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CHAPTER 11

DISBURSEMENTS1101 INTRODUCTION

★ 110101. Description of a Disbursement. In most instances, a disbursement is a payment to an individual or organization for goods furnished or services rendered. In some cases, a disbursement is made solely to transfer funds from one appropriation or fund to another. This is a disbursement made by voucher deduction or by "no check drawn" transactions involving SFs 1080 or 1081 and no payment by check or cash. Disbursements also may be made via Treasury's On-Line Payment and Collection (OPAC) System. See Chapter 24 of this volume for detailed information regarding the OPAC system. A disbursement voucher may also be a combination of a payment and a collection by voucher deduction; for example, a civilian payroll voucher where deductions for Federal tax, U.S. savings bonds, and civil service retirement are credited to the appropriate accounts and the net pay is disbursed to the payee. All disbursements must be supported by one of the types of formal disbursement vouchers. Occasionally, disbursements are made on formal vouchers, but are not immediately charged to an appropriation or fund. These payments are referred to as deferred charges - vouchered items. A negative disbursement is, by definition, a refund. Disbursements of Foreign Military Sales funds require the request and receipt of expenditure authority prior to making a disbursement. Consult Chapter 4, Volume 15 of this Regulation for specific guidance.

110102. Disbursement Vouchers - General

★ A. Authority. The disbursement voucher is the authority for DOs to make payments of government obligations and are the source documents for liquidation of obligations. It is imperative that disbursement vouchers contain complete and accurate data and that only forms approved by the Comptroller General of the United States are used. Contents of disbursement vouchers and supporting documents may vary slightly depending on the type of disbursement and form used. Signatures and other information becoming an integral part of original vouchers must be written in permanent, non-erasable ink. Handwritten information must be legible. Corrections to vouchers are lined out once in ink or by typewriter and are not obliterated. The correction is initialed by the person making the correction. Voucher corrections cannot be made by disbursing section personnel. Do not use white out ink or correction tape since these methods aren't permanent. A legible copy of a signed travel voucher(s) and its supporting documents received, in lieu of the original signed voucher(s) and supporting documents, should be accepted for processing and payment as if it were the original. This includes travel vouchers and supporting documents received by facsimile transmission.

B. Essential Data. To be recognized as a valid transaction, all disbursement vouchers shall contain the minimum essential data shown in the following subparagraphs.

1. Voucher Heading and Date. The voucher heading and date area includes the complete name and mailing address of the paying disbursing office, the date the

voucher is prepared, the disbursing office voucher number, and the information required in the "Paid By" or "Brief" block.

2. Accounting Classification. Each charge to an appropriation or fund shall be coded with a complete accounting classification and country code, when applicable. If the space available for the accounting classification data is insufficient, list the information on a continuation form. The type of payment or the servicing DFAS Center shall dictate acceptable continuation forms. Titles of appropriation or deposit fund accounts, either in full or abbreviated form, shall not be shown on disbursement vouchers. Entering extraneous information, such as voucher collection data, results in operational delays and may cause erroneous information to be entered in accounting records and reports. More than one appropriation or deposit fund account or more than one subsidiary account may be charged on the same disbursement voucher. Where two or more subsidiary accounts of the same appropriation are cited, they shall be grouped by appropriation. On foreign disbursements, show the amount of foreign currency and conversion rate to U.S. dollars for each accounting classification cited. Entries in accounting records are always in U. S. dollars.

3. Amount to be Disbursed. The total amount to be disbursed shall be shown on the disbursement voucher in conjunction with the related accounting classification. The amount shall not be changed or altered in any way.

4. Method of Disbursement. In the space provided on the disbursement voucher, annotate whether the disbursement was made by EFT, Treasury check, cash, or as a no check/voucher for transfer.

5. Payee. The payee listed on each disbursement voucher shall be the individual or organization entitled to the proceeds of the payment.

★ C. Voucher Storage. Original paid vouchers shall be safeguarded consistent with standard security regulations prescribed in subparagraph 030305.B of this volume.

1102 PROCESSING DISBURSEMENT VOUCHERS

110201. Numbering Disbursement Vouchers. Disbursement voucher numbers shall be assigned consecutively starting at the beginning of each fiscal year. Voucher numbers assigned to disbursement vouchers shall be identified with the disbursing office and not the disbursing officer. The servicing DFAS Center or FIPC to whom financial reports are submitted will provide the DO with instructions for numbering vouchers.

110202. Disbursement Voucher Control Log. The DD Form 2659 (Voucher Control Log) shall be maintained daily for each disbursement 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 should require personnel to prepare the DD Form 2659 daily in 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 disbursement voucher number; name of the payee; amount; and form of payment (cash, check, EFT, etc.). An example of DD Form 2659 is shown at figure 11-1.

110203. Certification of Vouchers. The applicable functional areas have complete responsibility for assuring that payments are proper, that vouchers have complete and accurate data, that the right number of voucher copies are prepared, and that certifying officer signatures on vouchers prepared (and certified) outside of the disbursing office are authentic. Accordingly, the appropriate functional area shall maintain a file of approved DD Forms 577 for any certifying officers working outside the disbursing office. When the disbursing division detects a voucher was improperly prepared, the voucher shall be returned to the functional area for correction. The disbursing division has complete responsibility for authenticating certifying officer signatures on vouchers prepared within the disbursing office. The disbursing division verification is made against the list of personnel designated as disbursing office certifying officers by the DO. A request for payment of a voucher on behalf of another DoD Component disbursing office shall be accompanied by a copy of a certifying officer appointment letter or a DD Form 577. Unless these payments are recurring, signature substantiation need not be maintained on file in the disbursing division, but may be included as supporting documentation to the original voucher. DOs may, at their option, waive the above general rules and require that the disbursing division verify the authenticity of all certifying officer signatures on vouchers by comparing them to the disbursing office list of certifying officer signatures or DD Forms 577 from within or outside the disbursing office. Accordingly, the disbursing division would maintain the disbursing office file of all DD Forms 577 and disbursing office certifying officer appointment letters. An example of DD Form 577 is shown at figure 2-4.

110204. Identification of Payees. The accountable individual making cash or check payments shall positively identify each payee. If the payee is not known personally, the accountable individual making the payment shall examine an appropriate identification card which includes both the payee's picture and signature. A comparison of the payee's signature shall be made with that appearing on the identification card. For military personnel, the DD Form 2 (Armed Forces Identification Card) should be used. Other means of identification are a driver's license or other standard identification normally acceptable in the business community for cashing checks or bonds. The responsibility for identification of the payee shall not be delegated.

110205. Cash Payment Vouchers. Responsible functional areas send or deliver these vouchers to the cashier area. Where the distance between functional area and cashier area makes this impractical, vouchers may be hand carried by the payee provided the total amount of the voucher is inscribed in words on the bottom of the voucher (for example, sixty dollars and twenty cents). Space words or enter lines in a manner to preclude alteration by insertion of additional words, particularly at beginning of writing (for example, altering by inserting one hundred immediately preceding sixty dollars and twenty cents).

A. Cashier Responsibilities. On payment vouchers, the cashier shall verify that the voucher deduction block, if used, contains an appropriation and that the total to be paid shows decrease of any deductions, if applicable. The cashiers shall initial the original voucher or use the cash control machine to identify the specific cashier who made the payment.

1. Payee Signature and Identification. The cashier must obtain the payee's signature in the space provided, or in the case of multiple payments, on the sub-voucher or supporting documentation. The payee must sign for receipt of cash using indelible ink. Facsimile signatures and signatures in pencil are unacceptable. When signatures of payees are on a sub-voucher or supporting documentation, annotate the "payee signature block" on the cover voucher with the words "See attached". Payments by cash shall not be made until positive identification of the payee has been established. The signature obtained on vouchers shall be compared to signatures on identification cards or other acceptable forms of identification. The form of the signature shall be the same as the name of the payee as shown on the voucher. However, in the signature, the first name shall be used with additional initials, if any, followed by the surname except as explained below.

a. Unable to Write. If unable to write, the payee may indicate receipt of payment by signing the mark "X". In such instances, the signing must be witnessed by a disinterested party and the disinterested party's address must be given. If the payee is physically unable to write and asks someone to sign the payee's name in the payee's presence, such signature is regarded as a signing by the payee. A physician's certificate about the affliction should be filed with the original disbursement voucher. The signing of the payee's name by another person must be certified by a disinterested witness.

b. Mental Disability. A payee with a mental disability that precludes an ability to comprehend a signature cannot be paid until a committee or guardian has been appointed. Certified copies of court papers appointing a guardian shall be filed with the original disbursement voucher. The guardian shall sign the name of the payee, followed by his or her own signature as guardian. Future payments shall make reference to the first disbursement voucher by disbursing officer voucher number and date paid. If the payee is in an asylum, the superintendent's certificate that the payee was alive at the time payment was due shall be filed with each disbursement voucher.

2. Voucher Validation. The voucher is validated by completing the Paid By (or Brief) block with the paying office location, DSSN, and business date of payment. Use a typewriter or rubber stamp for this purpose. If the disbursing office has a classified address, do not show the geographical location. Examples of the Paid By block are shown in figure 11-2.

110206. Release of Cash. Cash payments must be picked up and the voucher signed by the individual who is entitled to the payment (the payee). The DO, deputy, accounting and disbursing agent, or disbursing agent may personally make cash payments to high ranking officers or civilian personnel or other personnel for whom waiting in line at a cashier's cage would be considered a discourtesy, awkward, or otherwise inappropriate. Otherwise, the DO or agent may appoint an aide, secretary, driver, etc., as a paying agent for purposes of making a cash payment to these payees. Refer to Chapter 2 of this volume for appointment of paying agents. The DD Form 1081 shall be used to document the transfer of cash to the paying agent. The appointed paying agent shall sign the DD Form 1081 to indicate receipt of the cash and voucher. Upon return of the properly signed payment voucher to the disbursing division, the DD Form 1081 may be destroyed.

110207. Check Disbursement Vouchers, Manual Voucher Processing. Responsible functional areas shall forward these vouchers to the check issuing area for preparation of the checks. The check issuing area shall enter the check number on the voucher in the space provided. Normally check numbers are not entered on duplicate copies of vouchers except for payroll and group travel vouchers. When payment is made by check and the disbursement is supported by an SF 1034, the instructions in the following subparagraphs apply.

A. Checks Drawn on the U.S. Treasury. For payments by check drawn on the U.S. Treasury, enter the check number in the block near the bottom of the form titled "Check Number on Account of U.S. Treasury."

B. Checks Drawn on LDAs. For payments by checks drawn on LDAs, enter the check number and the name of the limited depositary bank on which drawn in the block near the bottom of the form titled "Check Number On (Name of bank)". For "no check drawn" vouchers, so state.

C. Check Usage. Make checks payable to the payee stated on the disbursement voucher. Disbursement vouchers shall be numbered in numerical sequence with the lowest check used to pay the lowest numbered disbursement voucher or first name on a payroll. Maintaining the series of check numbers and the series of voucher numbers of the related vouchers in unbroken sequence will facilitate check issue auditing and reporting. Multiple payments to the same payee on the same day should be consolidated and paid by one check. Because many losses have been attributed to altering of payee names, addresses, and amounts on checks, the DO shall make certain that the inscribed checks duplicate the voucher information. At the DO's option, this review may be accomplished either before or after the checks are signed. The DO shall ensure appropriate check records that provide control over check writing are completed. Automated systems producing disbursement vouchers must contain edit and validation controls ensuring exact information appearing on the vouchers is passed to the check printer.

D. Paid By. Complete the "Paid By" block as in prescribed in paragraph 110205.A.2, above.

E. Automated Disbursement Vouchers. The entry of a check number on automated disbursement vouchers is not required as long as the voucher processing system is carefully structured and monitored to ensure complete audit trails are maintained between disbursement vouchers and hard copy records.

110208. Disbursements Overpaid or Underpaid by \$10 or Less. If a disbursement to a payee is overpaid by \$10 or less, do not try to collect the overpayment. In this instance, the DO shall prepare an SF 1080 to charge the DoD Component Operations and Maintenance (O&M) account and credit the appropriation charged when the payment was made. Similarly, if a disbursement to a payee is underpaid by \$10 or less, do not issue a supplemental payment unless specifically requested by the payee.

110209. Transmittal of Vouchers and Recording. Deputies, agents, and cashiers shall include payment vouchers on the DD Form 2665, Daily Agent Accountability Summary as

prescribed in Chapter 19 of this volume. At the end of each business day, deputies, agents, and cashiers settle with their DOs or agents, who forward the original vouchers and report copies to the accountability area. If a mid-day return of cash on hand or an additional advance of funds is required, these transactions shall be accomplished using DD Form 1081. Functional areas forward transfer and correction vouchers and other disbursement vouchers not for payment by cashiers directly to the accountability area. Voucher copies are returned to the accountable functional area.

110210. Certification Restrictions. The supervisor of the disbursing division, even if he or she is also a deputy, should not routinely certify vouchers for payment. For convenience, however, the supervisor of the disbursing division may certify cover vouchers supported with proper, certified sub-vouchers. In those cases, the approving official of the supporting documentation must be other than the cover voucher certifier. If an emergency exists and the deputy who is also supervisor of the disbursing division must certify a voucher for payment not supported with certified sub-vouchers, the DO or another deputy shall date and sign somewhere on the voucher a statement similar to the following: "Payment approved by Lt John Doe, Disbursing Officer." To assure adequate internal control, the supervisor of the disbursing division or other disbursing division personnel should not have the opportunity to input data into the computerized accounting system.

110211. Documentation Supporting Delivery of Payments. Documentation which supports delivery of payments includes a copy of the payment voucher, annotated copies of invoices, or check-stub data with check or cash payments for delivery to payees as prescribed by functional area directives. For travel payments, documentation includes a copy of the travel claim. For vendor payments produced by standard automated accounts payable systems, check-stub data normally is sufficient for vendor accounts receivable posting. If the vendor reports that check-stub data is insufficient for posting needs, a copy of the payment voucher or an annotated invoice should be included with the payment as instructed by the responsible functional area.

110212. Deferred Vouchers. A deferred voucher is any paid voucher that has not been recorded in the accounting system. The usual cause is a paid agent voucher that must be returned to the agent for correction. In addition, agent vouchers that have not yet been examined by the DO may be deferred until this review is completed. Responsible functional areas must take all required actions to clear deferred vouchers promptly. Maintain a chronological record of actions taken, showing for each voucher the date on which clearance is expected. DOs or their deputies shall review those actions each week to make sure that the irregularities causing deferment are corrected without delay. Refer to subparagraph 190205.L of this volume for instructions on reporting deferred vouchers on the DD Form 2657 and the Daily Statement of Accountability.

110213. Classified Payments

A. General. When it is necessary for the DO to make payments that are classified, a covering disbursement voucher shall be prepared as prescribed in this paragraph. Disbursement vouchers covering payments which are classified for security purposes shall not contain information which requires a security classification. The original and all copies of such

disbursement vouchers shall contain only the: name and address of the payee; amount; date of payment; complete accounting data; voucher number; check number; DO's name; DSSN; and, disbursing office payment data in the "Paid By" (or brief) block. In the case of payment under classified contracts, the contracts should contain instructions requiring the supplier to limit information on invoices so that supplies or services may be identified only by reference to the contract. The DO (for collateral classified programs) or the voucher preparing office (for special access programs) shall allow access to classified documents only to those persons who require access for the performance of their official duties (refer to appropriate security regulations, if necessary). Personnel who process classified documents must possess a security clearance level equal to or higher than the documents they process. DOs or voucher preparing offices shall assign duties, such as the preparation of vouchers, so that a minimum number of persons require access to the classified information. Mark and store classified documents following prescribed security regulations.

B. Preparation. When essential supporting documents, invoices, or certificates are classified, they shall not be attached to the original disbursement voucher, but shall be identified by the name of the DO, voucher number, DSSN, and the period of the account. The supporting documents shall be retained at the paying disbursing office (for collateral classified programs) or the voucher preparing office (for special access programs) with other classified material. The original and all copies of the covering disbursement vouchers shall contain only the essential information described above. The portion of the voucher for the description of the articles or services purchased shall contain one of the following statements:

1. For collateral classified programs: "The documents necessary to support this voucher have been retained at the payment site with other classified material in accordance with (insert the applicable security regulation)."

2. For special access programs: "The documents necessary to support this voucher have been retained at the voucher preparing office with other classified material in accordance with (insert the applicable security regulation)."

C. Declassification. Refer to the appropriate security regulations for instructions on downgrading and declassifying, and for reporting classification abuses and improper classifications.

D. Distribution. The original and required copies of the covering disbursement voucher shall be distributed in the normal manner. However, as described above, the classified supporting documents shall not be attached.

110214. Payments from Contingency Funds. The DD Form 281 (Voucher for Emergency or Extraordinary Expense Expenditures) is used to make payments from contingency funds.

A. Preparation. The form itself shall be prepared so as not to require classification. Supporting documents are classified according to their content. Covering disbursement vouchers as described in the preceding paragraph are not prepared.

B. Transmittal of Vouchers and Recording. See paragraph 110209, above.

110215. Hand-Carrying Disbursement Vouchers

A. Vouchers Prepared Outside the Disbursing Office. Disbursement vouchers prepared outside the disbursing office shall be forwarded to the disbursing division so that the payee does not have access to the voucher.

B. Vouchers Prepared Within the Disbursing Office. The responsible functional area forwards or delivers these vouchers to the cashier area. Where distance between the functional area and cashier section makes this impractical, see 110205, above.

110216. Distribution of Paid Vouchers. The disbursing division of each disbursing office shall forward the original and appropriate number of copies of paid vouchers to the appropriate DFAS Center as prescribed in Chapter 20 of this volume.

1103 DISBURSEMENTS FROM DEPOSIT FUND AND BUDGET CLEARING ACCOUNTS

110301. Disposition of Funds in Deposit Fund Accounts

A. Method of Disposition. Applicable functional areas shall dispose of collections received for deposit fund accounts by one of the methods shown in the following subparagraphs.

1. Payment to Other Individuals or Organizations. The disbursement shall be made on an SF 1034. See figure 11-3.

2. Refund to the Remitter. The disbursement shall be made on an SF 1049. See figure 11-4.

3. Withdrawal for Application to an Appropriation, Receipt Account, or Other Deposit Fund Account. The disbursement and collection shall be made on an SF 1081. Submit the original SF 1081 as the disbursement voucher and a copy as the collection voucher. No check or cash payment is made on the SF 1081. See figure 11-5.

B. Vouchering. Normally more than one deposit fund account is charged on a single disbursement voucher. However, voucher separately those charges to accounts **F0109, Federal Tax Withheld from Payments to Non-resident Aliens, and **X6875.XXXX, Withheld Individual Income and Federal Insurance Contribution Act Taxes.

C. Civilian Pay Deductions. In preparing SFs 1081 for adjustment of deductions from civilian pay, show deposit fund account symbols, and amounts for withheld taxes and savings bonds, on the same SF 1081 containing the necessary information.

D. Withdrawals Involving Foreign Currency. If it is necessary to repay foreign currency deposits at a U.S. dollar equivalent different from that at which deposited, see Chapter 13 of this volume.

110302. Budget Clearing Account **F3875, Suspense

★ A. Disburse Funds. Upon determination of the proper disposition of funds in this account, the amount will normally be disbursed on an SF 1080 or SF 1081. See figures 11-5 and 11-6. The disbursing officer must explain the charges on the SF 1080 or the SF 1081.

B. Disbursements Representing Funds Received for Other Government Agencies. The disbursement voucher shall be prepared to show the officer and agency to receive payment. A check payable to the Department of the Treasury and a copy of the disbursement voucher shall be forwarded to the official of the agency requesting collection, except as stated below.

1. Checks Made Payable to the United States Postal Service. The check and a copy of disbursement voucher shall be forwarded to the Third Assistant Postmaster, Division of Finance, U.S. Postal Service, Washington, DC 20260, if the collection is for credit to a U.S. Postal Service appropriation or receipt account citing departmental prefix "18."

2. Checks Made Payable to Other Government Agencies. If a collection was made for another government agency, and it is impracticable to send the amount to the official or agency, the check and a copy of the voucher shall be forwarded to the Department of Treasury, Chief Disbursing Officer, ATTN: Disbursing Operations Section, P.O. Box 37067, Washington, DC 20013. To facilitate handling, the check shall be accompanied by a: DD Form 1131; transmittal letter showing the source and reason for collection; and account symbol and title of the agency's funds for which the collection was made. Disbursements shall not be delayed and, when practicable, the check shall be forwarded on the same day that collection was made.

C. Deposits Representing Collections for Unofficial Telegraph and Telephone Service. Amounts representing federal taxes for unofficial telegraph and telephone services shall be disbursed to the appropriate District Director, Internal Revenue Service.

110303. Overages

A. Disbursement Action. If it is determined that an overage should not have been accounted for as a collection, disburse the overage on an SF 1049 made payable to Adjustments. The SF 1049 shall be prepared by the responsible functional area. Do not issue a check or make a cash payment for this voucher. This action reverses the erroneous collection and allows the funds to be accounted for in the proper manner.

B. Adjustments. If it is discovered that the amount should have been reported as a collection under an accounting classification other than **X6875, as in the case of a cash collection from a sales official, make the adjustment by requiring the responsible functional area to prepare an SF 1081 charging **X6875 and crediting the proper appropriation or fund.

C. Removal. After every reasonable effort to discover the source and disposition of the funds has proved unsuccessful, prepare an SF 1081 to remove the amount from deposit fund **X6875 and credit to Forfeitures of Unclaimed Money and Property, **R1060.

1104 PAYMENTS IN SUPPORT OF ADVANCE PAYMENT POOL AGREEMENTS

110401. General. Advance payments are sometimes used for financing the performance of more than one contract. This is accomplished under a single advance-payment agreement called an advance-payment pool agreement. Advance-payment pool agreements are often used for the financing of cost-type contracts with nonprofit educational or research institutions for experimental, or research and developmental work, when several contracts or a series of contracts require financing by advance payments. More than one agency or department may have their funds cited on contracts which are part of the pool agreement. When more than one contract is involved in the pool agreement, one or more of the contracts is designated as the contract to which the advance payments are applied. This is normally a large dollar-value contract. Advance payments will be handled in accordance with current procedures. Revised procedures will be issued upon completion of a review being conducted by the DoD Contract Finance Committee. (Refer to Volume 10 of this regulation for specific details.)

1105 INTERAGENCY DISBURSING SUPPORT

The Disbursing and Cash Management Activity, located at the DFAS-Kansas City Center, is responsible for coordinating all disbursing matters relating to interagency disbursing support agreements. For example, in October 1993, the Department of State (DoS) was given payment approval authority for various types of disbursements. Any disbursements presented to the DoS which are not included in the approved payment listing will not be processed by the DoS. In order for unlisted payments to be accepted and processed by the DoS the disbursement document must be accompanied by a properly executed DD Form 577 (Signature Card).

★1106 LARGE DISBURSEMENTS

110601. Reporting Large Disbursements. Since the Treasury Financial Management Service (FMS) solely is responsible for the management of the government's daily cash position, disbursement transactions by check or electronic fund transfer (EFT) affecting the cash position shall be made known to the FMS in advance of the time of actual disbursement. DOs disbursing \$50 million or more in a single transaction, or in multiple transactions of a common nature shall report to FMS the following information at least two business days prior to the payment date. For example, if the DO issues 350 various vendor payments totaling \$50 million or more on the same day or issues a payroll totaling \$50 million or more on one day, a report to the Treasury is required. If a disbursement of over \$500 million is anticipated, a minimum of five business days advance notice is required. When specific disbursement information has not been finalized, inform FMS daily (by 9:30 a.m. eastern time) of approximate amount(s) and approximate date(s). Information on large disbursements should be reported by facsimile transmission (FAX) to FMS at (202) 874-9945 or (202) 874-9984 using FMS Form 187, Advance Notice of Large Deposits or Payments of

\$50 Million or More. If the report is provided to FMS on other than FMS Form 187, at a minimum the report shall contain:

- A. Name and address of the DoD Component (e.g., Navy);
- B. Name and telephone number of disbursing officer;
- C. Disbursing station symbol number (DSSN);
- D. Appropriation or fund account charged (minimum of six digits, with the first two identifying the department);
- E. Description of transaction;
- F. Transaction settlement date;
- G. Amount of the disbursement;
- H. Payment mechanism (wire transfer or check);
- I. Check number for check payments;
- J. Payee name and address.

A copy of the report shall be retained with the DO's monthly retained financial records.

110602. U.S. Military Electronic Fund Transfer (EFT) Payroll. Defense Finance and Accounting Service (DFAS) Centers are required to report in advance to FMS all military pay and all military retiree pay made by EFT for each payroll reporting period. Pay totals should be reported as far in advance of the pay date as possible, however, a minimum of two business days advance notice is required.

A. U.S. Military Pay. U.S. military pay includes the following pay classifications: active duty pay, reserve pay, and cadet pay, active salary allotments, active blanket pay, and voluntary separation incentives. Active duty payments usually occur on the 1st and the 15th calendar days of each month. If the 1st or 15th fall on a weekend or a holiday, the payment will be made on the prior workday. Military pay should be reported by facsimile transmission (FAX) to FMS at (202) 874-9945 or (202) 874-9984 using FMS Form 188 (Military Report for Treasury Cash Forecasting, Advance Reporting of U.S. Military Pay).

B. U.S. Military Retiree Pay. U.S. military retiree pay includes the following pay classification: retired pay, retired allotments, retired annuities, and retired blanket pay. These payments usually occur on the 1st calendar day of the month. If the 1st falls on a weekend or a holiday, the payment will be made on the next workday. Military retiree pay should be reported by facsimile transmission (FAX) to FMS at (202) 874-9945 or (202) 874-9984 using FMS Form 190, Military Report for Treasury Cash Forecasting, Advance Reporting of U.S. Military Retiree Pay.

C. Data to be Reported. If the report for military pay or military retiree pay is provided to FMS on other than FMS Form 188 or FMS Form 190 (as appropriate for the type of pay being reported), at a minimum, the report shall contain:

1. Defense Finance and Accounting Service Center location;
2. Disbursing station symbol number (DSSN);
3. Name and telephone number of contact (or disbursing officer);
4. Name of Federal Reserve bank location where pay files are transmitted;
5. Name of U.S. Military branch (e.g., Navy);
6. Military pay classification;
7. Pay date;
8. Pay amount for each classification;
9. Total pay amount.

A copy of each report shall be retained with the DO's monthly retained financial records.

110603. Electronic Funds Transfer (EFT) Vendor Payments. All DFAS Center and other DoD Component installations that make EFT payments to vendors are required to report daily the following information to FMS. Information on EFT vendor payments should be reported by facsimile transmission (FAX) to FMS at (202) 874-9945 or (202) 874-9984 using FMS Form 189, Defense Report for Treasury Cash Forecasting, Advance Reporting of Defense Department Payments to Vendors. If the report is provided to FMS on other than FMS Form 189, at a minimum, the report shall contain:

- A. DFAS Center or other Defense location;
- B. Disbursing station symbol number (DSSN);
- C. Name and telephone number of primary and alternate contact;
- D. Federal Reserve bank location of transmitted payment files;
- E. Date payment files are transmitted;
- F. Effective date of payment (transaction settlement date);

G. Total dollar amount of the EFT file transmitted.

A copy of each report shall be retained with the DO's monthly retained financial records.

★1107 GOVERNMENT PURCHASE CARD PAYMENTS

Upon receipt of approved invoices for purchase card transactions, authorized in accordance with the DoDFMR, Volume 10, Chapter 12, the DO of the designated paying office will ensure that payment is made in accordance with this volume and the Prompt Payment Act deadlines.

WITHIN THE UNITED STATES	
<u>DATA</u>	<u>EXAMPLE</u>
Location (Base and State) ZIP Code Disbursing Station Symbol Number Date of Payment	Camp Lejeune NC 28540 DSSN 6092 19XX May 1
Location and ZIP Code Disbursing Station Symbol Number Date of Payment	Ft. Finance, IN 46216 DSSN 0001 20 August 19XX
Disbursing Station Symbol Number UIC and Name of Disbursing Activity Date of Payment Name and DSSN of Operating Location	SYMBOL 5171 (62306) NAVOCEANO 21 SEP 19XX ACCTS OPLOC PENSACOLA 8380
OVERSEAS AREAS	
<u>DATA</u>	<u>EXAMPLE</u>
Location Disbursing Station Symbol Number Date of Payment	APO AE 09440-1111 DSSN 6637 1 May 19XX

Figure 11-2. Sample Disbursement Voucher Paid By Blocks

Standard Form 1034 Revised October 1987 Department of the Treasury 1 TFM 4-2000		PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL			Voucher No. 593281								
U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION Department of the Army 7 th Finance Battalion APO AE 00098			DATE VOUCHER PREPARED 10/17/XX		SCHEDULE NO.								
			CONTRACT NUMBER AND DATE DA-HC-21-72A2578 8/21/XX		PAID BY APO AE 00098 DSSN 9000 18 Oct 19XX								
			REQUISITION NUMBER AND DATE										
PAYEE'S NAME AND ADDRESS Burchell Electronics, Inc. 18 Business Street Daube, West Germany			DATE INVOICE RECEIVED 10/1/XX		DISCOUNT TERMS								
					PAYEE'S ACCOUNT NO.								
			SHIPPED FROM		TO		WEIGHT						
GOVERNMENT B/L NO.													
NUMBER AND DATE OF ORDER		DATE OF DELIVERY OR SERVICE		ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary).		QUANTITY		UNIT PRICE		AMOUNT ¹			
								COST		PER			
61329 8/27/XX		9/25/XX		Analog Digital Convrt.		10		30		ea			
42573 8/27/XX		9/25/XX		Transistor		20		5		ea			
(Use cont. sheet if necessary)										(Payee must NOT use the space below)		400	
PAYMENT		APPROVED FOR DM 400 = \$200.00		EXCHANGE RATE DM 2 = \$1.00		DIFFERENCES							
<input type="checkbox"/> PROVISIONAL <input checked="" type="checkbox"/> COMPLETE		BY ² R. S. Timothy, LTC, FC											
<input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL													
<input type="checkbox"/> PROGRESS <input type="checkbox"/> ADVANCE		TITLE Disbursing Officer						Amount verified correct for		\$200.00			
								(Signature or initials)					
Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.													
(Date)			(Authorized Certifying Officer)			(Title)							
ACCOUNTING CLASSIFICATION													
21*XXXX XX-XXXX PXXX-XX SXX-XXX						200.00							
PAID BY		CHECK NUMBER		ON ACCOUNT OF U.S. TREASURY		CHECK NUMBER		ON (Name of bank)					
		48679				48679		American Express					
		CASH \$		DATE		PAYEE ³							
¹ When used in foreign currency, insert name of foreign currency. ² If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided over his/her official title. ³ When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he/she signs must appear. For example: John Doe Company, per John Smith, "Secretary or Treasurer", as the case may be.										PER			
										TITLE			
PRIVACY ACT STATEMENT													
The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.													

Figure 11-3. Sample SF 1034 (Public Voucher for Purchases and Services Other Than Personal)

Standard Form 1049 September 1973 1 TFM 4-2000 1049 105-01	PUBLIC VOUCHER FOR REFUNDS	VOUCHER NO. <u>62987</u>				
		SCHEDULE NO. _____				
(Voucher prepared <u>Washington, DC 7/21/19XX</u>) (Give place and date)						
U.S. <u>DFAS-Norfolk Oploc</u> (Department or Establishment, Bureau or Office)						
Appropriation or Fund: <u>21X6875 XX SXX-XXX</u>						
THE UNITED STATES, DR., To Address		PAID BY OPLOC-Norfolk DSSN 5245 WASH. DC 7/21/19XX				
J. C. Mace Construction Co. 6801 Indiana Ave. N.W. Washington, DC 20223						
Statement of deposit(s) received and applied: _____ Contract No. _____ Date _____						
DATE OF DEPOSIT	RECEIPT NO	ARTICLES OR SERVICES (ENTER DESCRIPTION, INCLUDING DETAIL OF APPLIED CHANGES AND OTHER INFORMATION DEEMED NECESSARY)	AMOUNT DEPOSITED	APPLIED CHANGES	BALANCE DUE DEPOSITOR	NOTATIONS
			DOLLARS CENTS	DOLLARS CENTS	DOLLARS CENTS	
7/16/XX	2353	Refund of deposit made to guarantee return of construction plans	800.00		800.00	
TOTAL			800.00		800.00	
I certify that the above statement of deposit(s) of the payee or depositor named is correct and that the sum of \$ 800.00 is due said depositor.						
* Approved and refund authorized for \$ <u>800.00</u> (Sign original only) _____						
_____ John J. Baker Title Disbursing Officer						
Refund by	Check No. <u>70,251,684</u>		Signature _____			
	Cash \$ _____ on _____		of payee (Sign original only)			
	Other method \$ _____					
* If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved," etc., and over his official title. *U. S. GOVERNMENT PRINTING OFFICE: 1986-496-012						

Figure 11-4. Sample SF 1049 (Public Voucher for Refunds)

Standard Form 1081 Revised September 1982 Department of the Treasury 1 TFM 2-2500		VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS	
CHARGE AND CREDIT WILL BE REPORTED ON CUSTOMER AGENCY STATEMENT OF TRANSAC- TIONS FOR ACCOUNTING PERIOD ENDING 10/31/XX		Transaction Date 10/1/XX	
		Document No. 159659	
CUSTOMER AGENCY		BILLING AGENCY	
Agency Location Code (ALC) 0001	Customer Agency Voucher No. 102	Agency Location Code (ALC) 0001	Billing Agency Voucher No. 942
DEPARTMENT BUREAU ADDRESS DFAS-Orlando OPLOC Orlando, FL		DEPARTMENT BUREAU ADDRESS DFAS-Orlando OPLOC Orlando, FL	
SUMMARY		SUMMARY	
APPROPRIATION, FUND, OR RECEIPT SYMBOL 17*1453.2252/025/74476/G/000072/1J DK31WN/DK3223687830	AMOUNT 500.00	APPROPRIATION, FUND, OR RECEIPT SYMBOL 17F3880 00020 2D 1001XX 000122333444	AMOUNT 500.00
(MUST AGREE WITH BILLING AGENCY TOTAL)	TOTAL 500.00	(MUST AGREE WITH CUSTOMER AGENCY TOTAL)	TOTAL 500.00
Details of charges or reference to attached supporting documents To transfer credit received from Treasury for original check number 000122333444. Copy of DAS attached.			
BILLING AGENCY CONTACT: PREPARED BY R. Smith APPROVED BY K. Randall TELEPHONE NO. 697-1234			
CERTIFICATION OF CUSTOMER OFFICE I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.			
10/1/XX _____ (Date)		John J. Baker _____ (Authorized administrative or certifying officer)	
697-1357 _____ (Telephone No.)			
Original - Forward To Customer For Payment			

Figure 11-5. Sample SF 1081 (Voucher and Schedule of Withdrawals and Credits)

Standard Form 1080 Revised April 1982 Department of the Treasury 1 TFM 2-2500					VOUCHER FOR TRANSFERS BETWEEN APPROPRIATIONS AND/OR FUNDS		VOUCHER NO. 8397
Department, establishment, bureau, or office receiving funds Defense Finance and Accounting Service Cleveland Center Cleveland, OH					SCHEDULE NO.		BILL NO.
Department, establishment, bureau, or office charged ● Defense Finance and Accounting Service Cleveland Center Cleveland, OH					PAID BY DFAS CL DSSN 8522 10/15/XX		
ORDER NO.	DATE OF DELIVERY	ARTICLES OR SERVICES	QUAN-TITY	UNIT PRICE		AMOUNT	
				COST	PER	DOLLARS AND CENTS	
TA 54		Transfer receipt of funds from John Doe to MPN See COV#12345 9/3/XX				500.00	
TOTAL						500.00	
Remittance in payment hereof should be sent to - <div style="text-align: center;"> Defense Finance and Accounting Service Cleveland Center Cleveland, OH </div>							
ACCOUNTING CLASSIFICATION - Office Receiving Funds							
MPN 17*1453.2201							
CERTIFICATE OF OFFICE CHARGED I certify that the above articles were received and accepted or the services performed as stated and should be charged to the appropriation(s) and/or fund(s) as indicated below; or that the advance payment requested is approved and should be paid as indicated.							
_____ 10/15/XX (Date)			_____ (Authorized administrative or certifying officer)				
_____ Disbursing Officer			_____ (Title)				
ACCOUNTING CLASSIFICATION - Office Charged							
17F3875 XXXX XXX XXXXX X XXXXXX XX XXXXXX XXXXXXXXXXXXX							
Paid by Check No. No check issued							

Figure 11-6. Sample SF 1080 (Voucher for Transfers Between Appropriations and/or Funds)