

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 5, CHAPTER 10
“COLLECTIONS”**

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, italic, blue font*

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
100104	Revises the definition of a refund.	Amendment

TABLE OF CONTENTS

COLLECTIONS

★1001 Types of Collections

1002 Issuance of Receipts for Collections

1003 Recording and Controlling Collections

1004 Documenting and Processing of Collections

1005 Accountability of Unvouchered Collections

Figure 10-1 Sample DD Form 634 (Receipt for Miscellaneous Collections)

Figure 10-2 Sample DD Form 2659 (Voucher Control Log)

Figure 10-3 Sample DD Form 707 (Report of Deposits)

Figure 10-4 Sample DD Form 1131 (Cash Collection Voucher)

CHAPTER 10**COLLECTIONS****1001 TYPES OF COLLECTIONS**

100101. Introduction. There are three types of collections: receipts, reimbursements, and refunds. Collection of a Department of Defense [\(DD\) 2657](#) (Daily Statement of Accountability) or Standard Form [\(SF\) 1219](#) (Statement of Accountability) receivable (such as losses of funds, dishonored checks, or other receivables not creditable to an appropriation or fund) is not one of the three types of collections because a formal collection voucher is not prepared.

100102. Receipts. Receipts are collections creditable to the Department of the Treasury miscellaneous receipt accounts or other accounts or funds as authorized by legislation. Receipts are collected into the Disbursing Officer's (DO) accountability by use of a [DD Form 1131](#) (Cash Collection Voucher). Receipts are recognizable by the absence of a fiscal year/program year in the appropriation accounting classification. Occasionally, negative receipts occur. Since disbursements from a receipt account cannot be made, "adjusting out" an over-collection involves processing as a negative receipt. Refer to Figure 10-4.

100103. Reimbursements. Appropriation reimbursements are amounts earned and collected for property sold or services furnished to the public or to another U.S. Government agency. Reimbursements are recognizable by the presence of an accounts receivable sales code within the accounting classification. Reimbursements are shown as a positive amount on the DD Form 1131. If a reimbursement is over-collected and funds must be returned to the remitter, then a negative reimbursement results. A negative reimbursement may be vouchered as a bracketed (negative) amount on a DD Form 1131 only. Accounts receivable sales code shall be present within the accounting classification for either type voucher.

★ 100104. Refunds. A refund is a recoupment (collection) of payment and is collected into the DO's accountability (as a positive amount) by a DD Form 1131. The voucher accounting classification is the same precisely as that shown on the associated disbursement voucher. A refund also may occur as a bracketed amount (negative amount) on a disbursement voucher, being then considered as a reduction in disbursements (i.e., a negative disbursement) rather than a collection. On rare occasions, a refund is complicated by the occurrence of negative refunds. (An example occurred when Braniff Airlines issued checks to a DO in exchange for the DO return of unused plane tickets. The checks were properly collected into the accounting system as a refund. The checks were subsequently dishonored because of the Braniff bankruptcy and were properly treated as a negative refund.) The refund would be reversed in a negative refund situation. Refunds from collection vouchers are reported separately as refunds on the DD Form 2657. Refunds occurring as a negative disbursement are not separately tracked as a collection on the DD Form 2657 (i.e., they are simply reported as a reduction of disbursements). Refunds are not reported separately on the [DD Form 1329](#) (Statement of Transactions), or on the SF 1219. They are reported as net disbursements.

100105. Collection Transactions

A. General. A collection can be either a vouchered or unvouchered transaction that increases the DO's accountability. Each collection received by a DO shall be scheduled on the appropriate collection voucher form, verified, and recorded in the accounting records.

1. Voucher Supported Collection. A voucher supported collection effects a credit to a receipt or deposit fund account or to an appropriation, and involves either:

a. Direct receipts such as cash, checks, drafts, and money orders;

b. Deductions on payment vouchers to cover an indebtedness due the U.S. Government;

c. Other deductions on payment of vouchers such as deductions for purchase of savings bonds and Federal taxes; or

d. A transfer between appropriations or funds, or corrections of charges against and credits to them, using an SF 1080 (Voucher for Transfer Between Appropriations and/or Funds) or an SF 1081 (Voucher and Schedule of Withdrawals and Credits). Voucher supported collections also can be effected through the Department of the Treasury's Intragovernmental Payment and Collection (IPAC) System. See Chapter 24 of this volume for detailed information regarding the IPAC system. In some instances, such as collections from dining facilities, only one collection voucher number is assigned for the entire accounting period (month) and the formal collection voucher is prepared as of the last business day of the month. Daily receipts of this nature are recorded on the DD Form 2657 as Other Transactions (Line 2.3) and U.S. Currency/Coinage on Hand (Line 6.2A). At the end of the accounting period when the formal DD Form 1131 is processed, the accumulated collections are removed from Line 2.3 and included on Line 4.1E as Reimbursements.

2. Unvouchered Collection. An unvouchered collection occurs when the DO receives cash (or negotiable instruments) from an individual or organization that is not credited to an appropriation or fund and, therefore, not supported by a formal collection voucher. Examples of unvouchered collections include collections for: dishonored checks cashed; losses of funds; some check issue overdraft discrepancies; and agent returns. These transactions are documented for record purposes by use of an Optional Form (OF) 1017-G (Journal Voucher).

B. Vouchering. To expedite the flow of funds to the government, collections (checks or money orders) shall be separated from accompanying accounting documents at the initial stage of processing and deposited as prescribed in Chapter 5 of this volume. If identification of the appropriation account to be credited cannot be made, then the collecting office shall prepare a DD Form 1131 for credit to either the **F3875, (Budget Clearing Account

(Suspense)), the **X6500 (Advances Without Orders from NonFederal Sources), the **X6501 (Small Escrow Amounts), or the **X6276 (Other Federal Payroll Withholding, Allotments), as appropriate, and deposit the remittances. When the proper accounting classification has been identified, the collecting office shall prepare an SF 1081 charging the appropriate budget clearing account or deposit fund and crediting the proper appropriation or fund. No check shall be issued for this transfer.

C. Remittance by Mail. The DOs shall establish procedures to control the receipt and processing of checks and other negotiable instruments received in the mail. At a minimum, a person from outside the disbursing office shall be designated to receive all mailed remittances. The individual designated to perform this function shall not be the same individual maintaining accounts receivable records. The DD Form 2658 (Returned and Undeliverable Check/Bond Record) may be used as the control record and a record of the transmittal of the instruments between functional areas.

D. Collections by Remote Cashiers. A DO shall acknowledge collections made by remote cashiers only after the DO receives certification of the actual monetary amount.

100106. Method of Remittance

A. Monies Received as Contract Bid Deposits or Deposits for Plans. For these types of transactions, the Federal Acquisition Regulation prescribes acceptance of the following only: cash; certificates of deposit; other cash equivalents with a federally insured financial institution; state warrants of the sovereign States of the United States; or irrevocable letters of credit (ILC) issued by a federally insured financial institution in the name of the contracting agency that identify the agency and solicitation or contract number for which the ILC is presented.

B. All Other Indebtedness. Collections representing all other indebtedness may be accepted in cash, check, or any other recognized form of credit instrument payable on demand. For example: personal or corporate checks (certified or uncertified) or bank drafts; Treasury checks with issue dates less than 1 year old; travelers checks; postal money orders; money orders issued by banks or other financial establishments; and credit union share drafts. If warrants are payable on demand, then they may be accepted in lieu of checks. Instruments shall be drawn in favor of DOs in their official capacity (i.e., position title), not by name. Visa and MasterCard credit cards may be accepted when presented for payment at locations participating in the plastic card collection network (PCCN).

C. Commissary Sales Collections. Commanders may authorize commissary officers to accept Treasury checks from authorized patrons in payment for sales when available banks and other facilities are unable to furnish adequate check cashing service. Commanders shall not authorize or require disbursing officers (DOs) or their agents to advance additional change funds to commissary officers for the purpose of cashing U.S. Treasury checks received by the commissary. Monies generated from sales shall be used for this purpose.

100107. Performance and Bid Bonds (Storage and Safekeeping)

A. Negotiable Instruments. When the DO receives remittances (such as checks, bank drafts, and money orders) as deposits for performance or bid bonds, such remittance shall be deposited immediately in deposit fund account **X6501 (Small Escrow Amounts) to be held pending settlement with the contractor.

B. United States Bonds or Notes Deposited in Lieu of a Surety. As authorized [Title 31, Code of Federal Regulations, Part 225](#) (31 CFR 225) contractors may deposit, with the contracting officer, certain U.S. bonds or notes instead of furnishing corporate individual sureties on performance and payment bonds. DOs shall not accept possession of these bonds or notes (whether electronic or hardcopy) for other than temporary safekeeping, such as overnight or over a weekend. The DO may provide space in the safe or vault for temporary safekeeping by placing the notes or bonds and related documentation in a sealed package indicating custodianship. Provide the contracting officer a receipt for the package. The transfer of the bonds or notes to the Federal Reserve Bank (FRB) is the responsibility of the contracting officer. See the 31 CFR 225 for procedures.

100108. Method of Drawing Negotiable Instruments

A. For Deposit to the Credit of the U.S. Treasury. To facilitate Department of the Treasury identification of the depositing organization (many endorsements are illegible because of light ink, smears, or over stamping), DOs, deputies, agents, and cashiers shall require remitters to make checks and other negotiable instruments payable to the accepting organization, rather than to the Department of the Treasury. Examples of such inscriptions are: Disbursing Officer, Camp Lejeune, NC 28542, or Disbursing Officer, APO 96604-8405. Checks received bearing inscription to the Department of the Treasury shall not be returned for reaccomplishment. Checks shall not be made payable to the DO or agent by proper name; however, the absence of a ZIP code does not render an instrument unacceptable. Display inscription instructions in strategic locations at cashier cages, commissaries, and other locations where instruments are received. Instruments drawn that are payable to the remitter are acceptable as inscribed, providing the remitter properly endorses them for credit to the U.S. Treasury. Deposit the negotiable instruments in any FRB or branch or an established and approved general depository to the credit of the U.S. Treasury.

B. For Deposit in Limited Depository. Limited depository accounts (LDAs) shall be maintained in the name of the activity to which the DO is assigned. Instruct the remitter not to inscribe instruments payable to the DO or agent by name. Endorsed instruments shall be to the credit of the U.S. Treasury.

100109. Endorsements on Negotiable Instruments. Detailed requirements for placing endorsements on negotiable instruments are contained in [Chapter 5](#) of this volume.

1002 ISSUANCE OF RECEIPTS FOR COLLECTIONS

100201. Turning in Funds to DOs

A. Indirect Collections. Individuals (other than DOs, deputies, agents, or cashiers) who receive funds belonging to the United States (including those funds which are to be held in trust) shall promptly turn over such funds to their supporting DO or deposit the funds in an authorized general depository. Examples of such individuals are commissary officers, sales officers, property disposal officers, personnel officers, and other officers authorized to receive funds due the United States. These persons are solely responsible for safekeeping of funds in their possession until the funds are deposited or turned over to the DO. The collecting officer shall number documents in sequence by fiscal year. Two copies of each collection voucher (other than the original) signed by the DO, deputy, or agent who receives the funds shall be returned to the collecting officer. Distribute additional copies as required.

B. Direct Collections. When a DO, deputy, agent, or cashier receives a collection directly from the remitter, he or she shall prepare a receipt for the amount collected. The number of copies of the receipt given to the remitter shall be determined by the supporting Defense Finance and Accounting Service (DFAS) site. Receipts for payment of bills received by mail in the disbursing office shall not be issued unless requested by the remitter. If a DD Form 1131 is not prepared, then use the [DD Form 634](#) (Receipt for Miscellaneous Collections), refer to figure 10-1, if a receipt is required. Furnish receipts only for amounts received and verified by actual count. Do not issue receipts “subject to verification” or give or take receipts “in blank.”

C. Receipt Acknowledgement. At those locations where an automated system is operational, cashiers are authorized to sign receipts in their own name; otherwise DOs, deputies, or agents shall sign receipts for remittances. Signatures are not required when collection vouchers are electronically validated by an approved method. Before signing, the cashier or collecting official shall ensure the remittances are authorized collections in the correct amounts. In no instance shall the person accepting the remittance also be responsible for updating the accounts receivable record.

100202. Preparation and Distribution of DD Form 634. The DD Form 634 can be used as a receipt document when it is inappropriate to use DD Form 1131 or other type of receipt document.

A. Preparation. The DD Form 634 shall be prepared with as many copies as necessary. When preparing the form, DOs shall enter, immediately following the name and social security number (SSN) of the individual from whom the collection was made, the current duty station of the individual. Where a collection is being effected for more than one item of

indebtedness, overpayment, or under deduction, a separate DD Form 634 shall be issued for each item in the amount of the particular item. The type of collection, such as Overpayment, or Government Property Lost or Damaged (GPLD), shall be entered in the Type of Collection block in the upper right corner. When a collection voucher number is entered on DD Form 634, as in the case of copies sent to other fiscal installations, the number shall be the same collection voucher number assigned to the DD Form 1131 on which the DD Form 634 is scheduled. Figure 10-1 shows a properly completed DD Form 634.

B. Distribution

1. Original. Provide the original to remitter.
2. First copy. The first copy shall be kept in the disbursing office's files.
3. Other copies. Distribute other copies as required.

100203. Collections by Deductions from Vouchers. Give receipts for collections made by deductions from vouchers if requested by the payees or if notices of collection are to be furnished to other divisions or activities. Use DD Forms 634 but do not consider them as subvouchers.

100204. Collections by Agent Officers

A. Collections Received by Agents. Agents receipt for funds as agents of their appointing DO.

B. Proceeds of Sales Received by Agents. When funds are deposited with agents, the agents complete receipts on the original and three copies of the DD Form 1131 as agents of their principal DO, and submit the original and two signed copies of the DD Form 1131, together with supporting documents, with their financial reports to the principal DO. The format for the receipt is shown below. Return one signed copy to the appropriate collecting official as receipt for the funds.

Richard Roe, Lt Col, (Component)

By: _____
(Name and Type of Agent)

1003 RECORDING AND CONTROLLING COLLECTIONS

100301. Pending Payment File. Unless otherwise directed by the supporting DFAS site, the pending payment file and associated copy of the (uncollected) billing document(s) shall be maintained by the applicable functional area. The original and duplicate copy of the billing documents shall be transmitted (or otherwise sent) to the subscriber using authorized processes.

The files shall be arranged in the order most convenient to the individual maintaining the file. The file shall be reconciled to the accounts receivable subsidiary ledgers on a quarterly basis.

100302. Collection of Accounts Receivable

A. Payment of Bills. When payment is physically presented to the cashier, a copy of the bill shall be annotated as PAID with date of payment and initials of the cashier. If the original of the bill is presented to the cashier, then it shall be stamped or noted PAID with date of payment and initials of the cashier and returned to the remitter. When a receipt is requested, procedures for preparing DD Form 634 prescribed in paragraph 100202.A shall be followed. Cashiers shall accumulate the receipts until the end of each business day and prepare a covering DD Form 1131. Paid copies of bills shall be attached to the DD Form 1131 and sent to the applicable functional area on a daily basis to record the voucher. When automated billings are prepared, the responsible functional area shall prepare the DD Form 1131 (cash payments) or SF 1080 (payroll deductions) as part of the automated collection posting process.

B. Clearance of Component Bills. An individual being transferred from the Component shall notify the appropriate functional area and billing office to ensure that all unpaid telephone bills, utilities, and similar liabilities have been settled. The responsible functional area shall ensure that all pending bills are collected. If adjustments are required, they shall be made by the responsible functional area on a new bill. The old bill shall be marked VOID, attached to the paid copy of the new bill, and the clearance form shall be completed appropriately.

100303. Collections for Other Agencies

A. Identifiable Collections. Upon receipt of an identifiable collection applicable to an account maintained by another fiscal station, a receipt shall be issued, if requested or required, and the transaction processed as a transaction for others (TFO). The DD Form 1131 shall indicate the complete identity of the remitter, account, fiscal station, and appropriate fiscal data.

B. Unidentifiable Collections. When a collection is made for another fiscal station and the reimbursement or collection accounting classification cannot immediately be determined, that collection shall not be processed as a TFO. In this case, the DO shall deposit the collection into deposit fund account **X6500 (Advances Without Orders from Non Federal Sources), or **X6501 (Small Escrow Amounts), or **X6276 (Other Federal Payroll Withholding, Allotments), or **F3875 (Budget Clearing Account). When the correct accounting classification is determined, the DO shall prepare and process an SF 1080 (TFO) to clear the suspense account.

100304. Overages. Whenever an overage occurs in the DO's account, do not immediately credit the amount to the Department of the Treasury receipt account Forfeiture of Unclaimed Money and Property, **R1060. Instead, process the overage as a collection for credit to budget clearing account **F3875 no later than the business day after the overage occurs. Make a careful review to determine the source of the overage, with particular regard to

collections and returns from agents. Overages should be resolved not later than the fifth workday following the end of each quarter and upon the DO's relief from disbursing duty, not later than the fifth workday following the date of relief. To the extent reasons for overages are explained and there is reasonable assurance that no claim shall be made against such funds, credit may be made directly to **R1060.

100305. Collection Voucher Control Log. The DD Form 2659 (Voucher Control Log) shall be maintained daily for each collection voucher received or prepared in the disbursing office. The DO shall determine the functional areas and assign an individual or individuals the responsibility for maintaining the DD Form 2659. The DO shall require DD Form 2659 to be prepared daily by each functional area and/or branch disbursing office when these areas or offices are assigned a separate series of voucher numbers. The log shall contain: the collection voucher number; identification of the remitter (individual's name or organization making the remittance); amount; and instrument of remittance (i.e., check, cash, travelers check, electronic funds transfer, or a no pay adjustment). Annotate the check/EFT trace number in column d ("Other"). An example of DD Form 2659 is shown as Figure 10-2.

100306. Collections Overpaid or Underpaid by \$10 or Less. If a remitter overpays the amount due by \$10 or less, then collect the overpayment into receipt account **1099, Fines, Penalties, and Forfeitures. Do not refund to the remitter unless a refund is specifically requested by the remitter. Similarly, if the amount due from a payee is underpaid by \$10 or less, then do not try to collect the underpayment. In this instance, the DO shall prepare an SF 1080 to charge the DoD Component's Operations and Maintenance (O&M) account and credit the applicable appropriation (or receivable) for the amount of the underpayment.

100307. Collections Made at Agencies Not Having a Disbursing Office. When collections are by other agencies not colocated with or supported by a disbursing office, the following procedures shall be used.

A. Collection Control Log. A control log shall be used to control the collections from the time they are received until such time as they are transmitted to the disbursing office. At a minimum, the control log shall show: the date the collection was received; remitter; check or money order number; collection voucher number; amount of collection; and the date transmitted to the disbursing office.

B. Collection Voucher. The collection voucher shall be prepared the same day the collection is received by the DoD Component.

C. Safeguarding the Collection. The collection and supporting documents shall be safeguarded consistent with standard security regulations prescribed in subparagraph 030304.B of this volume.

1004 DOCUMENTING AND PROCESSING OF COLLECTIONS100401. Verification of Funds Received

A. Verification. Applicable functional areas have complete responsibility for assuring that collections are proper, that vouchers have complete and accurate data, and that the right number of voucher copies is prepared. When the disbursing office detects a voucher was improperly prepared, the voucher shall be returned to the functional area for correction.

B. Funds Deposited by Collecting Officers. Where funds have been deposited directly to a general depository by the collecting officer, the collection shall be processed in the DO's account upon receipt of the collection voucher (or receipts for collection). Verification of receipt of the funds with related collection vouchers shall be accomplished from a copy of the SF 215. If the confirmed copy of the SF 215 has not been surrendered by the depositor (collecting officer), then the collecting officer shall be notified to furnish the confirmed copy of the SF 215 upon receipt.

C. Purpose of Collection. The purpose of a collection shall be included on the collection voucher or attached to it. The purpose of a collection may be a contract lease, applicable regulation, schedule, cost list, or any other document that authorizes the collection. Where a sales contract is involved, the reference information shall include a citation to the contract. Any collection received by a DO, for which the purpose cannot be determined, shall be accepted and accounted for in the **F3875, (Budget Clearing Account (Suspense)), or Deposit Fund Accounts **X6500 (Advances Without Orders from Non Federal Sources), **X6501 (Small Escrow Amount), **X6726 (Other Federal Payroll Withholding, Allotments), as appropriate. Deposits in these accounts shall not be held any longer than necessary. The account shall be reviewed at frequent intervals, not less frequently than every 3 months, to determine whether proper disposition of funds can be made. During the closing month of the fiscal year, efforts shall be made to clear balances in these accounts. For amounts less than \$100, if a determination is made by either the disbursing activity or the accounting activity that further attempts to identify the proper account is not cost effective, then such amounts may be credited to the Treasury Miscellaneous Receipt Account (3210) on a case-by-case basis. This does not constitute authority to ignore identification of the proper account. It only provides the authority to transfer amounts of \$100 or less after documented attempts have been made to identify the proper account.

D. Signatures. Signatures and other handwritten information becoming an integral part of original vouchers shall be written in permanent, nonerasable ink.

100402. Vouchers for Collections by Other than Disbursing and Agent Officers. Collections received by sales and other collecting officials shall be accounted for on the proper forms.

A. DD Form 707 (Report of Deposit). Commissary officials shall prepare and submit the DD Form 707 to the DO under whose disbursing station symbol number (DSSN) deposits are made. For example, if the commissary deposits daily sales receipts to the credit of

the DO, DFAS Columbus, then the DD Form 707 shall be prepared and submitted to the DO, DFAS Columbus for each day's deposit(s). See Figure 10-3.

B. DD Form 1131 (Cash Collection Voucher). These forms are submitted when the governing directives do not prescribe specific collection vouchers. They may serve as cover vouchers for other receipt forms.

100403. Preparation of Documents Used to Transmit Funds

A. Responsibility. Preparation of the forms listed in paragraph 100402 is the responsibility of the officer depositing or transmitting the funds to the disbursing office. Except for collections arising from over-the-counter sales (e.g., commissaries), each collection document shall contain the name of the remitter, the specific authority for the collection, and sufficient information for the DO to identify the collection and determine that it is the correct amount. It also is the responsibility of the officer preparing the form to furnish the complete accounting classification as prescribed, fiscal code, including the DSSN of the station maintaining the appropriation cited, and the country code when the collection is made in an overseas area.

B. Preparation and Distribution. At a minimum, each collection voucher shall be prepared in duplicate. Additional copies shall be prepared and presented as required.

100404. Collection Documents Prepared in the Disbursing and Agent Offices

A. SF 1098 (Schedule of Canceled or Undelivered Checks). The SF 1098 collects the proceeds of an available canceled Treasury check.

B. DD Form 1131. Use this form to schedule receipts of cash collections when other forms are not prescribed. The DD Form 1131 also serves as a cover voucher for supporting receipts (DD Form 634).

C. DD Form 634 (Receipt for Miscellaneous Collections). The DD Form 634 may be issued as a receipt for those cash collections received directly by the DO. This form is not a collection voucher even in those specifically authorized instances when it is used to transmit collections to a DO. The DD Form 634 shall be used as the source of information for scheduling the cash collection on DD Form 1131.

D. SF 1096 (Schedule of Voucher Deductions). The SF 1096 is used as a collection voucher for offsetting deductions on related disbursement vouchers.

E. SF 1080 (Voucher for Transfer Between Appropriations and/or Funds). The SF 1080 transfers amounts between appropriations and/or funds.

F. SF 1081 (Voucher and Schedule of Withdrawals and Credits). Similar to SF 1080, this form also transfers amounts between appropriations or funds and can be used for corrections of charges and credits.

G. DD Form 139 (Pay Adjustment Authorization). The DD Form 139 is used for salary offset collections.

100405. Numbering Collection Vouchers. Collection voucher numbers shall be assigned consecutively starting at the beginning of each fiscal year. Voucher numbers assigned to collection vouchers shall be identified with the disbursing office and not the disbursing officer. The supporting DFAS site that receives the submitted financial reports shall provide the DO instructions for numbering vouchers.

100406. Preparation and Distribution of DD Form 1131. The blocks of the DD Form 1131 shall be completed as prescribed in this paragraph. See Figure 10-4.

A. Disbursing Office Collection Voucher Number. The applicable functional area shall enter the voucher number in this block.

B. Receiving Office Collection Voucher Number. Use of this block is optional. If the receiving official controls collections by locally assigned number, then the receiving official shall enter the number in this block.

C. Receiving Office

1. Activity. When collections are made by other than the disbursing office cashier, the receiving official shall enter the name and location of such activity. Leave blank when collections are made by the disbursing office cashier.

2. Received and Forwarded By. Enter the printed name, title, and signature of the designated receiving official. If a debtor turns in the remittance to the DO or cashier personally and the Receiving Office block is completed for reference, then a signature is not required. Normally, this block is left blank when collections are made by the disbursing office cashier.

D. Date. Enter date of the last collection shown on the DD Form 1131 or the date the DD Form 1131 is prepared by the collection official.

E. Disbursing Office. Enter the name and location of the disbursing activity and the printed name, title, and signature of DO, in the applicable blocks. Signature is not required when the DD Form 1131 is validated by an automated cash control process.

- F. Disbursing Station Symbol Number. Enter the 4-digit DSSN.
- G. Date Received Subject to Collection. This is the primary voucher date assigned by the functional area. It is the DO or agent accountability date.
- H. Period: From -- To. Enter the specific period encompassing collections reported on the form. For example: the date of the first collection on the voucher is the “From” date; the date of the last collection on the voucher is the “To” date. If all collections on the voucher are applicable to a specifically designated period, such as an accounting month, then enter inclusive dates (1 Mar XX to 31 Mar XX, for example). If all collections are made on a single date or no specifically designated period is applicable, then leave the “From -- To” blocks blank. Dates may be entered by the receiving official or disbursing office, as applicable.
- I. Date Received. Enter the date cash (or negotiable instruments) is received from a remitter, or other date of incident (for example, date money found on base). If the DD Form 1131 is being used as a cover voucher and not all collections were made on the same day, then enter “various.”
- J. Name of Remitter/Description of Remittance. Enter the name of the individual remitter or company. Except for collections from over-the-counter sales (i.e., commissaries) and locally billed items (telephone service or housing), show each remitter’s name and SSN when collection is received from a military member or civilian employee. If a name is not applicable (for example, money found on base), then enter a description of the remittance. If the DD Form 1131 is being used as a cover voucher, then enter “See Attached” and attach a copy of each DD Form 634 to the original and duplicate of the DD Form 1131.
- K. Detailed Description of Purpose for which Collections Were Received. Enter the purpose for collection. If information entered in the name of remitter and description of remittance block satisfactorily describes the purpose of the collection, then leave blank.
- L. Amount. Enter the individual amounts collected from each remitter or each incident by accounting classification. When the DD Form 1131 is used as a cover voucher, enter overall totals by accounting classification.
- M. Accounting Classification. Enter the complete accounting classification for the amount of each collection. If the DD Form 1131 is being used as a cover voucher, then enter the accounting classification for each amount included.
- N. Distribution. The original DD Form 1131 shall be forwarded as directed in paragraph 100409. Provide a duplicate to the remitter and retain a copy for the disbursing office. Extra copies shall be prepared as required.
100407. SF 1096, Schedule of Voucher Deductions. Schedule collections deducted from disbursement vouchers on SFs 1096 except when the disbursement voucher is used for both disbursement and collection. Examples of exceptions are: civilian payroll deductions, civilian

indebtedness to hospitals, no check drawn SFs 1080, SFs 1081, and military payroll deductions. Functional areas assign collection voucher numbers for voucher deductions and process the SFs 1096. The functional areas also enter the voucher numbers assigned to the SFs 1096 on the related disbursement vouchers. Also, they include voucher deductions shown on voucher copies received from other functional areas on the SFs 1096 of the receiving functional areas. In all cases, copies of vouchers or properly supported notifications shall be forwarded to the functional areas accountable for the collections.

100408. Legibility of (Carbon) Copies. DOs shall take extra precaution to ensure that all (carbon) copies of vouchers prepared for distribution are completely legible.

100409. Routing Original Collection Vouchers. The disbursing division of each disbursing office shall route the original collection vouchers to the supporting DFAS site as prescribed in Chapter 20 of this volume.

100410. Signature on Collection Vouchers. DOs, deputies, or agent officers shall sign the original collection vouchers. Signing shall not be delegated or reassigned. Officers using cash control machines or mechanized equipment to validate vouchers are exempted from the signatory requirements of this paragraph (except when DD Form 1131 is being processed for further action by a disbursing office not collocated with the processing disbursing office) so long as the machines, and control thereof, meet minimum security and audit requirements. Keys for cash control machines shall at all times remain under the control and security of the DO or a deputy. The DO shall maintain controls to ensure that all funds received by the cashier are properly accounted for. Copies of the vouchers bearing initials of the cashier shall be held in the custody of the DO or the deputy. In making daily settlement with the cashier at the end of the business day, these voucher copies shall be used to determine whether or not the amount of the collection reported by the cashier was proper. The receiving officer's signature is required, where applicable as prescribed in paragraph 100406.C. Transfer, cancellation, or adjustment vouchers (SFs 1081, 1096, 1098) must be signed by the certifying officer or DO as applicable. When the same voucher is used as both a disbursement and collection voucher, the disbursement is considered the original and subject to the signature requirements in this paragraph. The collection side (or portion) is not considered an original voucher and does not require a signature.

1005 ACCOUNTABILITY OF UNVOUCHERED COLLECTIONS. DOs may record unvouchered collections on the DD Form 2657 as an increase to line 4.2A (or 6.2A) but not as an increase to line 4.1B, 4.1D, or 4.1E. The corresponding entry on the DD Form 2657 is normally a decrease to lines 6.5, 7.2A, 7.2B, 7.3, 7.4, 9.2A, 9.2B, or 9.3. These transactions are documented for record purposes on OF 1017-G (Journal Voucher).

RECEIPT FOR MISCELLANEOUS COLLECTIONS		TYPE OF COLLECTION Overpayment
DATE Nov. 2, 20XX	AMOUNT RECEIVED \$ 15.25	INSTALLATION Fort Knight, MD
<input checked="" type="checkbox"/> RECEIVED IN CASH OF <input type="checkbox"/> COLLECTED ON VOUCHER NO. FROM		NAME, SERVICE NUMBER/SOCIAL SECURITY ACCOUNT NUMBER, ORGANIZATION AND INSTALLATION John A. Doe, SFC, 123-45-6789 Co D, 2d Bn, Ft. Knight, MD
<i>WRITE AMOUNT OUT</i>		
Fifteen -----		DOLLARS AND twenty five ----- CENTS.
ON ACCOUNT OF Collection for overpayment made on Vou. # 123456 dated 10/23/XX, accounts of C.S. Jeffery, LTC, FC, DSSN 0923		
APPROPRIATION AND ALLOTMENT 21XXXXX XX-XXX PXXXX-XX SXX-XXX		
I CERTIFY THAT I HAVE REC'D THE ABOVE AMOUNT, WHICH SUM I HAVE PASSED TO THE CREDIT OF THE U.S. AND HOLD MYSELF ACCOUNTABLE THEREFOR.		
TYPED NAME, GRADE, TITLE AND DISBURSING SYMBOL NO. OF FINANCE OFFICER C. S. JEFFERY, LTC, FC, DSSN 0923		SIGNATURE OF FINANCE OFFICER

DD Form 634, APR 52

86/127

Figure 10-1. Sample DD Form 634 (Receipt For Miscellaneous Collections)

VOUCHER CONTROL LOG			1. DISBURSEMENTS	3. DATE			
			2. COLLECTIONS XXXX	10/21/XX			
4. VOUCHER NUMBER	5. PAYEE (Disbursements) REMITTER (Collections)	6. AMOUNT	7. FORM OF PAYMENT OR REMITTANCE				
			a. CASH	b. CHECK	c. EFT	d. OTHER	
C537	John A. Doe	152.50	X				
C538	Mable C. Baker	398.00		X			
C539	William B. Ellis	241.95	X				

DD Form 2659, AUG 93

Figure 10-2. Sample DD Form 2659 (Voucher Control Log)

REPORT OF DEPOSITS		PERIOD COVERED	
		FROM	TO
		1 Aug 20XX	12 Aug 20XX
INSTALLATION Ft. Finance, IN		NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS C. D. Jennifer, CPT, QMC	
SECTIONS AND SUBSECTIONS	FUNDS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT	CUMULATIVE TOTAL
Subsistence Section:			
Subsistence	200.00	0.00	200.00
Meat Market	200.00	0.00	200.00
Surcharge	55.00	0.00	55.00
TOTAL	455.00	0.00	455.00
APPROPRIATIONS TO BE CREDITED		RECEIVED FROM	
APPROPRIATION	AMOUNT	C.D. Jennifer, CPT, QMC	
21X2010 x-C-xxx Pxxxx-xx Sxx-xxxx	400.00	IN CASH AND/OR CHECKS, \$ <u>455.00</u> WHICH, TOGETHER WITH PROCUREMENT, ALLOTMENT OR APPROPRIATE CREDITS FOR SUMS PREVIOUSLY RECEIVED FOR AS SHOWN HERE- ON WILL APPEAR ON MY ACCOUNT FOR MONTH OF <u>August, 20XX</u> _____ VOUCHER NO. _____ 123	
21Xxxxx xx-C-Sxx-xxx	55.00		
TOTAL	455.00	DATE	SIGNATURE OF FINANCE OFFICER
		12 Aug 20XX	
DATE 12 Aug 20XX	SIGNATURE OF DEPOSITOR		VOUCHER NUMBER Aug 32-A

DD Form 707, MAR 53

81/134

Figure 10-3. Sample DD Form 707 (Report of Deposits)

CASH COLLECTION VOUCHER		1. DISBURSING OFFICE COLLECTION VOUCHER NUMBER		
		2. RECEIVING OFFICE COLLECTION VOUCHER NUMBER		
3. RECEIVING OFFICE				
a. ACTIVITY <i>(Name and Location) (Include ZIP Code)</i>				
b. RECEIVED AND FOWARDED BY <i>(Printed Name, Title and Signature)</i>			d. DATE <i>(YYYYMMDD)</i>	
c. TELEPHONE NUMBER <i>(Include Area Code)</i> : COMMERCIAL: _____ DSN: _____				
4. DISBURSING OFFICE				
a. ACTIVITY <i>(Name and Location) (Include ZIP Code)</i>				
b. DISBURSING OFFICER <i>(Printed Name, Title and Signature)</i>			d. DISBURSING STATION SYMBOL NUMBER	
c. TELEPHONE NUMBER <i>(Include Area Code)</i> : COMMERCIAL: _____ DSN: _____			e. DATE <i>(YYYYMMDD)</i>	
5. PERIOD: a. FROM _____ b. TO: _____				
6. DATE RECEIVED	7. NAME OF REMITTER DESCRIPTION OF REMITTANCE	8. DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE MADE	9. AMOUNT	10. ACCOUNTING CLASSIFICATION
11. TOTAL				

DD FORM 1131, DEC 2003

PREVIOUS EDITION IS OBSOLETE.

Figure 10-4. Sample DD Form 1131 (Cash Collection Voucher)