

CHAPTER 9

APPOINTMENT RESPONSIBILITIES AND TREASURY
CHECK UTILIZATION PROCEDURES OF DISBURSING
OFFICERS AND DEPUTIES

9-1. Authority to Disburse. The Chief of Engineers is charged with the disbursement of funds appropriated for Civil Works by a recurrent appropriation act provision, which, for the fiscal year concerned, constitutes a congressional directive to that end.

9-2. Responsibilities of Disbursing Officers. a. Except as provided below, the disbursing officer*s responsibility for public funds intrusted to him is personal and absolute., and he is entitled to relief from responsibility only by properly accounting for the funds received or held by him. This responsibility includes, but is not limited to. collection, safekeeping and deposit of accounts receivable; the drawing of checks; the issuance of savings bonds; care and custody of blank checks, bond. end facsimile signature plates for mechanical check signing equipment. Amounts placed on checks must be visually checked with amounts payable shown on vouchers by or in the presence of the disbursing officer or deputy. A record of the last check signed should be personally maintained by the disbursing officer and/or his deputy. Disbursing officer should also have personal knowledge at all times as to the consecutive numbers of blank checks and savings bonds on hand.

b. The act "To fix the responsibilities of disbursing and certifying officers, and for other purposes," approved 29 December 1941 (55 Stat 375, 31 USC 82e), is not applicable to disbursing and certifying officers of the Corps of Engineers engaged on field work. Responsibilities of Certifying and Disbursing Officers excepted from the Act of December 29, 1941 are provided in 3 GAD 26.4 and 27.2.

c. The fact that public money is disbursed in obedience to a written order of a commanding officer (District Engineer) does not authorize the General Accounting Office to credit the disbursing officer for such expenditure if it was made in contravention of law (7 Comp. Dec. 248). If such an expenditure is disallowed, the officer who ordered the disbursement will be held responsible by the Chief of Engineers. If there exists any doubt as to the validity of the payment to be made, the disbursing officer (finance and accounting officer) should not be deterred from making a request for an advance decision of the Comptroller General in the absence of unquestionable Comptroller decisions as to the propriety of the payment. If say disbursement results in a disallowance, the disbursing officer or the head of the depart-

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ment has the right to appeal to the Comptroller General for a review of the disallowance within one year from the date of same. The decision of the Comptroller General on such appeal is final upon the executive department (31 USC 74). Requests for advance decisions and appeals from disallowances will be submitted through the Chief of Engineers.

* d. Requirements for deposit of receipts will be observed as prescribed in 7 GAO, Section 12.

9-3 Appointment of Disbursing Officers.

a. Disbursing Officers for the Corps of Engineers will be civilians appointed by the commanding officer of the installation to which they are assigned. The civilian designated will also be the Finance and Accounting Officer (Chief, Finance and Accounting Branch).

* b. Upon appointment of the Disbursing Officer, DAEN-RFM-A will be furnished information as follows:

- (1) Name of Disbursing Officer.
- (2) Effective date of appointment.
- (3) TFS Form 5583, Signature Card.
- (4) TFS Form 3023, Specimen Signatures.

The effective date will be fixed so that the TFS Forms 5583 and 6513 may be filed with the Treasury Department prior to commencement of disbursing.

c. The Disbursing Officer will, upon assuming duty at a station where a Disbursing Officer had been currently assigned, take over the total accountability of the predecessor and operate under the disbursing station symbol assigned to the station. Notification of the transfer of accountability will immediately be furnished HQDA (DAEN-RMF-A), WASH DC 20314.

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9-4 Appointment of Certifying Officers.

a. The Finance and Accounting Officer (Chief, Finance and Accounting Branch) is designated as the certifying officer with the responsibility and authority for certification of accuracy and entitlement with respect to payrolls, travel and commercial vouchers.

b. This certification authority will be redelegated by the Finance and Accounting Officer in writing to the Chief of Examination Section or the Chiefs of the applicable units of the Examination Section as the work-

load warrants. Certification in such cases will be made in the following form:

(Appropriate Certificate)
(Signature of individual delegated)
For JOHN DOE
Finance and Accounting Officer

9-5 Discontinuance of Disbursing Duties.

a. Transfer of Disbursing Duties. When a Disbursing Officer transfers his disbursing duties to a successor at a disbursing station, his successor will assume accountability for the balance in his predecessor's account. The Disbursing Officer being relieved will prepare a final Statement of Accountability, Standard Form 1219, and supporting statements and schedules, irrespective of the fact that the closing date may be other than the close of the calendar month. The Statement will be plainly marked "FINAL" in the blank space directly above the name line. The transfer of accountability will be accomplished by the use of a statement attached to the SF 1219 of the disbursing officer being relieved. The statement will read as follows:

I have received (date) by transfer from (name of Disbursing Officer being relieved) (total amount), an analysis of which is included in Sections II and C of attached SF 1219.

(Signature of Successor)

(Grade or Title)

The statement and copies thereof, properly signed, will be securely attached to the original and each copy of the statement of accountability. The Administrative Approval Certificate on the reverse of the Statement of Transaction, Standard Form 1220, will be accomplished by the District Comptroller or Chief, Finance and Accounting Branch, on all copies.

b. Discontinuance of Disbursing Operations. When a Disbursing Officer ceases to act and the disbursing operations at a disbursing station are discontinued, the Disbursing Officer will report the fact over his signature to the Chief of Engineers for transmission to the Treasurer of the United States, giving a description of the last check drawn. The Disbursing Officer will prepare a final Statement of Accountability, Standard Form 1219, and supporting statements and schedules, irrespective of the fact that the closing date may be other than the close of the calendar month. The statement will be plainly marked "FINAL" in the blank space directly above the name line. Special arrangements will be made with the depository to furnish immediate confirmation of all deposits.

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Even though, due to extenuating circumstances, confirmed copies of certificates of deposits have not been received, the amounts thereon will be shown as "Confirmed" within the current accounting period, thus reflecting the accountable balance as zero. The Statement of Accountability will be submitted within 10 days after the last day of activity. All blank Treasury checks will be returned in accordance with pan 9-17c.

9-6 Appointment of Deputy Disbursing Officer .

* a. Deputy Disbursing Officers for the Corps of Engineers will be civilians appointed by the Commanding Officer of the installation to which they are assigned. Disbursing Officers may recommend persons for such appointment. Deputy Disbursing Officers will make disbursements as an agent of the Disbursing Officer and discharge all other duties required according to law and regulation to be performed by such Disbursing Officer. Deputies may act on behalf of the principal whether or not such principal is present for duty. In the principal's absence, the deputy may continue to act for a period of time not to extend beyond the last day of the second month following that in which such absence begins. In cases of death, incapacity, or removal, the principal remains responsible for the acts of his deputy, unless otherwise relieved under provision of law. The deputy shall be subject for his official misconduct to all liabilities and penalties described by law in like cases for the Disbursing Officer for whom he acts as deputy.

b. Upon appointment of a Deputy Disbursing Officer, the Chief of Engineers, ATTN: DAEN-ECF-A, will be furnished notification of such appointment, accompanied by the completed TD Form 5583 Signature Card, and TD Form 6513, Specimen Signatures. The effective date of the appointment will be fixed so that the required signatures may be filed with the Treasury Department prior to commencement of disbursing duties. When it is considered that conditions justify the appointment of more than one deputy the above notification and TD Forms will be furnished for each appointee. The appointment of a Deputy Disbursing Officer may remain in effect so long as desired or until a change of duty station of either the Disbursing Officer, or his deputy, or other valid reason for termination of the appointment.

c. When a Deputy Disbursing Officer ceases to act the principal Disbursing Officer will at once report the fact over his signature to the Chief of Engineers, ATTN: DAEN-ECF-A, for transmission to the Treasury Department. Such report will include a description of the last check drawn by the deputy.

d. In the event of the death, incapacity or separation from office of a Disbursing Officer, the accounts of such Disbursing Officer may be continued and payments made in his name by his Deputy Disbursing Officer for a period of time not to extend beyond the last day of the second month following the month in which such death, incapacity or separation occurs. The deputy will be legally liable and responsible for all payments and official acts during such period until a new Disbursing Officer

* is appointed. If there is more than one deputy, the Commanding Officer of the installation will designate a deputy to disburse as principal in the name of the Disbursing Officer. Such accounts and payments shall be allowed, audited, and settled in the manner prescribed by law; and the checks signed in the name of the former Disbursing Officer shall be honored by the Treasurer of the United States, in the same manner as if the former Disbursing Officer had continued in office (Act 31 July 1953, 67 Stat 296, 31 U.S.C. 103b). The word "separation" as stated in the first sentence of this paragraph refers to separation for cause and should not be construed as separation due to transfer, retirement, or resignation.

9-6.1 Designation of Recreational Fee Cashier.

a. Individuals whose duties include receiving User fees, collected by Rangers, and who have custody of User Permits, except those receiving permits under hand receipt method (para 4-6b), will be designated "Recreational Fee Cashier" by the Division and District Engineers under procedures and conditions as follows:

(1) The designation will be in writing similar to the method used for appointing imprest fund cashiers.

(2) The Division and District Engineer will assure the provision of appropriate administrative supervision of the cashier function and will provide facilities and instructions for the safeguarding of permits and funds using the requirements for safeguarding imprest funds as a guide

(3) Where the cashier requires cash for use by the Rangers, the Finance and Accounting Officer may advance the required amount upon written request from the official in charge of the activity. Advances and turn-ins of change funds will be documented on DD Form 1081.

(4) Cashiers are accountable and responsible to the Finance and Accounting Officer for the User fees and for the change funds received.

(5) Any shortage of funds for which the cashier is accountable will be reported in accordance with pars 9-21.

b. Individuals may be designated by the Division and District Engineers as "Alternate Cashier" to serve as RFC in the absence of the principal under the procedures and conditions in subparas a(1) thru (5) above.

9-7. (Rescinded.)

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9-8. Protecting Government Money.

a. A disbursing officer is at all times personally responsible for the safety of cash funds; and he will, upon his own initiative, take necessary steps to protect himself against loss by embezzlement, theft, fire and similar hazards.

b. The disbursing officer will be provided with at least a three-position dial-type combination safe that is fire resistant for a minimum period of two hours. The safe should be of sufficient size to accommodate the supply of blank checks and savings bonds in the custody of the disbursing officer as well as any cash in his safekeeping. The combination of the safe of the disbursing officer will be known only by such officer or his deputy. It will be placed in a sealed envelope, suitably marked so that its unauthorized opening may be detected, and delivered to the installa-

tion commander for safekeeping and use in the event of emergency.

9.9. Applicability of Fiscal Instructions Issued by Higher Authorities.

a. In the absence of specific instructions for compliance, fiscal regulations issued by the Department of the Army are not applicable to Civil Works activities until implemented by the Chief of Engineers.

b. Where instructions contained in publications issued by the General Accounting Office and Treasury Department are applicable to Civil Works activities and do not in themselves require further implementation, such instructions will be followed without awaiting further notice from the Chief of Engineers, unless, in the discretion of the Division or District Engineer, the applicability of such instructions to Civil Works should be questioned.

9-10. Payments in Excess of Appropriations Prohibited. No act of Congress will be construed to make appropriation out of the Treasury of the United States or to authorize the payment of money in excess of appropriation made by law, unless such act does in specific terms so declare (Act June 30, 1906, 31 U. S. C. 627).

9-11. Cash in Personal Possession.

* a. Where the need exists, the Chief of Engineers will authorize disbursing officers to keep cash on hand at their own risk. Where previous continuing authority at the station has not been received, disbursing officers may request it from DAEN-RMF-A. Cash is authorized to be held in the custody of cashiers outside the finance and accounting office for change funds and imprest funds. *

b. Applications, in letter form, requesting authority to hold cash on hand will:

- (1) state the maximum amount to be so held,
- (2) include a full explanation of the need for the authorization
- (3) describe the facilities available for safeguarding public funds, and
- (4) state the distance to the nearest depository.

* c. As a general policy, disbursing officers of the Corps of Engineers will make all payments by checks drawn on the Treasurer of the United States. Only in those situations where the exigencies of the service demand it, will payments be made in cash and then only when authorization referred to in paragraph 9-11a above has been received. However, when imprest fund or change fund cashiers are changed, the cash turned in to the disbursing officer by the previous cashier may be advanced to the new cashier as a cash payment. *

9-12. Verification of Cash and Collections. Cash on hand for disbursement, held in accordance with para. 9-11 above, and collections on hand will be verified in accordance with the procedures established in para 3-58, AR 37-103. When installations- also have military funds, the above verification will be made simultaneously for both civil and military.

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9-13. Imprest Funds.

a. Imprest funds will be established upon determination by the installation commander that the volume of small purchase activity is such as to effect a savings to the Government by the utilization of such a fund. For the purpose of uniformity with military accounting procedures, except as provided in paragraph 3-10, the provisions of AR 37-103-1 will be applied to the establishment and operation of imprest funds for small purchases from Civil Works appropriations, including pertinent procurement transactions normally financed by the Civil Works Revolving Fund.

b. Goods and services intended for military use may be paid from civil imprest funds pending reimbursement from military funds. This authority is not extended to purchasing nonexpendable items of military property.

c. In each case where a shortage of imprest funds is discovered, notification thereof will be made to the Chief of Engineers, DAEN-KCF-A, as required by paragraph 9-21.

d. Appointment of the same individual as both imprest Fund Cashier and Authorized Collector should be avoided wherever practical. Authorization for such dual appointments deemed essential will be obtained from the Division Engineer or from the Chief of Engineers for separate installation and Division offices.

e. Instructions relative to the use and accounting for imprest funds are set forth in Chapter 3 of this regulation.

* f. The safekeeping of imprest funds contained in paragraphs 3-78, 3-79, AR 37-103, will be followed as applicable. Moreover, the Finance and Accounting Officer will acknowledge the receipt of key(s) and/or combination(s) of safes by signing the transmittal document. The original will be filed in the finance and accounting office and the signed copy will be returned to the sender." *

9-14. Sale or Exchange of Funds.

a. No officer of the United States will either directly or indirectly sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the proceeds of such note, draft, warrant, or security, in his hands for disbursement, without making return of such premium and accounting therefore by charging the same to his accounts to the credit of the United States; and any officer violating this section will be forthwith dismissed from office (31 U. S. C. 544).

b. A disbursing officer having cash funds in his possession will not exchange the same for any other disbursing officer's check on the Treasurer of the United States, private check, money order or commercial paper of any kind.

9-15. Responsibility for Rendering Accounts. All officers, agents or other persona who are charged with the safekeeping, transfer or disbursement of the public moneys will keep an accurate entry of each sum received and of each payment or transfer, and will render distinct accounts of the application thereof according to the appropriations. under which the moneys have been advanced to them. Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay or emolument, fails to render his accounts for the same as provided by law will be deemed guilty of embezzlement and will be fined in a sum equal to the amount of the money embezzled and imprisoned not more than ten years (Act 25 June 1948. 62 Stat 683, 18 U.S.C. 643).

9-16. Preparation of Accounts - General. The Comptroller General has approved the forms to be used by disbursing officers in maintaining their accounts for audit. The use of the prescribed forms is mandatory upon disbursing officers of the Corps of Engineers engaged on civil works. Detailed instructions prescribing the forms and procedure. to be followed will be contained in chapter 21 of this manual.

9-17. Requisition. Safekeeping and Transfer of Treasury Checks.

a. Disbursing officers drawing checks on the Treasurer of the United States will use only blank checks ordered under contract entered into by the Treasurer of the United States. Orders (requisitions) will be prepared on Treasury Department Form TUS 3203, Purchase Order for * Blank Treasury Cheeks, in accordance with instructions thereon. Original and first carbon copy thereof will be mailed directly to: Payment Reconciliation Section, Division of Government Accounts and Reports. Bureau of Government Financial Operations, Treasury Annex No. 1, ATTN: GAO Building. Washington, DC 20226, to who. all correspondence relating thereto should be addressed. At least two months, plus time for delivery, should be allowed for printing checks after receipt of the order by the Treasurer\ of the United States. An additional two weeks should be allowed when a change in the check form is requested. Proofs of checks will be forwarded directly to tte disbursing officer for approval and approved copy will be returned directly to the Treasurer of the United States. Payments will be made directly to the contractor by each ordering office. Items 8 and 16 of Form TUS 3203 will be filled in accordingly. See "Treasurer*s Memorandum No. 2 (Revised), 29 June 1961," as amended, for details. *

b. Disbursing officers will protect blank checks to the utmost against lose or theft. Blank checks should be kept under lock and key in the disbursing officer*s safe and should be accessible only to the disbursing officer or to employees to whom this responsibility has been especially delegated by the disbursing officer. The disbursing officer will notify the Payment Reconciliation Section, Division of Government Accounts and Reports, Bureau of Government Financial Operations Treasury Annex No. 1, ATTN: GAO Building, Washington, DC 20226, and the nearest office of the United States Secret Service by telephone, telegraph, radio or the moat rapid means of communication available to his, immediately upon discovery of the loss or theft of blank checks, and the notice will include the symbol and the aerial numbers involved. The same information will be furnished to the General Accounting Office by letter. *

c. When a disbursing officer is succeeded by another, the disbursing officer being relieved will transfer his unused checks to his successor. The disbursing officer who transfers checks and the disbursing officer who receives the checks will advise the office indicated below as soon as the transfer is accomplished. The advice will be furnished by letter prepared in quadruplicate and will be specific in detail with respect to serial numbers of checks, dates, disbursing station symbol number, number of blank checks on order as indicated on unfilled requisitions. The letter will contain the names and signatures of both the transferor and transferee. Copies will be distributed as follows:

- * Original and duplicate: Payment Reconciliation Section
Division of Government Accounts and Reports
Bureau of Government Financial Operations
Treasury Annex No. 1, ATTN: GAO Building
Washington, DC 20226 *

Third and fourth copies: Retained by transferor and transferee

- * If a disbursing station ceases operation or if a disbursing officer has on hand blank checks which cannot be used, the checks will be returned to the Hail Management Branch Division of Facilities Management, Bureau of Government Financial Operations, Treasury Annex No. 1, Washington, DC 20226. A copy of the letter of transmittal returning the checks will be furnished the Payment Reconciliation Section, Division of Government Accounts and Reports, Bureau of Government Financial Operation., Treasury Annex No. 1, ATTN: GAO Building, Washington, DC 20226. The letter will fully describe the checks and give the reasons why they cannot be used. Since all card checks will have the station symbol number printed thereon and punched therein, they will not be transferred to another disbursing station or used over an account other than that of the original symbol. *

d. The authority to issue a substitute check to replace one lost, stolen, mutilated or destroyed and to prescribe the necessary rules and regulations for issuance of such checks is vested in the Secretary of the Treasury (R.S. 3646, as amended (31 U.S.C. 528)). Issuance of a substitute payroll check by the disbursing officer will be in accordance with Section IX, Chapter 4, AR 37-103. Upon receipt of a check which has been mutilated or defaced to an extent which renders it nonnegotiable, the disbursing officer may void or spoil such check in accordance with instructions contained in paragraph 9-18 of this manual and issue a new check provided:

(1) The check was issued under the same disbursing station symbol number or the preceding 5 digit symbol number.

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(2) The claimant is the original payee.

(3) Any missing portions of the check are insufficient to form a claim against the United States.

9-18. Check Preparation and Accounting.

a. In connection with payroll checks, after signature by the disbursing officer, an individual not charged with payroll preparation, payroll accounting, timekeeping or time checking duties will be assigned the responsibility by the District Engineer (and/or Division Engineer) to receive checks from the Disbursing Officer for distribution to employees. At activities remote from the paying office, a designated officer or employee who is completely divorced from timekeeping and timechecking duties will receive checks by mail and distribute them to employees. Checks may be mailed direct to the individual payees concerned as the occasion demands.

b. The provisions of 7 GAO 6000, GAO Manual for Guidance of Federal Agencies, are applicable to disbursing officers of the Corps of Engineers. Canceled checks should be scheduled on SF 1098, Schedule of Canceled Checks, in accordance with the regulations and entered on the Cash Receipts and Deposits Register using SF 1098 as a posting media.

c. Undeliverable checks will be handled in accordance with 7 GAO 6000. They will be marked "Not Negotiable" six months from date of issue or sooner as circumstances warrant. They will be scheduled on SF 1185 at the end of six months and deposited only with Federal Reserve Banks or Branches to the credit of the Treasurer of the United States. Such checks should not be included in deposits of other classes of collections. Pending availability of SF 1185, agencies will utilize SF 1098, Schedule of Canceled Checks. SF 1185 will be entered on the Cash Receipts and Deposits Register using the SF 1185 as a posting media. A copy of SF 1185 will be cross-referenced to the original transaction, given a current bureau voucher number, and added to the list of unpaid bureau vouchers maintained in accordance with par. 3-6b, to reestablish the accounts payable pending subsequent payment to the payee or other disposition.

9-19. Signing of Checks.

a. Checks will not be signed until they have been completely filled out to show name of payee, amount, etc. The use of mechanical check-signing machines is permitted where volume is 1,000 or more checks per month. Authority is delegated to installation

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commanders to approve the use and purchase of such machines. It is the responsibility of the disbursing officer to see that machine to be used for applying facsimile signatures to checks have mechanical features that will assure the disbursing officer full protection against the unauthorized use of his facsimile signature and have counters that will provide him with an accurate record of the number of times the plate has been used.

b. The following conditions must be met before mechanical check signing machines may be used to sign checks:

(1) Upon request, the Chief of Engineers will furnish a sample of the border design that has been approved by the Secretary of the Treasury for use by disbursing officers of the Corps of Engineers. This design must enclose the facsimile signature and will contain the legends "Corps of Engineers" now printed in the lower right hand corner of the check and "Disbursing Officer." These legends will not be duplicated in the surface printing in the lower right corner of the check. This will be considered when ordering blank checks for use with a check-signing machine.

(2) Upon receipt of the approved border design, the plate will be ordered by the disbursing officer for use with the machine. The number "1" will be placed in the lower left corner of the border design of the first plate used by a disbursing officer. Additional plates bearing the same signature will continue in numerical sequence.

* (3) Twelve specimens of the facsimile signature produced by the machine will be furnished the Chief of Engineers for approval of the Treasurer of the United States. These specimens will be on plain white paper about the size, weight and thickness of a Treasury check. Two of these specimens will be certified manually by the disbursing officer as follows:

"I certify that this is a true specimen of my official signature to be affixed by machine to checks draw on the Treasurer of the United States under any symbol number now or hereafter assigned to me."

(Sign here the same as on the plate)

(4) No check will be signed by the machine until approval of the facsimile signature is received.

(5) A protective black ink especially prepared for use with certain types of check-signing equipment has been designated by the Treasury Department for use by the Department of the Army. This ink will be procured from the Government Printing Office. The name of the machine will be furnished when ordering the ink.

(6) When a facsimile signature plate is no longer to be used by the disbursing officer it will be returned to the Chief of Engineers, DAEN-ECF-A by registered mail for transmission to the Treasurer of the United States for destruction. The reason for its return will be stated.

(7) A deputy disbursing officer may use the facsimile signature plate of the principal disbursing officer. The original check will therefore bear no indication that the plate was used by the deputy. However, for the protection of all concerned, there must be a record maintained of each check signed by the deputy. This record may be made on the retained check copies.

(8) Where the check-signing machine is operated by an individual other than the disbursing officer or his deputy, the facsimile signatures should only be applied in the presence of the disbursing officer or his deputy.

9-20. Relief of Disbursing Officers.

a. Under the provisions of Section 1 of public Law 365, 84th Congress, approved 11 August 1955, the Secretary of the Army has appointed the Chief of Engineers as his designee to make findings and recommendations to the Comptroller General of the United States in connection with deficiencies in official civil works disbursing accounts of disbursing officer or former disbursing of officers.

b. Pursuant to the above, cases involving disallowances by the General Accounting Office which cannot be resolved by the notions of the certifying and/or disbursing officer, and where restitution cannot be forced from the parties who have been overpaid, will be reported to the Chief of Engineers as soon as practicable with a full report of the facts and circumstances necessary to a comprehensive understanding of the point involved in the disallowance supported by copies of all the correspondence bearing on the case.

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9-21. Irregularities in Disbursing Officer*s Accounts. The provisions of Section VIII, Chapter 3, AR 37-103 will be applied in connection with Civil Disbursing Officer's accounts, except as follows:

- * a. References to OCF, FCUSA and FOUSA will be disregarded. All required reports will be submitted to DAEN-ECF-A.
- b. Civil documentation, accounting and disbursing procedures will be followed, as applicable. The procedures for handling cash shortages and overages of \$50 or less do not apply.
- c. When an irregularity is discovered which results in a cash shortage in the disbursing officer*s accounts, the amount of the shortage will be transferred to and separately identified in an appropriate subdivision of the Chart "D" account involved, pending relief from accountability or recovery of the loss.
- d. Upon notification by OCE that the Disbursing Officer has been relieved from accountability, the amount of the loss will be disbursed on a cash voucher payable to "adjustments," supported by copy of document granting relief, and charged to appropriate expense or other accounts. The subaccount referred to in c above will be credited.
- e. Where the loss is recovered, either from an individual who admits responsibility for the loss, prior to relief of the disbursing officer, or from the disbursing officer in case relief is denied, the amount reflected in the subaccount referred to in c above will be transferred to the basic Chart "D" account. The recoupment will not be treated as a collection but as an adjustment of cash on hand.
- f. Where the loss is recovered from an individual after the disbursing officer has been relieved and the disbursement processed in accordance with d above, the collection will be processed as an appropriation refund crediting the expense or other accounts originally charged.
- g. Recoveries will be reported to OCE. Information for this report, outlined in AR 37-103, will be furnished either in the report of board proceedings or investigating officer*s report, or by letter if recovery is made after either of those reports have been submitted.

9-22. Withholding of Federal Income Tax - Permanent Change of Station.

- a. The withholding of federal income tax from payments made under civil functions funds to civilian employees as moving expense reimbursements or allowances in connection with permanent change of station will be deducted on the vouchers on which the expenses are paid and as provided in Section III, Chapter 14, AR 37-106. The amounts deducted for federal income tax will be credited to account 96F0101, Withheld Individual Income and F.1.C.A. Taxes.

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b. Employers Identification Number and necessary TD Forms 941 and W-2 should be obtained direct from the District Director of Internal Revenue Service.