

**Army Regulation 195-4**

**Criminal Investigation**

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

**Headquarters  
Department of the Army  
Washington, DC  
30 March 2020**

**UNCLASSIFIED**

# ***SUMMARY of CHANGE***

AR 195-4

Use of Contingency Limitation .0015 Funds for Criminal Investigative Activities

This major revision, dated 30 March 2020--

- o Updates responsibilities (chap 1, sec II).
- o Eliminates the documentation on the DA Form 3975 (para 2-1*c*).
- o Adds that the certifying and approving authority will notify the claimant of disallowed claims (para 2-5).
- o Adds the paying agent, alternate paying agent, and enrollment manager may share the same safe but must have separate lockable containers (para 2-11*b*).
- o Adds the procedures for the destruction of expired debt cards (para 3-1*e*(4)).
- o Modifies the requirements for transfer of paying agent; cash advance; and settlement of cash advances before relief from duty or absence (paras 3-2, 3-3, and 4-2).
- o Deletes the procedures for the DD Form 281 (Voucher for Emergency or Extraordinary Expense Expenditures) (para 4-7).
- o Merges reward and one-time bonus payments procedures (para B-17).

**Criminal Investigation**

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

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By Order of the Secretary of the Army:

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General, United States Army  
Chief of Staff

Official:

  
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Administrative Assistant  
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**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 Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve, unless otherwise stated.

**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 D).

**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 the Regular Army, Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve.

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\*This publication supersedes AR 195-4, dated 30 August 2011.

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## **Chapter 1 Introduction**

### **Section I**

#### **General**

##### **1–1. Purpose**

This regulation establishes uniform procedures for the administration, supervision, control, and use of contingency limitation .0015 funds as cited Title 10, United States Code, Section 127 (10 USC 127). 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 and forms**

See appendix A.

##### **1–3. Explanation of abbreviations and terms**

See the glossary.

##### **1–4. Responsibilities**

Responsibilities are listed in section II of chapter 1.

##### **1–5. Records management (recordkeeping) requirements**

The records management requirement for all record numbers, associated forms, and reports required by this regulation are addressed in the Army Records Retention Schedule—Army (RRS–A). Detailed information for all related record numbers, forms, and reports are located in ARIMS/RRS–A at <https://www.arims.army.mil>. If any record numbers, forms, and reports are not current, addressed, and/or published correctly in ARIMS/RRS–A, see DA Pam 25–403 for guidance.

### **Section II**

#### **Responsibilities**

##### **1–6. Assistant Secretary of the Army (Financial Management and Comptroller)**

The ASA (FM&C) will—

- a.* Review budget requests for .0015 funds.
- b.* Delegate authority to obligate and expend .0015 funds to the CG, USACIDC.
- c.* Allot, via General Funds Enterprise Business System, .0015 funds to USACIDC.
- d.* 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.

##### **1–7. Commanding general, U.S. Army Criminal Investigation Command**

The CG, USACIDC will—

- a.* Provide the Secretary of the Army with information about .0015 funds requirements during budget development and implementation.
- b.* Delegate, in writing, authority to obligate and expend .0015 funds to subordinate commanders, as required, appropriate, or necessary.
- c.* Maintain overall responsibility for .0015 funds as cited in 10 USC 127.
- d.* Review and, as needed, approve requests for USACIDC and installation law enforcement activities to reimburse expenses that exceed the approval authority of the certifying and approving officer (CAO).
- e.* Appoint a primary CAO and an alternate CAO via a DD Form 577 (Appointment/Termination Record—Authorized Signature).

### **1–8. Deputy Chief of Staff for Resource Management, U.S. Army Criminal Investigation Command**

The DCSRM, USACIDC will—

- a.* Provide subordinate commands copies of the Secretary of the Army’s annual contingency letter of authority.
- b.* Review annually the .0015 funds accounts.
- c.* Serve as the program manager and provide quality assurance for the Debit Card Program (DCP) to include development of policies and procedures for operation of the DCP.
- d.* Coordinate with the U.S. Army Finance Command (USAFNCOM), Defense Finance and Accounting Service (DFAS), and the designated e-commerce vendor to request, secure, and maintain accountability of funds for the DCP to support USACIDC criminal investigations.
- e.* Provide funding to subordinate commands to resource the debit card funding account.

### **1–9. Group commanders, U.S. Army Criminal Investigation Command**

These commanders will designate personnel who will—

- a.* 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.
- b.* Perform administration and management of the DCP, and designate appropriate personnel to have access to the DCP Agent Card Management System (ACMS).
- c.* Maintain separation of duties for management of the DCP.
- d.* Access the Internet-based ACMS 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.
- e.* Allocate, balance, and reconcile funds to the paying agent accounts, and perform maintenance on paying agent accounts.
- f.* Appoint a primary and alternate approving officer (AO) via a DD Form 577. The CAO may appoint more than one alternate AO. The CAO will be a group commander or an officer in the rank of colonel. The AO, primary and alternate, will be a battalion commander or equivalent, or civilian 1811 General Schedule (GS)-13 and above. An alternate AO will perform AO functions in the absence of the primary AO. Primary and alternate AOs will be responsible for approving DA Form 5070 (Justification Statement for .0015 Contingency Funds), DA Form 5071 (Paying Agency Receipt Control and Cash Accountability Journal), and DA Form 7681 (Subvoucher for Disbursement from Contingency Limitation .0015 Funds) for USACIDC 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.
- g.* Appoint an enrollment manager via a DD 577 to manage the DCP.
- h.* Appoint a disbursing agent via a DD Form 577 at each operating level to request funds from Disbursing Operations Directorate, DFAS–Indianapolis.
- i.* Approve expenditures (in addition to those provided in app B) up to \$1,000 (including virtual currency) while conducting investigations, gathering criminal intelligence, crime prevention, and conducting protective services missions related to or in support of criminal investigations.

### **1–10. U.S. Army Criminal Investigation Command special agents**

The USACIDC special agents will—

- a.* Ensure all claims for reimbursement are proper and all expenditures are authorized.
- b.* Prepare a DA Form 5070 for reimbursements and submit to paying agent within 5 days of the expenditure. All reimbursements will be in the currency of the claim for actual expenditure requests for cash advances of .0015 funds.
- c.* Provide proper receipts and other documentation to support expenditures of .0015 funds.
- d.* Ensure that expenditures of .0015 funds are related to a specific investigation (for example, while conducting investigations, gathering criminal intelligence, crime prevention, and conducting protective services missions related to or in support of criminal investigations). Appendix B contains authorized expenses from .0015 funds.
- e.* Safeguard cash advances of .0015 funds.
- f.* Request cash from paying agents and sign for funds on DA Form 5071 (Paying Agent Receipt Control and Cash Accountability Journal).
- g.* Return outstanding cash advance to the paying agent by not later than 30 September of each FY.
- h.* Inform paying agent of delayed payment purchase request.



i. Request authorization from the AO to expend personal funds due to exigent circumstances based on the non-availability to .0015 funds and submit a claim for reimbursement when .0015 funds are available.

### **1–11. 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 special agents mobilized to active duty status are eligible to request and expend .0015 funds in the same manner as Regular Army USACIDC special agents. The reserve or guard members must meet all the active duty prerequisites for USACIDC special agent status.

### **1–12. Appointees**

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

- (1) Be a group commander or an officer in the rank of colonel.
- (2) As needed, appoint more than one alternate AO.
- (3) Approve and certify DD Forms 281, verify that payments are proper, and that funds are available.
- (4) 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.
- (5) Sign the certification statement on the DD Forms 281 for reimbursement.
- (6) Prepare budgetary data on .0015 funds requirements.
- (7) Establish, in writing, internal controls to ensure that .0015 funds obligations do not exceed funds available or limitation authority.
- (8) 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.
- (9) Review and, as needed, approve requests from USACIDC and installation law enforcement activity personnel for individual expenses.
- (10) Ensure that all DA Forms 5070 and all settlement claims are processed within the prescribed time limits.
- (11) Prepare a DD Form 577 (Appointment/Termination Record - Authorized Signature), upon appointment, and forward it to the higher headquarters (HQ).
- (12) Direct unannounced cash counts and inspections of debit cards on all disbursing agents and paying agents at least quarterly. The directed unannounced cash counts and inspections may be conducted in conjunction with the command inspection program.
- (13) Approve cash withhold authority for disbursing agent.
- (14) 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 and installation law enforcement activity personnel are correct, proper, and authorized.
- (2) Ensure that the most appropriate 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 and installation law enforcement activity personnel authorized to expend such funds.
- (4) Appoint at least one paying agent via DD Form 577 at the appropriate operating level.
- (5) Appoint a paying agent for flash operations via a DD Form 577, when required, for limited periods (see chap 5 for flash operation information).
- (6) Review and, as needed, approve requests from USACIDC and installation law enforcement activity personnel for individual expenditures.

(7) Appoint, in writing, a disinterested officer or USACIDC special agent 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.

(8) Review and approve PM and/or DES written requests for funds, if funds are available, and if funds requested do not exceed allotted expenditures.

(9) Maintain .0015 funds files and records.

(10) Prepare a DD Form 577, upon appointment, and forward it to the higher HQ.

(11) Be a director or division chief for USACIDC special agents assigned to HQ, USACIDC who incur expenditures.

(12) Be appointed by the respective CAO, if USACIDC special agents 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 I provide to the CAO.

(3) Provide user identification and/or an access request form for the disbursing 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) Notify the designated vendor of lost or stolen cards and request that the card(s) be voided.

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

(7) Provide disbursing agents and paying agents with instruction materials on the use of debit card (activating cards, accessing vendor website, and reports) and procedures for reporting lost or stolen cards.

(8) 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.

(9) Retain the access forms of all disbursing agents and paying agents for 24 months.

(10) Retain .0015 funds files and records for 10 years.

(11) See paragraph 3-1 for additional enrollment manager responsibilities for the DCP.

*e. Disbursing agent.* The disbursing 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 provide to the CAO.

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

(5) Prepare cash withhold authority request for CAO signature and forward to Disbursing Operations Directorate, DFAS-Indianapolis.

(6) Ensure that transaction fees from the designated vendor are paid quarterly from .0015 funds and documented in the appropriate account.

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

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

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

(10) Retain all supporting records of DD Forms 1081, DD Forms 1131, and DD Forms 281 submitted to the finance accounting officer (FAO) in the local file for 10 years.

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

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

(13) Be a commissioned officer, warrant officer, or a U.S. Army civilian employee (GS-9 or above).

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

(1) Prepare a DD Form 577, upon appointment; a DD Form 281; and provide to the higher HQ to request funds.

(2) Retain a copy of the DD Forms 577 until termination of paying agent or disbursing agent appointment.

(3) Safeguard cash advances of .0015 funds and debit cards.

(4) Account for any .0015 funds advanced to USACIDC personnel and installation law enforcement personnel. Ensure that advances are made only for authorized expenditures.

(5) Review claims for reimbursement of personal funds or expenditure of .0015 funds previously advanced to USACIDC personnel and installation law enforcement personnel. Ensure that proper receipts and support documents confirming expenditures or reimbursement from .0015 funds are provided.

(6) Withdraw funds from an automated teller machine (ATM) or bank teller (over the counter withdrawal) with the debit card for only the amount requested.

(7) Retain .0015 funds files and records for 10 years.

(8) Retain all supporting records of .0015 funds drawn on DD Forms 281.

(9) Be a commissioned officer, a warrant officer, enlisted member (E-7 or above), or a U.S. Army civilian employee (GS-7 or above).

(10) Not be concurrently appointed as a paying agent involving flash funds or routine investigations at a subordinate USACIDC element.

(11) Receive training in the requirements and use of the DCP and the use of .0015 funds.

(12) Complete and provide an account reconciliation to the disbursing agent for review and approval 30 days prior to clearing assigned unit.

(13) Ensure receipt of a zero balance on the DD Form 1081 from the disbursing agent prior to clearing the unit.

(14) Prepare a DD Form 577 upon termination of duties as paying agent upon confirmation of a zero balance on the DD Form 1081 from the disbursing agent.

(15) Retain a copy of the DD Form 577 in the office files for 5 years following termination of appointment.

## **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 all of the following circumstances exist:

(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; and

(4) The expenditure is not specifically disallowed.

*b.* Unless otherwise authorized by the CG, USACIDC, only USACIDC personnel 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 or installation law enforcement activity personnel. Paying agents may disburse funds to USACIDC and installation law enforcement activity personnel for personal funds spent if claims are fully documented and authorized. Documentation must clearly identify the purpose of the expenditure.

*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 law enforcement 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 and installation law enforcement activity personnel may expend .0015 funds for \$1,000 or less per occasion (including virtual currency). Expenditures exceeding \$1,000 (including virtual currency) 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	\$1,000.01 - \$10,000
Certifying and approving officer	\$10,000.01 - \$25,000
CG, USACIDC	\$25,000.01 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 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 \$25,000 to Commander, U.S. Army Criminal Investigation Command (CIOP-ZC), 27130 Telegraph Road, Quantico, VA 22134-2253. Requests for approval of expenses over \$25,000 will include all prior approval correspondence relating to the investigation or operation in which the funds were expended.

## 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; or
- (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. Use of .0015 funds for routine functions related to counterintelligence activities is prohibited.

e. The acts or conduct of USACIDC 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 USACIDC SAs and installation law enforcement activity personnel personal funds 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 submit a claim via a DA Form 5070 to the paying agent for reimbursement. If the expenditure of personal funds is based on the non-availability of .0015 funds and expected to exceed \$100, pre-approval from the AO should be obtained if operationally feasible and a claim for reimbursement submitted 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 a USACIDC special agent or installation law enforcement activity member is conducting an investigation.
- h. Expenditures related to formal liaison activities between USACIDC special agents, USACIDC supervisory personnel, and civilian investigative counterparts will be funded from limitation .0012 funds in accordance with AR 37-47.
- 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. The CAO will notify the claimant of disallowed claim(s).

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 Commanding General (DCG)/Deputy Commanding Officer (DCO), U.S. Army Criminal Investigation Command (CICG-ZB), 27130 Telegraph Road, Quantico, VA 22134-2253.

(2) Installation law enforcement activity member claims disallowed by the DCG/DCO, 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) Claims disallowed through appeal will be returned to the CAO if not yet disbursed to the CAO. The CAO will notify the claimant of this decision.

(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 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). 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 paragraphs 2-6a and 2-6b, 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.

Statement of Foreign Currency Exchange

On 15 Jan 19, I exchanged \$57.00 U.S. Dollars for  
(date of transaction) (amount and type of currency exchanged)

€50.00 Euro. The rate of exchange was €1.00 Euro  
(amount and type of currency purchased)

equals \$1.14 U.S. Dollars. Receipts to document this exchange were  
(ratio of foreign currency to U.S. Dollars)

not available because the ATM did not print a receipt due to a malfunction with the printer.

\_\_\_\_\_  
[signature]

\_\_\_\_\_  
[typed name and rank]

\_\_\_\_\_  
[organization]

.....

Figure 2-1. Statement of foreign currency exchange

### 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 (including virtual currency) was acquired. If personal U.S. funding is converted to foreign currency to pay expenses, the conversion receipt containing the conversion rate will be provided in order to receive the U.S. equivalent of the foreign expenditure. Otherwise, the reimbursement will be made in the currency expended.

### 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 his control. Therefore, account for accumulated net gains or losses at the disbursing agent level as follows:

- (1) Turn in fiscal year accumulated net gains from subordinate paying agents to the Treasurer of the U.S. on a DD Form 1131. Turn in prior year accumulated net gains from subordinate paying agents to DFAS.
- (2) Document accumulated net losses from subordinate paying agent 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 2-9c, 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 all .0015 funds recovered and deposited to the proper account to DFAS via the disbursing agent. The paying agent will obtain a money order made payable to U.S. Treasury for cash no longer needed as evidence and forward it to the group disbursing agent. The disbursing agent will send the money orders from the paying agents to DFAS.

*e.* Post entries showing collections of previously expended .0015 funds in the voucher register of .0015 funds expenditures by F; 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 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). 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 2018							
Date Funds Recovered as Evidence	Special Agent	Bureau Voucher Number	Detachment	Control Number	Evidence Voucher Number	Amount	Date Funds Returned to FAO*
1 Nov 17	A. Smith	002-17	75th MP Det	00020-2017-CID056-012345	145-17	\$200.00	12 Dec 17
9 Dec 17	B. Jones	042-17	37th MP Det	00050-2017-CID024-067890	425-17	\$135.00	28 Jul 18
7 May 18	C. Johnson	093-18	12th MP Det	00130-2018-CID023-054321	114-18	\$25.00	
FY 2019							
14 Jan 19	C. Johnson	004-19	12th MP Det	00010-2019-CID023-000321	017-19	\$30.00	

\*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 personnel 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’s 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. Paying agent, alternate paying agent, and enrollment manager may share the same safe but each must have a separate lockable container within the safe.
- c. The items listed in paragraph 2–11a will be stored in a safe. The safe will be a combination three-tumbler lock and tool resistant which appears 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-ZC), 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 is—

(a) Unwilling to return the funds.

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

b. Document any loss of funds 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). 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 2-12c.

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 or installation law enforcement activity member (name of individual) 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]

[Organization]

.....

Figure 2-3. Statement of loss of funds

c. Document the theft of .0015 funds 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, an appointment of a disinterested officer 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 2–12*b* or *c*, 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, and installation law enforcement activity personnel may be held peculiarly 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 USAFNCOM Special Review Office will review debit card procedures annually including, but not limited to, voucher processing, disbursing operations, and internal controls. The USAFNCOM 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) AOs will 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. 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.



DEPARTMENT OF THE ARMY  
ORGANIZATION  
STREET ADDRESS  
CITY, STATE ZIP

[Office Symbol]

[Date]

MEMORANDUM FOR Commander

SUBJECT: Cash Count

1. On 4 Jan 19, 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 Soldier (not yet returned)	\$ 0.00
[This must be zero at the end of the year]	
Subtotal	\$ 916.09
Plus Receipts (DA Forms 5070)	\$ 83.91
Total [Equal to Amount Funded]	\$1,000.00

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, inventories, and destruction of debit cards

The enrollment manager will—

- a.* Monitor the debit card expiration dates and ensure that new debit cards are ordered 45 days prior to expiration.
- b.* Inventory and cross reference the debit cards against the list of cards sent (upon receipt of debit cards), and notify the designated vendor immediately of any discrepancies.
- c.* 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.)
- d.* 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.
- e.* Inventory all assigned and unassigned debit cards 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.
  - (4) Destruction of debt cards:
    - (a)* The SAC, RAC, or detachment commander at each detachment will destroy debit card(s) based on the card’s expiration date and will prepare a statement of destruction and forward to the enrollment manager for card accountability.
    - (b)* Paying agents will not destroy their own debit cards. Destruction of paying agents’ cards must be executed by other USACIDC personnel.

### **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.
- 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 disbursing agent will initiate a transfer of funds from the current primary paying agent’s debit card account to a receiving paying agent’s debit card account via a DD Form 1081.
- d.* The receiving paying agent will execute a DD Form 1081 and sign a DA Form 5071 to transfer the cash on hand from the current paying agent to the receiving paying agent. Completion of the forms by the receiving paying agent is concurrence that the proper amount of cash on hand was received from the former current paying agent.
- e.* 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 appointed primary or alternate paying agent.

### **3–3. Transfer of cash advances**

- a.* The USACIDC personnel; may not transfer .0015 funds to other USACIDC personnel without approval of the AOs (with the exception of para 3–3c). 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 personnel:
  - (1) A receipt recording the transfer of funds, together with the USACIDC personnel’s written approval to transfer the funds.
  - (2) A DA Form 5070 recording expenses, prepared by the USACIDC personnel who spent the funds.
  - (3) A DA Form 5071 to annotate the transfer of funds to another USACIDC personnel.
- c.* Funds advanced by a paying agent to a drug or crime suppression team may be transferred as follows:
  - (1) The USACIDC special agents 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 personnel to control funds, then the USACIDC 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. The person who drew the advance from the paying agent and provided the transfer of funds will record expenditures on a DA Form 5070.

(3) 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 ATMs are unavailable, manual procedures or EagleCash Agent Stored Value Card, or any subsequently issued U.S. Government equivalent card, will be used to draw .0015 funds. Contact the Group Disbursing Agent for guidelines and procedures.

## **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 special agent or installation law enforcement activity member must submit claims for reimbursement within 5 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 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 and/or when the funds are not required, hospitalization, or any type of leave.

*b.* For short term absences of the paying agent (30 days or less), the alternate paying agent may sign for a cash advance from the primary paying agent on the paying agent's DA Form 5071. The alternate paying agent may then issue funds, documenting the transactions on the alternate paying agents DA Form 5071. Upon return of the primary paying agent, the alternate will return all unexpended funds back to the primary paying agent, with the transactions documented on both the primary and alternate paying agent DA Forms 5071. The alternate paying agent's DA Form 5071 will be included with the primary paying agent's quarterly reconciliation packet.

*c.* Permanently departing agents will transfer funds to the disbursing agents on a DD Form 1081 for deposit into the group funding account.

##### **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.

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

*a.* The DA Form 1081 will detail the fund balance at the end of the year. The prior year balance will transfer to the new FY and will not be spent until authorized/approval by the disbursing agent.

*b.* The paying agent, only under special circumstances, 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. The disbursing agent will send the money orders from the paying agents to DFAS and initiate a DD Form 1081 to decrease the amount of funds in the group funding account.

## 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 outlines the authorized office symbols to be used for offices within USACIDC.

**Table 4–1**  
**U.S. Criminal Investigation Command authorized office symbols**

Organization	USACIDC office symbol
HQ, USACIDC	CRIM
3d Military Police Group, Criminal Investigation Command (CID)	CIRC
6 <sup>th</sup> Military Police Group (CID)	CIRF
701 <sup>st</sup> Military Police Group (CID)	CISA

#### 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).

## Section III

### Disposition of Files and Records

#### 4–7. 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 10 years.

#### 4–8. 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.

## **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 special agent.

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

A USACIDC warrant officer or civilian special agent 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 special agent 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 HQ, USACIDC (Investigative Operations Division).

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) Name of personnel that 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.

d. The operations officer of a battalion or group may 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 G3 or Deputy G3, HQ, USACIDC (Investigative Operations Division).

#### **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 or 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 Comptroller, 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 37–47**

Official Representation Funds of the Secretary of the Army (Cited in para 2–4*h*.)

**AR 195–5**

Evidence Procedures (Cited in para 2–9*b*.)

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

Obtaining and Safeguarding Public Funds (Cited in paras 2–11*d* and 2–14*b* (2).) (Available at: <http://www.comptroller.defense.gov/fmr.aspx>).

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

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

#### **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 11–2**

Managers' Internal Control Program

**AR 25–30**

Army Publishing Program

**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**

Property Accountability Policies

**DA Pam 25–403**

Guide to Recordkeeping in the Army

**DFAS–IN Regulation 37–1**

Finance and Accounting Policy Implementation (Available at <http://www.asafm.army.mil>).

**10 USC 127**

Emergency and extraordinary expenses

**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) website (<https://armypubs.army.mil>); DD forms are available at the OSD website (<http://www.esd.whs.mil/directives/forms>); and Standard Forms (SF) are available at ([www.opm.gov/forms/reference/forms](http://www.opm.gov/forms/reference/forms)).

#### **DA Form 5070**

Justification Statement for .0015 Contingency Funds (Prescribed in para 1–9f.)

#### **DA Form 5071**

Paying Agent Receipt Control and Cash Accountability Journal (Prescribed in para 1–9f.)

#### **DA Form 7681**

Subvoucher for Disbursement from Contingency Limitation .0015 Funds (Prescribed in para 1–9f.)

### **Section IV**

#### **Referenced Forms**

Except where otherwise indicated below, the following DA Forms are available on the APD website (<https://armypubs.army.mil>); DD Forms are available on the OSD website (<http://www.dtic.mil/whs/directives/infomgt/forms/formsprogram.htm>); and Standard Forms (SF) are available at U.S. General Services website (<http://www.gsa.gov/portal/forms/type/sf>).

#### **DA Form 11–2**

Internal Control Evaluation Certification

#### **DA Form 2028**

Recommended Changes to Publications and Blank Forms

#### **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

#### **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. The following authorized expenditures of .0015 Funds are not intended to be all inclusive.

#### **B–2. Travel expenditures**

*a.* Under routine operating conditions, USACIDC 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 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 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 special agents (assigned or attached military police personnel to USACIDC field element), 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 supply and equipment items to be procured are authorized .0015 funds expenditures as documented in this regulation.

*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 \$1,000 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 \$1,000 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 B–5a apply.

(4) Minor Alterations and modifications which do not devalue the vehicle (for example, window tinting for vehicle surveillance) may be made to mission oriented vehicles with the AOs approval. These expenditures should not exceed \$1,000 per vehicle.

*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 U.S. and the territories and possessions of the U.S. These funds are not authorized for purchasing additional insurance to provide full coverage collision insurance within the U.S. 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 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 or installation law enforcement activity personnel. If a USACIDC special agent 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 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

special agent, 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 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 or installation law enforcement activity personnel who acquire lodging will complete a DA Form 5070. The reimbursement for lodging does not affect a USACIDC special agent or installation law enforcement activity member's entitlement for basic allowance for housing.

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

*c.* The USACIDC or installation law enforcement activity personnel conducting fear of life transfers for sources 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 involving fear of life transfer for a source, the lodging expenses are reimbursable. The USACIDC or installation law enforcement activity personnel who acquire lodging will complete a DA Form 5070. The reimbursement for lodging does not affect a USACIDC or installation law enforcement activity member's entitlement for basic allowance for housing. The lodging will not exceed 30 calendar days.

(2) If not purchasing food or beverages would compromise the fear of life operation, food, and expenses are reimbursable. The USACIDC 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 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 ensure proper disposition 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 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 under-cover facility and the provisions of paragraph 2-3*b*, 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 rent, lease, 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. Source payments**

*a.* The .0015 funds may be used to reimburse expenses paid by USACIDC 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 U.S. 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.

(c) Enter the justification for payment to a source on a DA Form 5070.

(d) 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 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, and 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 or installation law enforcement activity personnel.

(3) *Source incurred expenses.* Sources working under the supervision of USACIDC 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 or installation law enforcement activity member may be reimbursed for personal expenses.

*g.* The USACIDC 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 special agent 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 or installation law enforcement activity member's certificate in the source's file when a receipt cannot be obtained.

## **B-11. 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 special agent 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-12. Surveillance expenses**

Actual surveillance expenses paid by USACIDC or installation law enforcement activity personnel and other investigative persons assisting in surveillance under the supervision of a USACIDC special agent may be reimbursed from .0015 funds. Expenses include those incurred for meals and beverages. Include surveillance expenses incurred by personnel other than USACIDC or installation law enforcement activity personnel on the .0015 funds vouchers. The USACIDC special agent 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 included 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-13. 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 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 tri-service medical care or private 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-14. Informal liaison**

The USACIDC personnel 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 personnel 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-15. Gifts to foreign counterparts**

The CAOs may authorize USACIDC personnel 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. Gifts will be bought only as needed. A bulk purchase of gifts to merely have them available is prohibited.

#### **B-16. Passports and visas**

Expenses incurred by USACIDC personnel 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-17. 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, or if it was unlikely that the investigation could not have been solved without the particular piece of information or evidence.

*a.* One-time bonus payment requires pre-approval of the SAC/RAC for a bonus up to \$1,000 and pre-approval of approving authority/monetary limits listed in table 2-1. 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-18. Translation and related services**

The USACIDC personnel 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 investigations, 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-19. 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. Coordinate all media advertisements with the USACIDC Public Affairs Office

#### **B-20. Protective services expenses**

To ensure that USACIDC 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.* Are incurred in direct support of the mission for which DFAS does not authorize payment.

#### **B-21. Bribes**

The USACIDC personnel 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-22. Expert witnesses**

The USACIDC personnel may procure the services of experts who possess unique knowledge, qualifications, or skill sets needed to assist in discovery of facts that aid in the conduct of an investigation. 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 investigations, reimbursement may be made from .0015 funds.

**B-23. Other expenditures**

The CG, USACIDC, may approve other unique expenditures not specially addressed in this regulation (for example, include adult (subject and victim) sexual assault exams, child forensic interviews, and child medical and/or sexual assault exams at clinics and advocacy centers which do not accept tri-service medical care and the state or local jurisdictions will not pay for the exams) 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

### Rewards

#### C–1. Cash rewards information

*a.* Cash rewards for information related to an investigation may be offered and paid for from .0015 funds. Installation law enforcement activity personnel will process reward requests through the local USACIDC office.

*b.* A reward offer should only be made if it is determined that it would most likely produce viable investigative leads and/or results. Reward requests are not required for every unsolved case. Normally, reward offers for stolen property will not exceed the value of the stolen property.

*c.* Cash rewards across USACIDC will be proportionate to the crime that is being investigated. In order to ensure proportionate and equitable rewards worldwide, reward offer standards are: for property/fraud cases, the reward offer will state "Reward up to \$5,000 will be paid for information leading to the arrest and conviction." The dollar amount of the reward may be reduced so that it does not exceed the value of the stolen property or fraud scheme theft. For violent persons crimes, less homicides, the reward offer will state "Reward up to \$10,000 will be paid for information leading to the arrest and conviction." For homicides, the reward offer will state "Reward up to \$25,000 will be paid for information leading to the arrest and conviction." All requests for exceptions to these three standard reward amounts (other than reduced reward amounts for property crimes) or payments which do not lead to an arrest or conviction will be sent to the Commander, U.S. Army Criminal Investigation Command (CIOP–COP), 27130 Telegraph Road, Quantico, VA 22134–2253 before offering or paying the reward.

*d.* The USACIDC groups, battalions, and battalion equivalent units will establish internal written policies that provide for the timely oversight and review of reward offers before they are made public. In some instances, those reviews may need to be immediate given the sensitive and emergency situations in some investigations. The intent of the higher level reviews and oversight will be to provide assurance that the amount of the reward is comparable and proportionate to the crime being investigated and conforms to the provisions of this regulation.

#### C–2. Reward posters

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

*b.* The posted reward will include the following:

(1) "Army CID Offers a Reward up to (enter the amount from para C–1c) for Information Leading to the Arrest and Conviction."

(2) A summarized description of the crime information is being sought on.

(3) The points of contact and methods for a person to provide information to the USACIDC unit.

(4) "The payout of cash rewards to military and federal employees for information leading to conviction is contingent upon their exceptional actions regarding the information provided."

(5) "If you do not wish to be identified, you will be briefed on available options to remain anonymous."

(6) Other information or images, as deemed appropriate.

#### C–3. Reward payouts

*a.* Payouts will be made when a person's tip/information leads to the arrest and conviction of a felony (not misdemeanor) crime, and the person expresses a claim on the reward.

*b.* The first tipster (earliest tip received) who provides the information that leads to an arrest is eligible for a reward. If two or more tipsters provide different information, that when combined, lead to the arrest and conviction, then all are eligible for some portion of the reward.

*c.* Typical reward amounts, on a scale for crime types, up to the amount offered on the reward poster, can be approved for payment. The amount paid will be based on how detailed and extensive the provided information was, and whether it directly or indirectly led to the arrest and conviction of the offender. For instance, a person who describes a vehicle fleeing the scene of a robbery would receive a lesser payout than a person who describes the vehicle, identifies the driver and accomplices, and where the money was hidden.

*d.* The AO will establish a panel consisting of at least three individuals (that is, the battalion investigative operations officer, a noncommissioned officer in the grade of E7 or above, the prosecuting trial counsel (if available), the SAC and the case agent). The panel will evaluate the information provided by the tipster and recommend a reward payout to the AO. The reward payout will be determined by the AO, who may accept the panel's recommendation or decide on a different amount. The AO will then approve the reward payout. Any appeals to the amount paid to the tipster will be determined by the CAO.

*e.* Forward AO reward approvals to the group S8/RM for information purposes. Confirmation of funding availability from the S8/RM is not a prerequisite for reward offer or approval. When the criteria for reward payment is fulfilled and approved, the Group Commander will notify the S8/RM and the Commander, U.S. Army Criminal Investigation Command (CIOP-ZA and CIRM-ZA), 27130 Telegraph Road, Quantico, VA 22134-2253 of the reward approval. The group S8/RM and the USACIDC G8 will affect the necessary coordination to provide funding to support payment of the reward. The group S8/RM will forward a copy of the documentation for payment of the reward to the Commander, U.S. Army Criminal Investigation Command (CIRM-ZA).

**C-4. Reward payouts will not be made—**

*a.* 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.

*b.* 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.

*c.* To agencies of the U.S. Government.

*d.* When inconsistent with local laws, prevailing customs, or international agreements.

*e.* Unless the information provided by a person leads to the identification and legal punishment of an offender, recovery of property, or other action 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.

*f.* 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.

*g.* To eyewitnesses, victims, and suspects of a crime.

*h.* Either completely or partially before the sentence is adjudged.

*i.* 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.

## Appendix D

### Internal Control Evaluation

#### D–1. Function

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

#### D–2. Purpose

To assist program managers in evaluating the critical internal controls outlined throughout this regulation. It is not intended to cover all controls.

#### D–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).

#### D–4. Test questions

Ask the following questions:

- a.* Are requests for reimbursements (unless otherwise authorized by the CG, USACIDC) only from USACIDC 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 10 years?
- m.* Are payments approved and certified by appropriate personnel?
- n.* Is there supporting documentation for reimbursement expenses?
- o.* Did the Special Review Office, DFAS conduct an annual review of the administration of the debit card?

#### D–5. Supersession

This evaluation replaces the management control evaluation checklist previously published in AR 195–4, dated 30 August 2011.

#### D–6. Comments

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

## **Glossary**

### **Section I**

#### **Abbreviations**

**ACMS**

Agent Card Management System

**AO**

approving officer

**ARIMS**

Army Records Information Management System

**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

**DCG**

Deputy Commanding General

**DCO**

Deputy Commanding Officer

**DCP**

Debit Card Program

**DCSRM**

Deputy Chief of Staff for Resource Management

**DES**

Director of Emergency Services

**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

**USAFNCOM**

United States Army Finance Command

**USC**

United States Code

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

Funds advanced to USACIDC 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**

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.

**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.

**Certifying and approving officer**

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**

USACIDC (special agents assigned to USACIDC field elements, battalions, and groups, and assigned or attached military police personnel to crime suppression teams) 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.

**Crypto currency**

A digital asset designed to work as a medium of exchange that uses strong cryptography to secure financial transactions, control the creation of additional units, and verify the transfer of assets. Crypto currencies are a kind of alternative currency and digital currency (of which virtual currency is a subset). Crypto currencies use decentralized control as opposed to centralized digital currency and central banking systems.

**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 that are used during covert operations to prove to the suspect or subject the USACIDC special agent 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 additional skill identifier V5) in rank of corporal or specialist through sergeant first class or DA Civilian detective (083 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 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 that adds law enforcement value to USACIDC personnel. This person operates under the supervision of USACIDC or installation law enforcement activity personnel working with USACIDC special agents.

**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 Regular 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 special agent by the paying agent.

**Special investigative property**

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

**U.S. Army Criminal Investigation Command Personnel**

All special agents assigned to USACIDC field elements, battalions, and groups, and assigned or attached military police personnel to crime suppression teams.

**Virtual Currency**

Virtual currency is a type of unregulated digital currency that is only available in electronic form. It is stored and transacted only through designated software, mobile or computer applications, or through dedicated digital wallets, and the transactions occur over the internet through secure, dedicated networks. Virtual currency is considered to be a subset of the digital currency group, which also includes crypto currencies, which exist within the blockchain network.

**Section III**

**Special Abbreviations and Terms**

This section contains no entries.



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