

Criminal Investigation

**Use of  
Contingency  
Limitation .0015  
Funds for  
Criminal  
Investigative  
Activities**

Headquarters  
Department of the Army  
Washington, DC  
30 August 2011

**UNCLASSIFIED**

# ***SUMMARY of CHANGE***

AR 195-4

Use of Contingency Limitation .0015 Funds for Criminal Investigative Activities

This major revision, dated 30 August 2011--

- o Implements policy for the contingency limitation .0015 funds Debit Card Program (chap 3).
- o Prescribes the revision of DA Form 5071 (Paying Agent Receipt Control and Cash Accountability Journal) (para 4-10).
- o Prescribes the new DA Form 7681 (Subvoucher for Disbursement from Contingency Limitation .0015 Funds) (para 4-13).
- o Makes administrative changes (throughout).

## Criminal Investigation

### Use of Contingency Limitation .0015 Funds for Criminal Investigative Activities

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By Order of the Secretary of the Army: Guard/Army National Guard of the United States, and the U.S. Army Reserve, unless otherwise stated.

RAYMOND T. ODIERNO  
*General, United States Army*  
*Chief of Staff*

Official:

  
JOYCE E. MORROW  
*Administrative Assistant to the*  
*Secretary of the Army*

**History.** This publication is a major revision.

**Summary.** This regulation prescribes policy and procedures for the administration, supervision, control, and use of contingency limitation .0015 funds of the Secretary of the Army made available to the Commanding General, U.S. Army Criminal Investigation Command, for emergency and extraordinary expenditures incurred during criminal investigations and crime prevention.

**Applicability.** This regulation applies to the active Army, the Army National

**Proponent and exception authority.** The proponent of this regulation is the Provost Marshal General. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations. The proponent may delegate this approval authority, in writing, to a division chief within the proponent agency or its direct reporting unit or field operating agency, in the grade of colonel or the civilian equivalent. Activities may request a waiver to this regulation by providing justification that includes a full analysis of the expected benefits and must include formal review by the activity's senior legal officer. All waiver requests will be endorsed by the commander or senior leader of the requesting activity and forwarded through their higher headquarters to the policy proponent. Refer to AR 25–30 for specific guidance.

**Army internal control process.** This regulation contains internal control provisions and identifies key internal controls that must be evaluated (see appendix C).

**Supplementation.** Supplementation of this regulation and establishment of command and local forms are prohibited without prior approval from the Provost Marshal General (DAPM–MPP–LE), 2800 Army Pentagon, Washington, DC 20310–2800.

**Suggested improvements.** Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to the U.S. Army Criminal Investigation Command (CIOP–COP), 27130 Telegraph Road, Quantico, VA 22134–2253.

**Distribution.** This regulation is available in electronic media only and is intended for command levels A for the active Army, D for the Army National Guard/Army National Guard of the United States, and A for the U.S. Army Reserve.

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\*This regulation supersedes AR 195–4, dated 15 April 1983.

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### Glossary



## Chapter 1 General

### 1-1. Purpose

This regulation establishes uniform procedures for the administration, supervision, control, and use of contingency limitation .0015 funds. These funds comprise a part of the operations and maintenance, Army appropriation and are a portion of the Secretary of the Army emergency and extraordinary expense funds which are made available to the commanding general (CG), U.S. Army Criminal Investigation Command (USACIDC) for emergency and unusual expenditures incurred during investigations and crime prevention.

### 1-2. References

Required and related references are listed in appendix A. Due to the amount of personally identifiable information obtained and/or handled as a result of the implementation of this regulation, appointees must have knowledge of AR 340-21 and AR 25-55.

### 1-3. Explanation and abbreviation of terms

Special terms and abbreviations used in this regulation are defined in the glossary.

### 1-4. Responsibilities

Approval of the annual program for contingencies constitutes approval of expenditures pertaining to the program. The specific authority to expend such funds is granted each fiscal year (FY) and is evidenced by a letter issued by the Assistant Secretary of the Army (Financial Management and Comptroller) (ASA (FM&C)) to each operating agency concerned. The authority conferred in each letter pertains to a specific operating agency and is not transferable.

*a. Assistant Secretary of the Army (Financial Management and Comptroller).* The ASA (FM&C) will—

- (1) Review the budget and monitor all requests for .0015 funds, as prescribed throughout AR 37-47.
- (2) Delegate authority to obligate and expend .0015 funds to the CG, USACIDC.
- (3) Review the use of .0015 funds in investigations and crime prevention.
- (4) Coordinate with the CG, USACIDC to establish appropriate guidance on safeguarding; reporting and loss of .0015 funds; and the investigation, adjudication, and collection of .0015 funds losses.

*b. Commanding general, U.S. Army Criminal Investigation Command.* The CG, USACIDC will—

- (1) Review and examine all DA Forms 5070 (Justification Statement for .0015 Contingency Funds), DD Forms 281 (Voucher for Emergency or Extraordinary Expense Expenditures), and all supporting documents of .0015 funds spent to ensure that expenditures are properly administered and authorized.
- (2) Review annually the .0015 funds accounts of each certifying and approving officer (CAO).
- (3) Prepare and distribute a semi-annual register of .0015 funds expenditures for presentation to the Secretary of the Army for review and approval.
- (4) Provide the Secretary of the Army with information about .0015 funds requirements during budget development and implementation.
- (5) Allot, in writing, .0015 funds received from the Secretary of the Army to CAOs, as required.
- (6) Send subordinate commands copies of the Secretary of the Army's annual contingency letter of authority.
- (7) Ensure that .0015 funds are available to other installation law enforcement activities (for example, military police, military police investigators, and Department of the Army (DA) civilian police).
- (8) Delegate, in writing, authority to obligate and expend .0015 funds to subordinate commanders, as required, appropriate, or necessary.
- (9) Review and, as needed, approve requests for USACIDC special agents (SAs) and installation law enforcement activities to reimburse expenses that exceed the approval authority of the CAO.
- (10) Appoint a primary CAO, in writing. The CAO will routinely be a group commander or an officer in the rank of colonel or the civilian equivalent. Appoint an alternate CAO, in writing, to perform CAO functions in the absence of the primary CAO. The CAO may not hold the position of the CAO and approving officer (AO) concurrently (see fig 1-1, below, for a sample of a CAO appointment memorandum).



**DEPARTMENT OF THE ARMY**

ORGANIZATION  
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OFFICE SYMBOL

4 Mar 11

MEMORANDUM FOR COL John R. Smith, 2d Military Police Group (CID), Fort Felony,  
WA 93933

SUBJECT: Appointment as Certifying and Approving Officer

1. Effective 4 Mar 11, you are appointed as certifying and approving officer for the 2d Military Police Group (CID), Fort Felony, WA 93933.
2. Authority: Department of Defense Financial Management Regulation 7000.14-R, Volume 5, Chapter 33, Paragraphs 330304 and 330305, Aug 10.
3. Purpose: To approve DD Form 281 and certify that the expenditures summarized were necessary for investigations and operations, that vouchers are correct and properly substantiated, that payment is proper, and that the funds charged are applicable.
4. Period. Specify period of appointment.
5. Special Instructions: Prepare a DD Form 577 (Signature Card) and distribute as follows:
  - a. Original to servicing DFAS.
  - b. Duplicate (forwarded with a copy of supporting documents) to Commander, U.S. Army Criminal Investigation Command (CIRM-ZA), 27130 Telegraph Road, Quantico, VA 22134.

LILLARD PAUL  
CPT, AG  
Adjutant

Figure 1-1. Sample appointment memorandum for a CAO

(11) Ensure documents which appoint or relieve CAOs are sent to Commander, U.S. Army Criminal Investigation Command (CIRM-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253, and to the finance and accounting office (FAO), which service the .0015 funds accounts of the CAO.

(12) Establish policies for major categories of authorized expenditures that can be made by USACIDC SAs and installation law enforcement activities.

*c. Deputy Chief of Staff for Resource Management, U.S. Army Criminal Investigation Command.* The DCSR, USACIDC will—

(1) Serve as the program manager and provide oversight and quality assurance for the Debit Card Program (DCP) to include development of policies and procedures for operation of the DCP.

(2) Coordinate with the U.S. Army Finance Command (USAFINCOM), Defense Finance and Accounting Service (DFAS), and the designated vendor to request, secure, and maintain accountability of funds for the DCP to support USACIDC criminal investigations.

(3) Provide sufficient funding to subordinate commands to resource the debit card funding account.

*d. Group commanders, U.S. Army Criminal Investigation Command.* These commanders will designate personnel who will—

(1) Coordinate with the Disbursing and Operations Directorate, DFAS-Indianapolis to request adequate funds for authorized expenditures, and maintain accountability of the funds in the group funding account with the designated vendor.

(2) Perform administration and management of the DCP, and designate appropriate personnel to have access to the DCP Agent Service Center (ASC).

(3) Maintain separation of duties for management of the DCP.

(4) Access the Internet-based ASC to fund cards and perform actions such as card assignment, cancellation and voiding of cards, reversal of funds from card accounts, report analyses, card account adjustments, and card account monitoring.

(5) Allocate, balance, and reconcile funds to the paying agent accounts, and perform maintenance on paying agent accounts.

(6) Appoint a primary and alternate AO, in writing. The AO will routinely be a battalion commander or equivalent. An alternate AO will perform AO functions in the absence of the primary AO. Both primary and alternate AOs will be responsible for approving DA Forms 5070 for USACIDC SAs and installation law enforcement activity personnel. When local conditions make it impractical to appoint a battalion commander as an AO, the CAO may appoint other commissioned or warrant officers within their command, provided the individuals have a thorough knowledge of .0015 funds operations and DD Form 281 certification procedures (see fig 1-2, below, for a sample of an AO appointment memorandum).

(7) Appoint an enrollment manager to manage the DCP (see fig 1-3, below, for a sample of an enrollment manager appointment memorandum).

(8) Appoint a disbursing agent at each operating level to request funds from Disbursing Operations Directorate, DFAS-Indianapolis (see fig 1-4, below, for a sample of a disbursing agent appointment memorandum).



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4 Mar 11

MEMORANDUM FOR LTC John L. Law, 1st Military Police Battalion (CID), Fort  
Misdemeanor, VA 22330

SUBJECT: Appointment as Primary Approving Officer

1. Effective 4 Mar 11, you are appointed as the primary approving officer for the 1st Military Police Battalion (CID), Fort Misdemeanor, VA 22330.
2. Authority: Department of Defense Financial Management Regulation 7000.14-R, Volume 5, Chapter 33, Paragraphs 330304 and 330305, Aug 10.
3. Purpose: To examine claims submitted on DA Forms 5070 to certify that they are valid, that the vouchers are correct and properly substantiated, and that funds are available.
4. Period: Indefinite.
5. Special Instructions: Prepare a DD Form 577 (Signature Card) and forward to Commander, 2d Military Police Group (CID), Fort Felony, WA 84330.

JOHN R. SMITH  
COL, MP  
Commanding

Figure 1–2. Sample appointment memorandum for a primary AO



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4 Mar 11

MEMORANDUM FOR Mr. Rob A. Bank, 2d Military Police Group (CID), Fort Felony, WA  
93933

SUBJECT: Appointment as Enrollment Manager

1. Effective 4 Mar 11, you are appointed as the enrollment manager of the contingency limitation .0015 funds debit cards for the 2d Military Police Group (CID), Fort Felony, WA 93933.
2. Authority: Department of Defense Financial Management Regulation 7000.14-R, Volume 5, Chapter 33, Paragraphs 330304 and 330305, Aug 10.
3. Purpose: To coordinate contingency limitation .0015 funds in support of criminal investigations and manage the administrative requirements associated with the acquisition, maintenance, and accountability of the debit cards in support of contingency limitation .0015 funds expenditures.
4. Period: Indefinite.
5. Special Instructions: Prepare a DD form 577 and forward it to Commander, 2d Military Police Group (CID), Fort Felony, WA, 93933.

JOHN R. SMITH  
COL, MP  
Commanding

Figure 1-3. Sample appointment memorandum for an enrollment manager



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4 Mar 10

MEMORANDUM FOR Mr. Rob A. Bank, 2d Military Police Group (CID), Fort Felony, WA  
93933

SUBJECT: Appointment as Disbursing Agent

1. This memorandum is formal notification that you are hereby appointed as a disbursing agent for (Name), Director, Central Disbursing Services.
2. As a disbursing agent you are authorized to prepare and certify payment and collection vouchers. To provide for appropriate separation of duties, you may not input and certify the same transaction, and may not certify and pay the same payment. Department of Defense Financial Management Regulation 7000.14-R, Volume 5, Chapter 2, Paragraph 020602A, and Chapter 33, apply. Read and familiarize yourself thoroughly with these references. Acknowledge this appointment in writing and include in the acknowledgement a statement that you read and understand your responsibilities, accountability, and duties. Complete a DD Form 577 identifying each type of payment to be certified. Return the acknowledgement and DD Form 577 to me for forwarding to the Director, Central Disbursing Services, Defense Finance and Accounting Service.
3. You may not serve concurrently in any other accountable position involving the custody or disbursement of funds, nor manage or be custodian of any nonappropriated funds.

JOHN R. SMITH  
COL, MP  
Commanding

Concur:

Kenneth Kielman  
Disbursing Officer/Director  
Central Disbursing Services

Figure 1-4. Sample appointment memorandum for a disbursing agent

*e. U.S. Army Criminal Investigation Command special agents.* The USACIDC SAs will—

- (1) Ensure all claims for reimbursement are proper and all expenditures are authorized.
- (2) Prepare a DA Form 5070 for reimbursements and requests for cash advances of .0015 funds.
- (3) Provide proper receipts and other documents to support expenditures of .0015 funds.
- (4) Ensure that expenditures of .0015 funds are related to a specific investigation.
- (5) Safeguard cash advances of .0015 funds.
- (6) Request cash from paying agents and sign for funds on DA Form 5071 (Paying Agent Receipt Control and Cash Accountability Journal).

*f. U.S. Army Reserve and U.S. Army Criminal Investigation Command Army National Guard special agents.* The U.S. Army Reserve and USACIDC Army National Guard SAs mobilized to active duty status are eligible to request and expend .0015 funds in the same manner as active Army USACIDC SAs. The reserve or guard members must meet all the active duty prerequisites for USACIDC SA status.

*g. Heads of headquarters, Department of the Army agencies, and commanders of Army commands, installations, and activities.* The heads of headquarters (HQ), DA agencies, and commanders of Army commands, installations, and activities should be aware and have knowledge of the provisions of AR 340–21 and AR 25–55 and adhere to the policies found therein.

### **1–5. Responsibilities of appointees**

*a. Certifying and approving officer.* The CAO will—

- (1) Approve and certify DD Forms 281, verify that payments are proper, and that funds are available.
- (2) Review and certify all DA Forms 5070 and supporting documents which justify .0015 funds spent, to ensure that all expenses are properly authorized and recorded.
- (3) Sign the certification statement on the DD Forms 281 for reimbursement.
- (4) Prepare budgetary data on .0015 funds requirements.
- (5) Establish, in writing, internal controls to ensure that .0015 funds obligations do not exceed funds available or limitation authority.
- (6) Maintain .0015 funds files and records.
- (7) Review requests for .0015 funds advances to paying agents and AOs, to ensure that amounts advanced are the same as expected expenses, based on the historical usage of .0015 funds.
- (8) Review and, as needed, approve requests from USACIDC SAs and installation law enforcement activity personnel for individual expenses.
- (9) Ensure that all DA Forms 5070 and all settlement claims are processed and sent to HQ, USACIDC within the prescribed time limits.
- (10) Prepare a DD Form 577 (Appointment/Termination Record - Authorized Signature), upon appointment, and forward it to the higher HQ.
- (11) Direct unannounced cash counts and inspections of debit cards on all dispersing agents and paying agents at least quarterly. The directed unannounced cash counts and inspections may be conducted in conjunction with the command inspection program.
- (12) Reconcile the group funding account with the Disbursing Operations Directorate, DFAS–Indianapolis, upon appointment, to ascertain the status of each outstanding cash advance. Report any discrepancies noted during reconciliations, and report any unaccounted cash. Enter the effective date of each change of a CAO in a voucher register with the following statement signed by the CAO:

I, the undersigned, have reconciled the contingency limitation .0015 funds account with the Disbursing Operations Directorate, DFAS–Indianapolis on (date), and the balance shown as of (date) is correct. (Signature of CAO).

*b. Installation provost marshal and/or Director of Emergency Services.* The installation PM and/or the DES will—

- (1) Certify, by memorandum to the CAO and AO, the names of any installation law enforcement activity personnel authorized to expend .0015 funds and to receive advance funds.
- (2) Ensure that personnel certified in the memorandum to the CAO and AO are knowledgeable and trained on the liability involving the loss or theft of .0015 funds in accordance with this regulation and the processes to receive cash advances, safeguard .0015 funds, and file DA Forms 5070.

*c. Approving officer and/or alternate approving officer.* These officers will—

- (1) Review and certify that expenses claimed on DA Form 5070 for USACIDC SAs and installation law enforcement activity personnel are correct, proper, and authorized.

(2) Ensure that the most appropriate DA operating funds (other than .0015 funds) are used to finance costs related to criminal investigations and crime prevention.

(3) Provide detailed instructions on the use, administration, and control of .0015 funds to the paying agents, USACIDC SAs, and installation law enforcement activity personnel authorized to expend such funds.

(4) Review and, if appropriate, approve requests for cash advances submitted by paying agents, USACIDC SAs, and installation law enforcement activity personnel.

(5) Appoint at least one paying agent, in writing, at each operating level (see fig 1-5, below, for a sample of a paying agent appointment memorandum).

(6) Appoint a paying agent for flash operations, when required, for limited periods (see chap 5 for flash operation information) (see fig 1-6, below, for a sample of a flash operation paying agent appointment memorandum).



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4 Mar 11

MEMORANDUM FOR CW2 Wally B. Search, 35th Military Police Detachment (CID), Fort  
Crime, TX 76543

SUBJECT: Appointment as Primary Paying Agent

1. Effective 4 Mar 11, you are appointed as the primary paying agent for the 35th Military Police Detachment (CID), Fort Crime, TX 76543.
2. Authority: Department of Defense Financial Management Regulation 7000.14-R, Volume 5, Chapter 2, Paragraph 020604, Oct 08.
3. Purpose: To provide contingency limitation .0015 funds to special agents and vendors in support of criminal investigations.
4. Period: Indefinite.
5. Special Instructions: Prepare and forward a DD form 577 (Signature Card) to Commander, 2d Military Police Group (CID), Fort Felony, WA 84330.

JOHN L. LAW  
LTC, MP  
Commanding

Figure 1-5. Sample appointment memorandum for a primary paying agent



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4 Mar 11

MEMORANDUM FOR CW2 Wally B. Search, 35th Military Police Detachment (CID), Fort  
Crime, TX 76543

SUBJECT: Appointment as Flash Operations Paying Agent

1. Effective 4 Mar 11, you are appointed as flash fund paying agent for the 35th Military Police Detachment (CID), Fort Crime, TX 76543.
2. Authority: AR 195-4, Use of Contingency Limitation .0015 Funds for Criminal Investigative Activities, date.
3. Purpose: To draw and account for contingency limitation .0015 funds for a flash operation conducted under report of investigation 0001-08-CID001-1234, 35th Military Police Detachment (CID).
4. Period: For the duration of the flash fund operation only.
5. Special Instructions: Prepare a DD form 577 (Signature Card) and forwarded it to Commander, 2d Military Police Group (CID), Fort Felony, WA 93933, acknowledging that you are strictly liable to the United States for public funds under your control.

JOHN L. LAW  
LTC, MP  
Commanding

Figure 1-6. Sample appointment memorandum for a flash operations paying agent

- (7) Review and, as needed, approve requests from USACIDC SAs and installation law enforcement activity personnel for individual expenditures.
  - (8) Appoint a disinterested officer or USACIDC SA to conduct a quarterly unannounced verification of—
    - (a) Currency held by paying agents.
    - (b) Any .0015 funds held as evidence.
    - (c) Expenditure of source payments and supporting source receipts.
  - (9) Review and approve PM and/or DES written requests for funds, if funds are available, and if funds requested do not exceed allotted expenditures.
  - (10) Prepare a DD Form 577, upon appointment, and forward it to the higher HQ.
  - (11) Be a director or division chief for USACIDC SAs assigned to HQ, USACIDC who incur expenditures.
  - (12) Be appointed by the respective CAO, if USACIDC SAs are assigned to a group or battalion HQ who incur expenditures.
- d. Enrollment manager.* The manager will—
- (1) Order and issue debit cards, enroll and assign paying agents and disbursing agents, maintain accountability, inventory debit cards, and provide general oversight of the DCP.
  - (2) Prepare a DD Form 577, upon appointment, and a statement of understanding, and will provide to the CAO (see fig 1–7, below, for a sample of an enrollment manager statement of understanding).
  - (3) Provide user identification and/or an access request form for the dispersing agent authorized to access the DCP ASC and forward the form to the designated vendor for processing.
  - (4) Grant disbursing agents and paying agents access to the designated vendor database.
  - (5) Ensure that transaction fees from the designated vendor are paid quarterly from .0015 funds and documented in the appropriate account.
  - (6) Notify the designated vendor of lost or stolen cards and request that the card be voided.
  - (7) Be a commissioned officer, warrant officer, or a U.S. civilian employee (GS–9 or above).
  - (8) Provide disbursing agents and paying agents with instruction materials that provide guidance on the use of debit card and procedures for reporting lost or stolen cards.
  - (9) Consolidate and retain all online transactions, transaction history reports, DA Forms 5071, payment receipts, DA Forms 5070, DD Forms 1131, quarterly reports, and annual reports in the local file for 5 years.
  - (10) Retain the access forms of all disbursing agents and paying agents for 24 months.
  - (11) See paragraph 3–1 for additional enrollment manager responsibilities for the DCP.



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4 Mar 11

MEMORANDUM FOR Commander, 2d Military Police Group (CID), Fort Felony, WA 93933

SUBJECT: Enrollment Manager Statement of Understanding

1. References:

a. Memorandum, Headquarters, 2d Military Police Group (CID), XXXX (office symbol), 4 Mar 11, Subject: Appointment as Enrollment Manger.

b. Department of Defense Financial Management Regulation 7000.14-R, Volume 5, Chapter 33, Paragraphs 330304 and 330305, Aug 10.

2. I hereby acknowledge my appointment as an Enrollment Manager for the coordination of contingency limitation .0015 funds in support of criminal investigations and management of the administrative requirements associated with the acquisition, maintenance, and accountability of debit cards in support of contingency limitation .0015 funds expenditures.

3. I further acknowledge I have read and understand the Contingency Limitation .0015 Funds Debit Card Standard Operating Procedures and AR 195-4, Use of Contingency Limitation .0015 Funds for Criminal Investigative Activities, date.

ROB A. BANK  
CW2, MP  
Enrollment Manager

Figure 1-7. Sample enrollment manager statement of understanding

*e. Disbursing agent.* The agent will—

(1) Prepare and manually request funds on a DD Form 1081 (Statement of Agent Officer's Account) via e-mail. The e-mail will include the account number, routing number, and the amount of cash requested to be placed in the designated vendor account and the DD Form 1081. Forward the e-mail to the Disbursing Operations Directorate, DFAS–Indianapolis.

(2) Prepare a DD Form 577, upon appointment, and a statement of understanding and provide to the CAO (see fig 1–8, below, for a sample of a disbursing agent statement of understanding).

(3) Perform financial functions such as funding debit card accounts, updating group funding accounts, and transferring funds. In conjunction with the enrollment manager, ensure that funds are allocated to the appropriate debit card.

(4) Submit a new request for funds on a DD Form 1081, as funds are depleted from the group funding account, via e-mail. The e-mail will include the account number, routing number, and the amount of cash requested to be placed in the designated vendor account and the DD Form 1081. Forward the e-mail to the Disbursing Operations Directorate, DFAS–Indianapolis.

(5) Forward approved and certified DD Forms 1081 to the Disbursing Operations Directorate, DFAS–Indianapolis.

(6) Transfer funds electronically from the group funding account to the appropriate assigned paying agent debit card, via the designated vendor system.

(7) Withdraw funds from all reported lost or stolen debit cards and return them to the group funding account.

(8) Manage all .0015 funds files and records of the CAO.

(9) Retain all supporting records of DD Forms 1081, DD Forms 1131, and DD Forms 281 which are submitted to the FAO in the local file for 5 years.

(10) Retain all DA Forms 7681 in the local file for 5 years.

(11) Receive training on the requirements and use of the DCP and .0015 funds as prescribed by this regulation.

(12) Be a commissioned officer, warrant officer, or a U.S. civilian employee (GS–9 or above).



DEPARTMENT OF THE ARMY  
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4 Mar 11

MEMORANDUM FOR Commander, 2d Military Police Group (CID), Fort Felony, WA 93933

SUBJECT: Disbursing Agent Statement of Understanding

1. References:

a. Memorandum, Headquarters, 2d Military Police Group (CID), XXXX (office symbol), 4 Mar 11, Subject: Appointment as Disbursing Agent.

b. Department of Defense Financial Management Regulation 7000.14-R, Volume 5, Chapter 2, Paragraph 020602A, Oct 08; and Chapter 33, Aug 10.

2. I acknowledge my appointment as a disbursing agent. I have read and understand my responsibilities, accountability, and duties as described in Department of Defense Financial Management Regulation 7000.14-R, Volume 5, Chapter 2, Paragraph 020602A, and Chapter 33. I acknowledge that I am strictly liable to the United States for all public funds under my control. I understand that this appointment will remain in effect until revoked in writing by you or your successor, or until I am transferred, separated for any reason, or retire from service. Regarding certification of payments, I understand that I have the right to request an advance decision under 31 USC 3529 from the Department of Defense Office of the Deputy General counsel (Fiscal), or designee, prior to certifying any payment which I believe to be of doubtful validity. I understand that I have the right to request relief of liability for any payment I certify that is determined to be an illegal, improper, or incorrect payment. I will not serve concurrently in any other accountable position involving the custody or disbursement of public funds nor will I handle or be a custodian of any nonappropriated funds.

3. Attached for your approval is the DD Form 577 identifying each type of payment I am authorized to certify. I will make all certifications in the form I have specified in block five of that form.

4. The point of contact is the undersigned at telephone (808) 555-1212 or email [rob.a.bank@us.army.mil](mailto:rob.a.bank@us.army.mil).

Encl  
as

ROB A. BANK  
Disbursing Agent

Figure 1-8. Sample disbursing agent statement of understanding

*f. Paying agent and/or alternate paying agent.* The agents will—

- (1) Prepare a DD Form 577, upon appointment, a DD Form 281, and a statement of understanding and provide then to the higher HQ to request funds (see fig 1–9, below, for a sample of a paying agent statement of understanding).
- (2) Retain a copy of the DD Forms 577 until termination of paying agent or disbursing agent appointment.
- (3) Submit e-mail requests to the disbursing agent for specific amounts to be deposited to or withdrawn from the assigned debit card.
- (4) Safeguard cash advances of .0015 funds and debit cards.
- (5) Account for any .0015 funds advanced to USACIDC SAs and installation law enforcement personnel. Ensure that advances are made only for authorized expenditures.
- (6) Review claims for reimbursement or expenditure of .0015 funds previously advanced to USACIDC SAs and installation law enforcement personnel. Ensure that proper receipts and support documents confirming expenditures or reimbursement from .0015 funds are provided.
- (7) Withdraw funds from an automated teller machine (ATM) with the debit card for only the amount requested.
- (8) Maintain .0015 funds files and records.
- (9) Retain all supporting records of .0015 funds drawn on DD Forms 281.
- (10) Retain DA Forms 5071, SFs 215, DA Forms 5070, and all receipts and supporting documents and DAs Form 7681, if applicable, in the local file for 5 years.
- (11) Be a commissioned officer, a warrant officer, enlisted member (E–7 or above), or a U.S. civilian employee (GS–7 or above).
- (12) Not concurrently be appointed as a paying agent involving flash funds or a paying agent involving routine investigations at a subordinate USACIDC element.
- (13) Receive training in the requirements and use of the DCP and the use of .0015 funds as prescribed by this regulation.



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OFFICE SYMBOL

4 Mar 11

MEMORANDUM FOR Commander, 2d Military Police Group (CID), Fort Felony, WA 93933

SUBJECT: Primary Paying Agent Statement of Understanding

1. References:

a. Memorandum, Headquarters, 1st Military Police Battalion (CID), XXXX (office symbol), 4 Mar 11, Subject: Appointment as Primary Paying Agent.

b. Department of Defense Financial Management Regulation 7000.14-R, Volume 5, Chapter 2, Paragraph 020604, Oct 08.

2. By signature hereon, I acknowledge my appointment as a paying agent. I acknowledge that I am strictly liable to the United States for all public funds under my control. I have been counseled regarding pecuniary liability and have been provided and read the current Contingency Limitation .0015 Funds Debit Card Standard Operating Procedures; AR 195-4, Use of Contingency Limitation .0015 Funds for Criminal Investigative Activities, date; and Department of Defense Financial Management Regulation, Volume 5, Chapter 2, Paragraph 020604A, Oct 08.

3. I also understand that failure on my part to abide by these rules or misuse of the debit card, may result in disciplinary action being taken against me. I acknowledge the right of the commander and/or enrollment manager to revoke or suspend my account if I fail to abide by these terms.

4. The point of contact is the undersigned at telephone (808) 555-1212 or email wally.search@us.army.mil.

WALLY B. SEARCH  
CW2, MP  
Special Agent

Figure 1-9. Sample paying agent statement of understanding

## Chapter 2 Control and Accountability of .0015 Funds

### Section I General Provisions

#### 2-1. General

a. Reimbursements are permitted from .0015 funds for investigative expenses not routinely authorized through other funding, if each of the following circumstances exists:

- (1) The expenditure is authorized by CG, USACIDC.
- (2) The expenditure is required to extend an investigation or an unfunded protective service operation and the need for the expenditure is clearly justified on documents prepared to support the expenditure.
- (3) The expenditure cannot be financed in the time required from routine operating appropriations.
- (4) The expenditure is not specifically disallowed.

b. Unless otherwise authorized by the CG, USACIDC only USACIDC SAs and installation law enforcement activity personnel may submit vouchers requesting reimbursements from .0015 funds. This includes requesting reimbursement for expenses made by other personnel assisting in investigations supervised and directed by USACIDC SAs or installation law enforcement activity personnel. Paying agents may disburse funds to USACIDC SAs and installation law enforcement activity personnel for expected expenditures or reimburse USACIDC SAs and installation law enforcement activity personnel for personal funds spent if claims are authorized.

c. Expenditures of USACIDC funds will relate to a specific investigation. Funds spent by installation law enforcement activity investigators during an investigation will be listed in the last block of page five of the file copy of the DA Form 3975 (Military Police Report).

d. Special circumstances involving the following .0015 funds advances:

(1) With the prior approval of the AO and the CAO, paying agents may obtain cash advances of .0015 funds to finance costs expected for future investigations.

(2) With a prior written request for .0015 funds from the PM and/or DES to the local AO, installation law enforcement activity investigators or detectives may draw cash advances of .0015 funds for installation law enforcement activities. The investigators or detectives will draw these funds from the local paying agent. The AO will send a copy of the PM and/or DES request and vouchers that document the expenses to the CAO. The investigators or detectives who are members of drug or crime suppression teams may also draw cash advances from the paying agents. A written request for funds from the PM and/or DES is not required when the investigators or detectives are working under USACIDC supervision.

#### 2-2. Expenditure limits

a. Under routine operating conditions, USACIDC SAs and installation law enforcement activity personnel may expend .0015 funds for \$750 or less per occasion. Expenditures exceeding \$750 require prior approval from one of the officials in table 2-1.

**Table 2-1**  
**Officer monetary approving limits**

Officer	Monetary approval limits
Approving officer	\$750.01-\$5,000
Certifying and approving officer	\$5,000.01-\$10,000
CG, USACIDC	\$10,000.01 and higher

b. Expenditure limits and requirements do not apply to investigations if the need to obtain prior approval of a certain expenditure would jeopardize the safety or covert status of the USACIDC SAs and installation law enforcement activity personnel; result in a loss or destruction of perishable evidence in an ongoing investigation; or if exigent circumstances exist which may substantially interfere with a successful mission or investigation. When it is not possible to obtain prior approval for the use of .0015 funds exceeding the listed limits, document justification for the lack of prior written approval using a DA Form 5070. When time or unforeseen circumstances prevent obtaining written approval, telephonic approval is authorized. Annotate the telephone approval and the name of the approver in the remarks block on the DA Form 5070.

c. Send requests for approval of expenses over \$10,000 to Commander, U.S. Army Criminal Investigation Command (CIOP-COP), 27130 Telegraph Road, Quantico, VA 22134-2253. Include all prior approval correspondence

relating to the investigation or operation in which the funds were expended, with the request for approval of expenses over \$10,000.

## **Section II Restrictions and Unauthorized Claims**

### **2-3. Restrictions on the use of .0015 funds**

a. The use of all .0015 funds is restricted to the support of investigations and crime prevention for which the U.S. Army has jurisdiction or primary interest.

b. Expenditures routinely supported by regular DA operating funds will not be financed with .0015 funds unless the use of other appropriated funds—

- (1) Compromises the security of an investigation.
- (2) Jeopardizes the safety or covert status of personnel.
- (3) Delays completing a time sensitive investigation.
- (4) Results in the loss or destruction of perishable evidence.

c. Substitution of .0015 funds for other appropriated funds solely as a result of poor budget management or planning is prohibited.

d. Routine functions related to counterintelligence activities are prohibited.

e. The acts or conduct of USACIDC SAs and installation law enforcement activity personnel conducting investigations may, on occasion, provoke claims against the U.S. Government by third parties for injuries or damages. Agents will properly document these claims and refer them to a local claims judge advocate for settlement. Under no circumstances will .0015 funds be used for the settlement of claims for any injury or damages incurred. Administrative reports concerning claims will be unclassified and prepared so that the reports can be distributed outside USACIDC channels.

f. The issuance of a cash advance by a paying agent does not indicate automatic approval of expenditures made from .0015 funds.

g. The expenditure of personal funds of USACIDC SAs and installation law enforcement activity personnel is only authorized when unforeseen events or exigent circumstances occur which involve a specific investigation that can only be resolved with the expenditure of personal funds. As soon as operationally feasible, the USACIDC SA or the supervisor of the installation law enforcement activity member will notify the AO of the expended personal funds and submit a claim via a DA Form 5070 to the paying agent for reimbursement.

### **2-4. Unauthorized payments to agents and private individuals**

The following expenditures are prohibited and may not be paid with .0015 funds:

a. Payment of salaries to any person to perform full-time or part-time administrative duties routinely performed by civilian employees or contractors of the U.S. Government.

b. Expenses for travel incident to—

- (1) Command inspections.
- (2) Attendance at conferences, schools, or seminars.
- (3) Change of station (temporary or permanent) moves.
- (4) Other official travel not directly connected with investigations or other operations.
- (5) Inquiries conducted by the USACIDC standards of conduct office or commander's inquiries of any kind.

c. Payments of third-party claims for injury or damage incurred during an investigation.

d. Expenses for the unauthorized use of privately owned vehicles in covert investigations.

e. Expenses for witness fees which are reimbursable from other appropriated funds.

f. Reimbursement for clothing lost or damaged during an investigation. These claims are referred to the local claims judge advocate for settlement.

g. Expenses for personal items or services, such as haircuts and laundry. However, reimbursement may be allowed for expenses incurred under extraordinary circumstances if an USACIDC SA or installation law enforcement activity member is conducting an investigation.

h. Expenditures related to formal liaison activities between USACIDC SAs, USACIDC supervisory personnel, and civilian investigative counterparts will be funded from limitation .0012 funds.

i. Purchase of rationed items with the intent of using them as "bait" in black market investigations.

### **2-5. Disallowed claims**

Claims for reimbursement of expenses from .0015 funds may be disallowed by AOs, CAOs, or the CG, USACIDC.

a. *Appeal of disallowed claim.* Persons submitting vouchers for expenses from .0015 funds may appeal any disallowed claim. Document appeals fully and send through the CAO for review and comment.

(1) Claims disallowed by AOs or CAOs may be appealed to Deputy Commander, U.S. Army Criminal Investigation Command (CICG-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253.

(2) Installation law enforcement activity member claims disallowed by the Deputy Commander, USACIDC may be appealed to Commander, U.S. Army Criminal Investigation Command (CICG-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253.

*b. Disposition of disallowed claims.*

(1) Return claims disallowed through appeal involving expenses not yet disbursed to the CAO, who will notify the claimant.

(2) The CAOs will collect all disallowed claims of expenses previously disbursed. Soldiers and civilians will be allowed to reimburse the U.S. Government for disallowed expenses by completing a DD Form 1131 (Cash Collection Voucher). When collection from the payee is not possible, final settlement will be made via garnishment.

### Section III Foreign Currency, Fund Recovery, and Income

#### 2-6. Acquisition of foreign currency

*a.* The USACIDC SAs or installation law enforcement activity members performing investigations in overseas commands may obtain foreign currencies to finance investigations, crime prevention, or other operations from an ATM. The ATM transaction may be required on the local economy or at an ATM on an installation under the command of an overseas commander. Conduct all transactions in accordance with the overseas command's currency regulations.

*b.* In foreign areas not under the command of an overseas commander, and where the services of a FAO or ATM are not available, submit an application for foreign currency requirements directly to the U.S. Embassy or legation. If currency is not available from those sources, purchase it as prescribed below—

(1) Acquire foreign currencies not obtainable from any of the above sources from local banks or other legitimate sources who are authorized by the Government of the country concerned to engage in foreign currency transactions.

(2) Attach receipts and statements showing foreign currency transactions to .0015 funds vouchers. When official exchange receipts are not available, the paying agent will review and sign a statement of foreign currency exchange (see fig 2-1, below). These statements will show the amount of foreign currency bought, date purchased, and rate of exchange.

*c.* When foreign currencies cannot be purchased from sources noted in paragraph *a* and *b*, above, the CAO will specify the source. The amount of foreign currency purchased cannot exceed expected operating requirements.

*d.* To minimize gains and losses as a result of frequent currency conversion transactions due to fluctuating exchange rates, paying agents should make a bulk purchase of currency from the ATM.

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#### Statement of Foreign Currency Exchange

On \_\_\_\_\_, I exchanged \_\_\_\_\_ for  
(Amount and type of currency exchanged)

\_\_\_\_\_. The rate of exchange was \_\_\_\_\_  
(amount and type of currency purchased)

\_\_\_\_\_. Receipts to document this exchange were not available  
(ratio of foreign currency to U.S. Dollars)

because \_\_\_\_\_.

\_\_\_\_\_  
(Signature of SA)

\_\_\_\_\_  
(Typed name and rank of SA)

\_\_\_\_\_  
(Organization of SA)

**Figure 2-1. Statement of foreign currency exchange**

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## **2-7. Conversion rates**

The rate of exchange to be used in computing the U.S. dollar equivalent for voucher disbursements is the rate of exchange at which the currency was acquired.

## **2-8. Accounting for conversion gains and losses**

Gains and losses cannot be completely eliminated. They must be accounted for in the total accountability of funds maintained by the paying agent and disbursing agent.

*a.* Immediately before the submission of a voucher, total the conversion gains and losses. Gains will be used to offset losses. Record net gains or losses between disbursing agents, paying agents, and claimants who have cash advances of .0015 funds on a DA Form 5071 as a memorandum entry.

*b.* The disbursing agent's total accountability must equal the sum of all the subordinate paying agents under their control. Therefore, account for accumulated nets gains or losses at the disbursing agent level as follows:

(1) Turn in accumulated net gains from subordinate paying agents to the Treasurer of the United States on a DD Form 1131.

(2) Document accumulated net losses from subordinate paying agents on the DA Form 5071.

## **2-9. Recovered and expended .0015 funds held as evidence**

*a.* Return recovered .0015 funds used in an investigation and not held as evidence to the paying agent who will secure them in the safe. The recovered .0015 funds may be reissued for .0015 expenditures.

*b.* Maintain recovered .0015 funds used in an investigation and determined to be evidence, as evidence in accordance with AR 195-5 until no longer required as evidence, unless the procedures in paragraph *c*, below, are followed. Evidence custodians will notify the CAO of all expended .0015 funds held as evidence.

*c.* In instances where .0015 funds are used in an operation and kept as evidence, the funds may be returned to the paying agent and reissued under limited circumstances, in accordance with AR 195-5. In instances where .0015 funds are retained as evidence, the case agent or evidence custodian will brief the trial counsel from the supporting Staff Judge Advocate Office and the trial defense service attorney (or civilian equivalents for investigations that may be tried in civilian jurisdictions) who must concur with returning the .0015 funds to the paying agent as final disposition. If the legal representatives do not concur, maintain the .0015 funds as evidence in accordance with AR 195-5. If the procedures outlined in this paragraph are followed, the .0015 funds can only be returned to the paying agent for reissue if those funds are returned within the FY in which the .0015 funds were initially issued.

*d.* Return to the proper account all .0015 funds recovered and deposited with the FAO during the same FY in which the original expenditure was incurred .

*e.* Post entries showing collections of previously expended .0015 funds in the voucher register of .0015 funds expenditures by FY. This will ensure that internal obligation balances correspond with the records kept by the servicing FAO.

*f.* Account for limitation .0015 funds recovered and held as evidence as follows:

(1) Annotate all funds recovered and held as evidence noted on DA Form 5070.

(2) Retain a copy of the DA Form 5070 listing the funds seized as evidence with the evidence until it is returned to the local FAO. If the funds are being held as evidence by civilian authorities, maintain a copy of the DA Form 5070 in a suspense file at group HQ and by the paying agent until the funds are returned to USACIDC control and turned in to the local FAO. Before the funds are deposited with the FAO, personnel preparing the DD Form 1131 will ensure the accounting classification cited is the same as that shown on the DD Form 281 on which the .0015 funds were disbursed.

(3) Maintain a register of .0015 funds held as evidence (see fig 2-2, below). The CAOs will review this register periodically to ensure that .0015 funds held as evidence are returned promptly after they are no longer determined to be evidence.

Register of .0015 Funds Held as Evidence

FY 2010

Date Funds Recovered as Evidence	Special Agent	Bureau Voucher Number	Detachment	Control Number	Evidence Voucher Number	Amount	Date Funds Returned to FAO*
1 Nov 09	L. Hudson	002-10	75th MP Det	0020-09-CID056-12345	154-09	\$200.00	12 Dec 10
9 Dec 09	A. Jenysek	042-10	37th MP Det	0050-09-CID024-17830	425-09	135.00	28 Jul 10
27 May 10	S. Lewis	093-10	12th MP Det	0130-10-CID023-12020	114-10	25.00	

FY 2011

14 Oct 10	E. Collins	004-10	62d MP Det	0675-10-CID040-15757	489-10	\$235.00	
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\*The date funds are no longer required as evidence.

**Figure 2–2. Register of .0015 funds held as evidence**

**2–10. Disposition of income**

Income can be earned in several ways but it is the property of the U.S. Government.

*a.* Send income earned by covert businesses or other activities supported by .0015 funds to the servicing FAO for deposit in the general fund of the Treasury. Record deposits on a DD Form 1131.

*b.* Return personal salaries or wages paid to USACIDC SAs who are conducting investigations and are required to obtain positions to maintain covert operations (if paid from appropriated funds) to the appropriation from which the disbursement was made. Annotate the collection on a DD Form 1131.

*c.* Maintain detailed accounting records on earnings and income earned through the use of .0015 funds in the .0015 funds files of the CAO.

*d.* Turn in all commercial trading stamps, coupons, certificates, or bonus items bought with .0015 funds or other appropriated funds during investigations to the local FAO for disposition.

**2–11. Safeguarding of .0015 funds and debit cards**

*a.* The term “cash” includes foreign currency as well as all types of U.S. currency, money orders, treasury checks, debit cards, and other negotiable instruments.

*b.* Only the person responsible for the cash and/or debit cards (disbursing agent, paying agent, and alternate paying agent) will have knowledge of the combination or personal identification number (PIN). Seal the combination and PIN in an envelope and give it to the special agent in charge (SAC), resident agent in charge (RAC), or detachment commander. Store it in the SAC, RAC, or detachment commander safe, as applicable. Change the combination or PIN whenever the combination or PIN is believed to be compromised or upon the relief or transfer of personnel from one of the aforementioned positions.

*c.* The items listed in paragraph *a*, above, will be stored in a safe. The safe will be a combination three-tumbler lock and tool resistant safe which appear on the General Supply Administration or Federal Supply Schedules. If such a safe is not available, then use a field safe secured to an immovable object.

*d.* Class V file cabinets which have three-position, dial-type, built-in combination locks protected against forced entry may be used for temporary storage not to exceed 24 hours. File cabinets with steel bars or without forced-entry protection are not adequate. Additional physical security requirements can be found in DOD 7000.14–R, Volume 5, Chapter 3.

**Section IV**

**Losses, Audits, Inspections, and Cash Counts of .0015 Funds**

**2–12. Losses**

*a.* Report losses of .0015 funds exceeding \$200, a theft of .0015 funds exceeding \$1,000, or uncollectible claims

disallowed by AO to Commander, U.S. Army Criminal Investigation Command (CIOP-COP), 27130 Telegraph Road, Quantico, VA 22134-2253, within 24 hours. The CAO will receive instructions on how to resolve the loss or theft, based on the facts and circumstances in the report.

(1) A loss of funds occurs when a person entrusted with .0015 funds cannot account for the actual expenditure of the funds.

(2) Stolen .0015 funds are funds taken by force or through deception from the person entrusted with the funds.

(3) A disallowed claim is one that cannot be recovered because the person who has been paid the funds—

(a) Is unwilling to return the funds.

(b) Is unavailable because of a permanent change of station move, expiration of term of service, incapacitation, or death.

b. Document any loss of funds in the amount of \$200 or less or advances less than \$1,000 that are stolen during an investigation. The AO will examine the circumstances involved in the operational loss. If the loss is justified and if negligence is not apparent, the AO will prepare and sign a statement of loss of funds (see fig 2-3, below). Attach the statement to the quarterly voucher packet along with the DD Form 281 and send it to Commander, U.S. Army Criminal Investigation Command (CIRM-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253. If negligence by anyone is apparent, follow the procedures in paragraph c, below.

---

Statement of Loss of Funds

This \_\_\_\_\_ (dollar/currency amount) loss/theft of funds, evidenced by DA Form 5070 (Justification Statement for .0015 Contingency Funds), is an operational loss. The loss was incurred by USACIDC special agent or installation law enforcement activity member \_\_\_\_\_ (name) during an ongoing investigation. The USACIDC special agent or installation law enforcement activity member was acting in good faith and did not neglect to safeguard the funds in his or her possession.

\_\_\_\_\_  
(Signature of AO)

\_\_\_\_\_  
(Typed name and rank of AO)

\_\_\_\_\_  
(Organization of AO)

**Figure 2-3. Statement of loss of funds**

---

c. Document the theft of .0015 funds of \$1,000 or less or advances received from a paying agent that are stolen during an investigation. The AO will determine the facts of the theft. Based on the AO's review or investigation, the AO may either—

(1) Report the stolen .0015 funds as an operational loss and attach the report to the quarterly voucher packet as stated in paragraph b, above.

(2) Recommend to the CG, USACIDC that a disinterested officer be appointed to investigate the theft. The recommendations of this officer will be sent to Commander, U.S. Army Criminal Investigation Command (CICG-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253. The CG, USACIDC will—

(a) Review the investigation.

(b) Examine the financial, safety, and security aspects of the investigation.

(c) Take action determined to be in the best interest of the U.S. Army.

d. Report the loss or theft of debit cards immediately to the enrollment manager. The enrollment manager will contact the designated vendor directly to report the loss or theft so that the debit cards will be voided. Investigate the loss or theft of debit cards which incur unauthorized charges in accordance with paragraph b or c, above, whichever is applicable.

e. Prepare a DD Form 281 for cash advances of flash money that has been lost or stolen; this will ensure that these funds can be cleared from the accounts of the FAO who has issued the funds.

f. Military and civilian CAOs, AOs, disbursing agents, paying agents, USACIDC SAs, and installation law enforcement activity personnel may be held pecuniarily liable for lost or stolen funds or disallowed claims if they fail to properly safeguard .0015 funds and debit cards.

g. For more information about loss of funds, see DOD 7000.14-R, Volume 5, Chapter 6.

### **2-13. Audits**

a. Conduct internal audits of .0015 funds annually. Internal Review HQ, USACIDC will audit the .0015 group funding accounts of CAOs once per FY. The CAO must correct any deficiencies noted during these audits. If illegal, improper, or incorrect expenditures are made, the payee or person who authorized the expense, or both, may be held financially liable. Retain copies of USACIDC .0015 funds reports of audit and reports of corrective actions on file at HQ, USACIDC.

b. The U.S. Army Audit Agency may perform periodic audits of .0015 funds accounts. The U.S. Army Audit Agency will determine the scope and frequency of accounts to be audited.

c. The USAFINCOM special review office will review debit card procedures annually including, but not limited to, voucher processing, disbursing operations, and internal controls. The USAFINCOM will report the results to the CG, USACIDC; the respective command; and the Disbursing Operations Directorate, DFAS-Indianapolis.

### **2-14. Inspections and cash counts**

#### *a. Command inspections.*

(1) Commanders of disbursing agent accounts will ensure that their accounts are inspected upon change of the disbursing agent and in accordance with the command internal control program. Units should conduct an internal audit of the disbursing agent account at least annually.

(2) The commander who ordered the inspection will determine the scope. At a minimum, the inspection should verify the total accountability and the validity and appropriateness of expenditures.

#### *b. Cash counts.*

(1) Conduct the cash counts of paying agents quarterly. This may be in conjunction with the command inspection program.

(2) In addition to counting cash, verification of the total accountability is also required. This may also be done in conjunction with the quarterly cash count and annotated in the memorandum (see fig 2-4, below). To conduct a total accountability, review all DA Forms 5071, DA Forms 5070 with supporting documents, transaction history reports, and DA Forms 7681 (Subvoucher for Disbursement from Contingency Limitation .0015 Funds), when applicable. Cash counts and verifications are required in accordance with DOD 7000.14-R, Volume 5, Chapter 3, Paragraph 0302.



DEPARTMENT OF THE ARMY  
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OFFICE SYMBOL

4 Mar 11

MEMORANDUM FOR Commander, 2d Military Police Group (CID), Fort Felony, WA 74330

SUBJECT: Cash Count

1. On 4 Mar 11, I conducted a cash count of actual cash and vouchers held as cash and other assets. I found them to be in agreement with the balance of the Paying Agent Receipt Control and Cash Accountability Journal in the amount of \$1,000.00.

Bank Balance	\$ 898.00
Cash on Hand	18.09
Cash Issued to Agent (not yet returned) (This must be zero at end of year)	0.00
Subtotal	<u>916.09</u>
Plus Receipts (DA Forms 5070-R)	<u>83.91</u>
Total (Equal to Amount Funded)	<u>\$1,000.00</u>

2. Funds held in evidence: none.

3. Funds held by other agencies: none.

4. The amount of the cash on hand is/is not in agreement with the regulations or command guidance and current operating needs.

\_\_\_\_\_  
(Signature of Paying Agent)

\_\_\_\_\_  
(Signature of Inspector)

Figure 2-4. Cash count memorandum

## Chapter 3 Administration of Debit Card Program

### 3-1. Requesting, accountability, and inventories of debit cards

The enrollment manager—

- a. Will monitor the debit card expiration dates and ensure that new debit cards are ordered annually prior to expiration and will request new debit cards by 15 August of the year in which they expire.
- b. May order debit cards in increments of ten online at the designated vendor database.
- c. Will inventory and cross reference the debit cards against the list of cards sent (upon receipt of debit cards), and will notify the designated vendor immediately of any discrepancies.
- d. Will mail the debit cards registered mail or other accountable mail (for example, Federal Express) to paying agents. (Annotate the registered mail number or other accountable mail number on the debit card inventory log.)
- e. Will maintain accountability of all debit cards in their control.
  - (1) Secure any unassigned debit cards and log book in a safe with a combination lock.
  - (2) Annotate issued and unassigned debit cards in the debit card inventory log.
- f. Will inventory all assigned and unassigned debit cards, along with the disbursing agent, on a quarterly basis.
  - (1) A disinterested party will conduct the inventory and annotate it in the debit card inventory log. The enrollment manager will maintain the inventory log in a file labeled “Quarterly Debit Card Inventory.”
  - (2) Cross reference unassigned cards to unassigned cards in the designated vendor database. Research and report any discrepancies to the designated vendor to void the cards.
  - (3) Paying agents will notify the enrollment manager immediately of a lost or stolen card.

### 3-2. Transfer of paying agents

- a. To transfer paying agents, the current primary paying agent will notify the enrollment manager and the disbursing agent of the needed change. The disbursing agent will initiate a transfer of funds from the current primary paying agent’s debit card account to an alternate paying agent’s debit card account via a DD Form 1081.
- b. The enrollment manager will ensure the transition of debit card accounts between primary and alternate paying agents occurs concurrently with registering the new paying agent online.
- c. The alternate paying agent will execute a DD Form 1081 and sign a DA Form 5071 to physically transfer the cash on hand from the current primary paying agent to the alternate. Completion of the forms by the alternate paying agent is verification that the alternate received the proper amount of cash on hand from the primary paying agent.
- d. If no alternate paying agent is available, the SAC, RAC, or detachment commander will sign for the debit card and cash, safeguard the items, and notify the enrollment manager. No funds will be advanced while there is no primary or alternate paying agent.

### 3-3. Transfer of cash advances

- a. The USACIDC SAs may not transfer .0015 funds to other USACIDC SAs without approval of the AOs (with the exception of paragraph c, below). Oral approval is permitted for exigent circumstances but must be followed by written approval. Funds may be transferred before the AO’s approval if the SAC, RAC, or detachment commander determines a mission would be jeopardized before the AO could be contacted. Attach justification of the transfer to the DA Form 5070 that contains the following information:
  - (1) The reason the mission would have been jeopardized by waiting for the AO’s approval.
  - (2) The reason the AO’s approval could not be obtained.
- b. After the AO approves transfer of funds, prepare the following documents to transfer funds between USACIDC SAs:
  - (1) A receipt recording the transfer of funds, together with the USACIDC SA’s written approval to transfer the funds.
  - (2) A DA Form 5070 recording expenses, prepared by the USACIDC SA who spent the funds.
  - (3) A DA Form 5071 to annotate the transfer of funds to another USACIDC SA.
- c. Funds advanced by a paying agent to a drug or crime suppression team may be transferred as follows:
  - (1) The USACIDC SA in charge of the team controls the funds and may transfer them to team members, as needed, to complete a mission.
  - (2) If mission requirements make it impractical for the USACIDC SA to control funds, then the USACIDC SAs or installation law enforcement activity member who has been given advances by the paying agent may transfer their funds to other members of the team, as needed.

(3) The person who drew the advance from the paying agent and provided the transfer of funds will record expenditures on a DA Form 5070.

(4) The AO's prior approval to transfer funds is not needed to transfer funds between team members. However, they must coordinate any transfer of funds with the team supervisor.

### **3-4. Deployed environments**

In locations where no ATMs are available, manual procedures will be used to draw .0015 funds. The following procedures will be followed under these circumstances:

*a.* The paying agent will prepare a DD Form 577, a DD Form 281, and a DA Form 7681 and forward all through the AO to the CAO, to request funds.

*b.* The disbursing agent will obligate a fund site and the CAO will approve the DD Form 281, which will be forwarded to the FAO.

*c.* The DFAS will initiate a check and will mail it to the paying agent.

*d.* The paying agent will initiate a DA Form 5071 and will safeguard the funds for 90 days.

*e.* The paying agent will manually advance funds and reimburse expenditures to USACIDC SAs and installation law enforcement activity personnel.

*f.* The paying agent will, on a quarterly basis, reconcile the DA Form 5071 with the supporting documents. The paying agent will purchase a money order, prepare a DD Form 1131, and submit both to the FAO.

*g.* The paying agents will settle cash advances of .0015 funds within 90 days of the date the cash is advanced unless the CG, USACIDC grants an extension. Requests for authority to retain cash advances for more than 90 days will be sent to Commander, U.S. Army Criminal Investigation Command (CIRM-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253. The duration for cash advances begins on the date the FAO records the cash or check on the DD Form 281. It ends on the date excess funds are returned to the FAO and are entered on the DD Form 1131. If no funds are excess, the advance period ends on the date of the last expenditure.

*h.* The disbursing agent will prepare a DD Form 1131 and submit it along with a money order to the FAO for deposit.

## **Chapter 4**

### **Claim Reconciliation, Required Forms, and Disposition of Files and Records**

#### **Section I**

#### **Claim Reconciliation**

##### **4-1. Settlement of .0015 funds claims**

*a.* Unless approved by the AO, an USACIDC SA or installation law enforcement activity member must submit claims for reimbursement within 10 calendar days of the date the expenses were incurred to the paying agent.

*b.* The paying agent will submit a completed DA Form 5070 along with all supporting documents to the AOs quarterly.

*c.* Forward any claim that is disapproved by an AO to the CAO within 15 calendar days of receipt along with the AO's justification for denying the claim.

##### **4-2. Settlement of cash advances before relief from duty or absence**

*a.* The USACIDC SAs and installation law enforcement activity members will settle cash advances upon relief from duty. They will also turn in any unused .0015 funds to the paying agent before any absences such as temporary duty where/when the funds are not required, hospitalization, or any type of leave.

*b.* Paying agents that are planning to take leave, go on temporary duty, or are hospitalized for more than 1 day will transfer unused advances to the alternate paying agent. Under no circumstances will the funds be transferred to anyone other than the alternate paying agent, SAC, RAC, or detachment commander. In the event there is no alternative paying agent, the paying agent will transfer the funds to the SAC, RAC, or detachment commander.

##### **4-3. Reconciliation of cash advances and debit cards**

*a.* The paying agent will conduct a monthly reconciliation by the 5th working day of each month.

*b.* The paying agent will conduct quarterly reconciliations with the DA Form 5070, the DA Form 5071, cash on hand, electronic transaction history reports, and supporting documents; and will forward the results through the AO to the CAO by the 15th of the next month of the new quarter.

*c.* The enrollment manager and the disbursing agent will verify the funds reconciled with the supporting documents and with the amount of funds allocated to the paying agent during the respective quarters.

d. The enrollment manager will provide a quarterly report to the CAO after reconciliation and file a copy of all documents.

#### 4-4. End-of-year reconciliation of cash advances and debit cards

a. The enrollment manager and disbursing agent will coordinate with the paying agent by 15 August each FY to determine the amount of funding required for the next FY.

b. The paying agent will reconcile DA Forms 5071 with supporting documents and forward them to the enrollment manager by 1 September each FY.

c. The enrollment manager will provide copies of all documents to the disbursing agent for records and fund reconciliation.

d. Cash deposits.

(1) The paying agent will obtain a money order made payable to U.S. Treasury for cash on hand and forward it to the group disbursing agent by 15 September each FY.

(2) The disbursing agent sends the money orders from all the paying agents to DFAS and initiates a DD Form 1081 to decrease the amount of funds in the group funding account.

e. The SAC, RAC, or detachment commander at each detachment will destroy the unit's debit card and will prepare a statement of destruction which they will forward to the enrollment manager for card accountability. The primary or alternate paying agent will not destroy their debit card. The enrollment manager will order a new debit card, which will be issued when the new FY funds are obligated.

## Section II

### Required Forms

#### 4-5. General instructions

a. These instructions apply to all personnel when preparing forms and accounting for .0015 funds expenditures and debit cards.

b. This regulation prescribes the use of DA Form 5070, DA Form 5071, and DA Form 7681 because these forms are specifically designated for .0015 funds expenditures. Instructions for the remaining forms have been modified to comply with .0015 funds procedures.

c. Do not list the names of persons or organizations in criminal investigations on vouchers.

d. Table 4-1, below, outlines the authorized office symbols to be used for offices within USACIDC.

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**Table 4-1**  
**USACIDC Authorized Office Symbols**

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Organization	USACIDC office symbol
HQ, USACIDC	CIRM
3d Military Police Group, Criminal Investigation Command (CID)	CIRC
6th Military Police Group (CID)	CIRF
202d Military Police Group (CID)	CIRB
701st Military Police Group (CID)	CISA

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#### 4-6. Forms

Record cash advances as well as claims for reimbursement of personal funds spent during investigations and crime prevention on the following forms:

a. DD Form 281 (Voucher for Emergency or Extraordinary Expense Expenditures).

b. DD Form 577 (Appointment/Termination Record - Authorized Signature).

c. DA Form 5070 (Justification Statement for .0015 Contingency Funds).

d. DA Form 5071 (Paying Agent Receipt Control and Cash Accountability Journal).

e. DD Form 1081 (Statement of Agent Officer's Account).

f. DD Form 1131 (Cash Collection Voucher).

g. DA Form 7681 (Subvoucher for Disbursement from Contingency Limitation .0015 Funds).

h. SF 215 (Deposit Ticket).

#### 4-7. The DD Form 281 (Voucher for Emergency or Extraordinary Expense Expenditures)

a. The disbursing agents and paying agents will prepare this form at the end of each quarter to account for all expenditures of paying agents, USACIDC SAs, and installation law enforcement activity members. When properly

certified, disbursing officers will accept DD Forms 281 as evidence of valid expenditures made by their appointed agents. Disbursing agents, paying agents, and USACIDC SAs will use the DD Form 281 to—

- (1) Request cash advances.
- (2) Record advances from FAOs.
- (3) Record claims for reimbursement or settlement from .0015 funds.

*b.* After the CAO has reviewed the vouchers, only the CAO or alternate CAO may certify a DD Form 281. The CAO or alternate will not certify the form until they have determined that the .0015 funds expenditures are appropriate.

- (1) If no discrepancies are noted, annotate the following statement on the form:

Authority for expenditure of contingency funds under operation and maintenance, Army for Fiscal Year \_\_\_\_, filed with disbursing officer voucher number\_\_\_\_\_, dated \_\_\_\_\_, account of (name of disbursing officer).

- (2) In addition, the following certification statement will be added to the DD Form 281:

I certify the expenditure shown on the voucher was or is necessary for emergency expenses, that the funds charged are proper, and that the funds are available to cover expenditures.

(3) The original signature and the typed name and grade of the primary or alternate CAO are required on the original DD Form 281.

*c.* The CAO will assign a bureau voucher number to each DD Form 281 approved for payment. The bureau voucher number has three parts: the CAO office symbol, a voucher number, and the FY (for example, CIRF-001-10, CIRB-182-10). The bureau voucher number is further explained below.

- (1) The office symbol is a four-digit alphabetical number and is entered first.
- (2) The bureau voucher number is a three-digit number and follows the office symbol. Vouchers are numbered in sequence, beginning with the number "001" and run consecutively through the FY (for example, 001, 009, 082, 289).
- (3) The two digits of the FY follow the voucher number.

*d.* The DD Form 281 will be prepared in quadruplicate.

- (1) The paying agent will forward the DD Form 281 and all supporting documents through the AO to the CAO.
- (2) The disbursing agent will forward the original and three copies of the DD Form 281, along with the DD Form 1081 (if required by the disbursing officer) to DFAS.

(3) The FAO will send the original DD Form 281 to Commander, Defense Finance and Accounting Service (DFAS-JFDBB), 8899 East 56th Street, Indianapolis, IN 46249-8673.

(4) The paying DFAS will retain two copies of the form and send one copy verifying payment to Commander, U.S. Army Criminal Investigation Command (CIRM-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253.

(5) Within 3 working days after the CAO certifies the DD Form 281, they will send a copy of DD Form 281 and supporting documents to Commander, U.S. Army Criminal Investigation Command (CIRM-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253. All expenditures are subject to review and approval of the CG, USACIDC and final approval of the Secretary of the Army.

*Note.* Because installation law enforcement activity personnel may only draw cash advances and receive reimbursements through the paying agents, this form is prepared by the paying agents.

VOUCHER FOR EMERGENCY OR EXTRAORDINARY EXPENSE EXPENDITURES				1. D.O. VOUCHER NO.	
3. VOUCHER PREPARED AT 2d MP Det (CID), 100th MP Group (CID)				4. DATE (YYYYMMDD) 20101231	
6. UNITED STATES, DR., TO (Payee) Wally B. Search (paying agent)				5. PAID BY (For Use of Paying Office)	
7. ADDRESS (Include ZIP Code) 2d Military Police Detachment (CID) 100th Military Police Group (CID) 555 Interview Circle Fort Crime, VA 22000					
8. FOR EMERGENCY OR EXTRAORDINARY EXPENSE EXPENDITURES UNDER APPROPRIATIONS LISTED BELOW					
a. FOR EXPENSES INCURRED DURING THE PERIOD (Fill in only if voucher covers reimbursement of funds actually expended.)					
FROM: 1 Oct 10				TO: 31 Dec 10	
b. APPROPRIATION CHARGEABLE				c. AMOUNT	
Authority for expenditure of contingency funds under Operation and Maintenance, Army, for fiscal year 2011, filed with disbursing officer voucher number 12345, dated 01 Oct 10, account of Joseph A. Money.					
I certify the expenditure shown on the voucher was or is necessary for emergency expenses, that the funds charged are proper, and that the funds are available to cover expenses.					
d. TOTAL				0.00	
9. I CERTIFY THAT THE ABOVE ACCOUNT IS TRUE AND CORRECT; THAT PAYMENT THEREFOR HAS NOT BEEN RECEIVED; AND THAT THE AMOUNT HAS BEEN OR WILL BE EXPENDED FOR EMERGENCY OR EXTRAORDINARY EXPENSE PURPOSES.					
a. DATE (YYYYMMDD) 20110109	b. TYPED NAME Wally B. Search	c. GRADE CW2	d. ORGANIZATION 35th MP Det (CID)	e. SIGNATURE OF PAYEE (Sign original only) <i>Wally B. Search</i>	
10. I CERTIFY THAT THE ABOVE LISTED EXPENDITURES ARE PROPERLY CHARGEABLE TO THE APPROPRIATIONS INDICATED.					
a. APPROVED FOR \$ 1,000.00					
b. DATE (YYYYMMDD) 20110109	c. TYPED NAME Samuel B. Crook	d. GRADE COL	e. ORGANIZATION 100th MP Group (CID)	f. TITLE Certifying and Approving Officer	
g. SIGNATURE OF CERTIFYING AND APPROVING OFFICER (Sign original only) (Certifying and approving officer will not be the payee.) <i>Samuel B. Crook</i>					
11. APPROVAL BY DEPARTMENT HEAD				b. SIGNATURE	
a. TYPED NAME					
12. PAID BY	a. CHECK NO.		DATED (YYYYMMDD)		FOR \$
	ON TREASURER OF THE UNITED STATES IN FAVOR OF THE PAYEE NAMED ABOVE.				
	b. CASH \$		c. SIGNATURE OF PAYEE FOR CASH PAYMENT		
	ON (YYYYMMDD)				
INSTRUCTIONS					
Supporting receipts, if available, or certificates in lieu thereof, should be attached to duplicate copy, except where security may thereby be violated. No details will be shown on the face of voucher.					

DD FORM 281, JAN 2000

PREVIOUS EDITION IS OBSOLETE.

Reset

Adobe Professional 7.0

Figure 4-1. Sample of a completed DD Form 281

#### **4-8. The DD Form 577 (Appointment/Termination Record - Authorized Signature)**

*a.* This form is used to appoint certifying officers and accountable officials. The CAOs, AOs, disbursing agents, and paying agents will complete this form upon appointment. The form is used for signature verification on vouchers, and verification that vouchers are correct, that the amount payable is proper, and that the funds charged are applicable.

*b.* The following outlines the handling of the original and the copies:

(1) The DD Form 577 related to the CAO will be prepared in triplicate. Forward the original DD Form 577 with the first voucher the CAO approves to the FAO. Forward the second copy with the copy of the appointment orders to Commander, U.S. Army Criminal Investigation Command (CIRM-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253. The third copy will be filed in the records of the CAO.

(2) The original of the DD Form 577 related to the AO will be forwarded to the CAO and a copy will be retained for the records of the AO.

(3) The original of the DD Form 577 related to the disbursing agent will be forwarded to Disbursing Operations Directorate, DFAS-Indianapolis.

(4) The original of the DD Form 577 related to the primary and alternate paying agent, will be forwarded through the AO and CAO to the enrollment manager.

<b>APPOINTMENT/TERMINATION RECORD - AUTHORIZED SIGNATURE</b>		
<i>(Read Privacy Act Statement and Instructions before completing form.)</i>		
<b>PRIVACY ACT STATEMENT</b>		
<p><b>AUTHORITY:</b> E.O. 9397, 31 U.S.C. Sections 3325, 3528, DoDFMR, 7000.14-R, Vol. 5.  <b>PRINCIPAL PURPOSE(S):</b> 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.  <b>ROUTINE USE(S):</b> The information on this form may be disclosed as generally permitted under 5 U.S.C Section 552a(b) of the Privacy Act of 1974, as amended. It may also be disclosed outside of the Department of Defense (DoD) to the 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.  <b>DISCLOSURE:</b> Voluntary; however, failure to provide the requested information may preclude appointment.</p>		
<b>SECTION I - FROM: APPOINTING AUTHORITY</b>		
<b>1. NAME</b> <i>(First, Middle Initial, Last)</i> Law, John L.	<b>2. TITLE</b> LTC, Commanding	<b>3. DOD COMPONENT/ORGANIZATION</b> 1st MP Bn (CID) Fort Crime, VA 22060
<b>4. DATE</b> <i>(YYYYMMDD)</i> 20110318	<b>5. SIGNATURE</b> Commander/Appointing Authority Signs	
<b>SECTION II - TO: APPOINTEE</b>		
<b>6. NAME</b> <i>(First, Middle Initial, Last)</i> Creds, Sara M.	<b>7. SSN</b> 123-45-6789	<b>8. TITLE</b> Special Agent in Charge
<b>9. DOD COMPONENT/ORGANIZATION</b> 2d MP Det (CID), 1st MP Bn (CID)	<b>10. ADDRESS</b> <i>(Include ZIP Code)</i> 6010 Dead End Road Fort Larceny, MD 23451	
<b>11. TELEPHONE NUMBER</b> <i>(Include Area Code)</i> (703) 555-1234	<b>12. EFFECTIVE DATE OF APPOINTMENT</b> <i>(YYYYMMDD)</i> 20110318	
<b>13. POSITION TO WHICH APPOINTED</b> <i>(X as applicable (one only))</i>		
<input type="checkbox"/> DISBURSING OFFICER	<input type="checkbox"/> DEPUTY DISBURSING OFFICER	<input type="checkbox"/> DISBURSING AGENT
<input checked="" type="checkbox"/> PAYING AGENT	<input type="checkbox"/> CASHIER	<input type="checkbox"/> COLLECTION AGENT
<input type="checkbox"/> CHANGE FUND CUSTODIAN	<input type="checkbox"/> IMPREST FUND CASHIER	<input type="checkbox"/> CERTIFYING OFFICER
<input type="checkbox"/> DEPARTMENTAL ACCOUNTABLE OFFICIAL		
<b>14. YOU ARE HEREBY APPOINTED TO SERVE IN THE CAPACITY IDENTIFIED IN ITEM 13. YOUR RESPONSIBILITIES INCLUDE:</b> To ensure compliance with governing regulations.		
<b>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:</b> DoDFMR, Vol. 5, chapter 33; AR 195-4; USACIDC Supplement/thereto and policy issued by HQ, USACIDC.		
<b>SECTION III - ACKNOWLEDGEMENT OF APPOINTMENT</b>		
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 item 17 below.		
<b>16. PRINTED NAME</b> <i>(First, Middle Initial, Last)</i> Sara M. Creds	<b>17. SIGNATURE</b> Appointee Signs	
<b>SECTION IV - TERMINATION OF APPOINTMENT</b>		
The appointment of the individual named above is hereby revoked.	<b>18. DATE</b> <i>(YYYYMMDD)</i>	<b>19. APPOINTEE INITIALS</b>
<b>20. NAME OF APPOINTING AUTHORITY</b>	<b>21. TITLE</b>	<b>22. SIGNATURE</b>

DD FORM 577, FEB 2011

PREVIOUS EDITION IS OBSOLETE.

Adobe Professional 8.0

Figure 4-2. Sample of a completed DD Form 577

#### 4-9. The DA Form 5070 (Justification Statement for .0015 Contingency Funds)

a. This form is used to explain and account for all personal expenditures of .0015 funds made by USACIDC SAs and installation law enforcement activity personnel. Each claimant is responsible for preparing his or her own form and will attach receipts or other supporting documents (see table 4-2, below, for instructions).

(1) The USACIDC SAs and installation law enforcement activity personnel may expend funds for food, beverages, and communications over an extended period; however, a separate DA Form 5070 must be prepared daily for all expenditures. The paying agent, AO, and CAO will return vouchers that contain vague or incomplete descriptions of or justifications for expenses to the USACIDC SAs or installation law enforcement activity claimant for clarification.

(2) When a DA Form 5070 is prepared to record payment to a source, enter a statement in the remarks section that the source signed a receipt for funds paid and that it is included in the source file. The USACIDC SAs or installation law enforcement activity members must witness any source payments. If a source refuses to sign a receipt, a USACIDC SA or installation law enforcement activity member will certify in the remarks section that funds were paid.

(3) Payments must be supported, when possible, by itemized vendor receipts made out in the name of the payee and marked "paid." Cash sales slips or credit card receipts will be accepted when the item or service purchased is clearly identified on the receipt. When obtaining a vendor receipts is not possible or practical, the USACIDC SA or installation law enforcement activity member will explain on DA Form 5070 why receipts were not obtained. If the statements included on the receipts are in a language other than English, include an English translation.

b. Each paying agent who makes payments to claimants will retain a copy of each paid voucher, available receipts, and all other supporting documents.

c. The paying agent will retain the original voucher and all original supporting receipts or documents. Do not forward vouchers to the FAO.

d. The installation law enforcement activity personnel will forward DA Forms 5070 and any supporting documents to the paying agent for settlement.

**Table 4-2**  
**Instructions for completing DA Form 5070**

Block/column	Instructions
1	Self-explanatory.
2	Enter sequence or report of investigation number.
3	Enter military police report number.
4	Enter authority for expenditures.
5	Enter the amount expended for purchase of controlled substances only. This includes those purchases by USACIDC SAs or installation law enforcement activity personnel and their sources.
6	Enter the amount expended for informant reimbursement for expenses incurred, incentive payments, payment for information and sources, interview amenity, and cost of debriefing.
7	Enter the amount expended for informant bonuses. Annotate payment of rewards or one-time bonuses by checking block 16, with details of the payout in the remarks section.
8	Enter the amount expended for general surveillance by USACIDC SAs or installation law enforcement activity personnel for beverages, food (less basic allowance for subsistence), admission fees, gratuities, and other costs incurred while conducting surveillance not covered in other categories.
9	Enter the amount expended for vehicle maintenance, parts, labor, repair, towing costs, toll charges, registration, inspections, licensing, petroleum, oils, and lubricants products, rental vehicles, parking fees, and commercial conveyance fares.
10	Enter the amount expended for all general purpose supplies and equipment (excluding petroleum, oils, and lubricants products) that cannot be acquired through routine operational channels to support mission requirements.
11	Enter the amount expended for covert facilities used by USACIDC SAs for other than protective services operations. Facility costs include rentals, telephone costs, maintenance and repairs, facility conversion costs, business fronts, post office boxes, and other items directly related to the covert facility.
12	Enter the amount expended in protective services operations. Categorize the amount by transportation costs, food and lodging, and protective services in the remarks section.
13	Enter the amount expended for purchase of stolen Government and privately owned property.
14	Enter the amount expended for purchase of black market items only. Report surveillance expenditures under the surveillance expenditures category.
15	Enter the amount expended for informal liaison functions, gifts to foreign counterparts, and media advertisement.
16	Enter the amount expended for official documents and publications, fees for rewards, one-time bonuses, negotiable instruments, books and magazines, special operational clothing, credit investigations, medical and dental expenses, passports and visas, bribery solicitations, interpreters, film development, loss of funds, laboratory fees, consultation fees, meals for victims, witnesses, and subjects, and other items that cannot be identified in the above categories. Identify specific expenditures in the remarks section.
17	Enter information, if applicable, as requested.
18	Enter information, if applicable, as requested.
19	Enter justification and results of expenditures. Enter breakdown of expenditures, as required.
20	Self-explanatory.
21	Self-explanatory.

JUSTIFICATION STATEMENT FOR .0015 CONTINGENCY FUNDS		DATE
For use of this form, see AR 195-4; the proponent agency is OPMG.		15 Jan 11
DATA REQUIRED BY THE PRIVACY ACT OF 1974		
AUTHORITY:	Title 10 USC, Section 3012.	
PRINCIPLE PURPOSE:	To substantiate individual's claim for reimbursement or expenditure of Limitation .0015 Contingency Funds.	
ROUTINE USES:	Record is to be maintained to perform complete audit of .0015 fund vouchers including evaluation of each expenditure of .0015 funds.	
DISCLOSURE:	Disclosure of information requested is voluntary. However, all information must be provided for claimant to receive reimbursement for expenses or claimant will be required to return those government funds previously advanced or expended.	
1. I CERTIFY THAT ON <u>15 Jan 11</u> A TOTAL OF <u>34.45</u> WAS PAID TO <u>Dunkin Donuts</u>		
	<i>(Date)</i>	<i>(Amount)</i> <span style="float: right;"><i>(Name of Payee or Informant Number)</i></span>
AT <u>Fort Belvoir, VA 22060</u>		
<i>(Place of Purchase or Payment)</i>		
2. SEQUENCE/ROI NUMBER	3. MPR NUMBER	4. AUTHORITY FOR EXPENDITURE OTHER THAN AR 195-4
0053-11-CID056-12345		
.0015 EXPENDITURES		
	CATEGORY	AMOUNT
5	Controlled Substances	
6	Informant Reimbursement	
7	Informant Bonuses	
8	Surveillance Expenditures	
9	Transportation	
10	Supplies and Equipment	
11	Covert Facilities	
12	Protective Services	
13	Stolen Property	
14	Blackmarket Activities	
15	Informal Liaison	34.45
16	Miscellaneous	
17. VENDOR RECEIPTS		
<input checked="" type="checkbox"/> RECEIPTS ATTACHED. <input type="checkbox"/> RECEIPTS WERE NOT OBTAINED TO PREVENT COMPROMISE OF IDENTITY. <input type="checkbox"/> PARTIAL RECEIPTS WERE OBTAINED; OTHERS WERE NOT TO PREVENT COMPROMISE OF IDENTITY; OR THEY WERE NOT PROVIDED. <input type="checkbox"/> RECEIPTS WERE NOT PROVIDED.		
18. DRUG PURCHASE SUMMARY		
NUMBER OF OFFENDERS: _____ OR _____		
<i>(Apprehended)</i> <span style="float: right;"><i>(Identified)</i></span>		
AMOUNT OF .0015 FUNDS SEIZED/RECOVERED: _____		
STREET VALUE: _____		
AMOUNT & TYPE OF DRUGS PURCHASED/SEIZED: _____		
19. REMARKS:		
NUMBER OF ATTACHMENTS: <u>1</u>		
DRUGS/PROPERTY HELD AS EVIDENCE ON EVIDENCE DOCUMENT NUMBER: _____		
FUNDS HELD AS EVIDENCE ON EVIDENCE DOCUMENT NUMBER: _____		
FUNDS HELD AS EVIDENCE BY CIVILIAN AUTHORITIES: _____		
<i>(Name of Civilian Agency)</i> <span style="float: right;"><i>(Amount)</i></span>		
<input type="checkbox"/> MPI/MP INFORMANT/SOURCE PAYMENT COORDINATED WITH CID. <input type="checkbox"/> RECEIPT FROM INFORMANT/SOURCE ON FILE AT THIS OFFICE. <input type="checkbox"/> CERTIFICATE ON FILE IN LIEU OF INFORMANT/SOURCE RECEIPT. <input type="checkbox"/> INFORMANT/SOURCE PAYMENT WITNESSED. <i>(If not, indicate why below.)</i> <input type="checkbox"/> RECEIPT FROM JOINT TEAM MEMBER OF FILE AT THIS OFFICE. <i>(If not, indicate why below.)</i>		
COMMENTS:		
On 15 Jan 11, \$34.45 was expended in .0015 funds for liaison efforts between the 2d MP Det (CID) and the Federal Bureau of Investigations. The purpose of the liaison meeting was to discuss the investigative plan for the aforementioned investigation.		
20. TYPED NAME, GRADE AND UNIT ASSIGNMENT OF CLAIMANT <i>(Identify as Special Agent or MPI)</i>		21. SIGNATURE OF CLAIMANT
David K. Schumann, 3443 Special Agent		<u>SCHUMANN, DAVID, KENT, 1141207586</u>
DA FORM 5070, JAN 2011		APD PE v1.00ES

Figure 4-3. Sample of a completed DA Form 5070

#### 4-10. The DA Form 5071 (Paying Agent Receipt Control and Cash Accountability Journal)

a. The paying agent will initiate and use this form (see table 4-3, below). The paying agent receipt control and cash accountability journal is the basic accounting document used to record initial funding on debit cards, ATM transactions, receipts and disbursements of .0015 funds, and transfers of funds from the primary to the alternate paying agent.

(1) The journal must be written in black or blue ink, and each line must be supported by appropriate accounting documents. The paying agent will make corrections by neatly lining through to delete the mistakes, writing in the information changes, and initialing. The use of liquid paper or correction tape products to make corrections is prohibited.

(2) Each paying agent will initiate and maintain the journal when funds are forwarded to the debit card and will close it out at the end of the FY. In instances of manual procedures, this form will be initiated when the check is received and closed out when the money order is obtained and the funds are turned in at the end of 90 days.

(3) Only handwritten transactions will be entered on this form.

b. At the end of the FY, the original of this form will be forwarded through the AO and CAO to the disbursing agent. The paying agent will retain a copy for filing.

**Table 4-3**  
**Instructions for completing DA Form 5071**

Block/column	Instructions
1	Enter debit card number.
2	Enter relevant number of transactions for ATM advances, fees, and debit and credit adjustments.
3	Enter date of ATM transaction or the date the advance was placed on the card (not the date the advance was requested).
4	Recipients will sign and print their name. Write "Paying Agent" in the "signature/printed name of recipient" column for each ATM withdrawal. The amount of the withdrawal will increase the "on hand balance" column of either the "U.S. dollars (USD)" or "foreign cash" column. The ATM fees or surcharges will be recorded under the "cash issued" column and supported by a DA Form 5070. The card account balance will be decreased by the amount of the surcharge.
5 and 6	Enter cash issued to and returned from USACIDC SAs or installation law enforcement activity personnel in the "cash issue" and "cash return" columns. If cash is issued in USD, decrease the "USD cash on hand balance."
7	Enter the amount of funds in the "USD cash on hand balance" column, which is the total amount of cash the paying agent has on hand.
8	Enter the amount of funds in foreign currency in the "foreign cash on hand balance" column. If the cash is issued in another foreign currency, decrease the "foreign cash on hand" column balance. When more than one foreign currency is obtained, the paying agent will document the transaction clearly on a second DA Form 5071. Paying agents that do not have foreign currency will leave the column blank.
9	Enter the amount in the "card account balance" column which will be the amount the paying agent has on the card.
10	For all initial funding, enter "initial funding" in the remarks column. Other entries may be made as deemed appropriate.
11-13	Self-explanatory.
14	In the summary section, list the amount debited or credited on each card under the adjustment debit or credit line. Decrease or increase the amounts accordingly.

Notes:

<sup>1</sup> If a continuation page is required, signatures are only required on the first page. Number the bottom of each page (for example, 1 of 2).



#### **4-11. The DD Form 1081 (Statement of Agent Officer's Account)**

*a.* This form will be used by the disbursing agent. This form contains a summary of the account status of a group funding account. It accompanies transactions made with the servicing disbursing officer according to their instructions, as well as all transactions between disbursing agents, paying agents, and claimants.

*b.* A signed DD Form 1081 will be submitted to substantiate a change in a disbursing agent or paying agent total accountability.

*c.* The DD Form 1081 will be prepared in triplicate. The disbursing agent will retain the original and forward a copy to the disbursing officer. However, when the original signed copy cannot be returned on the same day, the disbursing agent will retain a third suspense copy until the signed original is returned at which time the suspense copy is destroyed.

*d.* For transactions below the paying agent level, the DD Form 1081 will not be used for a return of funds and/or vouchers.

STATEMENT OF AGENT OFFICER'S ACCOUNT				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.  F.A. Disburseman, LTC, FC Finance and Accounting Officer Far East Area Command Finance and Accounting Office Fort Funds, LA 76541		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS <i>(Include ZIP Code/APO number) and Telephone number</i>  Ms. Wanda B. Rich GS-12 123-45-6789 Disbursing Agent 1st MP Group (CID) Fort Moneytree, MD 20334 DSN: 899-1234		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS <i>a</i>	INCREASE <i>(Received by Agent)</i> <i>b</i>	BEGINNING BALANCE <i>(In Agent's Account)</i> <i>c</i>	DECREASE <i>(Turned in by Agent)</i> <i>d</i>	ENDING BALANCE <i>(In Agent's Account)</i> <i>e</i>
1. BALANCE FORWARD		10,000.00		
2. U.S. DOLLARS				
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER <i>(Specify)</i>				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER				
STATEMENTS				
DISBURSING OFFICER		AGENT OFFICER		
<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I, AS AGENT OFFICER, HAVE FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	
20101001	<i>F.A. Disburseman</i>	20101001	<i>Wanda B. Rich</i>	
<input type="checkbox"/> <b>ON RETURN:</b> I HAVE RECEIVED FUNDS AND/OR ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input type="checkbox"/> <b>ON RETURN:</b> THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER	

DD Form 1081, MAY 75

PREVIOUS EDITION IS OBSOLETE.

Adobe Professional 7.0

Figure 4-5. Sample of a completed DD Form 1081

#### **4-12. The DD Form 1131 (Cash Collection Voucher)**

*a.* The disbursing agents will use this form to report cash collections made by their subordinate paying agents or claimants. This form will be used to establish formal accountability for all cash collections. Collections may result from one or more of the following transactions:

(1) Ultimate disapproval of previously paid claims. A formal cash collection would be made only if payments were disapproved after the DD Form 281 was submitted. Such situations may occur as a result of cash counts, audits, and inventories.

(2) Overpayment of claims usually result from computation errors made on a DA Form 5070 that were not corrected before they were paid and the DD Form 281 was submitted. Return incorrect DA Forms 5070 discovered before submission of the DD Form 281 for correction.

(3) Refund of deposits.

(4) Accumulated net gains resulting from foreign currency conversion transactions.

(5) Personal salaries earned by USACIDC SAs engaged in covert operations or investigations.

*b.* Prepare copies and distribute in accordance with instructions received from the servicing disbursing officer.



#### 4-13. The DA Form 7681 (Subvoucher for Disbursement from Contingency Limitation .0015 Funds)

*a.* This form is used and prepared by paying agents and is forwarded to the disbursing agent. This form is only initiated and required when manual .0015 funds procedures are conducted. This form is an internal audit record and not forwarded to the FAO.

*b.* Retain the original in the files of the paying agent. Forward a copy, which will function as a cover document for the quarterly vouchers, through the AO and CAO to the disbursing agent when funds are turned in at the 90 day point.

---

**Table 4-4**  
**Instructions for completing DA Form 7681**

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Block/column	Instructions
1	Enter advanced amount.
2	Enter bureau voucher number.
3	Enter disbursing office voucher number.
4	Enter date of expenditure.
5	Enter document or enclosure number.
6	Enter a short description of the item or purpose for which funds were expended.
7	Enter the amount expended in foreign currency.
8	Enter the amount expended in U.S. dollars.
9-11	Self-explanatory.

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Notes:

<sup>1</sup> If a continuation page is required, signatures are only required on the first page. Number the bottom of each page (for example, 1 of 2).

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**4-14. Standard Form 215 (Deposit Ticket)**

- a. This form is used by paying agents to deposit cash on hand into a bank that has a treasury account at the end of the year to return excess funds to the FAO.
- b. The form will be prepared in accordance with DOD 7000.14-R, Volume 5, Chapter 5, Paragraph 050301. Copies will be forwarded through the AO and CAO to the disbursing agent, the paying agent, and the bank will retain a copy.

DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK <small>M M D D Y Y</small>	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT	
(1) 52510	(2) 112210	(3) 5570	(4) 1,000.00	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION-OMIT \$ SIGN
(6) AGENCY USE U.S. ARMY CENTRAL DINING FACILITY POC: CPT EVELYN JONES FT. DEPOSIT, AL 36666-0001 TEL: (123) 456-7890				CASH: 950.00 CHECK: 50.00
(9) DEPOSITORS TITLE, DEPARTMENT, OR AGENCY, AND ADDRESS KENNETH L. KIELMAN DIRECTOR, DISBURSING OPERATIONS DIVISION ATTN: DFAS-JFDBB 8899 EAST 56TH STREET INDIANAPOLIS, IN 46249-8673			(7) NAME AND ADDRESS OF DEPOSITORY BEST BANK 2200 S. STREET FT. DEPOSIT, AL 36666-0001	
			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE US TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTABLE ITEMS INCLUDED THEREIN.  M M D D Y Y	
			AUTHORIZED SIGNATURE	
			CONFIRMED DATE	
(10) DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			ORIGINAL	
(10) DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK, INSERT THE CONFIRMED DATE IN BLOCK (8) ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF TREASURY			MEMORANDUM COPY	
(10) DEPOSITARY RETAIN THIS COPY			DEPOSITARY COPY	
(10) DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			AGENCY COPY	
(10) DEPOSITARY DATE, SIGN, AND RETURN THIS COPY TO DEPOSITOR			CONFIRMED COPY	

Figure 4-8. Sample of a completed SF 215

**Section III  
Disposition of Files and Records**

**4-15. Disposition of documents**

All files and records of .0015 funds accounts, transactions, appointments, inventories, audits, inspections, cash counts, original supporting documents, and so forth will be retained for 5 years. All payments and settlements of advances will be posted to a suspense file. The records of the CAO, enrollment manager, disbursing agent, and paying agent will be retained in the applicable local file for 5 years.

**4-16. Files and records of certifying and approving officer**

The CAOs will maintain the following:

- a. A voucher register for each FY. The registers will contain bureau voucher numbers, payee names, amounts paid, obligation data, and any other pertinent information.
- b. A voucher file for each paying agent authorized to prepare and submit DD Forms 281 to request advances or reimbursement from .0015 funds. The files will be maintained for each FY.
- c. A transaction file to record purchases of special investigative property.

- d.* A suspense file on each outstanding cash advance of .0015 funds. The CAO will review this file periodically to make sure that each cash advance is settled in a timely manner.
- e.* A separate suspense file for outstanding security deposits.
- f.* A separate voucher register for .0015 funds held as evidence.
- g.* A copy of DD Forms 281 and all supporting documents in the CAO file. The documents are maintained for either 5 years or 1 year after an inspection or audit. The documents may be destroyed after either 5 years or 1 year whichever is applicable, and written clearance to destroy them has been received from HQ, USACIDC (CIRM-ZA).

## **Chapter 5**

### **Flash Operations**

#### **5-1. General**

Occasionally, during criminal investigative operations, flash operations may be necessary. A flash operation may be conducted when a suspect must be provided with proof that large sums of money are available to an undercover USACIDC SA.

#### **5-2. Persons authorized flash funds**

A USACIDC warrant officer or civilian SA may be appointed as a paying agent to specifically draw flash funds. This paying agent appointment is only made when the SAC, RAC, or detachment commander of the USACIDC SA determines that a flash operation is required for a criminal investigation. The appointment of the paying agent for flash funds will only be for the time period of the flash operation, and the appointment as a paying agent will terminate upon the termination of the operation. At no time will the paying agent entrust these funds to any other person under any circumstances. No expenditures will be made from any flash funds.

#### **5-3. Approval of flash operations**

*a.* Flash operations do not require prior approval of HQ, USACIDC when the funding limit within the group is sufficient to cover the amount needed for the operation. The CG, USACIDC must approve any flash operation that cannot be funded within group funding limits regardless of the amount.

*b.* Requests for approval of flash operations that cannot be funded within group funding limits may be made by telephone through the Investigative Operations Division at HQ, USACIDC.

*c.* The HQ, USACIDC requires the following information for evaluation before approval or disapproval of flash operations:

- (1) Amount of flash funds requested.
- (2) Background information on the investigation.
- (3) Time needed for the operation.
- (4) Who will draw the flash funds.
- (5) A detailed plan of how the operation is to be conducted.
- (6) Acknowledgement that the funds will be returned to the servicing FAO within 2 working days from the time the flash funds are drawn.
- (7) A statement from the servicing FAO that the unit can support the requirement.
- (8) The SAC, RAC, or detachment commander will prepare a risk matrix. The operations officer of a battalion or group will approve the request. The level of approving authority directly correlates to the officer's monetary approving limits. Forward requests for flash operations that exceed the battalion and group officer's monetary approving limits to the CG, USACIDC for approval.

#### **5-4. Time allowed for flash operations**

Flash operations will not exceed 2 duty days without prior approval of the Investigative Operations Division at HQ, USACIDC.

#### **5-5. Cash advances**

*a.* A paying agent shall not be advanced funds in an amount greater than the CAO's unobligated .0015 funds authority. This is necessary to prevent a violation of the Anti-deficiency Act (see Title 31, United States Code Section 1341 (31 USC 1341)) if an advance is lost or stolen during the operation. If the need for flash money causes a temporary increase in .0015 funds authority or a transfer of funds, the CAO will request approval for the increase from the Commander, U.S. Army Criminal Investigation Command (CIRM-ZA), 27130 Telegraph Road, Quantico, VA

22134–2253. On approval, the Director, Resource Management Directorate, USACIDC will temporarily redistribute funds and the .0015 funds limitations to cover the requested flash money.

*b.* Upon completion of a mission requiring flash funds that are not funded within group fund limits, the CAO will notify the Commander, U.S. Army Criminal Investigation Command (CIRM–ZA), 27130 Telegraph Road, Quantico, VA 22134–2253, that the funds have been returned to the FAO. The HQ, USACIDC will then withdraw any temporary increase in .0015 funds.

## **Appendix A References**

### **Section I Required Publications**

#### **AR 25–55**

The Department of the Army Freedom of Information Act Program (Cited in para 1–2.)

#### **AR 37–47**

Representation Funds of the Secretary of the Army (Cited in para 1–4a(1).)

#### **AR 195–5**

Evidence Procedures (Cited in para 2–9c and B–7.)

#### **AR 340–21**

The Army Privacy Act Program (Cited in para 1–2.)

#### **DOD 7000.14–R, Volume 5, Chapter 3**

Keeping and Safeguarding Public Funds (Cited in paras 2–11d, 2–14b(2).) (Available at: <http://www.defenselink.mil/comptroller/fmr/>.)

#### **DOD 7000.14–R, Volume 5, Chapter 5**

Deposit and Transfer of Public Funds (Cited in para 4–14b.) (Available at: <http://www.defenselink.mil/comptroller/fmr/>.)

#### **DOD 7000.14–R, Volume 5, Chapter 6**

Physical Losses Of Funds, Erroneous Payments, And Overages (Cited in para 2–12g.) (Available at: <http://www.defenselink.mil/comptroller/fmr/>.)

#### **DOD 7000.14–R, Volume 5, Chapter 33**

Certifying Officers, Departmental Accountable Officials, and Review Officials (Cited in figures 1–1, 1–2, 1–3, and 1–4.) (Available at: <http://www.defenselink.mil/comptroller/fmr/>.)

### **Section II Related Publications**

A related publication is a source of additional information. The user does not have to read it to understand this regulation. U.S. Codes are available at <http://www.gpoaccess.gov/uscode/>.

#### **AR 25–400–2**

The Army Records Information Management System (ARIMS)

#### **AR 27–20**

Claims

#### **AR 190–30**

Military Police Investigations

#### **AR 190–45**

Law Enforcement Reporting

#### **AR 710–2**

Supply Policy Below the National Level

#### **AR 735–5**

Policies and Procedures for Property Accountability

#### **DFAS–IN Regulation 37–1**

Finance and Accounting Policy Implementation (Available at: <http://www.asafm.army.mil/secretariat/document/37–1reg/37–1reg.asp>.)

## **31 USC 1341**

Limitations on expending and obligating amounts (more commonly known as the Anti-deficiency Act)

### **Section III**

#### **Prescribed Forms**

Unless otherwise indicated, DA forms are available on the Army Publishing Directorate (APD) web site ([www.apd.army.mil](http://www.apd.army.mil)); DD forms are available on the Office of the Secretary of Defense (OSD) web site ([www.dtic.mil/whs/directives/infomgt/forms/formsprogram.htm](http://www.dtic.mil/whs/directives/infomgt/forms/formsprogram.htm)); and Standard Forms (SF) are available on the U.S. General Services Administration (GSA) web site ([www.gsa.gov](http://www.gsa.gov)).

#### **DA Form 5070**

Justification Statement for .0015 Contingency Funds (Prescribed in para 4–9.)

#### **DA Form 5071**

Paying Agent Receipt Control and Cash Accountability Journal (Prescribed in para 4–10.)

#### **DA Form 7681**

Subvoucher for Disbursement from Contingency Limitation .0015 Funds (Prescribed in para 4–13.)

### **Section IV**

#### **Referenced Forms**

#### **DA Form 11–2**

Internal Control Evaluation Certification

#### **DA Form 2028**

Recommended Changes to Publications and Blank Forms

#### **DA Form 3975**

Military Police Report

#### **DD Form 281**

Voucher for Emergency or Extraordinary Expense Expenditures

#### **DD Form 577**

Appointment/Termination Record - Authorized Signature

#### **DD Form 1081**

Statement of Agent Officer's Account

#### **DD Form 1131**

Cash Collection Voucher

#### **Standard Form (SF) 215**

Deposit Ticket

#### **Standard Form (SF) 1164**

Claim for Reimbursement for Expenditures on Official Business

## **Appendix B**

### **Authorized Expenditures from .0015 Funds**

#### **B–1. General**

Expenditures from .0015 funds can be used for emergency and unusual expenditures incurred while conducting investigations, gathering criminal intelligence, crime prevention, and conducting protective services missions.

#### **B–2. Travel expenditures**

- a.* Under routine operating conditions, USACIDC SAs or installation law enforcement activity personnel on local or

temporary duty are entitled to travel allowances and entitlements. All allowances and entitlements will be paid from routine travel appropriation.

b. The USACIDC SAs or installation law enforcement activity personnel on temporary duty, whose travel expenses exceed established allowances while conducting investigations, may be reimbursed from .0015 funds if expenses were required for a successful mission and can be fully documented. File documents supporting total expenses and deductions made with the DA Form 5070 in the appropriate investigative case file or the protective services operation case file.

c. Official travel orders are required for temporary duty travel. Orders are not needed if the use of routine reimbursement procedures would compromise the security of an investigation or other USACIDC operation. When the sensitivity of an investigation precludes using written or oral travel orders or routine reimbursement, local or temporary duty travel expenses spent by USACIDC SAs or installation law enforcement activity personnel may be reimbursed from .0015 funds on the written approval of the CAO.

d. Itemize all claims for reimbursement from .0015 funds for excess food and lodging expenses in the investigative case file or the protective services case file. Support claims with receipts, statements, or other relevant documentation.

### **B-3. Special operational clothing**

Special clothing (excluding standard civilian clothes), such as formal wear, indigenous attire, occupational uniforms, or other items required to accomplish a specific investigation, may be bought or rented with .0015 funds for use by USACIDC SAs, installation law enforcement activity personnel, or other personnel assisting in investigations. All clothing becomes property of the U.S. Government and will be annotated on the organizational clothing and individual equipment record in accordance with AR 710-2 and AR 735-5.

### **B-4. Supplies and equipment**

a. Procure supply items and equipment needed when conducting an investigation through routine supply channels.

b. Special items of supply and equipment required for a specific investigation may be purchased or rented with .0015 funds if one of the following conditions exists:

(1) The items to be procured cannot be obtained in a timely manner through routine supply channels or purchased locally with routine operating methods and funds.

(2) The items to be procured are authorized .0015 funds expenditures.

c. Program and obtain routine maintenance of equipment through routine logistics channels. The .0015 funds may be used to pay expenditures for the emergency repair of investigative equipment when—

(1) Equipment is urgently required to continue a time or evidence sensitive investigation or a protective service mission.

(2) Routine U.S. Government repair facilities or contracting facilities cannot be used because of the time element involved, sensitivity of the investigation, or location of the equipment.

d. The substitution of .0015 funds for other appropriated funds to compensate for lack of managing or planning for anticipated requirements is prohibited.

e. Account for all nonexpendable equipment purchased with .0015 funds for in accordance with appropriate supply regulations.

### **B-5. Undercover vehicles**

a. *Government vehicles.* Group commanders may approve .0015 funds for the operation and maintenance of Government vehicles used in undercover criminal investigations.

(1) To ensure confidentiality, the vehicles will be registered with the appropriate state department of motor vehicles.

(2) To operate and maintain undercover vehicles, the cost may not exceed \$750 in a single expenditure. These costs include—

(a) Commercial purchase of petroleum products.

(b) Performance of routine maintenance.

(c) Minor repairs at commercial businesses.

(d) Alterations and modifications which do not devalue the vehicle (for example, window tinting for vehicles used in drug suppression operations).

(3) The CAOs may not authorize .0015 funds for major repairs of undercover vehicles. Estimates for repair or damage exceeding \$750 require prior approval of the CG, USACIDC before repairs can be made. Requests for approval will be sent to Commander, U.S. Army Criminal Investigation Command (CIOP-COP), 27130 Telegraph Road, Quantico, VA 22134-2253, along with an estimate.

(4) Document all U.S. Government vehicle .0015 funds expenditures in the investigative case file.

b. *Mission-oriented vehicles.* U.S. Government vehicles assigned to USACIDC field elements are “mission-oriented vehicles” and will be used during undercover investigations only when all other means have been exhausted. Expenditure of .0015 funds for these vehicles is authorized for—

- (1) Purchasing petroleum products.
- (2) Making minor repairs in emergencies.
- (3) Maintenance and repair, if it would compromise the mission when the vehicle is being used, and traveling to the nearest military installation mission for aid would compromise the mission or security of an operation. When using U.S. Government vehicles in a covert status, annotate the vehicle identification number and the exact expenditures associated with the vehicle in the remarks section of DA Form 5070. Expenditure levels cited in paragraph *a*, above, apply.

*c. Rental or leased vehicles.* Expenditure of .0015 funds to rent or lease undercover vehicles is authorized. The renter or leaser will—

(1) Only rent or lease vehicles when U.S. Government vehicles are not available, or when the use of them will compromise a mission.

(2) Rent or lease vehicles for the shortest period necessary to complete the mission. Under routine conditions, the rental or lease should not exceed 30 days.

(3) Only use the .0015 funds to pay charges for rental or lease, gasoline, oil, and liability insurance, if required, by the rental or leasing agency.

(4) Use .0015 funds for purchasing additional insurance to provide full coverage collision insurance outside the United States and the territories and possessions of the United States. These funds are not authorized for purchasing additional insurance to provide full coverage collision insurance within the United States if the purchase is optional and is not included in the basic rental fee.

(5) Use routine operating funds when additional collision insurance is purchased and USACIDC SAs or installation law enforcement activity personnel require reimbursement up to the deductible amount shown in the rental contract for personal funds paid to the rental agency for damages to a vehicle. Direct payments of the deductible amount may also be made by the U.S. Government to the car rental agency instead of the USACIDC SAs or installation law enforcement activity personnel. If a USACIDC SA or installation law enforcement activity member incurs damages to a rental or leased vehicle, a commander's inquiry will be initiated. Damages will not be paid for from .0015 funds.

*d. Loaned vehicles from another law enforcement agency.* Expenditure of .0015 funds for these vehicles is authorized for the following:

(1) Purchasing petroleum products.

(2) Making minor repairs in emergencies.

*Note.* Maintenance and repair expenses should be agreed upon in writing with the participating law enforcement agency whenever possible.

## **B-6. Food and lodging**

*a.* The USACIDC SAs or installation law enforcement activity personnel may be reimbursed from .0015 funds for expenses for the purchase of required food and lodging when the urgency of an investigation requires a USACIDC SA, installation law enforcement activity member, or other law enforcement official to reside temporarily in a certain location where both of the following circumstances apply:

(1) Per diem or other allowances are not authorized.

(2) The temporary address is not the primary place of residence.

*b.* The USACIDC SAs or installation law enforcement activity personnel not on temporary duty may be reimbursed from .0015 funds for food and lodging when the mission necessitates these expenditures.

(1) If lodging is required to accomplish an operation, lodging expenses are reimbursable. The USACIDC SAs or installation law enforcement activity personnel who acquire lodging will complete a DA Form 5070. The reimbursement for lodging does not affect a USACIDC SA or installation law enforcement activity member's entitlement for basic allowance for housing. This includes operations involving fear of life transfers of sources.

(2) If not purchasing food or beverages would compromise the mission, food and expenses are reimbursable. The USACIDC SAs or installation law enforcement activity personnel acquiring the food and beverages will complete a DA Form 5070.

## **B-7. Purchases of controlled substances**

*a.* The SAC may authorize USACIDC SAs or installation law enforcement activity personnel who are members of USACIDC drug crime suppression teams to use .0015 funds to purchase controlled substances, if purchases are required, to aid in an investigation.

*b.* Account for and dispose of funds spent to purchase controlled substances that are later recovered and retained as evidence in accordance with the provisions of AR 195-5.

*c.* Control and dispose of controlled substances purchased with .0015 funds in accordance with the provisions of AR 195-5.

*d.* The AO will review and limit purchases of controlled substances and related expenses to ensure that the purchases do not encourage trafficking in controlled substances in certain geographic areas.

*e.* Any "change monies" (monies received in exchange for .0015 funds from a suspect) may be considered evidence

and should be handled in accordance with AR 195–5. The USACIDC SAs or installation law enforcement activity personnel should coordinate with the servicing Office of the Staff Judge Advocate to determine if the “change monies” should be treated as evidence. Attach one copy of the DA Form 5070 to the evidence custody document.

#### **B–8. Stolen property**

Suspected stolen U.S. Government, post exchange, commissary, or private property may be purchased from .0015 funds, if it is determined to be necessary in an ongoing criminal investigation. When the property is no longer required as evidence, dispose of it in accordance with the provisions of AR 195–5.

#### **B–9. Undercover facilities**

*a.* During routine conditions, the rental or lease of real property needed for investigations is the responsibility of the senior Army commander charged with the rental or lease of real property on the applicable installation. Fund expenses related to the facilities through routine operating appropriations. However, when an investigation requires an undercover facility and the provisions of paragraph 2–3*b*, above, have been met, .0015 funds may be used to rent, alter, maintain, or repair real property, to include furnishings. The CG, USACIDC must approve expenditures for repair, furnishings, and alterations.

*b.* Security deposits may be paid with .0015 funds if they are required to rent real property. After terminating leases or rental agreements, deposit recovered security deposits with the servicing DFAS. Maintain a permanent accounting record of all security deposit transactions to ensure that all payments have been recovered.

*c.* The purchase of real estate is prohibited. Exceptions to this policy can only be granted with approval of the Secretary of the Army.

*d.* When investigations require .0015 funds to rent real estate facilities for more than 90 days, the AO will—

(1) Prepare a memorandum indicating that the feasibility of funding the rental facility through routine operating appropriations has been discussed with installation authorities. Include justification for the reason that funding through routine appropriations could not be accomplished.

(2) Evaluate monthly the need, effectiveness, and value of the undercover facility to the investigation.

#### **B–10. Communications expenses**

*a.* During routine operating requirements, official local or long distance telephone calls will be placed using the defense switch network. When operating conditions require that local and long distance telephone calls be made and paid for by USACIDC SAs or installation law enforcement activity personnel to aid in an investigation, expenses will be reimbursed from routine operating appropriations. Long distance calls made by USACIDC SAs or installation law enforcement activity personnel on temporary duty will be claimed as a miscellaneous expense on the person’s travel claim. The USACIDC SAs or installation law enforcement activity personnel will use SF 1164 (Claim for Reimbursement for Expenditures on Official Business) to claim reimbursements when not on official travel. When security conditions or operational requirements make it impractical to claim reimbursements through normal methods, telephone expenses may be reimbursed with .0015 funds.

*b.* The .0015 funds may be used to pay for charges for telephones installed in undercover facilities to conduct official business. These charges may include security deposits, installation fees, phone cards, monthly bills, and toll charges.

*c.* The .0015 funds may be used to pay for charges for cell phones purchased specifically for various undercover operations to conduct official business. These charges may include purchases of cell phones, monthly bills, and activation fees.

*d.* Routine operating appropriations will be used to pay for telegrams or wires sent in connection with official business.

*e.* The .0015 funds may be used to pay for charges for phone cards needed in certain locations to allow covert calls to be made in furtherance of an investigation.

#### **B–11. Source payments**

*a.* The .0015 funds may be used to reimburse expenses paid by USACIDC SAs or installation law enforcement activity personnel to sources who furnish or who are considered qualified to furnish information of value to an investigation. These expenses include interview amenities, individual payments, and reimbursements for expenses incurred by sources that assist in an investigation. Installation law enforcement activity personnel may make source payments while attached or assigned as members of USACIDC drug or crime suppression teams while under the direction of a USACIDC SA.

*b.* The sources may not be paid or reimbursed for expenses by two or more Federal law enforcement agencies for similar information. Representatives of USACIDC will—

(1) Coordinate with other Federal law enforcement agencies within the United States and its territories and possessions to ensure that dual payments are not made.

(2) Maintain overseas liaison with other Federal law enforcement agencies or matters concerning source payments.

- c. The USACIDC sources will be controlled and administered according to USACIDC policy.
- d. Source control officers will continually review and evaluate the effectiveness of their sources. This will ensure payments to sources that provide unreliable or useless information or services are discontinued, as appropriate.
- e. Reference to sources on .0015 funds documents will be limited to assigned source numbers.
- f. The following costs related to maintaining sources that provide information or services of possible value to investigations are permitted:
  - (1) *Individual payments and bonuses.* Sources may be paid individually, when the source provides specific information or services that may assist in criminal investigations. Individual payments or bonuses must comply with the following restrictions and procedures:
    - (a) No payments will be made to law enforcement agents or their immediate Family members.
    - (b) Military and Federal employees, who are paid for criminal information, will routinely be sources. Payments may be only made to employees who perform beyond what is required of their routine duties. Obtain authority to pay a source from the AO. Enter the justification for payment to a source on a DA Form 5070.
    - (c) Amounts paid will be based on local experience and the relative value of the information or services provided. When determining amounts to be paid, consider the stature of the trafficker or the seriousness of the crime committed, as well as the type and amount of drugs or value of property seized. The payment should be the minimum amount possible for the information provided and designed to solicit continued cooperation with USACIDC.
  - (2) *Interview amenities.* Money spent by USACIDC SAs or installation law enforcement activity personnel to provide sources with beverages and food during interviews may be reimbursed from .0015 funds. Conduct interviews to solicit information, to cultivate, develop, or exploit sources to accomplish an investigation. If an interview includes a meal and refreshments, the cost should be reasonable and should not exceed the prevailing price in the area. Limit expenditures for interview amenities to those incurred by the source and accompanying USACIDC SAs or installation law enforcement activity personnel.
  - (3) *Source incurred expenses.* Sources working under the supervision of USACIDC SAs or installation law enforcement activity personnel may be reimbursed for personal expenses incurred in connection with their official status as sources. Reimbursements may be made for expenses such as food, gratuities, lodging, transportation, and refreshments. In rare cases, a source working under the supervision of a USACIDC SA or installation law enforcement activity member may be reimbursed for personal expenses.
- g. The USACIDC SAs or installation law enforcement activity personnel will require that sources sign a receipt for .0015 funds. If a source refuses to sign a receipt, the USACIDC SA or installation law enforcement activity member will prepare a signed certification, verifying the funds were paid. The certification is acceptable instead of a receipt. The source payments and related certificates will be witnessed by another law enforcement person if the source refuses to sign a receipt. Place a copy of the USACIDC SA or installation law enforcement activity member's certificate in the source's file when a receipt cannot be obtained.

## **B-12. Interview expenses**

During interviews and interrogations, it may be appropriate to purchase food, beverages, and/or other personal necessities, such as diapers or other childhood necessities for the individual involved in a prolonged interview. Money spent by a USACIDC SA or installation law enforcement activity member to provide a victim, witness, or subject with such items may be reimbursed from .0015 funds. Expenditures should be reasonable and will be limited to those incurred by the individual being interviewed or interrogated.

## **B-13. Surveillance expenses**

Actual surveillance expenses paid by USACIDC SAs or installation law enforcement activity personnel and other investigative persons assisting in surveillance under the supervision of a USACIDC SA may be reimbursed from .0015 funds. Expenses include those incurred for meals and beverages. Include surveillance expenses incurred by personnel other than USACIDC SAs or installation law enforcement activity personnel on the .0015 funds vouchers. The USACIDC SA or installation law enforcement activity member supervising the activities of the individuals concerned will prepare and submit vouchers. Support all expenses with receipts, if available. If, to prevent compromise of the investigation or operation the agent does not obtain receipts, include a brief explanation in the appropriate investigative case file. When conducting surveillance, it may be necessary to purchase food and beverages. Expenses for the food and beverages should be incurred in the reimbursement for surveillance expense. Under routine conditions, surveillance expenses should be the minimum necessary to complete the mission without jeopardizing the safety or security of personnel involved. Explain and justify excessive expenditures in the investigative case file.

## **B-14. Authorized expenditures for fees**

- a. *Fees for negotiable instruments, bank service charges, and automated teller machine fees.* Fees paid for the purchase of negotiable instruments, such as money orders, cashier's checks, and bank services, are reimbursable from .0015 funds when either of the following apply:
  - (1) The circumstances of a specific investigation warrant these expenses.

(2) United States Treasury checks are not available to transfer .0015 funds.

*b. Admission fees.* Nominal admission fees or nightclub cover charges (includes membership fees required for admittance) may be reimbursed from .0015 funds when these charges are related to investigations.

*c. Books and magazines.* In unusual or emergency cases, .0015 funds may be used to buy books and magazines required for a specific investigation, if they cannot be bought through local procurement within the allotted time period. All books and magazines will become property of the U.S. Government in accordance with AR 710–2 and AR 735–5.

*d. Official documents and publications.* Fees paid to buy foreign and domestic documents, certificates, transcripts, and other publications required in investigations are chargeable to .0015 funds under conditions specified in paragraph c, above.

*e. Motor vehicle registration and inspection fees.* Motor vehicle registration and inspection fees for U.S. Government owned vehicles used for investigations may be paid from .0015 funds. Normally, the vehicle will be registered in the name of the U.S. Government if arrangements can be made with State and local officials to ensure that both—

(1) Ownership remains confidential.

(2) The registration plate or decal does not identify the vehicle as U.S. Government owned.

*f. Medical and dental fees.* Routine, essential medical, and dental expenses paid by USACIDC SAs or installation law enforcement activity personnel may be reimbursed from .0015 funds when the security or operational requirements of an investigation would prevent the use of military medical facilities. Medical and dental treatment expenditures would be the same, as authorized for other military personnel.

*g. Fees for post office boxes and other similar commercial mail handling facilities.* When a separate mail pickup point is required to preserve the covert nature of an investigation, agents may rent a post office box or commercial mail handling facility that offers a street address instead of a box number. In such cases, expenses for rentals may be charged to .0015 funds.

*h. Fees for postage.* United States postage stamps routinely will not be required; rather, agents may use postage and fee-paid indicia. Under routine operating conditions, procure foreign postage stamps through routine supply channels. If an investigation justifies the use of U.S. or foreign postage stamps and stamps are not available through routine channels; however, they may be procured with .0015 funds. The use of express mail is an authorized expense only when routine channels will compromise the conduct of the investigation.

*i. Fees charged by credit investigations.*

(1) Expenses incurred to conduct character checks, references checks, and credit checks on individuals and businesses during investigations are chargeable to .0015 funds.

(2) Fees charged by credit bureaus for credit investigations made on organizations may not be paid with .0015 funds. Send requests for credit investigations on organizations to Commander, U.S. Army Criminal Investigation Command (CIOP–COP), 27130 Telegraph Road, Quantico, VA 22134–2253, for approval and disposition.

*j. Fees for towing and/or storage of vehicles.* Fees charged for towing and/or storing vehicles seized as evidence may be paid from .0015 funds.

*k. Fees for parking a vehicle.* Fees charged for parking a vehicle during an investigation when in a covert status or when it would otherwise compromise an investigation may be paid from .0015 funds.

## **B–15. Informal liaison**

The USACIDC SAs and their civilian counterparts may conduct informal liaison, such as briefings or meetings to discuss past, current, or future investigations. These meetings are normally impromptu and are held irregularly. The expenses for food, meals, and beverages paid by USACIDC SAs during informal liaison may be reimbursed from the .0015 funds.

*a.* The use of .0015 funds is permitted only when liaison expenses will either—

(1) Aid in completing an investigation.

(2) Secure continued cooperation in investigations.

*b.* The SACs, RACs, or detachment commanders and paying agents will ensure that the use of .0015 funds for expenditures of informal liaison is not abused.

## **B–16. Gifts to foreign counterparts**

The CAOs may authorize USACIDC SAs to use .0015 funds to buy gifts or token mementos for foreign investigative counterparts. Gifts are permitted to maintain good relations or secure future cooperation in investigations.

*a.* Expenditures will not exceed \$50 per recipient.

*b.* The value of the gifts will be based on local experience factors and will be consistent with the position of the recipient.

*c.* Gifts will not consist of cash, alcoholic beverages, or items prohibited by foreign customs, law, or U.S. Government regulations.

*d.* The practice of regularly exchanging reciprocal gifts with foreign counterparts is not authorized.

e. Gifts will be bought only as needed. A bulk purchase of gifts to merely have them available is prohibited.

### **B-17. Passports and visas**

Expenses incurred by USACIDC SAs for passport fees, passport photos, and visa charges generally will be reimbursed from routine operational costs. Reimbursement for expenses from .0015 funds is allowed only when the investigation is covert and overseas travel makes the use of routine operating funds impractical.

### **B-18. Rewards**

Cash rewards for work or information related to an investigation may be offered and paid for from .0015 funds. A reward offer should only be made if it is determined that it would most likely produce viable investigative leads and/or results and continued cooperation with USACIDC. Reward requests are not required for every unsolved case. Reward approval and payout limits are as follows:

a. The SAC, RAC, or detachment commander must approve all requests for rewards up to \$750; the AO, for all requests between \$750.01 and \$5,000; the CAO, for all requests between \$5,000.01 and \$10,000; the CG, USACIDC for all rewards above \$10,000.01; before offering them. Send requests for CG, USACIDC approval to Commander, U.S. Army Criminal Investigation Command (CIOP-COP), 27130 Telegraph Road, Quantico, VA 22134-2253.

b. Reward payouts will not be made—

(1) To military and Federal employees, unless the information provided is based upon performance separate and distinct from and did not interfere with their assigned duties.

(2) To law enforcement agents or members of their Families unless, on a case-by-case basis, their actions were separate and distinct from and did not interfere with their assigned duties.

(3) To agencies of the U.S. Government.

(4) Unless the information provided by a person leads to the identification and legal punishment of an offender, recovery of property, or other as specified in the reward offer. However, payments may not be made to members of the Armed Forces or an officer, employee, or agency of the U.S. Government for recovery of DOD property.

(5) Either completely or partially before an actual punishment date.

(6) When reward payments would be inconsistent with local laws, prevailing customs, or international agreements.

(7) To the victim or immediate Family members of the victim for information which results in the recovery of the victim's property or the identity of the perpetrators.

c. Posted rewards automatically expire 1 year from the date of approval. Extension of rewards will be obtained using the same procedures as for the original reward.

d. Forward reward approvals at the SAC, RAC, or detachment commander and AO level to the group disbursing agent before posting the reward to ensure the amount is available in the group funding account. The disbursing agent will verify that the funds are available and notify the appropriate AO and operations officer. Annotate the coordination with the group disbursing agent in the respective investigative file. For rewards approved in one FY which may be paid out in another FY, the SAC, RAC, detachment commander, or AO must certify that all outstanding rewards are still valid at the end of the FY and notify the group disbursing agent so funds are reserved.

e. An individual who worked or provided information for an investigation cannot concurrently receive a reward payout and a one-time bonus for the information provided. A reward payout and one-time bonus may be paid to an individual who worked or provided information in separate investigations.

f. When a reward payment is actually made, forward an information copy of the payment receipt to Commander, U.S. Army Criminal Investigation Command (CIRM-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253.

### **B-19. One-time bonus payments**

One-time bonus payments are authorized for work or information provided pertaining to an investigation and may be paid with .0015 funds. The criteria for a one-time bonus payment may vary, but it should be based on the seriousness of the offenses, the value of the information provided, if the information will produce viable leads or results, and/or if it was unlikely that the investigation could not have been solved without the particular piece of information or evidence.

a. The SAC, RAC, or detachment commander must approve one-time bonus payments for all requests up to \$750; the AO, for all requests between \$750.01 and \$5,000; the CAO, for all requests between \$5,000.01 and \$10,000; the CG, USACIDC for all requests above \$10,000.01; before offering them. Send the requests for CG, USACIDC approval to Commander, U.S. Army Criminal Investigation Command (CIOP-COP), 27130 Telegraph Road, Quantico, VA 22134-2253.

b. Provide copies of the payment approval and verification of the payment made to any AO above the level of the SAC, RAC, or detachment commander.

c. One-time bonus payments will not be made—

(1) To military and Federal employees, unless the information provided is based upon performance, separate and distinct from, and did not interfere with their assigned duties.

(2) To law enforcement agents or members of their Families unless, on a case-by-case basis, their actions were separate and distinct from, and did not interfere with their assigned duties.

(3) To agencies of the U.S. Government.

(4) Unless the information provided by a person leads to the identification of an offender, the recovery of property, or a key piece of information or evidence which either directly or indirectly solves the investigation.

(5) When one-time bonus payments would be inconsistent with local laws, prevailing customs, or international agreements.

(6) To the victim or immediate Family members of the victim for information provided that results in the recovery of the victim's property or the identity of the perpetrators.

*d.* A one-time bonus payment may be made for verifiable and/or critical information which directly leads to the resolution of an investigation which has generated international or national media or command interest in an unsolved case in which, after thorough investigation, all other leads have been exhausted.

*e.* An individual who worked or provided information for an investigation cannot concurrently receive a reward payout and a one-time bonus for the information provided. A reward payout and one-time bonus may be paid to an individual who worked or provided information in separate investigations.

#### **B-20. Translation and related services**

The USACIDC SAs may use U.S. Government employees as interpreters, guides, translators, or for unique knowledge or skills needed to conduct investigations. When regular U.S. Government employees are not available, these services may be contracted through local procurement channels using routine operating funds. If the use of these funds is not possible or practical in time sensitive investigation, reimbursement may be made from .0015 funds. Members of the Armed Forces or civilian employees of the U.S. Government may not be paid for these services from .0015 funds.

#### **B-21. Media advertisements**

Pay for media advertisements required during an investigation from regular operating funds, unless the use of these funds is not possible or practical in time sensitive investigations. The .0015 funds may be used to pay for the advertisement costs in these limited circumstances.

#### **B-22. Protective services expenses**

To ensure that USACIDC SAs or local law enforcement activity personnel on protective services missions are reimbursed for expenses incurred while performing assigned duties, reimbursement from .0015 funds for the following expenses is authorized if the expenses:

*a.* Are incurred for laundry and dry cleaning when per diem allowances do not cover these expenses. Reimbursement is limited to expenses in excess of standard personal or clothing maintenance allowances. Support claims for reimbursement with receipts or other proof of payment.

*b.* Are related to buying meals and other refreshments during liaison efforts for police or governmental officials assisting in protective services. These officials will not be in a travel status authorized per diem, and expenses must be essential to mission accomplishment.

*c.* Are used for tips and other miscellaneous items incurred by officials providing protective service. This is allowed only when—

(1) It is impractical or not possible to get reimbursement for the officials provided protected service.

(2) Other appropriated sources are not available.

*d.* Exceed authorized lodging per diem rates. Individuals must submit a legible copy of the paid settlement voucher and legible copies of lodging receipts.

*e.* Are incurred when per diem is not payable for meals. The DA Form 5070 will reflect the actual cost of the meal (U.S. or foreign currency). Attach receipts to the DA Form 5070 and submit to the paying agent.

*f.* Exceed authorized reimbursement limits. Submit a DA Form 5070 with an attached copy of the paid travel voucher and with copies of the unpaid receipts.

*g.* Support special equipment needs when there is insufficient time to obtain the equipment from routine funding, and the equipment is required immediately to provide the appropriate level of protection.

*h.* Reimburse a USACIDC SA for any authorized expense incurred in direct support of the mission for which DFAS does not authorize payment.

#### **B-23. Bribes**

The USACIDC SAs may use .0015 funds to pay a bribe to the subject of an investigation as part of the investigative process to verify and secure evidence that the subject was accepting bribes.

#### **B-24. Sexual assault examinations of suspects**

Record expenditures of .0015 funds to pay for sexual assault examinations of suspects as miscellaneous expenses on

the DA Form 5070 and explain in the remarks section. The expenditure is authorized when both of the following requirements are met:

- a.* There is no on-call Army or DOD health care professional that can perform the examination.
- b.* The examination cannot be delayed until an Army or DOD health care professional is available to complete the examination.

### **B–25. Other**

The CG, USACIDC may approve other unique expenditures not covered in this regulation and on a case-by-case basis. Forward requests for approval of such expenditures, along with the supporting documentation, and justification through the chain of command to Commander, U.S. Army Criminal Investigation Command (CIOP–COP), 27130 Telegraph Road, Quantico, VA 22134–2253. The AO and CAO will recommend approval or disapproval, as appropriate, when submitting the request.

## **Appendix C Contingency Limitation .0015 Funds Internal Control Checklist**

### **C–1. Function**

The administration of Use of Contingency Limitation .0015 Funds for Criminal Investigative Activities.

### **C–2. Purpose**

To assist program managers in evaluating the critical internal controls outlined in paragraph C–3. It is not intended to cover all controls.

### **C–3. Instructions**

Base answers on the actual testing of critical internal controls (for example, document analysis, direct observation, sampling, and/or simulation). Explain answers that indicate deficiencies. Indicate corrective action in supporting documentation. Formally evaluate these critical internal controls at least once every 5 years. Certify that this evaluation has been conducted on a DA Form 11–2 (Internal Control Evaluation Certification).

### **C–4. Test Questions**

Ask the following questions:

- a.* Are requests for reimbursements (unless otherwise authorized by the CG, USACIDC) only from SAs or local law enforcement activity personnel?
- b.* Are the funds expended related to a specific investigation, crime prevention, or protective services mission?
- c.* Are funds held as evidence maintained in accordance with AR 195–5 until they are no longer required as evidence?
- d.* Are items considered as “cash” (for example, all types of U.S. currency, money orders, treasury checks, debit cards, and other negotiable instruments) properly secured in a safe with a combination?
- e.* Are cash counts of the disbursing agent and paying agent conducted on a quarterly basis?
- f.* Are all debit cards accounted for on a debit card log book?
- g.* Is there a separation of duties between the disbursing agent, the enrollment manager, and the paying agent?
- h.* Are unassigned debit cards and the log book secured in a safe with a combination lock?
- i.* Are all unassigned debit cards inventoried on a quarterly basis?
- j.* Is there a DA Form 5071 that records initial funding on the debit card, ATM transactions, receipts; disbursements of .0015 funds; and the transfers of funds from the primary to the alternate paying agent?
- k.* Are the personnel who are designated to administer .0015 funds appointed in writing?
- l.* Are the files and records of .0015 funds accounts, transactions, appointments, inventories, audits, inspections, cash accounts, and original-supporting documents maintained in a local file for 5 years?

### **C–5. Supersession**

Not applicable.

### **C–6. Comments**

Help make this a better tool for evaluating management controls. Submit comments to Headquarters, Department of the Army (DAPM–MPP–PS), Office of the Provost Marshal General, 2800 Army Pentagon, Washington, DC 20310–2800.

## **Glossary**

### **Section I Abbreviations**

#### **AO**

approving officer

#### **ASC**

Agent Service Center

#### **ASI**

additional skill identifier

#### **ASA (FM&C)**

Assistant Secretary of the Army (Financial Management and Comptroller)

#### **ATM**

automated teller machine

#### **CAO**

certifying and approving officer

#### **CG**

commanding general

#### **CID**

Criminal Investigation Command

#### **DA**

Department of the Army

#### **DES**

Director of Emergency Services

#### **DCP**

Debit Card Program

#### **DCSRM**

Deputy Chief of Staff for Resource Management

#### **DFAS**

Defense Finance and Accounting Service

#### **DOD**

Department of Defense

#### **FAO**

finance and accounting office

#### **FY**

fiscal year

#### **GS**

general schedule

#### **HQ**

headquarters

#### **PIN**

personal identification number

**PM**

provost marshal

**PMOS**

primary military occupational specialty

**RAC**

resident agent in charge

**SA**

special agent

**SAC**

special agent in charge

**USACIDC**

U.S. Army Criminal Investigation Command

**USAFINCOM**

United States Army Finance Command

**USC**

United States Code

**Section II****Terms****Advance funds**

Funds advanced to USACIDC SAs or installation law enforcement activity personnel by the paying agent.

**Advance request**

A request for .0015 funds anticipated necessary to conduct criminal investigations.

**Approving officer (AO)**

A commissioned officer, warrant officer, or U.S. civilian employee (GS-12 or above) appointed in writing to certify that claims submitted against .0015 funds are valid and proper, that the voucher is correct and properly substantiated, and that funds are available prior to approving the claim for payment.

**Certifying and approving officer (CAO)**

A commissioned officer appointed in writing by the CG, USACIDC to approve vouchers for emergency or unusual expenses and to certify that vouchers are correct, payment is proper, and funds charged are applicable. The appointed CAO will be, at a minimum, in the rank of colonel.

**Claim**

Request for reimbursement made by authorized users of .0015 funds for authorized expenses incurred as a result of investigations, crime prevention, or protective services missions.

**Claimants**

Special agents of USACIDC or installation law enforcement activity personnel who have incurred expenses supported by receipts or statements relating to an investigation, crime prevention, or other operation and who desire reimbursement. Claimants will ensure that claims are valid, documented, and prepared according to procedures in this regulation.

**Cash counts**

Unannounced verification of total accountability of .0015 funds accounts. Cash counts will be conducted quarterly and can be in conjunction with the command inspection program.

**Director of Emergency Services**

On installations, activities, and sites where there is no PM, law enforcement, or security representative assigned, the command may designate the DES to be the chief of police or security.

**Disbursing agent**

A commissioned officer, warrant officer, or U.S. civilian employee (GS-9 or above) who is appointed, in writing, to receive and disburse .0015 funds as an agent of the disbursing officer or finance accounting office. The disbursing agent is routinely assigned to a group HQ.

**Disbursing officer**

An appointed person who has custody, is accountable for, and disburses public funds.

**Enrollment manager**

A commissioned officer, warrant officer, or U.S. civilian employee (GS-9 or above) who is the primary manager of the DCP at the group level.

**Flash funds**

Large sums of money available to USACIDC SAs that are used during covert operations to prove to the suspect or subject the USACIDC SA has access to large sums of money.

**Installation law enforcement activity personnel**

Personnel, including military police, military police investigator, DA civilian police, and DA civilian detective assigned to investigative activities for an Army installation.

**Law enforcement agent**

A person empowered by Federal, State, or local law to make searches, seize evidence, or make arrests for violations of law while on active duty.

**Military police**

An enlisted military member in primary military occupation specialty (PMOS) 31B who is certified, in writing, by a PM or DES as a person authorized to expend .0015 funds. This certification is made by letter to a USACIDC AO and CAO.

**Military police investigator**

Enlisted military personnel in (PMOS 31B ASI V5) in rank of CPL or SPC through sergeant first class or DA civilian detective (083 or 1811 series) who have been selected, trained, assigned, and certified to conduct investigations of criminal offenses and incidents. These personnel serve under the direction of the installation or activity PM or DES in accordance with AR 190-30. Enlisted military police investigators or DA civilian detectives, who are certified, in writing, by a PM or DES as authorized to receive advances from the paying agent and expend .0015 funds. This certification is made by letter to a USACIDC AO and CAO.

**Paying agent**

A commissioned officer, warrant officer, enlisted member (sergeant first class or above), or a U.S. civilian employee (GS-7 or above) of a USACIDC field element, appointed in writing by the AO, to receive and disburse cash advances of .0015 funds to USACIDC SAs or installation law enforcement activity personnel.

**Paying agent advance**

Funds advanced to the paying agent by the disbursing agent from the local finance office.

**Provost marshal**

Where assigned to the installation or activity, the PM is the chief of police or security.

**Registered source**

A person who is documented and controlled, and agrees to confidentially collect or provide recurring information or aid of law enforcement value to USACIDC SAs. This person operates under the supervision of USACIDC SAs or installation law enforcement activity personnel working with USACIDC SAs.

**Reimbursement claim**

Any claim made by an authorized user of .0015 funds for repayment of authorized out-of-pocket expenditures incurred during criminal investigations.

**Special agent**

A USACIDC enlisted or warrant officer of the active Army, the Army National Guard, or the U.S. Army Reserve, or a civilian agent who has been accepted into the USACIDC program and is authorized by the CG, USACIDC to

investigate violations of the Uniform Code of Military Justice or other Federal statutes in which there is an Army interest.

**Special agent advance**

Funds advanced to a USACIDC SA by the paying agent.

**Special investigative property**

Certain expendable and nonexpendable items of supply and equipment procured with .0015 funds.

**.0015 funds**

Funds expended for worldwide criminal investigation activities, crime prevention, protective services missions, or other operations.

**Section III**

**Special Abbreviations and Terms**

This section contains no entries.

**UNCLASSIFIED**

**PIN 002227-000**