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## ★ APPENDIX D

NAVY DISBURSING OPERATIONSA. OVERVIEW

1. Purpose. This appendix is provided to amplify instructions contained in the basic text of this volume relative to unique operations of the Department of the Navy (DoN) disbursing offices. Guidance contained herein is not intended to conflict with other publications and directives. This appendix amplifies guidance for disbursing operations at DoN overseas activities, Personnel Support Activities (PSA) and their detachments (PSD), Naval vessels and tactical units.

2. Application and Scope. Compliance with guidance contained herein is mandatory except in the case of specific statutory authority for deviation therefrom. Requests for deviation from or interpretation of the guidance contained herein shall be directed for consideration through channels to the Defense Finance and Accounting Service, Disbursing and Cash Management Activity, DCMA-DB, 1500 E. 95th Street, Kansas City, MO 64197-0030. Final determination will be made by the Director of Financial Commerce, OUSD(C).

3. Policy. The instructions contained herein are intended to provide guidance on unique Navy disbursing processing requirements and procedures. These instructions are not intended to supercede guidance contained in the basic text of this volume or any other law or regulation issued by higher authority. In any case where the instructions herein conflict with instructions or directives of higher authority, the guidance of the higher authority shall prevail. In any situation where conflicting instructions are discovered, they should be reported through channels to the Defense Finance and Accounting Service, Disbursing and Cash Management Office, DCMO-DB, 1500 E. 95th Street, Kansas City, MO 64197-0030 for clarification.

4. Responsibilities. It is the responsibility of each disbursing officer to become thoroughly familiar with the provisions of this volume and associated references as they pertain to the legality and methodology of payments and accountability.

B. COLLECTIONS

1. Collection Documents - Preparation, Required Information, and Accounting Data. Use DD Form 1131 (Cash Collection Voucher) when directives governing the collection function do not prescribe the use of a specific voucher.

a. Date. Enter the actual date of collection unless the voucher is supporting a monthly collection. For vouchers supporting monthly collections, enter the period covered by the voucher.

b. Reference/Receipt Number. Enter the document or receipt number furnished in support of the collection document.

c. Remitter. Enter the name of the person, firm, title of officer and the name of the ship/activity to identify the source of the collection.

d. Purpose. Enter a concise statement of the purpose for which the collection was received.

e. Amount. Enter one amount for each remitter. If the proceeds of the collection must be credited to two or more appropriations enter each appropriation and the amount for each appropriation separately.

See figures D-1 through D-3.

2. Collections for Loss of or Damage to Government Property

a. Recoveries from Naval Personnel

(1) Voluntary Action. Credit to appropriation 173019, Recoveries for Government Property, Lost or Damaged, not otherwise classified.

(a) Pay Checkage in accordance with paragraph 70702, Volume 7A of this regulation. Family housing unit - credit to appropriation 17-7035, Family Housing, Navy and Marine Corps (FH, N & MC).

(b) Unaccompanied personnel housing unit. Credit to the Operations and Maintenance (O&M) account of the station operating the unaccompanied personnel housing unit.

3. Collections for Government Services

a. Laundry Service

(1) Ship's Store Afloat

(a) Refer to Ship's Store Afloat Manual (NAVSUP P-487), (reference (as)).

(b) Credit to appropriation 178723, Profits from Sale of Ship's Store, Navy.

(c) When collections are made for laundry services procured from commercial sources, attach a list with name, rank, and amount paid by each member to collection voucher (CV).

4. Collections for Sales

a. Proceeds of Sales from "Lucky Bag". Amounts realized on sales from "lucky bag," in accordance with paragraph 13136 of the Naval Supply Systems Command Manual (reference (at)), will be turned over to the disbursing officer and taken up in his or her accounts with credit to 171060, Forfeitures of Unclaimed Money and Property.

b. Meals from Navy General Messes. Cash collected from the sale of meals for the general mess will be deposited with the disbursing officer in accordance with the Food Service Management Manual (NAVSUP P-486) (reference (au)).

(1) Accounting Data. Credit amounts received from sale of meals from the general mess to appropriation and subhead 17\*1453.2241, Military Pay, Navy (MPN). Operating costs will be credited 50 percent to appropriation and subhead 17\*1453.2202, Military Pay Navy, (MPN) and 50 percent to appropriation Operations and Maintenance, Navy (O&M,N) as an unfunded transaction. Operating costs for contractor operated messes will be credited to appropriation O&M,N.

(2) Collection Voucher. At the end of the accounting period, the officer-in-charge of the general mess will furnish to the disbursing officer an original and three copies of NAVSUP Form 1357 (Ration and Sales Report) covering the total deposited for meals sold. To acknowledge receipt of funds, the disbursing officer will sign the original NAVSUP Form 1357 and return it to the officer-in-charge of the general mess. See figure D-3.

c. Ship's Store Afloat. All collections, including cash, traveler's checks, and personal checks will be collected and turned over to the disbursing officer in accordance with procedures outlined in the Ship's Store Afloat Manual (NAVSUP P-487) (reference (as)). A DD Form 1149 (Requisition and Invoice/Shipping Document) in original and three copies will be submitted by the ship's store officer to the disbursing officer. The disbursing officer will complete the required certificate on the original and return it to the ship's store officer.

d. Subsistence Items

(1) Proceeds from sales of subsistence items carried in the Navy Stock Account will be credited to the Navy Stock Fund by preparing a DD Form 1149 (Requisition and Invoice/Shipping Document).

(2) Proceeds from sales of subsistence items charged to appropriation 17\*1453, Military Personnel, Navy (MPN) will be credited to appropriation 17\*1453, MPN. The collection voucher will be a NAVSUP Form 1357. See figure D-3.

(3) The value of subsistence items sold will be reflected in the DD Form 2657 (Daily Statement of Accountability).

## 5. Other Collections

a. Collections for Marine Corps, Army, Air Force, and Coast Guard. Under certain circumstances, it may become necessary for Navy disbursing officers to make collections for the Marine Corps, Army, Air Force, or Coast Guard. Such situations might include collections from military personnel whose pay accounts are administered by a Navy disbursing officer or refunds on public vouchers paid by a Navy disbursing officer. Generally, Marine Corps, Army, Air Force, and Coast Guard collections will be accounted for in the same manner as Navy collections. All appropriate Marine Corps, Army, Air Force, or Coast Guard accounting data will be cited on the collection voucher.

b. Distribution of the Collection Voucher. The original and two copies will be submitted with the financial returns and an additional copy will be submitted for each fiscal station cited. If the credit is to an allotment held by a Navy activity, an additional copy will be forwarded to the Navy activity indicated.

c. Deposits to Liquidate Checkages. Funds received by a disbursing officer to offset a checkage in accordance with the DFAS-Cleveland Center, Pay Procedures Manual (DFAS-PPM) (reference (av)) will be processed using a DD Form 1131 crediting the appropriation, object class and functional account against which the individual's pay is charged.

d. Deposits to Protect Insurance Allotments. Navy members in a non-pay status are authorized to make cash deposits to a disbursing officer to protect National Servicemen's Life Insurance allotments. The disbursing officer will prepare a DD Form 1131 and credit the appropriation, object class and functional account to which the member's pay is charged.

e. Telephone Collections. Collections for unofficial telephone service will be deposited to a general depository or a local disbursing officer. Collections for occasional use of official telephones for unofficial calls will be deposited at least once a month. Funds received by disbursing officers from the telephone company for commissions on collections from telephone pay stations will be credited to appropriation 173210, Commissions on Telephone Pay Stations.

f. Unsuccessful Completion of Courses Funded by the Navy Tuition Assistance Program. When Navy personnel do not successfully complete a course for which tuition assistance was granted, and repayment is required, collections will be recorded against the annual appropriation or working capital fund that originally funded the related tuition assistance authorization.

## C. DISBURSEMENTS

### 1. Preparation and Payment of Public Vouchers

#### a. General

(1) Format. Use SF 1034 (Public Voucher for Purchases and Services Other Than Personal) as a public voucher (PV) when governing directives do not prescribe use of a specific disbursement voucher. See figure D-4.

(2) Requirements for a PV

- (a) It must discharge a U.S. Government liability.
- (b) Supporting documents must be complete.
- (c) The expenditure must be charged to an appropriation/fund.
- (d) The control, maintenance, and disposition of records must preclude duplicate payments or overpayments by the Government.
- (e) The chargeable accounting data must be accurate and complete.

(3) Completion Requirements for the SF 1034 and, when required, the SF 1035 (Continuation Sheet). Complete appropriate blocks as follows:

- (a) Applicable DoD Component and place prepared.
- (b) Date prepared. (No entry required in this block).
- (c) Vouchers must be numbered in accordance with procedures established by each payment office.
- (d) On payments for supplies or non-personal services, show the number and date of the numbered contract, requisition, or purchase order.
- (e) Payee's name and address (include social security number (SSN) for military members and DoD civilian employees if payment affects the pay account or is a taxable payment). Enter the name and address of the contractor who supplied the services or articles.

(4) Body

- (a) First Column. Invoice or delivery order number and date.
- (b) Second Column. Date(s) supplies delivered or services performed.

(c) Third Column. Enter description of supplies or services unless the attached invoice gives the description. If it does, enter the following statement: "Per attached invoice." Special notations will also be made in this column. Reference any previous partial payments in this column together with the voucher number and date paid.

(d) Fourth, Fifth, and Sixth Columns. Do not use these columns if the invoice is attached as prescribed above. If the invoice is not attached, complete as follows:

1 Fourth Column. Enter the quantity of each item.

2 Fifth Column. Enter the unit price of each item.

3 Sixth Column. Enter the unit of measurement for each item.

(e) Seventh Column. Enter the extended value of each item. If the amount is stated in foreign currency, insert the name of the currency. When attached invoices are referred to, show the extended total for each individual invoice. When SF 1035 is used, show the extended total for each sheet in this column. Use the "Differences" block for cash discounts identified as "Disc" and the net of any other adjustments to the amount in the total block identified as "Adj". For vouchers involving multiple invoices, the paying office may attach a list of invoice discrepancies to the original and retained copies instead of recording each discrepancy on the face of the SF 1034. "Amount verified correct for" will be the adjusted total. Enter either a signature or initials to show who computed and verified the payment.

(f) Account Classification Block. Enter each accounting classification and the amount charged to it. Use a separate line for each accounting classification charged. If only one line of accounting classification is cited on the voucher and foreign currency or voucher deductions are not involved, it is not necessary to show the amount following the accounting classification.

(g) Station Number of Paying Office. Enter the disbursing station symbol number (DSSN) of the paying office on all copies of a disbursement voucher.

(h) Money Amounts - How Expressed

1 U.S. Dollars and Cents. Except as prescribed in the following subparagraph, show all money amounts as U.S. dollars and cents. If less than one-half cent occurs in the footing of a voucher, disregard it. If the fraction is one-half cent or more, count it as a whole cent.

2 Foreign Currency. Enter the amount of foreign currency, U.S. dollar equivalent, and exchange rate in the blocks marked "Approved For" and "Exchange Rate" on the SF 1034. Show the amount in U.S. dollars in the Accounting



Classification block. The amount of the check may be shown in the foreign currency if a limited depository checking account is maintained in those terms.

(i) Payment Notations. Check blocks under Payment as follows:

1 Complete. When paying the entire amount of the contract or purchase order.

2 Partial. When paying for partial delivery, show the number of the partial payment, e.g., whether 1st, 2nd, etc.

3 Final. When making the final payment of two or more partial payments.

4 Advance. When making an advance payment to a contractor, vouchers covering additional advances must refer to vouchers covering prior advances under the same contract in the "Articles or Services" block. References must show the voucher number, name, and DSSN of the disbursing officer, and the date paid. Advance payments are referred to as "first advance," "second advance," etc.

5 Supplemental. When supplemental payments are made, use the block for final payments and cross out the word "Final" and replace it with "Supplemental." Reference the original voucher on the supplemental voucher in the "Articles or Services" block. Such references must show voucher number and date paid.

## 2. Purchases and Services

a. Use the SF 1034 as the PV to effect payment of purchases and services other than personal.

b. The activity responsible for check issuance is the activity designated to make the payment.

c. Contract/Purchase Order does not Specify the Activity Designated to Make Payment

(1) When the delivery is made to a ship located in the continental United States (CONUS) or Hawaii, the PV is prepared and payment made by the DFAS Operating Location (OPLOC) serving the area where the dealer is located.

(2) When the delivery is made to a ship located outside the continental United States (OCONUS) or Hawaii by a dealer located OCONUS or Hawaii, the PV is prepared by the receiving activity and forwarded to the servicing disbursing officer for payment.

(3) When there is no supply activity in the vicinity, forward the documents to nearest DoD or U.S. disbursing office for payment.

d. Dealers' Bills Rendered Against Decommissioned Ships

(1) Dealer Located in CONUS or Hawaii. The settlement responsibility for outstanding bills is the DFAS OPLOC designated in purchase document.

(2) No Disbursing Office Designated or No Written Document

(a) Deliveries in CONUS and Hawaii. The DFAS OPLOC serving the receiving activities has settlement responsibility.

(b) Other deliveries. The DFAS OPLOC serving the dealer's location has settlement responsibility.

(c) Dealer Located OCONUS or Hawaii. The primary responsibility for settlement is the activity designated to settle the disbursing account. If the designated activity is in CONUS, forward dealers' bills with supporting documents to DFAS OPLOC, Charleston, SC, for preparation and payment. If the designated activity is OCONUS, voucher preparation is the responsibility of the settlement activity and payment is done by the disbursing officer servicing the settlement activity.

e. Evidence to Support Payment. The settlement officer will determine whether the amount billed is payable by analyzing the available documents which will be retained by the paying office.

f. Unsupported Bills. The bill will be returned to the dealer with the reason(s) for declination of payment. The dealer will be informed that the bill can be submitted to the GAO via the DFAS OPLOC, Charleston, SC, for settlement.

3. Substantiating Documents and Certificates

a. Purchase Documents

(1) Contracts. The paying disbursing officer will maintain a contract file containing each contract and all contract modifications for verification of proper payment. A separate log will annotate the date of receipt for all contracts.

(2) Purchase Orders. Distribution instructions for purchase and delivery orders are found in Navy Supply Acquisition Regulation Supplement (SUPARS) (reference (aw)).

b. Dealer's Bill

(1) General Requirements. All dealer's bills must be expressed in the currency in which the transaction was made. The original dealer's bill will be attached to the original PV.

(2) Supplemental Payments. Disbursing officers will establish the necessary internal controls to identify supplemental payments to the original payment and to prevent duplicate refunds of deductions or other erroneous supplemental payments.

(3) Dealer's Bill Expressed in Foreign Currency. The PV will show all amounts in equivalent U.S. currency at the rate of exchange at which foreign currency is disbursed. The exchange rate will be shown on the PV.

c. SF 44, U.S. Government Purchase Order - Invoice Voucher as a Purchase Invoice

(1) Purpose. The SF 44 combines the informal purchase order, certificate of receipt and acceptance, and dealer's bill. It is used only in over-the-counter purchases and only when the government-wide purchase card is not accepted by the dealer or other dealers of like goods or services in the vicinity.

(2) Payment by Disbursing Officer. When the SF 44 is used in an informal purchase, it should contain the signature of the ordering officer (which could be an aircraft commander in the case of procurement of fuel, lodgings, and subsistence on extended aircraft flights), the signature of the person receiving the material or services, and the chargeable accounting data. Therefore, it may be submitted by the vendor directly to the payment office designated thereon. In the case of the fleet aircraft, the payment office will be designated as the DFAS OPLOC, Norfolk or San Diego, except where the SF 44 is executed OCONUS and is payable in a foreign currency. In these cases the payment office will be designated as the U.S. Navy Area Commander or the U.S. Navy Component of Combatant Commands. In accordance with the option pre-printed on Copy 2, Seller's Copy of the order, the seller may prepare an invoice and use the original of the SF 44 as a supporting document, or the seller may submit the SF 44 as an invoice.

d. Certificate of Receipt and Inspection at Destination

(1) Ships. Certificates of receipt and acceptance will be furnished to the appropriate paying office as required by governing contracting regulations.

(2) Duplicate Certificates. When a second certification of the receipt and acceptance is made, it will be accompanied by a statement notifying the preparing activity of the accomplishment of a previous certification in a separate memorandum or on the second copy of the invoice.

4. Timely Settlement of Dealers Bills

a. Operating Forces. Units of the operating forces will comply with the requirements of this paragraph to the greatest extent possible. However, in the case of ships leaving a foreign port, the supply officer will make every effort to prepare and pay all PVs covering dealer's bills for materials (including ship's store stock) or services from foreign vendors. If payment of the dealers' bills cannot be made to foreign vendors before a ship leaves port, arrangements for payment of the bills will be made with local U.S. Military or State Department representatives; or in accordance with the governing fleet and area commanders' directive. In the case of ships leaving a U.S. port, the supply officer will make every effort to have all dealers' bills properly certified and forwarded to the appropriate DFAS OPLOC before leaving the port.

b. Precautions Against Duplicate Payments

(1) Naming of Paying Office in Contract or Purchase Orders. All contracting officers are required to insert in every contract and purchase order the name of the disbursing office designated to make payment. Payment will be made only by the disbursing office specifically authorized by the provisions of the contract or purchase order. In addition, Title 7 of the U.S. General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies (reference (n)), and the Treasury Financial Manual (reference (m)) require that paying office controls over disbursements include the necessary safeguards to prevent duplicate payments.

(2) Responsibilities of Preparing Officer. It is the responsibility of the preparing officer to check for possible duplications. If duplicate payment does occur, the cause must be fully investigated and appropriate action taken to avoid recurrence of similar duplications. Every effort must be taken to recoup the duplicate payment as soon as it is discovered and validated that it actually occurred.

(3) Criteria for Detecting Suspected Duplicate Payments. All invoices should be checked against the data base of prior payments for possible duplication. The following data elements must be checked as the mandatory criteria for detecting suspected duplicate payments:

- (a) contractor invoice date,
- (b) contractor invoice number,
- (c) invoice gross amount,
- (d) Procurement Instrument Identification Number (PIIN), and
- (e) Supplementary Procurement Instrument Identification Number (SPIIN), where applicable.

If a suspected duplicate is detected, records of previous payment containing the same identical data elements will be researched prior to executing payment. Optimally, 12 months of file data will be researched; 6 months minimally. Suspected duplicates will not be paid while research is pending.

5. Other Types of Payments

a. Payments for Travel and/or Official Expenses

(1) Military Personnel. The methods of settlement of government travel and official expenses incident to travel for military personnel are contained Volume 9 of this regulation.

(2) Civilian Personnel

(a) Advance. Instructions concerning entitlement, limitations on amounts of advances, and repayment of advances are contained in the Joint Travel Regulations (JTR), Volume 2 (reference (ax)).

(b) Preparation and Payment of Travel Claims. Procedures for preparation and payment of travel claims are contained in Volume 9 of this Regulation.

b. Payment of Witnesses

(1) Military Personnel. Entitlement and payment of transportation allowances to military personnel summoned as witnesses will be as prescribed in chapter 7, part E of the JFTR (reference (ay) and Volume 9 of this Regulation.

c. Payment for Transportation of Personnel. Transportation for personnel purchased by U.S. Government Transportation Request will be paid by DFAS OPLOC, Norfolk, VA, when a Navy appropriation is chargeable.

d. Claim for Reimbursement for Expenditures on Official Business

(1) Non-Government Personnel. Claims will be made on an SF 1164 (Claim for Reimbursement of Expenditures on Official Business) signed by the claimant and approved by an authorized certifying officer.

(2) Invitation to Travel. Persons invited to perform travel in accordance with reference (ax) are authorized transportation, allowances, and other proper expense reimbursement in connection with official activities of the Department as contained in Title 5, United States Code, Section 5703 (5 U.S.C. 5703) (reference (j)). Reimbursement will be made on SF 1164. If there is entitlement to per diem allowances, a DD Form 1351-2 (Travel Voucher or Subvoucher) will be used to file their claim.

6. Responsibility for Payment of Public Vouchers

a. Tactical Disbursing Officers. The following types of payments are not considered as payments to vendors and will be made by the local disbursing officer immediately serving the activity receiving the material or services.

- (1) Purchase of post office box rental.
- (2) Purchase of street car, bus, bridge, or road toll tickets and tokens.
- (3) Reimbursement of Naval personnel for sundry expenses, official documents, or for authorized official entertainment as provided in Volume 9 of this Regulation.
- (4) Mileage, per diem for travel or temporary duty, and other reimbursements for expenses incident to official travel.
- (5) Fees of visiting lecturers, clergymen, and medical and dental lecturers utilized in the Medical Department training programs; expenses of the Board of Visitors of the Naval Academy; and expenses of the Board of Advisors to the Naval War College.
- (6) Monthly ration vouchers.

(a) Payment to Navy Mess Treasurer. Each month, the mess treasurer will submit a list of members subsisted in the mess on a locally prepared form, in triplicate, to the disbursing officer. After the action prescribed in DFAS-PPM (reference (av)) has been taken, payment will be made to the officer or mess treasurer on an SF 1034 supported by the locally prepared form. The disbursing officer will furnish a copy of the paid SF 1034 and a copy of the locally prepared form to the payee.

(b) Officers' Messes Afloat. Payment of commuted rations for enlisted personnel subsisted in officers' messes afloat will be effected on an SF 1034, supported by a list of the enlisted personnel and the certificate prescribed in subparagraph D10306.A.6.a, above. In accordance with the Food Service Management Officers' Quarters and Messes Afloat and Chief Petty Officers' Messes Afloat Manual (NAVSUP P-486), Volume II (reference (az)), on a locally prepared form, the mess treasurer will determine the amount payable by comparing the cost of provisions eaten by the enlisted members to the total value of the commuted rations of the enlisted members. The amount payable will be lesser of the two amounts. The original of this local form will support the SF 1034. See figure D-5.

(c) United States Naval Academy (USNA) and Naval Reserve Officers Training Corps (NROTC) Midshipmen

1 General. In accordance with 10 U.S.C. 2109(b)(3) (reference (b)), the Secretary of the Navy has set the maximum daily rate that a nonappropriated

fund (NAF) mess may be reimbursed from appropriated funds for subsisting NROTC midshipmen. This rate will not exceed the lesser of:

a cumulative food costs; or

b within the contiguous United States and the District of Columbia, a cumulative amount not to exceed \$4.50 per meal; or

c outside the contiguous United States and District of Columbia, a cumulative amount for each meal consumed not to exceed 14 percent of the per diem prescribed by reference (ay).

2 Subsistence in Kind. USNA midshipmen and NROTC midshipmen subsisting in a general mess or hospital mess are entitled to rations in kind at government expense. Charges will be centrally billed and paid. Those charges applicable to the subsistence of NROTC midshipmen will be charged to the appropriation Reserve Personnel, Navy. Those charges applicable to the subsistence of USNA midshipmen will be charged to the appropriation Military Personnel, Navy. In either case, the fiscal year chargeable will be the year in which the meals were consumed.

3 Reimbursement. Appropriated funds will be used to reimburse NAF messes for USNA and NROTC midshipmen for the billing period. The billing for USNA midshipmen will not exceed the lesser of cumulative food costs or a cumulative amount based on the daily rate prescribed in Volume 7A of this Regulation. The billing for all NROTC midshipmen will not exceed the cost as stated in subparagraph D10306.A.6.c(1)(b), above. An SF 1034 will be submitted to the disbursing officer and will be substantiated with a listing similar to and containing all the data shown herein.

b. Payment Procedure. DOs will effect prompt payment of the NAF mess bills. Payments will be made on an SF 1034. Accounting data on the voucher must be shown separately for USNA and in each of the 2 NROTC categories. Use an attached summary of the accounting data if there is not enough space on the voucher for the required breakdown. DOs will ensure the use of the proper functional account number (FAN) (as the last five digits of the cost code) when making payments for midshipmen.

(1) Rewards and expenses for return of absentees and deserters.

(2) Special diets procured from an officers' mess for sick personnel.

(3) Payment of ship's store profits to the commanding officers of ships.

See figure D-4 and reference (as).

(4) Dealers' Bills for subsistence and quarters purchased by military personnel as authorized by paragraph 22415 of reference (at).

(5) Imprest fund purchases when payment by check is required because of supplier's failure to ship c.o.d.

(6) Payment of advances and invoices for civilian employee training at non-Governmental facilities.

(7) Payments to exchanges for health and comfort items furnished military prisoners as authorized by the Naval Supply Systems Command Manual, Volume IV (reference (at)) and references (as) and (ay).

(8) Payments for claims for reimbursement of payments made to car rental agencies for the cost of deductible damage to rented vehicles that occurred during the performance of official business will be made on a DD Form 1351-2 supported by the documentation specified in reference (ay).

(9) Payment of tuition aid claims of Navy members as provided in Chief of Naval Education and Training Instruction (CNETINST) 1560.3 (reference (ba)).

(10) Payment to civil authorities for the cost of board and care of Navy members.

(11) Expenses in connection with activities of the informational program for foreign military trainees and visitors to the United States as authorized in the current series of Chief of Naval Operations Instruction (OPNAVINST) 4950.1 (reference (bb)) and orientation training tours as defined by DoD 5105.38-M (reference (bc)) will be reimbursed under the provisions of this paragraph when paid from personal funds of military members or civilian employees. When required and authorized in writing by a commanding officer or his designee authorized to incur obligations for the informational program, the DO may advance amounts required for direct payment by an escort officer in connection with a particular tour, visit, or other business. The DO will credit the appropriation, including the transaction type code (TTC) "1K" cited when the advance was made, and charge the appropriation data cited in the letter designation. For travel away from escort's duty station, a DD Form 1351-2 should be used.

(12) Payment of canal tolls by the DO of an individual ship is authorized. In most instances, local area commander's instructions or fleet directives, as in the case of the Suez Canal, take precedence and preclude the disbursing officer from making such payments. In these instances, the nearest shore based disbursing officer will make payments. When a ship is required to make payment, it immediately will be made upon leaving the canal or as soon afterward as the responsible canal commission presents its bill for payment. No payment will be made by the disbursing officer of a ship for passage through the Panama Canal. All toll bills for ships transiting the St. Lawrence Seaway and related canals will be received by the Commander, Eastern Sea Frontier for processing. The Commander, Eastern Sea Frontier will forward Canadian dealers' bills for transit and pilotage to the DFAS OPLOC, Charleston, SC, for payment. Bills of U.S. dealers shall be forwarded to DFAS OPLOC, Norfolk, VA, for payment.



(13) Costs of ship-to-shore telephone service will be collected from personnel using the service by the communications officer of the ship. The communications officer immediately will turn over the amounts collected to the disbursing officer who will take up the collection as a credit to Suspense, Navy. When the telephone company bills the ship for this service, settlement will be made by a U.S. Treasury check payable to the telephone company and issued by the disbursing officer using an SF 1034.

(14) Authorized payments for medical and dental care furnished by civilian non-Federal sources can be found in the current version of Naval Medical Command Instruction (NAVMEDCOMINST) 6320.1 (reference (bd)). Claims for reimbursement from individuals who have defrayed the expense of authorized care will be paid using the SF 1164. The SF 1164 will bear the claimant's signature on the face of the form as well as the certification of the approving authority, and will be supported by paid itemized invoices.

In addition to these payments, local disbursing officers on ships in foreign countries will make payment for purchases of materials and services procured from foreign vendors. The Afloat Supply Procedures Manual (NAVSUP P-485) (reference (be)), and local fleet and type commander directives regarding ships making arrangements for payment of dealer's bills prior to leaving a foreign port refer.

c. Miscellaneous Payments

(1) Rewards

(a) Notice and Acceptance of Offers of Rewards. Before there can be a valid acceptance of an offer of reward so as to authorize payment of money, there must be a notice of the offer. The government, as the offerer, announces that a certain individual has absented himself, deserted, escaped, or is missing, or that a boat, aircraft, mine, paravane, torpedo, or any other material is lost and offers a reward for the recovery of the person or thing or for the information leading to such recovery. Annual or blanket notices or notices of reward attached to the material may be considered notice of the offer. The individual who, knowing of such offer of reward, performs the acts specified therein prior to its revocation will become entitled to the reward. A member of the Armed Forces or other salaried officer or employee of the U.S. Government is not eligible to receive a reward.

(b) Payment. Unless otherwise specified, payment of rewards will be made on an SF 1034 supported by a signed offer of reward or a signed letter or certified copy of a message from the cognizant command, office, or bureau offering or confirming the declaration of a reward. If such documents are not available at the paying activity, the cognizant command, office, or agency will be requested to furnish them.

(c) Lost Mines. Commanding officers are authorized to offer rewards up to \$100 for the recovery of or for information furnished leading to the recovery of a lost mine or related components. Funds for payment of rewards will be made available for use by the Naval Mine Engineering Facility, Yorktown, VA. Commanding officers will forward

funding requests for rewards to the Naval Mine Engineering Facility by message. The circumstances for the reward requirement, including the amount needed, will be stated for each request.

(d) Lost Torpedoes, Mobile Targets, and Self-Propelled Mines.

Commanding officers are authorized to offer rewards up to \$500 for the recovery of or for information leading to the recovery of lost torpedoes, mobile targets, and self-propelled mines and to offer up to \$250 for the return of their related major components. The term "major components" refers to major sections of the weapon (e.g., exercise heads or battery compartments) but does not include minor assemblies of accessories (e.g., depth mechanisms, gyros or stabilizers). Funds for payment of rewards will be made available for use by the Naval Underwater Systems Center, Newport, RI. Commanding officers will forward funding requests for rewards to the Naval Underwater Systems Center by message. The circumstances for the reward requirement, including the amount needed, will be stated for each request.

(e) Lost Aircraft and Lost Target Pilotless Aircraft and Aircraft Equipment. Commanding officers are authorized to offer up to and including \$500 as a reward for the recovery of or for information leading to the recovery of lost aircraft and up to and including \$100 for aircraft equipment. Payment of rewards will be charged to the operation and maintenance allotment of the reporting custodian of the recovered aircraft or to the operation and maintenance allotment of the custodian of the aircraft equipment.

(f) Lost Submarine Target Training Devices. The Commanding Officer, Naval Training Equipment Center, is authorized to offer a reward of \$100 for the recovery of lost submarine target training devices. Payment of rewards will be charged to the Naval Training Equipment Center operation and maintenance allotment current at the time of payment.

(g) Lost Radio Equipped Buoys. The Commanding Officer, Naval Research Laboratory, is authorized to offer a reward of \$500 or any lesser sum depending on specific instances, for the recovery of or information leading to the recovery of lost radio equipped buoys. Payment of rewards will be charged to appropriation Navy Working Capital Fund (NWCF), 97X4930, subhead NH4A.

(h) Transosonde Type Balloon Equipment. The Commanding Officer, Naval Research Laboratory, is authorized to offer a reward of \$150, or any lesser sum depending on specific instances, for the recovery of or for information leading to the recovery of lost equipment attached to Transosonde type balloons. Payment of such rewards will be charged to appropriation NWCF, 97X4930, subhead NH4A.

(i) Lost Payload - Reentry Capsules. The commanding officer or senior officer present, Port Hueneme - Point Mugu - Santa Barbara area (Commander, Pacific Missile Range), is authorized to offer up to \$100 as a reward for the recovery and return of or for information leading to the recovery of lost property of the Navy relative to the missile and

satellite programs. Payments of rewards will be charged to the operation and maintenance allotment of the Pacific Missile Range.

(j) Lost Radio Sonobuoys. The Commanding Officers, Naval Inshore Undersea Warfare Group ONE and Group TWO, Naval Ship Research and Development Laboratory, Panama City, FL, are authorized to offer a reward of \$25 for the recovery of or for information leading to the recovery of lost radio sonobuoys. Payment of rewards will be charged to the Inshore Undersea Warfare Groups' operation and maintenance allotment current at the time of payment.

(k) Lost Elliptical Parabolic Hyperbolic High-Speed Depth Recorders. The Commanding Officer, Naval Ship Research and Development Laboratory, Panama City, FL, is authorized to offer a reward of \$25 for the recovery of or for information leading to the recovery of elliptical parabolic hyperbolic high-speed depth recorders. Payment of rewards will be charged to the Naval Research and Development Laboratory operation and maintenance allotment current at the time of payment.

(l) Lost Oceanographic Instruments. The Commander, Naval Oceanographic Office is authorized to offer up to and including \$100 as a reward for the recovery of or for information leading to the recovery of lost oceanographic observation devices such as, but not limited to, current meters, sub-surface buoys, acoustic release devices, and wave recorders, when the entire device is recovered intact regardless of condition. Payment of the reward will be charged to the operation and maintenance allotment of the Naval Oceanographic Office.

(m) Lost Detectors, Sensors, Simulators, and Associated Equipment. The Commander, Naval Surface Weapons Center, is authorized to offer up to \$250 as a reward for the recovery of or for information leading to the recovery of lost detectors, sensors, simulators, and associated instrumentations used in research, development, and testing of naval ordnance. Payment of the reward will be charged to the project using the equipment at the time of loss.

(n) Increased Rewards and Rewards for Other Material. Prior to offering a reward for other material not listed herein, or for an amount in excess of the reward authorized herein, authority for payment must be obtained from the Secretary of the Navy as prescribed in 10 U.S.C. 2252 (reference (b)). Commanding officers or senior officers present, bureau, or command having cognizance of the material involved will request such authority from the Secretary of the Navy. In each case, the request will contain:

1 the proposed amount of reward to be offered on a continuous basis;

2 the proposed amount of reward to be offered on a one-time basis for material lost but not recovered and for which it is desired to offer a reward to aid in recovery; and

3 the proposed amount of increase on an existing reward authorized to be offered on a continuous basis. The recommended amount of the reward to be offered will be stated in each case. Upon approval of the proposal, the cognizant office, bureau, or command, will forward to the Secretary of the Navy, via the Director, Defense Finance and Accounting Service-Cleveland Center, 1240 East Ninth Street, Cleveland, OH 44199-2055, a request for authorization to offer the reward on a one-time basis for material lost but not yet recovered, or to increase the amount of an authorized reward.

(o) Return of Absentees

1 Payment of Rewards. When authorized by military officials of the Armed Forces, any civil officer having authority to arrest offenders may apprehend an individual absent without leave from the military service of the United States and deliver the individual into custody of military authorities. The receipt of a DD Form 553 (Absentee Wanted by the Armed Forces) or any authorized communication, oral or written, from a military or federal law enforcement official or agency requesting active cooperation in the apprehension or delivery to military control of an absentee or deserter wanted by the Armed Forces will constitute the basis for a reward. When such a reward has been offered, persons or agency representatives (except employees of the federal government or service members) apprehending or delivering absentees or deserters to military control will be entitled to a payment of:

a \$50 for the apprehension and detention until military authorities assume control, or

b \$75 for the apprehension and delivery to military control.

Payment of the reward will be made to the person or agency representative actually making the arrest and turnover or delivery to military control. If two or more persons or agencies join in performing these services, payment may be made jointly or severally, but the total payment or payments may not exceed \$50 or \$75, as applicable. Payment of a reward is authorized whether the absentee or deserter voluntarily surrenders to civil authorities or is apprehended. Payment is not authorized for information merely leading to the apprehension of an absentee or deserter. Rewards may be paid to civil authorities of foreign countries or other foreign nationals who have been authorized to apprehend absentees or deserters if the requirements prescribed herein are complied with, and provided that the commanding officer of the activity to which the absentee or deserter is delivered believes the situation warrants such action. The DO, special disbursing agent, or other agent, as authorized, of the military activity to which an absentee or deserter is first delivered, will be responsible for payment of the reward. The claimant must present a signed statement specifying that he apprehended (or accepted voluntary surrender of) the absentee or deserter and that he either detained the absentee or deserter until military authorities assumed control or that he delivered the individual to military control. This statement must be supported by a copy of DD Form 553 or other form of notification that an individual is absent and that his return to military control is desired. If oral notification was made in lieu of written notification, the claimant will so certify and

provide the date of notification and the name, rank or rate, title, and organization of the person who made the authorization notice of reward. The payment will be charged to the accounting data specified in subparagraph D10306.C.1.o(6), below, and the voucher will include the absentee's or deserter's name and branch of service. When paid in cash, the claimant's receipt will be taken on his original statement. Payments may be consolidated periodically on SF 1129 (Reimbursement Voucher) or may be vouchered on an individual SF 1034.

2 Reimbursement for Actual Expenses. When a reward has not been offered or when conditions for payment of a reward cannot otherwise be met, reimbursement, not to exceed \$75, may be made to any person or agency for actual expenses incurred in the apprehension, detention, or delivery to military control of an absentee or deserter. If two or more persons or agencies join in performing these services, payment may be made jointly or severally, but the total payment or payments may not exceed \$75. Reimbursement may not be made for the same apprehension and detention or delivery for which a reward has been paid. Actual expenses for which reimbursement may be made will include:

a transportation costs, including mileage at the rate of \$0.25 per mile for travel by privately owned vehicle, for a round trip from either the place of apprehension or civil police headquarters to place of return to military control;

b meals furnished the member for which the cost was assumed by the apprehending person or agency representative;

c telephone or telegraph communication costs; damage to property of the apprehending person or agency if caused directly by the member during the apprehension, detention, or delivery; and

such other reasonable and necessary expenses incurred in actual apprehension, detention, or delivery as may be considered justifiable and reimbursable by the commanding officer.

3 Non-Reimbursable Expenses. Reimbursement will not be made for:

a lodging at non-military confinement facilities;

b transportation performed by the use of official federal, state, county, or municipal vehicles; or

c personal services of the apprehending, detaining or delivering person or agency.

Payment of actual expenses will be made in accordance with the payment procedures in this paragraph except that an itemized statement of costs approved by the commanding officer is required and notice on DD Form 553 or other form is not required.

4 Reimbursement for Subsistence Furnished. Civil authorities may be reimbursed for the cost of subsistence furnished Navy and Marine Corps members placed in custody for safekeeping at the request of military authorities. Such reimbursement will be in addition to rewards and reimbursement for actual expenses. Payment of subsistence will be made in accordance with the procedures for payment of other actual expenses except that an itemized statement of charges approved by the officer who directed the confinement is required. Notice on DD Form 553 or other form is not required.

5 Transportation Costs. Costs associated with an absentee's or deserter's own transportation will be charged to the pay account of the individual member as prescribed in Volume 9 of this Regulation. When a guard is required to apprehend and escort absentees and/or deserters from more than one service, the cost of travel of the guard will be charged to the service providing the guard when returning absentees and deserters to military control. Cost of travel for guards accompanying the absentee or deserter being returned to the parent service will be charged to the Military Personnel appropriation of the service to which the absentee/deserter is accountable.

6 Accounting Data. Payments for rewards, actual expenses, and for subsistence cost will be charged to the accounting data listed below, as appropriate.

a Apprehension, Retention and Return of Prisoners (Navy). 17\*1453.2260 000 60600 0 000022 2D 000000 000000071165.

b Travel of Guards (Navy). 17\*1453.2260 000 60600 0 000022 2D 000000 000000074146.

(2) Incentive Awards

(a) Administrative Regulations. Regulations governing the granting of cash awards to military personnel are contained in the current edition of Secretary of the Navy Instruction (SECNAVINST) 5305.2 (reference (bf)).

(b) Payment Procedure For Cash Awards

1 Military Personnel. Cash award payments are subject to the withholding provisions of the federal income tax law, but in the case of military personnel are not subject to the provisions of the Federal Insurance Contributions Act (FICA) of 16 August 1954, as amended (26 U.S.C. 3101) (reference (bg)). Income tax will be withheld at the rate of 28 percent. Cash award payments will be made by the disbursing office holding the pay account of the member. If the member no longer is on active duty at the time that the award

has been approved, payment will be made by the DFAS-Cleveland Center. Upon receipt of the original and 1 copy (2 copies in the case of associate disbursing officers) of the letter approving the award and designating applicable accounting data, payment will be made on an SF 1034. The payment will be identified on the voucher as "beneficial suggestion per attached letter of award."

The original letter of award and the original SF 1034 will be filed with the financial returns. Copies of the letter of award and SF 1034 will be filed in the DO's retained files or sent to the financial information processing center as appropriate. The voucher will show the amount of the award, the amount deducted for Federal income tax withholdings, and the amount due the payee.

Payment may be made by cash or check. DO's will make payment of the withheld tax in the same manner as other withheld taxes. Checks will be drawn in favor of the Federal Reserve Bank (FRB) or branch and will be deposited with other checks due the Internal Revenue Service (IRS). DOs afloat that do not have an employer identification number (EIN) will forward Copy A of the IRS Form W-2, Wage and Tax Statement, together with the check drawn to the FRB of Cleveland and a copy of the SF 1034, to the DFAS-Cleveland Center. An IRS Form W-2 will be prepared for each incentive award payment. The payee's copies will be delivered to the payee with the payment and advice that he or she retain the IRS Form W-2 for filing annual income tax returns. The IRS copy of the IRS Form W-2 will be attached to a copy of the SF 1034 submitted with the financial returns. Additional copies of the IRS Form W-2 will be distributed as indicated on the W-2 Form.

d. Prohibited Payments. The following types of payments cannot be made by tactical DOs:

(1) Payments to vendors located in the United States will be made by the appropriate DFAS OPLOC.

(2) Payment for deliveries to ships will be made by the DFAS OPLOC serving the area in which the billing office is located.

(3) Vouchers for disbursement and/or collection using SF 1034 or DD Form 1131 involving pay and allowances will be paid by the DFAS-Cleveland Center.

(4) The deputy DO of the DFAS OPLOC, Norfolk, VA is designated to pay all claims of Navy Personnel for reimbursement of costs of shipment of household goods under permanent change-of-station orders, shipments authorized under temporary additional duty orders, and local movement of household goods in connection with assignment to or vacating government quarters when directed by competent authority due to the quarters becoming uninhabitable.

(5) Claims of military members for personal property loss or damage will be paid by the financial information processing center of the disbursing officer or of other shore activities providing disbursing service for claims adjudicating authorities.

e. Ships Without a Disbursing Officer in Foreign Countries. If a ship is operating without a disbursing officer, arrangements will be made for payment by the nearest

DoD or U.S. disbursing officer. If such arrangements cannot be made, the dealer's bill will be forwarded to the financial information processing center most convenient to the ship or shore activity except that all such Canadian dealer's bills will be forwarded for payment to the DFAS OPLOC Charleston, SC.

7. Payment and Payment Restrictions

a. Items to be Verified. The paying officer is responsible for verifying the legality and propriety of the payment to be made and is required to establish that:

- (1) payment is made only by the designated paying office and the payment has not been made previously;
- (2) purchase was made in accordance with pertinent laws, regulations, and directives;
- (3) materials or services were received and accepted or performance was completed;
- (4) the extensions, and totals are correct;
- (5) the required supporting documents are present; and
- (6) the accounting data are complete and correct.

b. Method of Payment

(1) Within the United States and its Possessions. Within the United States and its possessions, vouchers covering dealers' bills will be paid by electronic funds transfer (EFT) or U.S. Treasury check. Other types of vouchers likewise will be paid by EFT or U.S. Treasury check. Note: All payments must be by EFT no later than January 1, 1999. All remittances by mail will be by check. Any number of vouchers to the same payee may be paid by a single EFT transmission or U.S. Treasury check.

(2) Canadian Dealers' Bills

(a) Ships. In the event a Canadian dealer's invoice cannot be obtained and paid prior to departure and payment arrangements as prescribed in the paragraph 4336 of reference (b) have not been made, action will be taken as prescribed in items D10307.B.2.a.(1) or D10307.B.2.a.(2) below, when the invoice is received:

1 if the invoice is expressed in U.S. dollars, forward the invoice and supporting documents to DFAS OPLOC, Norfolk, VA, or San Diego, CA, as appropriate, for payment; or



2 if the invoice is expressed in Canadian dollars, forward the invoice and supporting documents to DFAS OPLOC, Charleston, SC, for payment.

(3) Outside the United States

(a) Foreign Currency Controls. Payments to vendors in a foreign country will be made in a currency authorized by local foreign currency control laws or regulations. Department of State officials located in the area will be contacted for guidance and information on currency controls in effect. If there is no Department of State official in the area, the DO must ascertain and comply fully with local foreign currency controls.

(b) Currency Used. Payment to a vendor in a foreign country will be made by U.S. Treasury check or U.S. currency when:

1 payment in U.S. currency is required by the purchase documents; or

2 the foreign currency billed is not available to the disbursing officer serving the activity billed or to another overseas military DO, unless the foreign currency is listed as excess or near-excess in Chapter 12 of this volume.

When the bill is stated in foreign currency and payment is made in U.S. currency or by U.S. Treasury check, the rate of exchange current at the time of payment will be used. If the foreign currency billed is listed in excess or near-excess and such currency is not available to the disbursing officer serving the shore activity billed, the bill will be forwarded for payment to a U.S. military disbursing officer having access to the currency involved, or if none, to the DFAS OPLOC, Charleston, SC.

c. Entries Made by the Paying Officer

(1) Payment Data. The paying officer must enter the following data in the upper right payment block on the face of the public voucher:

(a) the word "Paid" (not required on vouchers bearing the pre-printed word "Paid" in the space provided for payment data);

(b) unit identification code (UIC) and the name of ship to which the disbursing officer is assigned;

(c) business day (date); and

(d) disbursing station symbol number (DSSN) of the disbursing office.

The required data must be legible on all copies of the voucher.

(2) Lower Payment Data Lines

(a) Cash Payments. If either partial or full payment is made in cash, the amount and date of payment, and the name of the payee must be shown on the designated line on the original and all copies of the public voucher. At the time of actual payment, the signature of the payee will be obtained on the original of the public voucher unless his or her signature, acknowledging receipt of the payment, already appears on a sundry voucher supporting the public voucher, for example, when the SF 1164 is used as a sundry voucher.

(b) Check Payments. If full payment is made by a single check drawn to the order of the payee shown in the heading of the public voucher, it is sufficient to insert the serial number of the check on the original public voucher only. The date and amount need not be shown. The serial number of the check may be inserted on the public voucher by typewriter, autographically, or by numbering machine.

D. AFLOAT FOREIGN CURRENCY TRANSACTIONS

1. Procurement. Afloat disbursing officers will comply with the following procedures in connection with obtaining foreign currency for visits to foreign ports.

a. Purchase from Government Sources

(1) Disbursing officers of ships arriving in an operational area may request, via official communication channels, excess foreign currency from the disbursing officers of ships leaving the area.

(2) Disbursing officers, in units within the same operational area should advise other fleet units of their requirement, in case an excess of foreign currency exists.

(3) Ships within the group also may be assigned as the foreign currency coordinator.

(4) Department of Defense DOs of shore commands, within the operational area, also may be able to provide the type of currency required.

(5) American Embassies or Legations also may be able to provide needed foreign currency.

b. Purchase from DoD Contract Military Banking Facility (MBF) and Commercial Sources. Currency can be obtained from MBFs. Commercial foreign banking facilities may be used when MBFs and other government sources are not available. See Chapter 13 of this volume.

2. Disposition. Afloat DOs will comply with the following procedures in connection with disposition of foreign currency, prior to leaving the foreign port or operational area.

a. Sale to Authorized Personnel

(1) Navy DOs assigned to afloat units are authorized to provide accommodation exchange sales to assigned personnel without prior approval.

(2) Sales of the currency will not be made at a rate that results in a loss by exchange. Sales will be made at rates as near as possible to that at which the currency is carried without causing a loss or requiring the holding of currency in units of insignificant value.

(3) Gains or losses resulting from sales or revaluation will be vouchered as gains or losses by revaluation. See figures D-6 through D-9.

(4) A daily DD Form 2664 (Currency Exchange Record) will be maintained for each sale.

(5) Repurchase of foreign currency is authorized provided:

(a) the disbursing officer will be able to dispose of the currency prior to departing the operational area;

(b) the disbursing officer maintains a DD Form 2664 to reflect the amount and source of funds;

(c) the repurchase from the authorized individual is not for an amount greater than the last purchase; and

(d) the authorized individual or unit is departing the area.

b. Priority for Disposal of Foreign Currency. DOs should attempt to dispose of the foreign currency in the following order:

(1) sales to other DoD DOs (i.e., ships arriving in the operational area, afloat foreign currency coordinator or DoD shore activities);

(2) sales to DoD-contracted MBF;

(3) sales to commercial sources (i.e., foreign banks); or

(4) deposits to the Federal Reserve Bank of New York by shipment, if all other methods are determined to be impractical, to avoid loss through the exchange rates.

3. Miscellaneous Procedures Affecting Foreign Currency

- a. Protection of Foreign Currency in Transit in Foreign Countries. Provide the same security as for U.S. currency. However, consideration of host country laws pertaining to carrying weapons must be taken into account. Contact the American Embassy or Legation for local guidance.
- b. Foreign Coin. Although acquiring foreign coin is discouraged, afloat DOs may find that some coin is required when paying local vendors in foreign currency. However, crew members must be advised that the DO will be unable to repurchase foreign coins in their possession
- c. DD Form 2663 (Foreign Currency Control Record). This form is required to be maintained for each foreign currency used.
- d. DD Form 2664 (Currency Exchange Record). This form is required when accommodation exchanges are made to crew members. In addition, afloat DOs must ensure that any authorized individual requesting repurchase is not converting an amount greater than he or she last purchased as recorded on the DD Form 2664.
- e. Quarterly Foreign Currency Reports. A series of quarterly reports are required at the end of each quarter (see sample report in figure D-10). A negative report is not required.

## E. MISCELLANEOUS DISBURSING OFFICER ACCOUNTABILITY PROCEDURES

1. Purpose. This section highlights the unique procedures in maintaining accountability relative to afloat disbursing officers.
  - a. Appointment and Acceptance of a Deputy Position. Deputy DOs are appointed by the DO with a formal letter of appointment addressed to the individual. The letter shall state the specific duties authorized to be performed by the deputy. The letter must be signed by both the DO and by the deputy who acknowledges that "I agree to hold myself accountable to the United States for all public funds received." See Chapter 2 of this volume.
  - b. Common Daily Transactions. Figures D-11 through D-14 are provided to illustrate entries on the DD Form 2657 (Daily Statement of Accountability). These are the most common transactions to afloat DOs connection with check cashing and ship's store collections.
  - c. Safeguarding Funds and Related Documents. When DO, deputies, agents and cashiers aboard tactical units and Navy vessels have custody of government funds, each shall be provided with a separate secure container which is assigned exclusively for his or her use. The combination of the safe or container shall be known only to the DO, deputy, agent or cashier and shall not be divulged orally or in writing to any other individual. See Chapter 3 of this volume.
  - d. Detailed Analysis of Cash and Other Assets

(1) General. In order to provide the supporting DFAS OPLOC with an accurate picture of the status of the DO's assets, all tactical units and Navy vessels will prepare a Detailed Analysis of Cash and Other Assets in support of Section I, Parts B and C of the SF 1219 (Statement of Accountability). This information will enable the individual assigned to examine the financial returns and the disbursing settlement clerk in determining if cash holdings are within authorized limits, whether deposits are being made on a timely basis, and whether aggressive action is being taken to clear non-cash items.

(2) Heading. The page will be headed by the name of the ship or shore activity to which the disbursing officer is assigned, followed by the title "Detailed Analysis of Cash and Other Assets." Following the title will be the name of the DO, DSSN, and the month and year of the corresponding SF 1219. If the period covered by the financial returns is other than a full month, the beginning and ending dates will be cited.

(3) Cash Authorized to be Held at Personal Risk. State the total amount of cash authorized to be held by the DO at personal risk, the title of the approving authority, and the date of the approval letter. This amount includes cash held by deputies, agents, and cashiers in the main disbursing office. Therefore, a breakdown of authorized levels by main office deputies and agents is not necessary.

(4) Analysis of Incumbent Officer's Accountability. Each group of cash and other asset items will be identified by the applicable line number in Section I, Part B of the SF 1219. If the amount on any particular line is zero, the line number may be omitted.

(a) Line 6.1. List the total U.S. dollar equivalent of cash on deposit in designated depositaries. No further breakdown is required.

(b) Line 6.2. List the total amount of cash held as defined for line 6.2 of the SF 1219. If holdings are entirely in U.S. currency, no further breakdown is required. If foreign currency is included, state the name and country of origin of each currency, the U.S. dollar equivalent for each currency, and the total U.S. dollar equivalent for all currency held. The sum of lines 6.1 and 6.2 should not exceed amounts authorized to be held at personal risk. If multiple currencies are held and there is insufficient space to enter all required data on the Standard Form 1219 a subsidiary schedule should be prepared.

(c) Line 6.3. List the total dollar amount of undeposited collections and the total number of instruments on hand for each of the following categories: U.S. Treasury checks, personal checks, and all other negotiable instruments. For each of the latter two categories, state the date of the oldest instrument on hand.

(d) Line 6.4. Leave blank.

(e) Line 6.5. Cash held by accountable persons outside the main office will be broken down into three major categories and described as follows:

1 Deputies, Agents and Cashiers at Branch Offices.

List each accountable position number, the amount authorized to be held at personal risk, the title of the authorizing official, the date of the authorization, and the amount actually held as included on the SF 1219. The last figure should also be totaled. If the advance is in foreign currency, the name and country of origin and the U.S. dollar equivalent should be listed.

2 Deputies, Agents and Cashiers under Other

Commands. Provide the same information as required above for deputies, agents and cashiers at branch offices.

3 Imprest Fund Cashiers, Agents and Others. List the

title of the individual holding the advance and the date of the DD Form 1081 (Statement of Agent Officer's Account). Also provide a total of all advances in this category as well as a grand total of all cash held by government cashiers. For advances made in foreign currency also list the name of the currency, the country of origin, and the U.S. dollar equivalent.

(f) Line 6.6. Leave blank.

(g) Line 6.7. List each individual item included on the SF 1219 as funds in transit. For an exchange-for-cash check, list the check number, the amount, date of mailing, and the organization to which the check was mailed. For all counterfeit or altered currency, list the denomination and the date the request for removal of the deficiency was forwarded.

(h) Line 6.8. List the total amount of funds held for regular payrolls by the DO and deputies, agents and cashiers located in the main disbursing office. A breakdown by individual accountable officer or agent is not necessary. Identify any foreign currency by name of the currency, country of origin, and U.S. dollar equivalent. Also state the most distant payday for which the funds are being held. Shore based disbursing offices should specify whether the funds are being held for military or civilian payroll, and if both, separate amounts for each type of payroll should be listed.

(i) Line 6.9. Identify each other cash item, including a brief description of action being taken to effect clearance of the item.

(j) Line 7.1. List each deferred charge by type (e.g., travel advances, civilian payroll, military payroll) and by amount. If an entire payroll is deferred, list the payroll number rather than the individual payees.

(k) Line 7.2. List each check issue overdraft receivable by check number, date of check, payee, and amount. Briefly describe action being taken to effect clearance.

(l) Line 7.3. List each loss of funds by name and position of the accountable officer or agent and the amount. In addition, for cash deposits which have been determined to be lost in transit, include the deposit number and date presented or mailed. For all items listed, include the date the loss was reported and a brief description of action being taken to clear the deficit.

(m) Line 7.4. List each dishonored check by debtor's name, date and number of the applicable debit voucher, and amount. Also, list each deposit which was composed of only checks and money orders and determined to be lost in transit by deposit ticket number, date presented or mailed, and amount. Include a brief description of action being taken to clear the deficit for each item listed.

(n) Line 7.5. Since a breakdown of advance payments is provided by a separate report, no further breakdown is required.

(o) Line 7.9. Identify any other non-cash item, including a brief description of the action being taken to effect clearance of the item.

(5) Analysis of Predecessor Officer's Accountability. DOs at shore-based activities performing settlement duties on the accounts of previous DOs of that activity will report items included in Section I, Part C of the SF 1219. If no entries are made in Section I, Part C, this portion of the analysis may be omitted.

(a) Line 9.2. List each check issue overdraft receivable by name of accountable DO, check number, date of check, payee, and amount. Briefly describe action being taken to clear the deficit.

(b) Line 9.3. List each loss of funds by name of accountable DO, name and position of accountable agent if applicable, amount of loss, and date the loss was reported. If the loss was a cash deposit determined to be lost in transit, include the deposit number and date presented or mailed to the depository. Also, include a brief description of action being taken to clear the deficit.

(c) Line 9.4. List each dishonored check item by name, date and number of the applicable debit voucher, and amount. If the deficiency includes a deposit composed of only checks and money orders determined to be lost in transit, list the name of the accountable DO, deposit number, date presented or mailed to the depository, and the amount. Include a brief description of action being taken to clear the deficit for each item listed. See figure D-15.

e. Appointing the Cash Verification Team. The appointment shall be made in writing and include at least two qualified personnel. For tactical units and Navy vessels, the senior member on the cash verification team should be the supply officer or a senior member of the Supply Department. See Chapter 3 of this volume.

f. Records of Balancing and Cash Verification. Appendix A of this volume requires each custodian of public funds to prepare a DD Form 2665 (Daily Agent Accountability Summary) and each DO to prepare a DD Form 2657 (Daily Statement of Accountability) for the close of business of that day and turn it over to the cash verification team. After proving all the entries for cash and other assets by the preceding verifications, the cash verification team will stamp the DD Form 2657 with the statement shown in Appendix A of this volume. In addition, the following statement will be inserted on each DD Form 2665:

"On (date) at (time) the undersigned verified by actual count cash in the amount of \$\_\_\_\_\_, and vouchers held as cash in the amount of \$\_\_\_\_\_, total \$\_\_\_\_\_, which is (or is not) in agreement with the DD Form 1081 held by the disbursing officer."

A copy of the DD Forms 2665 and DD Form 2657 will held as part of the retained disbursing records.

## F. SUSPENSE ACCOUNTS

1. General. Reports of the status of suspense accounts will be made by disbursing officers prior to the 15th calendar day of the month following the end of each quarter. Separate reports will be made for Budget Clearing Account, 17F3875, and Suspense, Navy, 17X6875.1220. Each report will show the DSSN and the following:

- a. The balance in the suspense account at beginning of the quarter.
- b. The net amount of collections and transfers during the quarter with subtotals for each month of the quarter.
- c. The total disbursements during the quarter with subtotals for each month of the quarter.
- d. The balance in the suspense account at end of the quarter.

The ending balance will be checked to ensure agreement with the balance of the control ledger and with the total of the appropriate documents or records. Any discrepancies will be investigated and corrected prior to submission of the report, if practicable. If the correction requires a current transaction or if the investigation is not completed, the report will be so annotated. The report will be certified as follows:

"I certify that the balance reported herein is in agreement with records maintained."

When necessary, and in the event local efforts have been unsuccessful, DOs will request assistance from their respective support offices or commands on uncleared items remaining in a suspense account in excess of three months. Deposits on contracts may remain in a suspense account until completion of the contract.



2. Budget Clearing Account, 17F3875, and Suspense, Navy, 17X6875.1220. All Navy DOs will forward separate quarterly reports for suspense accounts 17F3875 and 17X6875.1220 to the supporting DFAS OPLOC. The balance reported by each disbursing office for each account will be recorded by the OPLOC in a column to the right of the applicable balance on each of the summary reports prepared in accordance with current machine procedures. The amount of any difference between the two balances will be entered in an additional column to the right. A credit (CR) difference will indicate that the DO's balance is less than the summarized balance. A notation will be made on the summary report that differences will be investigated and clearance action initiated. The DFAS OPLOC will submit the original summary reports to the DFAS-Cleveland Center on or before the 15th calendar day of the second month following the end of the quarter. Quarterly reports received from DOs will be retained together with a copy of the summary reports and copies of correspondence initiated to eliminate differences between the OPLOC records and DO reports.

#### G. NAVY POSTAL FUNDS

1. The Navy Postal Service. Regulations and instructions concerning operation of the Navy Postal Service, including procedures for custody and handling of postage stamp stock and funds, the conduct of postal money order service, and the audit and inspection of Navy and Marine Corps post offices are set forth in the current DoD 4525.6-M, Volume I (reference (bh)) and Chief of Naval Operations Instruction (OPNAVINST) 5112.6 (reference (bi)). In accordance with these references, money order auditing and custodial officers and postal effects custodial officers will be designated in writing by commanding officers afloat. These duties may be assigned to the DO or his/her deputy unless personnel are attached who hold the postal rating (PC) and pay grade E-7 or above. The procedures in this section are provided to clarify the provisions of references (bh) and (bi), which take precedence over this information. It is recommended that disbursing officers are provided a copy of chapters 5 and 7 of reference (bh) for guidance in the performance of these duties.

#### 2. Money Order Service

a. Custody and Control. The money order custodial officer will maintain custody of blank money order stock and comply with the instructions in references (bh) and (bi) regarding custody, control and distribution of money order forms. Blank money order forms will be stored in a three-number combination safe or equivalent secure storage to which the custodial officer has exclusive access. A DD Form 885 (Money Order Control Record) will be maintained for all blank money order forms that are:

- (1) received from the accountable postmaster or other source.
- (2) issued to the money order clerk,
- (3) unused by the money order clerk, and
- (4) remaining as a balance on hand.

Sufficient blank money order forms will be issued to the money order clerk each day for the anticipated business requirements of that day. Unused blank money order forms will be returned to the custodial officer by the money order clerk at the close of business each day along with the daily report of money order business. Due to extenuating circumstances, the commanding officer may authorize the money order clerk to hold blank money orders overnight provided a secure storage area is available. The exchange of blank money order forms between custodial officers and money order clerks will be recorded and signed for in the DD Form 885. The custodial officer and money order clerk(s) will maintain separate DD Forms 885 for control and accountability purposes. See figure D-16.

3. Money Order Funds. At the end of each day, money order clerks are required to turn over to the disbursing officer all funds derived from the sale of money orders that day. The funds will be counted by the disbursing officer in the presence of the money order clerk. If the amount of the funds is \$100 or more, the disbursing officer will issue an exchange-for-cash remittance check payable to the Disbursing Officer, U.S. Postal Service, for transmission with the daily report of money order business. If the amount of money order funds is less than \$100, the funds may be accepted by the DO as a safekeeping deposit until accumulation of \$100 or more and then converted to an exchange-for-cash check. However, if it is more convenient, the exchange-for-cash check may be issued for remittance to the Disbursing Officer, U.S. Postal Service even though the amount of money order funds is less than \$100.

4. Audit of Money Order Accounts. An audit and verification of money order business is required to be conducted at the close of money order business each day. The audit will be conducted by a commissioned or warrant officer or a senior petty officer (E-7 and above) designated by the commanding officer as the responsible auditing officer.

5. Postal Stamp Stock and Funds

a. Duties. The requirements and procedures in references (bh) and (bi) will be followed in the custody and handling of postage stamps and funds. The designated postal effects custodial officer will maintain custody of that portion of the postage stamps and funds that are in excess of the amount authorized to be in the custody of the custodian of postal effects (COPE). The stamps and funds will be received and handled as a safekeeping deposit from the COPE, except that the safekeeping deposit will be identified as "postage stamp fund" rather than in the name of the COPE. Stamps will be issued to the COPE in exchange for funds derived from the sale of stamps. The custodial officer will maintain a duplicate of the PS Form 3295 (Daily Record of Stamps, Stamped Paper and Nonpostal Stamps on Hand). See figure D-17.

b. Stamp Replenishment. When replenishment of stamps is required, postage stamp funds will be converted to an exchange-for-cash remittance check payable to the accountable postmaster. Requisitions are prepared and submitted on a PS Form 17 (Stamp Requisition) which is prepared in quadruplicate. The original and a duplicate copy, together with the remittance check are forwarded by mail in accordance with Rule 3, Table 5-1 of reference (bh) and an additional copy is forwarded in accordance with Table 5-1, Note 1. A signed copy of the PS

Form 17 is retained by the postal effects custodial officer with the postage stamp fund safekeeping deposit. Upon receipt and verification of the stamps requisitioned, the accompanying duplicate copy of PS Form 17 is returned to the COPE for the post office files and the copy retained by the postal effects custodial officer should be destroyed. The postage stamp funds must not be commingled with any other safekeeping deposit or other funds, including money order funds. New safekeeping receipts are required to be issued only when there is a change in the amount of the fund or a change in either the accountable postal clerk or custodian.

6. Audit of Money Order Business

a. Frequency. At the close of money order business each day, the money order clerk is responsible for preparing the PS Form 6019 (Military Post Office (MPO) Report of Money Order Business) and submitting it to the designated officer for audit and verification. See figure D-18. The commanding officer immediately will be notified if a satisfactory accounting for money order funds and forms is not made by the money order clerk at the close of business each day.

b. Audit Procedures. Designated money order auditing officers will ensure their audits are in compliance with the requirements and procedures regarding money order service set forth in the current editions of references (bh) and (bi). Follow the steps below to conduct the daily audit of money order business:

(1) Check the date and heading on the PS Form 6019 for accuracy of preparation.

(2) Verify that the serial number of the first money order used is the next succeeding serial number after the last money order used the preceding business day.

(3) Verify that the first serial number of the unused money order forms is the next succeeding serial number after the last one used that day.

(4) Ensure that all unused money order forms are accounted for and that they are returned to the custodial officer.

(5) Examine by numerical sequence the money order post office vouchers to ensure that all used and spoiled money orders are accounted for.

(6) Verify the "No. Used" and "No. Spoiled" entries in Section I, "Money Orders Issued".

(7) Prepare an independent adding machine tape from the money order post office vouchers to prove the grand total money order amount and fee entered in Section I.

(8) Check the adding machine tape of money orders issued and fees prepared by the money order clerk for submission with the original report to ensure that it has been prepared correctly and signed by the money order clerk.

(9) Examine the paid money orders to verify correctness of serial numbers and amounts shown in Section II, "Paid Money Orders." Prepare an independent adding machine tape from the paid money orders to prove the total shown in Section II, "Total Paid Money Orders".

(10) Examine the reverse side of the paid money orders to confirm that each paid money order has been signed by the proper payee, purchaser, or endorsee and that the money order clerk has entered the date stamp and his or her initials below the endorsement.

(11) Verify the entries in Section II, "Checks" to ensure that U.S. Treasury checks (including the exchange-for-cash remittance check) are properly identified by serial number, symbol number, and amount. Prepare an independent adding machine tape from the checks to prove the total shown in Section II, "Total Checks".

(12) Verify that the totals in Section I and II are properly carried forward to the appropriate items of Section III, "Cash Summary".

(13) Verify Section III, Item 1, "Balance From Item 13 of Previous Report" with the auditing officer's retained copy of the previous report.

(14) Check entries in Section III, Items 6 and 12, "Debit Corrections" and "Credit Corrections" with the PS Form 1908, Financial Adjustment Memorandum.

(15) If an entry is shown in Section III, Item 13, "Balance Carried to Items of Next Report", confirm that the cash was verified by actual count and accepted by the disbursing officer as a safekeeping deposit of the amount shown.

(16) If an excess or a shortage of money order funds exists, verify that it is properly handled in accordance with references (bh) and (bi).

(17) Verify that when excess funds have been remitted, the remittance is reported by entry in Section III, Item 4, opposite the typed-in caption "Overage" or "Excess Funds".

(18) Prepare an independent adding machine tape to prove the "Total Debit" and the "Total Credit" (Items 7 and 14 of Section III), and compare them for agreement.

(19) Prepare one independent adding machine tape showing each section of the report. Verify the accuracy of the tape, then sign the tape and attach it to the auditing officer's retained copy of the report.

(20) When two or more money order clerks issue money orders on the day being reported, verify that the name of clerks who do not prepare the report are listed in the remarks section.

(21) Ensure that the original and all copies of the report have been signed by the money order clerk and stamped with the post office dating stamp.

(22) After completion of the audit and determination that the report is correct, sign the original and all copies of the PS Form 6019.

c. Disposition of PS Form 6019. The original PS Form 6019, accompanied by the paid money orders, remittance checks, spoiled money orders, post office vouchers for money orders issued with the money order clerk's adding machine tape, and additional supporting documents, when required, will be returned to the money order clerk to be forwarded, via registered mail, to the Money Order Division, Postal Data Center, St. Louis, MO. One signed copy of PS Form 6019 will be retained by the money order clerk and one signed copy will be retained by the auditing officer with the signed adding machine tape prepared by the auditing officer. The auditing officer's file will be maintained in chronological order with each calendar day, including Saturdays, Sundays, and holidays, accounted for. Money order records will be retained in accordance with references (bh) and (bi).

d. No Business Reports. A PS Form 6019 "NO BUSINESS" report will be combined with a business report, when appropriate, covering preceding days on which no business was conducted. An entry shall be made in the block "No Business was Conducted" to account for the entire period that no money order business was conducted.

#### H. AUTOMATED TELLER MACHINE (ATM) AT SEA PROCEDURES

1. Purpose. The ATM at Sea pay delivery system is described in detail in Chapter 26 of this volume. The purpose of this section is to illustrate some of the procedures for maintaining accountability of funds in the ATM system.

a. ATM Appointment Letters. Various types of appointment letters are listed in section D110 of this guide.

b. Custody of Blank Unissued ATM Cards. See figure D-19.

c. Automated Teller Machine. In addition to the ATM procedures prescribed in Chapter 26 of this volume, tactical units and Navy vessels will accomplish the following:

(1) Maintain a separate DD Form 2671 for any negative adjustments made to a member's ATM account.

(2) For a negative adjustment to close a transferred member's account and refund the balance to the member, enter the check number in the column "WITHDRAWAL - CASH" of the DD Form 2671

(3) Attach a copy of the end-of-session Grand Total Terminal Balance report and a copy of all DD Forms 2671 to the retained copy of the voucher prepared for the ATM transaction.

**I. LETTERS OF AUTHORITY, NOTICES AND INSTRUCTIONS**

1. General. The following sample letters of authority, notices and instructions are available on the DFAS-CL bulletin board.

a. Letters of Authority, Notices and Instructions

- (1) Appointment of deputy disbursing officer.
- (2) Advancement of cash for change.
- (3) Authority for the procurement of foreign currency, cashing of checks and money orders, custodian of postal stamp stock and funds, and designation as money order auditing and custodial officer.
- (4) Appointment of agent/ cashier and receipt.
- (5) Appointment of paying agent.
- (6) Authority to sign documents affecting pay and allowances (for agent/cashier).
- (7) Authority to sign documents affecting pay and allowances.
- (8) Authority to hold cash at personal risk (disbursing officer).
- (9) Authority to hold cash at personal risk (deputy disbursing officer), first endorsement, and approval.
- (10) Authority to hold cash at personal risk (agent/cashier), first endorsement, and approval.
- (11) Deposits and withdrawals of safekeeping deposits.
- (12) Authorization to approve special pay requests.
- (13) Disbursing office operating procedures.

- (14) Relief of disbursing officer.
- (15) Appointment as senior member of the cash verification board.
- (16) Quarterly verification of official funds in the custody of the disbursing officer.
- (17) Appointment as member of the cash verification board.
- (18) Letter of introduction.
- (19) Disbursing office security.
- (20) Notice of commencement of disbursing duty.
- (21) Appointment as agent/cashier (assistant custodian) for ATMs.
- (22) Appointment as customer service clerk for ATMs.
- (23) Appointment as custodian of blank ATM cards.
- (24) Transfer of NAVCOMPT Form 8/8a, Record and Receipt of Deposits and Withdrawals of Safekeeping Funds.
- (25) Transfer of blank U.S. Treasury checks.
- (26) Transfer of blank U.S. Postal Money Orders.
- (27) Internal procedures and controls for disbursing operations.

J. ASSEMBLY AND TRANSMITTAL OF FINANCIAL RECORDS

1. Detachment with Relief. Retained disbursing records will be packaged in accordance with Chapter 21 of this volume and forwarded to the following DFAS-CL OPLOC:

- a. Disbursing officers under the Commander in Chief, U.S. Atlantic Fleet:

DFAS Operating Location Norfolk  
Code IEBBA  
9712 Virginia Avenue  
Norfolk, VA 23511-3297

- b. Disbursing officers under the Commander in Chief, U.S. Pacific Fleet:

DFAS Operating Location San Diego  
Code SDBRR  
937 North Harbor Drive  
San Diego, CA 92132-5111

2. Detachment Without Relief. When an afloat disbursing officer is detached without relief, or when a vessel or unit is decommissioned, the disbursing officer should contact the appropriate DFAS OPLOC for guidance.

3. Assembly and Transmittal. Records will not be shipped without a SF 135, Records Transmittal and Receipt, National Stock Number (NSN) 7540-00-634-4093, and appropriate cartons (NSN 8115-00-117-8249 or 811-00-290-3379). See figure D-21.

4. Disbursing Office Files and Miscellaneous Information

a. Daily. Files will contain the following and will be held in the disbursing officer's safe:

Original: DD Form 2657 (Daily Statement of Accountability)  
DD Form 2665 (Daily Agent Accountability Summary)  
DD Form 1081 (Statement of Agent Officer's Account)

Original: Attachments (with supporting documents)  
Public Vouchers  
Collection Vouchers  
Other

Documents will be maintained in date of payment order.

b. Monthly. Retained files will contain the following documents:

Original DD Form 2657 (Daily Statement of Accountability)  
DD Form 2665 (Daily Agent Accountability Summary)  
DD Form 1081 (Statement of Agent Officer's Account)

Copies: Attachments (with supporting documents)  
Public Vouchers  
Collection Vouchers  
Other

Documents will be maintained in a separate folder by month in date of payment order.

c. Vouchering. Disbursing officers will annotate the payment voucher or collection voucher number on the face of each DD Form 2657.



d. Special Distribution of Vouchers. One copy of each paid voucher (with supporting travel orders, endorsements and worksheets) which contain the appropriations and subheads shown in table D-1 will be forwarded to:

Bureau of Naval Personnel  
Permanent Change of Station  
Variance Component  
1240 East 9th Street  
Cleveland, Ohio 44199-2088.

<b>Appropriation Symbol</b>	<b>Subhead</b>	<b>Authorized Accounting Activity</b>	<b>Purpose</b>
17*1804	22MB	000179	Permanent Change of Station (TEMDUINS 20 weeks or less)
17*1804	22TD	000179	Consecutive Overseas Tour

**Table D-1. Special Distribution of Vouchers (PCS Travel)**

<b>CASH COLLECTION VOUCHER</b>		DISBURSING OFFICE COLLECTION VOUCHER NO. CV 1234		
		RECEIVING OFFICE COLLECTION VOUCHER NO.		
<b>R E C O L L E C T I O N S C I E N T I F I C I E N T I E S</b>	ACTIVITY (Name and location) (Include ZIP Code)			
	RECEIVED AND FORWARDED BY (Printed name, title and signature)			DATE
<b>D I S B U R S I N G O F F I C E R S</b>	ACTIVITY (Name and location) (Include ZIP Code)			
	USS JOHNSTON (CG 5) FPO AE 09501			
	DISBURSING OFFICER (Printed name, title and signature)		DISBURSING STATION SYMBOL NO.	DATE RECEIVED SUBJECT TO COLLECTION
J.A. HANCOCK, LTJG, SC, USN		7834	8 JUNE 19XX	
PERIOD: FROM		TO		
DATE REC'D	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
6/8	W.A. CAPP, MMC, USN 123-45-6789	DEPOSIT TO OFFSET CHECKAGE ON MPA DUE TO OVERPAYMENT OF LSL	494.79	1741453.2202 011 12600 0 000022 2D 000000 000000071130
<b>TOTAL</b>			<b>494.79</b>	

DD Form 1131, APR 57  
126/153

REPLACES EDITION OF 1 APR 56 WHICH IS OBSOLETE.

Form approved by Comptroller General, U.S.  
24 January 1958

Figure D-1. DD Form 1131 (Cash Collection Voucher) (Refund)

Standard Form 1080 Revised JUNE 1979 Department of the Treasury 1 TFM 2-2500		USE DOV# ON ORIGINAL AND COV# ON COPY <b>VOUCHER FOR TRANSFERS</b> BETWEEN APPROPRIATIONS AND/OR FUNDS			VOUCHER NO. (DOV#) DOV#1110	
					SCHEDULE NO. (COV#) COV#2220	
Department, establishment, bureau, or office receiving funds <b>MARINE CORPS BASE</b> <b>CAMP LEJEUNE</b> <b>NORTH CAROLINA 28542</b>				BILL NO.  PAID BY XXXXX XXXXXXXXXXXX 01 AUG 19XX XXXX		
Department, establishment, bureau, or office charged  <b>NAVY REGIONAL MEDICAL CENTER</b> <b>(68093)</b> <b>CAMP LEJEUNE, NC 28542</b>						
ORDER NO.	DATE OF DELIVERY	ARTICLES OR SERVICES	QUAN-TITY	UNIT PRICE		AMOUNT
				COST	PER	DOLLARS AND CENTS
		WEEKLY INSPECTION OF TELEPHONE SYSTEM				9.88
		TELEPHONE OPERATOR SERVICE				644.29
				<b>TOTAL</b>		<b>654.17</b>
Remittance in payment hereof should be sent to -						
ACCOUNTING CLASSIFICATION - Office Receiving Funds						
1701106.2720 003 67001 0 067001 3C 000000 4HCAN0342091						9.88
1701106.2720 003 67001 0 067001 3C 000000 4HCBN0332091						644.29
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.						
01 AUG 19XX _____ (Date)			I.R. SMITH, LCDR, MSC, USN _____ (Authorized administrative or certifying officer)			
			CHIEF FISCAL & SUPPLY SERVICE _____ (Title)			
ACCOUNTING CLASSIFICATION - Office Charged						
AA1701804.1880 000 68093 0 068093 2D 000000 00Q230060000						644.29
AB1701804.1800 000 68093 0 068093 2D 000000 00Q230800000						9.88
Paid by Check No. NO CHECK						

**Figure D-2. Standard Form 1080 (Voucher for Transfers Between Appropriations and/or Funds) (Sample Entries)**

RATIONS AND SALES REPORT			NAVSUP REPORT : 7330-47											
ACTIVITY (Name and mailing address)			PERIOD				FACILITY OPERATED			UIC				
USS NEVERSAIL FPO AP XXXXX-XXXX			01 SEP XX THRU 30 SEP XX				(No. of days) 27			12345				
RECEIPTS 1/ WITH CHANGE		AMOUNT (Nearest dollar)		CASH STATEMENT										
		28,513		1. Undeposited sales beginning of month/patrol cycle (Line 5 previous month brought forward) \$ 4,585										
RATION BREAKDOWN				2. Breakdown on sales*										
Type of Personnel and Code		Rations Fed		a. Sale of enlisted dining facility meals (Excluding surcharges) \$ 740										
Navy Regular 1/		1 5589		b. Sale of special meals (NAVSUP FORM 1340) \$ 0										
Other				c. Sale of bulk food items 2,775										
Rations sold for cash		2 159		d. Total sales (Sum of a, b, and c) \$ 3515										
Other Reserves		3		e. Surcharges on enlisted dining facility meals 0										
ROTC W/		4		f. TOTAL (sum of d and e) \$ 3,515										
NAVY Midshipman 2/ (Naval Academy)		5		3. Cash deposited with disbursing officer 7,000										
Regular		6		4. Other sales of meals (Collection on STD Form 1080, DD Forms 114 & 1131) 0										
MAR. CORP Reserve		7		5. Undeposited sales end of month/patrol cycle (1+2f-3-4) 1,099										
ARMY Regular		8		NOTE: ALL THE ABOVE VALUES ROUNDED TO NEAREST DOLLAR										
ARMY Reserve		9		DSSN assigned by disbursing office										
National Guard 2/		10		CERTIFICATION: I certify I have received cash in the amount of 7000.27 representing deposits				Disbursing Officer (Typed name) JOHN DOE, LTJG, SC, USN			Date 30 SEP XX		DO Symbol 5678	
AIR Regular		11		described above, which will be included in my statement of accountability for 1-30 Sep XX.				Signature (Disbursing Officer sign here after reviewing)					Col'n vou no. 1555	
FORCE National Guard 2/		10		COUNTRY CODE: ACCOUNTING CLASSIFICATION										
Coast Guard 2/		12		Insert last digit of current FY	Appropriation	Sub-head	Obj. Class	Bureau Cont. No.	Sub-Allot	Auth'n Acc't Act'y	Trans Type	Prop. Acc't Act'y	Cost Code (Sellers UIC, fund/acct. no.)	Amount
Foreign 2/		13		Sales	17*1804	22TF	007	The total of amounts entered on these lines must agree with the DD Form 2657----->						7000.27
2/		14		Sur-charges MPN	17*1453	2202								
TOTAL OTHER PERSONNEL 1/ (Codes 2 through 14)		15 159		Sur-charges O&MN	17*1804									
GRAND TOTAL 1/ (Codes 1 and 15)		16 5748		1/Total entries on this form for three months of quarter must agree with NAVSUP Form 1358 for same period.				Food Service Officer (Signature)  JESSE BROWN, ENS, SC, USN					Date 05 OCT XX	
				2/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 488, chapter 2, volume 1.										

S/N 0180-N-501-2572

Figure D-3. Sample NAVSUP Form 1357 Showing Entries Disbursing Must Verify

Standard Form 1034 Revised January 1980 Department of the Treasury 1 TFM 4-2000		<b>PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL</b>			Voucher No. <b>1333</b>			
U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION <b>UIC</b> <b>SHIP'S NAME AND HULL NO.</b> <b>FPO ADDRESS</b>			DATE VOUCHER PREPARED <b>ENTER DATE</b>		SCHEDULE NO.			
			CONTRACT NUMBER AND DATE		PAID BY XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX			
			REQUISITION NUMBER AND DATE					
PAYEE'S NAME AND ADDRESS  <b>MORALE, WELFARE AND RECREATION FUND</b> <b>SHIP'S NAME AND HULL NO.</b> <b>FPO ADDRESS</b>				DATE INVOICE RECEIVED				
				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 <sup>1</sup>	
		<b>DISBURSEMENT OF SHIP'S STORE PROFITS TO MORALE, WELFARE AND RECREATION FUND</b>					<b>6,500.00</b>	
The expenditure authorized here is considered necessary (or desirable) for the recreation and amusement of the personnel under my command.								
<b>J.W. ADAMS, CDR, USN, Commanding Officer</b>								
(Use cont. sheet if necessary)		(Payee must NOT use the space below)				TOTAL		<b>6,500.00</b>
PAYMENT		APPROVED FOR		EXCHANGE RATE =\$1.00		DIFFERENCES		
<input type="checkbox"/> PROVISIONAL <input checked="" type="checkbox"/> COMPLETE <input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL <input type="checkbox"/> PROGRESS <input type="checkbox"/> ADVANCE		BY <sup>2</sup> <b>J. O'LEARY, ENS, SC, USN (ENTER DATE)</b>				Amount verified correct for		
		TITLE <b>SHIP'S STORE OFFICER</b>		(Signature or initials)				
Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.								
(ENTER DATE)		<b>J. O'LEARY, ENS SC, USNR</b>			DISBURSING OFFICER			
(Date)		(Authorized Certifying Officer)			(Title)			
ACCOUNTING CLASSIFICATION								
<b>17X8723.2301 000 10001 0 000023 2I (SHIP UIC) 00(UIC)75401</b>							<b>6,500.00</b>	
PAID	CHECK NUMBER		ON ACCOUNT OF U.S. TREASURY			CHECK NUMBER		
	CASH		DATE			ON (Name of bank)		
						PAYEE <sup>3</sup>		
<sup>1</sup> When used in foreign currency, insert name of foreign currency. <sup>2</sup> 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. <sup>3</sup> When a voucher is received 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	

Figure D-4. Standard Form 1034 (Public Voucher for Purchases and Services Other Than Personal) (Disbursement of Ship's Store Profits to Recreation Fund)

<b>RATIONS COMMUTED TO THE PRIVATE MESS USS SPEARHEAD (DDG 10)</b>			
<u>TYPE</u>		<u>FAN</u>	
USNA Midshipmen		71412	
NROTC College Program Students		71782	
NROTC Scholarship Students		71722	
<b>PERIOD:          From:                  To:</b> <b>   01 Aug XX                  31 Aug XX</b>			
<b>MESS MEMBERS AND GUEST MEALS</b>			<b>784</b>
<b>ENLISTED PERSONNEL MEALS</b>			<b>+ 170</b>
<b>TOTAL MEALS SERVED</b>			<b>954</b>
<b>PERCENTAGE OF MEALS EATEN BY ENLISTED PERSONNEL</b>	<b>0.178</b>		
(Obtained by dividing # enlisted personnel meals by total meals served)			
<b>BEGINNING INVENTORY</b>			<b>\$ 50.00</b>
<b>PROVISIONS PURCHASED</b>			<b>1752.00</b>
<b>TOTAL</b>			<b>1,802.00</b>
<b>(MINUS) ENDING INVENTORY</b>			<b>40.00</b>
<b>VALUE OF RATIONS CONSUMED</b>			<b>1,762.00</b>
<b>(MULTIPLIED BY) PERCENTAGE OF MEALS EATEN BY ENLISTED PERSONNEL</b>	<b>0.178</b>		
<b>VALUE OF PROVISIONS EATEN BY ENLISTED PERSONNEL</b>			<b>(1) \$ 313.64</b>
<b>VALUE OF COMMUTED RATIONS (4 ENL MBRS X 31 DAYS X \$3.21)</b>			<b>(2) \$ 398.04</b>
<b>THE LESSER AMOUNT OF (1) OR (2) WILL BE PAID TO THE MESS TREASURER BY THE DISBURSING OFFICER</b>			

**Figure D-5. Sample Computation of Payment of Commuted Rations  
for Enlisted Personnel Assigned to Private Messes Afloat**

<b>CASH COLLECTION VOUCHER</b>		DISBURSING OFFICE COLLECTION VOUCHER NO. CV 1237		
		RECEIVING OFFICE COLLECTION VOUCHER NO.		
<b>R E C E I V I N G</b>	ACTIVITY (Name and location) (Include ZIP Code)			
	RECEIVED AND FORWARDED BY (Printed name, title and signature)			DATE
<b>D I S B U R I N G</b>	ACTIVITY (Name and location) (Include ZIP Code)			
	USS SPEARHEAD (DDG 10) FPO AE 96311-2271			
	DISBURSING OFFICER (Printed name, title and signature)		DISBURSING STATION SYMBOL NO.	DATE RECEIVED SUBJECT TO COLLECTION
D.R. ADAMSON, ENS, SC, USN		5330	10 AUG 19XX	
PERIOD: FROM TO				
DATE REC'D	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
8/10		GAIN DUE TO REVALUATION OF FOREIGN CURRENCY (I. LIRE). SEE ATTACHED REVALUATION CERTIFICATE	10.00	17*6763.0000 000 10001 0 000012 3C 000000 00(UIC)98004
<b>TOTAL</b>			<b>10.00</b>	

DD Form 1131, APR 57  
126/153

REPLACES EDITION OF 1 APR 56 WHICH IS OBSOLETE.

Form approved by Comptroller General, U.S.  
24 January 1958

**Figure D-6. DD Form 1131 (Cash Collection Voucher)  
(Gain Due to Revaluation of Foreign Currency)**



Standard Form 1034 Revised January 1980 Department of the Treasury 1 TFM 4-2000		<b>PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL</b>			Voucher No. 1234	
U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION DEPARTMENT OF THE NAVY			DATE VOUCHER PREPARED 21 AUG 19XX		SCHEDULE NO.	
			CONTRACT NUMBER AND DATE		PAID BY XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX	
			REQUISITION NUMBER AND DATE			
PAYEE'S NAME AND ADDRESS	DISBURSING OFFICER USS SPEARHEAD (DD 901) FPO AE 09501				DATE INVOICE RECEIVED	
					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 <sup>1</sup>
					COST	PER
		Loss due to revaluation of foreign currency (I. Lira). See Attached revaluation certificate				10.00
(Use cont. sheet if necessary)			(Payee must NOT use the space below)		<b>TOTAL</b>	10.00
PAYMENT	APPROVED FOR		EXCHANGE RATE =\$1.00		DIFFERENCES	
<input type="checkbox"/> PROVISIONAL	BY <sup>2</sup>					
<input checked="" type="checkbox"/> COMPLETE						
<input type="checkbox"/> PARTIAL	TITLE				Amount verified correct for	
<input type="checkbox"/> FINAL					(Signature or initials)	
<input type="checkbox"/> PROGRESS						
<input type="checkbox"/> ADVANCE						
Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.						
21 AUG 19XX		R. ADAMSON, LTJG, SC, USN		DISBURSING OFFICER		
(Date)		(Authorized Certifying Officer)		(Title)		
ACCOUNTING CLASSIFICATION						
17*6763.0000 000 10001 0 000012 21 000000 00(UIC)98004						10.00
PAID BY	CHECK NUMBER		ON ACCOUNT OF U.S. TREASURY		CHECK NUMBER ON (Name of bank)	
	CASH		DATE		PAYEE <sup>3</sup>	
<sup>1</sup> When used in foreign currency, insert name of foreign currency. <sup>2</sup> 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. <sup>3</sup> 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	

**Figure D-7. Standard Form 1034 (Public Voucher for Purchases and Services Other than Personal) (Entry for Loss Due to Revaluation of Foreign Currency)**

DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN 5330	2. DATE 01 MAY 19XX	
SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY				
a. LINE NO	b. DESCRIPTION	c. TODAY	d. MONTH-TO-DATE	
1.0	ACCOUNTABILITY - Beginning of Day	50,000.00	50,000.00	
2.1A	I CHECKS ISSUED IN PAYMENT OF VOUCHERS			
2.1B	N CHECKS ISSUED - ALL OTHERS			
2.3	C OTHER TRANSACTIONS (Do not report on SF 1219)			
2.34	R DISCREPANCIES IN DO ACCOUNT - CREDITS (Do not use this line)			
2.36	E PAYMENTS BY ANOTHER DO (Do not use this line)			
2.37	A TRANSFERS FROM OTHER DOs			
2.8	S OPAC PAYMENTS AND COLLECTIONS			
2.9	E TOTAL ACCOUNTABILITY INCREASES	0.00	0.00	
3.0	GROSS ACCOUNTABILITY	50,000.00	50,000.00	
4.1A	Gross Disbursements			
4.1B	Less - Refunds			
4.1C	Net Disbursements	0.00	0.00	
4.1D	Less - Receipts			
4.1E	Less - Reimbursements			
4.1F	D NET EXPENDITURES	0.00	0.00	
4.2A	E DEPOSITS PRESENTED OR MAILED TO BANK			
4.2B	C EFT DEBIT VOUCHERS			
4.3	R OTHER TRANSACTIONS (Do not report on SF 1219) REVALUATION LOSS	10.00	10.00	
4.34	E DISCREPANCIES IN DO ACCOUNT - DEBITS (Do not use this line)			
4.36	A PAYMENTS FOR OTHER DOs (Do not use this line)			
4.37	S TRANSFERS TO OTHER DOs			
4.9	E TOTAL ACCOUNTABILITY DECREASES	10.00	10.00	
5.0	ACCOUNTABILITY - End of Day	49,990.00	49,990.00	
SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
6.1	DESIGNATED DEPOSITARY			
6.2A	U.S. CURRENCY/COINAGE ON HAND			40,000.00
6.2B	FOREIGN CURRENCY/COINAGE ON HAND		10.00	9,990.00
6.3A	UNDEPOSITED COLLECTIONS - GENERAL			
6.3B	OTHER UNDEPOSITED INSTRUMENTS ON HAND			
6.4	CUSTODY OR CONTINGENCY CASH			
6.5	FUNDS WITH AGENTS			
6.6	ADVANCES TO CONTRACTORS			
6.7	CASH IN TRANSIT			
6.8	PAYROLL CASH			
6.9	OTHER			
7.1	DEFERRED VOUCHERS			
7.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
7.2B	ACCOUNTS RECEIVABLE - OTHER			
7.3	LOSS OF FUNDS			
7.4	DISHONORED CHECKS RECEIVABLE			
7.5				
7.6				
7.7				
8.0	TOTAL INCUMBENT DO ACCOUNTABILITY	0.00	10.00	49,990.00
SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
9.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
9.2B	ACCOUNTS RECEIVABLE - OTHER			
9.3	LOSS OF FUNDS			
9.4	OTHER			
10.0	TOTAL PREDECESSOR DOs ACCOUNTABILITY	0.00	0.00	0.00
SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	TOTAL DSSN ACCOUNTABILITY	0.00	10.00	49,990.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)		4. DISBURSING OFFICER OR DEPUTY		5. DATE
J.A. HANCOCK, LTJG, SC, USN				01 MAY 19XX

DD Form 2657, AUG 93

**Figure D-8. DD Form 2657 (Daily Statement of Accountability)  
(Accumulating Losses of Foreign Currency Before End of Month Vouchering)**

DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN 5330	2. DATE 31 MAY 19XX	
<b>SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY</b>				
a. LINE NO	b. DESCRIPTION	c. TODAY	d. MONTH-TO-DATE	
1.0	ACCOUNTABILITY - Beginning of Day	60,000.00	60,000.00	
2.1A	I CHECKS ISSUED IN PAYMENT OF VOUCHERS			
2.1B	N CHECKS ISSUED - ALL OTHERS			
2.3	C OTHER TRANSACTIONS (Do not report on SF 1219)			
2.34	R DISCREPANCIES IN DO ACCOUNT - CREDITS (Do not use this line)			
2.36	E PAYMENTS BY ANOTHER DO (Do not use this line)			
2.37	A TRANSFERS FROM OTHER DOs			
2.8	S OPAC PAYMENTS AND COLLECTIONS			
2.9	E TOTAL ACCOUNTABILITY INCREASES	0.00	0.00	
3.0	GROSS ACCOUNTABILITY	60,000.00	60,000.00	
4.1A	Gross Disbursements VOUCHERED LOSS FROM LIME 4.3	10.00	10.00	
4.1B	Less - Refunds VOUCHERED GAIN	10.00	10.00	
4.1C	Net Disbursements	0.00	0.00	
4.1D	Less - Receipts			
4.1E	Less - Reimbursements			
4.1F	D NET EXPENDITURES	0.00	0.00	
4.2A	E DEPOSITS PRESENTED OR MAILED TO BANK			
4.2B	C EFT DEBIT VOUCHERS			
4.3	R OTHER TRANSACTIONS (Do not report on SF 1219) LOSS VOUCHERED ON 4.1A	(10.00)	(10.00)	
4.34	E DISCREPANCIES IN DO ACCOUNT - DEBITS (Do not use this line)			
4.36	A PAYMENTS FOR OTHER DOs (Do not use this line)			
4.37	S TRANSFERS TO OTHER DOs			
4.9	E TOTAL ACCOUNTABILITY DECREASES	(10.00)	(10.00)	
5.0	ACCOUNTABILITY - End of Day	60,010.00	60,010.00	
<b>SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
6.1	DESIGNATED DEPOSITARY			
6.2A	U.S. CURRENCY/COINAGE ON HAND			50,000.00
6.2B	FOREIGN CURRENCY/COINAGE ON HAND	10.00		10,000.00
6.3A	UNDEPOSITED COLLECTIONS - GENERAL			
6.3B	OTHER UNDEPOSITED INSTRUMENTS ON HAND			
6.4	CUSTODY OR CONTINGENCY CASH			
6.5	FUNDS WITH AGENTS			
6.6	ADVANCES TO CONTRACTORS			
6.7	CASH IN TRANSIT			
6.8	PAYROLL CASH			
6.9	OTHER			
7.1	DEFERRED VOUCHERS			
7.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
7.2B	ACCOUNTS RECEIVABLE - OTHER			
7.3	LOSS OF FUNDS			
7.4	DISHONORED CHECKS RECEIVABLE			
7.5				
7.6				
7.7				
8.0	TOTAL INCUMBENT DO ACCOUNTABILITY	10.00	0.00	60,000.00
<b>SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
9.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
9.2B	ACCOUNTS RECEIVABLE - OTHER			
9.3	LOSS OF FUNDS			
9.4	OTHER			
10.0	TOTAL PREDECESSOR DO's ACCOUNTABILITY	0.00	0.00	0.00
<b>SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	TOTAL DSSN ACCOUNTABILITY	10.00	0.00	60,000.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)		4. DISBURSING OFFICER OR DEPUTY		5. DATE
J.A. HANCOCK, LTJG, SC, USN				31 MAY 19XX

DD Form 2657, AUG 93

**Figure D-9. DD Form 2657 (Daily Statement of Accountability)  
(Vouchering Gains and Losses of Foreign Currency At End of Month)**

<u>QUARTERLY FOREIGN CURRENCY REPORT</u>		
To: DFAS OPLOC Norfolk Code IEBBA 9712 Virginia Ave. Norfolk, VA 23511-3297	From: Disbursing Officer USS XXXXXXXXXXXX (XX XXX) FPO AE XXXXX-XXXX	
Period Covered: <u>01 APR 19XX</u> thru <u>30 JUN 19XX</u>		DSSN: <u>1234</u>
I. Cumulative Report of Foreign Currency Purchased with U.S. Dollars from sources outside U.S. Government.		
	Current Quarter	Cumulative (Fiscal Year)
Country of Currency:	_____	_____
Monetary Unit:	_____	_____
Number of Units Purchased:	_____	_____
Total Dollar Outlay:	_____	_____
Memorandum-Dollary Outlay for Accomodation Exchanges:	_____	_____
II. Report of the Balance of Foreign Currency Held Under Dollar Accountability.		
Country of Currency:	_____	
Monetary Unit:	_____	
Number of Units:	_____	
Dollar Equivalent:	_____	
Rate of Exchange:	_____	
III. Report of Foreign Exchange Received by DO's and Credited Immediately to Miscellaneous Receipts Accounts of the Treasury.		
Country of Currency:	_____	
Monetary Unit:	_____	
Number of Units:	_____	
Dollar Equivalent:	_____	
Rate of Exchange:	_____	
Certified by: _____		
(Disbursing Officer/Rank)		

**Figure D-10. Format for Foreign Currency Report**

DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN 5330	2. DATE 01 APR 19XX	
<b>SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY</b>				
a. LINE NO	b. DESCRIPTION	c. TODAY	d. MONTH-TO-DATE	
1.0	ACCOUNTABILITY - Beginning of Day	50,000.00	50,000.00	
2.1A	I CHECKS ISSUED IN PAYMENT OF VOUCHERS			
2.1B	N CHECKS ISSUED - ALL OTHERS			
2.3	C OTHER TRANSACTIONS (Do not report on SF 1219)			
2.34	R DISCREPANCIES IN DO ACCOUNT - CREDITS (Do not use this line)			
2.36	E PAYMENTS BY ANOTHER DO (Do not use this line)			
2.37	A TRANSFERS FROM OTHER DOs			
2.8	S OPAC PAYMENTS AND COLLECTIONS			
2.9	E TOTAL ACCOUNTABILITY INCREASES	0.00	0.00	
3.0	<b>GROSS ACCOUNTABILITY</b>	50,000.00	50,000.00	
4.1A	Gross Disbursements			
4.1B	Less - Refunds			
4.1C	Net Disbursements	0.00	0.00	
4.1D	Less - Receipts			
4.1E	Less - Reimbursements			
4.1F	D NET EXPENDITURES	0.00	0.00	
4.2A	E DEPOSITS PRESENTED OR MAILED TO BANK DEPOSIT 425.00 DEBIT VOUCHER 100.00	325.00	325.00	
4.2B	C EFT DEBIT VOUCHERS			
4.3	R OTHER TRANSACTIONS (Do not report on SF 1219)			
4.34	E DISCREPANCIES IN DO ACCOUNT - DEBITS (Do not use this line)			
4.36	A PAYMENTS FOR OTHER DOs (Do not use this line)			
4.37	S TRANSFERS TO OTHER DOs			
4.9	E TOTAL ACCOUNTABILITY DECREASES	325.00	325.00	
5.0	ACCOUNTABILITY - End of Day	49,675.00	49,675.00	
<b>SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
6.1	DESIGNATED DEPOSITORY			
6.2A	U.S. CURRENCY/COINAGE ON HAND			49,150.00
6.2B	FOREIGN CURRENCY/COINAGE ON HAND			
6.3A	UNDEPOSITED COLLECTIONS - GENERAL			
6.3B	OTHER UNDEPOSITED INSTRUMENTS ON HAND 425.00 CKS		425.00	425.00
6.4	CUSTODY OR CONTINGENCY CASH			
6.5	FUNDS WITH AGENTS			
6.6	ADVANCES TO CONTRACTORS			
6.7	CASH IN TRANSIT			
6.8	PAYROLL CASH			
6.9	OTHER			
7.1	DEFERRED VOUCHERS			
7.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
7.2B	ACCOUNTS RECEIVABLE - OTHER			
7.3	LOSS OF FUNDS			
7.4	DISHONORED CHECKS RECEIVABLE CHECKS ON DEBIT VOUCHER	100.00		100.00
7.5				
7.6				
7.7				
8.0	TOTAL INCUMBENT DO ACCOUNTABILITY	100.00	425.00	49,675.00
<b>SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
9.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
9.2B	ACCOUNTS RECEIVABLE - OTHER			
9.3	LOSS OF FUNDS			
9.4	OTHER			
10.0	TOTAL PREDECESSOR DO's ACCOUNTABILITY	0.00	0.00	0.00
<b>SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	TOTAL DSSN ACCOUNTABILITY	100.00	425.00	49,675.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)		4. DISBURSING OFFICER OR DEPUTY		5. DATE
J.A. HANCOCK, LTJG, SC, USN				30 APR 19XX

DD Form 2657, AUG 93

**Figure D-11. DD Form 2657 (Daily Statement of Accountability)  
(Entries Posting a Deposit Ticket and a Debit Voucher for Returned Checks)**

DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN 5330	2. DATE 10 MAY 19XX	
<b>SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY</b>				
a. LINE NO	b. DESCRIPTION	c. TODAY	d. MONTH-TO-DATE	
1.0	ACCOUNTABILITY - Beginning of Day	50,000.00	50,000.00	
2.1A	I CHECKS ISSUED IN PAYMENT OF VOUCHERS			
2.1B	N CHECKS ISSUED - ALL OTHERS			
2.3	C OTHER TRANSACTIONS (Do not report on SF 1219) SHIPS STORE COLLECTION	375.00	375.00	
2.34	R DISCREPANCIES IN DO ACCOUNT - CREDITS (Do not use this line)			
2.36	E PAYMENTS BY ANOTHER DO (Do not use this line)			
2.37	A TRANSFERS FROM OTHER DOs			
2.8	S OPAC PAYMENTS AND COLLECTIONS			
2.9	E TOTAL ACCOUNTABILITY INCREASES	375.00	375.00	
3.0	GROSS ACCOUNTABILITY	50,375.00	50,375.00	
4.1A	Gross Disbursements			
4.1B	Less - Refunds			
4.1C	Net Disbursements	0.00	0.00	
4.1D	Less - Receipts			
4.1E	Less - Reimbursements			
4.1F	D NET EXPENDITURES	0.00	0.00	
4.2A	E DEPOSITS PRESENTED OR MAILED TO BANK			
4.2B	C EFT DEBIT VOUCHERS			
4.3	R OTHER TRANSACTIONS (Do not report on SF 1219)			
4.34	E DISCREPANCIES IN DO ACCOUNT - DEBITS (Do not use this line)			
4.36	A PAYMENTS FOR OTHER DOs (Do not use this line)			
4.37	S TRANSFERS TO OTHER DOs			
4.9	E TOTAL ACCOUNTABILITY DECREASES	0.00	0.00	
5.0	ACCOUNTABILITY - End of Day	50,375.00	50,375.00	
<b>SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
6.1	DESIGNATED DEPOSITARY			
6.2A	U.S. CURRENCY/COINAGE ON HAND	300.00		50,300.00
6.2B	FOREIGN CURRENCY/COINAGE ON HAND			
6.3A	UNDEPOSITED COLLECTIONS - GENERAL			
6.3B	OTHER UNDEPOSITED INSTRUMENTS ON HAND	75.00		75.00
6.4	CUSTODY FUNDS WITH ADVANCES			
6.5	INCREASE CASH (LINE 6.2A) OR UNDEPOSITED IN-			
6.6	ADVANCES			
6.7	CASH IN			
6.8	PAYROLL			
6.9	OTHER			
7.1	DEFERRED VOUCHERS			
7.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
7.2B	ACCOUNTS RECEIVABLE - OTHER			
7.3	LOSS OF FUNDS			
7.4	DISHONORED CHECKS RECEIVABLE			
7.5				
7.6				
7.7				
8.0	TOTAL INCUMBENT DO ACCOUNTABILITY	375.00	0.00	50,375.00
<b>SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
9.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
9.2B	ACCOUNTS RECEIVABLE - OTHER			
9.3	LOSS OF FUNDS			
9.4	OTHER			
10.0	TOTAL PREDECESSOR DO's ACCOUNTABILITY	0.00	0.00	0.00
<b>SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	TOTAL DSSN ACCOUNTABILITY	375.00	0.00	50,375.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print)		4. DISBURSING OFFICER OR DEPUTY		5. DATE
J.A. HANCOCK, LTJG, SC, USN				10 MAY 19XX

DD Form 2657, AUG 93

**Figure D-12. DD Form 2657 (Daily Statement of Accountability)  
(Accumulation of Vending Machine Collections Until End of Month Vouchering)**

DAILY STATEMENT OF ACCOUNTABILITY		1. DSSN	2. DATE	
		5330	31 MAY 19XX	
<b>SECTION I - TRANSACTIONS AFFECTING ACCOUNTABILITY</b>				
a. LINE NO	b. DESCRIPTION	c. TODAY	d. MONTH-TO-DATE	
1.0	ACCOUNTABILITY - Beginning of Day	50,000.00	50,000.00	
2.1A	I CHECKS ISSUED IN PAYMENT OF VOUCHERS			
2.1B	N CHECKS ISSUED - ALL OTHERS			
2.3	C OTHER TRANSACTIONS (Do not report on SF 1219) VOUCHERED ON LINE 4.1E	(3,256.03)	(3,256.03)	
2.34	R DISCREPANCIES IN DO ACCOUNT - CREDITS (Do not use this line)			
2.36	E PAYMENTS BY ANOTHER DO (Do not use this line)			
2.37	A TRANSFERS FROM OTHER DOs			
2.8	S OPAC PAYMENTS AND COLLECTIONS			
2.9	E TOTAL ACCOUNTABILITY INCREASES	(3,256.03)	(3,256.03)	
3.0	GROSS ACCOUNTABILITY	46,743.97	46,743.97	
4.1A	Gross Disbursements			
4.1B	Less - Refunds			
4.1C	Net Disbursements	0.00	0.00	
4.1D	Less - Receipts			
4.1E	Less - Reimbursements COLLECTIONS FROM LINE 2.3	3,256.03	3,256.03	
4.1F	D NET EXPENDITURES	(3,256.03)	(3,256.03)	
4.2A	E DEPOSITS PRESENTED OR MAILED TO BANK			
4.2B	C EFT DEBIT VOUCHERS			
4.3	R OTHER TRANSACTIONS (Do not report on SF 1219)			
4.34	E DISCREPANCIES IN DO ACCOUNT - DEBITS (Do not use this line)			
4.36	A PAYMENTS FOR OTHER DOs (Do not use this line)			
4.37	S TRANSFERS TO OTHER DOs			
4.9	E TOTAL ACCOUNTABILITY DECREASES	(3,256.03)	(3,256.03)	
5.0	ACCOUNTABILITY - End of Day	50,000.00	50,000.00	
<b>SECTION II - DISTRIBUTION OF ACCOUNTABILITY - INCUMBENT DO</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
6.1	DESIGNATED DEPOSITARY			
6.2A	U.S. CURRENCY/COINAGE ON HAND			50,000.00
6.2B	FOREIGN CURRENCY/COINAGE ON HAND			
6.3A	UNDEPOSITED COLLECTIONS - GENERAL			
6.3B	OTHER UNDEPOSITED INSTRUMENTS ON HAND			
6.4	CUSTODY OR CONTINGENCY CASH			
	FUNDS WITH AGENTS			
6.6	ADVANCES TO CONTRACTORS			
6.7	CASH IN TRANSIT			
6.8	PAYROLL CASH			
6.9	OTHER			
7.1	DEFERRED VOUCHERS			
7.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
7.2B	ACCOUNTS RECEIVABLE - OTHER			
7.3	LOSS OF FUNDS			
7.4	DISHONORED CHECKS RECEIVABLE			
7.5				
7.6				
7.7				
8.0	TOTAL INCUMBENT DO ACCOUNTABILITY	0.00	0.00	50,000.00
<b>SECTION III - DISTRIBUTION OF ACCOUNTABILITY - PREDECESSOR DOs</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
9.2A	ACCOUNTS RECEIVABLE - CHECK OVERDRAFTS			
9.2B	ACCOUNTS RECEIVABLE - OTHER			
9.3	LOSS OF FUNDS			
9.4	OTHER			
10.0	TOTAL PREDECESSOR DO's ACCOUNTABILITY	0.00	0.00	0.00
<b>SECTION IV - DISTRIBUTION OF ACCOUNTABILITY - COMBINED</b>				
a. LINE NO	b. DESCRIPTION	c. DAILY INCREASE	d. DAILY DECREASE	e. MONTH-TO-DATE
11.0	TOTAL DSSN ACCOUNTABILITY	0.00	0.00	50,000.00
3. DISBURSING OFFICER NAME, RANK OR GRADE, TITLE (Type or Print) J.A. HANCOCK, LTJG, SC, USN		4. DISBURSING OFFICER OR DEPUTY		5. DATE 31 MAY 19XX

DD Form 2657, AUG 93

**Figure D-13. DD Form 2657 (Daily Statement of Accountability)  
(Vouchering of Ship's Store Collections at End of Month)**

*Optional Form 1017-G (9-79)*  
*Title 7, GAO Manual*  
*501017-810*

**JOURNAL VOUCHER**

J.V. No. 3

Date 5 Dec 19XX

REFERENCE	EXPLANATION	DEBIT	CREDIT
12/5	Cash Collection from EDF SH2 McDonald		200.00
	Cash Received BMSN Jacob - Redeem dishonored check	50.00	50.00
	<i>Total</i>	50.00	50.00

Prepared by J.A. HANCOCK, LTJG, SC, USN  
*(Signature)*

Approved by \_\_\_\_\_  
*(Signature)*

**DISBURSING OFFICER** \_\_\_\_\_  
*(Title)*

\_\_\_\_\_ *(Title)*

**Figure D-14. OF 1017-G (Journal Voucher)**



Detailed Analysis of Cash and Other Assets					
U.S. Naval Station, Naples, Italy					
O.E. Leature, LT, SC, USN, DSSN 8754 August 19XX					
Cash authorized to be held at personal risk: \$65,000.00 Approved by CO USNAVSTA Naples, Italy, 1 July 19XX					
6.1	24,000.00				
6.2	U.S. Dollars	18,000.00			
	Italian Lires	2,000.00			
	British Pounds	900.00			
	Japanese Yen	400.00			
	TOTAL				21,300.00
6.3	239 U.S. Treasury checks		63,000.00		
	60 Personal checks		5,000.00 (08/27/XX)		
	4 other negotiable instruments		300.00 (06/13/XX)		
	TOTAL				68,300.00
6.4	CD 738659 08/30/XX	9,000.00			
	CD 738565 06/04/XX (Argentine pesos)	150.00			
	TOTAL				9,150.00
6.5	Deputies and agent cashiers at branch offices.				
	68150	03002	5000.00 CONAVSTA	07/01/XX	4,000.00
	68150	03002	1,000.00 CONAVSTA	07/01/XX	0.00
	68597	03001	3,500.00 CONAVSTA	07/01/XX	3,500.00
	64483	03001	8,000.00 CONAVSTA	01/14/XX	6,200.00
				TOTAL	13,700.00
	Deputies and agent cashiers under other commands.				
	55642	02001	11,000.00 NISRA	10/17/XX	10,000.00
	63636	02001	5,000.00 CDR SHYD	06/10/XX	5,000.00
				TOTAL	15,000.00
	Other Agents				
	Imprest Fund cashier, NAVSTA (Italian lire)		08/30XX	2,000.00	
	Collection agent, NAVSTA (General Mess)		05/02/XX	50.00	
			TOTAL		2,050.00
			GRAND TOTAL		30,750.00
7.4	S.T. Jones DV dtd 02/21/XX (Member will make remittance by 09/07/XX)				300.00
	C.D. Hall DV dtd 06/13/XX (Ltr to member's new duty station, NAS Miramar 08/03/XX)				100.00
				TOTAL	400.00

Figure D-15. Sample Detailed Analysis of Cash and Other Assets

<b>MONEY ORDER CONTROL RECORD</b>				BLANK M.O. FORMS RECEIVED BY		RECEIVED FROM		
						APO NO.	X	PM
				X	FPO NO.	09542	FPO	NEW YORK, NY
SERIAL NUMBERS (Inclusive) <sup>1</sup>		NO. OF BLANK FORMS RECEIVED	DATE RECEIVED	REGISTRY NO.	SIGNATURE OF CUSTODIAN			
FROM	TO							
8,012,748,000	8,012,749,999	2,000	10 JAN XX	B633707026	J. J. JONES, LTJG			
MONEY ORDERS ISSUED TO MILITARY POSTAL CLERKS								
SERIAL NUMBERS (Inclusive)		SIGNATURE OF CLERK TO WHOM ISSUED. IF MAILED - UNIT NO. APO REGISTRATION NO.	DATE ISSUED	NO. OF FORMS ISSURED	NO. OF FORMS REMAINING ON HAND	CUSTOMER'S INITIALS		
FROM	TO							
8,012,748,000	8,012,748,099		11 JAN XX	100	1,900			
8,012,748,076	8,012,748,099		11 JAN XX	24	1,924			
8012,748,076	8,012,748,199		15 JAN XX	124	1,800			
8,012,748,156	8,012,748,199		15 JAN XX	44	1,844			
<sup>1</sup> Use separate form for each series received.								

**Figure D-16. Sample DD Form 885 (Money Order Control Record)**

DAILY RECORD OF STAMPS, STAMPED PAPER AND NONPOSTAL STAMPS ON HAND					1. Value of Stamps per Book or Coil \$	2. Value of Envelopes per Thousand \$	3. Denomination 32	4. Item No.	
Use separate sheet for each item number. Complete heading by filing in the description, denomination, item number and price.					5. Description 32 Cent Stamps				
Date	Quantity		Balance		Date	Quantity		Balance	
19 <u>XX</u> (1)	Received (2)	Issued (3)	Quantity (4)	Value (5)	19 <u>XX</u> (6)	Received (7)	Issued (8)	Quantity (9)	Value (10)
Brought Forward →			600	192 00					
16 Sep	10,000		10,600	3,392 00					
17 Sep		1,000	9,600	3,072 00					
22 Sep		500	9,100	2,912 00					

PS Form 3295, September 1988

Figure D-17. Sample PS Form 3295 (Daily Record of Stamps, Stamped Paper and Nonpostal Stamps on Hand)

U.S. POSTAL SERVICE									
MILITARY POST OFFICE (MPO) REPORT OF MONEY ORDER BUSINESS									
APO/UIC NO. MPO Office ID No. 036659			UNIT NO. Parent			SHIP OR BRANCH NAME OR NO. (Navy Offices) See DODINST 4525.6-M			
MAILING ADDRESS Commanding Officer USS ENTERPRISE (CVN 65) FPO AP 90636					NO BUSINESS WAS CONDUCTED FROM TO 22 July 19XX 23 July 19XX				
					TRANSMITTED UNDER REGISTRY NO. 627		FOR BUSINESS OF (Date) 24 July 19XX		
INSTRUCTIONS									
* AIR FORCE OFFICES: SEE CHAPTER 3, AFR 182-1 * ARMY OFFICES: SEE CHAPTER 6, AR 65-1 * NAVY OFFICES: SEE OPNAVINST 2700.14 SERIES									
SECTION I MONEY ORDERS ISSUED			SECTION II PAID MONEY ORDERS AND CHECKS INCLUDED IN SUMMARY				SECTION III CASH SUMMARY		
BLOCK SERIAL NOS. USED			PAID MONEY ORDERS				DEBITS		AMOUNT
FROM 0004363000			SERIAL NO.		AMOUNT		1. Balance from Item 13 of previous report		
THRU 0004363008			1.	1231234455	25 00		2. MO's issued (Amount total Section I)		
NO. USED			2.	2234558967	50 00		634 90		
NO. SPOILED			3.				3. Fees (Fee Total Section I)		
NO. ISSUED			4.				2 00		
TOTAL	AMOUNT		5.				4.		
	634.90		6.				5.		
BLOCK SERIAL NOS. USED			7.				6. Debit Correction *		
FROM			8.				7. TOTAL DEBIT		
THRU			9.				636 90		
NO. USED			10.				CREDITS		
NO. SPOILED			11.				AMOUNT		
NO. ISSUED			12.				8. Paid money orders (Total Section II)		
TOTAL	AMOUNT		13.				75 00		
	FEE		14.				9. Checks as listed (Total Section II)		
BLOCK SERIAL NOS. USED			15.				561 90		
FROM			16.				10.		
THRU			17.				11.		
NO. USED			TOTAL (To Item 8, Sec III)		75 00		12. Credit Correction *		
NO. SPOILED			CHECKS				13. Balance carried to Items of next Report		
NO. ISSUED			SERIAL NO.		SYMBOL NO.		AMOUNT		14. TOTAL CREDIT
TOTAL	AMOUNT		FEE		AMOUNT				
	FEE		SERIAL NO.		SYMBOL NO.		AMOUNT		
634.90		2.00		11847712		5149		536 90	
				12478127		6230		25 00	
GRAND TOTAL		634.90		2.00					
NOTE: * Carry Grant Total Amount to Item 2, Section III * Carry Grand Total Fees to Item 3, Section III									
TOTAL (To Item 9, Sec III) 561 90									
If the balance on hand (Item 13, Sec III) includes cash totaling \$100 or more, give reason for not remitting.									
CERTIFIED TO BE CORRECT:  W. D. Doe MILITARY POSTAL CLERK					REVIEWED AND VERIFIED:  J. T. MOORE DESIGNATED OFFICER				
PC3 GRADE					PCCS GRADE				
POSTMARK APDS									

Figure D-18. Sample Money Order Report

CARD NO.		RECIPIENT NAME	DATE ISSUED	SIGNATURE
From	To			
0000001	0000400	Beginning Inventory	01 Aug XX	
0000001	0000002	ATM Test Cards	01 Aug XX	
0000003	0000010	DK1 Chavez	15 Aug XX	
0000011	0000400	Inventoried	31 Aug XX	

**Figure D-19. Sample ATM Bulk Card Log**

DISBURSING OFFICE ATM CASH TRANSACTION LEDGER							
DATE a.	TRANS NO. b.	MEMBER'S NAME c.	SSN d.	DEPOSIT + CASH e.	WITHDRAWAL - CASH f.	MEMBER'S SIGNATURE g.	DISBURSING SIGNATURE h.
8/13/XX	001	JONES, JOHN	123-45-6789		3.00		
8/13/XX	002	SMITH, JEFF	234-56-7890		4.00		
8/13/XX	003	DOE, R.	345-67-8901	400.00			
8/13/XX	004	CAPLAN, D.	456-78-9012		100.00	EXCASH CK 123456	
8/13/XX	005	COWARD, B.	777-66-8888		200.00	NEG ADJ/NC 3060	
1. TOTAL CASH DEPOSITS (+)			2. TOTAL CASH WITHDRAWALS (-)		3. DIFFERENCE ((+) to DO (-) from DO)		
400.00			307.00		93.00		

DD Form 2671, AUG 93

Figure D-20. DD Form 2671 (Disbursing Office ATM Cash Transaction Ledger)  
(Sample ATM Ledger Showing Transactions Between End of Sessions)

<b>RECORDS TRANSMITTAL AND RECEIPT</b>				Complete and send original and two copies of this form to the appropriate Federal Records Center for approval prior to shipment. See specific instructions on reverse.				PAGE		OF		
								1		1 PAGES		
1. TO (Complete the address for the appropriate records center serving your area)						5. FROM (Enter the name and complete mailing address of the office retiring the records. The signed receipt of this form will be sent to this address.)						
Federal Archives and Records Center General Services Administration As shown in → Bldg. 22, Military Ocean Terminal FMFR 101-11.410-1 Bayonne, NJ 07002						Disbursing Officer Personnel Support Activity Detachment Box 48 FPO New York 09540						
2. AGENCY TRANSFER AUTHORIZATION		Transferring Agency Official (Signature and title)			DATE							
		Edward D. Lacrews, LT, SC, USN			23 JUL XX							
3. AGENCY CONTACT		Transferring Agency Liaison Official (Name, office, and telephone no.)										
4. RECORDS CENTER RECEIPT		RECORDS RECEIVED BY (Signature and title)			DATE							
RECORDS DATA												
Accession Number						Completed by Records Center						
RG	FY	NUMBER	VOLUME (cu. ft.)	AGENCY BOX NUMBERS	SERIES DESCRIPTION (With inclusive dates of records)	ECSTIRON	DISPOSAL AUTHORITY (Schedule and item number)	DISPOSAL DATE	LOCATION	SHIP ELA FN	CTONPTE	ADUITSTOP
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
			5	1 of 5	Retained records/returns of Mary Rose Parese, LT, SC, USNR, 5792, for period 10/01/XX through 4/30/XX							
				2 of 5	All public vouchers (except payroll) (Group 1)	N	SECVAINST P5212.5B Part 2, par. 7250(1)	07/30/XX				
				3 of 5	All payroll vouchers (Group 2)							
				4 of 5	All collection vouchers (Group 3)							
				5 of 5	All checking account records (Group 4)							
					Cashbooks (Group 5); Balance sheets (Group 7); Schedule of Confirmed Deposits (Group 9); Statement of Accountability (Group 10); and Listings of Instruments Deposited, Unavailable Check Cancellations, and Debit vouchers (Group 11)							
										Standard Form 135 (Rev. 6-76) Prescribed by GSA FMFR (41 CFR) 101-11.4		

Figure D-21. Sample Standard Form 135 (Records Transmittal and Receipt)