

<p><b>SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 5, CHAPTER 27 “SAFEKEEPING OF FUNDS AND VALUABLES (FOR PERSONNEL AND MORALE AND WELFARE ACTIVITIES)”</b></p> <p><b>All changes are denoted in blue font.</b></p> <p>Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision.</p> <p>Hyperlinks are denoted by <u><i>underlined, bold, blue, italic font.</i></u></p>		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Figure 27-1	Replaces the DD Form 2674 with the revised DD Form 2674 which includes the Privacy Act Statement.	Update

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## CHAPTER 27

**SAFEKEEPING OF FUNDS AND VALUABLES (FOR PERSONNEL AND MORALE AND WELFARE ACTIVITIES)**2701 AUTHORITY FOR SAFEKEEPING DEPOSITS

270101. Authority. All Department of Defense (DoD) disbursing officers (DOs), deputy DOs (DDOs), and agents are authorized to accept for safekeeping, funds (including cash and checks) for morale and welfare support activities, for which safe custody otherwise would not be available. When a DO, DDO, or paying agent is unavailable, or when it is impractical for the DO to accept and account for safekeeping deposits, the commander may designate by letter of appointment any military member or DoD civilian employee as a safekeeping custodian to accept and account for these safekeeping deposits. A suitable safe shall be furnished and appropriate audit procedures shall be established for safekeeping deposits. DOs, DDOs, agents or other specifically appointed custodians also may be authorized to accept personal funds and valuables of permanently assigned members and military and DoD civilian personnel on temporary duty assignment to the activity for safekeeping. See section 2703 of this chapter and [Chapter 26](#) of this volume for additional guidance for Navy ships equipped with the Automated Teller Machine (ATM)-at-Sea system. In all cases, funds accepted for safekeeping are considered to be funds held in trust for which the United States is accountable, however, not all funds held in safekeeping are necessarily considered to be within the DO's financial accountability for purposes of reporting appropriated funds to the Department of the Treasury (via the Standard Form (SF) 1219 (Statement of Accountability)).

270102. Restrictions. All deposits and withdrawals are subject to the commander's local regulations which, based on available facilities, shall establish necessary and proper restrictions as to the time, place, and frequency of deposits and withdrawals, and the type of objects classified as valuables. Necessary restrictions shall be imposed to prohibit interruption of the activity's priority fiscal operations, such as special and regular payroll activities. Safekeeping services shall not be abused by the deposit of objects, which, because of their nature or value, are not usually afforded additional protection. Deposits of valuables shall be limited to funds, negotiable instruments (including bonds, credit cards, travelers' checks, and checkbooks), and objects classified as jewelry having an intrinsic value requiring additional protection. Objects such as wallets, snapshots, keys, or letters having no intrinsic value to justify additional protection shall not be accepted for safekeeping. For the ATM-at-Sea system addressed in [Chapter 26](#) of this volume, safekeeping deposits shall be limited to the personal funds of the depositors.

270103. Responsibility for Deposits

A. Custodial Officers. Custodial officers are held responsible for the proper handling and accounting for all safekeeping deposits as stated in paragraph 270101 of this chapter. The commander's letter of appointment shall state the specific duties authorized to be

performed by the custodian and include the statement “I acknowledge that I am strictly liable to the United States for all funds under my control.” Additionally, the appointee shall sign a statement that he or she has been counseled with regard to pecuniary liability for safekeeping deposits and has been given written operating instructions. The appointee shall acknowledge acceptance of the appointment on the original and all copies of the letter of appointment. A copy of the letter of appointment shall be maintained on file. The procedures prescribed in section 2702 of this chapter shall apply to the safekeeping of nonappropriated funds for morale and welfare support activities. All losses not identifiable to an individual account holder will be processed in accordance with [Chapter 6](#) of this volume, except that, in no instance, will losses of nonappropriated funds be recorded on the DO’s SF 1219. If a loss is sustained, the depositor shall be advised of his or her right to submit a claim for reimbursement of the personal property loss as provided in the applicable DoD Component regulations. Submission of a claim need not be deferred to await findings of any investigation initiated to determine responsibility for the loss.

B. Assistant Custodians. When the volume or nature of safekeeping deposit transactions warrant, an assistant custodian shall be appointed formally by the custodial officer (who is appointed by the commander) for initial receipt and temporary custody of safekeeping deposits pending delivery of deposits to the designated custodian. The letter of appointment shall indicate the specific duties authorized for performance by the assistant custodian. The letter shall include the statement “I acknowledge that I am strictly liable to the United States for all funds under my control” and a statement that the individual has been counseled with regard to pecuniary liability and has been given written operating instructions. The appointee shall acknowledge acceptance of the appointment on the original and all copies of the letter of appointment. A copy of the letter of appointment shall be maintained on file. All losses not identifiable to the individual account holder as stated above, shall be processed in accordance with [Chapter 6](#) of this volume, except that losses for safekeeping deposits shall not be recorded on the DO’s SF 1219. Separate safekeeping facilities to which no other person may have access shall be provided to the assistant custodian for safekeeping funds and valuables. All custody transfers between the custodian and assistant custodian(s) shall be covered by receipt. An assistant custodian is responsible for the proper accounting and handling (including receipt and prompt delivery to a permanent custodian) of all safekeeping deposits. Losses will be processed in accordance with subparagraph 270103.A of this chapter.

270104. Deposit of Postal Funds. Safekeeping deposits of postal funds as prescribed in [DoD 4525.6-M](#), “DoD Official Mail Manual”, shall be received and handled as prescribed in paragraph 270201. The deposit shall be identified as “postage stamp fund” or “postal money order fund,” as applicable, on the safekeeping deposit receipt.

270105. Deposit of Funds Under Emergency Conditions. Safekeeping deposits of funds by military banking facilities, nonappropriated fund custodians, and other DoD sponsored activities shall be received and handled as prescribed in paragraph 270202 of this chapter. The safekeeping deposit receipt shall identify the depositing agency, custodian making the deposit, and the deposit itself.

2702 SAFEKEEPING OF NONAPPROPRIATED FUNDS FOR MORALE AND WELFARE SUPPORT ACTIVITIES

270201. Accounting for Separate Funds. Except as provided in paragraph 270202 of this chapter, and in [Chapter 26](#) of this volume for the ATM-at-Sea program, each safekeeping deposit shall be placed in a separate sealed envelope bearing the deposit number, the name of the depositor, and the amount of the deposit. The safekeeping custodial officer shall issue a receipt using DD Form 2674 (Record and Receipt of Deposits and Withdrawals of Safekeeping Funds) for each deposit (Figure 27-1). The receipt shall identify the depositor, date of deposit, and the amount deposited. Deposit numbers shall be assigned to each receipt in a consecutive series beginning with “1”. The original signed copy of DD Form 2674 shall be furnished to the depositor and a copy shall be retained by the custodial officer. Withdrawals shall be accomplished in accordance with the procedures provided in subparagraph 270202.B of this chapter.

270202. Accounting for Commingled Funds. When the volume of safekeeping deposits warrants, and when it is desirable to accommodate more than one deposit or withdrawal transaction in (nonindividual) safekeeping deposit accounts at nontactical activities and on Navy ships equipped with the ATM-at-Sea system, custodial officers are authorized to commingle safekeeping funds. The safekeeping funds shall be placed in a separate container identified as safekeeping funds and never shall be commingled with official funds. At activities other than Navy ships, if the total value of commingled safekeeping funds on hand is normally large, then a bank checking account may be established as provided in paragraph 270203 of this chapter.

A. Deposits

1. Receipt for Deposit. A DD Form 2674 shall be issued for each deposit. Deposit numbers shall be assigned in a consecutive series beginning with “1” and preceded by the letter “D.” Each depositor shall be assigned a depositor’s account number using a consecutive series of numbers beginning with “1.” The DD Form 2674 shall identify the depositor, depositor’s account number, date of deposit, and the amount deposited. The original signed copy of the DD Form 2674 shall be furnished to the depositor and a copy shall be retained by the custodial officer.

2. Individual Ledger Sheets. The custodial officer shall maintain a separate ledger sheet for each depositor. The heading of the ledger sheet shall include the following information: depositor’s account number, name and location of the depositing morale and welfare activity, and signature of the morale and welfare activity representative making the deposit. The amount of each deposit shall be entered in the debit column of the ledger sheet and the total amount on deposit shall be entered in the balance column. The date of each deposit and the deposit receipt number also shall be entered in the ledger.

3. Cash-on-Hand Ledger Control Sheet. In addition to the individual ledger sheets described in the preceding subparagraph, the custodial officer shall maintain a cash-on-hand ledger control sheet. The amount of each deposit shall be entered in the debit

column of the ledger control sheet and the total amount on deposit by all depositors shall be entered in the balance column. If preferred, daily summary posting may be made to the ledger control sheet showing inclusive deposit numbers. The balance of the ledger control sheet shall agree with the combined balances of the individual depositors' ledger sheets.

B. Withdrawals. The depositor shall present the original deposit receipt(s) to the custodial officer when requesting a full or partial withdrawal of the funds on deposit. The custodial officer shall confirm the depositor's account balance and obtain a signature in the applicable section of the retained copy of the DD Form 2674, verifying it against the signature on the deposit record and/or the individual ledger sheet before releasing the funds requested. If a full withdrawal of funds is made, then destroy the original DD Form 2674 in the presence of the depositor. A depositor may make up to three partial withdrawals of a safekeeping deposit. If the deposit is not withdrawn in full after three requests, then the custodial officer shall destroy the original DD Form 2674 and issue a new one for the new deposit amount. The identical currency that was presented by the depositor shall be returned when the deposit is withdrawn. For example, a deposit made in Japanese Yen cannot be withdrawn in U.S. dollars. For withdrawals by check as authorized in paragraph 270203 of this chapter, the check number shall be entered on the withdrawal request. The withdrawal shall be entered as a credit in the depositor's individual ledger sheet and the custodial officer's ledger control sheet. In lieu of individual entries in the custodial officer's ledger control sheet, a daily summary posting may be made showing inclusive withdrawal numbers.

270203. Bank Account Procedures

A. General. Upon approval of the commander, and providing that the amount of safekeeping funds available for deposit is large enough to preclude the payment of bank service charges or other fees, custodians of commingled safekeeping funds are authorized to establish and maintain a checking account in a local bank for deposit of safekeeping funds. Such accounts shall be maintained only in financial institutions insured by the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance Fund. Funds in excess of the insured limits shall be collateralized by the financial institution in accordance with [Title 31, Code of Federal Regulation, part 202](#), "Depositaries and Financial Agents of the Federal Government." The account shall be established in the name of the disbursing activity, the safekeeping fund, and the custodian (e.g., "U.S. Naval Activity, Boston, MA, Safekeeping Deposit Fund, LT J. A. Hancock, SC, USN, Custodian"). Investments or loans shall not be made from safekeeping deposit funds. When authorized to maintain an account in a financial institution for deposit of safekeeping funds, the procedures in the following subparagraphs shall be followed.

B. Check Records. All checks shall be serially prenumbered. A complete record of all checks drawn, deposits made to the safekeeping checking account, and a running account balance shall be maintained in the checkbook. Statements from the financial institution shall be reconciled immediately upon receipt and shall be filed with the bank ledger control sheet. Spoiled checks shall be marked "VOID" and filed in sequence.

C. Deposits to Safekeeping Fund Bank Account. Checks, money orders, and cash received for safekeeping (except cash required to be kept on hand to meet safekeeping withdrawal requirements) shall be deposited promptly to the authorized account. Checks and money orders may be accepted for deposit to the safekeeping fund account subject to collection. Withdrawals, however, shall not be authorized until sufficient time has elapsed for clearance of the checks and money orders through the banking system.

D. Disbursements from Safekeeping Fund Bank Account. Withdrawals of safekeeping funds shall be paid by checks issued on the safekeeping deposit fund account whenever practical. Checks shall be drawn on the safekeeping fund account only for payment to a depositor for withdrawal, for an authorized transfer of a depositor's account to another activity, for replenishment of cash on hand (through an exchange-for-cash check) needed to meet safekeeping withdrawal requirements, and for transfers of unclaimed monies.

E. Cancellation of Checks. All checks drawn on the safekeeping deposit fund account shall bear the following stamped endorsement on the reverse: "This check is not valid unless presented for payment within 12 months from date of issue." If a check is so canceled, then the custodian shall confirm stop payment action with the financial institution and credit the depositor's safekeeping account for the amount of the canceled check. An effort shall be made to locate the depositor and effect payment. If the depositor cannot be located, the account shall be closed by the custodial officer drawing a check payable to the Department of the Treasury for deposit. The custodial officer shall prepare a DD Form 1131 (Collection Voucher) with credit to \*\*1060, Forfeitures of Unclaimed Money and Property, when the amount is less than \$25. For amounts of \$25 or more, credit 20X6133, Payment of Unclaimed Moneys. The collection voucher shall include all information available as to the identity and location of the depositor. The custodial officer shall present the check and DD Form 1131 to the DO for collection. Any claim subsequently received for the funds shall be forwarded with a copy of the related DD Form 1131 to the supporting Defense Finance and Accounting Service site for processing.

F. Bank Ledger Control Sheet. In addition to the cash-on-hand ledger control sheet, a separate ledger control sheet shall be maintained for "cash-in-bank." When cash, checks, or money orders are deposited in the bank, the cash-in-bank ledger control sheet shall be debited and the cash-on-hand ledger control sheet shall be credited. Exchange-for-cash checks shall be posted as a credit to the bank ledger control sheet and a debit to the cash-on-hand ledger control sheet. Withdrawals by check shall be posted as a credit to the bank ledger control sheet and as a debit to the individual ledger sheet. The sum of the cash-in-bank and the cash-on-hand ledger control sheets must agree with the combined balances of the individual depositors' ledger sheets.

### 2703 SAFEKEEPING OF PERSONAL FUNDS AND VALUABLES OF MILITARY MEMBERS AND DOD CIVILIAN EMPLOYEES

270301. General. This section prescribes the policy and procedures for handling safekeeping deposits of personal funds and valuables at all activities and on Navy ships not



equipped with the ATM-at-Sea safekeeping system. In addition, policies and procedures in this section apply to the safekeeping of personal valuables (other than cash) on Navy ships equipped with the ATM-at-Sea system.

270302. Deposits. Deposits shall be recorded on DD Form 2674. A series of consecutive numbers beginning with "1" shall be used for assignment to safekeeping deposits. Each deposit, at the time it is made, shall be assigned the next number in this series. The following data shall be entered in the appropriate spaces of the DD Form 2674: the deposit number; the date of deposit; a description of the deposit (if money, then enter the amount in figures and words); and the signature and rank of the custodial officer (or assistant custodian) receiving the deposit. The depositor shall be required to enter his or her social security number, signature, and rank or rate in the spaces provided. The original, signed copy of the DD Form 2674 shall be given to the depositor and a copy shall be retained by the custodial officer.

270303. Withdrawals. When the depositor wishes to withdraw a deposit, the depositor shall present the original DD Form 2674 to the custodial officer. The custodial officer shall verify the depositor's signature and determine that the serial number, date and description correspond with the data appearing on the retained copy of the form. After the identity of the depositor and authenticity of the receipt have been established, the depositor shall acknowledge receipt of the deposit by entering his or her signature and the date of withdrawal in the space provided on the retained copy of the DD Form 2674. The original DD Form 2674 shall be destroyed in the presence of the depositor. If the receipt has been lost, then the deposit may be returned to the depositor only after the custodial officer is satisfied as to the identity of the depositor and the depositor's entitlement to the deposit. In all instances, the entries on the DD Form 2674 constitute the official record of the deposit. At the time of withdrawal the entire deposit must be withdrawn. Partial withdrawals are not authorized; however, subject to the restrictions prohibiting unreasonable repeated deposits, a new deposit in a new amount may be made.

270304. Withdrawal of Funds or Valuables Subsequent to Transfer of Depositor. If a depositor is transferred before withdrawing safekeeping deposits, then the custodial officer shall deliver the depositor's cash balance to the DO in exchange for a U.S. Treasury check. The U.S. Treasury check shall be drawn in favor of the depositor. The check and the depositor's valuables (if any) shall be forwarded with a letter of transmittal, to the commander of the activity to which the depositor was transferred, for delivery to the depositor. The transmittal letter shall include all available details about the depositor and request acknowledgement of receipt. Data regarding the transfer shall be inserted on the retained copy of the DD Form 2674.

270305. Deposit and Withdrawal of Funds by Incapacitated Persons. Deposit and withdrawal of funds and valuables shall be handled as prescribed in this section except that an officer, or any other person designated by the commander, shall witness and sign each transaction and the receipts for safekeeping deposits shall be delivered to the commander.



270306. Deposits of Deceased or Missing Persons. Cash on deposit shall be delivered to the DO in exchange for a U.S. Treasury check. The check shall be made payable to the payee designated by the officer (or inventory board) appointed by the commander to take custody of the depositor's personal effects. The object for which drawn shall be "Exchange-for-Cash; Safekeeping Deposit No. \_\_\_\_\_ of name, rank or rate, SSN." The check and the depositor's valuables (if any) held for safekeeping shall be delivered to the appointed officer (or inventory board) for disposition in accordance with the applicable DoD Component regulations. A receipt shall be obtained for the check and valuables (if any) transferred in accordance with these instructions. The retained copy of the DD Form 2674 shall be closed by a notation describing the disposition. If available, the original DD Form 2674 shall be destroyed.

#### 2704 BALANCING AND VERIFICATION OF SAFEKEEPING DEPOSITS

270401. Balancing. The safekeeping custodial officer shall balance all safekeeping deposits on the last day of each month. The cash on hand (and in the safekeeping fund bank account, if applicable) must equal the total of the amounts credited in all of the active depositors' accounts as shown on the retained copies of DD Forms 2674, or the individual ledger sheets and ledger control sheet, as applicable. See [Chapter 26](#) of this volume for balancing requirements of the ATM-at-Sea safekeeping system. The custodial officer shall certify that balancing was accomplished on the ledger control sheet or the last DD Form 2674 issued:

"All safekeeping deposits, serial Nos. \_\_\_ through \_\_\_, balanced and verified (date). Total cash deposits equal \$ (amount)."

(Signature and rank of custodial officer)."

#### 270402. Verification

A. General. At unannounced intervals, not less frequently than once during each calendar quarter, all safekeeping deposits, including all safekeeping deposits in the ATM-at-Sea safekeeping system, shall be verified in the presence of the custodial officer by the cash verification team appointed by the commander. Results of the verification shall be included in the report of verification to the commander.

B. Separate Deposits. Separate deposits shall be confirmed by verifying the contents of each envelope against the retained copies of DD Forms 2674. The verifying officers shall certify:

"All active safekeeping deposits, serial Nos. \_\_\_ through \_\_\_, verified (date). Total cash deposits equal \$ (amount)."

(Signature and rank of verifying officer)

(Signature and rank of verifying officer).”

C. ATM-at-Sea Funds. Funds held in the ATM-at-Sea safekeeping system shall be verified by counting the actual cash held for safekeeping and comparison with the ATM system generated report totals and the system generated total of the individual depositors’ accounts. The verifying officers shall certify below the last entry on the DD Form 2670:

“We, the undersigned, on (date) have verified the commingled safekeeping funds by actual count and certify that the total amount on hand is \$ (amount), which is in agreement with active safekeeping accounts, Nos. \_\_\_ through \_\_\_, and with the ledger control sheet.

(Signature and rank of verifying officer)

(Signature and rank of verifying officer).”

D. Commingled Funds. Commingled funds shall be verified by counting the cash held for safekeeping and comparison with an adding machine tape total of the individual depositors’ ledgers as well as with the balance shown on the ledger control sheet. At activities maintaining a safekeeping deposit fund checking account, the latest statement from the financial institution shall be examined and the amount on deposit in the checking account shall be verified. The verifying officers shall certify below the last entry on the ledger control sheet:

“We, the undersigned, on (date) have verified the commingled safekeeping funds by actual count and certify that the total amount on hand is \$ (amount), which is in agreement with active safekeeping accounts, Nos. \_\_\_ through \_\_\_, and with the ledger control sheet.

(Signature and rank of verifying officer)

(Signature and rank of verifying officer).”

E. Reporting a Shortage or Overage. Safekeeping funds are considered funds for which the United States is accountable. Even though the United States has no beneficial interest in such funds, the United States, by accepting custody of them, assumes a trust responsibility for their care and safekeeping. Any shortage or overage of safekeeping deposits shall be reported promptly to the commander. The commander shall take action similar to that prescribed in Chapter 6 of this volume for a shortage or overage of public funds.

270403. Transfer of Safekeeping Deposits Upon Relief of Custodial Officer. In preparation for being relieved of custodial duties, the outgoing custodial officer shall balance all safekeeping deposits and prepare, in duplicate, a list on which all active deposits are described. The list and all deposits shall be turned over to the custody of the relieving officer. The relieving

custodial officer shall verify all deposits and receipts. The original receipted list shall be returned to the relieved officer. The DD Forms 2674 and any other records of commingled deposits, as applicable, shall be transferred to the relieving officer. If a checking account is maintained, then the account shall be reconciled and transferred to the relieving officer. Arrangements shall be made with the financial institution to transfer the account to the new custodial officer. For transfer of ATM-at-Sea safekeeping deposits upon relief of the ATM custodial officer, refer to [Chapter 26](#) of this volume.

<b>RECORD AND RECEIPT OF DEPOSITS AND WITHDRAWALS OF SAFEKEEPING FUNDS</b>		<b>1. DEPOSIT NUMBER</b>	
<b>PRIVACY ACT STATEMENT</b>			
<p><b>AUTHORITY:</b> Executive Order 9397, Department of Defense Financial Management Regulation (DoDFMR) 7000.14-R, Vol. 5, Disbursing Policy and Procedures, and 31 CFR 210.</p> <p><b>PRINCIPAL PURPOSES:</b> This form is designed exclusively to help overseas and afloat DoD custodial officers account for and track funds and valuables placed in safekeeping.</p> <p><b>ROUTINE USES:</b> The information on this form may be disclosed as generally permitted under 5 U.S.C. Section 552a(b) of the Privacy Act of 1974, as amended. It may also be disclosed outside of the Department of Defense to Federal, state, or local government agencies, which have identified a need to know, for the purpose(s) identified in the DoD Blanket Routine Uses as published in the Federal Register.</p> <p><b>DISCLOSURE:</b> Voluntary; however, failure to provide the requested information may result in refusal to accept funds and valuables for safekeeping.</p>			
<b>2. DEPOSIT</b>			
<b>a. AMOUNT DEPOSITED</b> <i>(In words)</i>		<b>b. AMOUNT DEPOSITED</b> <i>(In figures)</i>	
<b>c. DESCRIPTION OF OTHER PROPERTY DEPOSITED</b>			
<b>d. DEPOSITOR</b>			
(1) SIGNATURE	(2) RANK OR TITLE	(3) ACCOUNT NUMBER OR SSN	(4) DATE (YYYYMMDD)
<b>e. RECEIPT</b> Receipt is acknowledged of the deposit of cash in the amount specified, or valuables as described, with the officer whose signature appears below, for safekeeping under the above deposit number. The deposit will be restored upon surrender of this receipt and identification of depositor by signature.			
(1) SIGNATURE	(2) RANK OR TITLE	(3) DATE (YYYYMMDD)	
<b>3. WITHDRAWAL</b>			
<b>a. AMOUNT WITHDRAWN</b> <i>(In words)</i>		<b>b. AMOUNT WITHDRAWN</b> <i>(In figures)</i>	
<b>c. DESCRIPTION OF OTHER PROPERTY WITHDRAWN</b>			
<b>d. RECEIPT.</b> I hereby acknowledge receipt of above amount/article(s) as a withdrawal of my deposit.			
(1) SIGNATURE OF DRAWER	(2) RANK OR TITLE	(3) DATE (YYYYMMDD)	
<b>4. WITHDRAWAL</b>			
<b>a. AMOUNT WITHDRAWN</b> <i>(In words)</i>		<b>b. AMOUNT WITHDRAWN</b> <i>(In figures)</i>	
<b>c. DESCRIPTION OF OTHER PROPERTY WITHDRAWN</b>			
<b>d. RECEIPT.</b> I hereby acknowledge receipt of above amount/article(s) as a withdrawal of my deposit.			
(1) SIGNATURE OF DRAWER	(2) RANK OR TITLE	(3) DATE (YYYYMMDD)	

**★ Figure 27-1. Record of Receipt of Deposits and Withdrawals of Safekeeping Funds**