

DEFINITIONS

1. Accommodation Exchange. The exchange of Treasury checks or U.S. dollar instruments for U.S. dollars (i.e. check cashing). Also, the exchange of U.S. dollars or dollar instruments for foreign currency for the convenience of authorized personnel, or where permitted, the exchange of foreign currencies for U.S. dollars or dollar instruments.

2. Accountable Official. The term "Accountable Official" as used in this Volume refers to all personnel, whether military or civilian, to whom public funds are entrusted and includes the disbursing officer as well as the deputies, agents, (e.g., collection agents, paying agents, etc.), cashiers, and imprest fund cashiers to whom the disbursing officer advances public funds for the purpose of making disbursements.

3. Administrative Hearing. Administrative hearings are examinations of debt documentation done in lieu of oral hearings. Administrative hearings will be made by hearing officials who have been authorized to hold hearings for debts being reviewed.

4. Administrative Offset. Administrative offset is the withholding of money payable by the United States to, or held by the United States for a debtor to satisfy a debt the debtor owes the United States. Administrative offset includes offset from salary (pay).

5. Agent. An agent of a disbursing officer is an individual who is acting under a formal letter of appointment from the disbursing officer. Agents are not authorized to sign U.S. Treasury checks. The disbursing officer may authorize an agent to perform any duty (other than signing checks or the Statement of Accountability and other documents attesting to the disbursing officer's accountability) relating to public funds in the name of and for the account of the disbursing officer. These duties usually consist of making cash payments and collections, performing check cashing services, and preparation of financial documents. Agents may be authorized to sign such other official documents attesting to transactions made by the agent as specifically designated by the disbursing officer. In certain instances, the DFAS Centers may approve Treas-

ury check issue authority for a disbursing agent who meets the minimum qualification requirements of a deputy disbursing officer and who is, in fact, appointed as a deputy.

6. Annuity. An annuity is the monthly benefit payable to an annuitant or survivor annuitant.

7. Authorized Personnel. All individuals authorized to purchase goods, supplies, and services from facilities controlled or sponsored by the U.S. Government that operate in a designated military payment certificate (MPC) area. U.S. Government facilities and personnel authorized to hold and use MPCs are categorized in Military Department and Unified Command regulations. All military and civilian personnel under the jurisdiction of the Department of Defense as well as authorized dependents either collocated with sponsors or located at safehaven areas during emergency evacuations.

8. Automated Teller Machines at Sea. A pay delivery system aboard Naval vessels which accepts an electronic transfer of net pay and allowances due to each account holder. The funds are then delivered at various machines located throughout the vessel.

9. Basic Agreement. An intergovernmental agreement negotiated with the government of a friendly nation that states, in general terms the policies of Public Law 89-265, and authorizes their use by mutual consent.

10. Canceled Check

a. Available Check. A check which is in the possession of the disbursing officer and is canceled due to non-entitlement or because it is mutilated or undeliverable.

b. Unavailable Check. A properly vouchered and issued check which is not held by the disbursing officer or payee (not received by payee, lost, or destroyed).

c. Mass Canceled Check. A Treasury check issued prior to October 1, 1989, which was automatically canceled by Treasury if not cashed by October 1, 1990.

d. Limited Payability Canceled Check. A Treasury check issued on or after October 1, 1989 which is automatically canceled by Treasury if not cashed within 12 months from the date of issue.

11. Cancellation. The process whereby an issued check that has not been presented for payment is put in a paid status in the Department of the Treasury's Check Payment and Reconciliation system.

12. Ca\$h-Link Identification Number. A nine-digit identification number used by the Federal Reserve Banks (FRB) or branches as a part of their deposit reporting and cash concentration system. All deposits to an FRB or branch must indicate this nine-digit identification number in block 3 of the deposit ticket instead of the disbursing station symbol number. The identification number is derived by adding four leading zeroes to the symbol number and calculating a check-digit for the ninth position.

13. Cashier. A cashier can be a military or civilian employee designated by the disbursing officer to perform duties involving the handling of public funds. The recruitment, screening, and selection of persons for cashier positions should be accomplished with primary regard to the sensitive nature of the position.

14. Certificated Air Carrier. A U.S. air carrier that has been issued a certificate of public convenience and necessity under the provisions of Title 49, United States Code, section 1371.

15. Certifying Officer. An individual designated to attest to the correctness of statements, facts, accounts, and amounts appearing on a voucher, or other documents.

16. Change Fund Custodian. A change fund custodian operates from an appropriated fund sales activity (e.g., dining hall, hospital, commissary) and is responsible for safeguarding the funds provided and may be held pecuniarily liable for any loss of the change fund.

17. Check Issue Discrepancies

a. General. A check issue discrepancy occurs when the issue amount reported by the disbursing office differs from the amount for

which the check was actually issued as evidenced by the printed amount on the check itself when presented for payment.

b. Check Issue Overdraft

(1) Treasury Check. A check issue overdraft occurs when the amount printed on a check and paid by the Treasury is greater than the issue amount of that check as reported by the DO on the check issue report. A check issue overdraft also occurs when the amount printed on a check and paid by the Treasury is greater than the amount due as shown on the payment voucher.

(2) Limited Depository Check. A check issue overdraft occurs when the amount printed on a check and paid by the Limited Depository Bank is greater than the issue amount of that check as reported by the DO on the check issue report. A check issue overdraft also occurs when the amount printed on a check and paid by the Limited Depository Bank is greater than the amount due as shown on the payment voucher.

c. Check Issue Underdraft

(1) Treasury Check. A check issue underdraft occurs when the amount printed on the check and paid by the Treasury is less than the issue amount of that check as reported by the DO on the check issue report. A check issue underdraft also occurs when the amount printed on a check and paid by the Treasury is less than the amount due as shown on the payment voucher.

(2) Limited Depository Check. A check issue underdraft occurs when the amount printed on the check and paid by the Limited Depository Bank is less than the issue amount of that check as reported by the DO on the check issue report. A check issue underdraft also occurs when the amount printed on a check and paid by the Limited Depository Bank is less than the amount due as shown on the payment voucher.

18. Check Status Inquiry. An inquiry by a Government agency as to the payment status of a check or a request for a copy of a check.

19. Claimability. The length of time a payee can present a claim of non-receipt, loss, or theft of a U.S. Treasury check to a Government agency. Claims continue to be valid on an underlying obligation until expiration of the statute of limitations, normally for 6 years. If the payee's right to entitlement to funds has expired, the claim is denied.

20. Coin. Metallic specie representing either U.S. dollars and foreign currency units, fractional amounts, or multiples thereof.

21. Collection Agent. A collection agent is an individual who has been designated to perform duties relating to the collection of official funds, including funds held as safekeeping deposits, at a point other than a disbursing office. The individual designated as a collection agent must perform the collection duties under the general supervision of and as prescribed by the appointing officer. Responsibility for duties and functions should be segregated between receipt of funds, recordkeeping, determination of amount owed, and making demands on the debtor, so as to minimize opportunities for unauthorized, fraudulent, or otherwise irregular acts. Collection agents should not be involved with billing or accounting for funds received. Additionally, disbursing office personnel will not be designated as collection agents. A collection agent is appointed by the local commander.

22. Collections. All acquisitions of U.S. and foreign currencies except those acquired by the United States through purchase with dollars or accommodation exchange transactions.

★23. Commander. The term "Commander" as used in this Volume refers to a Director of the servicing DFAS Center, base commander, installation commander, commanding officer, commander-in-chief, officer-in-charge, or equivalent civilian head within the chain of command of the activity or individual concerned.

24. Consent. Consent means a debtor has agreed to salary or administrative offset. Consent may be implied or in writing.

25. Continental United States (CONUS). The term "continental United States," unless otherwise qualified, means the 48 contiguous states and the District of Columbia.

26. Contingency. As designated by the Chairman, Joint Chiefs of Staff (CJCS), an emergency involving military forces caused by natural disasters, terrorists, subversions, or by required military operations. Due to the uncertainty of the situation, contingencies require plans, rapid response, and special procedures to ensure the safety and readiness of personnel, installations, and equipment.

27. Contributed Currencies. The term "contributed currencies" refers to currencies made available to the United States by foreign governments for administrative expenses of the Security Assistance Program in accordance with mutual security bilateral agreements.

28. Control Checks. A control check is a check without a preprinted serial number used to replace prenumbered check stock that is spoiled for any reason. Control checks are numbered in the bottom center with a control number.

★29. Convening Authority. The term "convening authority" as used in appendix C and the term "commander" as used in chapter 6 in relation to the authority to appoint an investigating officer(s) or board(s) of officers to conduct investigations of losses of funds are synonymous. The "commander/convening authority" responsible for appointing an officer(s) or board(s) of officers to conduct investigations for losses of funds is the commander in the disbursing officer's chain-of-command who has command authority over all accountable individuals involved in a fiscal irregularity.

30. Country Use Currency. Currency in the custody of the participating foreign government which may be expended under mutual agreements for loans and grants within the country involved and is not controlled under the dollar appropriation process.

31. Credit Card Collections. A Government-wide network established by the Treasury to enable the Federal Government to accept credit cards from the public to collect payment for sales, services, debts, etc.

32. Creditor Component or Agency. A creditor component or agency is the DoD Component, Federal agency, or organization owed money or property.

33. Currency. Paper money in the form of U.S. dollars, foreign banknotes, and military payment certificates.

34. Currency Use Payments (CUP). Foreign currency, other than excess or near-excess foreign currencies, comprising a part of the purchase price of U.S. products or services (most generally U.S. surplus agricultural commodities) that, by agreement between the two nations, will remain in that country and be spent by that country.

35. Current Limited Depository Check. A check unpaid and outstanding against the limited depository checking account for any time less than one full fiscal year after the fiscal year in which the check was issued.

36. Debt. A debt is any amount of money or any property owed to a DoD Component by any person, organization, or entity except another United States Federal agency. Debts include insured or guaranteed loans and any other amounts due from fees, leases, rents, royalties, services, sales of real or personal property, or overpayments, penalties, damages, interest, fines and forfeitures, and all other claims and similar sources. Delays in processing employee elected coverage or a change in coverage under federal benefits programs and delays in processing ministerial adjustments are not normally considered debts if processing delays did not exceed 2 monthly or 4 biweekly pay periods. Fines and forfeitures arising under the Uniform Code of Military Justice are not subject to the due process provisions of this regulation. Amounts due a nonappropriated fund instrumentality are not debts owed the United States unless specifically included by this regulation.

37. Debt Compromise. Settlement of a debt for less than the full amount owed.

38. Default. A default occurs when a debtor fails to make a debt payment by the due date.

39. Delinquent Debt. A debt is delinquent if it has not been paid by the due date specified in the initial demand letter, normally within 30 days, unless other satisfactory payment arrangements have been made by that date. A debt is delinquent any time thereafter a debtor fails to satisfy obligations under a payment agreement.

40. Deposits-In-Transit System. A Treasury Department system that identifies, notifies, and possibly charges or credits disbursing officer (or bank) deposit discrepancies back to the disbursing officer.

41. Deputy Disbursing Officer. An individual appointed by the disbursing officer to act in the name of and for that disbursing officer to perform any and all acts relating to the receipt, disbursement, custody, and accounting for public funds. The appointing disbursing officer may restrict the acts a deputy is authorized to perform.

42. Direct Deposit System. Electronic Funds Transfer of net pay and allowances, travel, and savings allotments for civilian or military personnel to their personal bank account. For military personnel, dependent's allotments may also be included.

43. Disbursing Agent. A disbursing agent is an agent to the disbursing officer that has not been appointed as a deputy disbursing officer. Generally, a disbursing agent operates a permanently located disbursing office of considerable size that is geographically separated from the disbursing officer's office, however the use of disbursing agents is not restricted to geographic separation from the DO.

44. Disbursing Office. A disbursing office is an activity or that organizational unit of an activity whose principal function consists of the disbursement and collection of public funds. The term disbursing office includes both tactical and non-tactical disbursing activities. Each disbursing office will have a disbursing officer and at least one deputy position. Disbursing offices within DoD were formerly referred to as Finance and Accounting Offices (FAO), Accounting and Finance Offices (AFO), and Finance Offices (FO).

45. Disbursing Officer (DO). A military or civilian employee of a DoD Component designated to disburse moneys and render accounts according to laws and regulations governing the disbursement of public moneys.

46. Disbursing Station Symbol Number (DSSN). A four-digit number assigned to each disbursing office by the Treasury. The DSSN is an identification number that indicates authority to receive

and disburse public funds and issue checks on the Treasurer of the United States.

47. **Dishonored Instrument.** Any negotiable instrument (other than a Treasury check) which becomes dishonored (returned by a depository) for any reason.

48. **Disposable Pay.** Disposable pay is, that amount which remains after pay (salary) is reduced by amounts which are:

- a. required by law to be deducted;
- b. properly withheld for federal, state, and local income taxes;
- c. deducted as health insurance premiums
- d. deducted as normal retirement contributions; and
- e. deducted as normal life insurance premiums.

*49 **Doctrine of Laches.** The Doctrine of Laches is based upon neglect or omission to do what one should warrants presumption that one has abandoned right or claim. That is, if a payee neglects or fails to file a timely request, the payor can presume that the payee has abandoned the claim.

50. **DoD Component.** DoD Components include the Office of the Secretary of Defense; the Chairman, Joint Chiefs of Staff and the Joint Staff; the Inspector General of the Department of Defense; the Military Departments including the Coast Guard when assigned to the Department of the Navy; Defense Agencies; DoD Field Activities; the Unified and Specified Commands; the Uniformed Services University of the Health Sciences; and, all non-appropriated fund instrumentalities. As used in this Volume, the term DoD Component also refers to a ship, camp, post, station, base, activity, unit, installation, or facility.

51. **Duplicate Check** Two checks issued by the same DSSN with the same serial number.

52. **Electronic Certification.** An automated function which permits the secure, accurate, and

rapid communication and certification of payment data. Electronic certification also eliminates the highly labor-intensive processing of paper documents. It allows Components to generate and certify voucher schedules on micro-computers, and then transmit the data over telephone lines. Payments are verified and accepted using message authentication technology.

53. **Electronic Commerce.** A wide range of financial functions which are performed using data communications techniques.

54. **Electronic Data Interchange (EDI).** The exchange of standardized information between business partners typically communicated electronically between computers. It is DoD policy that DoD Component EDI applications shall conform to the American National Standards Institute (ANSI), Accredited Standards Committee (ASC) X12 standard.

55. **Electronic Funds Transfer (EFT).** A system that provides the authority to debit or credit accounts in financial institutions by electronic means rather than source documents (e.g., paper checks). Processing typically occurs through the Federal Reserve System and/or the Automated Clearing House (ACH) computer network EFT

National Standards Institute (ANSI) Accredited Standards Committee (ASC) X12 standard.

56. **Emergency Condition.** Any situation resulting from war, armed aggression, or other hostilities against U.S. personnel or interests; and sudden, extensive natural or manmade disasters.

57. **Employee.** Employees are current or retired civilians paid from appropriated funds.

58. **Excess Foreign Currencies.** U.S.-owned foreign currencies that the Treasury has determined to be in excess of normal requirements of the U.S. Government (generally more than a 2-year supply) in the country concerned.

59. **Exchange-for-Cash Check.** A check issued by a disbursing officer to obtain cash funds for disbursements or in exchange for cash for official or accommodation purposes.

60. Foreign Currency Fund Account. Accounts established for recording foreign currency acquired without payment of U.S. dollars abroad and which may be expended with or without charge to dollar appropriations. The short title for these accounts is "FT" accounts.

61. Foreign Exchange. A term with the same meaning as foreign currency; i.e., the legal monetary unit of a foreign nation and negotiable instruments, such as travelers checks, money orders, and bank drafts, payable in such monetary units.

62. Fraudulent Claim. A fraudulent claim is any claim against the Government involving the presentation of false information, or misrepresentation on the part of a claimant or any other party having an interest in a claim.

63. Functional Area. Each individual unit of a disbursing office (also known as subject matter areas) responsible for specific types of transactions. For example: Accounts Control; Travel; Military Pay; Commercial Services; Civilian Pay; or Fiscal.

64. General Depository. A financial institution (also called Treasury General Account (TGA) Depositories) designated by Treasury to accept deposits of cash and checks from specifically authorized disbursing officers.

65. Holder-in-Due-Course. A holder-in-due-course is a person, financial institution, or business other than the original payee who, in good faith, takes possession of a check through endorsement. A claim to payment by a holder-in-due-course will be honored, even if the original payee is not due or entitled to the check.

66. Illegal, Incorrect, or Improper Payment. An illegal, incorrect, or improper payment is defined as

- a. an overpayment of a payee;
- b. two or more payments to a payee for the same entitlement;
- c. a payment to the wrong payee;
- d. a U.S. Treasury check issue over-draft (in some instances);

e. a negotiation of both the original and a substitute U.S. Treasury check;

f. a negotiation of both the original and a recertified U.S. Treasury check;

g. any payment based on fraudulent, forged, or altered documents prepared or presented by individuals who do not work in the disbursing office; or

h. a payment made in violation of a regulation.

67. Imprest Fund. A cash fund of a fixed amount established by an advance of funds, without charge to an appropriation, from a disbursing officer to a duly appointed cashier, for disbursement as needed in making cash payment for relatively small purchases.

68. Imprest Fund" Cashier. An individual appointed by the local commander to make authorized cash payments for materials or services. An imprest fund cashier is required to maintain custody of public funds and to file periodic vouchers to account for and replenish the imprest fund. Disbursing personnel are not eligible for appointment as imprest fund cashiers.

69. Irregularity in a Disbursing Officer's Account. An irregularity in a disbursing officer's account is any action (or lack thereof), event, practice, or circumstance that causes an out of balance condition in the financial accountability to the United States of the disbursing officer and/or deputies, agents, and cashiers to whom public funds have been entrusted.

70. Limited Depository. A U.S. or foreign commercial bank designated by the Treasury to receive deposits from disbursing officers for credit to their official limited depository checking accounts.

71. Limited Depository Account. A checking account in foreign currency maintained in a limited depository by a disbursing officer (DO). The account is in the name of the DO. Limited depository accounts may also be referred to as operating accounts.

72. Lockbox. A collection and processing service provided by a financial institution to accelerate cash flow to the Treasury General Account (TGA).

73. Member. Military personnel on active duty or retired (including those receiving retainer pay) from active duty in a military service or Reserve or National Guard personnel on active duty or retired.

74. Military Payment Certificate (MPC). An instrument (scrip) denominated in U.S. dollars that is used as the official medium of exchange at U.S. military establishments in overseas areas that are designated as “MPC Areas.” MPCs are implemented, circulated, converted, withdrawn, and accounted for by series number. The notes of each MPC series have distinctive designs, colors, symbols, and numbering with each denomination (\$1.00, \$5.00, \$10.00 and \$20.00) within a series being a different color. Each note shall bear the statement “For use only in U.S. military establishments by U.S.-authorized personnel in accordance with applicable rules and regulations” and shall contain special coding or markings to verify its authenticity.

75. Military Payment Certificate (MPC) Area. A particular foreign country or other geographic or geopolitical area that has been officially designated as such by the Comptroller, DoD.

76. Military Payment Certificate (MPC) Conversion. The authorized withdrawal of an MPC series currently in circulation as legal tender and the concomitant introduction and designation of a new MPC series as legal tender.

77. Military Payment Certificate (MPC) Reserve Series. MPCs of a series physically available but not placed in circulation as legal tender.

78. Military Post Office Addresses. Military post office addresses (APO and FPO) are required to be compatible with automated mail processing. The next to the bottom line will show a “Unit” or “Postal Service Center” number followed by a box number (if appropriate). This line will equate to the U.S. Postal Service’s standard street address and apartment number format. The bottom line is required to be compatible with the U.S. Postal Service’s standard city, state, ZIP Code format.

a. APO and FPO are the “city” name.

b. The “state” abbreviation is shown below.

(1) AE is the state designator for military post offices located in Canada, Europe, Africa, and the Middle East. For example, APO New York is now APO AE and FPO New York is FPO AE.

(2) AA is the state designator for military post offices located in Central and South America. For example, APO Miami is now APO AA and FPO Miami is FPO AA.

(3) AP is the state designator for military post offices located in Alaska and the Pacific area. For example, APO San Francisco and APO Seattle are now APO AP and FPO San Francisco and FPO Seattle are FPO AP.

79. Ministerial Adjustment. A ministerial adjustment is any non-discretionary pay adjustment such as an adjustment prescribed by statute or regulation.

80. Near-Excess Currencies. U.S.-owned foreign currencies that the Treasury has determined to be above immediate needs within the country concerned but not sufficient to be declared excess.

81. Non-tactical Disbursing Activity. As used in this Volume, a disbursing activity permanently assigned to a post, camp, station, base, etc., and not subject to mobilization or deployment.

*82. Officer or Military Officer. As used in this Volume, officer or military officer includes all commissioned and warrant officers (appointed officers) of the uniformed services.

83. On-Line Payment and Collection System. An automated intragovernmental system used for billing services and supplies.

84. Oral Hearing. An oral hearing is an informal oral proceeding held by a hearing official with representatives of the creditor agency, the debtor or representative, and witnesses present.

85. Out of Service Debtor. A former civilian employee, a former member of the Armed

Forces, or any other individual who is not receiving any compensation from the Federal Government.

86. Outstanding Check. A check is identified as outstanding when the Treasury Check Payment and Reconciliation (CP&R) system has the check recorded as issued but not paid.

87. Overage of Funds. Funds held in an amount greater than the amount shown to be on hand by the daily accountability records.

88. Overseas. For purposes of this Regulation, any area located outside the states of the United States, the District of Columbia, or the Commonwealth of Puerto Rico.

89. Paid Status. A check is identified as paid when it has been presented to the U.S. Treasury for payment through the banking system, reported as a void (zero value issue), or when it has been canceled.

90. Pay (Salary). In this regulation, pay and salary have the same meaning. They include basic, special, incentive, retired, or retainer pay, consultant's fees, and any other authorized pay and allowances.

91. Pay Period. Pay periods are normally biweekly for civilians working for federal agencies; monthly for active duty military and all retirees; periodically based on completion of active or inactive duty for training for reserve personnel; and weekly for piecework employees at the Defense Personnel Support Center's clothing factory.

92. Payability. The term "payability" as used in this Volume is the length of time a U.S. Treasury check can be negotiated.

93. Paying Agency. The paying agency is the DoD Component or Federal agency authorizing or disbursing payment.

94. Paying Agent. A paying agent is a military or civilian employee appointed by the commander to act as an agent of a disbursing officer. The purpose of a paying agent is to make specific payments, currency conversions, or check cashing transactions from funds temporarily advanced to the agent by the disbursing officer.

Paying agents are individuals whose regular duties do not involve disbursing functions and who are not organizationally located in the disbursing office. They are appointed to the position of paying agent as a collateral duty and will be under the exclusive supervision of the disbursing officer in all matters concerning custody and disposition of funds advanced to them. They will comply with all instructions and regulations pertaining to their paying agent duties as issued by the disbursing officer. All payments or currency conversions made by a paying agent are made for and in the name of the disbursing officer. Funds advanced to a paying agent are held at personal risk by the paying agent and must be accounted for to the disbursing officer immediately upon completion of the transaction(s) for which advanced.

95. Physical Loss of Funds. A physical loss of funds is defined as:

a. a loss of official cash by theft, embezzlement, unexplained disappearance, or cash handling errors;

b. a loss of paid vouchers and/or negotiable instruments from a disbursing office;

c. a loss of an official deposit en route from a disbursing office to a depository or after confirmation by a depository;

d. any payment based on fraudulent, forged, or altered documents prepared or presented by individuals, both accountable and non-accountable disbursing personnel, who work in the disbursing office;

e. a loss or theft of cash from an imprest fund;

f. a failure to obtain (or loss of) official receipts and/or documents representing cash;

g. a loss or destruction by fire, accident, or natural disaster; or

h. stale or unidentifiable DO suspense account charges (DITS).

96. Prevailing Rate of Exchange. The most favorable rate that would be legally available to the U.S. Government for the acquisition of

foreign exchange for its official expenditures and accommodation exchange transactions.

97. Recertified Check Payment. A replacement payment using a U.S. Treasury check bearing a different check serial number from the original check. A recertified check may be issued to replace any lost, stolen, or destroyed original check (except holder-in-due-course), regardless of the disbursement purpose (e.g., pay, travel, or vendor payment).

98. Reconsideration. Reconsideration is a creditor organization review of the written debt record. The review will consider debtors' submissions and will result in a new determination as to debt validity and amount and propriety of an offset schedule established other than by agreement with a debtor.

99. Recovered Check. An original check which is returned to or recovered by the disbursing officer after it has been canceled by submission of an SF 1184, Unavailable Check Cancellation. A recovered check can also be a recertified check which is returned to or recovered by the disbursing officer after the original check which it replaced has been negotiated by the payee.

100. Routine Pay Adjustment. A routine pay adjustment is the correction of an overpayment to a member resulting from clerical or administrative error or delay in processing pay documents that is discovered and corrected (that is, collection action is completed) within no more than 2 monthly or 4 biweekly pay periods after the date the overpayment was originally made.

101. Salary Offset. In this regulation, salary offset is the collection of a debt from the current salary (pay) of a debtor under 5 U.S.C. 5514 authority.

102. Settlement Office. A disbursing office designated to clear any outstanding transactions and/or deficiencies from the accounts of predecessor disbursing officers. The disbursing officer assigned to the settlement office is referred to as settlement officer.

103. Small Differences. The term "small differences" as used in this Volume refers to any check issue discrepancy (involving a Treasury check) which is \$1 or less.

104. Special Drawing Right (SDR). An international reserve asset created by the International Monetary Fund (IMF) to supplement the existing reserve assets of its member countries. The SDR is the IMF's unit of account and SDRs may be used by members in transactions with the IMF, other member countries, and other authorized holders. Since January 1, 1981, a basket of five currencies (the U.S. dollar, Deutschmark, French franc, Japanese yen, and Pound sterling) serves as the basis for determining both the valuation and the interest rate of the SDR.

105. Spoiled Check. A check that is misprinted, mutilated, or returned by the payee as uncashable. Spoiled checks are replaced by control checks.

106. Supplemental Agreement. The local operating procedures formulated and used by the commanders of the armed forces of two friendly foreign nations, whose governments have signed a basic agreement, as contemplated under Public Law 96-436. Such procedures shall be used in territories of mutual concern to provide each other with emergency financial support, under the policies of the basic agreement. Supplemental agreements may be entered into by commanders of unified or separate armed forces, as considered appropriate.

★107. Tactical Disbursing Activity. As used in this Volume, any tactical unit (including Navy ships) that is authorized to provide disbursing services under an assigned Disbursing Station Symbol Number (DSSN) and is subject to movement from one location to another. Some tactical disbursing activities provide disbursing services on a full-time basis (as in the case of Navy ships). Others perform disbursing services only while in a deployed (or mobilized) status. When not deployed, the DSSNs are held in reserve in an inactive status to be activated on short notice as required.

★108. Tolled. To suspend or stop temporarily as the statute of limitations is tolled.

109. Treasury General Account (TGA). A bank account in a commercial bank or other financial institution (FI) in which an agency can deposit cash and checks. TGAs are designed to move funds quickly and efficiently from numerous and widely dispersed points of initial deposit to a

centrally controlled, or "concentration," account. TGA depositaries are selected on the basis of their proximity to Federal agencies. The receipts are hand-delivered to the bank prior to the bank's deposit cutoff time. This reduces processing float. Mailing deposits to a TGA is not allowed without prior approval from the Department of the Treasury, Financial Management Service (FMS).

110. U.S.-Owned Foreign Currency. Currency of a foreign country that is as follows:

- a. owned by the United States;
- b. determined excess or near-excess by the U.S. Treasury Department;
- c. available in the country of issuance to pay obligations of the United States within that country; and
- d. disbursed by the U.S. Treasury disbursing officer in the country concerned, either directly to a contractor or to a DoD disbursing officer, as appropriate.

111. Uncurrent Limited Depositary Check. A check drawn on a limited depositary which is unpaid and outstanding against the limited depositary checking account for at least one full fiscal year after the fiscal year in which the check was issued, except where the laws of the country in which the limited depositary is located provide that the negotiable period of a check is shorter.

112. Undeliverable Check. A check that is not delivered to the payee within 60 days after the month of issue.

113. United States. The term "United States," unless otherwise qualified, means the 48 contiguous states, the District of Columbia, and the States of Alaska and Hawaii.

114. United States Use Currency. Currency usually expended through the dollar appropriation process to pay U.S. obligations abroad; to pay for U.S. technical, scientific, and other programs; and to make sales for dollars to U.S. citizens and nonprofit organizations in selected countries.

115. Valuables. The term "valuables" means any articles or things or representation of value in which the United States has any interest, or in connection with which it has any obligation or responsibility.

116. Vendor Express. Electronic Funds Transfer to a company or corporate bank account of the payment due a vendor for rendering goods or services to the Government.

117. Voided Check. A check that is:

- a. prenumbered with a serial number;
- b. voided for any reason prior to reporting as a check issue by the disbursing officer;
- c. reported as a zero dollar value issue; and
- d. not replaced by another check.

