

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 5, CHAPTER 3
“KEEPING AND SAFEGUARDING PUBLIC FUNDS”**

All changes are denoted by blue font.

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

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

This updated chapter supersedes the previously published version dated Jan 2010.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Multiple	Revised the entire chapter to include administrative updates and hyperlinks.	Update
Former 030302.B.2.i.	Changed 030302.B.2.i. to 030302.B.2.h. and renumbered accordingly.	Update
Former 030401.E.4.	Deleted this paragraph from chapter. Chapter 26 has been deleted and the ATM systems are no longer in operation on Naval ships.	Delete

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CHAPTER 3

KEEPING AND SAFEGUARDING PUBLIC FUNDS

0301 **CASH OPERATIONS**

030101. **Appropriated Funds**

A. **Deposit Funds.** The Department of the Treasury ([Treasury](#)) holds funds appropriated by the Congress subject to disbursement by disbursing officers (DOs) of the United States (U.S.). Disbursements may be made by electronic funds transfer (EFT), U.S. Treasury check, or cash. A DO authorized to make disbursements is identified by a disbursing station symbol number (DSSN). The Treasury charges each disbursement to the DSSN making the disbursement. DOs outside the U.S. may maintain official checking accounts, known as limited depositary accounts (LDAs) in local or third country currencies, with banks designated by the Treasury; see [**Chapter 14**](#) of this volume.

B. **Cash Funds.** When it is necessary to make disbursements in cash, upon approval of the commander or other authority, DOs may maintain on hand, at their own personal risk, currency and coin required for official disbursements and accommodation transactions. See paragraph 030103 of this chapter.

C. **Selection of Payment Method.** Payments may be made by EFT, U.S. Treasury check, or cash as prescribed throughout this volume. In the U.S., use EFT as the method of payment to the maximum extent possible. When EFT is not practical, e.g., payments going to a foreign country address where EFT is not available, the International Treasury Services (ITS.gov) is the preferred method of payment; see [**Chapter 11**](#) of this volume.

030102. **Cash Held at Personal Risk.** Funds that qualify as cash held at personal risk include [U.S. and foreign currency and coin on hand](#), imprest funds, change funds, cash with agents (e.g., paying agents), and cash on deposit in an LDA; see [**paragraph 030104 of this Chapter.**](#) Cash held at personal risk is used to make miscellaneous cash payments, make change, conduct accommodation exchanges, and other specifically authorized transactions.

030103. **Approving Authorities.** Military Service commanders of installations or Naval ships are the approving authorities for requests to hold cash at personal risk for DOs, deputy DOs ([DDOs](#)), agents, and cashiers within their commands. The Defense Finance and Accounting Service (DFAS) Director or designee is the approving authority for requests for DFAS DOs. [DDOs](#), agents, and cashiers of the DFAS DO outside of the main DFAS disbursing office may hold cash at personal risk when approved by the local activity commander, based on the responsibility of the Department of Defense (DoD) activity commander to safeguard public funds; see section 0303 of this chapter. Keep cash on hand to the minimum necessary to meet normal requirements. Approving authorities review each request to ensure that good cash management procedures are in effect.

030104. Requests for Approval

A. A DO **requests** authority to hold cash at personal risk (a cash-holding authority (CHA)) from the appropriate approving authority. Do not include scheduled payday cash requirements, including the amount required to cash payday paychecks, in the request. The approving authority ensures the amount of the request is within the guidelines in paragraph 030105 of this chapter, and that management controls exist to ensure that routine reviews of cash requirements are conducted. Submit a new CHA request semiannually (or whenever a review of cash requirements results in a major change), allowing enough time for that authority to become effective on October 1st and April 1st of each year. Submit requests in writing, and include:

1. The name, title, and duty station of the accountable requestor;
2. A description of the payments and transactions requiring the use of cash;
3. A statement that adequate facilities are available to safeguard the cash; and
4. A breakdown of where the cash is held, by accountable position.

B. Include in the request the amount to be held personally by the DO as well as the amounts to be held by all of the DO's, **DDOs**, agents, cashiers, and other custodians of public funds. Do not include amounts to be held by authorized imprest fund cashiers and change fund custodians; these are approved separately. The approving authority approves all requests by an appropriate endorsement and returns them to the DO for retention. When requesting authority to hold cash for emergency and extraordinary expense funds, it is permissible to omit security concerns such as duty station, description of payments, location of facility, or other details that may compromise classified information; keep this information on file for review by cleared personnel.

030105. Determining Cash Requirements

A. **General.** DOs **should** consider daily cash collections of all **DDOs**, agents, cashiers, and other custodians of public funds over a representative period of time and average the results to determine cash requirements for disbursing and accommodation transactions. If daily cash collections exceed disbursement and accommodation needs, **no additional** computation is necessary. Otherwise, compute the cash requirements according to source and availability; see Table 3-1. The portion of the DO's request to hold foreign currency at personal risk may be stated in foreign currency units to preclude temporary increases due to extreme currency fluctuations. See Figure 3-1 for the suggested average daily cash requirement example. Consider the following types of disbursements which are authorized and/or required in determining the minimum cash/negotiable instruments a DO must hold at personal risk to meet normal daily cash transaction requirements:

1. Routine cash payments.

2. Emergency cash payments.
3. Commercial contract travelers checks for travel cardholder temporary duty travel advances.
4. Cash travel advances for non-cardholder temporary duty and permanent change of station travelers.
5. Foreign currency requirements for accommodation exchanges.
6. Requirements for personal check cashing transactions; see [Chapter 4](#) of this volume.
7. Cash transactions of remote/satellite **DDOs**, cashiers, and agents of the DO.

B. Special Circumstances. When special circumstances require DOs to increase their CHA beyond the amounts discussed in subparagraph 030105.A (e.g., operational contingencies), describe the circumstances and duration of the expected need for increased cash in the request for approval to increase cash held at personal risk. If the circumstances are more than temporary (over 30 days) or are expected to become permanent, the DO re-computes the cash requirements based on the anticipated services and requirements and submits a new request.

C. Cash Collections. Currency and coin received as cash collections may be held for operating cash requirements up to the amount authorized to be held at personal risk. Immediately deposit cash collections that increase cash on hand above the authorized limit. See [Chapter 5](#) of this volume.

030106. Obtaining Cash for Disbursing Purposes

A. Available Procurement Methods

1. Exchange-for-Cash Checks. DOs may draw exchange-for-cash checks as described in [Chapter 7](#) of this volume. Draw the check payable to the DO or **DDO** who procures the cash. The DO or **DDO** endorses the check to the name of another DO or **DDO** or the name of the financial institution. Funds may be obtained from other DOs, a Federal Reserve Bank (FRB), an FRB branch, or any commercial bank willing to provide the service, to include overseas Military Banking Facilities (MBFs). If a DO or **DDO** is unable to go to the bank to take possession of the funds due to excessive workload or location, arrangements may be made with the FRB or financial institution to ship the funds by registered mail or armored car. The local commander approves and funds this type of delivery.

2. Electronic Funds Transfer (EFT). DOs or **DDOs** may procure cash for authorized disbursements and accommodation transactions overseas using EFT. Coordinate with an authorized MBF or local LDA bank for an account to receive the transfer as an Automated Clearing House (ACH) or ITS.gov transaction. The DO or **DDO** may procure U.S.

dollars or foreign currency. A DO procuring foreign currency determines the exchange rate on the date the funds are credited to his or her account.

B. Notification to the Bank. The *Treasury Financial Manual, Volume I, Part 6 (Other Fiscal Matters)* requires that DOs provide the bank with advance notice of their cash requirements. At the time of notification, the DO provides other additional requirements to the financial institution (e.g., the date the currency is required; identification required of the DO or DDO; denominations required; fees charged; and any policies or procedures peculiar to the particular institution (e.g., letter of introduction)).

C. Protection of Currency in Transit

1. Notification to Commander. A DO or another accountable official leaving the disbursing activity with more than \$10,000 in official cash funds, or to pick up more than \$10,000, notifies the installation commander and the security police. **Notification should be provided** through the command or other duty officer by reporting the time of departure, destination, estimated time of return, amount, and the source or disposition of the funds, as appropriate, for entry in the ship or station log.

2. Transporting Cash. **It is the commander's responsibility to secure cash at all times.** Specifically, the responsibility for providing security rests with the commander of the activity requesting the cash. The decision to have an armed escort, how many, or the type of transportation to be used are factors of the command responsibility. The command considers such things as the amount of cash to be protected, distance and terrain to be covered, type of transportation available, and local security forces which may be requested.

3. Liability. **An accountable official (DDO, agent, cashier, or other custodian of public funds)** who has signed for the cash is pecuniarily liable for the funds until their return to the DO. **An accountable official (DDO, agent, cashier, or other custodian of public funds) who** feels that the command has not provided adequate security **may** refuse to disburse such funds and return them to the DO.

D. Verification of Money. The DO, **DDO**, agent, cashier, or other custodian of public funds verifies all cash received before acceptance. Verify unsealed money by actual count before acceptance or immediately upon receipt of shipment. Sealed new money bricks (presented with the FRBs packaging intact) may be bundle counted at the DO's or **DDO's** risk. When the bundle is needed, verify it immediately upon opening with individuals standing by to witness both the breaking of the seal and the count verification. Report discrepancies immediately by issuing a claim to **Treasury** via the bank that provided the money. Identify the bundle/brick in question and include a signed statement from the witnesses. If the claim is not approved, follow the request for relief of liability procedures in *Chapter 6* of this volume. Verify and accept cash shipped to the DO, **DDO**, agent, cashier, or other custodian of public funds in front of witnesses immediately upon receipt in accordance with these procedures, depending upon how the money is packaged.

E. Expenses. Charge bank fees and shipping costs that may be incurred when procuring U.S. or foreign currency to the disbursing activity's operating funds.

F. Accounting for Premiums on Sales of Public Moneys or Securities. Under [31 United States Code \(U.S.C.\) 3341](#), a disbursing official ([DO or other custodian of public funds](#)) of the United States Government may not retain the profit or funds received from the sale or disposal of public funds or obligations belonging to the government. The DO must deposit the premium and the proceeds with [Treasury](#) or with a depository for credit to the government (crediting account code "20 3220, General Fund Proprietary Receipts, Not Otherwise Classified, All Other", for the U.S. dollar equivalent).

G. Registered Mail Shipments of Currency. This is the least-preferred method of obtaining funds. If this is the only means of obtaining cash, send an exchange-for-cash check to an FRB or MBF by registered mail. If the cash is not received within a reasonable period of time, and the DO is aware that the FRB or MBF has shipped the cash, request the shipper to trace the shipment. The DO keeps a copy of the exchange-for-cash check and reports the check as funds in transit on line 6.7 on the [Standard Form \(SF\) 1219](#) (Statement of Accountability) until the cash is received. If the cash or any portion of the order is not received in a reasonable time, the DO must initiate diligent action under [Chapter 5](#) of this volume.

H. Obtaining Cash by Transfer from Officer Relieved. Obtaining cash funds by transfer from another DO without the issuance of an exchange-for-cash check is authorized only upon the relief of a DO and only from the DO being relieved; see [Chapter 2](#) of this volume.

0302 CASH REVIEW REQUIREMENTS

030201. Quarterly Cash Verification. No less frequently than quarterly, cash held at personal risk based on guidance in this chapter must be reviewed by means of an unannounced physical count of cash, negotiable instruments, and other assets that comprise a DO's total accountability (including cash, negotiable instruments, and other assets in the custody of all DDOs and agents).

030202. Appointing the Verification Team. Only the commander can appoint a team of disinterested persons to verify a DO's cash and other assets held by that disbursing operation. If the DO is also the commander, the next higher commander in the administrative chain of command appoints the team. Appoint all team members in writing, and include at least two qualified personnel (except for small or remote locations where a one person team is authorized). Members of the cash verification team may not be in the DO's chain of command. Whenever possible, at least one person should have accounting or disbursing experience. It is in the best interest of a command to use the most competent personnel available. At small or remote locations, it may be desirable to limit the team to one member or have members appointed from serviced or associated commands. If possible, at least one member should be equal or senior in rank to the accountable DO. For imprest and change funds, especially those held at installations or activities other than the installation or activity of the DO, the commander who authorized the establishment of the fund and appointed the imprest fund cashier or change fund custodian appoints the cash verification team. In all cases, the appointing commander

requires the cash verification team (or individual) to perform a verification of all funds held by DDOs; branch office cashiers; disbursing, paying, and collection agents; imprest fund cashiers; and change fund custodians at least once each quarter. Appoint qualified persons with appropriate security clearances to verify emergency and extraordinary expense funds.

030203. Procedures. Except as modified by this paragraph, the cash verification team complies with the requirements of this volume when conducting cash verifications. When desired by the commander appointing verifying officials, the DO trains the verifying officials and/or provides written instructions with checklists. See [Appendix A](#) of this volume for specific procedures for conducting a cash verification. The team and the commander jointly ensure the conduct of a quarterly random verification. Verifications routinely performed at or near the end of a quarter are counterproductive. The quarterly cash verification may be omitted for a quarter in which a cash verification is made by representatives of an area audit office or a disbursing on-site examination team, or if a transfer of accountability has occurred.

030204. Report of Verification

A. General. The verification team provides a written report of its findings, routing the original to the commander with a copy to the DO, and retaining a copy. The report must identify funds found to be in excess of the authorized amount to be held at personal risk in accordance with paragraph 030105 of this chapter. Report any shortage or overage in the DO's accountability as prescribed in [Chapter 6](#) of this volume. The verifying official(s) make an entry on the face of the DO's daily statement of accountability, stating the result of the verification in substance as follows:

“On (date) at (time), the undersigned verified by actual count, cash in the amount of \$ _____, together with all documents supporting collections and disbursements, which (is)/(is not) in agreement with this daily statement of accountability.”

Signature of Verifying Official

B. Limitations. Each report begins with the statement: “The quarterly cash verification is meant only to verify that cash and other assets for which the DO is accountable agrees with the total accountability amount recorded as on-hand on the DO's daily statement of accountability. It does not attest to the system of management controls or overall fiscal operation of the disbursing office. It is mandatory that appropriate members within the chain of command exercise strong management controls to prevent and preclude a loss or fraud.”

0303 SAFEGUARDING FUNDS AND RELATED DOCUMENTS

030301. General. This section identifies the responsibilities of commanders and DOs to safeguard public funds, related instruments, and supporting documentation. It applies equally to all accountable officials (DDOs, agents, cashiers, certifying officers, and other custodians of public funds). DOs should minimize the number of accountable officials required

to store public funds. Use the most secure container (vault or safe) available to a DO, DDO, agent, cashier, or other custodian of public funds to safeguard, in order of priority, currency, undelivered checks, negotiable instruments, paid vouchers, blank U.S. Treasury and limited depositary checks, signature plates, valuables in safekeeping ([Chapter 27](#) of this volume), and other records. The command security program must take into account the maximum amount of each of these items that would normally be on hand at any given time. Do not store public funds and documents in the same containers as classified material and documents.

030302. Responsibilities

A. Commander. The commander:

1. Provides every individual entrusted with public funds with a vault, safe or other adequate secure facility (e.g., a strong box) for the exclusive use of the assigned individual. If it is not possible to provide separate safes, furnish separate locked compartments in one safe or separate strongboxes stored in one safe or vault. Never merge public funds with other funds.

2. Develops a security program and publishes it in a command instruction or notice. The program must provide adequate protection for the maximum amount of public funds and related documents and instruments on hand at any given time.

3. Ensures that personnel protection is included in the overall disbursing security program. This includes requirements for periodic review of the adequacy of the security measures being used and for testing security equipment for proper operation on a semiannual basis.

4. [Ensures that](#) armed guards are provided to escort government funds to and from the disbursing office when funds are being transported as required.

5. Provides fire protection of government facilities and funds.

B. Disbursing Officer

1. DOs safeguard all public funds they collect or otherwise have in their custody or control, and are accountable and may be held pecuniarily liable for their loss. They may not lend, use, deposit in banks, or exchange public funds in their possession for other funds except as specifically allowed by law. [DOs](#) secure public funds until ordered by proper authority to transfer or pay out the funds. When DOs receive orders for transfer or payment, they faithfully and promptly execute the directed transactions, and perform all other duties as fiscal agents of the Treasury imposed by law or regulations in conformity to law. In case of disaster, DOs secure and preserve the accounts of all personnel, public money, and other papers and property, in order of their importance, as circumstances permit.

2. DOs, [DDOs](#), agents, cashiers, custodians or alternates having custody of government funds, [assign](#) each [fund](#) a separate [secured](#) container. Although all

appointed or assigned **accountable officials** are liable for any losses of government funds in their custody, the DO holds overall responsibility and may be held jointly or severally pecuniarily liable for any losses associated with these personnel. DOs therefore ensure that all **DDOs**, agents, cashiers, imprest fund cashiers, and other custodians of public funds are fully aware of their responsibilities for properly handling and protecting government funds. The DO or designee personally inspects (and keeps a record of each inspection) office security at least semi-annually to ensure that:

- a. Vaults and safes are not accessible to unauthorized persons. Access to vaults may be limited by vault day gates to which only authorized personnel have the keys.
- b. Cash in excess of the amount required and authorized for official purposes is deposited promptly.
- c. Windows and doors are limited and barred and/or locked at all times after business hours.
- d. Access to the working area is marked conspicuously with “**AUTHORIZED PERSONNEL ONLY**”. Conduct transactions from a cage, room, or counter enclosure, constructed to provide a physical barrier to normal traffic with minimal interference from other activities and personnel of the office.
- e. Security devices for the check signing machines, digitized signature media, meters, and plates are in the custody of the DO or authorized **DDOs** at all times.
- f. Internal office procedures are established and implemented to provide adequate controls on all undelivered and returned checks. Assign (in writing) responsibility for receipt, holding, and final distribution of checks.
- g. The commander is **informed** of any security shortfalls or breaches **and any request for adequate safeguarding facilities that has been denied**. The supporting DFAS site should be informed of **unresolved facility issues that relate to the ability to safeguard government funds**.
- * h. Written and oral instructions are issued to all **DDOs**, agents, cashiers, and custodians regarding the proper care and handling of cash and other accountable documents. The DO should keep an affidavit from each accountable individual attesting to receipt of such instructions.
 - i. All cash, blank U.S. Treasury and depositary checks, and related items to which this section refers are kept in a vault, safe or security container that meets minimum security standards prescribed in this section.
 - j. All fund containers aboard ships and on installations that are either on rollers or weigh less than 750 pounds are stored in a vault or secured in such a way

as to prevent movement.

k. A vault, safe, or container visible to the exterior of the office where security patrols pass is illuminated.

l. The combinations of all vaults, safes, and fund containers are changed at least once every 6 months, and upon relief, transfer, separation, or discharge of the accountable individual. Except for vaults containing only bulk stock of blank checks or several safes or strong boxes (wherein funds are stored) stored inside the vault, the responsible individual may not share the combination or key with anyone. Place the combination of each safe and duplicate key of each strong box in separate sealed, signed, and dated envelopes. The accountable individual seals and signs the envelope such that unauthorized opening can be detected. The DO keeps sealed envelopes of all accountable individuals (except his or her own) in his or her safe, but delivers the sealed envelope containing the combination and/or keys to his or her safe or vault to the commander, security officer, or other designated official for retention, to be used only in an emergency requiring the opening of the safe or vault. See [Chapter 2](#) of this volume for emergency procedures.

m. A record of combination changes, dated and signed by the accountable individual, is kept inside each vault, safe, or container.

n. The dial to the vault, safe, or container is concealed by a shield made of cardboard or other suitable material to limit the possibility of the combination being observed.

o. The name and phone number of the accountable individual is posted on the inside of the vault, safe, or container. DOs may use an [SF 701](#) (Activity Security Checklist) or [SF 702](#) (Security Container Check Sheet), as appropriate, to assist in the control and proper safeguarding of public funds stored in vaults, safes, and/or containers. Alternatively, post a unique container number along with a 24-hour duty phone number on the outside of the vault, safe, or container as long as the duty personnel have access to the accountable individual.

p. Keys to the workspace or disbursing office are strictly controlled. Keep a record that identifies who has keys, when they were issued and surrendered.

q. All security equipment is tested at least every 6 months for proper operation and a record of the tests maintained.

030303. Intrusion Detection Systems

A. General. An Intrusion Detection System (IDS) is a vital part of any system that provides in-depth protection for a secure area. The DoD supports a policy on the use of IDS for resource protection purposes. Give first consideration to components of the DoD Joint-Services Interior Intrusion Detection System (J-SIIDS). In special cases, components of the Base and Installation Security System (BISS) (generally used for security applications) may

also be available for resource protection requirements.

B. Alarms. Consider using alarms to deter entry to the general disbursing area or actual storage container. There are three levels of alarm protection: penetration, motion, and point detection. In-depth protection can best be achieved by equipping an area with a minimum of two levels of detection capability. Publicize the existence of alarms to gain the full benefit of psychological deterrence, and post conspicuous warnings of the existence of alarms.

C. Maintenance. To ensure the alarm system operates properly, maintain and regularly test a system maintenance program. Consistent with DoD requirements, protect against bypassing the alarm system.

D. Alarm Monitor Responsibilities. Train monitors to understand, operate and monitor the system being used so that they may work closely with the security police and unit personnel, and act as a liaison in this special role.

030304. Storage Containers

A. Categories

1. Vaults and Safes

a. Vaults. When possible, provide a disbursing office a built-in, fire-resistant vault with at least a three-position, dial-type combination lock; with the door and vault being able to resist a fire for a minimum period of 2 hours. Store all safes containing funds and, when possible, the instruments and documents cited in paragraph [030304B](#) of this chapter, in the vault. Construct new vaults, doors, and intrusion devices following the requirements of the [DoD Physical Security Equipment Guide](#).

b. Safes. When vaults are not available, DOs, DDOs, agents, cashiers, and other custodians of public funds use combination three-tumbler lock, tool-resistant safes appearing on General Services Administration (GSA) or Federal Supply Schedules (FSS) to store public funds. If such a safe is not available, use a field safe secured properly to an immovable object. Post a guard in an unsecured building at the direction of the installation commander. Store checks, bonds, or other perishable records which cannot be replaced in combination three-position, dial-type, built-in fire-resistant, insulated money cabinets/safes. Class 5 file cabinets which have three-position, dial-type, built-in combination locks protected against forced entry may be used for temporary storage. File cabinets with steel lock bars or without forced-entry protection are not adequate.

2. Security Containers. GSA approved security containers have the following Federal specifications (The Class 1 and Class 5 cabinets are rated to provide the greatest protection against forced entry.):

- a. Class 1 or Class 2 cabinet. AA-F-357 (GSA-FSS).
- b. Class 4 or Class 5 cabinet. AA-F-358 (GSA-FSS).

c. Class 5 or Class 6 Map and Plan File. AA-F-363 (GSA-FSS)

d. Class 6 Drawer File. AA-F-358 (GSA-FSS).

3. Burglary Resistant Safes. Burglary resistant safes are designed to prevent forced entry. The numerical value cited represents the time in minutes that the safe will resist forced entry. These safes provide a greater degree of protection than GSA rated security containers. Commercial burglary resistant safes are certified by Underwriters Laboratories according to the following classifications:

- a. Tool-Resistant Safe - TL-15.
- b. Tool-Resistant Safe - TL-30.
- c. Torch and Tool-Resistant Safe - TRTL-30.
- d. Torch and Tool-Resistant Safe - TRTL-60.

B. Requirements

1. Currency and Negotiable Instruments. DoD Component security and resource protection programs ensure compliance with the following minimum requirements for storing currency and negotiable instruments. (Note: Previously approved storage containers currently in use may continue to be used.)

a. Under \$7,500. The commander establishes fund container requirements. Any of the security containers or burglary resistant safes listed in paragraph 030304 of this chapter are acceptable. Additionally, the Naval Sea Systems Command may designate specific containers for use on Navy ships.

b. \$7,500 - \$50,000. Use a security container with a Class 1 or Class 5 rating, or a burglary resistant safe with at least an Underwriters Laboratories classification of Tool-Resistant Safe, TL-15, and having a Group 1R combination lock.

c. \$50,000 or more. Use a burglary resistant safe or vault with at least an Underwriters Laboratories classification of Tool-Resistant Safe, TL-30 and having a Group 1R combination lock.

2. Other Than Currency and Negotiable Instruments. Store blank checks, signature plates, collection or disbursement vouchers representing cash which have been processed but not been included as a net disbursement in the daily or monthly statements, financial reports to be forwarded to the supporting DFAS site, other disbursing records and documents, and personal valuables as defined in Chapter 27 of this volume held for safekeeping in either a security container with at least a Class 1 or Class 5 rating or a burglary resistant safe or vault. The Naval Sea Systems Command may designate specific containers for use on Navy

ships.

0304 ADVANCING FUNDS TO AGENTS

030401. DDOs, Agents, and Cashiers of the DO

A. Procedure. DOs may entrust funds for official use to the custody of their DDOs, agents, and cashiers under this section using a [Department of Defense \(DD\) Form 1081](#) (Statement of Agent Officer's Account). DOs may replenish DDOs', agents', or cashiers' funds with exchange-for- cash checks payable to them, with instructions to negotiate the checks only as funds are needed or by EFT. An un-negotiated U.S. Treasury check does not represent an interest burden on the Treasury and is not considered a part of an individual's (or the DO's) approved cash authority. The DO reports un-negotiated checks as Funds with Agents, and DDOs, agents, or cashiers report them as Cash on Hand. Report funds in the custody of DDOs, agents, and cashiers in the main disbursing office as cash on hand on the SF 1219, and funds in the custody of DDOs, agents, and cashiers outside the main disbursing office as cash in the custody of government cashiers. See Figure 3-2 for an example of a properly-executed DD Form 1081 showing an advance of funds to DDOs, agents, or cashiers. See also [Chapter 19](#) of this volume.

B. Amount Limits. Under normal conditions, the amount of funds advanced to a DDO, agent, or cashier may not exceed their cash holding authority. There are occasions, e.g., during the authorized absence of the DO, on paydays, and at such other times to maintain efficient operations, that funds may be entrusted to the custody of DDOs, agents, or cashiers in other amounts. This depends on the total amount held by the DO, DDOs, agents, and cashiers and the fact that this amount does not exceed the total amount authorized to be held by the DO.

C. Custody. Each DDO, agent, or cashier stores the funds entrusted to him or her in a safe or adequate container assigned for his or her exclusive use as specified in section 0303 of this chapter. Only the assigned DDO, agent, or cashier may know the combination of the safe or container; see paragraph 030302B2l of this chapter. If, in the opinion of the commander, it becomes necessary, to gain access to the safe or container, open it and verify the contents following [Chapter 2](#) of this volume.

D. Balancing. All DDOs, agents, and cashiers entrusted with official funds balance the funds in their custody using the balancing requirements for DOs; see [Chapter 19](#) of this volume using [DD Form 2665](#) (Daily Agent Accountability Summary) as the permanent record of balancing. The DO ensures that each DDO, agent, or cashier is aware of the frequency for balancing and submission of the [DD Form 1081](#), and uses it as a summary of cash transactions and receipt for cash and vouchers on hand. Each submits a DD Form 1081 no less frequently than monthly; see Figure 3-3. A DDO, agent, or cashier who will be absent for more than 5 workdays returns all funds and accountable documents to the DO with properly executed DD Forms 2665 and 1081 before departure. Report any shortage or overage of funds immediately as prescribed in [Chapter 6](#) of this volume.

E. Collections and Disbursements

1. DDOs, Agents, and Cashiers in the Main Disbursing Office.

Account for all negotiable instruments, collection and disbursement vouchers, and other accountable documents on DD Form 2665 and turn them in to the DO daily with a covering DD Form 1081. Retain currency collected over and above the currency disbursed when authorized by the DO if the total funds held are within the limitations specified in paragraph 030105 of this chapter. The DD Form 1081 also serves as a receipt for the funds that remain in the custody of the DDO, agent, or cashier. When additional funds are required due to disbursements greater than collections or other authorized transactions, the DO may replenish the funds in the net amount of acceptable vouchers and negotiable instruments delivered with the DD Forms 2665 and 1081. The DO prepares a DD Form 1081 for the amount of funds advanced as described in [Chapter 19](#) of this volume.

2. DDOs, Agents, and Cashiers at Branch Disbursing Offices. When

DDOs, agents, and cashiers are serving in branch offices such that reporting transactions in person is impractical, the DO may authorize transmittal of the transactions electronically, by mail or messenger. Account for these transactions on DD Form 2665 with a covering DD Form 1081. The DDO, agent, or cashier signs the original and duplicate of the DD Form 1081 and sends it with the DD Form 2665 and substantiating vouchers, negotiable instruments, and documents to the DO. After the DO's examination and acceptance of the DD Form 1081, he or she acknowledges receipt on the duplicate copy of the DD Form 1081 and returns it to the DDO, agent, or cashier. The DO may replenish funds as described in paragraph 030401.A of this chapter.

3. DDOs, Agents, and Cashiers under Other Commands. DDOs,

agents, or cashiers who are not under the same command as the DO, such as the investigative service, investigative support center, intelligence command, and U.S. Defense Attaché Offices, deposit negotiable instruments whenever possible. If the total of deposits is \$5,000 or more, mail or present the deposit to the nearest FRB or branch. Transmit deposit tickets, collection and disbursement vouchers, and other accountable documents electronically, or send them by mail or messenger to the DO. Account for the transactions on DD Form 2665 with a covering DD Form 1081, preparing the DD Form 1081 as described in [Chapter 19](#) of this volume, except that on the determination of the DO, the volume of transactions may be few enough to allow submission of a single DD Form 1081 monthly.

F. Records. Identify transactions made by other than the DO by the name of the DDO, agent, or cashier. The DO determines the method to be used. Identify negotiable instruments cashed by someone other than the DO as prescribed in [Chapter 4](#) of this volume.

030402. Paying Agents. The DO furnishes written instructions to the paying agent to ensure that he or she observes all pertinent disbursing procedures properly, including safeguarding funds, identifying payees and obtaining their signatures, required vouchers, documents, and certifications, and return of funds and vouchers. Use [DD Form 1081](#) to document funds entrusted to authorized paying agents to make specific payments, currency conversions, or check-cashing transactions. Establish and implement controls to preclude advancing amounts in excess of requirements for the specific payments, check cashing, currency conversions, or other anticipated valid requirements to be made by the paying agent. Paying

agents may neither commingle funds advanced to them with any other funds nor advance them to any other person. Normally, paying agents may not retain advanced funds overnight, but promptly return the paid vouchers, negotiable instruments, and any balance of funds to the DO with a properly completed DD Form 1081. When circumstances require a paying agent to retain funds overnight, follow the custody requirements in this chapter and return the paid vouchers, negotiable instruments, and balance of funds as soon as possible after making the authorized payments, normally within 24 hours. See Chapter 19 of this volume for DD Form 1081 preparation and submission procedures. The DO notifies the paying agent's commanders when the paying agent fails to return paid vouchers, negotiable instruments, and funds promptly, or if a loss of funds or vouchers occurs.

030403. Imprest Fund Cashiers

A. Authority. The DO serving the base, camp, post, station, installation, activity or ship is authorized to advance official funds not to exceed the \$10,000 limit and authorization as prescribed in [Chapter 2](#) of this volume. When an imprest fund is established, the DO advances the funds only after receiving a copy of the authorization for its establishment from the appropriate commander or designee and the imprest fund cashier's appointment. After receiving a copy of an approved increase of funds in an existing imprest fund from the commander or designee, the DO increases the advance up to the newly established level.

B. Advance of Funds. Advance funds by cash, or by check payable to the imprest fund cashier. If desired by the imprest fund cashier, the DO may issue a series of checks in the desired denominations (round figures or specific amounts). The DO prepares a DD Form 1081 for the amount of funds advanced, and the imprest fund cashier signs and returns the original to the DO. All DD Forms 1081 for imprest fund advances must include a statement that the imprest fund cashier will immediately inform the DO who advanced the funds of any loss or shortage.

C. Accounting. Report imprest fund advances on the [SF 1219](#) as cash in the custody of government cashiers.

D. Reimbursement and Liquidation. The amount of an imprest fund remains constant. The imprest fund cashier prepares and submits a DD Form 1081 to the DO as often as necessary but no less frequently than monthly to replenish the fund. The DO reimburses the imprest fund cashier for the amounts expended and properly documents the transactions as prescribed in [Chapter 2](#) of this volume. If there is a reduction in the amount of the imprest fund, the imprest fund cashier may send the difference between the original and the reduced amounts to the DO by money order(s), deducting the cost of the money order(s) from the amount transmitted and accounted for as prescribed in Chapter 2 of this volume. The imprest fund cashier prepares a DD Form 1081 to document the return of the funds. The DO signs the duplicate of the DD Form 1081 and returns it to the imprest fund cashier. Upon relief of the imprest fund cashier or disestablishment of the fund, the cashier accounts for all unreimbursed transactions on a DD Form 1081. Immediately upon reimbursement for the final DD Form 1081, the imprest fund cashier returns the total amount of the imprest fund to the DO. When the imprest fund advance is fully accounted for, the DO signs the duplicate copy of the DD Form

1081 and returns it to the imprest fund cashier. Upon relief of the DO, he or she transfers the DD Form 1081 receipting the amount held by the imprest fund cashier in the imprest fund to the relieving DO.

E. Shortage or Overage of Imprest Fund. In the event of a shortage or overage in an imprest fund, see [Chapter 6](#) of this volume.

030404. Change Funds

A. Authorization. When the efficient and economical operation of a clothing sales store, government laundry, or other appropriated fund activity engaged in selling property or services requires cash for making change, the activity's officer in charge requests that the commander establish a change fund. After approval, the commander or designee appoints a change fund custodian; the appointment document specifies the amount of funds to be advanced by the DO or an agent of the DO to the custodian. The DO or agent providing disbursing service to the installation or activity where the sales activity is located provides the authorized change fund advance and records the advance in his or her accountability as cash in the custody of government cashiers.

B. Fund Limit. A change fund may not exceed \$250 for each cash register machine operated in the activity. When a cash register has more than one drawer, each drawer may be considered as a register. The commander may authorize additional amounts consistent with good cash management principles. Upon approval of the commander, authorized collecting agents may also be change fund custodians to facilitate making change.

C. Fund Increases

1. A commander may authorize an additional \$50 for each cash register, and an amount not to exceed \$500 for each accountable medical services custodian.

2. When extended operating hours exist (e.g., Sunday operations), a commander may approve an additional amount of up to \$50 per cash register when there is limited or no banking support.

D. Documentation. The DO or agent, as applicable, prepares a [DD Form 1081](#). The change fund custodians signs and returns the originals to the DO or agent for the amounts of funds advanced. DD Form 1081 for change fund advances include a statement that the change fund custodian must inform the officer who advanced the funds immediately of any loss of or shortage in the funds. DOs or agents issue change fund custodians written instructions covering their responsibilities for safeguarding the funds and their pecuniary liability for losses at the time of receiving the advance. A change fund custodian returns funds to the DO or agent upon termination of their appointment, and prepares a DD Form 1081 to document the return of the fund. The DO or agent acknowledges receipt of the fund by signature on the duplicate copy of the DD Form 1081, which he or she returns to the custodian. A DO or agent may recall a change fund when it is necessary to verify the cash in the possession of the DO or agent, as applicable. On completion of such verification, the DO or agent re-advances the funds to the

change fund custodian. In addition, unannounced inspections, including cash counts of change funds, are required at least quarterly by the cash verification team.

E. Shortage or Overage of Change Fund. In the event of a shortage or overage in a change fund, follow [Chapter 6](#) of this volume.

0305 ADVANCING FUNDS TO FRIENDLY FOREIGN NATIONS

030501. Authority

A. Basic Agreement. [10 U.S.C. 2396\(b\)](#) authorizes DoD DOs to advance funds to cashiers, other DOs, or individual members of an armed force of a friendly foreign nation to make payment of pay and allowances to their members or enabling that armed force to purchase necessary supplies and services under a basic intergovernmental agreement between the governments of the friendly foreign nation and the U.S., negotiated in accordance with [DoD Directive 5530.3](#) International Agreements, to include coordination with the cognizant Combatant Commander, and U.S. Ambassador or Chief of Diplomatic Mission. See model agreement at Figure 3-4.

B. Supplemental Agreement. A supplemental agreement establishes:

1. The type of personal identification required for a DO or individual member when drawing an advance of funds.

2. The maximum amount that may be advanced to an individual service member.

3. The lender nation is protected against loss due to fluctuating exchange rates.

4. The address of the respective settlement offices to which the lender nation DO forwards receipts for fund advances with requests for reimbursement.

5. That settlements be made locally when feasible, or if not, between the signatory nation's representatives in Washington, DC or other designated location.

6. That settlement may be made in cash or by check, and in the type of currency used to make the advance. When possible, make settlement in the lender nation's medium of exchange.

7. Such other provisions that local conditions may require.

030502. Conditions. Advance funds only against the signed receipt of the DO or individual members of the armed force receiving the advance for the following purposes and under the following conditions:

1. To a DO of an armed force of a friendly foreign nation on presentation of proper personal identification to provide pay and allowances of troops or purchase necessary supplies and services. The unit must be serving in an area where personnel temporarily are unable to obtain funds from their own nation.

2. To individual members of an armed force of a friendly foreign nation who are serving in an area where a DO of that force is not available to make payments because the personnel are temporarily separated from their units and in need of funds. The individuals must be able to identify themselves satisfactorily as members of an armed force of a friendly foreign nation with which an intergovernmental agreement for advances exists.

030503. Documentation. The receipt must include the name, rank, service number, title, organization, and country of the individual receiving the advance; purpose for which the advance is needed; type and amount of currency to be advanced; prevailing rate of exchange to one U.S. dollar at the time the advance is made, if applicable; and name, rank, organization, and address of the DO making the advance.

0306 TRAVELERS CHECK PROGRAM

030601. Overview. This section prescribes policy and procedures; assigns responsibility for ordering, receiving, controlling, safeguarding, disbursing, refunding, and accounting for travelers checks; and governs when conflicts or differences exist in the user's guide.

030602. Travelers Checks in Lieu of Cash. Commanders or their specifically designated representatives may disburse travelers checks in lieu of cash to employees and members as travel advances.

030603. Misuse of Travelers Checks. Advise employees and members to use travelers checks as intended, i.e., for the purchase of goods and services while in a travel status. Discourage cashing or depositing travelers checks in financial institutions. Use available media to advise and periodically reemphasize the intent of travelers checks to all employees and members.

030604. Appointment of Designated Representative. Each DoD participant in the travelers check program designates one or more individuals as the activity's travelers check representative(s). The commander appoints the designated representative using [DD Form 577 \(Appointment/Termination Record–Authorized Signature\)](#) for accountable positions. Appointees acknowledge appointment acceptance in Section III of this form. See [Chapter 2](#) of this volume. The original form is given to the cashier and a copy is kept for filing. Keep appointments and terminations in a permanent file at the activity to show the successive holders of each position; retain them for at least 6 months after the individual ceases to serve in the position.

030605. Safeguarding and Controlling Travelers Checks

A. General. Travelers checks in the custody of the U.S. Government (i.e., the

activity's designated cashier) are considered to be public funds; safeguard them as prescribed in this chapter. A person appointed as a cashier to maintain custody of travelers checks, disburse them to employees and members, and account for them may be held pecuniarily liable under the same principles and procedures as DOs and their DDOs, agents, and cashiers. **Do not include the value of travelers checks in the DO's cash accountability or authority to hold cash at personal risk, or in the custody of the cashier on the DO's DD Form 2657 (Daily Statement of Accountability) or SF 1219.**

B. Control Record. Record the receipt of shipments and records of disbursement of travelers checks on either **DD Form 2667** (Subsidiary Accountability Record) or the automated inventory system adopted by the travelers check issuing company. The DD Form 2667 is easily adaptable for use as an inventory, receipt, and disbursement record. Use a separate DD Form 2667 for each denomination of travelers checks to permit their recording by denomination in serial number sequence. If travelers checks are maintained in more than one currency (i.e., U.S. dollars and one or more foreign currencies), use separate DD Forms 2667 for each currency as well as each denomination of the checks. Disburse travelers checks in package and serial number sequence.

030606. Establishing Accounts

A. New Accounts. The DoD activity initially establishes the travelers check program by contacting one of the participating travelers check providers.

B. Automatic Reporting. The travelers check provider furnishes DoD activities with an automated personal computer software system and a point-of-sale (POS) terminal to manage and report travelers check sales, inventory, and settlement. The DoD activity provides the personal computer, modem, and telephone line for this system, which fulfills the requirement to track, add, tally, and report travelers check sales.

C. Obtaining Travelers Checks. The DoD activity's designated cashier authorizes the initial travelers check order, determines the amount of checks to be received as a standard order and makes any subsequent changes to this amount. The travelers check provider determines how standard order travelers checks are packaged. The cashier prepares and forwards an enrollment form as the provider directs. If travelers checks are to be disbursed in other than U.S. currency, the cashier so advises the provider.

030607. Receipt of Travelers Checks

A. Receipt. The cashier inventories and documents receipt for each book of travelers checks and for single (loose) travelers checks received in shipment. The inventory includes:

1. Counting the number of books and/or loose checks;
2. Verifying the denomination and serial numbers of all travelers

checks in each shipment; and

3. Sorting the books or loose checks by denomination (and currency, if applicable).

B. Discrepancies. Contact the travelers check provider immediately when travelers checks received in shipment do not coincide with the agreement or shipment forms. Do not disburse any travelers checks from a discrepant shipment until the provider acknowledges and agrees in writing to correct or adjust the discrepancies.

030608. Reordering Travelers Checks. There are two resupply options under the program: automatic and on-request. DoD has chosen the automatic resupply option for all its Components. This system monitors stock-on-hand based on sales data reported. Each cashier initially establishes a "percentage of sales" or dollar limit (maximum level). This limit becomes the automatic resupply level for the cashier. The cashier also establishes a minimum level ("trigger point"). The trigger point generates an order for a new supply of checks needed to bring stock level back to the maximum level.

030609. Change of Cashiers (Representatives). Both the outgoing and incoming DoD activity cashiers perform a complete, joint inventory and document all travelers checks on hand. Both sign the completed inventory, and the activity commander prepares and signs a letter transferring the account. The DoD activity keeps the original inventory and transfer letter, and advises the travelers check provider by letter each time there is a change of designated cashier. The letter includes the cashier's agent code number and the names of persons authorized to order and receive travelers checks. Signature specimens are not required.

030610. Disbursing Travelers Checks

A. General. Travelers checks issuance fees are based on the method of payment to the travelers check provider under this program. Participating DoD activities may use payment option A or B; option B is preferred for DoD activities.

1. Payment Option A. The travelers check provider must receive payment plus related fees within 5 calendar days of the date travelers checks are disbursed. The disbursing office providing disbursing support to the DoD Component activity participating in the program is the paying disbursing office. Use this option only for disbursement of travelers checks to members and employees who are not participants in the U.S. Government Travel Card Program, and in those instances when the DoD activity does not participate in the central billing process described under payment option B. See paragraphs 030610B and 030611A of this chapter for specific procedures for reporting disbursement of travelers checks and payment for the checks and related fees.

2. Payment Option B (Preferred). Methods of payment.

a. Centrally Billed Accounts (CBA). The CBA method of payment operates under a concept similar to the central billing procedures for purchase and

payment for airline tickets. The participating DoD Component activity obtains an activity travel charge card account. This account is charged for all travelers checks disbursed to individuals who are not participants in the U.S. Government Travel Card Program. The travelers check provider bills the DoD activity monthly for all travelers checks disbursed, plus related fees.

b. Individual Charge Card Accounts. The individually-billed account method applies to all individuals participating in the U.S. Government Travel Card Program. Travelers checks are charged to the individual cardholder's travel card. The provider bills the individual cardholder monthly for the travelers checks plus related fees. This method is identical to the individual billing procedure currently in effect for using the government travel card at automated teller machines (ATMs) to obtain cash.

B. Disbursing Travelers Checks – Option A. Cashiers disburse travelers checks to employees and members only upon presentation of approved travel orders and appropriate identification, limiting the maximum amount of travelers checks disbursed to the amount of the travel advance authorized in the travel order. The cashier completes a Purchaser Application Form (PAF) for each travelers check disbursement, referring to the travelers check provider user's guide for disbursing travelers checks and completing the PAF. Under this payment option the cashier:

1. Selects the appropriate travelers check amount;
2. Completes a PAF for each pack of travelers checks disbursed and a separate PAF for each loose traveler's check disbursed;
3. Ensures the individual inserts his/her name, address, and signature on each PAF;
4. Gives the travelers checks, refund information, and customer copy of each PAF to the individual;
5. Advises the individual to sign each traveler's check in the upper left hand corner immediately. (Note: Customers who do not sign travelers checks immediately upon receipt forfeit their right to refund. If lost or stolen, travelers checks must have the customer's signature in the upper left hand corner to qualify for refund.); and
6. Retains three copies of each individual's travel orders and the original and remaining copies of the PAF for preparation of the voucher for payment. (Note: Travelers checks disbursed under this method constitute an advance of travel funds as defined in the Joint Travel Regulations (JTR) and the Joint Federal Travel Regulations (JFTR). As such, each individual receiving travelers checks under this method must report receipt of the total face value of the travelers checks on the travel claim as a partial payment. When the traveler settles his/her claim, the value of the travelers checks is deducted from the total travel entitlement due the traveler. Also, since the fee for the travelers checks has been paid to the provider, the traveler may not claim reimbursement for it. Failure to report receipt of an advance by travelers checks on the travel claim results in duplicate payment of travel allowances and may

be considered an attempt to defraud the U.S. Government.)

C. Disbursing Travelers Checks Under Option B. Cashiers disburse travelers checks to individuals only upon presentation of approved travel orders and appropriate identification, limiting the amount of travelers checks disbursed to the amount of travel advance authorized in the travel orders.

1. Centrally Billed Account. The cashier:

a. Selects the appropriate travelers check amounts required to make up the amount of travel advance authorized in the travel orders;

b. Obtains authorization to charge the travelers checks to the DoD Component activity charge card account. The cashier refers to the provider user's guide for disbursing travelers checks, completes the required documents, and keys or swipes the travel card (DoD Component activity credit card) into the POS terminal to obtain an approval code;

c. Completes a PAF for each pack of travelers checks disbursed and a separate PAF for each loose traveler's check disbursed;

d. Ensures the individual inserts his/her name, address, and signature on each PAF;

e. Imprints the Record of Charge (ROC);

f. Completes the ROC by recording the approval code, the face value of the travelers checks and the fee amount, ensures the agency account number is recorded in the area for card member account number, and requires the member or employee (customer) to sign the ROC;

g. Gives the travelers checks, refund information, customer copy of each PAF, and top copy of the ROC to the individual;

h. Advises the individual to sign each travelers check immediately in the upper left hand corner (Note: Customers who do not sign travelers checks immediately upon receipt forfeit their right to refund. If lost or stolen, then travelers checks must have the customer's signature in the upper left hand corner to qualify for refund.); and

i. Retains three copies of each individual's travel orders and the original and remaining copies of the PAF and ROC for reporting disbursement of the travelers checks and preparation of the voucher for payment upon receipt of the monthly billing. (Note: The same caution identified in the "Note" in paragraph [030610B6](#) of this chapter applies to this paragraph.)

2. Individually Billed Account. The cashier:

- a. Selects the appropriate travelers check amounts required to make up the amount of travel advance authorized in the travel orders;
- b. Obtains authorization to charge the travelers checks to the individual's government travel card account, refers to the provider user's guide for disbursing travelers checks and completion of the required documents, and keys or swipes the individual's travel card into the POS terminal to obtain an approval code;
- c. Completes a PAF for each pack of travelers checks disbursed and a separate PAF for each loose traveler's check disbursed;
- d. Ensures the individual inserts his/her name, address, and signature on each PAF;
- e. Imprints the ROC;
- f. Completes the ROC by recording the approval code, face value of the travelers checks and fee amount; ensures the individual's account number is recorded in the area for card member's account number; and ensures the member or employee (customer) signs the ROC;
- g. Gives the travelers checks, refund information, customer copy of each PAF, and top copy of the ROC to the individual;
- h. Advises the individual to sign each of the travelers checks immediately in the upper left hand corner (Note: Customers who do not sign travelers checks immediately upon receipt forfeit their right to refund. If lost or stolen, travelers checks must have the customer's signature in the upper left hand corner to qualify for refund); and
- i. Retains two copies of each individual's travel orders and the original and remaining copies of the PAF and ROC for reporting disbursement of the travelers checks.

(Note: Travelers checks disbursed under this method do not constitute an advance of travel funds as defined in the JTR and JFTR. Individuals receiving travelers checks under this method do not report receipt of travelers checks on the travel claim as a partial payment. Since the fee for the travelers checks must be paid to the travelers check provider by the individual card holder in settlement of the travel card account, the traveler is entitled to reimbursement for the fee on the travel claim.)

030611. Reporting Travelers Check Disbursements and Remitting Payment to the Travelers Check Provider

A. Payment Option A. The preparation of the report of disbursement and payment documentation for packaged travelers checks differs from the report for loose travelers checks. At the end of each day the cashier follows the appropriate instructions.

1. Packaged Travelers Check Disbursements

- a. Sort PAFs by denomination.
 - b. Run an adding machine tape total of each denomination.
 - c. Total the denomination tapes.
 - d. Complete a Daily Sales Summary Form (DSSF) (Refer to the provider user's guide for instructions).
 - e. Combine the forms into package sets (without stapling the forms together):
 - (1) Completed DSSF,
 - (2) PAFs,
 - (3) Authorizations (travel orders), and
 - (4) Tape listings.
 - f. Prepare and certify a **SF 1034** (Public Voucher for Purchases and Services Other Than Personal) for the total amount due the travelers check provider (including the fee for the travelers checks disbursed), citing a separate line of accounting (LOA) for each travel order involved. The amount charged to each LOA is the amount of travelers checks plus the applicable fee disbursed to each individual.
 - g. Send the SF 1034 and two of the package sets to the activity's supporting disbursing office on the same business day, when possible, but not later than the morning of the next business day. (Note: Send one package set containing the original DSSF and PAFs to the provider with the U.S. Treasury check issued in payment of the travelers checks and related fees. Keep the second package set in the disbursing office.)
 - h. Keep a complete package set and a copy of the SF 1034 for reconciliation of travelers check inventory and payment documentation. After payment, to complete the cashier's retained records, the cashier obtains a copy of the SF 1034 from the disbursing office, indicating the disbursing office voucher number, payment date, and check number. If a copy of the completed SF 1034 is not available, obtain this information and transcribe it to the retained copy of the SF 1034.
2. Loose Travelers Check Disbursements
- a. Sort PAFs by denomination.
 - b. Total amounts on an adding machine tape listing. (Note:

No DSSF is required for loose travelers check disbursements.)

c. Combine the forms into package sets (without stapling the together):

- (1) PAFs,
- (2) Authorization (travel orders), and
- (3) Tape listings.

d. Prepare and certify a SF 1034 for the total amount due the travelers check provider (including the fee for the travelers checks disbursed). Cite a separate LOA for each travel order involved on the SF 1034. The amount charged to each LOA is the amount of travelers checks plus the applicable fee disbursed to each individual.

e. Send the SF 1034 and two of the [package sets](#) to the activity's supporting disbursing office on the same business day, when possible, but not later than the morning of the next business day. (Note: Send one [package set](#) containing the original DSSF and PAFs to the provider with the U.S. Treasury check issued in payment of the travelers checks and related fees. Keep the second package set in the disbursing office.)

f. Keep a complete [package set](#) and a copy of the SF 1034 for reconciliation of travelers check inventory and payment documentation. After payment, to complete the cashier's retained records, the cashier obtains a copy of the SF 1034 from the disbursing office, indicating the disbursing office voucher number, payment date, and check number. If a copy of the completed SF 1034 is not available, obtain this information and transcribe it to the retained copy of the SF 1034.

B. Payment Option B. Under payment option B, the travelers check provider bills the DoD activity's CBA or the individual cardholder's account for travelers checks disbursed plus the related fees. The monthly billing is based on the daily report of travelers checks disbursed that the cashier submits to the provider. The cashier refers to the provider's user's guide for complete details on preparing and submitting the daily travelers check disbursement (sales) report. The cashier also complies with the following:

1. Centrally-Billed Account. At the conclusion of each individual travelers check disbursement, the cashier separates the documentation by individual transaction into [a package set](#) as shown in this paragraph. Fasten each set together to provide a complete record of travelers check issuance. At the end of each business day, the cashier sends that day's packages as directed by the travelers check provider. The cashier keeps the cashier and disbursing office copies of each package set for use in reconciling the monthly billing and preparing and certifying the voucher for payment.

a. Package Set for the Travelers Check Provider

- (1) Original (top copy) of the PAF,
 - (2) Bottom copy of the ROC, and
 - (3) Copy of the travel orders.
- b. Package Set for Cashier Files
- (1) Center copy (yellow tissue copy) of the PAF,
 - (2) Center copy (Service Establishment copy) of the ROC, and
 - (3) Copy of the travel orders.
- c. Package Set for the Disbursing Office
- (1) Center copy (green tissue copy) of the PAF, and
 - (2) Copy of the travel orders.
- Upon receipt of the bill (statement of charges), the cashier reconciles all items appearing on the bill with the cashier's and disbursing office copies of the retained package sets. After reconciliation, the cashier prepares and certifies an **SF 1034** for the total amount due the travelers check provider (including the fee for the travelers checks disbursed). Cite a separate **LOA for each travel order involved on the SF 1034**. The amount charged to each LOA is the amount of travelers checks plus the applicable fee for the travelers checks disbursed to the individual named in the travel order. Send the SF 1034 and two of the **package sets** to the activity's supporting disbursing office on the same business day, when possible, but not later than the morning of the next business day. (Note: Send one **package set** containing the original DSSF and PAFs to the provider with the U.S. Treasury check issued in payment of the travelers checks and related fees. Keep the second package set in the disbursing office.)
- d. Keep a complete package set and a copy of the SF 1034 for reconciliation of travelers check inventory and payment documentation. After payment, to complete the cashier's retained records, the cashier obtains a copy of the SF 1034 from the disbursing office, indicating the disbursing office voucher number, payment date, and check number. If a copy of the completed SF 1034 is not available, obtain this information and transcribe it to the retained copy of the SF 1034.

2. Individually-Billed Account. Individual government travel cardholders are billed for all travelers checks disbursed to them, just as they are billed for ATM cash advances. The individual cardholder is responsible for direct payment to the provider for the amount of the travelers checks plus the related fee. The monthly billing, which is similar to a centrally billed account, is based on the daily report of travelers checks disbursed that the cashier submits to the provider. The cashier refers to the provider's user's guide for complete details on

preparing and submitting the daily travelers check disbursement (sales) report. The cashier also complies with the minimum requirements described herein. At the conclusion of each individual travelers check disbursement, the cashier segregates the documentation (by individual transaction) into package sets. Fasten each individual package set together to provide a complete record of travelers check issuance. At the end of each business day, the cashier sends that day's package sets as directed by the travelers check provider. The cashier keeps a copy of each package set for use in reconciliation of travelers check disbursements, as necessary. (Note that under the individually billed method, payment data is not processed through the disbursing office because payment for travelers checks disbursed is the personal responsibility of the travel cardholder.)

a. Package Set for the Travelers Check Provider

- (1) Original (top copy) of the PAF,
- (2) Bottom copy of the ROC, and
- (3) Copy of the travel orders.

b. Package Set for Cashier Files

- (1) Center copies (yellow and green tissue copies) of the PAF,
- (2) Center copy (Service Establishment copy) of the ROC, and
- (3) Copy of the travel orders.

C. Remitting Payment by the DO. Upon receipt of the SF 1034 and supporting documentation, the DO processes the SF 1034 and issues a U.S. Treasury check to pay for travelers checks and fees disbursed under options A and B. Under option A, payment for travelers checks disbursed plus related fees is due within 5 days of travelers check issuance, and under option B (centrally billed account) within 5 days of receipt of the monthly billing.

030612. Refunds for Individual Cardholders. An individual is not responsible for the amount of lost or stolen checks so long as he/she satisfied all of the requirements in the Recipient Agreement. The provider clears their account to eliminate responsibility for the amount of lost or stolen checks replaced in the form of cash or traditional travelers checks. The provider bills the individual card account upon issuance of the traditional checks or cash. As an alternative, the provider may resupply Government Travelers Checks, which can be ordered through the DoD Component's cashier.

030613. Termination of Agreement

A. DoD Activities. Upon termination of the contract between the General

Services Administration and the travelers check provider, DoD activity cashiers destroy all travelers checks on hand by burning or shredding within 15 calendar days. The cashier prepares a **DD Form 2669** (Destruction Schedule for Currency) that describes the travelers checks by serial number, currency (U.S. or other), denomination, quantity, and total value, and sends the original DD Form 2669 to the provider; the DoD activity keeps a copy for its records. Also, the cashier returns any equipment, display material or other property furnished.

B. **Individual Cardholder**. Either the DoD activity or the travel card provider may suspend or terminate an individual's participation in the U.S. Government Travel Card Program in accordance with the terms of the cardholder agreement. In the event of termination, the individual agrees to:

1. Not cash the remaining travelers checks,
2. Cut out the lower right corner where the chairman's signature appears or write "VOID" across the face of each travelers check in non-erasable ink, and
3. Return all uncashed travelers checks to the provider or the DoD activity cashier. The provider bills the individual credit card account for the amount of travelers checks not returned within 15 calendar days after termination of participation in the program. The individual cardholder must settle his/her credit card account statement on receipt.

030614. **Loss of Travelers Checks**

A. **DoD Activities**. In case of loss of any proceeds of sale or travelers checks, whether by theft, burglary, holdup, fire, employees or member dishonesty, mysterious disappearance, or any other cause, the DoD activity notifies the travelers check provider immediately and reports the loss of funds as prescribed in **Chapter 6** of this volume. All monies due in accordance with the established agreement with the provider will be paid by the DoD activity.

B. **DoD Activity Cashier**. The loss of travelers checks or proceeds of sale while in the custody of the DoD activity's cashier is a physical loss of government funds. See Chapter 6 of this volume.

0307 **WEAPONS FOR CASH PROGRAM**.

This program requires Secretary of Defense (SecDef) approval.

030701. **Funding Authorization**. The senior operational commander provides funding authorization for weapons procurement. The total amount advanced to paying agents plus the amount disbursed for weapons under this program may not exceed the funding authorization established by the commander. Before providing additional funds the commander first must adjust the funding authorization.

030702. **Paying Agents**. Use paying agents appointed under **Chapter 2** of this

volume as needed to ensure successful operation of the program. The DO advances funds following paragraph 030402 of this chapter in the currency of the country involved, referring to [Chapter 12](#) of this volume for guidance on obtaining the required foreign currency.

030703. Weapons Purchases. Proper accounting is required for each disbursement for a weapons purchase. Use SF 44A (Purchase Order-Invoice-Voucher) or other available chain-of-custody type receipt. Each disbursement document (receipt from the seller) must include the seller's name and (if possible) identification number, weapon description and serial number, and amount disbursed. The paying agent ensures that the seller's signature appears on the receipt. Prepare the original and 3 copies of the disbursement document (receipt from seller). Turn the original and one copy in to the DO, attach one copy to the weapon (for inventory control), and give one copy given to the seller.

030704. Clearing or Replenishing the Paying Agent's Account. To clear his/her account, a paying agent prepares a [DD Form 1081](#) for the total amount of all disbursement documents (receipts) turned in, includes the original and one copy of each document (receipt) plus any residual cash advanced from the DO or designated representative, and a copy of the approval to establish a weapons for cash program. If replenishment of the paying agent's account is necessary, the paying agent prepares the DD Form 1081 as prescribed and submits the completed document to the supporting DO. Subject to the funding limitations described in paragraphs [030702](#), the DO replenishes the paying agent's account for the approved amount shown on the DD Form 1081.

Foreign Currency Cash or LDA Balance Requirements Example^{1,6}
 (Separately calculate cash and local depository accounts for each location)

a. Value of Monthly Disbursements in Local Currency (last 3 months average) ²	299,420
b. Value of Monthly Accommodation Exchange in Local Currency (last 3 months average)	63,170
c. Value of Monthly Collections in Local Currency (last 3 months average) ³	(19,086)
d. Value of Monthly Reconversions in Local Currency (last 3 months average)	(4,830)
e. Value of Monthly Local Currency Checks Received (last 3 months average)	4,830
f. Average Net Monthly Local Currency Requirements (a+b-c-d+e)	343,504
g. Number of Business Days per Month ⁴	20
h. Average Number of Business Days Required to Obtain Local Currency:	3
i. Contingency/Static Requirements (Command Determination) ⁵	20,000
j. Value of Average Currency Required per Business Day (f/g)	17,175
k. Value of Average Currency Required based on Replenishment (h x j)	51,525
l. Value of Total Local Currency Holding Authority (i+k)	71,525

U.S. Dollars (USD) Balance Requirements Example⁶

a. Value of Monthly USD Cash Disbursements (last 3 months average)	333,047
b. Value of Monthly USD received from FC Accommodation Exchange (last 3 months average)	27,465
c. Value of USD Checks Cashed on Accommodation Exchange (last 3 months average)	26,025
d. Value of Monthly USD Collections (last 3 months average)	(27,375)
e. Value of Monthly USD cash disbursed on Reconversions (last 3 months average)	(2,100)
f. Value of total USD checks received	(43,150)
g. Average Net Monthly USD Requirements (a+b+c-d-e-f)	313,912
h. Number of Business Days per Month ⁴	20
i. Average Number of Business Days Required to Obtain USD	5
j. Contingency/Static Requirements (Command Determination) ⁵	30,000
k. Value of Average USD Required per Business Day (g/h)	15,696
l. Value of Average USD Required based on Replenishment (k x i)	78,478
m. Value of Total USD Cash Holding Authority (j+l)	108,478

Notes:

¹Maintain LDAs with checkbook balances as close to zero as possible by forecasting payment requirements in enough time to order currency to correspond with payment due date. See [Chapter 14](#) of this volume.

²Value based on Monthly Worksheet Calculations.

³A higher cash holding authority will be required if collections exceed disbursements (i.e. periodic burndesharing fund deposits). It is generally not cost effective to reconvert currency which will be required for disbursements in the near term.

⁴When recurring variance in demand occurs due to events such as paydays, compute a separate cash holding authority for these periods and exclude it from normal non-peak calculations.

⁵Contingency requirements generally reflect emergency cash needs for operational missions or due to large fluctuations in demand which cannot be forecast in advance. Static requirements reflect subordinate agents, imprest funds, or contractual arrangements such as debit card pool accounts or community bank contingency cash. Validate agent requirements based on usage and frequency of returns/replenishment.

⁶See also paragraph 030105B of this chapter.

Figure 3-1. Suggested Average Daily Cash Requirement				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.		AGENT OFFICER'S NAME, GRADE UNIT ADDRESS (Include ZIP Code/APO number and Telephone number.)		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS <i>a</i>	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANC E (In Agent's Account)
1. BALANCE FORWARD		0.00		
2. U.S. DOLLARS	2,562.00			
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS	15,000.00			
B. MILITARY PAYMENT ORDERS				
C. OTHER (<i>Specify</i>)				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT		17,562.00		
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE ENTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY; THEREFORE, I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
<input type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER		<input type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	

DD Form 1081, MAY 75

PREVIOUS EDITION IS OBSOLETE

**Figure 3-2. Sample DD Form 1081 (Statement of Agent Officer's Account)
(Advance of Funds)**

STATEMENT OF AGENT OFFICER'S ACCOUNT				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.		AGENT OFFICER'S NAME, GRADE UNIT ADDRESS (Include ZIP Code/APO number and Telephone number.)		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANC E (In Agent's Account)
1. BALANCE FORWARD		17,562.00		
2. U.S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS	1,200.00			
6. DEPOSITS			702.00	
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (<i>Specify</i>)				
8. PAID VOUCHERS			3,960.00	
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT		18,762.00	4,662.00	14,100.0
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input type="checkbox"/> ON ADVANCE: I HAVE ENTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY; THEREFORE, I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
<input checked="" type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER		<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	

DD Form 1081, MAY 75

PREVIOUS EDITION IS OBSOLETE

Figure 3-3. Sample DD Form 1081 (Statement of Agent Officer's Account) (Return of Funds/Vouchers)

<u>MODEL INTERGOVERNMENTAL AGREEMENT (FOR DIRECT QUOTATION)</u>	
AGREEMENT BETWEEN THE UNITED STATES OF AMERICA AND FOR THE RECIPROCAL ADVANCE OF FUNDS TO UNITS OR PERSONNEL OF THEIR ARMED FORCES	
The Governments of the United States of America and _____, each realizing that units or personnel of their respective armed forces may find themselves isolated from their parent units without financial means for support while in an area in which the other Government's armed force is present, and desiring to facilitate the financial support of such units and personnel in a situation of that nature, have agreed as follows:	
<u>Article I</u>	
When units or personnel of the armed forces of one of the parties to this agreement find themselves separated from their parent unit without adequate financial support in an area in which the armed forces of the other party are present, then cashiers, disbursing officers, or an individual member of the separated force may request funds from the appropriate area commander of the armed forces of the other party, or his or her designated representative, to pay wages and allowances or purchase necessary supplies and services.	
<u>Article II</u>	
The responsible authorities of a party receiving a request for funds, as in Article I, above, after satisfying themselves that resources or services of the requesting forces are unavailable or inadequate, shall honor such request. Requests shall be approved on a case- by-case basis. Where circumstances permit, this agreement shall be verified. Regardless of whether such verification is obtained, the Government of the units or personnel to whom the funds are advanced shall be responsible for effecting reimbursement.	
<u>Article III</u>	
The funds may be advanced in the currency of the lending State, of the State to which funds are advanced, or of the third State in which the forces may be located, or in any other available currency acceptable to the receiving force.	
<u>Article IV</u>	
The cashier, the disbursing officer, or the personnel of the force who receive funds shall give the authorities of the force who provided the funds a receipt for the funds received. Such receipts shall be substantially in the form prescribed in the annex to this agreement.	
<u>Article V</u>	
The authorities of the force providing the funds shall present the receipts to the designated settlement officer of the State to which funds were advanced for reimbursement. Normally, reimbursement shall be made in the currency that was advanced at a rate of exchange to the currency of the country seeking reimbursement that is not less favorable to the lender than that existing at the time of the advance. Where mutually acceptable, reimbursement may be made in another currency, if that settlement is made at a rate of exchange that is not less favorable to the country seeking reimbursement than that existing at the time of the advance. Settlement of accounts shall be made within 30 days of the advance.	
<u>Article VI</u>	
This agreement shall apply during both peace and war without limitation as to geographical area.	

Figure 3-4. Model Intergovernmental Agreement

Article VII

This agreement shall continue in force until 3 months after the receipt by either party of written notice of the intention of the other party to terminate it.

IN WITNESS WHEREOF the undersigned representatives have signed the present agreement.

Done at _____ this _____ day of _____, 20_____, in the English and _____ languages, both texts being equally authoritative.

Figure 3-4. Model Intergovernmental Agreement (Continued)

LEVELS OF AUTHORIZED CASH HOLDINGS		
If source of funds is	and weekly requirements are:	hold cash to operate for:
Reasonably close (not more than 24 hours required to obtain cash)	\$500 or less	4 weeks
	Over \$500 but less than \$5,000	2 weeks
	\$5,000 but less than \$100,000	1 week
	\$100,000 and over	3 days
Not reasonably close (more than 24 hours required to obtain cash)	\$2,500 or less	4 weeks
	Over \$2,500 but less than \$50,000	2 weeks
	\$50,000 and over	1 week
Remote	\$50,000 or less	4 weeks
	Over \$50,000	2 weeks

Table 3-1. Maximum Levels of Authorized Cash Holdings