

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 5, DEFINITIONS  
AUTOMATED TELLER MACHINE (ATM) SYSTEM ”**

Substantive revisions are denoted by a ★ preceding  
the section or paragraph with the substantive change or revision.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Definition 5	Revised the definition of agent for clarity.	Amendment
Definition 7	Modified definition of authorized personnel to delete the reference to military payment certificates.	Correction
Definition 9	Corrected the cited reference in the definition of basic agreement.	Correction
Definition 12	Added a definition for the CA\$HLINK Agency Access System.	Amendment
Definition 14	Corrected the cited reference in the definition of certificated air carrier.	Correction
N/A	Deleted the definition of control check as there is no authority for their issuance.	Deletion
Definition 29	Revised to reflect the consolidation of <a href="#">Chapter 6</a> and <a href="#">Appendix C</a> .	Update
Definition 33	Modified the definition of currency to delete the reference to military payment certificates.	Correction
Definition 41	Modified the definition of deputy disbursing officer to include the requirement that all appointees must be U. S. citizens.	Amendment
Definition 44	Revised the definition of disbursing office.	Amendment
Definition 45	Modified the definition of disbursing officer to include the requirement that all appointees must be U. S. citizens.	Amendment

<p align="center"><b>SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 5, DEFINITIONS AUTOMATED TELLER MACHINE (ATM) SYSTEM ”</b></p> <p align="center"><b>Substantive revisions are denoted by a ★ preceding the section or paragraph with the substantive change or revision.</b></p>		
<b>PARA</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
<b>Definition 65</b>	<b>Modified the definition of functional area to clarify the differences between the disbursing office and functional areas.</b>	<b>Amendment</b>
<b>Definition 68</b>	<b>Revised illegal, incorrect, and improper payment definition to eliminate redundant information.</b>	<b>Update</b>
<b>Definition 71</b>	<b>Changed On-Line Payment and Collection System (OPAC) to the Intra-governmental Payment and Collection System (IPAC).</b>	<b>Correction</b>
<b>N/A</b>	<b>Deleted four definitions pertaining to military payment certificates.</b>	<b>Deletion</b>
<b>N/A</b>	<b>Deleted operating location definition.</b>	<b>Deletion</b>
<b>Definition 102</b>	<b>Corrected safekeeping custodial officer definition.</b>	<b>Correction</b>
<b>Definition 103</b>	<b>Modified the definition of small differences for clarification.</b>	<b>Amendment</b>
<b>Definition 104</b>	<b>Modified the definition to reflect the change in the makeup of the Special Drawing Right.</b>	<b>Amendment</b>

## DEFINITIONS

1. Accommodation Exchange. The exchange of U.S. Treasury checks or U.S. dollar instruments for U.S. dollars (i.e., check cashing). Also, the exchange of U.S. dollars or dollar instruments for foreign currency for the convenience of authorized personnel, or where permitted, the exchange of foreign currencies for U.S. dollars or dollar instruments.
2. Accountable Individual. As used in this volume, the term “accountable individual” includes all personnel, whether military or civilian, who are certifying officers, accountable officials as defined in [Chapter 33](#), and disbursing officers. The term also includes deputy disbursing officers, agents, cashiers and other employees who by virtue of their employment are responsible for or have custody of government funds.
3. Administrative Hearing. In this context, the examination of debt documentation done in lieu of an oral hearing. Administrative hearings will be made by hearing officials who have been authorized to hold hearings for debts being reviewed.
4. Administrative Offset. In this context, the withholding of money payable by the United States to, or held by the United States for, a debtor to satisfy a debt the debtor owes the United States. Administrative offset includes offset from salary (pay).
5. Agent (of a Disbursing Officer). An individual who is acting under a formal letter of appointment from the disbursing officer. Agents are not authorized to sign U.S. Treasury checks. The duties of an agent usually consist of making cash payments and collections, performing check cashing services, and preparation of financial documents. Agents may be authorized to sign such other official documents attesting to transactions made by the agent as specifically designated in the appointment.
6. Annuity. An annuity is the monthly benefit payable to an annuitant or survivor annuitant.
- ★7. Authorized Personnel. All individuals authorized to purchase goods, supplies, and services from facilities controlled or sponsored by the U.S. Government. The term encompasses all military and civilian personnel under the jurisdiction of the Department of Defense, as well as authorized dependents either collocated with sponsors or located at safehaven areas during emergency evacuations.
8. Automated Teller Machines at Sea. A pay delivery system aboard Naval vessels that accepts an electronic transfer of net pay and allowances due to each account holder. The funds are then delivered at various machines located throughout the vessel.
- ★9. Basic Agreement. An intergovernmental agreement negotiated with the government of a friendly nation that states, in general terms, the policies of DoD Directive 5530.3, and authorizes the implementation of those provisions by mutual consent.



10. Canceled Check

a. Available Check. A check which is in the possession of the disbursing officer and is canceled due to nonentitlement or because it is mutilated or undeliverable.

b. Unavailable Check. A properly vouchered and issued check which is not held by the disbursing officer or payee (not received by payee, lost, or destroyed).

c. Mass Canceled Check. A U.S. Treasury check issued prior to October 1, 1989, which was automatically canceled by the Treasury Department if not cashed by October 1, 1990.

d. Limited Payability Canceled Check. A U.S. Treasury check issued on or after October 1, 1989, which is automatically canceled by the Treasury Department if not cashed within 12 months from the date of issue.

11. Cancellation. The process whereby an issued check that has not been presented for payment is put in a paid status in the Treasury Department's Check Payment and Reconciliation System.

★12. CASHLINK Agency Access System. A Department of the Treasury system developed to assist agencies in reconciling deposit transactions.

13. Cashier. A cashier can be a military member or DoD civilian employee designated by the disbursing officer to perform duties involving the handling of public funds. The recruitment, screening, and selection of persons for cashier positions should be accomplished with primary regard to the sensitive nature of the position.

★14. Certificated Air Carrier. A U.S. air carrier that has been issued a certificate of public convenience and necessity under the provisions of 49 U.S.C. 40101.

15. Certifying Officer. An individual designated to attest to the correctness of statements, facts, accounts, and amounts appearing on a voucher, or other documents. A certifying officer is pecuniarily liable for payments in accordance with 31 U.S.C. 3528.

16. Change Fund Custodian. A change fund custodian operates from an appropriated fund sales activity (e.g., dining hall, hospital, commissary) and is responsible for safeguarding the funds provided. A change fund custodian may be held pecuniarily liable for any loss of the change fund.

17. Check Issue Discrepancies

a. General. A check issue discrepancy occurs when the issue amount reported by the disbursing office differs from the amount for which the check actually was issued as evidenced by the printed amount on the check itself when presented for payment.

b. Check Issue Overdraft

(1) U.S. Treasury check. A check issue overdraft occurs when the amount printed on a check and paid by the Department of the Treasury is greater than the issue amount of that check as reported by the DO on the check issue report. A check issue overdraft also occurs when the amount printed on a check and paid by the Department of the Treasury is greater than the amount due as shown on the payment voucher.

(2) Limited Depository Check. A check issue overdraft occurs when the amount printed on a check and paid by the Limited Depository bank is greater than the issue amount of that check as reported by the DO on the check issue report. A check issue overdraft also occurs when the amount printed on a check and paid by the Limited Depository bank is greater than the amount due as shown on the payment voucher.

c. Check Issue Underdraft

(1) U.S. Treasury check. A check issue underdraft occurs when the amount printed on the check and paid by the Department of the Treasury is less than the issue amount of that check as reported by the DO on the check issue report. A check issue underdraft also occurs when the amount printed on a check and paid by the Department of the Treasury is less than the amount due as shown on the payment voucher.

(2) Limited Depository Check. A check issue underdraft occurs when the amount printed on the check and paid by the Limited Depository bank is less than the issue amount of that check as reported by the DO on the check issue report. A check issue underdraft also occurs when the amount printed on a check and paid by the Limited Depository bank is less than the amount due as shown on the payment voucher.

18. Check Status Inquiry. An inquiry by a government agency as to the payment status of a check or a request for a copy of a check.

19. Claimability. The length of time a payee can present a claim of nonreceipt, loss, or theft of a U.S. Treasury check to a government agency. Claims continue to be valid on an underlying obligation until expiration of the statute of limitations, normally for 6 years. If the payee's right to entitlement to funds has expired, the claim is denied.

20. Coin. Metallic specie representing either U.S. dollars and foreign currency units, fractional amounts, or multiples thereof.

21. Collection Agent. A collection agent is an individual who has been designated to perform duties relating to the collection of official funds, including funds held as safekeeping deposits, at a point other than a disbursing office. The individual designated as a collection agent must perform the collection duties under the general supervision of and as prescribed by the appointing officer. Responsibility for duties and functions should be segregated between receipt of funds,

recordkeeping, determination of amount owed, and making demands on the debtor, so as to minimize opportunities for unauthorized, fraudulent, or otherwise irregular acts. Collection agents should not be involved with billing or accounting for funds received. Additionally, disbursing office personnel will not be designated as collection agents. A collection agent is appointed by the local commander.

22. Collections. All acquisitions of U.S. and foreign currencies except those acquired by the United States through purchase with dollars or accommodation exchange transactions.

Commander. The term "Commander" as used in this volume refers to a commander-in-chief, base or installation commander, commanding officer, officer-in-charge, director of the supporting DFAS site, United States Property and Fiscal Officer (National Guard), or equivalent civilian head within the chain of command of the activity or individual concerned.

24. Consent. A term which means that a debtor has agreed to salary or administrative offset. Consent may be implied or in writing.

25. Continental United States (CONUS). Unless otherwise qualified, this term means the 48 contiguous states and the District of Columbia.

26. Contingency. As designated by the Chairman, Joint Chiefs of Staff (CJCS), an emergency involving military forces caused by natural disasters, terrorists, subversions, or by required military operations. Due to the uncertainty of the situation, contingencies require plans, rapid response, and special procedures to ensure the safety and readiness of personnel, installations, and equipment.

27. Contingency Operation. A military operation designated by the Secretary of Defense in which members of the Armed Forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or results in the call or order to, or retention on, active duty of members of the Uniformed Services under section 688, 12301(a), 12302, 12304, 12305, or 12406 of Title 10, chapter 15 of Title 10, or any other provision of law during a war or during a national emergency declared by the President or the Congress.

28. Contributed Currencies. Refers to currencies made available to the United States by foreign governments for administrative expenses of the Security Assistance Program in accordance with mutual security bilateral agreements.

★29. Convening Authority. This term and the term "commander" as used in relation to the authority to appoint an investigating officer(s) or board(s) of officers to conduct investigations of losses of funds are synonymous. The "commander/convening authority" responsible for appointing an officer(s) or board(s) of officers to conduct investigations for losses of funds is the commander in the disbursing officer's chain-of-command who has command authority over all accountable individuals involved in a fiscal irregularity.

30. Country Use Currency. Currency in the custody of the participating foreign government which may be expended under mutual agreements for loans and grants within the country involved and is not controlled under the dollar appropriation process.
31. Credit Card Collections. A government-wide network established by the Department of the Treasury to enable the federal government to accept credit cards from the public to collect payment for sales, services, debts, etc.
32. Creditor Component or Agency. Any DoD Component, federal agency, or other official organization owed money or property.
- ★33. Currency. Paper money in the form of U.S. dollars and foreign banknotes.
34. Currency Use Payments (CUP). Foreign currency comprising a part of the purchase price of U.S. products or services (most generally U.S. surplus agricultural commodities) that, by agreement between the two nations, will remain in that country and be spent by that country.
35. Current Limited Depository Check. A check unpaid and outstanding against the Limited Depository checking account for any time less than one full fiscal year after the fiscal year in which the check was issued.
36. Debt. Any debt is any amount of money or any property owed to a DoD Component by any person, organization, or entity except another U.S. Government agency. Debts include insured or guaranteed loans and any other amounts due from fees, leases, rents, royalties, services, sales of real or personal property, or overpayments, penalties, damages, interest, fines and forfeitures, and all other claims and similar sources. Delays in processing employee elected coverage or a change in coverage under federal benefits programs and delays in processing ministerial adjustments are not normally considered debts if processing delays did not exceed 2 monthly or 4 biweekly pay periods. Fines and forfeitures arising under the Uniform Code of Military Justice are not subject to the due process provisions of this regulation. Amounts due a nonappropriated fund instrumentality are not debts owed the United States unless specifically included by this regulation.
37. Debt Compromise. The settlement of a debt for less than the full amount owed.
38. Default. The result when a debtor fails to make a debt payment by the due date.
39. Delinquent Debt. The result if, after any dispute over the examination or amount of the Government's claim has been resolved administratively, the debt has not been paid by the due date specified in the initial demand letter, normally within 30 days, unless other satisfactory payment arrangements have been made by that date. A debt is delinquent any time thereafter if a debtor fails to satisfy obligations under a payment agreement. After receipt of that initial letter, there is a debt or claim, however, that debt would not be considered delinquent until any dispute over the existence or amount of the Government's claim has been resolved administratively and the claim is not paid by the specified due date.

40. Deposits-In-Transit System. A Department of the Treasury system that identifies, notifies, and possibly charges or credits disbursing officer (or bank) deposit discrepancies back to the disbursing officer.
41. Deputy Disbursing Officer. An individual appointed by the disbursing officer to act in the name of and for that disbursing officer to perform any and all acts relating to the receipt, disbursement, custody, and accounting for public funds. The disbursing officer making the appointment may restrict the acts a deputy is authorized to perform. All deputy disbursing officer appointees must be U.S. citizens.
42. Direct Deposit System. Refers to the Electronic Funds Transfer of net pay and allowances, travel, and savings allotments for civilian or military personnel to their personal bank account. For military personnel, dependent's allotments may also be included.
43. Disbursing Agent. An agent to the disbursing officer that has not been appointed as a deputy disbursing officer. Generally, a disbursing agent operates a permanently located disbursing office of considerable size that is geographically separated from the disbursing officer's office, however the use of disbursing agents is not restricted to geographic separation from the DO.
- ★44. Disbursing Office. An activity or the organizational unit of an activity whose principal function consists of the disbursement, collection and reporting of public funds. The term "disbursing office" includes both tactical and nontactical disbursing activities. Each disbursing office will have a disbursing officer and should have at least one deputy position which is under the direct cognizance/control of the disbursing officer. Disbursing offices within DoD formerly were referred to as Finance and Accounting Offices (FAO), Accounting and Finance Offices (AFO), and Finance Offices (FO).
- ★45. Disbursing Officer (DO). A military member or a civilian employee of a DoD Component designated to disburse moneys and render accounts according to laws and regulations governing the disbursement of public moneys. All DO appointees must be U.S. citizens.
46. Disbursing Station Symbol Number (DSSN). A four-digit number assigned to each disbursing office by the Department of the Treasury. The DSSN is an identification number that indicates authority to receive and disburse public funds and issue checks on the United States Treasury.
47. Dishonored Instrument. Any negotiable instrument (other than a U.S. Treasury check) that becomes dishonored (returned by a depository) for any reason.

48. Disposable Pay. That amount which remains after pay (salary) is reduced by amounts which are:
- a. required by law to be deducted;
  - b. properly withheld for federal, state, and local income taxes;
  - c. deducted as health insurance premiums;
  - d. deducted as normal retirement contributions; and
  - e. deducted as normal life insurance premiums.
49. Doctrine of Laches. A legal term that is based upon neglect or omission to do what one should, thus warranting presumption that one has abandoned right or claim. That is, if a payee neglects or fails to file a timely request, the payor can presume that the payee has abandoned the claim.
50. DoD Activity. As used in this volume, this term refers to a ship, camp, post, station, base, activity, unit, installation, or facility operating within the Department of Defense.
51. DoD Component. Includes the Office of the Secretary of Defense; the Chairman, Joint Chiefs of Staff and the Joint Staff; the Inspector General of the Department of Defense; the Military Departments including the Coast Guard when assigned to the Department of the Navy; Defense Agencies; DoD Field Activities; the Combatant Commands; the Uniformed Services University of the Health Sciences; and, all nonappropriated fund instrumentalities.
52. Duplicate Check. Two checks issued by the same DSSN with the same serial number.
53. Electronic Certification. An automated function that permits the secure, accurate, and rapid communication and certification of payment data. Electronic certification eliminates the highly labor-intensive processing of paper documents and allows DoD Components to generate and certify voucher schedules on microcomputers, and transmit the data over telephone lines. Payments are verified and accepted using message authentication technology.
54. Electronic Commerce. A wide range of financial functions that are performed using data communications techniques.
55. Electronic Data Interchange (EDI). The exchange of standardized information between business partners typically communicated electronically between computers. It is DoD policy that DoD Component EDI applications shall conform to the American National Standards Institute (ANSI), Accredited Standards Committee (ASC) X12 standard.

56. Electronic Funds Transfer (EFT). Transfer of funds, other than a transaction originated by cash, check, or similar paper instrument that is initiated through an electronic terminal, telephone, computer, or magnetic tape for the purpose of ordering, instructing, or authorizing a financial institution or authorized payment agent to debit or credit an account. The term includes, but is not limited to, automated clearing house transfers, FEDWIRE transfers, and transfers made at automated teller machines and point-of-sale (POS) terminals. The Automated Clearing House (ACH) network has consumer and corporate formats. The Department of the Treasury has determined that payments made by government-sponsored charge card are to be considered EFT.
57. Emergency Condition. Any situation resulting from war, armed aggression, or other hostilities against U.S. personnel or interests; and sudden, extensive natural or manmade disasters.
58. Employee. Employees are current or retired civilians paid from appropriated funds.
59. Exchange-for-Cash Check. A check issued by a disbursing officer to obtain cash funds for disbursements or in exchange for cash for official or accommodation purposes.
60. Facsimile Signature. An impression of a signature made by a rubber stamp and authenticated by the initials of the certifying officer or the designated individual. A facsimile signature may also be a metal plate or other mechanical contrivance.
61. Financial Electronic Data Interchange (FEDI). The “Debt Collection Improvement Act of 1996” requires most government payments to be made by EFT beginning January 1, 1999. The term Financial Electronic Data Interchange refers to the electronic transfer of payments, payment related information (advice of payment) or other financial documents in a standardized computer-readable format. The payment information is usually provided through the use of EDI transaction sites and may accompany the EFT payment or be sent separately and reassociated to the payment by the payee.
62. Foreign Currency Fund Account. Accounts established for recording foreign currency acquired without payment of U.S. dollars abroad and which may be expended with or without charge to dollar appropriations. The short title for these accounts is “FT” accounts.
63. Foreign Exchange. Identifies the conversion (exchange) of foreign currencies; i.e., the legal monetary unit of a foreign nation and negotiable instruments, such as travelers checks, money orders, and bank drafts, payable in such monetary units.
64. Fraudulent Claim. Any claim against the government involving the presentation of false information, or misrepresentation on the part of a claimant or any other party having an interest in a claim.
- ★65. Functional Area. Specialized entitlement areas (also known as subject matter areas) which are not under the direct cognizance/control of the disbursing officer. Functional areas are responsible for specific types of transactions, e.g., accounts control, travel, military pay, commercial sales, civilian pay, etc. Functional areas are not considered part of the disbursing office.

66. General Depository. The financial institution (also called Treasury's General Account (TGA) Depositories) designated by the Department of the Treasury to accept deposits of cash and checks from specifically authorized disbursing officers.

67. Holder-in-Due-Course. A person, financial institution, or business other than the original payee who, in good faith, takes possession of a check through endorsement. A claim to payment by a holder-in-due-course will be honored, even if the original payee is not due or entitled to the check.

★68. Illegal, Incorrect, or Improper Payment. An illegal, incorrect, or improper payment is defined as:

- a. an overpayment of a payee;
- b. two or more payments to a payee for the same entitlement;
- c. a payment to the wrong payee;
- d. a U.S. Treasury check issue overdraft (in some instances);
- e. a negotiation of both the original and a replacement U.S. Treasury check;
- f. any payment based on fraudulent, forged, or altered documents prepared or presented by individuals who do not work in the disbursing office; or
- g. a payment made in violation of a regulation.

69. Imprest Fund. A cash fund of a fixed amount established by an advance of funds, with or without charge to an appropriation, from a disbursing officer to a duly appointed cashier, for disbursement as needed in making cash payments for relatively small purchases.

70. Imprest Fund Cashier. An individual appointed by the local commander to make authorized cash payments for materials or services. An imprest fund cashier is required to maintain custody of public funds and to file periodic vouchers to account for and replenish the imprest fund. Disbursing personnel are not eligible for appointment as imprest fund cashiers.

★71. Intragovernmental Pay and Collection (IPAC) System. An automated intragovernmental system, operated by the Department of the Treasury, and used for billing services and supplies.

a. IPAC Adjustments. A reversal of a transaction by the receiving agency up to but not to exceed the amount of the original transaction. Receiving agencies cannot reject IPAC transactions that have been processed by the Department of the Treasury. Adjustments are reported in the accounting month in which they are processed in IPAC.

b. IPAC Billing Agency. Generally, the agency originating a collection or receiving a payment transaction. NOTE: In the Department of the Treasury's Disbursing and Adjustment menu screens, the billing agency location code (ALC) represents the originator of the transaction.

c. IPAC Corrections. Refers to erroneous reporting on the SF 1219 (Statement of Accountability). The error can be caused by amounts being over or understated or by the failure of an agency to record the transaction in the proper month of accountability.

d. IPAC Customer Agency. The agency originating a payment or receiving a collection transaction. NOTE: In the Department of the Treasury's Disbursing menu screen, the customer ALC represents the agency receiving the transaction. In the Department of the Treasury's Adjustment menu screen, the Billing ALC of Original Bill field represents the agency receiving the adjustment transaction.

72. Irregularity in a Disbursing Officer's Account. Denotes any action (or lack thereof), event, practice, or circumstance that causes an out of balance condition in the financial accountability to the United States of the disbursing officer and/or deputies, agents, and cashiers to whom public funds have been entrusted.

73. Limited Depository. A U.S. or foreign commercial bank designated by the Treasury Department to receive deposits from disbursing officers for credit to their official limited depository checking accounts.

74. Limited Depository Account. A checking account in a foreign currency maintained in a limited depository by a disbursing officer in his or her name. Limited depository accounts also may be referred to as operating accounts.

75. Lockbox. A collection and processing service provided by a financial institution to accelerate cash flow to Treasury's General Account (TGA).

76. Member. Military personnel on active duty or retired (including those receiving retainer pay) from active duty in a Military Service and Reserve Component personnel on active duty or retired.

77. Military Post Office Addresses. Military post office addresses (APO and FPO) are required to be compatible with automated mail processing. The next to the bottom line will show a "Unit" or "Postal Service Center" number followed by a box number (if appropriate). This line will equate to the U.S. Postal Service's standard street address and apartment number format. The bottom line is required to be compatible with the U.S. Postal Service's standard city, state, ZIP Code format.

- a. APO and FPO replaces the "city" name.
- b. The "state" abbreviation is shown below.

(1) AE is the state designator for military post offices located in Canada, Europe, Africa, and the Middle East. For example, APO New York is now APO AE and FPO New York is FPO AE.

(2) AA is the state designator for military post offices located in Central and South America. For example, APO Miami is now APO AA and FPO Miami is FPO AA.

(3) AP is the state designator for military post offices located in Alaska and the Pacific area. For example, APO San Francisco and APO Seattle are now APO AP and FPO San Francisco and FPO Seattle are FPO AP.

78. Ministerial Adjustment. Any nondiscretionary pay adjustment such as an adjustment prescribed by statute or regulation.

79. Nontactical Disbursing Activity. Any disbursing activity permanently assigned to a post, camp, station, base, etc., and not subject to mobilization or deployment.

80. Officer or Military Officer. Includes all commissioned and warrant officers (appointed officers) of the Uniformed Services.

81. Oral Hearing. An informal oral proceeding held by a hearing official with representatives of the creditor agency, the debtor or representative, and witnesses present.

82. Original Signature. A manual signature in permanent dark blue, blue-black, or black ink.

83. Out-of-Service Debtor. A former civilian employee, a former member of the Armed Forces, or any other individual who is not receiving any compensation from the federal government.

84. Outstanding Check. A check is identified as outstanding when the Department of the Treasury Check Payment and Reconciliation (CP&R) system has the check recorded as issued but not paid.

85. Overage of Funds. Funds held in an amount greater than the amount shown to be on hand by the daily accountability records.

86. Overseas. For purposes of this Regulation, any area located outside the states of the United States, the District of Columbia, or the Commonwealth of Puerto Rico.

87. Paid Status. A check is identified as paid when it has been presented to the Department of the Treasury for payment through the banking system, reported as a void (zero value issue), or when it has been canceled.

88. Pay (Salary). In this Regulation, pay and salary have the same meaning. They include basic, special, incentive, retired, or retainer pay, consultant's fees, and any other authorized pay and allowances.

89. Pay Period. Pay periods are normally biweekly for civilians working for federal agencies; monthly for active duty military personnel and all retirees; or periodically based on completion of active or inactive duty for training for Reserve personnel.
90. Payability. The length of time a U.S. Treasury check can be negotiated.
91. Paying Agency. The DoD Component or other federal agency authorizing or disbursing payment.
92. Paying Agent. A military member or DoD civilian employee appointed by the commander to act as an agent of a disbursing officer. The purpose of a paying agent is to make specific payments, currency conversions, or check cashing transactions from funds temporarily advanced to the agent by the disbursing officer. Paying agents are individuals whose regular duties do not involve disbursing functions and who are not organizationally located in the disbursing office. They are appointed to the position of paying agent as a collateral duty and will be under the exclusive supervision of the disbursing officer in all matters concerning custody and disposition of funds advanced to them. They will comply with all instructions and regulations pertaining to their paying agent duties as issued by the disbursing officer. All payments or currency conversions made by a paying agent are made for, and in the name of, the disbursing officer making the appointment. Funds advanced to a paying agent are held at personal risk by the paying agent and must be accounted for to the disbursing officer immediately upon completion of the transaction(s) for which advanced.
93. Physical Loss of Funds. A physical loss of funds is defined as:
- a. a loss of official cash by theft, embezzlement, unexplained disappearance, or cash handling errors;
  - b. a loss of paid vouchers and/or negotiable instruments from a disbursing office;
  - c. a loss of an official deposit en route from a disbursing office to a depository or after confirmation by a depository;
  - d. any payment based on fraudulent, forged, or altered documents prepared or presented by individuals, both accountable and nonaccountable disbursing personnel, who work in the disbursing office;
  - e. a loss or theft of cash from an imprest fund;
  - f. a failure to obtain (or loss of) official receipts and/or documents representing cash;
  - g. a loss or destruction by fire, accident, or natural disaster;
  - h. stale or unidentifiable DO suspense account charges; or

- i. losses associated with counterfeit currency transactions.
94. Prevailing Rate of Exchange. The most favorable rate that would be legally available to the U.S. Government for the acquisition of foreign currencies for its official expenditures and accommodation exchange transactions.
95. Recertified Payment. A replacement payment using a U.S. Treasury check bearing a different check serial number from the original check. A recertified check may be issued to replace any lost, stolen, or destroyed original check (except holder-in-due-course), regardless of the disbursement purpose (e.g., pay, travel, or vendor payment).
96. Reconsideration. A creditor organization review of the written debt record. The review will consider debtors' submissions and will result in a new determination as to debt validity and amount and propriety of an offset schedule established other than by agreement with a debtor.
97. Recovered Check. An original check which is returned to, or recovered by, the disbursing officer after it has been canceled by submission of an SF 1184 (Unavailable Check Cancellation). A recovered check can also be a recertified check which is returned to or recovered by the disbursing officer after the original check which it replaced has been negotiated by the payee.
- ★98. Replacement Check. A check issued to replace a check that:
- a. is for a proper payment but the original check has been classified as voided;
  - b. has not been reported to the Department of the Treasury as a valid check issue;
- and
- c. Is nonnegotiable due to misprint or mutilation during the issue process.
- A replacement check will be issued using the next available check in the series and format used for the voided check.
99. Routine Pay Adjustment. The correction of an overpayment to a member resulting from clerical or administrative error or delay in processing pay documents that is discovered and corrected (that is, collection action is completed) within no more than 2 monthly or 4 biweekly pay periods after the date the overpayment was originally made.
100. Salary Offset. The collection of a debt from the current salary (pay) of a debtor under 5 U.S.C. 5514 authority.
101. Settlement Office. A disbursing office designated to clear any outstanding transactions and/or deficiencies from the accounts of predecessor disbursing officers. The disbursing officer assigned to the settlement office is referred to as settlement officer.

★102. Safekeeping Custodial Officer. A military member or DoD civilian employee appointed in writing by the commander to perform the functions associated with the custody and control of personal funds and valuables held in safekeeping as prescribed by [Chapters 26 and 27](#) of this volume.

103. Small Differences. Any check issue discrepancy (involving a U.S. Treasury check) that is \$50 or less. DOs may request the Department of the Treasury to adjust small differences in their accountability. The Department of the Treasury will automatically adjust for small differences of \$1 or less.

★104. Special Drawing Right (SDR). An international reserve asset created by the International Monetary Fund (IMF) to supplement the existing reserve assets of its member countries. The SDR is the IMF's unit of account and SDRs may be used by members in transactions with the IMF, other member countries, and other authorized holders. Four currencies (the U.S. dollar, Euro, Japanese yen, and Pound sterling) serve as the basis for determining both the valuation and the interest rate of the SDR.

105. Spoiled Check. A check that:

- a. has been reported to the Treasury Department as a valid check issue;
- b. has been returned by the payee as nonnegotiable due to mutilation or defect;
- c. represented a valid payment to the payee; and
- d. is less than one year old.

A spoiled check shall be replaced with a recertified check and rendered non-negotiable by typing or stamping on the face of the check the words: "SPOILED - NONNEGOTIABLE: RECERTIFIED CHECK ISSUED UNDER CHECK NUMBER \_\_\_\_\_."

106. Supplemental Agreement. The local operating procedures formulated and used by the commanders of the armed forces of two friendly foreign nations, whose governments have signed a basic agreement, as contemplated under DoD Directive 5530.3. Such procedures shall be used in territories of mutual concern to provide each other with emergency financial support, under the policies of the basic agreement. Supplemental agreements may be entered into by commanders of unified or separate armed forces, as considered appropriate.

107. Tactical Disbursing Activity. Any tactical unit (including Navy ships) that is authorized to provide disbursing services under an assigned Disbursing Station Symbol Number (DSSN) and is subject to movement from one location to another. Some tactical disbursing activities provide disbursing services on a full-time basis (as in the case of Navy ships). Others perform disbursing services only while in a deployed (or mobilized) status. When not deployed, the DSSNs are held in reserve in an inactive status to be activated on short notice as required.

108. Tolled. A term meaning “to suspend or stop temporarily,” as the statute of limitations is tolled.
109. Treasury General Account (TGA). Those designated commercial banks that specifically have been authorized by the Treasury Department to maintain a demand account in the name of Treasury entitled "Treasury's General Account" for the purpose of accepting deposits.
110. U.S.-Owned Foreign Currency. Currency of a foreign country that is:
- a. owned by the United States:
  - b. available in the country of issuance to pay obligations of the United States within that country; and
  - c. disbursed by the Department of the Treasury disbursing officer in the country concerned, either directly to a contractor or to a DoD disbursing officer, as appropriate.
111. Uncurrent Limited Depository Check. A check drawn on a limited depository that is unpaid and outstanding against the limited depository checking account for at least one full fiscal year after the fiscal year in which the check was issued, except where the laws of the country in which the limited depository is located provide that the negotiable period of a check is shorter.
112. Undeliverable Check. A check that is not delivered to the payee within 60 days after the month of issue.
113. United States. Unless otherwise qualified, means the 48 contiguous states, the District of Columbia, and the States of Alaska and Hawaii.
114. United States Use Currency. Currency usually expended through the dollar appropriation process to pay U.S. obligations abroad; to pay for U.S. technical, scientific, and other programs; and to make sales for dollars to U.S. citizens and nonprofit organizations in selected countries.
115. Valuables. Any articles or things or representations of value in which the United States has any interest, or in connection with which it has any obligation or responsibility.
116. Vendor Express. A Department of the Treasury term for the Electronic Funds Transfer to a company or corporate bank account of the payment due a vendor for rendering goods or services to the government

117. Voided Check. A check that is:

- a. prenumbered with a serial number;
  - b. voided for any reason prior to reporting as a check issue by the disbursing officer;
- and
- c. reported as a zero dollar value issue.