



**NONRESIDENT
TRAINING
COURSE**



June 1995

Disbursing Clerk 1 & C

NAVEDTRA 14061

Although the words “he,” “him,” and “his” are used sparingly in this course to enhance communication, they are not intended to be gender driven or to affront or discriminate against anyone.

PREFACE

By enrolling in this self-study course, you have demonstrated a desire to improve yourself and the Navy. Remember, however, this self-study course is only one part of the total Navy training program. Practical experience, schools, selected reading, and your desire to succeed are also necessary to successfully round out a fully meaningful training program.

COURSE OVERVIEW: In completing this nonresident training course, you will demonstrate a knowledge of the subject matter by correctly answering questions on the following subjects: Financial Accountability; Appropriation Accounting; Travel Allowances; U.S. Treasury Checks; Foreign Currency; Public Vouchers; Financial Returns; Pay Entitlements; and Separations, Discharges, and Retirements.

THE COURSE: This self-study course is organized into subject matter areas, each containing learning objectives to help you determine what you should learn along with text and illustrations to help you understand the information. The subject matter reflects day-to-day requirements and experiences of personnel in the rating or skill area. It also reflects guidance provided by Enlisted Community Managers (ECMs) and other senior personnel, technical references, instructions, etc., and either the occupational or naval standards, which are listed in the *Manual of Navy Enlisted Manpower Personnel Classifications and Occupational Standards*, NAVPERS 18068.

THE QUESTIONS: The questions that appear in this course are designed to help you understand the material in the text.

VALUE: In completing this course, you will improve your military and professional knowledge. Importantly, it can also help you study for the Navy-wide advancement in rate examination. If you are studying and discover a reference in the text to another publication for further information, look it up.

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Sailor's Creed

“I am a United States Sailor.

I will support and defend the Constitution of the United States of America and I will obey the orders of those appointed over me.

I represent the fighting spirit of the Navy and those who have gone before me to defend freedom and democracy around the world.

I proudly serve my country's Navy combat team with honor, courage and commitment.

I am committed to excellence and the fair treatment of all.”

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INSTRUCTIONS FOR TAKING THE COURSE

ASSIGNMENTS

The text pages that you are to study are listed at the beginning of each assignment. Study these pages carefully before attempting to answer the questions. Pay close attention to tables and illustrations and read the learning objectives. The learning objectives state what you should be able to do after studying the material. Answering the questions correctly helps you accomplish the objectives.

SELECTING YOUR ANSWERS

Read each question carefully, then select the BEST answer. You may refer freely to the text. The answers must be the result of your own work and decisions. You are prohibited from referring to or copying the answers of others and from giving answers to anyone else taking the course.

SUBMITTING YOUR ASSIGNMENTS

To have your assignments graded, you must be enrolled in the course with the Nonresident Training Course Administration Branch at the Naval Education and Training Professional Development and Technology Center (NETPDTC). Following enrollment, there are two ways of having your assignments graded: (1) use the Internet to submit your assignments as you complete them, or (2) send all the assignments at one time by mail to NETPDTC.

Grading on the Internet: Advantages to Internet grading are:

- you may submit your answers as soon as you complete an assignment, and
- you get your results faster; usually by the next working day (approximately 24 hours).

In addition to receiving grade results for each assignment, you will receive course completion confirmation once you have completed all the

assignments. To submit your assignment answers via the Internet, go to:

<http://courses.cnet.navy.mil>

Grading by Mail: When you submit answer sheets by mail, send all of your assignments at one time. Do NOT submit individual answer sheets for grading. Mail all of your assignments in an envelope, which you either provide yourself or obtain from your nearest Educational Services Officer (ESO). Submit answer sheets to:

COMMANDING OFFICER
NETPDTC N331
6490 SAUFLEY FIELD ROAD
PENSACOLA FL 32559-5000

Answer Sheets: All courses include one “scannable” answer sheet for each assignment. These answer sheets are preprinted with your SSN, name, assignment number, and course number. Explanations for completing the answer sheets are on the answer sheet.

Do not use answer sheet reproductions: Use only the original answer sheets that we provide—reproductions will not work with our scanning equipment and cannot be processed.

Follow the instructions for marking your answers on the answer sheet. Be sure that blocks 1, 2, and 3 are filled in correctly. This information is necessary for your course to be properly processed and for you to receive credit for your work.

COMPLETION TIME

Courses must be completed within 12 months from the date of enrollment. This includes time required to resubmit failed assignments.

PASS/FAIL ASSIGNMENT PROCEDURES

If your overall course score is 3.2 or higher, you will pass the course and will not be required to resubmit assignments. Once your assignments have been graded you will receive course completion confirmation.

If you receive less than a 3.2 on any assignment and your overall course score is below 3.2, you will be given the opportunity to resubmit failed assignments. **You may resubmit failed assignments only once.** Internet students will receive notification when they have failed an assignment--they may then resubmit failed assignments on the web site. Internet students may view and print results for failed assignments from the web site. Students who submit by mail will receive a failing result letter and a new answer sheet for resubmission of each failed assignment.

COMPLETION CONFIRMATION

After successfully completing this course, you will receive a letter of completion.

ERRATA

Errata are used to correct minor errors or delete obsolete information in a course. Errata may also be used to provide instructions to the student. If a course has an errata, it will be included as the first page(s) after the front cover. Errata for all courses can be accessed and viewed/downloaded at:

<http://www.advancement.cnet.navy.mil>

STUDENT FEEDBACK QUESTIONS

We value your suggestions, questions, and criticisms on our courses. If you would like to communicate with us regarding this course, we encourage you, if possible, to use e-mail. If you write or fax, please use a copy of the Student Comment form that follows this page.

For subject matter questions:

E-mail: n313.products@cnet.navy.mil
Phone: Comm: (850) 452-1001, Ext. 2167
DSN: 922-1001, Ext. 2167
FAX: (850) 452-1370
(Do not fax answer sheets.)
Address: COMMANDING OFFICER
NETPDTC N313
6490 SAUFLEY FIELD ROAD
PENSACOLA FL 32509-5237

For enrollment, shipping, grading, or completion letter questions

E-mail: fleetservices@cnet.navy.mil
Phone: Toll Free: 877-264-8583
Comm: (850) 452-1511/1181/1859
DSN: 922-1511/1181/1859
FAX: (850) 452-1370
(Do not fax answer sheets.)
Address: COMMANDING OFFICER
NETPDTC N331
6490 SAUFLEY FIELD ROAD
PENSACOLA FL 32559-5000

NAVAL RESERVE RETIREMENT CREDIT

If you are a member of the Naval Reserve, you may earn retirement points for successfully completing this course, if authorized under current directives governing retirement of Naval Reserve personnel. For Naval Reserve retirement, this course is evaluated at 9 points. (Refer to *Administrative Procedures for Naval Reservists on Inactive Duty*, BUPERSINST 1001.39, for more information about retirement points.)

Student Comments

Course Title: Disbursing Clerk 1 & C

NAVEDTRA: 14061 **Date:** _____

We need some information about you:

Rate/Rank and Name: _____ SSN: _____ Command/Unit _____

Street Address: _____ City: _____ State/FPO: _____ Zip _____

Your comments, suggestions, etc.:

<p>Privacy Act Statement: Under authority of Title 5, USC 301, information regarding your military status is requested in processing your comments and in preparing a reply. This information will not be divulged without written authorization to anyone other than those within DOD for official use in determining performance.</p>
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NETPDTC 1550/41 (Rev 4-00)

CHAPTER 1

FINANCIAL ACCOUNTABILITY

The handling of money is one of the primary daily duties of the Disbursing Clerk (DK) rating. As you advance in the DK rating, you will see the handling of U.S. public monies takes place in all sections of a disbursing office and in disbursing operations of all different sizes. For the purposes of this training manual (TRAMAN), U.S. public monies are defined as those monies appropriated by Congress for use by the Navy Department.

Accountability is the guiding principle in all financial transactions involving public funds. In fact, accountability for the documentation that represents a transaction involving public funds is just as important as it is for the money itself. When a government obligation is paid, the documentation itself becomes accountable.

This chapter is intended to give you an overview of the important aspects of financial accountability, for you will use the principle of accountability throughout your career. Accountable positions are intrinsic to the DK rating. You must be aware of these positions and what they involve, since even relatively junior DKs may be assigned to accountable positions. This chapter covers the accountable positions normally associated with a disbursing office. We will look at how they are established and their various functions, duties, and controls. We will also look at the ways in which the number and types of accountable positions and their associated duties will vary according to the particular needs, location, and mission of each disbursing office. As a senior DK, you must be aware of these positions and how they will touch upon your own duties and responsibilities in any type or size of disbursing operation. Above all, you must understand how the principle of accountability is acknowledged, demonstrated, and upheld by all persons appointed to these positions. To maintain accountability, every DK must be constantly security conscious, completely aware of his or her accountable responsibilities, and possess the highest personal integrity. As a senior DK, you will be expected to demonstrate these qualities as well as train junior personnel in these areas.

ACCOUNTABLE POSITIONS

Accountable positions are associated with the handling of public funds. In fact, accountable positions are assigned only to those jobs or billets in which the members must handle public funds.

GENERAL CHARACTERISTICS

Accountable positions are intentionally limited and carefully monitored. They are intentionally limited to fix certain responsibilities on specific individuals. A person assigned to an accountable position is authorized to receive, maintain custody of, disburse, or otherwise dispose of public funds.

Accountable positions are carefully monitored. Federal law requires that a central record of all accountable positions be maintained. The Defense Finance and Accounting Service - Cleveland Center (DFAS-CL) has been assigned this responsibility for all accountable positions involved with Navy public funds.

PERSONS ASSIGNED TO ACCOUNTABLE POSITIONS

Except as otherwise specifically provided, accountable positions are normally filled by the following persons:

1. Disbursing officers (DOS) and their duly appointed
 - a. deputies and
 - b. agent cashiers
2. Officers of the Supply Corps on duty as supply officers on ships or stations and their duly appointed
 - a. imprest fund cashiers,
 - b. collection agents, and
 - c. authorized custodians
3. Officers of the Supply Corps serving as assistants to the supply officer and designated as
 - a. food service officers,

- b. retail or ship's store officers,
 - c. assistants to officers in charge of commissary stores, or
 - d. property disposal officers on accountable duty
4. Individuals appointed by commanding officers (COs) or officers in charge (OICs) as
- a. imprest fund cashiers,
 - b. collection agents, or
 - c. authorized custodians in connection with functions that are not the direct responsibility of a DO or an officer of the supply corps
5. Paying agents
6. Officers designated as supply officers or ship's store officers by COs on ships without Supply Corps officers

Specific levels of approval are required for the establishment of these positions. For example, the position of deputy requires the approval of DFAS-CL. On the other hand, the positions of agent cashier, collection agent, imprest fund cashier, authorized custodian, and paying agent are locally established and require no action or approval by, or notice to, DFAS-CL. In the following paragraphs, we will look at many of these positions, their billets, how they are filled, and their fundamental responsibilities.

NAVY DISBURSING OFFICERS

Normally, a Navy disbursing officer (DO) is either an officer of the Supply Corps or a federal civilian employee. A Navy DO may also be a senior enlisted person but only with the approval of DFAS-CL. In all cases, a DO must be a United States citizen.

Military DO Billet

When a military DO billet is approved, orders to the designated officer will specifically state that the billet to which the person is assigned is that of Navy DO. The order issuing authority must submit copies of the orders assigning or detaching military DOS directly to DFAS-CL.

Civilian DO Billet

When a Navy civilian DO position is approved, the commanding officer (CO) formally designates the

appointed civilian by a letter of appointment. A copy of this letter is forwarded to DFAS-CL for the purpose of recording the accountable position.

Overall Accountability and Liability

All DOS are held personally and pecuniarily accountable for their disbursing acts and for the legal expenditure of funds placed under their control. The term *pecuniary* refers to money or things that have a monetary value.

DOS are charged with all funds received for the government. They must maintain detailed accounts and records of all transactions and are accountable for all erroneous payments and all errors in their accounts and records. Even though they may have relied on agents or assistants who caused the errors, the DOS are still accountable. That is why all disbursing personnel must make certain they maintain accurate records and perform every financial transaction according to current laws and regulations. The Navy Department and the General Accounting Office (GAO) will examine these records.

In the case of irregular, erroneous, or unsupported entries in the DO's account with the government, the GAO will withhold credit. If the DO fails to account for the receipt of any public funds, the GAO will raise a charge against the account. The GAO will remove the charge only if the Comptroller General of the United States, via the Secretary of Defense, grants relief.

Authorized Actions by Disbursing Officers

The authority of DOS to make disbursements is limited to certain authorized actions. Basically, Navy DOS are restricted to the payment of properly approved funds for the following categories:

- Civilian payrolls
- Earned pay and allowances for military personnel
- Travel expenses for military and civilian personnel on official business
- Approved bills for supplies and services purchased by or for the Navy or Marine Corps

ON AUTHORITY OF THE CO.— Usually, the DO will receive and disburse official funds when the CO gives orders (or gives authority for) for these payment actions. The CO is also responsible for promptly informing the DO of any applicable