

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14-R, VOLUME 5, CHAPTER 18  
“EMERGENCY DISPOSITION OF CURRENCY, COIN, AND  
NEGOTIABLE INSTRUMENTS”**

All changes are denoted by blue font

Substantive revisions are denoted by a ★ preceding the section,  
paragraph, table or figure that includes the revision

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

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Multiple	Revised entire chapter to include administrative and hyperlink updates.	Update

**TABLE OF CONTENTS**

**EMERGENCY DISPOSITION OF CURRENCY, COIN, AND NEGOTIABLE INSTRUMENTS**

1801 Policy

1802 Preparation for Emergency Destruction of Currency

Figure 18-1 Sample DD Form 2669 (Destruction Schedule)

## CHAPTER 18

**EMERGENCY DISPOSITION OF CURRENCY,  
COIN, AND NEGOTIABLE INSTRUMENTS**1801 POLICY

180101. General. Heads of Department of Defense (DoD) overseas components maintain contingency plans and standby procedures to implement this chapter and [DoD Directive 7360.5](#) (Policies Governing Use and Disposition of Currency and Coins Under Emergency Conditions). Submit requests for exceptions to this guidance under [Chapter 1](#) of this volume.

180102. Disposition. Under emergency conditions, or in anticipation of enemy action, evacuate negotiable instruments, currency, and coin held at personal risk by the disbursing officer (DO) or deputy disbursing officer (DDO), if possible. Upon initial notification of a threat that may require the destruction of currency and negotiable instruments, the DO or DDO should determine cash requirements, recall or purchase excess funds, and evacuate these funds to a designated safe haven. If, in the DO's, DDO's, or commander's opinion, it appears that capture of these funds is inevitable, destroy the funds as prescribed in this chapter.

A. Combustible Materials. Burn paper currency, checks, bonds, and other burnable documents completely to ashes. Use chemical decomposition, shredding, or pulping when it is impossible to burn them completely. These alternative methods must completely destroy the original character and appearance of currency and other negotiable instruments, rendering them non-negotiable.

B. Solid Substances. Dispose of coin and other valuable non-burnable items, to include signature plates and digitized signature media by crushing (plates and media) and/or scattering in deep bodies of water (coin), when possible. When no suitable bodies of water are present, discretely bury these items in the ground. Coins may also be fused or mutilated to make them unrecognizable as U.S. or foreign coins. Fragment and scatter bars, ingots, and other units of precious or valuable substances, making their recovery impossible or at least uneconomical.

180103. Destruction Precedence. DOs/DDOs in areas of elevated tension should anticipate the possibility of emergency destruction and maintain procedures to rapidly inventory and destroy their funds. If there is not enough time to destroy all funds held by the DO/DDO, prioritize the destruction of funds as follows:

A. U.S. and foreign currency and negotiable instruments carried as cash in the DO's accounts.

- B. Blank Treasury checks.
- C. Blank limited depository checks.
- D. Currency, negotiable instruments, and valuables held for safekeeping.
- E. Coins.
- F. Other valuables (e.g., signature plates and digitized signature media) in the DO's/DDO's custody.

180104. Sudden Destruction. When currency and coin are destroyed without previous warning, such as by explosion, fire, sinking of a vessel, or aircraft accident, the accountable DO prepares a written statement identifying the circumstances under which the funds were destroyed and sends it with a request for relief of liability to the Relief of Liability Section, Policy and Performance Management Directorate, DFAS-NPD/IN, 8899 E. 56th Street, Indianapolis, IN 46249-0500. If the DO does not survive the disaster that destroyed the funds, the officer designated to settle the account acts on the DO's behalf by reconstructing the accountability of the DO and initiating the appropriate requests for relief of liability.

## 1802 PREPARATION FOR EMERGENCY DESTRUCTION OF CURRENCY

### 180201. DOs and their Agents

A. U.S. Currency. If time permits, the DO/DDO prepares an original and 3 copies of Department of Defense (DD) Form 2669 (Destruction Schedule) for all U.S. currency destroyed. See figure 18-1. Note the reason for destruction in the space provided. For full or partial packages of new currency, note the beginning and ending serial numbers of each denomination of the currency in the spaces provided. Currency destruction must be witnessed by three persons who must be either U.S. commissioned or noncommissioned officers, or U.S. citizens serving as U.S. government civilian employees. The DO/DDO may serve as the third witness as long as one of the other two witnesses is senior in rank to the DO/DDO. Any DO/DDO who serves as a witness to completes block 5 and the applicable section of block 8 of the DD Form 2669. Witnesses enter their names, ranks, and signatures in the spaces provided. Do not delay destruction pending arrival of the DO's/DDO's superior. Indicate the method of destruction in the space provided for the witnesses' certifications.

B. Check Stock. If time permits, then the DO/DDO prepares a listing (in an original and 3 copies) of the U.S. Treasury and limited depository account check stock destroyed, indicating the range (from and through) of check numbers destroyed for each series of checks maintained by the DO/DDO. The witnessing requirements in subparagraph 180201.A apply.

C. Foreign Currency and Coin. If time permits, the DO/DDO prepares a DD Form 2669 for destroyed foreign currency and coin. Modify the appropriate areas of the DD Form 2669 to identify the denominations of the foreign currency and coin. Separate DD Forms 2669 are required for foreign currency and foreign coin. Foreign currency and coin held as public funds and those held for safekeeping also require separate DD Forms 2669. The witnessing requirements in subparagraph 180201.A apply.

D. U.S. Coins. If time permits, the DO/DDO prepares a DD Form 2669 as described above for U.S. coins destroyed, including the same type of information required for U.S. currency, but listing the denominations and value of each denomination destroyed. Cross out the preprinted denominations of paper currency, and enter the coin denominations. Also, cross out “currency” and enter “U.S. coins” immediately above in both the DO’s/DDO’s and witnesses’ certification blocks. The witnessing requirements in subparagraph 180201.A apply.

E. Signature Plates and Digitized Signature Media. Dispose of signature plates and digitized signature media as prescribed in subparagraph 180102.B. The witnessing requirements in subparagraph 180201.A apply.

180202. Non-appropriated Fund (NAF) Custodians

A. U.S. Currency and Coin. When ordered by competent authority, NAF activities turn in their U.S. currency and coin to the nearest DO/DDO in exchange for a U.S. Treasury check in the appropriate amount. These funds then become public funds for which the DO/DDO is accountable. If destruction by the DO/DDO becomes necessary, the DO/DDO includes these funds on the DD Form 2669; see paragraph 180201 of this chapter. When an exchange cannot be made, a competent NAF authority should prepare a destruction schedule similar to the DD Form 2669, and then verify and burn the currency to ashes or disposed of as prescribe in subparagraph 180102.A in the presence of at least one representative from the NAF and two U.S. commissioned or noncommissioned officers or U. S. citizens serving as U.S. government civilian employees. Dispose of U.S. coins as prescribed in subparagraph 180102.B.

B. Foreign Currency and Coin. When ordered by competent authority, NAF activities turn in their foreign currency and coin to the nearest DO/DDO in exchange for a receipt stated in units of the foreign currency, with the receipt stating that the foreign currency is being accepted for safekeeping and that neither the DO/DDO nor the U.S. Government is accountable for loss or destruction as a result of the existing emergency. See [Chapter 27](#) of this volume. If after accepting foreign currency and coin for safekeeping, the DO/DDO must use the funds to meet operational requirements, the DO/DDO issues a U.S. Treasury check to the NAF activities for the U.S. dollar equivalent of the foreign funds used. If destruction becomes necessary, the DO/DDO prepares a DD Form 2669 if time permits. When an exchange cannot be made, a competent NAF authority prepares a destruction schedule similar to the DD Form 2669, and then verifies and burns the currency to ashes. Dispose of foreign coins as prescribed in subparagraph 180102.B, witnesses as prescribed in subparagraph 180202.A.

180203. Military Banking Facilities (MBFs). Commanders notify MBFs as soon as possible when they believe it is prudent for them to liquidate their coin and currency holdings. Bank managers in critical areas may periodically exchange currency that exceeds day-to-day requirements for a U.S. Treasury check, thus reducing currency susceptible to loss.

A. U.S. Currency and Coin. When it becomes necessary to destroy U.S. currency and coin, the MBF transports it to the nearest DoD DO/DDO and exchanges it for a U.S. Treasury check. As with other U.S. currency and coin received from NAF activities, the DO/DDO is accountable for it and includes it on the appropriate DD Form 2669. When an exchange cannot be made, the bank manager prepares a destruction schedule similar to the DD Form 2669, and then verify and burn the currency to ashes in the presence of at least one representative from the MBF and two U.S. commissioned or noncommissioned officers or U.S. citizens serving as U.S. government civilian employees. Dispose of U.S. coins as prescribed in subparagraph 180102.B.

B. Foreign Currency and Coin. When it becomes necessary to destroy foreign currency and coin, the MBF transports it to the nearest DoD DO/DDO and exchanges it for a receipt stating that the foreign currency is being accepted for safekeeping and that neither the DO/DDO nor the U.S. Government is accountable for loss or destruction as a result of the existing emergency. See Chapter 27 of this volume. If after accepting foreign currency and coin for safekeeping, the DO/DDO must use the funds to meet operational requirements, the DO/DDO issues a U.S. Treasury check to the MBF for the U.S. dollar equivalent of the foreign funds used. If destruction becomes necessary, the DO/DDO shall prepare DD Form 2669 if time permits. When an exchange cannot be made, the bank manager should prepare a destruction schedule, similar to the DD Form 2669, then verify and burn the currency to ashes, witnessed as described in subparagraph 180203.A. Dispose of foreign coins as prescribed in subparagraph 180102.B.

180204. Other DoD-Sponsored Activities

A. U.S. Currency and Coin. When it becomes necessary to destroy U.S. currency and coin, managers of these activities deliver them to the nearest DO/DDO in exchange for a U.S. Treasury check. As with U.S. currency and coin received from non-appropriated fund activities, when a U.S. Treasury check is issued in exchange for the value of the funds, the DO is accountable for the funds and includes them on the appropriate DD Form 2669. When an exchange cannot be made, the activity manager prepares a destruction schedule similar to the DD Form 2669, then verifies and burns the currency to ashes in the presence of at least one representative from the activity and two U.S. commissioned or noncommissioned officers or U.S. citizens serving as U.S. government civilian employees. Dispose of U.S. coins as prescribed in subparagraph 180102.B.

B. Foreign Currency and Coin. When it becomes necessary to destroy

foreign currency and coin, managers of these activities deliver them to the nearest DoD DO/DDO in exchange for a receipt stating that the foreign currency is being accepted for safekeeping and that neither the DO/DDO nor the U.S. Government is accountable for loss or destruction as a result of the existing emergency. See Chapter 27 of this volume. If after accepting foreign currency and coin for safekeeping, the DO/DDO must use the funds to meet operational requirements, the DO/DDO issues a U.S. Treasury check to the activity for the U.S. dollar equivalent of the foreign funds used. If destruction becomes necessary, the DO/DDO prepares DD Form 2669 if time permits. When an exchange cannot be made, the activity manager prepares a destruction schedule similar to the DD Form 2669, and then verifies and burns the currency to ashes, witnessed as prescribed in subparagraph 180204.A. Dispose of foreign coins as prescribed in subparagraph 180102.B.

180205. Accounting for Destroyed Currency, Coin, and Negotiable Instruments.  
The DO accounts for destroyed currency, coin, and negotiable instruments which were held as public funds on line 7.7 of the DD Form 2657 and the SF 1219, and attach copies of supporting DD Forms 2669 to the affected DD Form 2657 and SF 1219.

DESTRUCTION SCHEDULE							
SECTION I - SCHEDULE OF CURRENCY TO BE DESTROYED							
1. LOCATION NAS Troublespot, APO		2. DSSN 1234		3. REASON FOR DESTRUCTION Enemy attack			
4. INCLUSIVE SERIAL NUMBERS <i>(New Notes Only)</i>	\$1	\$5	\$10	\$20	\$50	\$100	TOTAL
	250	500	1000	300			2050
<b>TOTAL</b>	250	500	1000	300			2050
SECTION II - CERTIFICATIONS							
I hereby certify that the above described currency in the amount of <u>\$2,050.00</u> dollars has been counted, verified, and found correct, and delivered this day for destruction at <u>NAS Troublespot</u> .							
5. DISBURSING OFFICER NAME AND RANK OR GRADE James M. Jonas, CDR, SC, USN				6. SIGNATURE			7. DATE 11/13/XX
We hereby certify that the currency specified and described in the foregoing schedule was received and verified by us and was totally destroyed in our presence by <u>burning</u> on this date.							
8. WITNESSES							
a. NAME, RANK OR GRADE, SIGNATURE James M. Jonas, CDR, SC, USN		b. NAME, RANK OR GRADE, SIGNATURE S.C. Gorman, CDR, USN			c. NAME, RANK OR GRADE, SIGNATURE A.F. Doyle, CAPT, USN		
9. LOCATION NAS Troublespot, APO						10. DATE 11/13/XXXX	

DD Form 2669, AUG 93

Figure 18-1. Sample DD Form 2669 (Destruction Schedule)