

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 5, CHAPTER 18
“EMERGENCY DISPOSITION OF CURRENCY, COIN, AND
NEGOTIABLE INSTRUMENTS”**

All changes are denoted in 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 font.*

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Multiple	Deletes all references to military payment certificates. Military payment certificates are no longer used within the Department of Defense.	Deletion
180101	Adds general policy that specifies the authority and overall guidance concerning emergency disposition of currency and coin. Renumbered subsequent paragraphs accordingly.	New
180102.A 180102.B 180102.C	Deletes subparagraph 180101.C, “Alternatives”, and incorporates the information into subparagraphs 180102.A “Combustible Materials” and 180102.B. “Solid Substances.”	Amendment
180102.B 180103.F 180201.E	Provides instructions for disposing of signature plates and digitized signature mediums.	New
180104	Requests for relief of liability involving sudden destruction of currency (for example explosion or fire) shall be forwarded to the Defense Finance and Accounting Service.	New
180201	Allows the disbursing officer/deputy disbursing officer, U.S. commissioned officers, U.S. noncommissioned officers or U.S. citizens serving as U.S. government civilian employees to witness emergency destruction of U.S. and foreign currency and coin, signature plates and digitized signature mediums.	Amendment
180201.B and 180201.D	Renumbered these subparagraphs for consistency with destruction precedence.	Amendment
180202, 180203, and 180204	Provides guidance on destruction of currency by non-appropriated fund activities, Military Banking Facilities, and other DoD-sponsored activities, to include witness requirements and destruction requirements when an	New

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	exchange to a DO/DDO cannot be made.	

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Figure 18-1. Sample DD Form 2669 (Destruction Schedule)

CHAPTER 18

**EMERGENCY DISPOSITION OF CURRENCY, COIN, AND
NEGOTIABLE INSTRUMENTS**1801 POLICY

★ 180101. General. Heads of Department of Defense (DoD) overseas components shall maintain contingency plans and standby procedures to implement the provisions of this chapter and DoD Directive 7360.5, “Policies Governing Use and Disposition of Currency and Coins Under Emergency Conditions.” Requests for exceptions to the prescribed guidance must be submitted in writing to the Office of the Under Secretary of the Defense, Comptroller, (OUSDC), The Pentagon, Washington, DC 20301-1100.

180102. Disposition. Under emergency conditions, or in anticipation of enemy action, negotiable instruments, currency, and coin held at personal risk by the disbursing officer (DO) or deputy disbursing officer (DDO) shall be evacuated, if possible. Upon initial notification of a threat that may require the destruction of currency and negotiable instruments, the DO or DDO should determine cash requirements, recall or purchase excess funds, and evacuate these funds to a designated safe haven. If, in the opinion of the DO, DDO or the commander, it appears that capture of these funds is inevitable, then the funds shall be destroyed. Destruction shall be witnessed as prescribed in this chapter.

★ A. Combustible Materials. Paper currency, checks, bonds, and other burnable documents shall be burned completely to ashes. Currency and other paper-type negotiable instruments may be shredded, pulped, or chemically decomposed when it is impossible to burn them completely. These alternative methods of destruction must completely destroy the original character and appearance of currency and other negotiable instruments, rendering them non-negotiable.

★ B. Solid Substances. Coin and other valuable non-burnable items, to include signature plates and digitized signature medium, shall be disposed of by crushing (plates and medium) and/or scattering in deep bodies of water (coin), when possible. When no suitable bodies of water are present, these items shall be secretly buried in the ground. Coins may also be fused or mutilated in such a manner as to make them unrecognizable as U.S. or foreign coins. Bars, ingots, and other units of precious or valuable substances shall be fragmented and scattered, making their recovery impossible or at least uneconomical.

180103. Destruction Precedence. DOs/DDOs in areas of elevated tension should anticipate the possibility of emergency destruction and maintain a means to rapidly inventory and destroy their funds. If there is not sufficient time to destroy all funds held by the DO/DDO, then destruction of funds shall be prioritized in the following manner:

- A. U.S. and foreign currency and negotiable instruments carried as cash in the DO's accounts
- B. Blank Treasury checks
- C. Blank limited depository checks
- D. Currency, negotiable instruments, and valuables held for safekeeping
- E. Coins
- ★ F. Other valuables (e.g., signature plates and digitized signature medium) in the custody of the DO/DDO.

★ **180104.** Sudden Destruction. When currency and coin are destroyed without previous warning, such as by explosion, fire, sinking of a vessel, or aircraft accident, the DO accountable for the funds shall prepare a written statement identifying the circumstances under which the funds were destroyed and forward it with a request for relief of liability to: Relief of Liability Section, Policy and Performance Management Directorate, DFAS-NPD/IN, 8899 E. 56th Street, Indianapolis, IN 46249-0500. In the event the DO does not survive the disaster that destroyed the funds, the officer designated to settle the account shall act on the DO's behalf. The designated officer shall reconstruct the accountability of the DO and initiate the appropriate requests for relief of liability.

1802 PREPARATION FOR EMERGENCY DESTRUCTION OF CURRENCY

★ **180201.** DOs and their Agents

A. U.S. Currency. If time permits, the DO/DDO shall prepare an original and 3 copies of DD Form 2669 (Destruction Schedule) for all U.S. currency destroyed. See figure 18-1. The reason for destruction shall be annotated in the space provided. For full or partial packages of new currency, the beginning and ending serial numbers of each denomination of the currency shall be annotated in the spaces provided. The destruction of currency shall, in all cases, be witnessed by three persons. U.S. commissioned officers, U.S. noncommissioned officers or U.S. citizens serving as U.S. government civilian employees shall witness currency destruction. The DO/DDO may serve as the third witness as long as one of the other two witnesses is senior in rank to the DO/DDO. Any DO/DDO who serves as a witness to currency destruction shall complete block 5 and the applicable section of block 8 of the DD Form 2669. The name, rank, and signature of the witnesses shall be entered in the spaces provided. Destruction shall not be delayed until arrival of the DO's/DDO's superior. The method of destruction shall be indicated in the space provided in the witnesses' certification.

B. Check Stock. If time permits, then the DO/DDO shall prepare a listing of all U.S. Treasury and limited depositary account check stock destroyed. The listing (an original and 3 copies) shall indicate the range (from and through) of check numbers destroyed for each series of checks maintained by the DO/DDO. The destruction shall be witnessed as prescribed in [subparagraph 180201.A](#).

C. Foreign Currency and Coin. If time permits, then a DD Form 2669 shall be prepared and witnessed for destroyed foreign currency and coin. The appropriate areas of the DD Form 2669 shall be modified to identify the denomination of the foreign currency and coin. Separate DD Forms 2669 are required for foreign currency and foreign coin. Foreign currency and coin held as public funds and those held for safekeeping also require separate DD Forms 2669. The destruction shall be witnessed as prescribed in [subparagraph 180201.A](#).

D. U.S. Coins. If time permits, then the DO/DDO shall prepare a DD Form 2669 as described above for all U.S. coins destroyed. The DD Form 2669 shall contain the same type of information required for U.S. currency except that it shall list the denominations and value of each denomination of coin destroyed. The preprinted denominations of paper currency shall be crossed out and the denomination of the coins entered. The word “currency” shall be crossed out and “U.S. coins” entered immediately above in both the DO’s/DDO’s and the witnesses’ certification blocks. [The destruction shall be witnessed as prescribed in subparagraph 180201.A](#).

★ E. Signature Plates and Digitized Signature Mediums. Signature plates and digitized signature mediums shall be disposed of as prescribed in [subparagraph 180102.B](#). The destruction shall be witnessed as prescribed in [subparagraph 180201.A](#).

★ 180202. Non-appropriated Fund (NAF) Custodians

A. U.S. Currency and Coin. When ordered by competent authority, NAF activities shall turn in their U.S. currency and coin to the nearest DO/DDO in exchange for a U.S. Treasury check in the appropriate amount. These funds then become public funds for which the DO/DDO is accountable. If destruction by the DO/DDO becomes necessary, these funds shall be included on the DD Form 2669, as required above. [When an exchange cannot be made, a competent NAF authority should prepare a destruction schedule, similar to the DD Form 2669, then verify and burn the currency to ashes or dispose of as prescribed in subparagraph 180102.A., in the presence of at least one representative from the NAF and two U.S. commissioned officers, U. S. noncommissioned officers or U. S. citizens serving as U.S. government civilian employees. U.S. coins shall be disposed of as prescribed in subparagraph 180102.B](#).

B. Foreign Currency and Coin. When ordered by competent authority, NAF activities shall turn in their foreign currency and coin to the nearest DO/DDO in exchange for a receipt stated in units of the foreign currency. The receipt shall state plainly that the foreign currency is being accepted for safekeeping and that neither the DO/DDO nor the U.S.

Government is accountable for loss or destruction as a result of the existing emergency. See [Chapter 27](#) of this volume. If after accepting foreign currency and coin for safekeeping, the DO/DDO must use the funds to meet operational requirements, then the DO/DDO shall issue a U.S. Treasury check for the U.S. dollar equivalent of the foreign funds used. If destruction becomes necessary, then the DO/DDO shall prepare a DD Form 2669 if time permits. [When an exchange cannot be made, a competent NAF authority should prepare a destruction schedule, similar to the DD Form 2669, then verify and burn the currency to ashes or dispose of as prescribed in subparagraph 180102A. The destruction shall be witnessed as prescribed in subparagraph 180202.A. Foreign coins shall be disposed of as prescribed in subparagraph 180102.B.](#)

180203. [Military Banking Facilities \(MBFs\)](#). Commanders shall notify MBFs as soon as possible when they believe it is prudent for them to liquidate their coin and currency holdings. Bank managers in critical areas shall be authorized periodically to exchange currency that is in excess of day-to-day requirements for a U.S. Treasury check. This practice will reduce outstanding currency susceptible to loss.

A. [U.S. Currency and Coin](#). When it becomes necessary to destroy U.S. currency and coin, it shall be transported from the MBF to the nearest DoD DO/DDO and exchanged for a U.S. Treasury check. As with U.S. currency and coin received from NAF activities, this currency and coin becomes public funds for which the DO/DDO is accountable and shall be included on the DD Form 2669 prepared by the DO/DDO. When an exchange cannot be made, the bank manager should prepare a destruction schedule, similar to the DD Form 2669, then verify and burn the currency to ashes [or dispose of as prescribed in subparagraph 180102.A.](#), in the presence of at least one representative from the MBF and two U.S. commissioned officers, [U.S. noncommissioned officers or U.S. citizens serving as U.S. government civilian employees](#). U.S. coins shall be disposed of as prescribed in subparagraph 180102.B.

★ B. [Foreign Currency and Coin](#). When it becomes necessary to destroy foreign currency and coin, it shall be transported from the MBF to the nearest DoD DO/DDO and exchanged for a receipt stating the units of the foreign currency. The receipt shall state plainly that the foreign currency is being accepted for safekeeping and that neither the DO/DDO nor the U.S. Government is accountable for loss or destruction as a result of the existing emergency. See [Chapter 27](#) of this volume. If after accepting foreign currency and coin for safekeeping, the DO/DDO must use the funds to meet operational requirements, then the DO/DDO shall issue a U.S. Treasury check for the U.S. dollar equivalent of the foreign funds used. If destruction becomes necessary, the DO/DDO shall prepare DD Form 2669 if time permits. [When an exchange cannot be made, the bank manager should prepare a destruction schedule, similar to the DD Form 2669, then verify and burn the currency to ashes or dispose of as prescribed in subparagraph 180102.A. The destruction shall be witnessed as prescribed in subparagraph 180203.A. Foreign coins shall be disposed of as prescribed in subparagraph 180102.B.](#)

★ 180204. Other DoD-Sponsored Activities

A. U.S. Currency and Coin. When it becomes necessary to destroy U.S. currency and coin, managers of these activities shall deliver U.S. currency and coin to the nearest DO/DDO in exchange for a U.S. Treasury check. As with U.S. currency and coin received from non-appropriated fund activities, when a U.S. Treasury check is issued in exchange for the value of the funds, the funds become public funds for which the DO is accountable and shall be included on the DD Form 2669 prepared by the DO/DDO. *When an exchange cannot be made, the activity manager should prepare a destruction schedule, similar to the DD Form 2669, then verify and burn the currency to ashes or dispose of as prescribed in subparagraph 180102.A., in the presence of at least one representative from the activity and two U.S. commissioned officers, U.S. noncommissioned officers or U.S. citizens serving as U.S. government civilian employees. U.S. coins shall be disposed of as prescribed in subparagraph 180102.B.*

B. Foreign Currency and Coin. When it becomes necessary to destroy foreign currency and coin, managers of these activities shall deliver foreign currency and coin to the nearest DoD DO/DDO in exchange for a receipt stating the units of the foreign currency. The receipt shall state plainly that the foreign currency is being accepted for safekeeping and that neither the DO/DDO nor the U.S. Government is accountable for loss or destruction as a result of the existing emergency. See *Chapter 27* of this volume. If after accepting foreign currency and coin for safekeeping, the DO/DDO must use the funds to meet operational requirements, then the DO/DDO shall issue a U.S. Treasury check for the U.S. dollar equivalent of the foreign funds used. If destruction becomes necessary, the DO/DDO shall prepare DD Form 2669 if time permits. *When an exchange cannot be made, the activity manager should prepare a destruction schedule, similar to the DD Form 2669, then verify and burn the currency to ashes or dispose of as prescribed in subparagraph 180102.A. The destruction shall be witnessed as prescribed in subparagraph 180204.A. Foreign coins shall be disposed of as prescribed in subparagraph 180102.B.*

180205. Accounting for Destroyed Currency, Coin, and Negotiable Instruments. The DO shall account for destroyed currency, coin, and negotiable instruments which were held as public funds on line 7.7 of the DD Form 2657 and the SF 1219. A copy of each DD Form 2669 shall support the entries on the DD Form 2657 and SF 1219.

