

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 5, CHAPTER 2
“DISBURSING OFFICES, OFFICERS, AND AGENTS”**

All changes are denoted in 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
020301.B	Moves from chapter 1 the provision regarding DO accountability for illegal, incorrect, and improper payments.	Update

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CHAPTER 2

DISBURSING OFFICES, OFFICERS AND AGENTS0201 ESTABLISHING A DISBURSING OFFICE

020101. Request for Establishment. Send requests to establish disbursing offices at new activities, or at activities receiving disbursing services from external sources, by memorandum through the requesting activity's chain of command to the Director, Defense Finance and Accounting Service (DFAS), ATTN: DFAS-NPD/IN, 8899 East 56th Street, Indianapolis, IN 46249-0500. The appropriate Service sends notices of activation/ deactivation, reorganization/reorganization or deployment—tactical activities to DFAS-NPD/IN and the supporting DFAS site. Include in all communications:

- A. Reason why establishing the office is necessary.
- B. Anticipated workload of the office in terms of the number of military personnel to be supported, civilian personnel to be paid, and commercial vouchers to be settled. If military or civilian personnel are to be paid, identify the automated payroll system to be used.
- C. Proposed date of establishment.
- D. Name of the nearest Federal Reserve Bank (FRB) or branch, including location and distance of the FRB from the proposed disbursing office. If there is no FRB or branch within a reasonable distance of the proposed office, include the name and location of the nearest general depository, if any, and distance of that depository from the proposed office.
- E. Estimate of U.S. Treasury checks required for the first year of operation and whether checks will be procured through the normal requisition process or if an emergency supply will be needed. See [Chapter 7](#) of this volume.
- F. Name, social security number (SSN) and rank or grade of the proposed disbursing officer (DO), if known.
- G. Estimate of monthly cash requirements.
- H. Information on plans to implement an automated disbursing system.

020102. Recommendation by Department of Defense (DoD) Component Commander. When a military commander decides that establishing a disbursing office is required for the efficient functioning of the activity, he or she endorses the request to indicate concurrence and provides any additional information required by the approving official. In all cases, provide a statement justifying why an additional disbursing office is required and why the disbursing operation cannot be conducted by an existing disbursing activity.

020103. Disbursing Station Symbol Number (DSSN)

A. Assignment. The commander of the activity granted approval to establish a disbursing office notifies DFAS-NPD/IN and requests a new DSSN, including in that request both a copy of the initial request to establish the disbursing office and a copy of the approval notification. DFAS-NPD/IN obtains a DSSN from the Department of the Treasury's Financial Management Service (Treasury FMS) for each approved disbursing activity. DSSNs are permanent and, from Treasury FMS's perspective, are either open or closed. Those that are open are open for an indefinite period. Some open DSSNs may be inactive, and can be either –

1. Contingency, available for use in a military contingency operation;
2. Temporarily deactivated for a specific reason (For example, a ship undergoing extensive overhaul for a period of several months may arrange for disbursing service from a shore activity. To eliminate the necessity of submitting monthly financial and checking account reports during the period of inactivity, the DO deposits all currency, coin and negotiable instruments; closes the limited depositary checking account, if applicable; properly disposes of all undeliverable checks; submits the memorandum required for closure of disbursing offices with additional information that the account is closed temporarily; and retains blank U.S. Treasury check stock for use when the disbursing operation is reactivated. See Chapter 7 of this volume for inventory and storage requirements. The DO may reopen that same DSSN at any time by submitting the report of commencement of disbursing operations. NOTE: A DO may not close a DSSN temporarily if any cash or documents representing cash are on hand. Any assets on hand, including deficiencies such as dishonored checks or losses of funds, require monthly submission of an SF 1219.); or
3. In settlement pending closure; see [Chapter 22](#) of this volume.

B. Change in Designation or Location. Coordinate proposed changes in the designation or location (mailing address) of a disbursing activity after assignment of the DSSN with the Treasury FMS, Check Reconciliation Branch, through DFAS-NPD/IN.

C. Use of DSSN. The DSSN must appear on all payment and collection vouchers and U.S. Treasury and limited depositary checks processed by the disbursing activity.

020104. Reporting Activation of a Disbursing Office. The DO activating a disbursing office notifies Treasury FMS, Check Reconciliation Branch, through DFAS-NPD/IN by memorandum; immediately upon commencement of disbursing operations. Include the name of the activity, the DSSN assigned, the name and rank or grade of the DO and the opening date of the account. Send a copy of the memorandum to the supporting DFAS site.

020105. Employer Identification Number (EIN). DOs who are required to report tax information must obtain an EIN from the nearest Internal Revenue Service office.

020106. Equipment, Publications and Blank Forms

A. Check-signing Machines. A DO issuing more than 2,000 checks per month may purchase and use a check-signing machine. DOs issuing fewer than 2,000 checks per

month may request approval from the supporting DFAS site to purchase and use a check signing machine. See Chapter 7 of this volume for machine specifications, signature plate requirements and ordering procedures.

B. Publications. Disbursing activities obtain publications governing the operation of a disbursing office and keep them current for reference purposes.

C. Supply of Blank Forms. Prepare an estimate of the type and quantity of blank forms needed to sustain the actual or anticipated volume of business and update it periodically to avoid stockpiling seldom-used forms.

D. Miscellaneous Office Supplies. Requisition miscellaneous office supplies such as rubber stamps and stationery using established supply procedures.

0202 CLOSING A DISBURSING OFFICE. Follow the policies and procedures in this section when a disbursing office is to be permanently closed. Once a DSSN has been closed, it may be used only for settlement purposes. If the DSSN is to be reopened, then the DO must request and receive approval for reactivation from the Treasury FMS through DFAS-NPD/IN. Treasury FMS also must approve a new check range.

020201. Designation of a Settlement Office. The supporting DFAS site designates another disbursing office, identified as the settlement office, to handle uncleared transactions for the closed office. See Chapter 22 of this volume.

020202. Notification of Closure. The DO of the office being closed –

A. Notifies all affected activities, agencies, commercial concerns (including depositaries when applicable), and individuals of the disbursing office closure date and the name and location of the settlement office to which all accounts will be transferred.

B. Notifies Treasury FMS by memorandum through DFAS-NPD/IN that the DSSN is being closed. State in the memorandum the date of closure, the office to which the accounts and records have been/will be forwarded for settlement, and the last check number of each check range issued by the DSSN. Include the date and check number of the last check signed for each check range by each deputy in cases where separate check series are assigned to deputies at branch disbursing offices. Send a copy of the memorandum to the supporting DFAS site. Once a DSSN is reported to Treasury FMS as being in a settlement status, it may not be reopened or transferred to another location without specific Treasury FMS approval. Once the settlement office has met all requirements in Chapter 22 of this volume pertaining to closing the DSSN, Treasury FMS will close the DSSN permanently.

C. Requests commanders terminate appointments of all agents they appointed.

D. Terminates all deputy, agent and cashier appointments.

E. Requests commanders terminate DO's and agents' authorities to hold cash

at personal risk.

F. Clears all outstanding agent, imprest fund cashier, and change fund custodian advances.

020204. Deposits. Deposit all currency, coin, negotiable instruments and limited depository account balances to the credit of the Department of the Treasury on an SF 215 (Deposit Ticket). See [Chapter 5](#) of this volume.

020205. Deposit Fund Account Balances. Transfer deposit fund account balances that could not be cleared before closure to the designated settlement office. Send a detailed list of the persons owed or funds to be reimbursed along with any documents or backup information with the SF 1081 (Voucher and Schedule of Withdrawals and Credits) to the settlement office. The SF 1081 is the basis for adjusting the general ledger for the amounts transferred.

020206. Undeliverable Checks. Cancel all undeliverable checks. Return checks forwarded by other DOs that are undeliverable to the forwarding DOs for cancellation. See [Chapter 8](#) of this volume.

020207. Blank U.S. Treasury Check Stock. Destroy remaining blank check stock (See Chapter 8 of this volume.) and report the checks on the SF 1179 (Month End Check Issue Summary) and level 8 check issue report as VOIDS (zero dollar value issues).

020208. SF 1219 (Statement of Accountability). Prepare and submit an SF 1219 marked **FINAL** covering the period from the first day of the accounting period through the close of the last business day. See [Chapter 19](#) of this volume.

020209. SF 1179 (Month End Check Issue Summary). Prepare and submit an SF 1179 marked **FINAL** covering the period from the first day of the accounting period through the close of the last business day. Include all checks issued during the accounting period as well as the blank check stock destroyed and reported as VOIDS (zero-dollar-value issues) as prescribed in Chapter 8 of this volume.

020210. Equipment. Notify the supporting DFAS site of the availability of useable office equipment. The supporting DFAS site advises other DOs of the equipment available and facilitates transfers between disbursing offices, if requested. If no other disbursing office needs the equipment, the DO turns over the equipment to the supporting property disposal office. See Chapter 7 of this volume for disposition of signature plates.

020211. Retained Records. Send the retained records to the designated settlement office as prescribed in [Chapter 21](#) of this volume.

Note: DOs preparing an office for closure ensure that no discrepancies exist in their accountability. The supporting DFAS site reviews all accounts transferred to settlement offices and may order collection action against a relieved DO who submits a disbursing account to a settlement office with unresolved deficiencies in accountability (i.e., dishonored personal checks, unconfirmed

deposits, check issue records and reports, physical losses of funds and unresolved open debit items in **F3875, **F3880, and **F3885 clearing accounts.).

0203 DISBURSING OFFICERS, DEPUTIES AND OTHER ACCOUNTABLE POSITIONS

020301. Persons Authorized to Have Custody of Public Funds

A. General. To ensure proper security and accounting for public funds, and to fix responsibility for custody and authorized disposition, it is necessary to limit the number of persons authorized to receive, maintain custody and disburse or otherwise dispose of public funds.

★ B. Accountable Positions. Except as otherwise specifically provided, only DOs and their duly appointed deputies, agents, and cashiers may regularly receive and maintain custody of public funds. Individuals designated to distribute salary checks and those appointed by the commander as imprest fund cashiers, collection agents, change fund custodians, or paying agents are also considered to be serving in accountable positions, even though those functions are not the direct responsibility of the DO. DOs are accountable for illegal, improper, or incorrect payments and for errors in their accounts even though they may have relied on deputies, agents, or cashiers who caused the errors.

C. Exceptions

1. General. An individual who may on occasion receive or maintain custody of public funds is not required to be designated formally to fill one of the positions listed in subparagraph 020301.B of this chapter. Public funds may be received at times, at locations, and under circumstances that preclude any advance arrangement for their receipt. At some activities, collections are so infrequent that it is impracticable to have a formal designation in effect. Persons other than those individuals formally designated send funds received promptly to the DO serving the activity or to another individual formally designated to receive them. DOs and other individuals responsible for property and the funds derived from that property need not formally designate any or all of their subordinates to receive or maintain custody of public funds even though the entire staff of the activity performs functions closely associated with public funds. It is sufficient that formal designations be made for those individuals who regularly receive and maintain custody and control of public funds and who have the opportunity to act independently in respect to the custody, movement and disposition of such funds.

2. Specific. Do not appoint individuals who perform only the following functions in connection with public funds agent positions:

a. Sales personnel in retail outlets and mess cashiers,
b. Mailroom employees and messengers who may handle public funds occasionally in connection with their regular duties,

c. Personnel receiving public funds exclusively in the form of checks drawn payable to a Military Component, or

d. Personnel who handle funds as assistants to holders of accountable positions but who do not sign receipts holding themselves accountable for the funds.

020302. Restrictions on and Exceptions to Duty Assignments of Individuals Handling Public Funds

A. Restrictions. Individuals performing duties as disbursing agents, deputy DOs, cashiers, paying agents, collection agents, change fund custodians or imprest fund cashiers involving the custody or disbursement of public funds may not be concurrently appointed to other accountable positions involving the handling, custody, or accountability for other funds.

B. Exceptions

1. DOs at DFAS sites may hold more than one DSSN. A DO holding one or more DSSNs may also serve concurrently as the deputy to one or more other DOs. Each deputy appointed by the DFAS DO may serve under one or more of the DSSNs assigned to the appointing DFAS DO. DFAS Deputy DOs may also serve more than one DFAS DO at the same time.

2. DOs aboard Navy vessels also may serve concurrently in other accountable positions such as ship's stores officer or food service officer when the ship's manpower authorization does not provide Supply Corps officers for each accountable function.

3. When directed by appropriate authority in accordance with law and regulation, DOs, deputies, and agents accept, safeguard, account for and dispose of personal funds and valuables received for safekeeping. See [Chapter 27](#) of this volume.

4. Where personnel resources are limited, persons serving as DOs or other accountable officials listed in subparagraph 020302.A of this chapter may also serve as safekeeping custodians at the commander's discretion.

020303. Additional Duties. Except as specifically authorized in this volume, DOs may not be assigned additional duties of order approving authority, certification officer for claims for reimbursement and contingency funds, custodian of any fund, or other conflict-of-interest assignments.

020304. Appointment of a DO

A. Establishment of a DO position. The DoD Component Manpower Center or Military Service commander may approve the establishment of DO positions for Military Service disbursing offices. The DFAS Director or designee may approve the establishment of DO positions for DFAS disbursing offices. (NOTE: Standards established by the Office of Personnel Management determine grade levels of civilian DO positions.)

B. Appointment of a DO. The authorized approving authority for DOs issues

the required orders and appointment letter to the DO. (Note: A civilian employee serving as a DO receives only an appointment letter.) The letter states the specific duties authorized to be performed by the DO and includes the statement “I acknowledge that I am strictly liable to the United States for all public funds under my control.” The letter also includes a statement that confirms that the appointee has been counseled with regard to pecuniary liability and has been given written operating instructions. The appointee acknowledges acceptance of the appointment on the original and all copies of the letter of appointment. Send a copy of the letter of appointment and the required original specimen signature forms (FMS Form 5583 and FMS Form 3023) to DFAS-NPD/IN to be maintained in the DO files.

C. Eligibility. To be eligible for a DO appointment, an individual must have previous experience as a DO or have completed (or agree to complete) specific DO training. DO appointees must be U.S. citizens.

D. Internal Controls. Maintain separation of disbursing and related duties in accordance with the DoD Component and DFAS internal management control programs (e.g., DFAS 5010.38-R). See also [Chapter 1](#) of this volume.

020305. Appointment of a Deputy DO

A. Establishment of Deputy DO Positions. A DO normally should request the establishment of at least one deputy DO position. The DO personally signs all requests for these positions. From a security standpoint, do not allow excessive numbers of individuals access to public funds. The authorized approving authority for DOs (See subparagraph 020304.A of this chapter.) ensures that only a minimum number of deputy positions are approved at disbursing activities under a DO’s jurisdiction. Requests to establish deputy positions include a justification for the position and the following information:

1. The specific location supported by the deputy DO position,
2. The number of deputies that presently support the site(s),
3. The specific duties to be performed by the deputy DO, and
4. An estimate of the monthly value of funds to be advanced, collected, and disbursed by the deputy DO.

The DoD activity commander appointing the DO (See subparagraph 020304.A of this chapter.) may approve the establishment of deputy positions for DoD disbursing activities. Once the number of authorized deputy positions is approved, the DO sends a copy of the approval memorandum to DFAS-NPD/IN.

B. Appointment of a Deputy DO. DOs appoint deputy DOs by formal letter of appointment. The letter states the specific duties authorized to be performed by the deputy and includes the statement “I acknowledge that I am strictly liable to the United States for all public funds under my control.” The letter also includes a statement that confirms that the

appointee has been counseled with regard to pecuniary liability and has been given written operating instructions. The appointee acknowledges acceptance of the appointment on the original and all copies of the letter of appointment. Send a copy of the letter of appointment and the required original specimen signature forms (FMS Form 5583 and FMS Form 3023) to DFAS-NPD/IN to be maintained along with the DO files.

C. Eligibility. An officer, enlisted member, or civilian employee satisfactory to the DO and who is a U.S. citizen is eligible for appointment as a deputy DO.

D. Internal Controls. Maintain separation of disbursing and related duties in accordance with the DoD Component and DFAS internal management control programs (e.g., DFAS 5010.38-R). See also Chapter 1 of this volume.

E. Termination of Appointment. The DO may revoke the appointment of a deputy at any time. When a DO is relieved from disbursing duties, that DO revokes the appointments of all deputy DOs. In all cases, address the notice (memorandum) of proposed revocation of a deputy's appointment to the deputy. Send a copy of the notice or memorandum to DFAS-NPD/IN. If another individual will succeed the deputy, then send a copy of the letter of appointment and the required original specimen signatures for the new deputy with the copy of the memorandum of revocation.

020306. Submission of Signature Card and Specimen Signatures

A. Official Signature. Before commencing disbursing operations, a DO and all appointed deputies determine which of their given names and/or initials will comprise their official signatures. These are used on all checks, vouchers, official papers and correspondence pertaining to the DoD, Government Accountability Office and Department of the Treasury. Send these signatures to DFAS-NPD/IN on FMS Form 5583 (Signature Card) and FMS Form 3023 (Specimen Signatures). The commander/director of the activity where the DO is located certifies the signature on the FMS Form 5583. For deputies, the DO certifies the FMS Form 5583. Send the completed original forms to DFAS-NPD/IN. Use permanent dark blue, blue-black, or black ink for manual signatures. The ink should be fade resistant and not readily soluble in water. See Figures 2-1 and 2-2. In addition to the above, three official signature specimens are required in order to procure a signature plate; see Chapter 7 of this volume for specific guidance.

B. Official Signatures to Other Depository. If checks will be drawn on a depository other than the Department of the Treasury, then furnish the DO's official signature (as well as that of the deputy, if authorized to sign depository checks) to the depository. An officer whose signature is known to the depository must certify the forms.

C. Change of Official Signature. The official signature of a DO or deputy may be changed by submitting a new FMS Form 5583 and FMS Form 3023 to DFAS-NPD/IN.

D. Furnishing Additional Signatures When Transferred to a New Station. The original FMS Form 5583 becomes a permanent part of DFAS-NPD/IN records; therefore, it

is normally not necessary to furnish a subsequent FMS Form 5583 when assuming disbursing duty at a different disbursing activity. Since an individual's signature often changes over a period of years, DFAS-NPD/IN may request additional signatures if needed. When a DO or deputy frequently changes disbursing offices, the supply of specimen signatures furnished on FMS Form 3023 may become exhausted. A specimen signature is filed under each DSSN used and specimen signatures are furnished to different banks upon request for use in cashing and processing checks. Thus, DFAS-NPD/IN may request that a DO or deputy furnish an additional FMS Form 3023.

0204 COMMENCEMENT OF AND RELIEF FROM DISBURSING DUTY

020401. Commencement of Disbursing Duty. A DO who activates a new disbursing office, reactivates a disbursing office that has been temporarily closed, or relieves another DO prepares a memorandum immediately upon commencement of disbursing duties. Include in the memorandum the name of the activity, the DSSN assigned, the name and rank or grade of the DO, the opening date of the account, the beginning and ending serial number of all blank U.S. Treasury checks within each check range, and, if applicable, the name and rank or grade of the relieved DO. Keep the original memorandum in the disbursing office. Send one copy of it to DFAS-NPD/IN and one to the supporting DFAS site. For Navy DOs, also send a copy to the DFAS site where the financial reports will be submitted.

020402. Relief From Disbursing Duty

A. Joint Action by Both the Relieved and the Relieving DO. Upon reporting for disbursing duty to relieve a DO, establish the date when relief actually will take place (subject to approval by the commander). Relief should take place on the last day of the month to eliminate the need to submit two sets of financial reports in the same month, if possible. On the date relief takes place, the relieved and the relieving DOs –

1. Verify cash on hand.
2. Verify all other documents that support the SF 1219 as assets.
3. Verify and inventory all blank U.S. Treasury checks and prepare a letter of transfer for them. Both the relieved and the relieving DOs sign the transfer receipt document. The relieving DO reports all checks issued by the relieved officer that were not reported to the Department of the Treasury before the transfer of accountability and for resubmitting any rejected entries. Therefore, include the check numbers for which the relieving officer receipts in the commencement of disbursing duties announcement memorandum. The first check in the series must be the next sequential number after the last check listed on the relieved officer's last check issue report. The last check receipted for should be the same as the last check number previously ordered and received by the relieved officer. Any checks missing or out of numerical sequence shall be researched immediately and voided if necessary.
4. Verify postal money orders on hand, if applicable.

5. Verify safekeeping deposits, if applicable. (See Chapter 27 of this volume.)

6. Prepare a memorandum of relief for submission to the commander if required by local regulations.

7. Verify and transfer all backup documentation for open balances in **F3880, **F3875, and **F3885 clearing accounts. The Treasury Financial Manual, Volume I, Part 4, [Chapter 7000](#), requires that these accounts be cleared to the proper appropriations or funds as expeditiously as possible. For clearing account **F3880, the relieved DO presents a detailed list of individual subsidiary transactions, supporting documentation or backup information, and current status. Documented evidence includes certification that the DO or primary deputy personally reviewed the balances in the account within the last month as required by Chapter 8 of this volume.

8. Validate any unreconciled differences (i.e., check issue discrepancies, deposit discrepancies, and Intra-governmental Payment and Collection (IPAC) system differences). If the departing DO cannot provide the incoming DO with documentation supporting the unreconciled items, the departing DO processes all unsupported items as losses or overages of funds as prescribed in [Chapter 6](#) of this volume.

9. Balance the Automated Teller Machine (ATM) system by performing a complete end-of-session process as prescribed in [Chapter 26](#) of this volume.

B. Action by Relieved DO. Upon relief from disbursing duty, the relieved DO –

1. Terminates all deputy, agent and cashier appointments and clears all related [DD Forms 1081](#).

2. Transfers all cash, negotiable instruments, money accounts, books, property, vouchers and other retained records to the relieving DO.

3. Prepares and submits a final SF 1219. The relieving DO signs a certificate of acceptance of total accountability on the SF 1219 as prescribed in Chapter 19 of this volume. See Figure 2-3.

4. Prepares and submit a final SF 1179. The relieving DO signs and marks the SF 1179 as "FINAL."

5. Sends a copy of the relieving DO's commencement of disbursing duty memorandum (including copies of all the letters of transfer of the total accountability) with the final SF 1219 to the activity where financial reports are submitted.

6. Prepares and sends a memorandum to the supporting DFAS site and DFAS-NPD/IN advising of the date and check number of the last check issued.

7. Sends signature plates or digitized signature media being withdrawn from service (i.e., not to be used again), to DFAS-NPD/IN for destruction. When the plate or digitized signature medium has been destroyed, DFAS-NPD/IN sends a certificate identifying the specific plate or digitized signature medium, along with date of destruction, to the former DO. If the digitized signature medium is a computer diskette (CD) containing the DO's signature and that signature has been loaded to the printer or check signer software, then the DO sends the CD to the DFAS/issuing entity along with a certificate of destruction certifying that the signature has been permanently removed from the printer software.

8. Transfers custody of the check-signing machine to the relieving officer, if applicable.

9. Verifies balances in suspense accounts are properly documented.

C. Action by Relieving DO. This subparagraph pertains to the relieving DO upon transfer of accountability from the relieved DO. The relieving DO ensures that all actions listed in this section are accomplished, documented, and verified before signing for the accountability. The actions listed summarize the actions to be taken by a relieving DO before reporting to the new disbursing activity as well as actions required as part of the relief process:

1. Upon receipt of orders to disbursing duties, send original specimen signatures to DFAS-NPD/IN by completing FMS Forms 5583 and 3023. If signatures have been furnished previously as a DO or deputy DO, then submission of new specimen signatures is not required unless specifically requested or a change of official signature is desired. If, however, the officer to be relieved has a limited depositary checking account, then send specimen signatures to the limited depositary.

2. Contact the disbursing activity to determine if a check-signing machine is in use. Obtain all necessary information about the machine (e.g., make, model and number of plates required). If the relieving officer has never had a signature plate, then provide specimen signatures to DFAS-NPD/IN and request the required plates be ordered in enough time to arrive before the actual date of relief. If a signature plate compatible with the check signing machine is in safekeeping at DFAS-NPD/IN, then request that office send the plate to the new disbursing office. If signature plates cannot be received or obtained before the actual date of relief, then the relieving DO may request DFAS-NPD/IN authorize the use of the relieved DO's signature plates until new plates arrive. This procedure is to allow continued efficient operations of the disbursing office. Under this procedure, pecuniary liability for improper payments made on or after the date of assuming responsibility rests with the relieving accountable DO.

3. Send a memorandum announcing the commencement of disbursing duties to DFAS-NPD/IN and to the DFAS site that receives the DO's financial reports.

4. Appoint at least one deputy DO and send the required copies of the appointment and signature cards to DFAS-NPD/IN. Appoint agents, cashiers and other internal designations as necessary.

5. Verify the adequacy of the safekeeping facilities for funds, blank checks and other accountable documents. If the facilities are inadequate, report the deficiencies to the commander and request that proper facilities be provided.

6. Change the combination of all safes including those assigned to other accountable individuals.

7. Review cash-on-hand requirements. If the current cash authority continues to be valid, then the new DO may retain it until the normal resubmission date. Otherwise, the new DO a new request as soon as possible after assuming the account.

8. Order all required official publications not on hand.

9. Notify all serviced activities, agencies, commercial concerns and individuals of the account holder change.

0205 CHANGE IN THE STATUS OF DISBURSING OFFICERS OR DEPUTIES

020501. Authorized Absence of DOs or Deputies at Branch Offices. During an authorized absence, the DO remains liable for the account unless or until officially transferred. The account need not be transferred unless, in the DO's judgment, the ability to effect proper supervision is impaired. The DO maintains an adequate system of controls to avoid errors and takes appropriate steps to ensure the implementation and effectiveness of those controls. For relief of liability to be considered, the DO shows clearly what the procedures were and how they were implemented during the absence (e.g., the record must show that any loss incurred was not the result of bad faith or lack of reasonable care).

020502. Death, Incapacity, or Removal of a DO from Duty for Cause

A. General. When a DO dies, is incapacitated, or is removed from disbursing duty for cause (including unauthorized absence), the deputy is authorized under [10 U.S.C. 2773](#) to continue to disburse in the name of and under the accounts of the DO through the last day of the second month following the month of death, incapacity, or removal. If there is more than one deputy, then the Military Service commander, DFAS Director, or designee, as appropriate, designates one deputy to disburse in the name of the DO.

B. Responsibility of the Military Service Commander or the DFAS Director. The Military Service commander or the DFAS Director, or designee, as appropriate –

1. Seizes and seals all disbursing spaces, keys, property and safe(s) to ensure the security of the funds, property and spaces involved.

2. Appoints a board of at least three disinterested but qualified persons to inventory the vouchers, funds and property on hand (see subparagraph 020502.C of this chapter).

3. Based on the disbursing needs of the activity –

a. Appoints a suitable person to act as custodian of the vouchers, funds and property of the disbursing office (see subparagraph 020502.D of this chapter), or

b. Appoints a suitable person (normally a deputy DO) to take charge of the vouchers, funds and property involved and perform the duties of the DO as acting accountable DO until a regular relief reports (or is appointed), or until the last day of the second month following the date of death, incapacity, or removal (see subparagraph 020502.E of this chapter).

4. Notifies the supporting DFAS site by message or email of all actions taken and provides an information copy to DFAS-NPD/IN. Navy disbursing offices notify (and provide an information copy of the notification to) the DFAS site that receives the DO's financial reports.

C. Responsibility of the Inventory Board. The board, appointed as prescribed in subparagraph 020502.B.2 of this chapter, takes a complete inventory of all public funds, including advances to deputies, agents and cashiers; vouchers evidencing receipt, transfer, or disbursement of funds; safekeeping deposits, ATM safekeeping accounts, and Navy/Marine Cash, if applicable; and property of the DO in the presence of the immediate custodians and the appointed custodian, acting accountable DO, or relief DO. It verifies all official records to determine that the cash on hand is in agreement with the records and that all checks used in the current accounting period have been properly accounted for. It also inventories blank checks to determine if any are missing. If the board discovers a shortage or deficiency, then the commander takes the actions prescribed for losses of funds or deficiencies in the DO's account as prescribed in Chapter 6 of this volume. All members of the board prepare and certify an original and four copies of the inventory as a true and accurate inventory. The board turns over all public funds and property certified on the inventory to the appointed custodian, acting accountable DO, or relief who receives the original inventory and retains a copy of the inventory report. The board furnishes the commander the original of the inventory report, and each member of the board keeps one of the remaining certified copies.

D. Responsibility of the Custodian. When the original inventory is received, the custodian assumes custody of the public funds and property formerly held by the DO. No transactions other than collections may be conducted. When the incapacitated DO returns, or a new, permanent DO reports, the custodian and the DO inventory and transfer all vouchers, funds and property as prescribed in the relief procedures.

E. Responsibility of the Acting Accountable DO (Deputy). When the commander appoints the deputy DO to serve as an acting accountable DO, the deputy performs all official duties that would have been required of the DO. The deputy prepares and submits financial reports for the DO as of the date of death, incapacity, or unauthorized absence. Include only those vouchers actually paid by the former DO in the reports. The deputy submits the reports in the name of the former DO; i.e., "John Hancock by G. C. Garland." Include in the

reports information as to the date of death, incapacity, or unauthorized absence, and the fact that transactions included were made by the DO. Include vouchers for which checks have been drawn but not delivered in the first of the subsequent reports covering transactions made by the deputy. Submit subsequent financial reports at the normally prescribed times in the name of the former DO, signed by the deputy, and include an explanation that the reports include only transactions made by the deputy under authority of this subparagraph subsequent to the death, incapacity, or unauthorized absence of the former DO. Do not merge the financial reports of transactions performed by an acting accountable DO with those of the officer for whom he or she was appointed, or with those submitted by the regular relief after the disbursing duties are assumed. The deputy signs all checks drawn in the manner normally used when the deputy signs checks. If the volume of checks warrants, however, then the signature plate of the former DO may be used. The deputy, not the former DO or the estate of the former DO, is liable legally and is responsible for all payments and official acts subsequent to the death, incapacity, or removal of the DO.

F. Responsibility of the Relief DO. If the commander appoints an individual as DO to relieve the deceased, incapacitated, or removed DO, then the relieving officer is responsible for performing all actions required in section 0204 of this chapter. The relieving DO is responsible for rendering financial reports in his own name the same as any other DO.

G. Administration of the Accounts of a Deceased, Incapacitated or Removed for Cause DO. Protect the rights of a deceased, incapacitated, or removed DO, as well as the custodian, acting accountable DO, or relief so that, in the event of differences discovered during settlement of the accounts, responsibility may be assigned to the appropriate individual. The acting accountable DO or relief completes the vouchers, closes the accounts, maintains custody of records and renders the final reports of the former DO. Sign documents prepared in connection with the administration and settlement of the accounts of a former DO as follows:

(Name of Disbursing Officer)

By _____
Acting (appointed per 10 U.S.C. 2773)

The commander may allow an incapacitated or removed DO a reasonable time to close the disbursing accounts and render the final accountability reports. The commander of a DO restored to duty following arrest, suspension, or other incapacity directs that a second inventory be taken by the restored DO and the custodian, acting accountable DO, or relief. The DO restored to duty or the relief is accountable only for the vouchers, funds and property on hand when the inventory is taken. The custodian, acting accountable DO, or relief is accountable for all vouchers, funds, property and transactions which took place from the date the original inventory was receipted.

H. Deputy at Branch Disbursing Office. In the event of the death, incapacity, unauthorized absence, arrest or other emergency absence of a deputy at a branch disbursing office, the local commander advises the DO by the most expeditious means available. Depending upon the circumstances, the DO requests the commander of the activity where the branch office is located appoint a board to take an inventory of the vouchers, funds and property

of the deputy and appoint a suitable person to take custody of the vouchers, funds and property until inventory can be taken by the DO. If practical, the DO takes an inventory of the vouchers, funds and property in the presence of a competent witness.

0206 AGENTS OF DISBURSING OFFICERS

020601. General. Officers, enlisted members, or civilian employees satisfactory to the appointing officer are eligible for appointment as disbursing agent, cashier, or paying agent. The local commander establishes and approves accountable positions as agents of DOs.

A. The appropriate appointing official appoints individuals in writing as explained in the following paragraphs for each specific type of position. In all cases, include in the letter of appointment the specific duties and limitations, effective date, duration of the appointment and the name of the individual being relieved, if any. The appointed individual must acknowledge appointment and acceptance of the position on the original and all copies of the letter of appointment, which must include the statement "I acknowledge that I am strictly liable to the United States for all public funds under my control." Whether or not a letter of appointment is prepared, agents of the DO are pecuniarily liable under accountable officer laws for any losses from the public funds in their possession. When making agent appointments, the appointing authority should carefully consider the necessity of appointing non-U.S. citizens to accountable positions. In some instances, foreign nationals and other non-U.S. citizens may not be held pecuniarily liable for losses of funds.

B. From a security standpoint, do not allow excessive numbers of individuals access to public funds. DoD commanders ensure that only the minimum number of accountable positions are authorized at activities under their jurisdictions. Examination and inspection teams should review the number of accountable positions in use at disbursing activities and include comments and recommendations, as appropriate, in the report of examination or inspection.

C. Keep letters of appointment in a permanent file at the activity to show the successive holders of each position for a period not less than 6 months after an individual ceases to serve in the position. Appointments as agents of DOs are effective only while the DO continues to serve as DO of that activity. An appointing officer may revoke appointments as agents of DOs at any time. A revocation must be in writing and include the effective date of the revocation. Except as provided in this volume, individuals appointed as agents of DOs may not serve concurrently in any other accountable position, and may not be charged with the handling or custody of any other funds.

020602. Disbursing Agents

A. Duties and Responsibilities. A disbursing agent is an agent to the DO who has not been appointed as a deputy DO. Normally, a disbursing agent operates a permanently located disbursing office of considerable size that is geographically separated from the DO's office. In some instances, a one or two person disbursing agent office may be established. The use of disbursing agents, however, is not restricted to geographic separation from the DO. Unlike the DO or deputy DO, a disbursing agent cannot sign/issue U.S. Treasury checks unless

the appointment is changed from disbursing agent to deputy DO. See paragraph 020305 of this chapter. A disbursing agent prepares disbursement and collection vouchers as an agent of the DO. These vouchers become part of the DO's overall accountability.

B. Establishment of Position. The appropriate major command or Defense agency establishes disbursing agent positions in writing. When the duties of the position include the authority to sign/issue U.S. Treasury checks, see paragraph 020305 of this chapter.

C. Appointments to Position. Coordinate disbursing agent appointments with the parent DO. The commander makes a written appointment of an individual to will fill the established disbursing agent position. The letter of appointment must contain the name and rank or grade of the agent, office where duties are to be performed, description of duties (or job description) to be performed, and effective date of the appointment. It also must include an acknowledgement of acceptance of the appointment, the statement, "I acknowledge that I am strictly liable to the United States for all public funds under my control" and a statement that "the individual has been counseled as to pecuniary liability and has been given written operating instructions." Issue the letter of appointment to the appointee, providing a copy to the commander and to the DO.

020603. Cashiers

A. Selection Procedure. An officer, enlisted member, or a civilian employee, with working knowledge of the cash functions and operations may be designated as a cashier. The DO or disbursing agent should investigate the selectee thoroughly to ensure that the individual is of unquestionable integrity. To accomplish this the DO or disbursing agent should examine personnel records and talk to the individual and other persons as necessary. Also, the DO or disbursing agent should obtain a credit report if access to a credit reporting service is available. Charge costs associated with obtaining a credit report to Operations and Maintenance (O&M) funds available to the activity. Safeguard credit reports against unauthorized perusal.

B. Duties and Responsibilities. Cashiers disburse, collect, and account for cash, and perform other duties as required concerning the receipt, custody, safeguarding and preparation of checks. To facilitate training and effectively use personnel, cashiers may perform other duties on days when they do not perform cashier functions. A cashier may prepare DO accountability reports, but the DO or deputy (or disbursing agent) must personally review the reports.

C. Letter of Appointment. The local DO or disbursing agent appoints cashiers in writing. Issue the letter of appointment in an original and two copies, and include the name and rank or grade of the cashier; office where duties are to be performed; description of duties or job description to be performed; effective date of the appointment; acknowledgement of acceptance of the appointment and the statement "I acknowledge that I am strictly liable to the United States for all public funds under my control;" and a statement that the individual has been counseled as to the pecuniary liability and has been given written operating instructions. Give the original of the acknowledged letter of appointment to the cashier; keep a copy in the office where duties are performed; and give a copy to the appointing DO or disbursing agent.

D. Restrictions. A cashier may not –

1. Sign checks.
2. Accept checks drawn (and endorsed to the cashier) in the name of the DO or disbursing agent to procure cash and disburse for any purpose.
3. Prepare billing documents and make collections for these same items. This restriction also applies to agents performing cashier duties.
4. Prepare vouchers that will be paid later by the cashier.
5. Prepare vouchers on those days when cashier functions are performed.

E. Letter of Termination. The appointing DO or disbursing agent issues a termination of appointment letter to the cashier when the DO or agent is relieved or when the individual ceases to perform cashier duties.

020604. Paying Agents and Postal Paying Agents

A. Restriction on Appointment. Appoint paying agents and postal paying agents only when adequate payment, currency conversion, or check cashing service cannot be provided otherwise. Do not appoint paying agents and postal paying agents solely as a convenience when it is feasible for the transactions to be made by a DO, deputy, disbursing agents, or cashiers. In an unusual situation, (e. g., a requirement to make payments or currency conversions at remote locations where use of checks is not feasible) the DO may request that the commander of the remote location appoint a paying agent or postal paying agent to make the payments for and in the name of the DO from funds advanced for that purpose. Paying agents and postal paying agents may not be appointed or used over protest of the accountable DO, nor may they act as purchasing officers. Escort officers also serve as paying agents for expenses related to official travel and are thus not considered purchasing officers.

B. Appointment. The appropriate commander appoints paying agents and postal paying agents in writing. Include in the appointment letter the paying or postal paying agent's name, rank or grade, SSN and duty station; the name, rank or grade and station of the DO for whom the paying agent will act and the DSSN; the duties and responsibilities of the agent; a description of the type of payments or currency conversions to be made by the paying agent; the maximum amount of funds to be advanced to the agent; the period of time the appointment covers; and, the agent's acknowledgement of acceptance of the appointment and the statement "I acknowledge that I am strictly liable to the United States for all public funds under my control" and a statement that the individual has been counseled as to the pecuniary liability and has been given written operating instructions. Appointments may be for a specific transaction, or for a definite or indefinite period of time. When appointed for an indefinite period, the paying or

postal paying agent's designation continues until transferred or relieved of such duty by the appointing officer or until the DO is transferred or relieved from disbursing duty. The paying or postal paying agent must clear his or her account with the DO on the transfer of the DO.

0207 COLLECTION AGENTS

020701. Establishment of Positions. The commander may approve and establish a collection agent position to receive funds derived from functions such as hospitalization fees and other charges at medical facilities; communications charges; rentals and other charges at housing developments; fees for research or reproduction of records; safekeeping deposits where the safekeeping function is not performed by the DO; and similar functions when deemed appropriate by the commander.

020702. Appointments. Appointments of collection agents continue during an agent's service at the activity unless revoked by the appointing authority. They may remain in effect through succeeding commanders or other authorized appointing authorities. Appoint individual collection agents in writing. Issue the letter of appointment in an original and two copies, and include the name and rank or grade of the collection agent; office where duties are to be performed; description of duties or job description to be performed; effective date of the appointment; acknowledgement of acceptance of the appointment and the statement "I acknowledge that I am strictly liable to the United States for all public funds under my control" and a statement that the individual has been counseled as to the pecuniary liability and has been given written operating instructions. Collection agents may not serve concurrently in any other accountable position and may not be charged with the handling or custody of any other funds.

020703. Revocation of Appointment. The appointing authority may revoke the appointment of a collection agent at any time. Address the written revocation to the agent and include the effective date of the revocation.

0208 CHANGE FUND CUSTODIAN

020801. Duties and Responsibilities. The change fund custodian receives a change fund from the parent DO and uses the fund to make change for sales transactions. The commander provides a detailed description of duties to be performed. The change fund custodian safeguards the funds provided and is pecuniarily liable for any loss in the change fund.

020802. Establishment of Position. The commander of the sales activity establishes the position of change fund custodian.

020803. Appointments to the Position. The commander or designee of the activity (e.g., commissary or hospital) appoints the individual who will fill the established position. Include in the letter of appointment the custodian's acknowledgement of the appointment, the statement "I acknowledge that I am strictly liable to the United States for all public funds under my control" and a statement that the individual has been counseled as to the pecuniary liability and has been given written operating instructions. Coordinate the appointment with the parent DO. Change fund custodians may not serve concurrently in any other accountable position and

may not be charged with the handling or custody of any other funds.

0209 IMPREST FUNDS

020901. General. This section prescribes DoD policies and procedures for using imprest funds to make small purchases of supplies or services. Detailed regulations concerning establishing, using and accounting for imprest funds, including the responsibilities of designated imprest fund cashiers and alternates are in –

A. Department of the Treasury Financial Manual for Guidance of Departments and Agencies, [Volume I, Part 4, Chapter 3000](#);

B. U.S. Government Accountability Office Policy and Procedures Manual for Guidance of Federal Agencies, [Title 7 \(Fiscal Guidance\), Chapter 6](#); and

C. The Federal Acquisition Regulation, [paragraph 13.305](#).

020902. Authority. The use of imprest funds is not authorized for DoD activities. Exceptions to this policy are authorized for contingency and classified operations. Submit specific requests for exception through command channels and the appropriate DoD Component Head to the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), Deputy Chief Financial Officer (DCFO), 1100 Defense Pentagon, Room 3D646, Washington DC 20301-1100. Include adequate justification and demonstrate that the use of the government-wide purchase card, third party draft, purchase card convenience check, government-wide travel card, or other reasonable alternatives are not feasible for the specific situation. In lieu of imprest funds, use the government-wide purchase card for micro-purchases of supplies and/or services and the government-wide travel card (i.e., an agency centrally billed account) for travel payments formerly made from the imprest funds. If an imprest fund is authorized, then keep a copy of the signed authorization to establish and maintain an imprest fund on file by the DO at his or her office and at the location of the imprest fund cashier.

020903. Amount of Imprest Funds. The maximum amount of any DoD imprest fund approved by the OUSD(C), as prescribed in the previous paragraph, may not exceed the estimated average monthly disbursements from the fund. In no case shall it exceed \$10,000; this limit must be printed on the face of the draft. No less frequently than quarterly, review the imprest fund's activities to determine its continuing need and whether the amount of the fund exceeds actual needs based on the average monthly expenditures. Conduct this review as part of the quarterly cash verification prescribed in [Chapter 3](#) of this volume. A single imprest fund transaction may not exceed \$500. Do not split a single requirement totaling more than \$500 into multiple transactions to avoid the use of conventional purchasing techniques and procedures. Submit exceptions or waiver requests to these limitations to the OUSD(C), DCFO, as prescribed in the preceding paragraph. Keep copies of approvals of such requests for audit review. During periods of contingency operations, as specified by the Joint Chiefs of Staff (JCS), the designated area commander may increase the limitations on imprest fund transactions to \$3,000 and the ceiling on cash holdings to \$100,000 per imprest fund. During periods of specified contingency operations appointment of paying agents should be considered as an alternative to imprest funds,

unless these appointments would hinder the operation (e.g., a lack of contracting or procurement personnel).

020904. Uses of Imprest Funds

A. General. Each authorized imprest fund must be under the sole custody of one individual serving as the principal cashier (i.e., any officer, enlisted person, or civilian employee who is not responsible for originating, approving and processing requirements). An alternate imprest fund cashier may be appointed with the same requirements as the principal cashier, but the alternate is to act only in the absence of the principal. Both principal and alternate are responsible financially to the DO who advanced the fund. Operate each fund on an imprest basis: i.e., the amount of the fund remains constant. The DO replenishes an imprest fund cashier for the exact amount of disbursements properly made and documented.

B. Conditions for Use. Imprest funds may be used for small purchases under the following conditions:

1. A transaction does not exceed \$500. When the purchase is in support of overseas contingencies declared by the JCS, as described in paragraph 020903 of this chapter, a transaction shall not exceed \$3,000.

2. The use of the imprest fund is considered to be advantageous to the government.

3. Supplies or services are available for delivery within 60 days whether at the contractor's place of business or at destination.

4. The purchase does not require detailed technical specifications or technical inspection.

C. Other Uses of the Imprest Fund. Imprest funds may also be used for –

1. Delivery charges associated with the purchase from the imprest fund when the contractor is requested to arrange delivery. These charges include local delivery, parcel post (including cash on delivery (C.O.D.) postal charges) and line-haul or intercity transportation charges, provided the charges are determined to be reasonable and acceptance is in the best interest of the Government.

2. Payments to civilian volunteers participating in approved medical research projects.

3. Other expenditures not related to small purchases when they are authorized by other regulations.

a. Travel advances when no DO is available in the immediate area to effect payment and using the government-wide travel card is impractical.

b. Local travel expenses (i.e., mileage allowance for travel in and around the permanent duty station not under travel orders) when no DO is available in the immediate area to effect payment.

c. Transportation charges (not related to purchases).

d. Money orders required to –

(1) transmit collections for deposit.

(2) make an approved one-time purchase of books or periodicals.

(3) purchase catalog type items.

(4) pay interlibrary loan fees for professional books.

e. Postage stamps.

f. Transportation passes or tokens.

D. Prohibited Uses of Imprest Funds. Imprest funds may not be used for:

1. paying salaries and wages.

2. travel advances or any other advances, except as authorized.

3. paying travel claims (except for claims for local travel not under orders when a DO is not available in the immediate area to effect payment as authorized).

4. paying public utility bills.

5. cashing checks or any other negotiable instruments.

6. purchasing from contractors or contractors' agents who are military personnel or civilian employees of the government.

7. purchasing foreign items unless the applicable decisions of exception and documentation are made prior to procurement.

8. repetitive purchases from the same contractor when another method of purchase (e.g., a blanket purchase agreement) would be more appropriate.

9. paying spot awards.

020905. Imprest Fund Cashiers

A. Appointment. The commander appoints imprest fund cashiers to make authorized cash payments for materials and non-personal services, maintain custody of funds, and file periodic vouchers to account for and replenish the imprest fund. The imprest fund cashier should maintain an organizationally and physically convenient location on the installation or activity to make payments to vendors or carriers. DOs, disbursing office personnel, certifying officers and individuals responsible for originating, approving and processing requirements are not eligible for appointment as imprest fund cashiers. An imprest fund cashier (or alternate) may not have access to or control of more than one fund or be concurrently appointed to any other accountable position. Appoint and terminate imprest fund cashiers and alternates in writing. Include in the appointment document the name and rank or grade of the individual and duty station; the disbursing station for which the cashier will act (including the accounting or fiscal station number assigned, if applicable); description of specific duties to be performed; effective date of the appointment; amount and location of the fund; the cashier's acknowledgement of acceptance of the appointment and the signed statement "I acknowledge that I am strictly liable to the United States for all public funds under my control;" a statement that the individual has been counseled as to the pecuniary liability and has been given written operating instructions. Keep the appointing document and approval for establishment of the imprest fund in a permanent file. Furnish two copies of the documents to the cashier and one copy each to the disbursing office and the installation or activity contracting office.

B. Advancing Funds to Imprest Fund Cashiers. The DO serving the activity to which the imprest fund cashier is attached advances funds to establish an imprest fund. The appointing authority furnishes the DO with a signed copy of the document appointing the imprest fund cashier and a copy of the approval to establish the fund. Document the advance as prescribed in Chapter 3 of this volume. If the average monthly dollar value of the imprest fund purchases decreases and the authorized amount of the fund is greater than required, then the DO replenishes the fund only in the amount justified by the volume of purchases made. This is not a limitation on funds available to the imprest fund cashier when seasonal or other factors justify an amount greater than that indicated by this method of computation.

C. Safeguarding Imprest Funds. Safeguard cash and disbursement documentation properly at all times using safes, locked cash drawers, etc., as prescribed in Chapter 3 of this volume. Do not commingle imprest funds with other cash funds (e.g., disbursing funds, change funds, or cash receipts for other funds). Cashiers must be able to account for the full amount of funds being held at any given time. The responsible imprest fund cashier is accountable for receipts or subvouchers supporting temporarily unreimbursed expenditures from any imprest fund, together with the cash on hand, in support of the total amount of the fund.

D. Alternate Imprest Fund Cashier. The commander may appoint an alternate imprest fund cashier to provide service during absences of the principal cashier. Appointment requirements for principal cashiers apply to alternate cashiers. In planned absences of the principal cashier, the principal may advance cash to the alternate in any amount up to the limit of the fund. The principal prepares a DD Form 1081 (Statement of Agent Officer's

Account) when advancing cash to the alternate. When the principal cashier resumes duty, the alternate cashier returns the DD Form 1081 along with all paid receipts, subvouchers and residual cash. In the unforeseen absence of the principal cashier, the DO may advance funds to the alternate in the normal manner. These funds are be in addition to the amount currently advanced to the principal under the established fund but may not exceed the authorized amount of the fund. Upon return of the principal, the alternate returns paid receipts, subvouchers and residual cash to the DO.

E. Revocation. The commander may revoke imprest fund cashier appointments at any time. The revocation must be in writing addressed to the cashier and include an effective date. Provide a copy of the revocation to the disbursing and the contracting offices.

020906. Imprest Fund Procedures

A. Purchases. An authorized purchase requisition is the basis for an imprest fund purchase. Normally, place orders to suppliers orally without soliciting competition if prices are considered reasonable. Distribute purchases equitably among qualified suppliers. Solicit prompt payment discounts, and make payments for goods and services that have been procured by authorized personnel, in accordance with the Federal Acquisition Regulation. Separate responsibilities for determining requirements, making purchases and receiving materials and services among several individuals. Imprest fund purchases need not be supported by a purchase order, unless they provide some advantage to the government such as vendor discounts. In these cases the cashier may use a regular purchase order form endorsed "payment to be made in cash." Secure receipts for each payment made from imprest funds. Since purchases with imprest funds are of relatively small value, government tax exemption certificates are not be required.

B. Receipt of Material. A designated receiving activity accepts delivery of all material purchased through an imprest fund. The receiver examines the material to ascertain that the quantities and items described on the purchase request document and the supplier's sales document are present and in satisfactory condition. If the material is acceptable, then the receiver stamps "Received and Accepted" on the supplier's sales document, dates and sign the document, and passes it to the imprest fund cashier for payment. A supplier's sales document, a [DD Form 1155](#) (Order for Supplies or Services/Request for Quotations), or a [DD Form 1348-1A](#) (Issue Release/Receipt Document) or [DD Form 1348-2](#) (Issue Release/Receipt Document with Address Label) may be used to record the receipt of purchases made from an imprest fund. When it is not practicable to obtain delivery of material at destination on a C.O.D. basis, advance arrangement are permissible for the material to be picked up. The imprest fund cashier then may advance cash to an authorized individual to pick up and pay for the material. The individual certifies receipt and acceptance of the material on one of the documents as indicated in this paragraph. Receipt for cash payment is made on the same document, which will serve as the imprest fund receipt. When prior arrangement for pick up of material is not practicable, the imprest fund cashier may advance cash to an authorized individual to make a proposed purchase.

C. Advance of Funds. Individuals receiving a cash advance from the imprest fund cashier must sign a receipt for cash. After the purchase is made, the individual returns unused cash to the imprest fund cashier with the proper receipt, acceptance and cash payment

certifications. The imprest fund cashier “voids” the receipt for cash. Account for cash advanced under these provisions daily. Under unusual circumstances, cash may be advanced for a longer period (not in excess of 7 calendar days). An individual who receives public funds under this subparagraph is subject to pecuniary liability regulations.

D. Certification of Cash Payment. Stamp the original receipt document (or a copy tendered as the original) presented to the imprest fund cashier for payment with a certification containing –

1. a statement that cash payment was received in full,
2. the amount paid,
3. the date of payment, and
4. the signature and title of supplier or supplier’s agent receiving the cash payment.

If there are alterations or corrections to documents tendered for payment, then the person making the changes initials them. The person receiving payment initials changes in the amount paid.

E. Imprest Fund Cashier Responsibilities. Pending receipt of material, the imprest fund cashier keeps a file of purchase request documents of imprest fund purchases. Before payment or acceptance of a document tendered for settlement of an advance, the cashier verifies the certification of receipt and the supplier’s billed price or the price paid. If a supplier’s receipt for cash payment of \$15 or less is not present, then the imprest fund cashier completes the cash receipt document and has the person receiving the payment sign it. A receipt for U.S. parcel post C.O.D. charges is required. If a receipt for C.O.D. purchases is unobtainable, imprest fund cashiers located in foreign countries may certify the receipt document by stating “Delivered by (name of post office or carrier); no receipt given.” Remove the C.O.D. label from the parcel and affix it to the receipt document to support the reimbursement voucher. Imprest fund cashiers at any location may accept a signed C.O.D. receipt to support the subvoucher if the carrier refuses to sign a government form. After completing the settlement transaction, number each subvoucher consecutively beginning with “1” each fiscal year. Place this number on the original of the paid receipt documents. These subvouchers support the cashier’s claim for replenishment of the imprest fund. The imprest fund cashier may not request duplicate receipt documents, or retain such documents if provided. When total charges stated on the sales document are paid without deduction of discounts offered and earned, or without correction of minor billing errors, the cashier initiates action to obtain a refund from the supplier. Collection action may be waived for refunds of one dollar or less.

F. Payments

1. C.O.D. When presented an authorized document and the required certification of receipt for supplies or services, the imprest fund cashier or other authorized individual pays the supplier or supplier’s agent. Payments must be supported by the required

certifications.

2. Receipt From Common Carrier or Post Office. Certification of a cash payment for a C.O.D. payment may be made on a list of the packages provided by the post office or common carrier, supported by copies of the applicable sales documents, if available.

3. Periodic Payments. When a blanket purchase agreement is not suitable and it is administratively convenient and agreeable to the supplier, periodic payments from an imprest fund may be made for supplies delivered on a repetitive basis, so long as the accumulated amount of the deliveries for the specified period does not exceed the dollar limitation imposed by paragraph 020903 of this chapter.

4. Failure to Ship C.O.D. When material is ordered C.O.D. but is shipped by the supplier subject to payment by check, use an SF 1034 (Public Voucher for Purchases and Services Other than Personal) make payment. Under these circumstances, the receiver prepares the certificate of receipt and sends the receipted document to the imprest fund cashier. Send the shipping, receiving, and supporting documents to the DO for payment.

5. Money Orders. Cashiers may purchase money orders using imprest funds, when necessary, to:

- a. transmit collections for deposit;
- b. deposit part of the fund when the fund is to be reduced or liquidated; or
- c. make approved cost-effective mail order purchases for singular acquisitions of reference manuals, singular publications or pamphlets, catalog type items, and fees for the interlibrary loan of professional books. Do not use this procedure to circumvent controls on the procurement of periodic subscriptions.

NOTE: In implementing this authority, DoD Components establish and maintain internal controls that include attaching a legible copy of the money order (that shows purchasing activity, payee and amount) to the requisition file and annotating the date mailed. The imprest fund cashier keeps the original money order receipt to support disbursement of the money order fee.

G. Replenishment of Imprest Funds

1. Replenish an imprest fund using the DD Form 1081 supported by the SF 1034 and receipt of purchases made by the cashier. The imprest fund cashier prepares and submits the DD Form 1081 in triplicate to the DO as frequently as necessary, but not less often than once a month. See Chapter 19 of this volume.

2. At the close of the fiscal year, the imprest fund cashier submits a DD Form 1081 covering all remaining subvouchers through September 30 before closing the account for the month. The cashier keeps one copy of the DD Form 1081 pending the return of

the “paid” copy of the form with the replenishment checks or currency in the amounts requested by the cashier.

3. When the imprest fund is reimbursed by mail, or when long delays in the reimbursement are encountered, the imprest fund cashier may retain copies of subvouchers until reimbursement is accomplished. Retained copies shall be placed in a sealed envelope, identified to the reimbursement voucher involved. When reimbursement is received, the sealed envelope shall be presented to the official who signed the DD Form 1081.

4. When a supplier refunds cash before submission of the SF 1034 covering payment, the imprest fund cashier accepts the refund, returns the money to the imprest fund and enters the amount of the refund on the original of the supplier’s receipt. When the refund is made after submission of the applicable SF 1034, the imprest fund cashier enters the amount of the refund on the retained copy of the reimbursement voucher, and submits the refund and a properly prepared [DD Form 1131](#) (Cash Collection Voucher) to the DO. The DO provides a receipt for the cashier’s records.

H. Accounting. Imprest fund recordkeeping should be as simple as possible consistent with the maintenance of adequate controls. A file of suppliers’ receipts for amounts

paid and not yet vouchered for reimbursement, and copies of paid reimbursement vouchers ordinarily will suffice for the record of the imprest fund cashier.

I. Review. An imprest fund cashier may be required to account for the established fund at any time by cash on hand, paid suppliers receipts, unpaid reimbursement vouchers and interim receipts for cash. Unannounced inspections of an imprest fund, to include cash counts, are required no less frequently than quarterly by a cash verification team appointed by the commander who established the fund and appointed the imprest fund cashier. See Chapter 3 of this volume. Chapter 6 of this volume provides for the reporting of discrepancies and investigations, as appropriate.

020907. Imprest Fund Depository Demand Withdrawal Account. An imprest fund depository demand withdrawal account may be established for cash withdrawals only when large sums of cash must be secured for investigative accounts, or locally available financial institutions refuse to cash replenishment checks, even for a fee, when an account is not maintained with such institutions. Establish a demand withdrawal account only after approval by the OUSD(C), DCFO, through the Director for Policy and Requirements Management, DFAS Arlington. The imprest fund cashier keeps this approval as part of the official records. For depository accounts –

A. Financial institutions selected to maintain an imprest fund cashier’s account must meet the eligibility requirements of [31 CFR, Part 202](#).

B. Signature cards for access to the account must be signed by both the principal cashier and the DoD Component Head or designee (not lower than the Comptroller or Chief Fiscal Officer of the installation).

C. The DoD Component Head, or designee, sends a letter to the financial institution advising that the funds deposited to the account are official funds of the U.S. Government and are in no way subject to claim by a surviving relative of any individual who is designated to sign on the account.

D. Checks are made payable to “Cash” for withdrawal by the cashier only; i.e., they may not be made payable to fellow employees, vendors, or other payees. Automated teller machine withdrawals are not authorized. Specific internal controls are required to prevent such check issuances or withdrawals.

E. Accounts may be interest bearing or non-interest bearing. Limit balances to immediate disbursing needs. Deposit any interest earned from such accounts to the applicable DoD Component’s miscellaneous receipt account.

F. Maintain a minimum balance to preclude service charges, unless payment of the service charge is more advantageous to the U.S. Government. The DoD Component pays service charges or any other fees related to the account, or for cashing U.S. Treasury checks, charging applicable operating funds.

G. DoD Components may not enter into any arrangement with a financial institution for overdraft protection.

H. Do not deposit replenishment checks to the account until funds are needed.

I. The DoD Component head, or designee, determines the maximum size of the account, but under no circumstances may the amount exceed \$10,000.

J. The cashier performs a monthly reconciliation of any depository demand account using an SF 1149 (Statement of Designated Depository Account). The cashier submits the SF 1149 to the official who approved establishing of the imprest fund, along with the SF 1034. The cashier retains copies of the completed SF 1149 and SF 1034 as part of the official records. Comply with [I TFM, Part 4, Chapter 8000](#) and [Chapter 14](#) of this volume regarding reconciliation, audit trails, verification, and accountability.

020908. Requests for Deviations. Submit requests for deviations to the imprest fund policies and procedures prescribed in this section in writing through channels and the Director for Policy and Requirements Management, DFAS Arlington for approval to the OUSD(C), DCFO, Room 3D646, Pentagon, Washington DC 20301-1100. Items requiring approval to deviate include, but are not limited to, the following:

A. Temporary or permanent exceptions or waiver of imprest fund amount or payment limitations.

B. Placement of imprest funds in depository accounts or to support use of

third party payment drafts.

Keep copies of approvals for post review by representatives of the Department of the Treasury or the cognizant DoD Component audit organization.

0210 CONVENIENCE CHECKS

021001. General. The prescribed method for all payments within the DoD is electronic funds transfer (EFT). Unless a waiver to the EFT requirement has been approved by the OUSD(C), the preferred method for purchases is the government purchase card. Convenience checks may be used if certain restrictions make the use of the purchase card impractical. Convenience checks are available at DoD activities that identify a need to issue them in lieu of cash where purchase and travel cards have proven ineffective. They may be issued for exact payment amounts only. (NOTE: Procedures for requesting a waiver from the mandatory EFT requirement are in [Chapter 24](#) of this volume.)

A. Minimum requirements. The minimum requirements to establish local check writing capability are (NOTE: Specific conditions for establishing convenience checks are detailed in paragraph 021002 of this chapter.) –

1. Organizations authorized to maintain purchase card convenience checks must hold an active (in good standing) purchase card before approval of a purchase card convenience checking account. A purchase card convenience check cashier may hold a government purchase card so long as policies and procedures established herein are observed.

2. Compare convenience checks against all other alternatives to accomplish the same purpose to determine them to be advantageous to the DoD.

3. Before issuing a convenience check, the paying agency attempts to use the government purchase or travel card to make necessary purchases. The primary objective is to find and use vendors that accept the purchase card as the primary payment vehicle; e.g., use of electronic or telephone catalog ordering services coupled with overnight delivery.

4. Justify the authority to use a check writing system (checkbook) on an individual organization basis. The DoD activity controls and maintains the check writing system. Automated reports from the check providers are available to provide oversight.

5. Limit the number of checkbooks to as few as possible, not to exceed one per major DoD tenant activity or autonomous location.

6. Each DoD activity using convenience checks maintains appropriate internal controls, to include one level of approval above the check writer (i.e., an approving official).

7. Provide for an annual audit of each convenience checking account on an unannounced basis, by an officer or equivalent DoD civilian employee who is independent

of the office maintaining the account.

B. Convenience Check Requirements. A DoD activity may use convenience checks upon appropriate justification and approval according to the procedures in paragraph 021002 of this chapter.

1. Do not issue a convenience check for more than \$3,000, unless otherwise approved in accordance with procedures in this chapter.

2. A General Services Administration (GSA) contract for the government-wide purchase card currently provides these products. The contract requires GSA to operate a convenience check writing system that allows DoD activities, including overseas locations, to make selected minor purchases and payments using checks in lieu of cash.

3. These products offer DoD activities mechanisms to replace cash for official expenses when card products and other alternatives are unusable.

4. Purchase Card Issuing Bank Requirements

a. The purchase card issuing bank provides a supply of checks to the designated convenience check account holder.

b. The bank processes and pays checks as they are presented through the U.S. check clearing system within limits and authorization parameters the sponsoring activity agency program coordinator (APC) establishes by for each individual account holder.

c. The bank provides a listing of the checks cleared on each account holder's billing statement (invoice) and stores cleared checks for audit and retrieval purposes.

5. The checks contain standard preprinted information: United States Government seal, the statements "For Official Use Only," and "U.S. Government Tax Exempt." The checks include the maximum dollar limit per check (i.e., \$3,000), as well as space for the date and the amount of the check. Also, other standard preprinted information, to include the account holder's name, is printed on the check specific to the parent DoD activity's name and address. Thus, only the named individual may issue these checks.

6. The checks are sequentially pre-numbered, multiple-copy documents (with a minimum of at least one copy for the account holder's records).

7. The convenience check account holder reconciles cleared checks and the resulting billing statement (invoice) against retained records in accordance with standard payment practices established for the purchase card.

021002. Procedures

A. Authorization for Convenience Check Account. Requests to establish a convenience check account first shall be justified (in writing) to the resource manager or commander/director of the installation or tenant activity. Delegations of authority to maintain and use convenience checks shall be issued in writing specifically to the activity approving and certifying officials; check custodian; and cashier by the activity commander or director as directed.

B. Conditions for Establishing Convenience Check Account

1. Designation of Activity Approving and Certifying Officials

a. The head of the issuing DoD activity may appoint any individual (i.e., officer, enlisted member, or civilian employee) to authorize and certify the issuance of convenience checks by cashiers.

b. To maintain effective internal controls, activity approving and certifying officials may not perform convenience check custodian or cashier functions.

c. The activity approving and certifying officials are accountable and pecuniarily liable for the accuracy of the payments.

d. For purchase card convenience checks, the purchase card approving official (AO) is the same as the activity approving and certifying official.

(1) The activity approving and certifying officials are designated as the billing (invoicing) officials and receive and certify billing statements (invoices) for payment to the appropriate paying activity (e.g., a DFAS site).

(2) Approving and certifying officials may approve or certify convenience checking and/or purchase card accounts provided each account is separately established and maintained.

2. Designation of Convenience Check Custodian

a. The head of the issuing DoD activity (or the activity's convenience check approving or certifying official, if authorized by the activity head) may appoint any officer, enlisted person, or civilian employee as convenience check custodian. The custodian orders, receives, stores, issues, inventories, reconciles and disposes of check stock. Each DoD Component may determine the minimum grade level for its check custodians.

b. Each convenience checking account must be under the custody of one individual who is not responsible for originating, approving or processing the requirement for a check. An alternate custodian may be appointed with the same authorities as the principal; the alternate may act only in the absence of the principal.

c. Both principal and alternate custodians, as applicable, may be held pecuniarily liable for account transactions under their control.

d. The convenience check custodian may perform as the convenience check cashier.

3. Designation of Convenience Check Cashier

a. The head of the issuing DOD activity (or the activity's convenience check approving and certifying official, if authorized by the activity head) may appoint any officer, enlisted member, or civilian employee as convenience check cashier. Convenience check cashiers inscribe (print), sign and issue checks.

b. The convenience check cashier may perform convenience check custodian functions.

c. A convenience check cashier may also be a purchase card holder so long as the policies and procedures established herein are observed.

4. Other Operating Conditions

a. Convenience check accounts are "bulk funded" (i.e., advance reservations of funds are used in conjunction with all purchases made using convenience checks). Depending upon the DoD Component's prevailing business practice, advance reservation of funds take the form of bulk commitments and cover all purchases by convenience checks. The use of advance reservation of funds should ensure positive funds control and preclude expenditures from exceeding obligations. The activity approving and/or certifying official validates each certified billing statement against the corresponding bulk funding document. To use a convenience check without a corresponding bulk funding document, use a direct fund cite.

b. Check amounts may not exceed \$3,000 per check and be issued for the exact payment amount, with a prohibition on splitting purchases, payments or other amounts among more than one check to keep amounts below \$3,000, or other assigned limits (if less than \$3,000).

c. Convenience checks may not be used to make payments on a contract unless specifically permitted in the terms and conditions of the contract.

d. These check products may not be issued as an "exchange-for-cash" vehicle to establish cash funds.

e. These check products may be mailed, so long as internal controls are in place to avoid duplicate payments.

f. Convenience checks may be used for payments in overseas

transactions up to \$10,000 in support of contingencies declared by the Secretary of Defense.

g. The issuing activity is responsible for all administrative costs associated with the use of convenience checks. A DoD Component may elect to have the costs associated with the purchase of convenience checks (1) included in the bulk commitments and accounted for as part of the purchase price, or (2) treated separately as an administrative cost of the issuing activity.

C. Method for Establishing Convenience Check Accounts. Follow normal account set-up procedures to establish a convenience check account. Complete appropriate application forms and submit them through the DoD activity's existing purchase card hierarchical structure, including approving official and APC. Include with the application a copy of the approval document issued by the DoD installation/activity resource manager or commander/director. Identify a separate checking account holder and approving official for each purchase card checking account. Obtain the application from the APC.

D. Conditions for Using Convenience Check Accounts

1. For accounts established with the purchase card issuing bank, agencies maintain a current convenience check account status (i.e., with no delinquencies, except for questioned items or items in dispute). Also, any entity under suspension of purchase card privileges is automatically suspended from use of the purchase card convenience check system.

2. Convenience checks may be used for purposes not related to small purchases if such expenditures are authorized by this regulation.

021003. Waiver Process

A. The DCFO, OUSD(C), may grant waivers to these policies (including higher dollar authority) for contingency operations and for exceptional circumstances.

B. Submit waiver requests for deviations from or exceptions to these policies for evaluation and approval to the applicable Military Department Assistant Secretary for Financial Management and Comptroller or Defense Agency Comptroller before requesting final approval by the DCFO. Such requests shall contain adequate justification and demonstrate the need for a waiver or exception to the specific policy.

0211 ALTERNATE AGENTS

When required, one or more alternate agents may be designated to serve only during the absence of an imprest fund cashier, disbursing agent, cashier, change fund custodian, or collection agent. Alternate agents for deputy DOs are not permitted. The official authorized to appoint alternate agents issues letters of appointment as prescribed for the primary agent. When serving in place of the primary agent, the alternate is governed by all regulations applicable to the primary. Alternates may not be merge funds received with those of the primary agent. Each agent or alternate maintains separate records to establish the amount for which each is responsible.

Alternates may not conduct operations involving the handling of public funds concurrently with the primary. Upon written authorization of the appointing official, a primary agent may advance a specified portion of cash holdings to an alternate for use only during the absence of the primary agent. Use a DD Form 1081 signed by the alternate and held by the primary to document the advance.

0212 DEATH, INCAPACITY, OR UNAUTHORIZED ABSENCE OF AGENTS

In the event of the death, incapacity, unauthorized absence, arrest, or other emergency absence of an agent, the appropriate commander follows section 205 of this chapter for deputies at branch offices, except that relieving agents are appointed in accordance with the procedures applicable to the position involved. In the case of an imprest fund cashier, the relieving imprest fund cashier prepares the final voucher.

PAUL JOSEPH DOE; DEPUTY FOR: JOHN ALLEN HANCOCK DSSN 5219

SIGNATURE CARD

The information requested on the enclosed form is required under the provisions of 31 U.S.C. 82b to identify the accredited official for disbursing operations. Failure to provide the information may affect the accreditation of the individual.

Notify the Financial Management Service of any change in this address.

USS MARS (AFS-1)
FPO AP 96672-3030

Sign here, in form to be used on checks:

I certify that the above signature is that of the disbursing officer named.

J. A. HANCOCK DISBURSING OFFICER

The signature of the person certifying should be known to the Financial Management Service

Title

Date: December 5, 20XX

When signed forward immediately to the Department of the O, Financial Management Service, Washington, D.C. 20226

FMS	FOR	5583	EDITION OF 10-	DEPT. OF THE
	M		87	TREASURY
	10-		IS OBSOLETE	FINANCIAL
	88			MANANAGEMENT
				SERVICE

Figure 2-1. FMS Form 5583, Signature Card

Department of the Treasury
Financial Management Service
Headquarters Operations
Reconciliation Branch
Check Records Section
Hyattsville, MD 20782

PAUL JOSEPH DOE
DEPUTY FOR:
JOHN ALLEN HANCOCK
DSSN 5219

The information requested on the enclosed form is required under the provisions of 31 U.S.C. 82b to identify the accredited official for disbursing operations. Failure to provide the information requested may affect the accreditation of the individual.

The above privacy act notice requirement should be associated with each FMS Form 3023 and/or each FMS Form 5583 upon release.

My official signature as it will appear on checks drawn on the United States Treasury is shown in EACH of the 14 spaces below.

I understand that a legible signature is desirable and that signatures on checks should conform closely to these specimens. I will use permanent ink of a dark blue, blue-black, or black color.

I will furnish new specimen signatures if a change in the form of my signature is to be made and I will observe all of the provisions of Treasury Fiscal Manual, Part IV, Chapter 5000 in the issue, care and use of checks

December 5, 20XX

(Date)

(Signature)

SAMPLE
When the signagraph is used, submit additional signatures on blank sheets.

SPECIMEN SIGNATURES

SPECIMEN SIGNATURES

FMS FORM 3023 FORMERLY TFS FORM 3023
2-91 (4-87) WHICH MAY BE USED.

DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE

Figure 2-2. FMS Form 3023, Specimen Signatures

STANDARD FORM 1219 Revised April 1982 Department of the Treasury 1-TFM 2-3100		STATEMENT OF ACCOUNTABILITY	
NAME OF DISBURSING OFFICER JAMES LAWRENCE RICHARDS		LOCATION OF DISBURSING OFFICER (<i>Mailing Address</i>) USS MARS (AFS-1) FPO AP 96672-3030	
NAME OF AGENCY NAVY			
PERIOD OF ACCOUNT FROM 01 NOV 19XX THROUGH 30 NOV 19XX		AGENCY LOCATION CODE (ALC) (<i>Show main check symbol number</i>)	
SECTION I. - GENERAL STATEMENT OF ACCOUNT			
PART A. - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY			
1.00	TOTAL ACCOUNTABILITY BEGINNING OF		10,000.00
INCREASES IN ACCOUNTABILITY			
2.1	CHECKS ISSUED ON U.S. TREASURY	8,000.00	
2.3	OTHER TRANSACTIONS		
2.34	DISCREPANCIES IN D.O. ACCOUNTS - CREDITS		
2.36	PAYMENTS BY ANOTHER D.O.		
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS		
2.39			
2.9	TOTAL INCREASES IN ACCOUNTABILITY	8,000.00	
3.0		SUBTOTAL	18,000.00
DECREASES IN ACCOUNTABILITY			
4.1	NET DISBURSEMENTS	7,500.00	
4.2	DEPOSITS PRESENTED OR MAILED TO BANK	3,000.00	
4.3	OTHER TRANSACTIONS		
4.34	DISCREPANCIES IN D.O. ACCOUNTS - DEBITS		
4.36	PAYMENTS FOR ANOTHER D.O.		
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS		
4.39			
4.9	TOTAL DECREASES IN ACCOUNTABILITY	10,500.00	
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD		7,500.00
PART B. - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY			
CASH ON DEPOSIT IN DESIGNATED DEPOSITARY			
(<i>Name and location of depository</i>)			
6.2	CASH ON HAND		7,000.00
6.3	CASH - UNDEPOSITED COLLECTIONS		
6.4			
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS		500.00
6.6			
6.7			
6.8			
6.9			
7.1	DEFERRED CHARGES - VOUCHERED ITEMS		
7.2	RECEIVABLES - CHECK OVERDRAFTS		
7.3	LOSSES OF FUNDS		
7.4	RECEIVABLES - DISHONORED CHECKS		
7.5			
7.6			
7.7			
7.8			
7.9			
8.0	TOTAL OF MY ACCOUNTABILITY		7,500.00
PART C. - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY			
9.2	RECEIVABLES - CHECK OVERDRAFTS		
9.3	LOSSES OF FUNDS		
9.4	OTHER ACCOUNTABILITY		
10.0	TOTAL PREDECESSOR OFFICERS'		0.00
11.0	TOTAL DISBURSING OFFICER ACCOUNTABILITY (<i>Same as line 5.00 above</i>)		7,500.00
I have received on 30 NOV XX by transfer from LT James L. Richards, SC, USN, \$7,500.00, an analysis of which is included in Sections I-B and I-C above. John A. Hancock, LTJG, SC, USN I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.			
NAME AND TELEPHONE NUMBER OF CONTACT FINAL J. A. HANCOCK COM. (619)952-2222 DSN 496-2222		SIGNATURE AND TITLE OF CERTIFIER J. L. RICHARDS	
NSN 7540-00-634-4245 (OVER) PREVIOUS EDITION NOT USABLE 1219-106			

Figure 2-3. SF 1219, Statement of Accountability (Final upon Relief)

SECTION II - SUMMARY BY SYMBOL OF CHECK AND DEPOSIT TRANSACTIONS WITH U.S. TREASURY						
PART A. - CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS *						
CHECK SYMBOL (1)	AMOUNT OF THIS ISSUED (2)	ADJUSTMENTS FOR PRIOR MONTH'S ISSUES (+ or -)				TOTAL CHECKS (Columns 2 + 3) (5)
		BY TFS FORM		OTHER		
		ISSUE (Month and	AMOUNT	ISSUE (Month and	AMOUNT	
		(3)		(4)		
5219	8,000.00		TC 211		TC 212	8,000.00
TOTALS!						
PART B. - SUMMARY OF DEPOSITS PRESENTED OR MAILED TO BANK (Line 4.2)						
DEPOSIT (1)	DEPOSITS OR MAILED TO BANK THIS (2)	DEPOSITS PRESENTED OR MAILED TO BANK IN PRIOR MONTHS BUT RECORDED IN ACCOUNTS THIS MONTH			TOTAL PRESENTED OR TO BANK ^ (Column 2 + 4) (5)	
		MONTH MAILED	TO	AMOUNT		
5219	3000.00			TC 420	3,000.00	
TOTALS !						
* The totals reported in these columns must be in agreement with the corresponding amounts reported on the SF 1179. + The total reported in this column must be in agreement with the total shown on Line 2.1 on the face of this statement. ! For use only if more than one (1) symbol is listed. ^ The total reported in this column must be in agreement with the total shown on Line 4.2 on the face of this statement.						

Figure 2-3. SF 1219, Statement of Accountability (Reverse)