

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14-R, VOLUME 5, CHAPTER 10  
“COLLECTIONS”**

All changes are denoted by blue font.

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

Hyperlinks are denoted by *underlined, bold, italic, blue font.*

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
100105.C	Revised to clarify who the disbursing officer could designate to receive checks for collections through the mail.	Update

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## CHAPTER 10

COLLECTIONS1001 TYPES OF COLLECTIONS

100101. Introduction. The three types of collections are receipts, reimbursements, and refunds. Collections not creditable to an appropriation (e.g., losses of funds, dishonored checks) are not “collections,” because no formal collection voucher is prepared.

100102. Receipts. Receipts are collections creditable to a Department of the Treasury (Treasury) miscellaneous receipt account or other account or fund authorized by legislation. A Disbursing Officer (DO) collects them into his/her accountability using a Department of Defense [\*DD Form 1131\*](#) (Cash Collection Voucher). They are recognizable by the absence of a fiscal/program year in the appropriation accounting classification. Disbursing from a receipt account is not authorized; “adjusting out” an over-collection requires its processing as a negative receipt; see Figure 10-1.

100103. Reimbursements. Appropriation reimbursements are amounts earned and collected for property sold or services furnished to the public or to other U.S. Government agencies. They are recognizable by the presence of an accounts receivable sales code within the accounting classification; show them as positive amounts on the DD Form 1131. A “negative reimbursement” results when a reimbursement is over-collected, requiring a return of funds to the remitter; voucher these bracketed (negative) amounts on a DD Form 1131. An accounts receivable sales code is required within the accounting classification for either type voucher.

100104. Refunds. A refund is a recovery of payment collected into a DO’s accountability as a positive amount on a DD Form 1131 using the same accounting classification as the one on the original disbursement voucher. A refund also may occur as an offset (bracketed) amount on a disbursement voucher, considered as a reduction in disbursements rather than a collection. (On rare occasions, a refund may be complicated by negative refunds. Such a situation occurred when Braniff Airlines issued checks to a DO in exchange for the DO return of unused plane tickets. The checks were properly collected into the accounting system as refunds, but were subsequently dishonored because of the Braniff bankruptcy and were properly treated as negative refunds. These refunds would be reversed in a negative refund situation.) Report refunds from collection vouchers separately as refunds on the [\*DD Form 2657\*](#) (Daily Statement of Accountability), but report those occurring as negative disbursements simply as reductions of disbursements. Do not report refunds separately on either the [\*DD Form 1329\*](#) (Statement of Transactions), or the Standard Form [\*SF 1219\*](#) (Statement of Accountability); include them in the calculation of net disbursements.

100105. Collection Transactions

A. General. A collection is either a vouchered or unvouchered transaction that increases a DO’s accountability. Schedule each collection received by a DO on the appropriate collection voucher form, verify it, and record it in the accounting records.

1. Voucher-Supported Collection. A voucher-supported collection creates a credit to a receipt or deposit fund account or to an appropriation, and involves either:

- a. Direct receipts, e.g., cash, checks, drafts, and money orders;
- b. Deductions on payment vouchers to cover an indebtedness due the U.S. Government;
- c. Other deductions on payment vouchers, e.g., deductions for purchase of savings bonds and federal taxes; or
- d. A transfer between appropriations or funds, or corrections of charges against and credits to them, using an SF 1080 (Voucher for Transfer Between Appropriations and/or Funds) or an SF 1081 (Voucher and Schedule of Withdrawals and Credits). Voucher-supported collections may also occur through Treasury's Intra-governmental Payment and Collection (IPAC) System; see Chapter 24 of this volume. In some instances, e.g., collections from dining facilities, assign only one collection voucher number for the entire accounting period (e.g., month), and prepare the formal collection voucher on the last business day of the month. Record daily receipts of this nature on the DD Form 2657 as Other Transactions (Line 2.3) and U.S. Currency/Coinage on Hand (Line 6.2A). When processing the formal DD Form 1131 at the end of the accounting period, remove the accumulated collections from Line 2.3 and include them on Line 4.1E as Reimbursements.

2. Unvouchered Collection. These occur when a DO receives cash or negotiable instruments from an individual or organization, and does not credit them to an appropriation or fund and does not support them with a formal collection voucher, e.g., dishonored checks cashed; losses of funds; some check issue overdraft discrepancies; and agent returns. Document these transactions for record purposes on an Optional Form (OF) 1017-G (Journal Voucher).

B. Vouchering. To expedite the flow of funds to the government, separate collections (checks or money orders) from accompanying accounting documents at the initial stage of processing and deposit them; see Chapter 5 of this volume. When identification of the appropriation account is not immediately possible, then prepare a DD Form 1131 to credit either \*\*F3875 (Budget Clearing Account (Suspense)), \*\*X6500 (Advances Without Orders from Nonfederal Sources), \*\*X6501 (Small Escrow Amounts), or \*\*X6276 (Other Federal Payroll Withholding, Allotments), as appropriate, and deposit the remittances. Upon ascertaining the proper accounting classification, prepare an SF 1081 to charge the appropriate budget clearing account or deposit fund and credit the proper appropriation or fund. Do not issue checks for these transfers.

★ C. Remittance by Mail. DOs establish procedures to control the receipt and processing of checks and other negotiable instruments received in the mail. At a minimum, designate a person independent of the collection function to receive all mailed remittances. This person may not be the same individual who maintains the accounts receivable records. DOs

shall establish controls using the [DD Form 2658](#) (Returned and Undeliverable Check/Bond Record) or other effective methods to maintain a record of transmittal of the instruments between functional areas.

D. Collections by Remote Cashiers. DOs acknowledge collections made by remote cashiers only after they receive certification of the actual monetary amounts.

100106. Method of Remittance

A. Monies Received as Contract Bid Deposits. The Federal Acquisition Regulation (FAR) prescribes acceptance of only cash, certificates of deposit, or irrevocable letters of credit (ILC) issued by federally-insured financial institutions in the name of the contracting agencies that identify the agencies and solicitations or contract numbers for which ILCs are presented.

B. All Other Indebtednesses. Accept cash, check, or other recognized forms of credit instruments payable on demand for collections to settle all other indebtednesses, e.g., certified or uncertified personal or corporate checks or bank drafts, Treasury checks with issue dates less than 1 year old, travelers' checks, postal money orders, money orders issued by banks or other financial establishments, and credit union share drafts. Warrants payable on demand are acceptable in lieu of checks. These instruments must be drawn in favor of a DO in his/her official capacity (i.e., position title), not by name. Visa and MasterCard credit cards are acceptable when presented for payment at locations participating in the plastic card collection network.

C. Commissary Sales Collections. Commanders may authorize commissary officers to accept Treasury checks from authorized patrons in payment for sales when available banks and other facilities are unable to furnish adequate check cashing service. They may not authorize or require DOs or their agents to advance additional change funds to commissary officers to cash U.S. Treasury checks received by the commissary; commissaries use monies generated from sales for this purpose.

100107. Performance and Bid Bonds (Storage and Safekeeping)

A. Negotiable Instruments. DOs receiving remittances (e.g., checks, bank drafts, and money orders) as deposits for performance or bid bonds deposit them immediately in deposit fund account \*\*X6501 (Small Escrow Amounts), to be held pending settlement with the contractor.

B. United States Bonds or Notes Deposited in Lieu of a Surety. As authorized by the FAR and Title 31, Code of Federal Regulations (C.F.R.), Part 225 ([31 C.F.R. 225](#)), contractors may deposit certain U.S. bonds or notes with the contracting officer instead of furnishing corporate individual sureties on performance and payment bonds. DOs may not accept these bonds or notes (whether electronic or hardcopy) for other than temporary safekeeping, e.g., overnight or over a weekend. DOs may provide space in the safe or vault for temporary safekeeping by placing the notes or bonds and related documentation in a sealed package indicating custodianship, providing the contracting officer a receipt for the package. The contracting officer is responsible for transferring the bonds or notes to the Federal Reserve Bank (FRB). See 31 C.F.R. 225 for

procedures.

100108. Method of Drawing Negotiable Instruments

A. For Deposit to the Credit of the U.S. Treasury. To facilitate Treasury identification of the depositing organization, DOs, deputies, agents, and cashiers require remitters to make checks and other negotiable instruments payable to the accepting organization, rather than to the “Department of the Treasury,” e.g., “Disbursing Officer, Camp Lejuene, NC 28542;” or “Disbursing Officer, APO AP 96604-8405,” but do not return checks received bearing inscription to the Department of the Treasury for reaccomplishment. Do not allow remitters to make checks payable to a DO or agent by proper name. The absence of a ZIP code does not render an instrument unacceptable. Modify the examples to fit the situation, e.g., “A&D Agent” for “Disbursing Officer,” if appropriate. Display inscription instructions in strategic locations at cashier cages, commissaries, and other locations receiving these instruments. Instruments drawn payable to the remitter are acceptable as inscribed if the remitter properly endorses them as explained in this paragraph. Deposit the negotiable instruments in any FRB or branch or an approved general depository to the credit of the U.S. Treasury.

B. For Deposit in Limited Depository. Maintain limited depository accounts (LDAs) in the name of the activity to which the DO is assigned; see [Chapter 14](#) of this volume. Instruct the remitter not to inscribe instruments payable to the DO or agent by name. Endorse instruments as explained in paragraph 100108.A.

100109. Endorsements on Negotiable Instruments. See [Chapter 5](#) of this volume.

1002 ISSUANCE OF RECEIPTS FOR COLLECTIONS

100201. Turning in Funds to DOs

A. Indirect Collections. Individuals other than DOs, deputies, agents, or cashiers who receive funds belonging to the United States (including those funds which are to be held in trust) promptly turn over such funds to their supporting DO, or deposit them in an authorized general depository. Examples of such individuals are commissary officers, sales officers, property disposal officers, personnel officers, and other officers authorized to receive funds due the United States. These persons are solely responsible for safekeeping of funds in their possession pending deposit or turn-in to the supporting DO. Collecting officers number documents in sequence by fiscal year. The DO, deputy, or agent who receives the funds signs and returns two copies of each collection voucher (other than the original) to the collecting officer. Distribute additional copies as required.

B. Direct Collections. A DO, deputy, agent, or cashier receiving a collection directly from a remitter prepares a collection voucher for the amount collected. The supporting Defense Finance and Accounting Service (DFAS) site determines the number of copies of the receipt given to the remitter. Do not issue receipts for payment of bills received by mail in the disbursing office unless the remitter so requests. Furnish receipts only for amounts received and verified by actual count. Do not issue receipts “subject to verification,” or give or take receipts “in blank.”

C. Receipt Acknowledgement. At locations where an automated system is operational, cashiers may sign receipts in their own name; otherwise DOs, deputies, or agents must personally sign receipts for remittances. Signatures are not required for collection vouchers electronically validated by an approved public-key-infrastructure method. Before signing, the cashier or collecting official ensures that remittances are authorized collections in the correct amounts. The person accepting the remittance may not also update the accounts receivable record.

100202. Collections by Deductions from Vouchers. Give payees receipts for collections made by voucher deduction if the payees so request, or to other divisions or activities that may require notices of collection.

100203. Collections by Agent Officers

A. Collections. Agents receipt for funds as agents of their appointing DO.

B. Proceeds of Sales. When funds are deposited with agents, the agents complete receipts on the original and three copies of the DD Form 1131 as agents of their principal DO, and submit the original and two signed copies of the DD Form 1131, together with supporting documents, with their financial reports to the principal DO. Return one signed copy to the appropriate collecting official as receipt for the funds. The format for the receipt is:

Richard Roe, Lt Col, (Component)

By: \_\_\_\_\_  
Name and Type of Agent

1003 RECORDING AND CONTROLLING COLLECTIONS

100301. Pending Payment File. Unless otherwise directed by the supporting DFAS site, the applicable functional area maintains the pending payment file and associated copy of the (uncollected) billing document(s). Send the original and duplicate copy of the billing documents to the subscriber using authorized processes. Arrange the files in the order most convenient to the individual maintaining the file, reconciling it quarterly to the accounts receivable subsidiary ledgers.

100302. Collection of Accounts Receivable

A. Payment of Bills. When payment is physically presented to a cashier, the cashier annotates a copy of the bill as PAID, and initials it. If the cashier is presented the original of the bill, then he/she stamps or notes it PAID with date of payment, and initials and returns it to the remitter. Attach paid copies of bills to the DD Form 1131 and send them to the applicable functional area daily for recording. For automated billings, the responsible functional area prepares the DD Form 1131 (cash payments) or SF 1080 (payroll deductions) as part of the automated collection posting process.

B. Clearance of Component Bills. An individual being transferred from the Component notifies the appropriate functional area and billing office to ensure that all unpaid telephone bills, utilities, and similar liabilities are settled. The responsible functional area ensures the collection of all pending bills. The responsible functional area makes any required adjustments on a new bill, marks the old bill VOID and attaches it to the paid copy of the new bill, and completes the clearance form appropriately.

100303. Collections for Other Agencies

A. Identifiable Collections. Upon receipt of an identifiable collection applicable to an account maintained by another fiscal station, issue a receipt if requested or required, and process the collection as a transaction for others (TFO). Include the complete identity of the remitter, account, fiscal station, and appropriate fiscal data on the DD Form 1131.

B. Unidentifiable Collections. When accepting a collection for another fiscal station and the reimbursement or collection accounting classification is not immediately identifiable, do not process that collection as a TFO. Deposit the collection into deposit fund account \*\*X6500 (Advances Without Orders from Non Federal Sources), \*\*X6501 (Small Escrow Amounts), \*\*X6276 (Other Federal Payroll Withholding, Allotments), or \*\*F3875 (Budget Clearing Account). Upon determination of the correct accounting classification, prepare and process an SF 1080 (TFO) to clear the suspense account.

100304. Overages. When an overage occurs in the DO's account, do not credit the amount to the Treasury's receipt account "Forfeiture of Unclaimed Money and Property, \*\*R1060" immediately. Instead, process the overage as a collection for credit to budget clearing account \*\*F3875 no later than the business day after the overage occurs. Determine the source of the overage with regard to collections and returns from agents. Resolve overages not later than the fifth workday following the end of each quarter or, upon the DO's relief from disbursing duty, not later than the fifth workday following the date of relief. When reasons for overages are explained and there is reasonable assurance that no claim will be made against them, credit \*\*R1060 directly.

100305. Collection Voucher Control Log. Maintain the [DD Form 2659](#) (Voucher Control Log) daily for each collection voucher the disbursing office receives or prepares. The DO determines the functional areas and assigns an individual or individuals to maintain this form. Each functional area and/or branch disbursing office assigned a separate series of voucher numbers prepares the form daily. Include in the log the collection voucher number, identification of the remitter (individual's name or organization making the remittance), amount, and instrument of remittance (i.e., check, cash, travelers check, electronic funds transfer, or a no pay adjustment). Annotate a check/Electronic Funds Transfer (EFT) trace number in column d ("Other"). See Figure 10-2.

100306. Collections Overpaid or Underpaid by \$10 or Less. When a remitter overpays an amount due by \$10 or less, collect the overpayment into receipt account \*\*1099, Fines, Penalties, and Forfeitures. Do not refund it to the remitter unless the remitter so requests. Similarly, if the amount due from a payee is underpaid by \$10 or less, then do not try to collect the

underpayment; prepare an SF 1080 to charge the DoD Component's Operations and Maintenance (O&M) account and credit the applicable appropriation (or receivable) for the amount of the underpayment.

100307. Collections Made at Agencies Not Having a Disbursing Office. When collections are by other agencies not collocated with or supported by a disbursing office:

A. Collection Control Log. Use a log to control the collections from the time of receipt until they are transmitted to the disbursing office. At a minimum, show the date of receipt, remitter, check or money order number, collection voucher number, amount of collection, and the date transmitted to the disbursing office.

B. Collection Voucher. Prepare a collection voucher the same day the DoD Component receives the collection.

C. Safeguarding the Collection. Safeguard the collection and supporting documents; see [Chapter 3](#) of this volume.

#### 1004 DOCUMENTING AND PROCESSING OF COLLECTIONS

##### 100401. Verification of Funds Received

A. Verification. Applicable functional areas ensure that collections are proper, vouchers have complete and accurate data, and the required number of copies is available. A disbursing office detecting an improperly-prepared voucher returns it to the functional area for correction.

B. Funds Deposited by Collecting Officers. When a collecting officer deposits collections directly to a general depository, the disbursing office processes them in the DO's account upon receipt of the collection voucher (or receipts for collection). The SF 215 (Deposit Ticket) and supporting collection vouchers are the basis for verification of receipt of the funds. If the collecting officer has not provided the confirmed copy of the SF 215, then advise the collecting officer to furnish the confirmed copy of the SF 215 upon receipt.

C. Purpose of Collection. Include the purpose of a collection on or attached to a collection voucher. The purpose may be a contract lease, applicable regulation, schedule, cost list, or any other document that authorizes the collection. Where a sales contract is involved, cite the contract in the reference information. Account for any collection received by a DO for which the purpose cannot be determined in \*\*F3875, (Budget Clearing Account (Suspense)), or Deposit Fund Accounts \*\*X6500, Advances Without Orders from Non Federal Sources; \*\*X6501, Small Escrow Amount; or \*\*X6726, Other Federal Payroll Withholding, Allotments; as appropriate. Do not hold deposits in these accounts any longer than necessary. Review these accounts at least quarterly to determine if proper disposition of funds can be made. Attempt to clear the balances in these accounts during the last month of a fiscal year. Credit amounts less than \$100 to Treasury's Miscellaneous Receipt Account (3210) if there is a determination by either the disbursing or accounting activity that further attempts to identify the proper account is not cost effective. This

does not constitute authority to ignore identification of the proper account; it merely provides authority to transfer amounts of \$100 or less after documented attempts to identify the proper accounts.

D. Signatures. Ensure that signatures and other handwritten information that become integral parts of original vouchers are in permanent, non-erasable ink.

100402. Vouchers for Collections by Other than Disbursing and Agent Officers. Account for collections received by sales and other collecting officials on the proper forms.

A. DD Form 707 (Report of Deposit). Commissary officials prepare and submit the DD Form 707 to the DO under whose disbursing station symbol number (DSSN) deposits are made. For example, if the commissary deposits daily sales receipts to the credit of the DO, DFAS-Columbus, then he/she prepares and submits the DD Form 707 to the DO, DFAS-Columbus for each day's deposit(s). See Figure 10-3.

B. DD Form 1131 (Cash Collection Voucher). Submit these forms when the governing directives do not prescribe specific collection vouchers. They may serve as cover vouchers for other receipt forms.

100403. Preparation of Documents Used to Transmit Funds

A. Responsibility. The officer depositing or transmitting the funds to the disbursing office prepares the forms listed in paragraph 100402 of this chapter. Except for collections arising from over-the-counter sales (e.g., commissaries), include the name of the remitter, the specific authority for the collection, and sufficient information for the DO to identify the collection and determine that it is the correct amount on each collection document. The officer preparing the form also furnishes the complete accounting classification as prescribed; fiscal code, including the DSSN of the station maintaining the appropriation cited; and the country code when the collection is made in an overseas area.

B. Preparation and Distribution. At a minimum, prepare each collection voucher in duplicate; prepare additional copies as required.

100404. Collection Documents Prepared in the Disbursing and Agent Offices

A. SF 1098 (Schedule of Canceled or Undelivered Checks). Use this form to collect the proceeds of an available canceled Treasury check.

B. DD Form 1131. Use this form for collections.

C. SF 1096 (Schedule of Voucher Deductions). Use this form as a collection voucher for offsetting deductions on related disbursement vouchers.

D. SF 1080 (Voucher for Transfer Between Appropriations and/or Funds). Use this form to transfer amounts between appropriations and/or funds.

E. SF 1081 (Voucher and Schedule of Withdrawals and Credits). Similar to SF 1080, this form also transfers amounts between appropriations or funds and may be used for corrections of charges and credits.

F. DD Form 139 (Pay Adjustment Authorization). Use this form for salary offset collections.

100405. Numbering Collection Vouchers. Assign collection voucher numbers consecutively starting at the beginning of each fiscal year, identifying them with the disbursing office and not the disbursing officer. The supporting DFAS site that receives the submitted financial reports provides the DO instructions for this numbering.

100406. Preparation and Distribution of DD Form 1131. Complete the blocks of this form 1131 as prescribed in this paragraph. See Figure 10-1.

A. Disbursing Office Collection Voucher Number. The applicable functional area enters this.

B. Receiving Office Collection Voucher Number. Use of this block is optional. A receiving official controlling collections by locally assigned number enters this.

C. Receiving Office

1. Activity. When someone other than the disbursing office cashier accepts collections, the receiving official enters the name and location of the activity. Leave blank for collections made by the disbursing office cashier.

2. Received and Forwarded By. Enter the printed name, title, and signature of the designated receiving official. A signature is not required if a debtor turns in the remittance to the DO or cashier personally and the Receiving Office block is completed for reference. Leave this block blank when the disbursing office cashier accepts collections.

D. Date. Enter date of the last collection shown on the DD Form 1131, or the date the DD Form 1131 is prepared by the collection official.

E. Disbursing Office. Enter the name and location of the disbursing activity and the printed name, title, and signature of DO, in the applicable blocks. A signature is not required when an automated cash control process validates the DD Form 1131.

F. DSSN. Enter the 4-digit DSSN.

G. Date Received Subject to Collection. DO or agent accountability primary voucher date assigned by the functional area.

H. Period: From – To. Enter the specific period encompassing collections reported on the form, e.g., the date of the first collection on the voucher is the “From” date; the

date of the last collection on the voucher is the “To” date. If all collections on the voucher apply to a specifically designated period, e.g., an accounting month, then enter inclusive dates (e.g., 1 Mar YY to 31 Mar YY). If all collections are made on a single date or no specifically designated period is applies, then leave the “From – To” blocks blank. The receiving official or disbursing office, as applicable, may enter the dates.

I. Date Received. Enter the date a remitter provides cash (or negotiable instruments), or other date of incident (e.g., date money found on base). When using the DD Form 1131 as a cover voucher and all collections not made on the same day, enter “various.”

J. Name of Remitter/Description of Remittance. Enter the name of the individual remitter or company. Except for collections from over-the-counter sales (e.g., commissaries) and locally billed items (e.g., telephone service or housing), show each remitter’s name and Social Security Number (SSN) when receiving the collection from a military member or civilian employee. If a name does not apply (e.g., money found on base), then enter a description of the remittance.

K. Detailed Description of Purpose of Collections. Enter the purpose of the collection. If information entered in the name of remitter and description of remittance blocks satisfactorily describes the purpose of the collection, then leave blank.

L. Amount. Enter individual amounts collected from each remitter or for each incident by accounting classification.

M. Accounting Classification. Enter the complete accounting classification for the amount of each collection.

N. Distribution. Forward the original DD Form 1131 as directed in paragraph 100409 of this chapter. Provide a duplicate to the remitter and retain a copy in the disbursing office. Prepare and distribute extra copies as required.

100407. SF 1096, Schedule of Voucher Deductions. Schedule collections deducted from disbursement vouchers on SFs 1096 except when using a disbursement voucher for both disbursement and collection, e.g., civilian payroll deductions, civilian indebtednesses to hospitals, no-check-drawn SFs 1080, SFs 1081, and military payroll deductions. Functional areas assign collection voucher numbers for voucher deductions and process the SFs 1096. They also enter voucher numbers assigned to the SFs 1096 on related disbursement vouchers, and include voucher deductions shown on voucher copies received from other functional areas on the SFs 1096 of the receiving functional areas. In all cases, send copies of vouchers or properly supported notifications to the functional areas accountable for the collections.

100408. Legibility of Copies. DOs ensure that all copies of vouchers prepared for distribution are completely legible.

100409. Routing Original Collection Vouchers. The disbursing division of each disbursing office routes original collection vouchers to the supporting DFAS site.

100410. Signature on Collection Vouchers. DOs, deputies, or agent officers sign original collection vouchers; this duty may not be delegated or reassigned. Officers using cash control machines or mechanized equipment to validate vouchers are exempted from this signatory requirement (except when DD Form 1131 is being processed for further action by a disbursing office not collocated with the processing disbursing office) so long as the machines and control of them meet minimum security and audit requirements. The DO or deputy maintains control of the keys for cash control machines. The DO maintains controls to ensure that all funds received by the cashier are accounted for properly. The DO or deputy holds copies of the vouchers bearing initials of the cashier. In making daily settlement with the cashier at the end of the business day, these copies determine whether or not the amounts of the collections reported by the cashier were proper. The receiving officer's signature is required where applicable; see paragraph 100406.C of this chapter. The DO or certifying officer, as applicable, signs transfer, cancellation, or adjustment vouchers (SFs 1081, 1096, 1098). When the same voucher is used as both a disbursement and collection voucher, the disbursement is considered the original and subject to the signature requirements in this paragraph. The collection side (or portion) is not considered an original voucher and does not require a signature.

#### 1005 UNVOUCHERED COLLECTIONS

DOs may record unvouchered collections on the DD Form 2657 as an increase to line 4.2A (or 6.2A) but not as an increase to line 4.1B, 4.1D, or 4.1E. The corresponding entry on the DD Form 2657 is normally a decrease to lines 6.5, 7.2A, 7.2B, 7.3, 7.4, 9.2A, 9.2B, or 9.3. Document these transactions for record purposes on OF 1017-G (Journal Voucher).





REPORT OF DEPOSITS		PERIOD COVERED	
		FROM 1 Aug 20XX	TO 12 Aug 20XX
INSTALLATION Ft. Finance, IN		NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS C. D. Jennifer, CPT, QMC	
SECTIONS AND SUBSECTIONS	FUNDS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT	CUMULATIVE TOTAL
Subsistence Section:			
Subsistence	200.00	0.00	200.00
Meat Market	200.00	0.00	200.00
Surcharge	55.00	0.00	55.00
<b>TOTAL</b>		455.00	0.00
<b>APPROPRIATIONS TO BE CREDITED</b>		<b>RECEIVED FROM</b>	
APPROPRIATION	AMOUNT	C.D. Jennifer, CPT, QMC	
21X2010 x-C-xxx Pxxxx-xx Sxx-xxxx	400.00	IN CASH AND/OR CHECKS, \$ <u>455.00</u> WHICH, TOGETHER WITH PROCUREMENT, ALLOTMENT OR APPROPRIATE CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON ON WILL APPEAR ON MY ACCOUNT FOR MONTH OF <u>August, 20XX</u>  VOUCHER NO. <u>123</u>	
21Xxxxx xx-C-Sxx-xxx	55.00		
<b>TOTAL</b>	455.00	<b>DATE</b> 12 Aug 20XX	<b>SIGNATURE OF FINANCE OFFICER</b>
<b>DATE</b> 12 Aug 20XX	<b>SIGNATURE OF DEPOSITOR</b>		<b>VOUCHER NUMBER</b> Aug 32-A

DD Form 707, MAR 53

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Figure 10-3. Sample DD Form 707 (Report of Deposits)