0, in the Today column, of the DD Form 2657 prepared for the previous business day. Enter in the Month-to-Date column the amount on line 5.00 of the SF 1219 prepared for the previous month.
 - b. Enter on lines 2.1A through 2.8, in the Today column, the applicable increases in accountability. Enter in the Month-to-Date column the sum of the Today column amount and the Month-to-Date column amount from the previous day's DD Form 2657.
 - c. Enter on line 2.9, in both the Today and Month-to-Date columns, the sum of all increases in accountability by adding lines 2.1A through 2.8.
 - d. Enter on line 3.0, in both the Today and Month-to-Date columns, the sum of lines 1.0 and 2.9.
 - e. Enter on line 4.1A, in the Today column, the total gross disbursements before refunds and negative reimbursements.
 - f. Enter on line 4.1B, in the Today column, the total of refunds made on collection vouchers.
 - g. Enter on lines 4.1A and 4.1B, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 is being prepared for the first business day of the month. Otherwise, enter the sum of the Today column and the amount from the previous day's DD Form 2657 Month-to-Date column.
 - h. Enter on line 4.1C, in both the Today and Month-to-Date columns, the difference between line 4.1A and line 4.1B.
 - i. Enter on line 4.1D, in the Today column, the total of collections credited to Treasury miscellaneous receipt accounts.
 - j. Enter on line 4.1E, in the Today column, the total of collections classified as appropriation reimbursements less any negative reimbursements, whether from collection or disbursement vouchers .
 - k. Enter on lines 4.1D and 4.1E, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 is being prepared for the first business day of the month. Otherwise, enter the sum of the Today column and the amount from the previous day's DD Form 2657 Month-to-Date column.
 - l. Enter on line 4.1F, in both the Today and Month-to-Date columns, the difference between line 4.1C and the sum of lines 4.1D and 4.1E.
 - m. Verify the Month-to-Date total. The Month-to-Date total is correct if it equals the sum of the Today column total and the Month-to-Date column total from line 4.1F of the previous day's DD Form 2657.
 - n. Enter on lines 4.2A through 4.37, in the Today column, the applicable decreases in accountability.
 - o. Enter on lines 4.2A and 4.37, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 is being prepared for the first business day of the month. Otherwise, enter the sum of the Today column and the amount from the previous day's DD Form 2657 Month-to-Date column.
 - p. Enter on line 4.9, in both the Today and Month-to-Date columns, the sum of lines 4.1F through 4.37.
 - q. Enter on line 5.0, in both the Today and Month-to-Date columns, the difference between line 3.0 and 4.9.

r. Verify the end of day accountability. The end-of-day accountability is correct if the amounts on line 5.0 in both the Today and Month-to-Day column are equal.

4. Prepare Section II - Distribution of Accountability - Incumbent DO.

a. Complete Line 6.1, Designated Depository.

(1) Enter in column b the name and location of the Limited Depository (LD) and the foreign currency unit, unless scheduling on the back or in an attachment.

(2) Enter in column c the U.S. dollar equivalent amount of all Limited Depository Account (LDA) deposits made during the business day.

(3) Enter in column d the U.S. dollar equivalent total of LDA checks issued during the business day.

(4) Enter in column e the amount computed by adding the column c amount to and deducting the column d amount from line 6.1, column e of the previous business day's DD Form 2657.

b. Complete Line 6.2A, U.S. Currency/Coinage on Hand.

Note: Include only U.S. currency and coins on hand in the disbursing office safe or vault, with deputies and agents, and with cashiers located in the disbursing office.

(1) Enter in column c the amount of U.S. Currency and coinage on hand at the end of day which exceeds the amount of cash on hand from line 6.2A, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column d blank.

(2) Enter in column d the amount of U.S. Currency and coinage on hand at the end of the day which is less than the amount of cash on hand from line 6.2A, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column c blank.

(3) Enter in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.2A, column e of the previous day's DD Form 2657.

c. Complete Line 6.2B, Foreign Currency and Coinage on Hand.

Note: Include only foreign currency and coins on hand in the disbursing office safe or vault, with deputies and agents, and cashiers located in the disbursing office.

(1) Enter in column b the foreign currency unit, unless scheduling on the back or in an attachment.

(2) Enter in column c the U.S. dollar equivalent amount of foreign currency and coinage on hand at the end of day which exceeds the amount of foreign cash on hand from line 6.2B, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column d blank.

(3) Enter in column d the U.S dollar equivalent amount of foreign currency and coinage on hand at the end of day which is less than the amount of foreign cash on hand from line 6.2B, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column c blank.

(4) Enter in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.2B, column e of the previous day's DD Form 2657.

d. Complete Line 6.3A, Undeposited Collections - General.

(1) Enter in column c the total amount of all Deposit Tickets (SF 215) prepared, dated, verified as to the items to be deposited, and removed from a deputy's, agent's, or cashier's possession, but still on hand (not yet mailed or presented to the bank) at the close of the business day.

(2) Enter in column d the amount of all Deposit Tickets presented or mailed to the bank that were recorded on line 6.3A, column c of the DD Form 2657 for the previous business day.

(3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 6.3A, column e of the previous day's DD Form 2657.

e. Complete Line 6.3B, Other Undeposited Instruments on Hand.

(1) Enter in column c the amount of negotiable instruments that were not deposited.

(2) Enter in column d the amount of negotiable instruments (once deposited) previously entered in column c.

(3) Enter in column e the amount computed by adding column c to, and deducting column d from, line 6.3B, line e of the previous day's DD Form 2657.

f. Complete Line 6.4, Custody or Contingency Cash.

(1) Enter in column c the amount of custody or contingency cash on hand at the end of day which exceeds the amount on hand from line 6.4, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column d blank.

(2) Enter in column d the amount of custody or contingency cash on hand at the end of day which is less than the amount on hand from line 6.4, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column c blank.

(3) Enter in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.4, column e of the previous day's DD Form 2657.

g. Complete Line 6.5, Funds with Agents.

Note: Include only the amount of funds at locations other than the disbursing office. Use the amounts on the latest DD Forms 1081 submitted by agents, deputies, or cashiers.

(1) Enter in column c the dollar amount of funds shown on the latest DD Forms 1081 which exceed the amount of line 6.5, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column d blank.

(2) Enter in column d the dollar amount of funds shown on the latest DD Forms 1081 which is less than the amount of line 6.5, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column c blank.

(3) Enter in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.5, column e of the previous day's DD Form 2657.

h. Complete Line 6.6, Advances to Contractors.

(1) Enter cash advances given to contractors under advance pool agreements.

(2) Enter in columns c, d, and e the amounts computed in the same manner as performance step 4g.

i. Complete Line 6.7, Cash in Transit.

(1) Enter in column c the amount of all cash in transit not yet received.

(2) Enter in column d the sum of all cash in transit received included in the amounts entered on line 6.7, column c of a previous DD Form 2657.

(3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 6.7, column e of the previous day's DD Form 2657.

j. Complete Line 6.8, Payroll Cash.

(1) Enter the value of cash held for payday requirements.

(2) Enter in columns c, d, and e the amounts computed in the same manner as for performance step 4b.

k. Complete Line 6.9, Other.

(1) Enter the amount of Treasury exchange-for-cash checks prepared in advance and prepositioned Treasury checks awaiting pickup by a deputy, agent, or cashier.

(2) Enter in columns c, d, and e the amounts computed in the same manner as for performance step 4b.

l. Complete Line 7.1, Deferred Vouchers.

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

(2) Enter in column d the amount of any vouchers reported on line 4.1A that were deferred (listed in column c) on a previous DD Form 2657.

(3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.1, column e of the previous day's DD Form 2657.

m. Complete Line 7.2A, Accounts Receivable - Check Overdrafts.

(1) Enter in column c the amount of any new check issue overdraft increases supported by an Advice of Check Issue Discrepancy (FMS Form 5206) or a Journal Voucher (OFs 1017-G).

(2) Enter in column d the amount of any collections or disbursements against an undercharged appropriation reducing the check issue overdraft amount reported on a previous DD Form 2657.

(3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.2A, column e of the previous day's DD Form 2657.

n. Complete Line 7.2B, Accounts Receivable - Other.

(1) Enter in column c the amount of any accounts receivable increases not included on line 7.2A, column c.

(2) Enter in column d the amount of any accounts receivable reductions not included on line 7.2A, column d.

(3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.2B, column e of the previous day's DD Form 2657.

o. Complete Line 7.3, Loss of Funds.

(1) Enter in column c any physical losses of cash, food stamps, negotiable instruments, and uncollected dishonored check amounts that will be reported to the servicing DFAS Center.

(2) Enter in column d any recoveries of losses, or reimbursements by the servicing DFAS Center.

(3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.3, column e of the previous day's DD Form 2657.

p. Complete Line 7.4, Dishonored Checks Receivable.

(1) Enter in column c the amount of any dishonored checks received during the business day via a Debit Voucher (SF 5515) that are to be retained in the DO's accountability.

(2) Enter in column d the amount of any dishonored checks collected or for which relief has been granted that are currently carried in the DOs accountability.

(3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.4, column e of the previous day's DD Form 2657.

q. Complete Lines 7.5 through 7.7.

(1) Summarize on Lines 7.5 through 7.7 the U.S dollar equivalents of foreign currency amounts reported on lines 6.1, 6.2B, and 6.5.

(2) Enter in column b the total foreign currency units and U.S. dollar equivalent, by country and type of currency.

(3) Leave columns c, d, and e blank.

r. Complete Line 8.0, Total Incumbent DO Accountability.

(1) Enter the totals of columns c, d, and e by adding lines 6.1 through 7.4.

(2) Verify the column e amount. The column e amount is correct if it equals the sum obtained by adding the column c amount to, and deducting the column d amount from, line 8.0, column e of the previous day's DD Form 2657.

5. Prepare Section III - Distribution of Accountability - Predecessor DOs.

a. Enter on Line 9.2A, in columns c, d, and e, the total amount of all check overdrafts of the predecessor DO for which the current DO is charged with the responsibility to settle, in the same manner as prescribed for performance step 4m.

b. Enter on Line 9.2B, in columns c, d, and e, the total amount of other accounts receivable amounts applicable to previous DOs, in the same manner as prescribed for performance step 4n.

c. Enter on Line 9.3, in columns c, d, and e, the total amount of losses of funds incurred by previous DOs, in the same manner as prescribed for performance step 4o.

d. Enter on Line 9.4, in columns c, d, and e, the total amount of other accountable items for previous DOs, in the same manner as prescribed for performance step 4p.

e. Complete Line 10.0, Total Predecessor DO's Accountability.

(1) Enter in columns c, d, and e the total of lines 9.2A through 9.4.

(2) Verify the column e amount. The column e amount is correct if it equals the amount obtained by adding the column c amount to, and deducting the column d amount from, line 10.0, column e of the previous day's DD Form 2657.

6. Prepare Section IV - Distribution of Accountability - Combined.

a. Enter on Line 11.0, in columns c, d, and e, the sum of lines 8.0 and 10.0.

b. Verify the column e amount. The column e amount is correct if it equals the amount obtained by adding the column c amount to, and deducting the column d amount from, line 11.0, column e of the previous day's DD Form 2657.

c. Verify the DD Form 2657 is in balance. Ensure the line 11.0, column e amount equals the line 5.0, column e amount. If the totals are the same, the DD Form 2657 is balanced.

7. Prepare Section V - Distribution of Cash on Hand.

a. Enter in the block entitled Foreign Currency - Rate, the applicable foreign currency rate .

b. Enter on the appropriate line designating the physical location of cash on hand, the amounts of all U.S. and foreign cash on hand.

c. Enter the columnar totals for Units, U.S. Equivalent, U.S. Currency, and Other, by adding each preceding line.

8. Enter in Item 3 the name, rank or grade, and title of the DO (on front of form).

9. Sign in Item 4. The DO or a designated deputy signs in this block.

10. Enter in Item 5 the date the DD Form 2657 is signed.

(Asterisks indicates a leader performance step.)

Evaluation Guidance: None

Evaluation Preparation: None

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Entered in item 1 the Disbursing Officer's (DO) Disbursing Station Symbol Number (DSSN).			
2. Entered in item 2 the date the DD Form 2657 was prepared for.			
3. Prepared Section I - Transactions Affecting Accountability, by:			
a. Entering on line 1.0, in the Today column, the amount on line 5.0, in the Today column, of the DD Form 2657 prepared for the previous business day. Entered in the Month-to-Date column the amount on line 5.00 of the SF 1219 prepared for the previous month			
b. Entering on lines 2.1A through 2.8, in the Today column, the applicable increases in accountability. Entered in the Month-to-Date column the sum of the Today column amount and the Month-to-Date column amount from the previous day's DD Form 2657.			
c. Entering on line 2.9, in both the Today and Month-to-Date columns, the sum of all increases in accountability by adding lines 2.1A through 2.8.			
d. Entering on line 3.0, in both the Today and Month-to-Date columns, the sum of lines 1.0 and 2.9.			
e. Entering on line 4.1A, in the Today column, the total gross disbursements before refunds and negative reimbursements.			
f. Entering on line 4.1B, in the Today column, the total of refunds made on collection vouchers.			
g. Entering on lines 4.1A and 4.1B, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 was prepared for the first business day of the month. Otherwise, entered the sum of the Today column and the amount from the previous da			
h. Entering on line 4.1C, in both the Today and Month-to-Date columns, the difference between line 4.1A and line 4.1B.			
i. Entering on line 4.1D, in the Today column, the total of collections credited to Treasury miscellaneous receipt accounts.			
j. Entering on line 4.1E, in the Today column, the total of collections classified as appropriation reimbursements less any negative reimbursements, whether from collection or disbursement vouchers .			
k. Entering on lines 4.1D and 4.1E, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 was prepared for the first business day of the month. Otherwise, entered the sum of the Today column and the amount from the previous da			
l. Entering on line 4.1F, in both the Today and Month-to-Date columns, the difference between line 4.1C and the sum of lines 4.1D and 4.1E.			
m. Verifying the Month-to-Date total.			
n. Entering on lines 4.2A through 4.37, in the Today column, the applicable decreases in accountability.			
o. Entering on lines 4.2A and 4.37, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 was prepared for the first business day of the month. Otherwise, entered the sum of the Today column and the amount from the previous da			
p. Entering on line 4.9, in both the Today and Month-to-Date columns, the sum of lines 4.1F through 4.37.			
q. Entering on line 5.0, in both the Today and Month-to-Date columns, the difference between line 3.0 and 4.9.			
r. Verifying the end of day accountability.			
4. Prepared Section II - Distribution of Accountability - Incumbent DO, by:			
a. Completing Line 6.1, Designated Depository.			
(1) Entered in column b the name and location of the Limited Depository (LD) and the foreign currency unit, unless scheduled on the back or in an attachment.			
(2) Entered in column c the U.S. dollar equivalent amount of all Limited Depository Account (LDA) deposits made during the business day.			
(3) Entered in column d the U.S. dollar equivalent total of LDA checks issued during the business day.			

(4) Entered in column e the amount computed by adding the column c amount to and deducting the column d amount from line 6.1, column e of the previous business day's DD Form 2657.			
b. Completing Line 6.2A, U.S. Currency/Coinage on Hand.			
(1) Entered in column c the amount of U.S. Currency and coinage on hand at the end of day which exceeded the amount of cash on hand from line 6.2A, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column d was left blank			
(2) Entered in column d the amount of U.S. Currency and coinage on hand at the end of the day which was less than the amount of cash on hand from line 6.2A, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column c was l			
(3) Entered in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.2A, column e of the previous day's DD Form 2657.			
c. Completing Line 6.2B, Foreign Currency and Coinage on Hand.			
(1) Entered in column b the foreign currency unit, unless scheduled on the back or in an attachment.			
(2) Entered in column c the U.S. dollar equivalent amount of foreign currency and coinage on hand at the end of day which exceeded the amount of foreign cash on hand from line 6.2B, column e, of the previous day's DD Form 2657. If an amount was entered in th			
(3) Entered in column d the U.S dollar equivalent amount of foreign currency and coinage on hand at the end of day which was less than the amount of foreign cash on hand from line 6.2B, column e, of the previous day's DD Form 2657. If an amount was entered i			
(4) Entered in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.2B, column e of the previous day's DD Form 2657.			
d. Completing Line 6.3A, Undeposited Collections - General.			
(1) Entered in column c the total amount of all Deposit Tickets (SF 215) prepared, dated, verified as to the items to be deposited, and removed from a deputy's, agent's, or cashier's possession, but still on hand at the close of the business day.			
(2) Entered in column d the amount of all Deposit Tickets presented or mailed to the bank that were recorded on line 6.3A, column c of the DD Form 2657 for the previous business day.			
(3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 6.3A, column e of the previous day's DD Form 2657.			
e. Completing Line 6.3B, Other Undeposited Instruments on Hand.			
(1) Entered in column c the amount of negotiable instruments not deposited.			
(2) Entered in column d the amount of negotiable instruments (once deposited) previously entered in column c.			
(3) Entered in column e the amount computed by adding column c to, and deducting column d from, line 6.3B, line e of the previous day's DD Form 2657.			
f. Completing Line 6.4, Custody or Contingency Cash.			
(1) Entered in column c the amount of custody or contingency cash on hand at the end of day which exceeded the amount on hand from line 6.4, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column d was left blank.			
(2) Entered in column d the amount of custody or contingency cash on hand at the end of day which was less than the amount on hand from line 6.4, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column c was left blank.			
(3) Entered in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.4, column e of the previous day's DD Form 2657.			
g. Completing Line 6.5, Funds with Agents.			
(1) Entered in column c the dollar amount of funds shown on the latest DD Forms 1081 which exceeded the amount of line 6.5, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column d was left blank.			

(2) Entered in column d the dollar amount of funds shown on the latest DD Forms 1081 which was less than the amount of line 6.5, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column c was left blank.			
(3) Entered in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.5, column e of the previous day's DD Form 2657.			
h. Completing Line 6.6, Advances to Contractors.			
(1) Entered cash advances given to contractors under advance pool agreements.			
(2) Entered in columns c, d, and e the amounts computed in the same manner as performance step 4g.			
i. Completing Line 6.7, Cash in Transit.			
(1) Entered in column c the amount of all cash in transit not yet received.			
(2) Entered in column d the sum of all cash in transit received included in the amounts entered on line 6.7, column c of a previous DD Form 2657.			
(3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 6.7, column e of the previous day's DD Form 2657.			
j. Completing Line 6.8, Payroll Cash.			
(1) Entered the value of cash held for payday requirements.			
(2) Entered in columns c, d, and e the amounts computed in the same manner as for performance step 4b.			
k. Completing Line 6.9, Other.			
(1) Entered the amount of Treasury exchange-for-cash checks prepared in advance and prepositioned Treasury checks awaiting pickup by a deputy, agent, or cashier.			
(2) Entered in columns c, d, and e the amounts computed in the same manner as for performance step 4b.			
l. Completing Line 7.1, Deferred Vouchers.			
(1) Entered in column c the amount of any paid vouchers that were recorded as deferred during the business day. (These vouchers were not reported on line 4.1A.)			
(2) Entered in column d the amount of any vouchers reported on line 4.1A that were deferred (listed in column c) on a previous DD Form 2657.			
(3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.1, column e of the previous day's DD Form 2657.			
m. Completing Line 7.2A, Accounts Receivable - Check Overdrafts.			
(1) Entered in column c the amount of any new check issue overdraft increases supported by an Advice of Check Issue Discrepancy (FMS Form 5206) or a Journal Voucher (OFs 1017-G).			
(2) Entered in column d the amount of any collections or disbursements against an undercharged appropriation reducing the check issue overdraft amount reported on a previous DD Form 2657.			
(3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.2A, column e of the previous day's DD Form 2657.			
n. Completing Line 7.2B, Accounts Receivable - Other.			
(1) Entered in column c the amount of any accounts receivable increases not included on line 7.2A, column c.			
(2) Entered in column d the amount of any accounts receivable reductions not included on line 7.2A, column d.			
(3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.2B, column e of the previous day's DD Form 2657.			
o. Completing Line 7.3, Loss of Funds.			
(1) Entered in column c any physical losses of cash, food stamps, negotiable instruments, and uncollected dishonored check amounts that will be reported to the servicing DFAS Center.			

(2) Entered in column d any recoveries of losses or reimbursements by the servicing DFAS Center.			
(3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.3, column e of the previous day's DD Form 2657.			
p. Completing Line 7.4, Dishonored Checks Receivable.			
(1) Entered in column c the amount of any dishonored checks received during the business day via a Debit Voucher (SF 5515) that were retained in the DO's accountability.			
(2) Entered in column d the amount of any dishonored checks collected or for which relief was granted that were currently carried in the DOs accountability.			
(3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.4, column e of the previous day's DD Form 2657.			
q. Completing Lines 7.5 through 7.7.			
(1) Summarized on Lines 7.5 through 7.7 the U.S dollar equivalents of foreign currency amounts reported on lines 6.1, 6.2B, and 6.5.			
(2) Entered in column b the total foreign currency units and U.S. dollar equivalent, by country and type of currency.			
(3) Left columns c, d, and e blank.			
r. Completing Line 8.0, Total Incumbent DO Accountability.			
(1) Entered the totals of columns c, d, and e by adding lines 6.1 through 7.4.			
(2) Verified the column e amount.			
5. Prepared Section III - Distribution of Accountability - Predecessor DOs, by:			
a. Entering on Line 9.2A, in columns c, d, and e, the total amount of all check overdrafts of the predecessor DO for which the current DO was charged with the responsibility to settle, in the same manner as prescribed for performance step 4m.			
b. Entering on Line 9.2B, in columns c, d, and e, the total amount of other accounts receivable amounts applicable to previous DOs, in the same manner as prescribed for performance step 4n.			
c. Entering on Line 9.3, in columns c, d, and e, the total amount of losses of funds incurred by previous DOs, in the same manner as prescribed for performance step 4o.			
d. Entering on Line 9.4, in columns c, d, and e, the total amount of other accountable items for previous DOs, in the same manner as prescribed for performance step 4p.			
e. Completing Line 10.0, Total Predecessor DO's Accountability.			
(1) Entered in columns c, d, and e the total of lines 9.2A through 9.4.			
(2) Verified column e.			
6. Prepared Section IV - Distribution of Accountability - Combined, by:			
a. Entering on Line 11.0, in columns c, d, and e, the sum of lines 8.0 and 10.0.			
b. Verifying the column e amount.			
c. Verifying the DD Form 2657 was balanced.			
7. Prepared Section V - Distribution of Cash on Hand, by:			
a. Entering in the block entitled Foreign Currency - Rate, the applicable foreign currency rate .			
b. Entering on the appropriate line designating the physical location of cash on hand, the amounts of all U.S. and foreign cash on hand.			
c. Entering the columnar totals for Units, U.S. Equivalent, U.S. Currency, and Other, by adding each preceding line.			
8. Entered in Item 3 the name, rank or grade, and title of the DO (on front of form).			
9. Signed in Item 4.			
10. Entered in Item 5 the date the DD Form 2657 was signed.			

Supporting Reference(s):

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

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

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

Prerequisite Individual Tasks :

Task Number	Title	Proponent	Status
805A-36A-6017	Prepare the Daily Agent Accountability Summary (DD Form 2665)	805A - Financial Management (Individual)	Approved

Supporting Individual Tasks :

Task Number	Title	Proponent	Status
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805A-36B-1013	Perform Cashier Functions	805A - Financial Management (Individual)	Approved
805A-36B-2003	Process Electronic Funds Transfer (EFT) Transactions	805A - Financial Management (Individual)	Approved
805A-44C-4103	Process Irregularities	805A - Financial Management (Individual)	Delete
805A-36B-1206	Prepare a Stored Value Card	805A - Financial Management (Individual)	Obsolete
805A-36A-6001	Resolve Irregularities in a Disbursing Officer's Account	805A - Financial Management (Individual)	Approved

Supported Individual Tasks : None

Supported Collective Tasks : None