**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 5, CHAPTER 11
"DISBURSEMENTS"**

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
110101	Replaces On-line Payment and Collection (OPAC) with Intra-governmental Payment and Collection (IPAC).	Amendment
110102.B.5	Adds the requirement for a taxpayer identification number (TIN) or unique identification number on all certified payment vouchers submitted to a disbursing officer for payment.	Add
110202	Adds the requirement for the check/EFT trace number on DD Form 2659.	Add
110203	Updates the DD Form 577 as the sole document for appointment and termination of a Certifying Officer. Deletes the requirement for Letter of Appointment for Certifying Officer. Revises "An example of DD Form 577 is shown at figure 11-2" vice figure 2-4.	Amendment
110204	Adds DoD Common Access Card for identification of military personnel.	Add
110209	Revises the second sentence to read, "Deputies, agents, and cashiers shall settle with their DOs or agents at the end of each day that business was conducted; and shall forward the original vouchers and copies to the accountability area."	Amendment
110301.A.1	Replaces Figure 11-3 with 11-4.	Amendment
110301.A.2	Replaces the SF 1049 with SF 1034.	Amendment
110301.A.3	Deletes the requirement to submit a copy of the SF 1081 to support the collection portion of a transaction when the original will support both the disbursement and collection.	Deletion
110301.B	Replaces X6875 with F3875, Budget Clearing Account (suspense).	Amendment
110302.D & E	Adds the requirement for the DO to provide supporting documentation for disbursements to the accounting office when requested within 30 days.	Add
110303.A	Replaces references to SF 1049 with SF 1034.	Amendment

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"DISBURSEMENTS"

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PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
110303.B	Replaces X6875 with F3875, F3885, Undistributed Intergovernmental Payments, X6500, Advances Without Orders from Nonfederal Sources, X6501, Small escrow amounts, and X6276, Other Federal payroll withholding, allotments.	Amendment
110303.C	Replaces X6875 with F3875, F3885, X6500, X6501, and X6276.	Amendment
Figure 11-2	Adds new figure 11-2, DD Form 577, (Appointment/Termination Record – Authorized Signature) Signature Card.	Add
Figure 11-5	Replaces the appropriations in 'Summary' blocks to reflect the correct appropriations for disbursement and for collection.	Amendment

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DISBURSEMENTS

CHAPTER 11

DISBURSEMENTS

★1101 INTRODUCTION

110101. Description of a Disbursement. In most instances, a disbursement is a payment to an individual or organization for goods furnished or services rendered. In some cases, a disbursement is made solely to transfer funds from one appropriation or fund to another. This is a disbursement made by voucher deduction or by "no check drawn" transactions involving SF 1080 (Voucher for Transfers Between Appropriations and/or Funds) or SF 1081 (Voucher and Schedule of Withdrawals and Credits) and no payment by check, cash, or electronic funds transfer (EFT). Disbursements also may be made via Department of the Treasury's Intra-governmental Payment and Collection (IPAC) System. See *Chapter 24* of this volume for detailed information regarding the IPAC system. A disbursement voucher may also be a combination of a payment and a collection by voucher deduction, for example, a civilian payroll voucher where deductions for Federal tax, US savings bonds, and civil service retirement are credited to the appropriate accounts and the net pay is disbursed to the payee. All disbursements must be supported by one of the types of formal disbursement vouchers (e.g., SF 1080, SF 1081, or SF 1034 (Public Voucher for Purchases and Services Other Than Personal)). Occasionally, disbursements are made on formal vouchers, but are not immediately charged to an appropriation or fund. These payments are referred to as deferred vouchered items. A negative disbursement is a refund. Disbursements of Foreign Military Sales funds require the request and receipt of expenditure authority prior to making a disbursement. See *Volume 15, Chapter 4* of this regulation for specific guidance.

110102. Disbursement Vouchers - General

A. Authority. The disbursement voucher is the authority for Disbursing Officers (DOs) to make payments of government obligations and is the source document for liquidation of obligations. It is imperative that disbursement vouchers contain complete and accurate data. Contents of disbursement vouchers and supporting documents may vary slightly depending on the type of disbursement and form used. Signatures and other information becoming an integral part of original vouchers must be written in permanent, nonerasable ink. Handwritten information must be legible. Approved electronic signatures are acceptable. Corrections to vouchers should be lined out only once in ink or by typewriter so that the original information is not obliterated. The corrected voucher shall be recertified before disbursement. Voucher corrections cannot be made by disbursing office personnel. Do not use white out ink or correction tape since these methods are not permanent. A legible copy of a signed travel voucher and its supporting documents, received in lieu of the original signed voucher and supporting documents, should be accepted for processing and payment as if it were the original. This includes travel vouchers and supporting documents received by facsimile transmission or scanned images forwarded via email.

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

       1.   <u>Voucher Heading and Date</u>. The voucher heading and date area includes the complete name and mailing address of the paying disbursing office, the date the voucher is prepared, the disbursing office voucher number, and the disbursing station symbol number (DSSN) in the "Paid By" or "Brief" block.

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

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

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

       5.   <u>Payee</u>. The payee listed on each disbursement voucher shall be the individual or organization entitled to the proceeds of the payment. Title 31 United States Code (U.S.C.) 3325(d), requires a taxpayer identification number (TIN) on all certified payment vouchers submitted to a disbursing officer for payment. The TIN is a unique nine-digit identifier assigned to all individuals by the Social Security Administration and to businesses by the Internal Revenue Service (IRS). For foreign national payees and businesses not subject to taxation by the United States, the payment authorizing activity must assign a unique alphanumeric identification number to avoid possible rejection of the payment document. An alphanumeric identification number is required for these payees to avoid confusion with the numeric TIN and Social Security Number.

       C.   <u>Voucher Storage</u>. Original paid vouchers shall be safeguarded consistent with standard security regulations prescribed in ***Chapter 3*** of this volume.

★1102 PROCESSING DISBURSEMENT VOUCHERS

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

110202.   Disbursement Voucher Control Log. The DD Form 2659 (Voucher Control Log) shall be maintained daily for each disbursement voucher received or prepared in the disbursing office. The DO shall assign personnel to prepare the DD Form 2659 daily within the disbursing office, including the functional area and/or branch disbursing office when these areas or offices are assigned a separate series of voucher numbers. The log shall contain the disbursement voucher number, name of the payee, amount, form of payment (e.g., cash, check, EFT), and the check/EFT trace number under "other." An example of DD Form 2659 is shown at figure 11-1.

110203.   Certification of Vouchers.   DD Form 577 (Appointment/Termination Record – Authorized Signature) shall be used to appoint and terminate all certifying officers. The DO shall verify all Certifying officers who submit vouchers for disbursements, and shall have access to the DD Form 577 records. The applicable entitlement area has the responsibility to ensure that all payments are proper. They must prepare the correct number of vouchers, and ensure that all vouchers contain complete and accurate data. DOs are responsible for disbursing money only as provided by vouchers that are duly certified by authorized certifying officers. When the disbursing office detects a voucher that was improperly prepared, the voucher shall be returned to the functional area for correction and recertification. DOs are responsible for disbursing money only in accordance with vouchers certified by authorized certifying officers. The DO's verification is made against the list of personnel designated as disbursing office certifying officers. A copy of a DD Form 577 shall accompany the request for payment of a voucher on behalf of another Department of Defense (DoD) Component disbursing office. Unless these payments are recurring, signature substantiation need not be maintained on file, but may be included as supporting documentation to the original voucher. DOs may, at their option, waive the general rules and require the disbursing office verify the authenticity of all certifying officer signatures. The DD Form 577 shall be maintained in accordance with *Chapter 33* of this volume. An example of DD Form 577 is shown at figure 11-2.

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

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

A.   Cashier Responsibilities.   On payment vouchers, the cashier shall verify that the voucher deduction block, if used, contains an appropriation and that the total to be paid shows a decrease of any deductions. Cashiers shall initial the original voucher to identify the specific cashier who made the payment.

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

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

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

C.   Voucher Validation. The voucher is validated by completing the Paid By (or Brief) block with the paying office location, DSSN, and business date of payment. Use a typewriter, automated systems, or rubber stamp for this purpose. If the disbursing office has a classified address, then do not show the geographical location. Examples of the Paid By block are shown in figure 11-3.

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

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

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

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

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

over check writing are completed. Automated systems producing disbursement vouchers must contain edit and validation controls ensuring exact information appearing on the vouchers is passed to the check printer.

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

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

110208.   Disbursements Overpaid or Underpaid by $10 or Less.   If a disbursement to a payee is overpaid by $10 or less, then DO shall not collect the overpayment. The DO shall prepare an SF 1080 to charge the DoD Component Operation and Maintenance account and credit the appropriation charged when the payment was made. Similarly, if a disbursement to a payee is underpaid by $10 or less, then do not issue a supplemental payment unless specifically requested by the payee.

110209.   Transmittal of Vouchers and Recording.   Deputies, agents, and cashiers shall include payment vouchers on the DD Form 2665 (Daily Agent Accountability Summary) as prescribed in *Chapter 19* of this volume. Deputies, agents, and cashiers shall settle with their DOs at the end of each day that business was conducted; and shall forward the original vouchers and report copies to the accountability area. If a mid-day return of cash on hand or an additional advance of funds is required, then these transactions shall be accomplished using a DD Form 1081. Entitlement areas shall forward transfer and correction vouchers and other disbursement vouchers not for payment by cashiers directly to the accountability area. Voucher copies are returned to the accountable entitlement area.

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

110211.   Documentation Supporting Delivery of Payments.   Documentation which supports delivery of payments includes a copy of the payment voucher, annotated copies of invoices, or check stub data with check or cash payments for delivery to payees as prescribed by functional area directives. Documentation for travel payments includes a copy of the travel

claim or an Advise of Payment containing related payment information. Documentation for vendor payments produced by standard automated accounts payable systems includes check stub data which normally is sufficient for vendor accounts receivable posting. If the vendor reports that check stub data is insufficient for posting needs, then a copy of the payment voucher or an annotated invoice should be included with the payment as instructed by the responsible functional area.

    110212.   Deferred Vouchers. A deferred voucher is any paid voucher that has not been recorded in the accounting system. The usual cause is a paid agent voucher that must be returned to the agent for correction. In addition, agent vouchers that have not yet been examined by the DO may be deferred until this review is completed. Responsible entitlement areas must take prompt action to clear deferred vouchers. A chronological record shall be maintained of actions taken, showing the date when clearance is expected. DOs or their deputies shall review those actions each week to ensure that the irregularities causing deferment are corrected without delay. Refer to *Chapter 19* of this volume for instructions on reporting deferred vouchers on the DD Form 2657 (Daily Statement of Accountability).

    110213.   Classified Payments

        A.   General. When it is necessary for the DO to make payments that are classified, a covering disbursement voucher shall be prepared as prescribed in this paragraph. Disbursement vouchers covering payments, which are classified for security purposes, shall not contain information that requires a security classification. The original and all copies of such disbursement vouchers shall contain only the name and address of the payee, amount, date of payment, complete accounting data, voucher number, check number, DO's name, DSSN, and disbursing office payment data in the "Paid By" (or brief) block. In the case of payment under classified contracts, the contracts should contain instructions requiring the supplier to limit information on invoices so that supplies or services may be identified only by reference to the contract. The DO (for collateral classified programs) or the voucher preparing office (for special access programs) shall allow access to classified documents only to those persons who require access for the performance of their official duties (refer to appropriate security regulations, if necessary). Personnel who process classified documents must possess a security clearance level equal to or higher than the documents they process. DOs or voucher preparing offices shall assign duties, such as the preparation of vouchers, so that a minimum number of persons require access to the classified information. Mark and store classified documents following prescribed security regulations.

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

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

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

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

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

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

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

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

110215.   Hand-Carrying Disbursement Vouchers

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

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

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

★1103 DISBURSEMENTS FROM DEPOSIT FUND AND BUDGET CLEARING ACCOUNTS

110301.   Disposition of Funds in Deposit Fund Accounts

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

1.   Payment to Other Individuals or Organizations. The disbursement shall be made on an SF 1034. See figure 11-4.

2.   Refund to the Remitter. The disbursement shall be made on an SF 1034. See figure 11-4.

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

B.   Vouchering. Normally, no more than one deposit fund account is charged on a single disbursement voucher.   When charges are to accounts **F0109, Federal Tax Withheld from Payments to Nonresident Aliens, and **F3875, Budget Clearing Account (suspense), they are submitted on a separate voucher.

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

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

110302.   Budget Clearing Account (suspense), **F3875

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

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

1.   Checks Made Payable to the United States Postal Service. The check and a copy of disbursement voucher shall be forwarded to the Manager, Finance Branch, Eagan Information Systems/Accounting Service Centers, U.S. Postal Service, 2825 Lone Oak Pkwy, Eagan, MN 55121-9614, if the collection is for credit to a U.S. Postal Service appropriation or receipt account citing departmental prefix "18."

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

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

D.   Transactions Rejected by the Accounting System. The DO shall be notified and requested to provide the documentation needed to successfully process the transaction. The requested documentation must be provided to the accounting office within 30 days.

1.   Supporting Documentation Maintained Locally.   The DO will immediately forward the requested documentation to the accounting office.

2.   Supporting Documentation Maintained at a Remote Site.

a.   The DO will immediately notify the entitlement area via telephone or email of the rejected transaction.

b.   If the requested information is not received within 5 working days of the initial request, send a formal, written request to the functional area, referencing the original request.

c.   If no response is received within 5 working days of the second request, forward a copy of the request memorandum, with a cover letter, to the site director or commander, as appropriate.

E.   Chargeback. If the DO is unable to provide the necessary documentation within 30 days, the accounting office may chargeback the disbursement. The disbursement will be charged to the DO's **F3875, via an SF 1081. *Volume 3* of this regulation requires all disbursements recorded in **F3875 to be cleared within 60 days.

1.   If the discrepancy is determined to be the result of an erroneous line of accounting, the disbursement will be considered an erroneous payment in accordance with 31 U.S.C. 3528. The DO and/or Certifying Officer must request relief of liability as prescribed *Chapter 6* of this volume.

2.   If the supporting documentation determines that a duplicate payment has occurred, there will be no chargeback to **F3875. The DO and/or Certifying Officer must take the appropriate collection action as required by *Chapter 29* of this volume, or *Volume 10* of this Regulation, as applicable. If unable to recoup the funds within 90 days, the DO and/or Certifying Officer must request relief of liability as prescribed *Chapter 6* of this volume.

110303.   Overages

A.   Disbursement Action. If it is determined that an overage should not have been accounted for as a collection, then disburse the overage on an SF 1034 made payable to Adjustments. The SF 1034 shall be prepared by the responsible functional area. Do not issue a check or make a cash payment for this voucher. This action reverses the erroneous collection and allows the funds to be accounted for in the proper manner.

B.   Adjustments. If it is discovered that the amount should have been reported as a collection under an accounting classification other than **F3875, **F3885, Undistributed Intergovernmental Payments, **X6500, Advances Without Orders from Nonfederal sources, **X6501, Small Escrow Amounts, **X6276, Other Federal Payroll Withholding, Allotments, as in the case of a cash collection from a sales official, then make the adjustment by requiring the responsible entitlement area to prepare an SF 1081 charging **F3875, **F3885, **X6500, **X6501, or **X6276 and credit the proper appropriation or fund.

C.   Removal. If every reasonable effort to discover the source and disposition of the funds has proved unsuccessful, then prepare an SF 1081 to remove the amount from deposit fund **F3875, **F3885, **X6500, **X6501, or **X6276 and credit to Forfeitures of Unclaimed Money and Property, **R1060.

★1104   PAYMENTS IN SUPPORT OF ADVANCE PAYMENT POOL AGREEMENTS

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

★1105   INTERAGENCY DISBURSING SUPPORT

       The Financial Services Policy Branch, Policy and Requirements Management Directorate, DFAS-Kansas City (DFAS-DOSD/KC) is responsible for assisting DoD disbursing offices with establishing IPAC Interagency Disbursing Support Agreements with nonDoD agencies. The servicing DFAS site is responsible for coordinating all other disbursing matters relating to interagency disbursing support agreements.

★1106   LARGE DISBURSEMENTS

       110601.   Reporting Large Disbursements. Since the Department of the Treasury Financial Management Service (FMS) is solely responsible for the management of the government's daily cash position, disbursement transactions by check or EFT affecting the government's cash position, the DO shall advise the FMS in advance of the time of actual disbursement. DOs disbursing $50 million or more in a single transaction or in multiple transactions of a common nature shall be reported to FMS at least two business days prior to the payment date. If a disbursement of over $500 million is anticipated, a minimum of five business days advance notice is required. When specific disbursement information has not been finalized, inform FMS daily (by 9:30 a.m. eastern time) of approximate amount(s) and approximate date(s). Information on large disbursements should be reported by facsimile transmission (FAX) to FMS at (202) 874-9945 or (202) 874-9984 using FMS Form 187, Advance Notice of Large Deposits or Payments of $50 Million or More. If the report is provided to FMS on other than FMS Form 187, at a minimum the report shall contain:

                A.   Name and address of the DoD Component (e.g., Navy)

                B.   Name and telephone number of disbursing officer

                C.   DSSN

D.   Appropriation or fund account charged (minimum of six digits, with the first two identifying the department)

E.   Description of transaction

F.   Transaction settlement date

G.   Amount of the disbursement

H.   Payment mechanism (wire transfer or check)

I.   Check number for check payments

J.   Payee name and address.

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

110602.   U.S. Military EFT Payroll. DFAS sites are required to report an advance notice to the Department of the Treasury, FMS for all military pay and all military retiree pay made by EFT for each payroll reporting period. Pay totals should be reported as far in advance of the pay date as possible, however, a minimum of two business days advance notice is required.

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

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

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

1.   DFAS site

2.   DSSN

3.   Name and telephone number of contact (or disbursing officer)

4.   Name of Federal Reserve Bank location where pay files are
transmitted

5.   Name of U.S. Military branch (e.g., Navy)

6.   Military pay classification

7.   Pay date

8.   Pay amount for each classification

9.   Total pay amount.

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

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

A.   DFAS or other Defense sites

B.   DSSN

C.   Name and telephone number of primary and alternate contact

D.   Federal Reserve bank location of transmitted payment files

E.   Date payment files are transmitted

F.   Effective date of payment (transaction settlement date)

G.   Total dollar amount of the EFT file transmitted.

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

★1107 GOVERNMENT PURCHASE CARD PAYMENTS

Upon receipt of approved invoices for purchase card transactions, authorized in accordance with *Volume 10* of this regulation, the DO of the designated paying office shall ensure payment is made in accordance with *Chapter 24* this volume and the Prompt Payment Act deadlines.

VOUCHER CONTROL LOG			1. DISBURSEMENTS XXXX			3. DATE 11/23/XX	
			2. COLLECTIONS				
4. VOUCHER NUMBER	**5. PAYEE (Disbursements) REMITTER (Collections)**	**6. AMOUNT**	**7. FORM OF PAYMENT OR REMITTANCE**				
			a. CASH	**b. CHECK**	**c. EFT**	**d. OTHER**	
400001	John D. Able	389.00	X				
400002	Christine M. Baker	552.10			X	234569	
400003	Beverly W. Ellis	941.25		X		11,607,456	

DD Form 2659, AUG 93

Figure 11-1. DD Form 2659 (Voucher Control Log)

APPOINTMENT/TERMINATION RECORD – AUTHORIZED SIGNATURE

(Read Privacy Act Statement and Instructions before completing form)

PRIVACY ACT STATEMENT

AUTHORITY: E.O. 9397, 31 U.S.C. §§ 3325, 3528, DoD Financial Management Regulation, Vol. 5, Chapter 33, and DoDD 7000.15, DoD Accountable Officials and Certifying Officers.

PRINCIPAL PURPOSE(S): To maintain a record of certifying and accountable officers' appointments, and termination of those appointments. The information will also be used for identification purposes associated with certification of documents and/or liability of public records and funds.

ROUTINE USE(S): The information on this form may be disclosed as generally permitted under 5 U.S.C. § 552a(b) of the Privacy Act of 1974, as amended. It may also be disclosed outside of the Department of Defense (DoD) to the Federal Reserve banks to verify authority of the accountable individual to issue Treasury checks. In addition, other Federal, State, and local government agencies, which have identified a need to know, may obtain this information for the purpose(s) identified in the DoD Blanket Routine Uses published in the Federal Register.

DISCLOSURE: Voluntary; however failure to provide the requested information may preclude appointment.

SECTION I – FROM: COMMANDER/APPOINTING AUTHORITY

1. NAME *(First, Middle Initial, Last)*	2. TITLE	3. DOD COMPONENT/ORGANIZATION
4. DATE *(YYYYMMDD)*	5. SIGNATURE	

SECTION II – TO: APPOINTEE

6. NAME *(First, Middle Initial, Last)*	7. SSN	8. TITLE
9. DOD COMPONENT/ORGANIZATION	10. ADDRESS *(Include ZIP Code)*	
11. TELEPHONE NUMBER *(Include Area Code)*	12. EFFECTIVE DATE OF APPOINTMENT *(YYYYMMDD)*	

13. POSITION TO WHICH APPOINTED *(X one)*
☐ CERTIFYING OFFICER   ☐ ACCOUNTABLE OFFICIAL   ☐ OTHER *(Specify)*

14. YOU ARE HEREBY APPOINTED TO SERVE IN THE CAPACITY SHOWN ABOVE. YOUR RESONSIBILITIES WILL INCLUDE:

15. YOU ARE ADVISED TO REVIEW AND ADHERE TO THE FOLLOWING REGULATION(S) NEEDED TO ADEQUATELY PERFORM THE DUTIES TO WHICH YOU HAVE BEEN ASSIGNED:
   DoDFMR, Vol. 5, chapter 33;

SECTION III – ACKNOWLEDGEMENT OF APPOINTMENT

   I acknowledge and accept the position and responsibilities defined above. I understand that I am strictly liable to the United States for all public funds under my control. I have been counseled on my pecuniary liability and have been given written operating instructions. I certify that my official signature is shown in the box below.

16. PRINTED NAME *(First, Middle Initial, Last)*	17. SIGNATURE

SECTION IV – TERMINATION OF APPOINTMENT

The appointment of the individual named above is hereby revoked.	18. EFFECTIVE DATE *(YYYYMMDD)*	19. APPOINTEE INITIALS
20. NAME OF COMMANDER/APPOINTING AUTHORITY	21. TITLE	22. SIGNATURE

★**Figure 11-2. DD Form 577 (Appointment/Termination Record – Authorized Signature)**

INSTRUCTIONS FOR COMPLETING
APPOINTMENT/TERMINATION RECORD – AUTHORIZED SIGNATURE

This form may be used to:

1. Appoint certifying officers. Certifying officers are those individuals, military or civilian, designated to attest to the correctness of statements, facts, accounts, and amounts appearing on a voucher for payment.

2. Appoint accountable officials. Accountable officials are those individuals, military or civilian, who are designated in writing and are not otherwise accountable under applicable law, who provide source information, data or service to a certifying or disbursing officer in support of the payment process.

SECTION I.
1. Enter the name of the Commander/Appointing Authority.

2. Enter the Commander/Appointing Authority's title.

3. Enter the Commander/Appointing Authority's DoD Component/Organization location.

4. Enter the date the form is completed.

5. The Commander/Appointing Authority must place his or her legal signature in the block provided.

SECTION II.
6. Enter the Appointee's name.

7. Enter the Appointee's social security number.

8. Enter the Appointee's title.

9. – 11. Enter the name, complete address, and telephone number of the DoD Component/Organization activity to which appointed.

12. Enter the date the appointment is to be effective.

13. Mark X in the appropriate box indicating the purpose for the appointment.

14. Describe in detail the duties the Appointee will be required to perform, to include types of payments, records, and vouchers for which authorized (specifying the applicable disbursing station symbol number(s) affected), and any other pertinent information.

15. List all regulations the Appointee must review and follow in order to adequately fulfill the requirements of the appointment.

SECTION III.
16. – 17. The Appointee shall print his or her name and enter his or her legal signature in the spaces provided.

SECTION IV.
Completing this section will terminate the original appointment as of the effective date. If partial authority is to be retained, a new DD Form 577 must be completed.
Mark X in the box provided to indicate the appointment is being revoked.

18. Enter the date the termination is effective.

19. The Appointee will initial in the space provided acknowledging revocation of the appointment.

20. The Commander/Appointing Authority must place his or her name, title and legal signature in the spaces provided.

★**Figure 11-2. DD Form 577 (Appointment/Termination Record – Authorized Signature)**
(Continued)

WITHIN THE UNITED STATES	
<u>DATA</u>	<u>EXAMPLE</u>
Location (Base and State) ZIP Code Disbursing Station Symbol Number Date of Payment	Camp Lejeune NC 28540 DSSN 6092 1 May 20XX
Location and ZIP Code Disbursing Station Symbol Number Date of Payment	Ft. Finance, IN 46216 DSSN 0001 20 August 20XX
Classified Disbursing Station Symbol Number UIC and Name of Disbursing Activity Date of Payment Name and DSSN of Operating Location	 DSSN 5171 (62306) NAVOCEANO 21 SEP 20XX DFAS Cleveland 8522
OVERSEAS AREAS	
<u>DATA</u>	<u>EXAMPLE</u>
Location Disbursing Station Symbol Number Date of Payment	APO AE 09440-1111 DSSN 6637 1 May 20XX

Figure 11-3. Disbursement Voucher Paid By Blocks

Standard Form 1034 Revised October 1987 Department of the Treasury 1 TFM 4-2000	**PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL**	Voucher No. 593281

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION Department of the Army 7th Finance Battalion APO AE 00098	DATE VOUCHER PREPARED 17 Oct 20XX	SCHEDULE NO.
	CONTRACT NUMBER AND DATE DA-HC-21-72A2578 8/21/XX	PAID BY APO AE 00098 DSSN 9000 18 Oct 20XX
	REQUISITION NUMBER AND DATE	

PAYEE'S NAME AND ADDRESS	Burchell Electronics, Inc. 18 Business Street Daube, West Germany	DATE INVOICE RECEIVED 01 Oct 20XX
		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).	QUAN TITY	UNIT PRICE		AMOUNT[1]
				COST	PER	
61329 8/27/XX	9/25/XX	Analog Digital Convt.	10	30	ea	300
42573 8/27/XX	9/25/XX	Transistor	20	5	ea	100

(Use cont. sheet if necessary) **(Payee must NOT use the space below)**		**TOTAL** DM	400

PAYEE'S NAME	APPROVED FOR DM 400 = $200.00	EXCHANGE RATE DM 2 =$1.00	DIFFERENCES

PAYMENT	APPROVED FOR DM 400 = $200.00	EXCHANGE RATE DM 2 =$1.00	DIFFERENCES
☐ PROVISIONAL			
☒ COMPLETE	BY[2] R. S. Timothy, LTC, FC		
☐ PARTIAL			
☐ FINAL			Amount verified correct for
☐ PROGRESS	TITLE Disbursing Officer		(Signature or initials)
☐ ADVANCE			

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

(Date)	(Authorized Certifying Officer)	(Title)

ACCOUNTING CLASSIFICATION

21*XXXX XX-XXXX PXXX-XX SXX-XXX   200.00

PAID BY	CHECK NUMBER	ON ACCOUNT OF U.S. TREASURY	CHECK NUMBER 48679	ON (Name of bank) American Express
	CASH $	DATE	PAYEE[3]	

[1] When used in foreign currency, insert name of foreign currency. [2] If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided over his/her official title. [3] When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he/she signs must appear. For example: John Doe Company, per John Smith, "Secretary or Treasurer", as the case may be.	PER
	TITLE

PRIVACY ACT STATEMENT
The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.

Figure 11-4. SF 1034 (Public Voucher for Purchases and Services Other Than Personal)

Standard Form 1081 Revised September 1982 Department of the Treasury 1 TFM 2-2500	**VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS**		

CHARGE AND CREDIT WILL BE REPORTED ON
CUSTOMER AGENCY STATEMENT OF TRANSAC-
TIONS FOR ACCOUNTING PERIOD ENDING   10/31/XX

Transaction Date

10/1/XX

Document No.

159659

CUSTOMER AGENCY		BILLING AGENCY	
Agency Location Code (ALC)	Customer Agency Voucher No.	Agency Location Code (ALC)	Billing Agency Voucher No.
0001	102	0001	942

DEPARTMENT BUREAU ADDRESS	DFAS Orlando 2500 Leahy Ave. Orlando, FL 32893-0002	DEPARTMENT BUREAU ADDRESS	DFAS Orlando 2500 Leahy Ave. Orlando, FL 32893-0002

SUMMARY		SUMMARY	
APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT	APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT
17F3880 00020 2D 1001XX 000122333444	500.00	17*1453.2252/025/74476/G/000072/1J DK31WN/DK3223687830	500.00

(MUST AGREE WITH BILLING
    AGENCY TOTAL)   TOTAL
	500.00	(MUST AGREE WITH CUSTOMER
		   AGENCY TOTAL) TOTAL
			500.00

Details of charges or reference to attached supporting documents

    To transfer credit received from Treasury for original check number 000122333444. Copy of DAS attached.

BILLING AGENCY CONTACT:

PREPARED BY   R. Smith

APPROVED BY   K. Randall

TELEPHONE NO.   (407) 697-1234

CERTIFICATION OF CUSTOMER OFFICE

I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.

10/1/XX   John J. Baker
_____   _____
(Date)   (Authorized administrative or certifying officer)

(407) 697-1357
_____
(Telephone No.)

Original - Forward To Customer For Payment

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

Standard Form 1080 Revised April 1982 Department of the Treasury 1 TFM 2-2500	**VOUCHER FOR TRANSFERS** **BETWEEN APPROPRIATIONS AND/OR FUNDS**	VOUCHER NO. 8397
		SCHEDULE NO.

Department, establishment, bureau, or office receiving funds Defense Finance and Accounting Service – Cleveland 1240 East Ninth Street Cleveland, OH 44199-2055	BILL NO.
	PAID BY DFAS CL DSSN 8522 10/15/XX

Department, establishment, bureau, or office charged

Defense Finance and Accounting Service – Cleveland
1240 East Ninth Street
Cleveland, OH 44199-2055

ORDER NO.	DATE OF DELIVERY	ARTICLES OR SERVICES	QUAN-TITY	UNIT PRICE		AMOUNT
				COST	PER	DOLLARS AND CENTS
TA 54		Transfer receipt of funds from John Doe to MPN See COV#12345 9/3/XX				500.00
					TOTAL	500.00

Remittance in payment hereof should be sent to -

Defense Finance and Accounting Service – Cleveland
1240 East Ninth Street
Cleveland, OH 44199-2055

ACCOUNTING CLASSIFICATION - Office Receiving Funds

MPN 17*1453.2201

CERTIFICATE OF OFFICE CHARGED

I certify that the above articles were received and accepted or the services performed as stated and should be charged to the appropriation(s) and/or fund(s) as indicated below; or that the advance payment requested is approved and should be paid as indicated.

10/15/XX
(Date)

(Authorized administrative or certifying officer)

Disbursing Officer
(Title)

ACCOUNTING CLASSIFICATION - Office Charged

17F3875 XXXX XXX XXXXX X XXXXXX XX XXXXXX XXXXXXXXXXX

Paid by Check No. No check issued

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