



Department of Defense  
**DIRECTIVE**

C, Pa.D

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**AD-A272 217**

April 28, 1987  
NUMBER 7360.5



ASD (C)

**SUBJECT:** Policies Governing Use and Disposition of Currency and Coins Under  
Emergency Conditions

- References:**
- (a) DoD Instruction 7360.5, "Military Payment Certificate System," June 14, 1977 (hereby canceled)
  - (b) Title 31, United States Code
  - (c) DoD Directive 7360.11, "Use of Foreign Currencies," September 8, 1981
  - (d) Treasury Financial Manual
  - (e) through (g), see enclosure 1

**A. REISSUANCE AND PURPOSE**

This Directive:

- 1. Supersedes reference (a).
- 2. Implements specified sections of reference (b).
- 3. Clarifies policies covering the acquisition, use, and disposition of U.S. dollars, foreign currencies, and Military Payment Certificates (MPCs) under emergency conditions and catastrophes.

**B. APPLICABILITY AND SCOPE**

This Directive applies to:

- 1. The Office of the Secretary of Defense (OSD), the Military Departments, the Organization of the Joint Chiefs of Staff (OJCS), the Unified and Specified Commands, and those Defense Agencies with overseas disbursing activities (hereafter referred to collectively as "DoD Components").
- 2. All financial institutions that operate on DoD installations in overseas areas.

**C. DEFINITIONS**

Terms used in this Directive are defined at enclosure 2.

**D. POLICY**

- 1. General. Except as provided in DoD Directive 7360.11 (reference (c)), U.S. dollars shall be used to pay DoD military personnel and U.S. citizen DoD employees. U.S. dollars shall also be used to conduct transactions at facilities operated or controlled by U.S. Forces in overseas areas.

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2. Authority and Basis for MPC Usage. As authorized by 31 U.S.C. section 3342 (reference (b)), MPCs may be used in place of U.S. dollars as legal tender for pay and allowances and for transactions within U.S. military facilities outside the United States when such use is in the best interest of the U.S. Government.

a. MPCs shall be used as the medium of exchange in an overseas area only with the approval of the Assistant Secretary of Defense (Comptroller) (ASD(C)).

b. MPCs may be authorized for use in an overseas area when:

(1) U.S. forces are engaged in active military or occupation operations in a location where the use of U.S. dollars may result in sizable amounts falling into enemy hands; or

(2) A foreign government allied with the United States in an active military operation uses its sovereign right to prohibit the use of U.S. dollars, but will permit the use of MPCs by U.S. forces and agrees to police the prohibition of its citizens from holding such instruments; or

(3) U.S. forces are present in a foreign country at the invitation of the host government whose foreign exchange regulations prohibit the use of U.S. dollars within its borders; or

(4) The introduction of sizable amounts of U.S. dollars into a foreign area having a weak unstable economy will cause devaluation of the local currency or black-market activity in U.S. dollars; or

(5) The duration of active military or occupation operations is anticipated to last more than 180 days.

c. Once implemented, the use of MPCs shall be evaluated regularly for curtailment or elimination as conditions warrant.

### 3. Currency Acquisition

a. The Heads of DoD Components with overseas responsibilities shall maintain realistic contingency plans and procedures for acquiring U.S. dollars and foreign currencies to meet their anticipated overseas disbursing requirements. Except as approved by the ASD(C), such plans will not depend upon an actual prepositioning of U.S. dollars or foreign currencies solely to meet contingency requirements.

b. The Secretary of the Army, or designee, shall:

(1) Budget and fund for the design, printing, storage, transportation, and distribution of MPCs.

(2) Maintain at least two reserve MPC series in sufficient quantities and denominations to meet realistic contingency requirements as determined in coordination with respective unified commands.

(3) Maintain contingency plans and procedures to implement the MPC system on short notice, if required.

## E. RESPONSIBILITIES

1. The Assistant Secretary of Defense (Comptroller) (ASD(C)), or designee, the Deputy Assistant Secretary of Defense (Management Systems) (DASD(MS)), shall:

a. Establish broad policies governing the acquisition, use, and disposition of currencies and coins under emergency conditions.

b. In coordination with DoD Components, the cognizant unified commander, and other U.S. Government agencies, authorize the implementation, conversion or withdrawal of MPCs from overseas areas.

c. Maintain liaison with the Fiscal Assistant Secretary of the Treasury to facilitate consistency, whenever possible, with relevant procedures contained in the Treasury Financial Manual (reference (d)).

d. Take final action on requests for exceptions to this Directive.

2. The Secretary of the Army shall administer the MPC system under 31 U.S.C. section 3342 (reference (b)) and subject to this Directive.

3. The Heads of DoD Components with overseas responsibilities shall:

a. Maintain standby procedures that implement both the guidance contained herein and, for the MPC system, those procedures established by the Secretary of the Army.

b. Ensure the coordination of any theater-specific plans and standby procedures with the proper unified commander and other affected DoD Components.

c. Direct component commands to submit requests for establishment of an MPC area through the cognizant unified commander.

4. The Commanders of the Overseas Unified Commands shall:

a. Forward to the ASD(C) all requests received through military or diplomatic channels, together with the unified command recommendation for implementation, conversion, or withdrawal of MPCs in a country or other geographic or geopolitical area within respective theaters.

b. Monitor and coordinate the application of the provisions contained in this Directive within respective command areas.

5. Under authority of 31 U.S.C. section 5114 (reference (b)), the Bureau of Engraving and Printing, Department of the Treasury, shall design, engrave, and print (or contract for printing) all MPCs.

## F. PROCEDURES

1. Establishment of MPC Area

a. When implemented as legal tender, MPCs shall be the only medium of exchange used by DoD Components in MPC areas for pay and allowances of personnel and to conduct transactions in U.S.-operated or U.S.-controlled facilities.

b. When an MPC series is declared to be legal tender, all notes of that series, regardless of whether placed in circulation or held in bulk storage by disbursing officers, shall be treated and accounted for as cash held at personal risk in accordance with DoD Instruction 5100.71 (reference (e)).

c. Disbursing officers, military banking facilities operated under DoD Instruction 1000.12 (reference (f)), DoD credit unions operated under DoD Instruction 1000.10 (reference (g)), military postal units, and nonappropriated fund activities operating in MPC areas shall not exchange or engage in MPC transactions with unauthorized personnel.

d. MPCs may be exchanged by authorized personnel in MPC areas for local foreign currency at designated foreign exchange facilities in accordance with DoD Directive 7360.11 (reference (c)).

e. Authorized personnel in MPC areas shall not accept, transfer, or exchange MPCs with individuals not authorized to possess them. Unified commanders may establish limits on conversions, when necessary, to minimize black-market activity in MPCs.

f. Nothing in this Directive is intended to supersede guidance contained in the Treasury Financial Manual (reference (d)) or DoD Instruction 5100.71 (reference (e)) that:

(1) Limits the amount of cash that disbursing officers hold at personal risk.

(2) Requires DoD Components to review regularly such holdings to ensure that funds are commensurate with actual needs and do not exceed established limitations.

## 2. MPC Administration

a. The U.S. dollar equivalent of the face value of each MPC series declared legal tender shall be established by the Secretary of the Army as a cash collection to a unique deposit fund account 21A8815 (series number)-- "Reserve for Redemption of MPCs, Army." Conversely, the dollar equivalent of the face value of each MPC series withdrawn from use or destroyed under approved destruction procedures shall be removed from the respective deposit fund account. These actions will ensure that:

(1) There is dollar backing and accountability for all MPCs in use as legal tender, thereby removing the possibility of MPCs being considered as inconvertible.

(2) MPCs are not used to supplement appropriated funds.

b. The Secretary of the Army, or designee, shall inspect and test the effectiveness and integrity of the MPC system. Such inspections and tests are intended to prevent possible losses from fraud, counterfeiting, or mismanagement.

c. In addition to the MPC series in circulation as legal tender, a reserve series shall be held in each MPC area in sufficient quantity to replace

the series in use should a conversion become necessary. The MPC reserve series shall be maintained and secured as accountable public property.

### 3. MPC Conversion Program

a. Upon establishment of an MPC area, the Secretary of the Army, or designee, shall monitor and evaluate local black market, economic, and foreign exchange conditions to determine if the MPC series in circulation should be replaced with an MPC reserve series.

b. An MPC conversion program shall be initiated:

(1) When a majority of the notes in circulation becomes unserviceable.

(2) When a significant degree of counterfeiting activity is detected.

(3) From time to time to test the integrity of the MPC system and discourage unauthorized MPC holders from participating in MPC transactions.

c. MPC conversion programs shall:

(1) Be administered with a minimum of disruption to normal operations.

(2) Afford all authorized holders of MPCs the opportunity to convert legally acquired holdings without loss of funds.

(3) Provide adequate safeguards to prevent unauthorized holders of MPCs from participating in the conversion program.

### 4. Currency Disposition Under Emergency Conditions

a. Under conditions that may require the evacuation, disposal, or destruction of currencies or coins, overseas field commanders shall issue appropriate instructions as rapidly as possible to managers of military banking facilities, managers of DoD credit unions, custodians of appropriated and nonappropriated funds, and managers of other DoD-sponsored activities to:

(1) Transfer U.S. currency and coins to the nearest disbursing officer in exchange for a check drawn on the Department of the Treasury. When time does not permit the issue of such instruments, a "receipt for miscellaneous collections" shall be provided by disbursing officers on the appropriate form provided for such purposes by respective DoD Components. Negotiable instruments shall subsequently be issued in exchange for the receipts previously issued.

(2) Transfer local currencies and coins for protective custody. Disbursing officers shall issue a safekeeping receipt for the amounts tendered that states that neither the disbursing officer nor the U.S. Government will be held accountable should the currencies or coins be lost or destroyed as a result of the existing emergency. However, should disbursing officers have need for the local currencies, they may be purchased by issuing checks drawn on the Department of the Treasury instead of issuing safekeeping receipts.

b. Foreign exchange collected or seized by DoD personnel shall be secured and delivered promptly into the custody of a disbursing officer for credit to the accounts of the Treasury unless otherwise directed by the ASD(C).

(1) As defined herein, the term "collections" does not include foreign exchange acquired by the United States through purchase with dollars or funds held for safekeeping by disbursing officers.

(2) Disbursing officers shall maintain records showing collections by source and the miscellaneous receipt or other account credited. For reporting purposes, financial transactions and balances for which the basic value measure is foreign currency units shall be translated to U.S.-dollar equivalents at Treasury reporting rates as described in the Treasury Financial Manual (reference (d)).

(3) Disbursing officers shall be advised by collecting agencies of the source of foreign exchange and any known restrictions on its use in order that the foregoing records may be maintained.

c. Whenever possible, disbursing officers shall evacuate U.S. currency and coins, including those held for safekeeping. However, if time and conditions make evacuation impossible and it appears that capture of funds otherwise is probable, such holdings must be disposed of in a manner that is absolute.

(1) Disbursing officers in areas of elevated tension should anticipate the possibility of emergency currency destruction and maintain a means rapidly to inventory and destroy currency holdings.

(a) U.S. currency shall be destroyed using any technique approved by the Bureau of Engraving and Printing. Special precautions shall be taken to ensure that all currency is burned completely to ashes.

(b) The method currently preferred for field destruction of currency is burning with a sodium nitrate emergency document destruction kit. In implementing this Directive, DoD Components shall specify procedures for the acquisition of emergency destruction kits by disbursing officers in those overseas areas deemed appropriate.

(c) Before destroying U.S. currency, disbursing officers shall prepare a Destruction Certificate in accordance with enclosure 3. Separate documentation shall be prepared for U.S. public moneys and currencies and coins held for safekeeping. Coins shall not be included on the currency destruction certificate, since the Department of the Treasury has no authority to reimburse DoD for coins that are destroyed or otherwise disposed of.

(d) Designated witnesses to the destruction of currency shall sign the Destruction Certificate (enclosure 3) testifying to the complete destruction of currency as scheduled. If time does not permit the preparation of a Destruction Certificate, a disposition schedule shall be prepared in the manner prescribed for coins in subparagraph F.4.c.(2), below.

(2) If possible, U.S. coins shall be disposed of by scattering them in deep bodies of water. Otherwise, coins shall be buried secretly. If time permits, a disposition schedule shall be prepared by the disbursing officer

showing the denominations and amounts of coins for disposition. Otherwise, any request for relief from accountability shall be based on the last recorded value in the disbursing officer's cash records.

d. If evacuation is not possible, local currencies and coins, including currencies and coins held for safekeeping, shall be disposed of in the manner prescribed in paragraph F.4.c., above. Separate disposition schedules shall be prepared for U.S. public moneys and currencies and coins held for safekeeping.

e. If evacuation is not possible, MPCs shall be destroyed in the manner prescribed in subparagraph F.4.c.(1), above. An MPC reserve series held in a threatened overseas area shall be destroyed under procedures established by the Secretary of the Army, or designee.

5. MPC Withdrawal

a. Periodically, but not before 1 year has elapsed since the date that a particular MPC series has been withdrawn from circulation, the unredeemed balance in the deposit fund account for that series, less an estimated amount to cover possible claims, shall be transferred to the account "Miscellaneous Receipts of the U.S. Treasury."

b. The amount to cover estimated claims shall be transferred to a merged (M) deposit fund account established for paying valid claims against withdrawn MPC series. If a legitimate claim originates after funds have been transferred to "Miscellaneous Receipts of the U.S. Treasury" and the claim is approved for payment by the Secretary of the Army, or designee, the claim will be honored from the merged deposit fund account with proper notation made as to the applicable MPC series.

6. Redemption of Currency and Coin.

Fragments of U.S. currency or mutilated U.S. coins shall be processed for reimbursement under provisions cited at enclosure 4.

G. EFFECTIVE DATE AND IMPLEMENTATION

This Directive is effective immediately. Forward two copies of implementing documents to the Assistant Secretary of Defense (Comptroller) within 120 days.

*William H. Taft, IV*  
William H. Taft, IV  
Deputy Secretary of Defense

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Enclosures - 4

1. References
2. Definitions
3. Procedures for Emergency Destruction of Currency Overseas
4. Procedures for Redemption of Unfit U.S. Currency and Coins

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REFERENCES, continued

- (e) DoD Instruction 5100.71, "Delegation of Authority and Regulations Relating to Cash Held at Personal Risk Including Imprest Funds," March 5, 1973
- (f) DoD Instruction 1000.12, "Procedures Governing Banking Offices on DoD Installations," February 3, 1986
- (g) DoD Instruction 1000.10, "Procedures Governing Credit Unions on DoD Installations," February 3, 1986



## DEFINITIONS

1. Accountable Officer. A military disbursing officer or other individual required to render statements of accountability pertaining to U.S. and foreign currencies.
2. Authorized Personnel. All individuals authorized to purchase goods, supplies, and services from facilities controlled or sponsored by the U.S. Government that operate in an MPC area. U.S. Government facilities and personnel authorized to hold and use MPCs are categorized in Military Department and Unified Command regulations.
3. Coin. Metallic specie representing either U.S. dollars and foreign currency units, fractional amounts, or multiples thereof.
4. Collections. All acquisitions of U.S. and foreign currencies except those acquired by the United States through purchase with dollars.
5. Currency. Paper money in the form of U.S. dollars, foreign banknotes, and military payment certificates.
6. Disbursing Officer. An officer or employee of a Federal department or agency designated to disburse moneys and render accounts according to laws and regulations governing the disbursement of public moneys.
7. Emergency Condition. Any situation resulting from war, armed aggression, or other hostilities against U.S. personnel or interests; and sudden, extensive natural or manmade disasters.
8. Foreign Exchange. A term synonymous with foreign currency.
9. Military Payment Certificate (MPC). An instrument (scrip) denominated in U.S. dollars that is used as the official medium of exchange at U.S. military establishments in overseas areas that are designated as "MPC Areas." MPCs are implemented, circulated, converted, withdrawn, and accounted for by series number. The notes of each MPC series have distinctive designs, colors, symbols, and numbering with each denomination (\$1.00, \$5.00, \$10.00 and \$20.00) within a series being a different color. Each note shall bear the statement "For use only in U.S. military establishments by U.S.-authorized personnel in accordance with applicable rules and regulations" and shall contain special coding or markings to verify its authenticity.
10. Military Payment Certificate (MPC) Area. A particular foreign country or other geographic or geopolitical area that has been officially designated as such by the Assistant Secretary of Defense (Comptroller).
11. Military Payment Certificate (MPC) Conversion. The authorized withdrawal of an MPC series currently in circulation as legal tender and the concomitant introduction and designation of a new MPC series as legal tender.

DEFINITIONS, continued

12. Military Payment Certificate (MPC) Reserve Series. MPCs of a series physically available but not placed in circulation as legal tender.

13. Overseas. For purposes of this Directive, any area located outside the states of the United States, the District of Columbia, or the Commonwealth of Puerto Rico.

## PROCEDURES FOR EMERGENCY DESTRUCTION OF CURRENCY OVERSEAS

A. The Department of the Treasury will consider granting relief of pecuniary liability for emergency destruction of U.S. currency as stated in this enclosure. Supporting documentation for seeking such relief shall include:

1. A Destruction Certificate, as described in section B., below.
2. A copy of the SF 1219 "Statement of Accountability" (or equivalent) that depicts the status of the account and its balance for the month in which destruction occurred.
3. A copy of the cash blotter or other official document that shows the amount of U.S. currency on hand and all replenishments and disbursements affecting the account for the most recent 90-day period.

B. As a minimum, the Destruction Certificate shall provide the following data:

1. Location of the destruction.
2. The name or numbered designation and disbursing station symbol number of the accountable office; and the name, grade, and service number of the accountable disbursing officer.
3. The reasons for the destruction.
4. The amount of currency destroyed by denominations and the total amount destroyed. For full or partial packages of new currency, include the beginning and ending serial numbers.
5. The signature of three officers, as follows:
  - a. The disbursing officer and the date of destruction.
  - b. The name, service number, and signature of the disbursing officer's immediate superior, or any other officer senior in rank to the disbursing officer who is available to witness the destruction, and the date the destruction was witnessed. Destruction will not be unnecessarily delayed for arrival of a senior officer. Absent the presence of a senior officer, a second disinterested officer of any grade may witness the destruction.
  - c. The name, service number, and signature of any disinterested commissioned officer who witnessed the destruction, and the date the destruction was witnessed.

6. The following statement shall be typed above the three signatures: "We hereby certify that the amount of currency described hereon has been totally destroyed." If currency is destroyed prematurely, such as in the case of a false alarm, the burned currency residue shall be submitted to the Department of the Treasury in accordance with the packing instructions in enclosure 4. Relief shall be granted by the Department of the Treasury based upon the results

of examination of the residue. The judgment of the Director, Bureau of Engraving and Printing, shall be final based upon such evidence of total destruction.

C. No relief of pecuniary liability shall be granted in emergencies where it cannot be determined that the currency has been totally destroyed, such as in ship sinkings. The Department of the Treasury shall provide relief, based upon its examination, in instances where fragments of the currency are forwarded to the Treasury as described in enclosure 4.

## PROCEDURES FOR REDEMPTION OF UNFIT U.S. CURRENCY AND COINS

### A. U.S. Currency

1. Fragments of U.S. currency recovered from inadvertent wartime destruction or from peacetime catastrophes affecting DoD property and personnel such as aircraft crashes, ship sinkings, building explosions, or chemical spills should be processed as follows:

a. Fragments shall be inventoried by at least three disinterested persons and, where a DoD Component has jurisdiction, brought under safekeeping control by the appropriate military disbursing officer.

b. Fragments shall be packaged in accordance with the procedures in subsection A.2., below, and forwarded to the Bureau of Engraving and Printing for determination of value.

c. In the event that fragments are contaminated, the disbursing officer or other responsible official shall contact the Office of Currency Standards, Bureau of Engraving and Printing, at 202-447-0278 to arrange for onsite review by Bureau personnel or special disposition instructions.

2. The following applies to packaging mutilated currency. Mutilated currency examiners normally can determine the value of mutilated currency when it has been carefully packed and boxed as described below:

a. Regardless of the condition of the currency, do not disturb the fragments more than is absolutely necessary.

b. If the currency is brittle, pack it carefully in cotton and box it as found, without disturbing the fragments if possible.

c. If the currency was in a purse, box, or other container when mutilated, it should be left there, if possible, in order to prevent further deterioration of the fragments or to prevent them from being lost.

d. If it is absolutely necessary to remove the fragments from the container, send the container with the currency and any other contents found, except as noted in paragraph A.2.g., below.

e. If the money was flat when mutilated, do not roll or fold.

f. If the money was in a roll when mutilated, do not attempt to unroll or straighten.

g. If coins or any other metal are mixed with the currency, remove carefully. Do not send coins or other metal in the same package with mutilated currency, as such metal may further damage the currency.

h. Properly packaged currency should be sent to:

Department of the Treasury  
Bureau of Engraving and Printing  
ATTN: OCRDS  
Room 344, BEP Annex  
PO Box 37048  
Washington, DC 20013

B. U.S. Coins

1. U.S. coins that are merely worn or reduced in weight by natural abrasion, yet are readily and clearly recognizable and are machine countable, are considered "uncurrent." These coins may be redeemed at face value at any Federal Reserve Bank or Branch.

2. Coins that are bent, broken, not whole, or fused and melted together are considered "mutilated." Mutilated coins may be redeemed by the U.S. Mint as follows:

a. The Mint will not redeem mutilated coins if they are fused material unrecognizable as U.S. coins; foreign coins; counterfeit coins; slugs; altered coins (i.e., changed to pass as another denomination); or coins or lumps of coins that contain lead, solder, or other substances that would make them unsuitable for use as coinage metal.

b. Whenever possible, loose mutilated coins submitted for redemption should be separated into the following groups:

- Cents (1¢, including both copper and copper-plated zinc)
- Nickels (5¢)
- Clad Coins (10¢, 25¢, 50¢ and Eisenhower \$1)
- Dollars (Susan B. Anthony \$1)

c. The settlement amount will be based on coin weight and whether they have been sorted by denomination categories ("separated") or have been sent mixed together. If coins are not separated, they will be considered "mixed" and redeemed at a lower rate as described below. For separated coins, the Mint will redeem no less than one pound of each denomination category; for mixed or fused coins, the minimum is 2 pounds.

d. Bent or partial coins separated by denomination groups listed below will be redeemed by their weight and denomination category at the following rates:

<u>Denomination Category</u>	<u>Rate (per pound)</u>
Cents	\$1.4585
Nickels	\$4.5359
Clad Coins	\$20.0000
Dollars	\$56.0000

e. Mixed denominations of coins or lumps of coins that have been fused together will be redeemed by their weight and metal category (i.e., bronze, cupro-nickel, or clad) based on date of receipt by the Mint and rates that change quarterly as of the 15th day of January, April, July and October.

f. The Mint will accept no less than one pound of each denomination of separated coins or 2 pounds of mixed or fused coins.

g. Settlement will be made by check within approximately 12 to 14 weeks from the date that mutilated coins are received at the Mint. Coins may be mailed to:

United States Mint  
PO Box 400  
Philadelphia, PA 19105

or may be delivered in person or by courier to:

United States Mint  
Coin Redemption Branch  
5th and Arch Streets  
Philadelphia, PA 19106

3. Questions regarding the disposition of mutilated or contaminated coins may be referred to the Cashier's Office, U.S. Mint, at 215-597-4982.

C, DoD  
607-1557

# DEPARTMENT OF DEFENSE DIRECTIVES SYSTEM TRANSMITTAL

NUMBER 7360.5, Change 1	DATE November 29, 1991	DISTRIBUTION 7000 Series
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ATTACHMENTS  
None

INSTRUCTIONS FOR RECIPIENTS

The following pen changes to DoD Directive 7360.5, "Policies Governing Use and Disposition of Currency and Coins Under Emergency Conditions," April 28, 1987, are authorized:

PEN CHANGES

Page 1

Header  
Change "ASD(C)" to "C, DoD"

Subsection B.1., line 2. Change "Organization of the Joint Chiefs of Staff" to "Chairman of the Joint Chiefs of Staff and the Joint Staff"

Page 3

Subsection E.1.  
Line 1. Change "Assistant Secretary of Defense (Comptroller) (ASD(C)), or designee," to "Comptroller of the Department of Defense (C, DoD)"  
Line 2. Change "Deputy Assistant Secretary of Defense (Management Systems) (DASD(MS))" to "Director, Defense Finance and Accounting Service"

Paragraph E.4.a., line 1, Change "ASD(C)" to "C, DoD"

Page 6

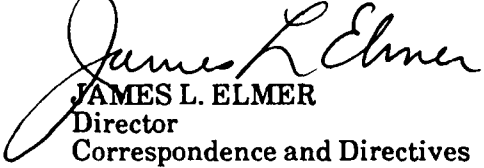
Paragraph F.4.b., line 3. Change "ASD(C)" to "C, DoD"

Page 7

Section G., line 2. Change "Assistant Secretary of Defense (Comptroller)" to "Comptroller of the Department of Defense"

EFFECTIVE DATE

The above changes are effective immediately.

  
JAMES L. ELMER  
Director  
Correspondence and Directives

WHEN PRESCRIBED ACTION HAS BEEN TAKEN, THIS TRANSMITTAL SHOULD BE FILED WITH THE BASIC DOCUMENT