

W1.35: 14-505²

Document
Reserve

~~WAR DEPARTMENT FOR WAR~~
~~LIBRARY~~
TM 14-505

WAR DEPARTMENT TECHNICAL MANUAL

NON-CIRCULATING

AGENT
FINANCE
OFFICERS

WAR DEPARTMENT • SEPTEMBER 1945

NTSU LIBRARY

W1,35:14-505²Ch.1

TM 14-505
C 1

TECHNICAL MANUAL
AGENT FINANCE OFFICERS

CHANGES }
No. 1 }

WAR DEPARTMENT
WASHINGTON 25, D. C., 2 January 1946

TM 14-505, 1 September 1945, is changed as follows:

Page 16, first column, paragraph 26*b*, last line, change reference "(see AR 345-75)" to read: (See AR 35-2600).

Page 17, first column, paragraph 27*c*, add: In all cases where collection is made from an officer's final pay for charges appearing on the Stoppage Circular, there will be shown in the upper right corner in addition to the type of collection, the notation "Rlvd fr a/d (date)."

Page 28, second column, lines 1 and 2, paragraph 52*h*, change to read:

h. WHERE INAPPLICABLE. The procedure outlined in the above subparagraphs will not be used—

Page 29, first column, paragraph 53*b*, line 2, change "found" to read: funds.

Page 29, second column, paragraph 53*i*, line 1, change "instruments" to read: intrustments.

Remove pages 13 and 14 and substitute revised pages 13 and 14 herewith.

[AG 300.7 (7 Jan 46)]

BY ORDER OF THE SECRETARY OF WAR:

OFFICIAL:

EDWARD F. WITSELL

Major General

Acting The Adjutant General

DWIGHT D. EISENHOWER

Chief of Staff

DISTRIBUTION:

AAF (Budget & Fiscal) (2); AGF (Budget & Fiscal) (2); ASF (Control Div) (2); T of Opns (Fiscal Dir) (2); Dept (2); Base Comd (2); Def Comd (2); Arm & Sv Bd (1); S Div ASF (1); Tech Sv (2); SvC (Cont) (2); FC (1); Gen & Sp Sv Sch (2); ROTC (1); A (2); D (1); B (1); C 14 (3); AF (1).

Refer to FM 21-6 for explanation of distribution formula.

NTSU LIBRARY

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

100-100000

accept it for credit whenever evidence is submitted by the agent officer to the effect that collection of the overpayment has been made or action initiated toward recoupment.

18. Vouchers and Pay Rolls

a. PREPARATION. Vouchers will be prepared with care by the class B agent officer, will be properly completed before payment, and any certificate ordinarily required to be made by the accountable disbursing officer will be made by the agent officer. They will be personally scrutinized by the agent officer prior to their submission to the accountable disbursing officer for credit or settlement.

b. NOTATIONS. (1) *All vouchers.* Each voucher computed and paid by an agent officer will bear a brief notation to that effect as follows:

Computations and payment made by _____
Agent Officer _____
(Name and grade) (Date of actual payment)

(2) *Pay rolls—date.* The actual date of cash payment, when payment is made on WD Form 366, Revised, 11 August 1942 (Pay Roll for Enlisted Men), will be entered in the upper right corner of the voucher on the line "Paid _____, 19____," When WD Form 366, Revised, 7 December 1944 (Pay Roll—Enlisted Men), is used, such date will be shown in the lower left corner of the voucher, on the line with and opposite the item "Paid by cash" which appears in the brief of the roll.

(3) *Other vouchers.* When cash payment is made of other classes of vouchers, care will be taken to show the *date of actual payment* in the cash receipt signed by the payee.

c. ENTRIES ON BRIEF. The name of the agent officer and the date of payment will *not* be entered in the space provided for the disbursing officers brief block on vouchers.

d. WITNESSING PAYMENTS AND IDENTIFICATION OF PAYEES. (1) Cash payments made by military and civilian personnel on their Individual Pay and Allowance Accounts and Travel Accounts need not be witnessed. Cash payments on such vouchers will be made by agent officers upon satisfying themselves as to the identity of the payees.

(2) For payments to officers and others who certify their own pay vouchers, identification may be accomplished either by War Department Signature Card (WD Form 35), or upon presentation of proper identification card (WD AGO Form 65-series).

(3) In case of cash payments made to more than one enlisted person on regular and supplemental pay rolls, the organization commander (or other commissioned officer properly designated) will certify on the original copy that he has witnessed payment. He also will certify on the duplicate and triplicate copies that they are true copies of the roll upon which payment was made, except as to the signatures in the receipt column and the certificate witnessing the payment thereof. Where only one enlisted person is paid in cash on a WD Form 366, such payment need not be witnessed, provided the enlisted person signs the pay roll at the time payment is made and the agent officer is satisfied as to the identity of the payee.

(4) Where civilian pay rolls are paid in cash, the paying officers will require the identification of payees and witnessing of payment by an officer qualified to identify the payees, or by such other qualified person as may be designated in writing by post commanders or officers of similar authority. The person identifying the payees and witnessing payment will certify on the reverse of the duplicates of the paid rolls that he has identified the payees named therein and witnessed payment. All other cash payments which are required to be witnessed must be witnessed by an officer who is qualified to identify the payees. (AR 35-120.)

(5) Agent officers designated to make payments of pay rolls will not act as witnessing officers to such payments. (AR 35-320.)

e. ITEMS ENTERED ON PAY ROLLS BUT NOT PAID. Whenever payment is not made to an enlisted person on a pay roll, his signature will be lined out and the words "Not Paid" entered in the same space. All entries of amounts relating to his account will also be lined out.

19. Requests for Advance Decisions

An agent officer is not authorized to request advance decisions of the Comptroller General on his own responsibility and over his own signature. When an agent officer deems that a decision is necessary in any given instance he will request his accountable disbursing officer to prepare the case for submission.

20. Utilization of Class A Agent

Class B agent officers are authorized to utilize services of class A agent officers for the purpose of making cash payments, but such class A agent officers are agents to the accountable disbursing

2 Jan 46

C 1

officer and not to the class B agent officers. WD AGO Forms 14-47 and 14-48 will be executed accordingly. See section IV for procedure to be followed in making transfers of funds in such cases.

21. Funds for Making Change in Sales Commissaries and Other Activities Engaged in Selling Property or Services

a. GENERAL. When the efficient and economical operation of a sales commissary, Government laundry, or any other Government activity engaged in selling property or services requires that cash be provided for making change, the officer in charge of the activity will make application to the commanding officer of his station, who may authorize the accountable disbursing officer, his class B agent officer, or special disbursing agent in cases of emergency, to advance to the officer in charge of the activity concerned an amount not in excess of the ratio of \$200 for each cash register machine operated in the activity concerned for this purpose. A written receipt will be given to the accountable disbursing officer, his class B agent officer, or special disbursing agent for the amount so advanced. The accountable disbursing officer, his class B agent officer, or special disbursing agent may recall this amount whenever it is necessary to have the cash in his possession verified as required by Army Regulations, or otherwise, and will return it to the officer in charge of the activity on the completion of this verification. In those cases where funds have been advanced under the provisions of *b* below, and it is impossible to recall the funds advanced, the receipt given the accountable disbursing officer, class B agent officer, or special disbursing agent, will suffice for purposes of verifying cash on hand.

b. ABOARD SHIP. The officer in charge of a sales commissary on a ship engaged in transporting troops will make application through military channels to the port commander of the home port of the ship who may authorize the accountable disbursing officer, class B agent officer or special disbursing agent to advance funds as provided in *a* above. Such advance of funds also may be obtained at other ports of call when the current need for funds makes it impossible to await the return of the ship to its home port. The accountable dis-

bursing officer or special disbursing agent who makes such advance of funds for use on a ship away from home port will transfer the amount of such advance to the accountable disbursing officer or special disbursing agent at the home port (by name and symbol number, ascertained by radio or air mail if necessary) by means of WD Form 326 (Invoice of Funds Transferred), accompanied by the receipt given by the officer receiving the advance, and will notify the commanding officer of the home port, by letter, of the action taken. Officers receiving advances who turn in same to disbursing officers located at points other than the home port of the vessel will inform the receiving disbursing officer of the name of the vessel's home port. The receiving disbursing officer will ascertain the name of the home port disbursing officer concerned, and forward a check in exchange for cash to him in the amount of the advance. (See AR 35-120.)

22. Emergency Purchases not Exceeding \$100

a. Where it has been administratively determined by the commanding officer as more economical and advantageous class B agent officers may be appointed in procurement installations under the provisions of AR 35-320 for the purpose of making cash payments for emergency purchases and nonpersonal services not exceeding \$100. WD Form 332 (Public Voucher—Emergency Purchases and Nonpersonal Services not Exceeding \$100), properly executed and supported by certified invoices, will be used for this purpose. WD Form 332 may be closed periodically to suit local conditions and submitted to the accountable disbursing officer for credit in the agent officers' account as prescribed by AR 35-320.

b. WD Form 332, when used as authorized above, will be prepared in quadruplicate (original and three memorandum copies) and distributed as follows:

(1) Original and duplicate to accountable disbursing officer, supported by certified invoices.

(2) Triplicate to accountable property officer, supported by certified invoices and the certificate as shown in paragraph 45*b*.

(3) Quadruplicate, without attachments, to fiscal director service command headquarters for property audit file. The copy will be stamped by the agent officer to indicate cash payment.

TECHNICAL MANUAL
AGENT FINANCE OFFICERS

CHANGES {
No. 2 }

WAR DEPARTMENT
WASHINGTON 25, D. C., 1 March 1946

TM 14-505, 1 September 1945, is changed as follows:

Remove pages 27, 28, 29, and 30 and substitute revised pages 27, 28, 29, and 30.

[AG 300.7 (1 Mar 46)]

By ORDER OF THE SECRETARY OF WAR:

OFFICIAL:

EDWARD F. WITSELL
Major General
The Adjutant General

DWIGHT D. EISENHOWER
Chief of Staff

DISTRIBUTION:

AAF (Budget & Fiscal) (2); AGF (Budget & Fiscal) (2); ASF (Control Div) (2); T (Fiscal Dir) (2); Dept (2); Base Comd (2); Def Comd (2); Arm & Sv Bd (1); S Div ASF (1); Tech Sv (Fiscal Br) (2); SvC, Numbered (Fiscal Dir) (2); FC (1); Gen & Sp Sv Sch (2); ROTC (1); A (2); D (1); B (1); AF (1); T/O & E 14-500 (3).

Refer to FM 21-6 for explanation of distribution formula.

RECEIVED

ADVISORY BOARD

MEMORANDUM

TO: THE BOARD

FROM: THE BOARD

1. The Board has received a report from the Secretary of the Department of the Interior, dated 10/1/50, regarding the proposed construction of a dam on the Colorado River. The report states that the proposed dam is located in the State of Arizona, and that it is proposed to be constructed by the United States Army Corps of Engineers. The report also states that the proposed dam is expected to cost approximately \$100,000,000, and that it is expected to be completed by 1955. The Board is requested to consider the proposed dam and to make a recommendation regarding its construction.

CHAPTER 4

AGENTS TRAVELING TO OR FROM POINTS BEYOND CONTINENTAL LIMITS OF UNITED STATES

49. General

It is a command responsibility to insure finance disbursing service for troops en route to points outside the continental limits of the United States or for troops who are beyond the continental limits of the United States and whose destination is the United States.

50. Appointment of Agent Officers

When an advance determination has been made that finance disbursing service will not be available through means of permanently assigned special disbursing agents on board transports, or where disbursing service is not available at stations along air routes to be followed by the movements involved, or when it has been determined from the nature of the mission that such service will not be available at points to be touched along the route, an agent officer may be appointed under the provisions of AR 35-320 to make necessary payments while en route. In order that such disbursing service may be provided, there has been established in the Office of the Chief of Finance, Army Service Forces, Washington 25, D. C., a Central Accountable Disbursing Office for the purpose of receiving and accounting for funds transferred from other accountable disbursing officers covering moneys advanced to agent officers en route to points outside the continental limits of the United States or to agent officers who are beyond the continental limits of the United States and whose destination is the United States.

51. Funds To Be Advanced

It is the responsibility of the appointing authorities to insure that prior to departure from ports of embarkation, such agent officers are provided with ample cash to make predetermined payments en route and to designate in the orders of appointment the exact amount of money with which the

agent officer is to be intrusted. Agent officers will not be required to prepare vouchers upon which troop payments are to be made, such being the specific duties of troop commanders. Payments made to troops by agent officers under the provisions of WD Circular 99, 1945, will be limited to partial payments made on separate partial payment vouchers prepared in accordance with AR 345-155. Upon completion of payment, entry will be made in the service records in accordance with TM 12-230 or TM 12-230A.

52. Transfer of Agent Officer Funds

Except as provided in *h* below, whenever funds are advanced to an agent officer whose destination is beyond the continental limits of the United States or whenever funds are advanced to an agent officer who is located beyond the continental limits of the United States and whose destination is the United States, action will be taken as follows:

a. ADVANCES TO AGENT OFFICER. The accountable disbursing officer will deliver the cash and WD AGO Form 14-47 (Funds Intrusted to Agent Officer) to the agent officer, together with a copy of WD Circular 99, 1945.

b. RECEIPT GIVEN BY AGENT OFFICER FOR ADVANCES. The agent officer will sign a receipt on WD AGO Form 14-48 (Receipt for Funds Intrusted to Agent Officer) for the cash so received. This receipt will be executed in favor of the Central Accountable Disbursing Officer, by name. The receipt will be delivered to the accountable disbursing officer, accompanied by an authenticated Signature Card (WD Form 35) of the agent officer and a copy of the order appointing the agent.

c. TRANSFER OF FUNDS TO CENTRAL ACCOUNTABLE DISBURSING OFFICER. The accountable disbursing officer will transfer to the Central Accountable Disbursing Officer, by name, the funds so advanced to the agent officer. This transfer

will be effected by use of WD Form 326 (Invoice of Funds Transferred) prepared in triplicate (or in quadruplicate if officer reports to a foreign theater fiscal office), and WD Form 327 (Cash Receipt for Funds Transferred), prepared in duplicate. The original and duplicate copy of WD Form 326 and the original WD Form 327 will be submitted to the Central Accountable Disbursing Officer supported by the receipt (WD AGO Form 14-48) obtained from the agent and by the authenticated signature card and a copy of the order appointing the agent. Each such transaction will be accompanied by such information as to the method of travel and destination of the agent officer as can properly be furnished without divulging any secret or confidential information.

d. RECEIPT GIVEN BY CENTRAL ACCOUNTABLE DISBURSING OFFICER FOR FUNDS TRANSFERRED. The Central Accountable Disbursing Officer will receipt and return WD Form 327 to the transferring officer for the funds so transferred.

e. RETURN OF FUNDS AND/OR PAID VOUCHERS BY AGENT OFFICER. The agent officer will settle his accounts with the first available accountable disbursing officer upon completion of the duty for which the intrustment of funds was made. This will be accomplished by turning over all paid vouchers and unexpended funds, accompanied by WD AGO Form 14-49 (Return of Funds and Statement of Agent Officer's Balance). The agent officer will also furnish the new accountable disbursing officer the copy of WD Circular 99, 1945, which was originally furnished by the old accountable disbursing officer and a copy of the orders directing the travel and any amendments thereto.

f. RECEIPT GIVEN TO AGENT OFFICER FOR FUNDS AND/OR PAID VOUCHERS RETURNED. The new accountable disbursing officer will issue a receipt to the agent officer on WD AGO Form 14-50 (Acknowledgment of Return of Funds and Statement of Balance) for the funds and/or paid vouchers so received.

g. TRANSFER OF FUNDS FROM CENTRAL ACCOUNTABLE DISBURSING OFFICER. The new accountable disbursing officer to whom the unexpended funds and/or paid vouchers are turned in will immediately prepare WD Form 326 in triplicate and WD Form 327 in duplicate. The WD

Form 326 will be executed in favor of the Central Accountable Disbursing Officer, by name, as the transferring officer, and will have shown thereon the name, grade, and serial number of the agent officer from whom the paid vouchers and/or funds are received, in addition to the amount involved, and, if transfers were made between agent officers, the name, grade, and serial number of the agent officer to whom the funds were originally intrusted, together with the authority for such transfer of funds between the agents. The new accountable disbursing officer will retain the original and triplicate Form 326 and the duplicate Form 327. The duplicate Form 326 and the original Form 327 will be properly executed, signed, and forwarded to the Central Accountable Disbursing Officer by courier or air mail. If courier or air mail service is not available, the new accountable disbursing officer will transmit this information by radio or cable and transmit the Forms 326 and 327 by regular mail. Accountable disbursing officers located within the United States, to whom vouchers and/or unexpended funds are turned in by agent officers arriving from beyond the continental limits of the United States, will omit radio notification and will use regular mail. When vouchers and/or cash are turned in to an accountable disbursing officer who forwards his accounts to a foreign theater fiscal office, the WD Form 326 will be prepared in quadruplicate and distributed in accordance with directions issued by the fiscal director of the theater.

h. WHERE INAPPLICABLE. The procedure outlined in the above subparagraphs will not be used—

(1) Where it is definitely known at the time of advancement that the agent officer is to return, within a short period of time, direct to the station of the accountable disbursing officer from whom the funds are received, which would thereby permit the agent to make return of all paid vouchers and/or unexpended funds direct to the accountable disbursing officer making the original advancement, or

(2) When funds are advanced to agent officers for disbursing purposes where facilities exist for the prompt closing out of such transactions with the accountable disbursing officer, either direct or under the provisions of paragraph 5 relative to agent officers of detachments.

1 Mar 46
C 2

TM 14-505

53. Responsibility of Agent Officers

a. PECUNIARY RESPONSIBILITY. Agent officers will be informed as to the pecuniary responsibility in the accounting for United States funds and that the agent officer is responsible for such funds until such time as proper accounting therefor has been made. Failure of agent officers to make proper accounting may result in stoppage against their monthly pay of any amount not properly accounted for as determined by the findings of a board of officers appointed under the provisions of AR 35-180.

b. SAFEKEEPING OF FUNDS. Government funds and/or paid vouchers will be kept in a safe place at all times. This will require the utilization of the best security facilities available or such precautions as a prudent person would use for his own property.

c. LOSS OF FUNDS. Should a loss of Government funds occur, the agent officer will immediately report such loss to the local commanding officer for the convening of a board of officers under the provisions of AR 35-180.

d. EMERGENCY PURCHASES. Emergency commodity purchases will be supported by complete data to include authority and necessity therefor.

e. OBTAINING RECEIPTS WHERE VOUCHERS NOT AVAILABLE. Receipts in ink or indelible pencil for cash payments will be obtained, without exception, from every payee where proper voucher forms are not available for such use. The receipt form used will show legibly date of payment, itinerary, list of commodities purchased, period involved for pay, and other pertinent data that may be required to clarify the payment for final accounting at destination. The payment will be witnessed in accordance with paragraph 18*d*.

f. ORDERS DIRECTING TRAVEL. At least one copy of orders directing the travel performed and amendments or annexes thereto will be retained by agent officers, to be furnished the accountable disbursing officer to whom returns are made.

g. COPIES OF WAR DEPARTMENT CIRCULAR. The agent officer will surrender a copy of WD Circular 99, 1945, which has been furnished him by the accountable disbursing officer making the original advancement of funds hereunder to the accountable disbursing officer to whom he turns in paid vouchers and/or unexpended funds upon the termination of his accountability as an agent officer.

ers and/or unexpended funds upon the termination of his accountability as an agent officer.

h. SETTLEMENT OF ACCOUNTS. Agent officers to whom funds have been advanced will make a complete settlement with the first available accountable disbursing officer at the earliest practicable date. Partial settlements may be made with accountable disbursing officers at each opportunity by turning over paid vouchers to an accountable disbursing officer whenever one is available. Under no circumstances will an agent officer be an agent for two or more separate accountable disbursing officers at the same time.

i. SUBSEQUENT INTRUSTMENTS. Whenever the agent officer has disbursed all or substantially all of his original intrustment and applicable conditions warrant further advancement, he will make complete returns of any and all previous intrustments and request the commanding officer of the immediate command to issue an appointing order authorizing advances of additional funds. Such intrustments will be advanced and accounted for in the same manner as original intrustments set forth herein.

54. Responsibility of Accountable Disbursing Officers

a. COPIES OF CIRCULAR. Accountable disbursing officers making advances hereunder will furnish each agent officer, to whom funds are so advanced, with a copy of WD Circular 99, 1945, reproducing same if necessary.

b. ACCEPTANCE OF FUNDS. It is incumbent upon accountable disbursing officers to accept valid paid vouchers and unexpended funds from agent officers when presented to them.

c. ASSISTANCE TO AGENT OFFICERS. It is also incumbent upon accountable disbursing officers to render all possible assistance to agent officers in placing their vouchers and returns in proper order.

d. COMMINGLING OF FUNDS. Accountable disbursing officers will take precautionary measures to avoid the possibility of commingling funds advanced by other accountable disbursing officers with subsequent advances they make to the same agent officer and to this end will require final and complete settlement of balances on previous advances made by other accountable disbursing officers.

ficers before intrusting such agent officer with additional funds.

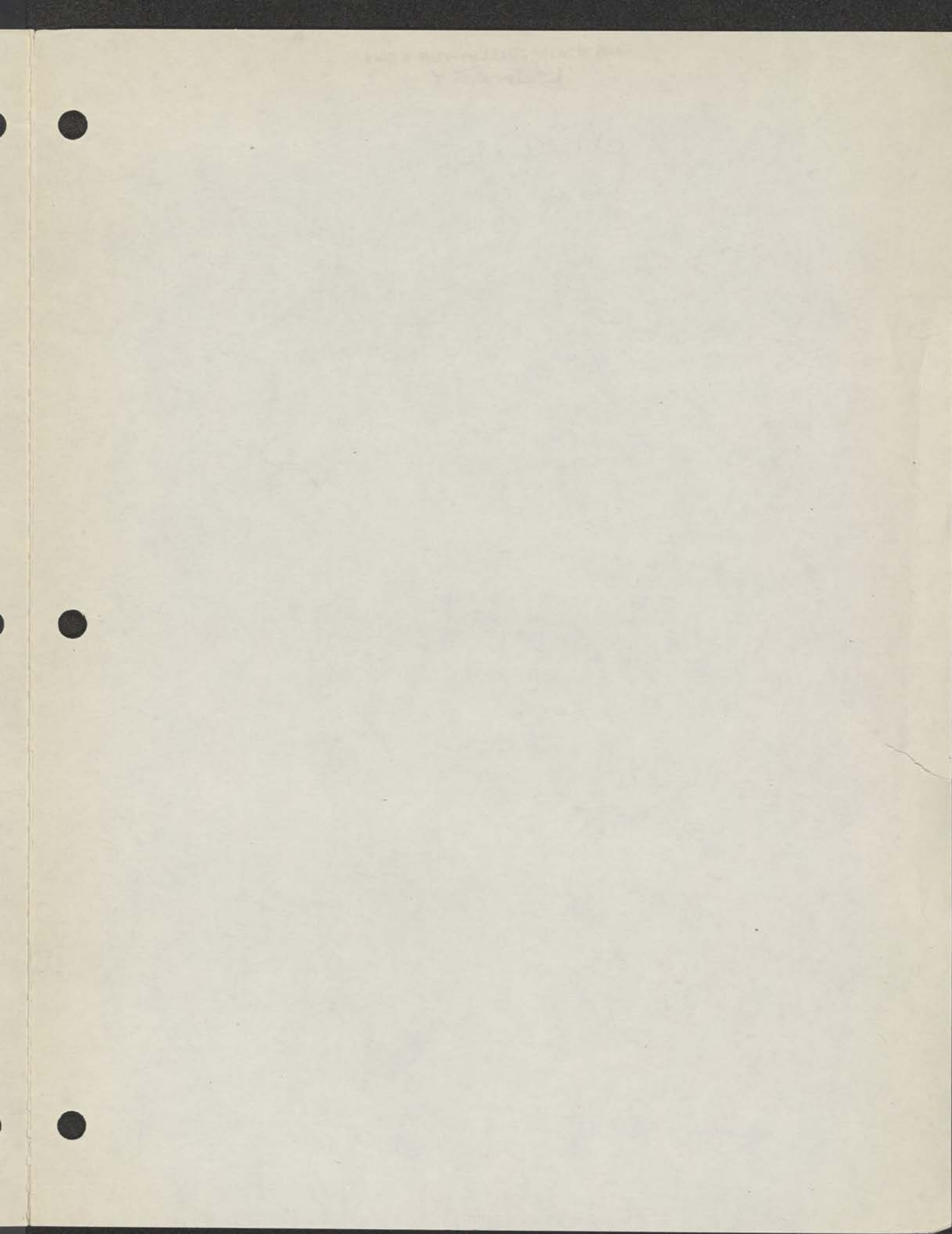
e. DISPOSITION OF UNIDENTIFIABLE FUNDS. Accountable disbursing officers will deposit as collections in their special deposit accounts all unexplained balances received from agent officers when such returns cannot be identified with either the agent officer or the accountable disbursing officer involved in the original instrument. The case will be reported to the Receipts and Disbursements Division, Office of the Chief of Finance,

Headquarters, Army Service Forces, for necessary instruction.

55. Central Accountable Disbursing Officer

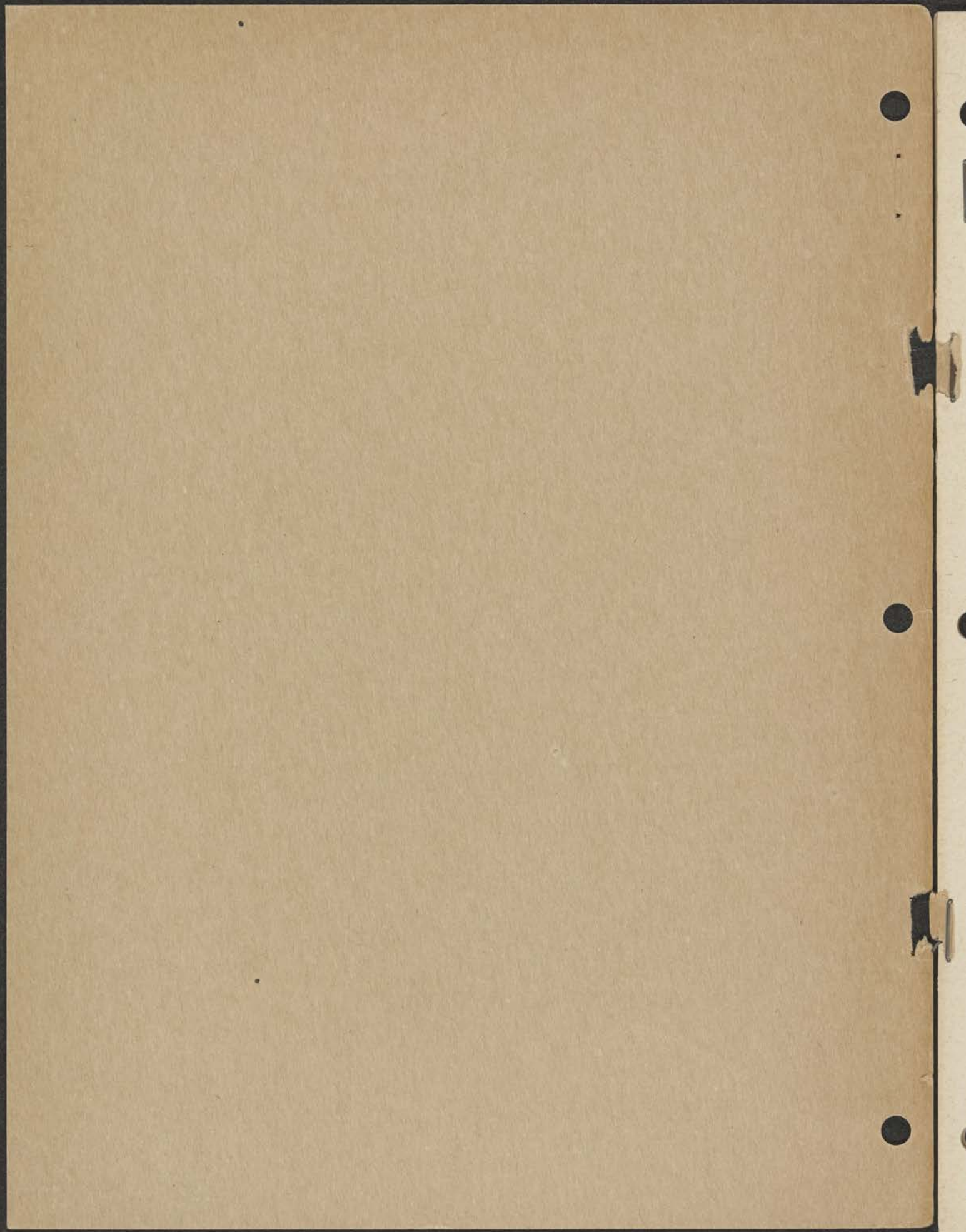
The name, disbursing symbol number, and address of the Central Accountable Disbursing Officer is as follows:

Major C. C. Green, F. D., Symbol No. 212-431
Army Service Forces
Office of the Chief of Finance
Attention: Receipts and Disbursements Division
Washington 25, D. C.



NTSU LIBRARY

NTS



WAR DEPARTMENT TECHNICAL MANUAL
TM 14-505

This manual supersedes TM 14-505, 1 December 1943, including C 1, 17 April 1944, and C 2, 1 December 1944.

AGENT
FINANCE
OFFICERS



WAR DEPARTMENT • SEPTEMBER 1945

United States Government Printing Office
Washington : 1945

WAR DEPARTMENT

WASHINGTON 25, D. C., 1 September 1945

TM 14-505, Agent Finance Officers, is published for the information and guidance of all concerned.

[AG 300.7 (20 Sep 45)]

BY ORDER OF THE SECRETARY OF WAR:

OFFICIAL:

EDWARD F. WITSELL

Major General

Acting The Adjutant General

G. C. MARSHALL

Chief of Staff

DISTRIBUTION:

AAF (Budget & Fiscal) (2); AGF (Budget & Fiscal) (2); ASF (Control Div) (2); T of Opn (Fiscal Dir) (2); Dept (2); Base Comd (2); Def Comd (2); Arm & Sv Bd (1); S Div ASF (1) except Fiscal Dir (200); Tech Sv (Fiscal Br) (2); SvC, ZI (Fiscal Dir) (2); FC (1); Class III Instls (1); Gen & Sp Sv Sch (2); ROTC (1); A (2); D (1); B (1); C 14 (3); AF (1); W (1).

Refer to FM 21-6 for explanation of distribution formula.

FOREWORD

Changes to this manual will be supplied on a page basis, and will be published as required. As change pages are received they will be inserted in their proper places, and the replaced pages destroyed.

Each page of the manual bears a date in its upper inside corner. This date is the date of the publication. Pages which represent changes will carry the date and number of the change.

Paragraphs are numbered consecutively throughout the entire book. Paragraphs carrying decimal suffixes indicate newly added material; for example, a paragraph numbered 23.1 represents the first main paragraph following paragraph 23.

Pages are numbered consecutively throughout the book. If new pages are added within the book, the added pages will carry alphabetical suffixes—A, B, C, etc. For example, if a new page is added between pages 10 and 11, the page will be numbered 10A. A second additional page in the same place would be numbered 10B, etc.

CONTENTS

CHAPTER 1. DEFINITIONS, UTILIZATION, AND FUNCTIONS.....	Paragraph 1-16	Page 1
CHAPTER 2. OPERATIONS.		
<i>Section I.</i> Payments.....	17-22	12
<i>II.</i> Receipts and collections.....	23-29	15
<i>III.</i> Records and accounts.....	30-37	17
<i>IV.</i> Transfer of funds.....	38-39	22
CHAPTER 3. AGENTS FOR ORGANIZATIONS AWAY FROM HOME STATIONS.....	40-48	24
CHAPTER 4. AGENTS TRAVELING TO OR FROM POINTS BEYOND CONTINENTAL LIMITS OF UNITED STATES.....	49-55	27
INDEX.....		31

This manual supersedes TM 14-505, 1 December 1943, including C 1, 17 April 1944 and C 2, 1 December 1944

CHAPTER 1

DEFINITIVOS, UTILIZATION, AND FUNCTIONS

1. Statutory Provisions

a. GENERAL. The Act of Congress approved 3 June 1916, as amended by the Act of 4 June 1920 and the Act of 15 March 1940, provides that " * * * under such regulations as may be prescribed by the Secretary of War, officers of the Finance Department, accountable for public moneys, may intrust moneys to other officers or warrant officers for the purpose of having them make disbursements as their agents, and the officer or warrant officer to whom the moneys are intrusted, as well as the officer who intrusts the moneys to him, shall be held pecuniarily responsible therefor to the United States."

b. PECUNIARY RESPONSIBILITY. The term "pecuniarily responsible" in its application to the agent officer includes responsibility for all erroneous payments, errors in computation of vouchers (except vouchers computed by the accountable disbursing officer), funds received from all sources, and authorized refunds where necessary. The agent officer and the accountable disbursing officer under the law quoted in *a* above are legally responsible for payments made by the agent officer, and the United States may legally and at its option look to either officer for recoupment. (AR 35-320.)

2. Definitions

a. ACCOUNTABLE DISBURSING OFFICER. An accountable disbursing officer is any commissioned officer of the Army who receives and disburses public money in his own name. He is responsible for the funds so received and for their proper expenditure for the purposes specified by law, and is required to account for the funds in accordance with law and regulations. An officer who intrusts public moneys to another officer will be known as the "accountable disbursing officer."

b. AGENT OFFICERS. Officers or warrant officers (including flight officers), to whom accountable disbursing officers intrust public moneys for disbursement, are known as agent officers. They make cash payments for and in the name of the accountable disbursing officer. Agent officers are not required to render an account to the General Accounting Office, but are directly responsible to the accountable disbursing officers for whom they are acting as agents.

(1) *Class A agent officer.* A class A agent officer is a commissioned officer or warrant officer (including flight officer) belonging to any branch or arm of the service, other than a duly appointed disbursing officer, who is detailed by the local commanding officer for the purpose of making such payments as are specified in appointing orders. A class A agent officer ceases to act as an agent officer after he has made the specified payments. A class A agent officer must close his account with the accountable disbursing officer within 24 hours after completion of the particular payments which he has been designated to make. This includes return of amounts not paid to enlisted personnel whose names are red-lined on pay rolls. Failure on the part of the class A agent officer to close and render his account within 24 hours after completion of specified payments will be promptly reported by the accountable disbursing officer to the commanding officer of the station where the class A agent officer is operating. (AR 35-320.)

(2) *Class B agent officer.* A class B agent officer is a commissioned officer or warrant officer (including flight officer) belonging to any branch of the Army detailed by proper authority and who necessarily performs his duties as an agent officer instead of as an accountable disbursing officer. In the performance of such duty he makes cash payment on such properly prepared vouchers as may from time to time be presented to him for payment and also receives

cash receipts and collections. A class B agent officer continues to act in the capacity of an agent officer for an indefinite period.

c. **DISTINCTION BETWEEN TERMS "FUNDS INTRUSTED" AND "FUNDS TRANSFERRED."** The terms "funds intrusted" and "funds transferred" have distinct and technical meanings and should be used with care. These terms are used frequently throughout this manual and for the purpose of clarifying their meaning they are defined as follows:

(1) *Funds intrusted.* Public funds advanced to an agent officer by an accountable disbursing officer for the purpose of making payments in the name of the latter are considered as funds intrusted. Under these conditions the accountable disbursing officer is at no time relieved of accountability for these funds until they are properly accounted for.

(2) *Funds transferred.* When an officer passes the accountability of funds to another officer, he is considered to have "transferred" such funds. This transfer may include "intrusting" of funds to an agent officer who in turn will render returns to a third officer, who then assumes accountability for the funds intrusted.

3. Establishment or Discontinuance of Class B Agent Offices

Establishment or discontinuance of class B agent offices will be reported to the office of the Fiscal Director, Army Service Forces, Attention: Receipts and Disbursements Division, Temporary Building T-7, Gravelly Point, Washington 25, D. C., by the accountable disbursing officers for whom class B agent officers act as agent officers, by remark on the accountable disbursing officers' reports of operation for the month in which the class B agent offices are established or discontinued. (AR 35-320.)

4. Utilization of Class B Agent Offices

Class B agent offices will be utilized at stations where the character of payment does not justify a separate disbursing account. Such offices are usually established at stations in the immediate vicinity of a disbursing office where it is possible for the accountable disbursing officer to inspect personally the agent office, and have complete supervision over the activities of such office. A

class B agent officer will not be detailed if such detail will result in delaying payments or otherwise complicate the public business to be handled, nor will a disbursing account be replaced by an agent account if by so doing the increased work thereby thrown on the agent officer is not more than compensated for by the decrease effected in the parent office. (AR 35-320.)

5. Agent Officers of Detachments

These regulations will, so far as applicable, govern the accounting for funds entrusted to agent officers of detachments, including stations of the General Recruiting Service and all detachments on recruiting duty, isolated Signal Corps detachments, Airplane and Balloon Pilots, and similar small detachments to which regular finance service is not available. When the orders of an agent officer of such a detachment does not call for his return to the station of the officer advancing funds, or orders are received calling for a transfer to a new station and it is not possible to return funds to the accountable disbursing officer who advanced the funds, the following procedure will be followed:

a. The agent will receipt for the funds advanced on WD AGO Form 14-48 in the regular manner.

b. Upon arrival at destination the agent will make a turn-in of cash and/or paid vouchers to the nearest disbursing officer, obtaining a receipt for the turn-in. He will also send a telegram to the disbursing officer who advanced the funds, advising of the name, rank, station, date, amount, and symbol of the officer to whom turn-in was made.

c. The disbursing officer receiving the funds will prepare WD Forms 326 and 327 in favor of the accountable disbursing officer who made the original advance to the agent and forward the duplicate copy of the WD Form 326 and the original signed WD Form 327 by air mail to such officer.

d. Upon receipt of the duplicate copy of the WD Form 326 and the original WD Form 327 the original disbursing officer will drop accountability by claiming credit for a transfer of funds to the officer receiving the turn-in.

6. Orders Appointing Agents

a. **CLASS A AGENT.** An order appointing a commissioned officer or warrant officer (includ-

ing flight officer) as a class A agent is issued by the local commanding officer. The order will show the correct station designation of the accountable disbursing officer for whom the agent is to act, as: "Disbursing officer, Camp-----, -----," or "Disbursing officer, ----- Division," and in cases where funds are advanced to airplane or balloon pilots or other officers for procurement of supplies, nonpersonal services and rentals for organizations away from home station, the maximum amount of money with which the agent officer is to be intrusted will be shown. An agent will always be designated as the agent of an accountable disbursing officer; in no case will an agent be designated as the agent of another

agent. For instructions relative to utilization of class A agent officers by class B agent officers see sections I and IV, chapter 2. (AR 35-320; AR 35-6300.)

b. CLASS B AGENT. The order appointing a commissioned officer or warrant officer (including flight officer) as a class B agent will contain the same information as an order appointing a class A agent. (AR 35-320.)

7. Functional Chart

Figure 1 is a functional chart showing the organization of a class B agent office and its relation with the parent disbursing office and with the post camp, or station headquarters under whose jurisdiction it operates.

ORGANIZATION OF CLASS B AGENT OFFICE

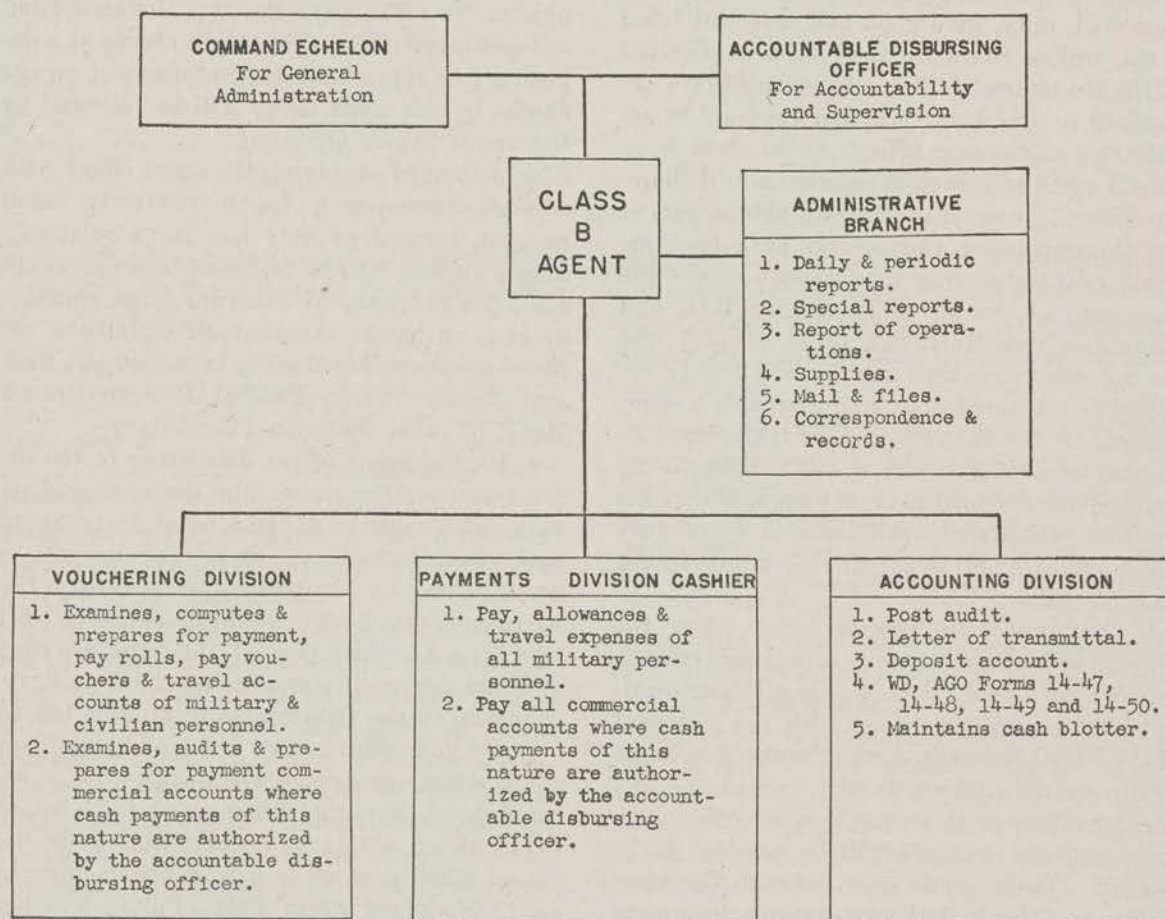


Figure 1. Organization of a class B agent office.

8. Personnel

The number and types of duties of personnel assigned to a class B agent office will necessarily vary with the volume and nature of the payments required to be made. The organization of a class B office is similar to that of a regular disbursing office. However, due to the fact that class B agents make payments in cash only, certain accounts such as officers' pay vouchers and commercial accounts will ordinarily be paid by the accountable disbursing officer in order that checks may be issued.

9. Bonds

a. OFFICERS. All officers of the Finance Department and Quartermaster Corps, including officers detailed therein from other arms or services, and warrant officers (except flight officers) who are intrusted with the duty of disbursing public moneys will, before entering upon such duty, give good and sufficient bond to the United States in such sums as directed by the Secretary of War. Finance officers are required to give bond, whether they act as accountable disbursing officers or as class A or class B agent officers to the accountable disbursing officer. However, nonaccountable officers of the Quartermaster Corps who have been relieved of the bonding requirement, under the provisions of the act of 29 August 1916, and warrant officers (including flight officers) who are not otherwise accountable, will not be required to be bonded when acting as class A agent officers. A bonded officer in or transferred to an arm or service which is not subject to the bonding requirement may not request that his bond be terminated until relieved from duty which requires him to account for public funds. (AR 35-220.)

b. CASHIERS. In special cases when the amount of business requires it, warrant officers, enlisted personnel in the Finance Department, or civilian employees may, with the approval of the Fiscal Director, Army Service Forces, be designated as cashiers to the accountable disbursing officer or to a class B agent officer. In such cases the cashiers will be required to be bonded. Their bonds must be with the same company with which the accountable disbursing officer is bonded.

c. AMOUNT AND METHOD OF BONDING. For

details regarding the amount of the bond required and the procedure to be followed in obtaining a bond, see paragraph 13 of TM 14-500.

10. Methods of Intrument and Return of Funds

Public funds are turned over by accountable disbursing officers to agent officers, and by agent officers to accountable disbursing officers in any one of the methods described below:

a. In person.

b. By express when authorized by the local commanding officer.

c. By registered (uninsured) mail when authorized by the local commanding officer.

d. By the accountable disbursing officer drawing an official check payable to the agent officer by name followed by the words "Agent Officer at _____" (delivered to agent officer in person or by registered mail), with object: "to make payment at a distance from a depository." In cashing these checks at a depository or other bank the indorsement on the checks by the agent officer will be followed by the words "Agent Officer at _____."

The method of supplying the agent officer with several checks each for a relatively small amount, instead of only one for a relatively larger amount will be followed in order to obviate the necessity of carrying large amounts of cash on hand. Accountable disbursing officers' checks will ordinarily be cashed at a Federal Reserve Bank, Federal Reserve Branch Bank, or other designated depository.

e. By the agent officer depositing to the official credit of the accountable disbursing officer with the Treasurer of the United States in an authorized depository. Such deposits will be accompanied by the prescribed Treasury Department Form 6599 (Certificate of Deposit for Checking Account) (fig. 2), the triplicate copy of which, properly receipted by the depository, is furnished the accountable disbursing officer.

f. By post office money order or by cashier's check when agent officers transmit cash to accountable disbursing officers, as set forth below.

(1) When funds to be transmitted do not exceed \$200, post office money orders may be used. Standard Form 1034 (Public Voucher for Purchases and Services Other Than Personal) will be prepared in duplicate to cover the

T. D. FORM 6599 PREPARED BY AGENT

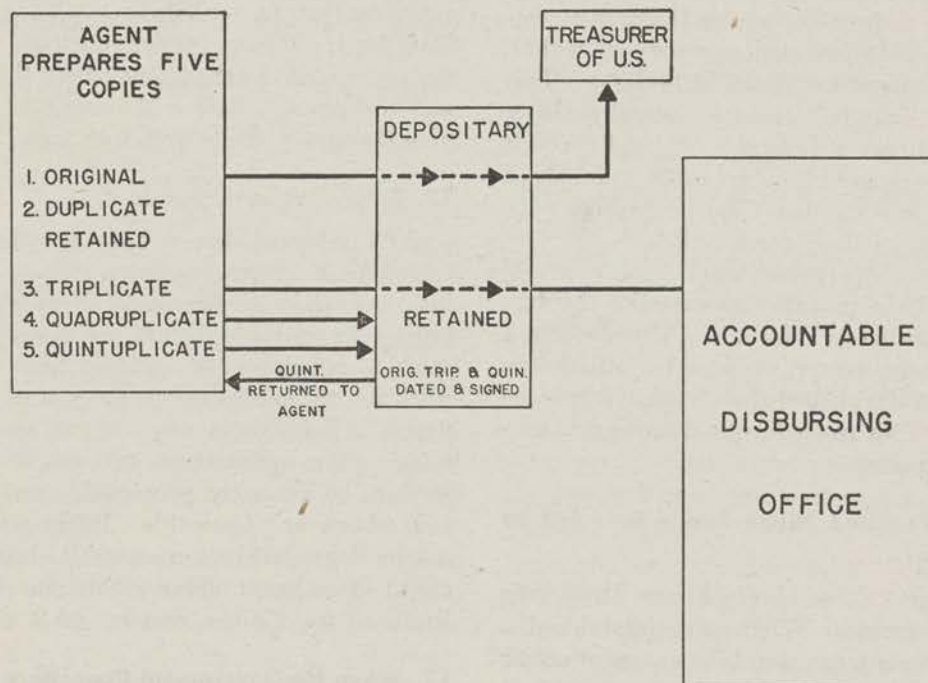


Figure 2. Treasury Department Form 6599 prepared by agent.

money order fee, giving complete information in substantially the following form across the face of the voucher:

Fee for post office money order dated _____
for transmission of funds in the total amount of
\$_____ from _____ class _____
agent officer at _____ to
_____ accountable disbursing
officer at _____

The voucher will be presented to the postmaster for signature in the two spaces provided for the signature of the "Payee."

(2) When funds to be transmitted exceed \$200 or where it is not desired to transmit amounts of less than \$200 by post office money order, such funds may be transmitted by means of a cashier's check drawn on an insured bank. Cashier's checks will not be purchased in amounts to exceed \$5,000, nor will more than one such check be procured at one time from the same bank. If more than \$5,000 is to be transmitted, separate cashier's checks in amounts not to exceed \$5,000 each, drawn on separate insured

banks, will be used. Standard Form 1034 will be prepared in duplicate to cover fee for the cashier's check, giving complete information in substantially the following form across the face of the voucher:

Fee for cashier's check No. _____, dated
_____, drawn on _____ (Name of bank)
for transmission of funds in the total amount of
\$_____ from _____ class _____
agent officer at _____ to
_____ accountable disbursing officer at _____

The voucher will be presented to a bank official for signature in the two spaces provided for the signature of the "Payee."

(3) The fee will be paid in cash for the money order or the cashier's check at the time of the execution of the voucher by the postmaster or the bank official and deducted from the amount of the money which would otherwise be returned to the accountable disbursing officer. Money order or cashier's check and properly executed voucher will then be forwarded to the account-

able disbursing officer for credit to the agent officer's account in the amount of the money order or check plus the fee represented by the voucher. The fee will be charged against the open allotment established under the Transportation Corps appropriation for the transportation of Finance Department property other than lend-lease shipments. (See TM 14-700.) This procedure will not be followed where there is an available general depository of public funds with which deposits may be made for official credit of the accountable disbursing officer with the Treasurer of the United States.

g. In cases of emergency, when an accountable disbursing officer, in order to expedite the furnishing of funds to a class A (or, if necessary, a class B) agent officer, desires to utilize the services of an established class B agent officer, he may do so. This procedure is discussed in section IV, chapter 2.

11. Forms Required When Funds Intrusted to Agent Officers

a. WD AGO FORM 14-47 (FUNDS INTRUSTED TO AGENT OFFICER). When an accountable disbursing officer intrusts funds to an agent officer for disbursement, this form will be accomplished in duplicate. The duplicate will be furnished the agent officer with the funds. The signed original of this form will be used by the accountable disbursing officer to support the "cash in hands of agents" as reflected in the 03.13 section on the reverse of his account current whenever a WD AGO Form 14-49 has not been received subsequent to the advance.

b. WD AGO FORM 14-48 (RECEIPT FOR FUNDS INTRUSTED TO AGENT OFFICER). When an agent officer has been intrusted with public funds, he will give the accountable disbursing officer a receipt on this form.

c. WD AGO FORM 14-49 (RETURN OF FUNDS AND STATEMENT OF AGENT OFFICER'S BALANCE). When the agent officer transmits to the accountable disbursing officer cash and/or paid vouchers, he will furnish the accountable disbursing officer with this form. This form is used by agents in transactions involving the return of cash, checks, or paid vouchers. Each such transaction must be supported by a true and correct statement of the status of the funds intrusted and entered in the proper columns on the form.

Each class B agent must render this form as a "Statement of Balance" on the 20th day of each month, or at any other time as the accountable disbursing officer may direct.

d. WD AGO FORM 14-50 (ACKNOWLEDGMENT OF RETURN OF FUNDS AND STATEMENT OF BALANCE). When funds and paid vouchers are received from the agent officer the accountable disbursing officer will accomplish and furnish the agent officer with this form.

12. Safeguarding of Funds

Checks received by an agent officer which have been drawn in his favor will be converted into cash only as required. Regulations governing accountable disbursing officers with respect to keeping cash on hand have equal application to cash in the possession of agent officers. All public moneys coming into the possession of an agent officer will, while in his possession, be properly protected, using an office safe whenever practicable. Public moneys will not be deposited in a commercial bank for the credit of an agent officer within the continental limits of the United States. (AR 35-320.)

13. When No Government Depository Available for Cashing Checks

When there is no authorized Government depository conveniently located, or other available source where an agent may obtain cash for checks furnished to him, he will accordingly advise the accountable disbursing officer, who will report the fact through the fiscal director of the service command to the Fiscal Director, Army Service Forces, Washington 25, D. C., for instructions.

14. Keeping Cash on Hand

a. AUTHORITY. The Secretary of War has, under authority vested in him, delegated to commanding generals of all service commands, departments, overseas bases, theaters of operation, and task forces, commanding officers of posts, camps, or stations, or the commanding officer of a tactical unit or overseas force, the authority to allow accountable disbursing officers to procure cash and hold it in their possession at their own risk, pending delivery of the cash to another accountable disbursing officer or for disbursement for authorized pur-

poses. The term "cash" as used above will be construed to mean currency and coin only. Checks, postal money orders, and other negotiable instruments should not be included. Accountable disbursing officers whose disbursing activities are not supervised by the officers cited above should obtain authority to carry cash on hand from the Fiscal Director, Army Service Forces.

b. APPLICATION. (1) *General.* Application from an accountable disbursing officer for authority for himself or his agent to keep cash on hand at his own risk will be submitted through proper channels to an officer enumerated in *a* above who has been delegated authority to allow accountable disbursing officers to keep cash on hand. This application will show for each station the total amount disbursed, and the average amount of cash disbursed per month, distance to nearest depository from the station of the agent officer, and a brief statement of the necessity therefor.

(2) *When serving at another station.* Where an agent of an accountable disbursing officer is serving at another station, the approval of the commanding officer of such station will be obtained before the application of the accountable disbursing officer is approved by the commanding officer of his station. Commanding officers to whom such applications are submitted will make suitable investigation to determine whether the amount stated in the application is reasonable for the duty required to be performed by the agent officer. The commanding officer will take action to insure that the funds kept on hand pursuant to such authority are adequately protected. (AR 35-140; TM 14-500.)

15. Discrepancies in Accounts to be Thoroughly Investigated

Accountable disbursing officers should examine periodically the status of the accounts of their class B agent officers in order to ascertain that excessive cash in the form of incorrect vouchers is not in their possession. Any discrepan-

cies or irregularities noted in reports from the class B agent officer should be thoroughly investigated and action taken to correct such irregularities and if deemed necessary, the agent officer's commanding officer should be requested to take corrective action.

16. Method of Changing Balance in Hands of Agent Officers

a. INCREASING BALANCE. The balance of funds in the hands of an agent officer may be increased—

(1) By the turning over of funds by the accountable disbursing officer to the agent officer.

(2) By receiving funds from another agent officer.

(3) By the accountable disbursing officer authorizing the agent officer to retain for disbursement actual cash collected by the agent. Where such funds are authorized to be retained for disbursement, WD AGO Form 14-49 (Return of Funds and Statement of Agent Officer's Balance) covering the amount should be rendered, together with a complete statement of what the funds represent, source from which derived, and all forms pertaining to it.

(4) By funds represented by incorrect vouchers returned to the agent officer. The returned vouchers increase the latter's balance and will be considered as "Cash in hands of agent officers."

b. DECREASING BALANCE. The balance of funds in the hands of an agent officer may be reduced—

(1) By the agent officer turning over funds to the accountable disbursing officer.

(2) By the agent officer turning over paid vouchers to the accountable disbursing officer and the acceptance thereof by the latter.

(3) By turning over funds to another agent officer, or another accountable disbursing officer.

(4) By depositing funds to the official credit of the accountable disbursing officer.

1 Sep 45

WAR DEPARTMENT
FUNDS INTRUSTED TO AGENT OFFICER
(AR 35-320)

Filed with Account Current
for May, 19 45

Fort Finance, D. C. May 8, 19 45
(Station)

1. I CERTIFY that I have this day intrusted to R. U. Right Captain Infantry
(Name) (Grade) (Organization)
as my agent officer at Fort Fiscal, D. C. the following funds:
(Station)

2. Check(s) on the Treasurer of the United States:

No(s). 4624-5 \$ 4500.00

3. Cash 500.00

4. Total amount of this trust \$ 5000.00

5. Balance per statement dated 19 none

6. Amounts intrusted since last statement 19 none

7. Total amount of funds intrusted to agent officer to be accounted for \$ 5000.00

NOTE—This form will be accomplished in duplicate by disbursing officer and duplicate copy forwarded with funds to agent officer.

Walter Cory
(Signature of disbursing officer)
Lt. Colonel, Finance Department
(Grade) (Organization)

SEE INSTRUCTIONS ON REVERSE

W. D., A. G. O. Form 14-47
(Old F. D. Form No. 45 which may continue in use)
Form prescribed by Comptroller General, U. S.
7 October 1943

16-38279-2

WAR DEPARTMENT
RECEIPT FOR FUNDS INTRUSTED TO AGENT OFFICER
(AR 35-320)

Fort Fiscal, D. C. May 8, 19 45
(Station)

8. Received this day from Walter Cory, Lt. Col., F. D.
(Disbursing officer)

9. Check(s) on the Treasurer of the United States:

No(s). 4624-5 \$ 4500.00

10. Cash 500.00

11. Total amount of this trust \$ 5000.00

To be disbursed by me as agent officer for the above-named disbursing officer, for which amount I hereby assume pecuniary responsibility.

NOTE—This receipt will be accomplished in duplicate by the agent officer, original detached, and promptly returned to the disbursing officer.

R. U. Right
(Signature of agent officer)
Captain, Infantry
(Grade) (Organization)

SEE INSTRUCTIONS ON REVERSE

W. D., A. G. O. Form No. 14-48
(Old F. D. Form No. 46A which may continue in use)
Form prescribed by Comptroller General, U. S.
7 October 1943

16-38279-2

Figure 3. WD AGO Forms 14-47 and 14-48.

WAR DEPARTMENT
RETURN OF FUNDS AND STATEMENT OF AGENT OFFICER'S BALANCE
(AR 35-320)

Filed with Account Current
for May, 19 45

Fort Fiscal, D. C. (Station) May 10, 19 45

1. In account with Walter Cory, Lt. Col., F.D. at Fort Finance, D. C.
(Disbursing officer) (Station)

2. Balance on hand last statement dated _____, 19 _____ \$ none

3. Amount received in trust since last statement . . . 5000.00

4. Cash receipts 170.40

5. Incorrect vouchers returned none

6. TOTAL \$ 5170.40

7. Cash returned and deposits to official credit . . . \$ 158.06

8. {Check(s)} No(s). none

9. Paid vouchers . (12) 785.90

10. TOTAL (items 7, 8, and 9) \$ 943.96

11. Balance chargeable to agent officer \$ 4226.44

Amount accepted by
Disbursing Officer
as correct

\$ 5170.40

\$ 889.56

\$ 4280.84

(This amount will be
shown on line 18, Form
No. 14-50.)

NOTE.—This form will be accomplished by agent officer and
forwarded in duplicate to disbursing officer.

SEE INSTRUCTIONS ON REVERSE

W. D., A. G. O. Form 14-49
1 December 1944
(This form supercedes W. D., A. G. O.
Form 14-49, 10 July 1944, which may con-
tinue in use.) (Old W. D., F. D. Form 45B,
approved by Comptroller General, 7 October
1943.)

R. U. Right
(Signature of agent officer)

Captain, Infantry
(Grade) (Organization)

16-38305-3 GPO ☆

WAR DEPARTMENT
ACKNOWLEDGMENT OF RETURN OF FUNDS AND STATEMENT OF BALANCE
(AR 35-320)

Fort Finance, D.C. (Station) May 12, 19 45

12. Received this day from R. U. Right per statement dated May 10, 19 45
(Agent officer)

13. Cash and deposits to official credit \$ 158.06

14. {Check(s)} No(s). none

15. Correct paid vouchers totaling 731.50

16. TOTAL AMOUNT RECEIVED \$ 889.56

17. 1 incorrect vouchers returned totaling 54.40

18. Cash balance in hands of agent officer \$ 4280.84

19. Balance shown on line 18 is amount for which agent officer is accountable per W. D., A. G. O. Form No.
14-49, dated May 10, 19 45, and will be carried to Account Current for May, 19 45

NOTE.—This form will be accomplished in duplicate by disbursing
officer and original forwarded to agent officer.

W. D., A. G. O. Form 14-50
1 December 1944
(This form supercedes W. D., A. G. O.
Form 14-50, 10 July 1944 which may con-
tinue in use.) (Old W. D., F. D. Form 45C,
approved by Comptroller General, 7 October
1943.)

SEE INSTRUCTIONS ON REVERSE

Walter Cory
(Signature of disbursing officer)

Lt. Colonel, Finance Department
(Grade) (Organization)

16-38305-3 GPO ☆

Figure 4. WD AGO Forms 14-49 and 14-50.

1 Sep 45

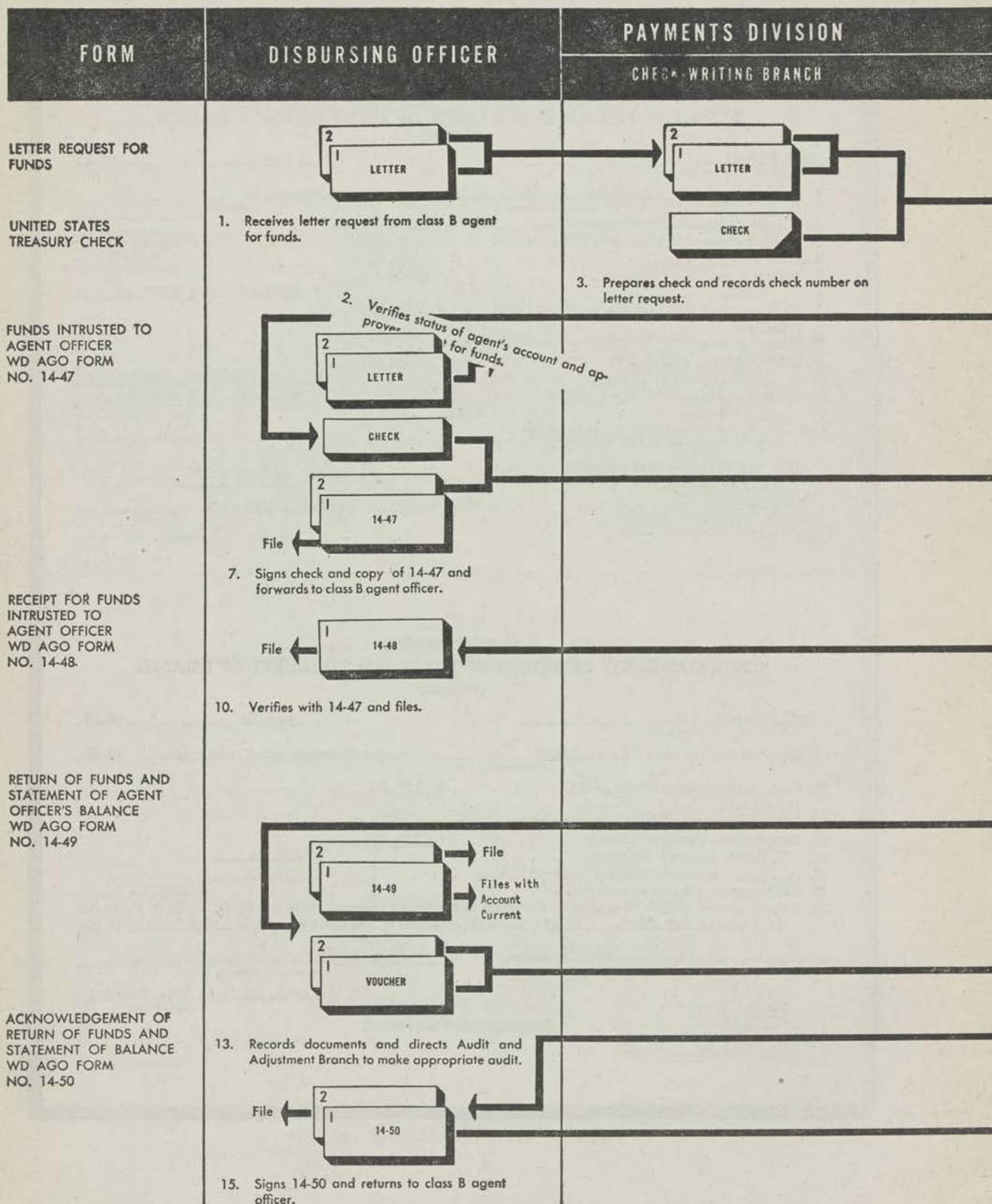
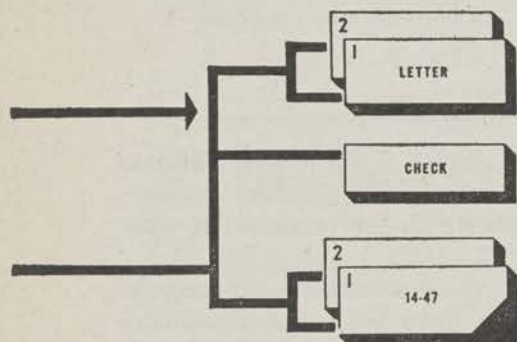


Figure 5. Procedure for transfer of

ACCOUNTING DIVISION

BOOKKEEPING BRANCH

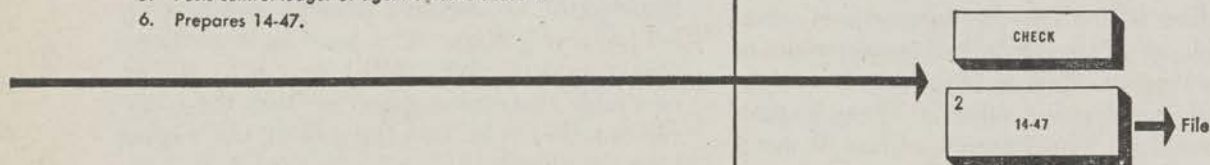
CLASS B AGENT OFFICER



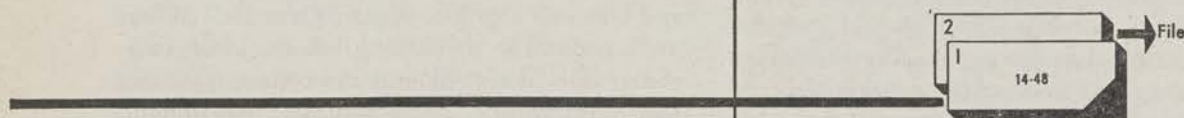
4. Compares check with request.
5. Posts control ledger of agent officer's account.
6. Prepares 14-47.

NOTE

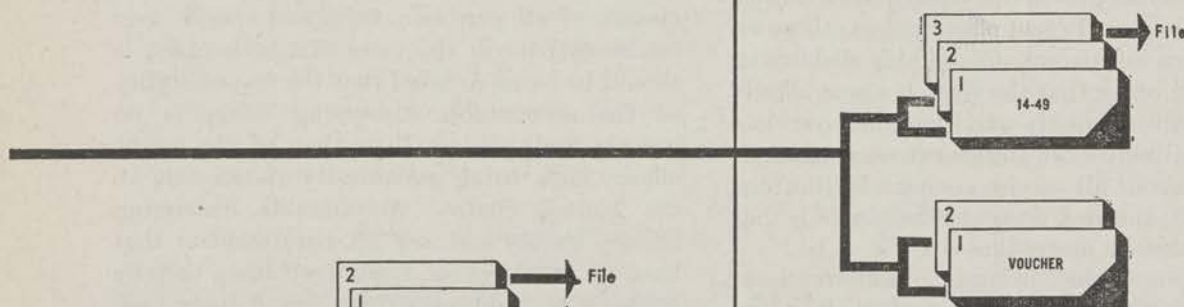
Check copies (WD FD Form Nos. 48a, 48) are prepared with U. S. Treasury check. Distribution shown on chart "Procedure for Preparation and Control of Checks" TM 14-500.



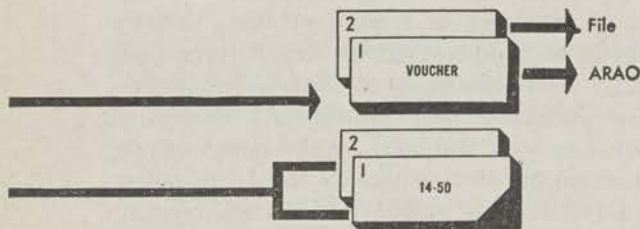
8. Records in Cash Blotter and obtains cash for check.



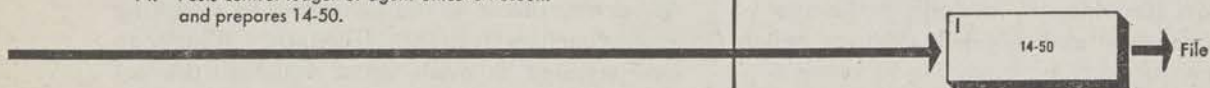
9. Prepares 14-48 immediately and forwards to disbursing officer.



11. Prepares and signs 14-49 and forwards with paid vouchers to disbursing officer.
12. Posts Cash Blotter.



14. Posts control ledger of agent officer's account and prepares 14-50.



16. Posts Cash Blotter

CHAPTER 2

OPERATIONS

Section I. PAYMENTS

17. Scope

a. **GENERAL.** Class B agent officers will disburse funds and account therefor under the provisions of Army Regulations and such directives issued by the accountable disbursing officer as are necessary. It is suggested that the accountable disbursing officer provide the class B agent officer with a letter of instructions covering all phases of the conduct of the activities of the class B agent officer in his relations with the accountable disbursing officer. These instructions should be kept current. Class B agent officers will comply with both the spirit and intent of the instructions received by them. The accountable disbursing officer should exercise scrupulous care that the agent officers' instructions are complete and contain no unnecessary restrictions on payment procedures.

b. **PAYMENTS MADE BY AGENT OFFICERS.** All proper accounts that are payable in cash will be paid by the class B agent officer unless otherwise directed by his parent accountable disbursing officer. In order that the class B agent officers may operate efficiently and that their services may be utilized to the fullest extent, commanding generals of all service commands, theaters, base forces, and task forces are responsible that steps be taken to insure that—

(1) Accountable disbursing officers have obtained authority for their class B agent officers to keep sufficient cash on hand to meet the requirements which may be reasonably anticipated.

(2) Accountable disbursing officers authorize their class B agent officers to avail themselves of all means of making payments authorized by Army Regulations, including the use of class A agents and bonded cashiers where necessary.

(3) When sufficient qualified personnel are available, the accountable disbursing officer

authorizes the class B agent officers to make computations and pay all vouchers properly payable in cash which are presented to them for payment.

(4) Class B agent officers are properly instructed in their duties by parent accountable disbursing officers so that the number of vouchers which must be returned for correction by the accountable disbursing officer are held to a minimum. If a voucher is unacceptable, complete advice will be given by the accountable disbursing officer so that the incorrect voucher may be validated at the earliest time possible.

c. **RESPONSIBILITY OF ACCOUNTABLE DISBURSING OFFICER AND HIS AGENT OFFICER.** Where an accountable disbursing officer, after exercising due judgment and discretion, questions the advisability of accepting questionable vouchers, the matter should be referred to the service command headquarters with full disclosure of all pertinent facts and specific recommendations in the case. In such cases, it should be borne in mind that the responsibility of the accountable disbursing officer is no greater and no less than that of the agent officer, both being pecuniarily responsible to the United States. Accountable disbursing officers should not set up requirements that have no statutory or regulatory basis thereby refusing to accept vouchers which have been paid by their class B agent officers, despite evidence presented that appropriate corrective action has been initiated by the agent officer. The retention of vouchers by the agent officer for an indefinite period under such circumstances is not justified, whereas the accountable disbursing officer would be correct in accepting such vouchers into his accounts. Where an overpayment is made on a voucher, the accountable disbursing officer should not request the agent officer to alter the voucher but should

accept it for credit whenever evidence is submitted by the agent officer to the effect that collection of the overpayment has been made or action initiated toward recoupment.

18. Vouchers and Pay Rolls

a. PREPARATION. Vouchers will be prepared with care by the class B agent officer, will be properly completed before payment, and any certificate ordinarily required to be made by the accountable disbursing officer will be made by the agent officer. They will be personally scrutinized by the agent officer prior to their submission to the accountable disbursing officer for credit or settlement.

b. NOTATIONS. (1) *All vouchers.* Each voucher computed and paid by an agent officer will bear a brief notation to that effect as follows:

Computations and payment made by -----
 -----, Agent Officer -----
 (Name and grade) (Date of actual payment)

(2) *Pay rolls—date.* The actual date of cash payment, when payment is made on WD Form 366, Revised, 11 August 1942 (Pay Roll for Enlisted Men), will be entered in the upper right corner of the voucher on the line "Paid -----, 19-----." When WD Form 366, Revised, 7 December 1944 (Pay Roll—Enlisted Men), is used, such date will be shown in the lower left corner of the voucher, on the line with and opposite the item "Paid by cash" which appears in the brief of the roll.

(3) *Other vouchers.* When cash payment is made of other classes of vouchers, care will be taken to show the *date of actual payment* in the cash receipt signed by the payee.

c. ENTRIES ON BRIEF. The name of the agent officer and the date of payment will *not* be entered in the space provided for the disbursing officers brief block on vouchers.

d. WITNESSING PAYMENTS AND IDENTIFICATION OF PAYEES. (1) Cash payments made by military and civilian personnel on their Individual Pay and Allowance Accounts and Travel Accounts need not be witnessed. Cash payments on such vouchers will be made by agent officers upon satisfying themselves as to the identity of the payees.

(2) For payments to officers and others who certify their own pay vouchers, identification

may be accomplished either by War Department Signature Card (WD Form 35), or upon presentation of proper identification card (WD AGO Form 65—series).

(3) In case of cash payments made to more than one enlisted person on regular and supplemental pay rolls, the organization commander (or other commissioned officer properly designated) will certify on the original copy that he has witnessed payment. He also will certify on the duplicate and triplicate copies that they are true copies of the roll upon which payment was made, except as to the signatures in the receipt column and the certificate witnessing the payment thereof. Where only one enlisted person is paid in cash on a WD Form 366, such payment need not be witnessed, provided the enlisted person signs the pay roll at the time payment is made and the agent officer is satisfied as to the identity of the payee.

(4) Where civilian pay rolls are paid in cash, the paying officers will require the identification of payees and witnessing of payment by an officer qualified to identify the payees, or by such other qualified person as may be designated in writing by post commanders or officers of similar authority. The person identifying the payees and witnessing payment will certify on the reverse of the duplicates of the paid rolls that he has identified the payees named therein and witnessed payment. All other cash payments which are required to be witnessed must be witnessed by an officer who is qualified to identify the payees. (AR 35-120.)

(5) Agent officers designated to make payments of pay rolls will not act as witnessing officers to such payments. (AR 35-320.)

e. ITEMS ENTERED ON PAY ROLLS BUT NOT PAID. Whenever payment is not made to an enlisted person on a pay roll, his signature will be lined out and the words "Not Paid" entered in the same space. All entries of amounts relating to his account will also be lined out.

19. Requests for Advance Decisions

An agent officer is not authorized to request advance decisions of the Comptroller General on his own responsibility and over his own signature. When an agent officer deems that a decision is necessary in any given instance he will request his accountable disbursing officer to prepare the case for submission.

20. Utilization of Class A Agent

Class B agent officers are authorized to utilize services of class A agent officers for the purpose of making cash payments, but such class A agent officers are agents to the accountable disbursing officer and not to the class B agent officers. WD AGO Forms 14-47 and 14-48 will be executed accordingly. See section IV for procedure to be followed in making transfers of funds in such cases.

21. Funds for Making Change in Sales Commissaries and Other Activities Engaged in Selling Property or Services

a. GENERAL. When the efficient and economical operation of a sales commissary, Government laundry, or any other Government activity engaged in selling property or services requires that cash be provided for making change, the officer in charge of the activity will make application to the commanding officer of his station, who may authorize the accountable disbursing officer, his class B agent officer, or special disbursing agent in cases of emergency, to advance to the officer in charge of the activity concerned an amount not in excess of the ratio of \$200 for each cash register machine operated in the activity concerned for this purpose. A written receipt will be given to the accountable disbursing officer, his class B agent officer, or special disbursing agent for the amount so advanced. The accountable disbursing officer, his class B agent officer, or special disbursing agent may recall this amount whenever it is necessary to have the cash in his possession verified as required by Army Regulations or otherwise, and will return it to the officer in charge of the activity on the completion of this verification. In those cases where funds have been advanced under the provisions of *b* below, and it is impossible to recall the funds advanced, the receipt given the accountable disbursing officer, class B agent officer, or special disbursing agent, will suffice for purposes of verifying cash on hand.

b. ABOARD SHIP. The officer in charge of a sales commissary on a ship engaged in transporting troops will make application through military channels to the port commander of the home port of the ship who may authorize the

accountable disbursing officer, class B agent officer or special disbursing agent to advance funds as provided in *a* above. Such advance of funds also may be obtained at other ports of call when the current need for funds makes it impossible to await the return of the ship to its home port. The accountable disbursing officer or special disbursing agent who makes such advance of funds for use on a ship away from home port will transfer the amount of such advance to the accountable disbursing officer or special disbursing agent at the home port by means of WD Form 326 (Invoice of Funds Transferred), accompanied by the receipt given by the officer receiving the advance, and will notify the commanding officer of the home port, by letter, of the action taken. (AR 35-120.)

22. Emergency Purchases not Exceeding \$100

a. Where it has been administratively determined by the commanding officer as more economical and advantageous class B agent officers may be appointed in procurement installations under the provisions of AR 35-320 for the purpose of making cash payments for emergency purchases and nonpersonal services not exceeding \$100. WD Form 332 (Public Voucher—Emergency Purchases and Nonpersonal Services not Exceeding \$100), properly executed and supported by certified invoices, will be used for this purpose. WD Form 332 may be closed periodically to suit local conditions and submitted to the accountable disbursing officer for credit in the agent officers' account as prescribed by AR 35-320.

b. WD Form 332, when used as authorized above, will be prepared in quadruplicate (original and three memorandum copies) and distributed as follows:

(1) Original and duplicate to accountable disbursing officer, supported by certified invoices.

(2) Triplicate to accountable property officer, supported by certified invoices and the certificate as shown in paragraph 45*b*.

(3) Quadruplicate, without attachments, to fiscal director service command headquarters for property audit file. The copy will be stamped by the agent officer to indicate cash payment.

Section II. RECEIPTS AND COLLECTIONS

23. General

a. RECEIPT FOR COLLECTIONS. If a receipt is required by regulations for a collection made by an agent officer, he will sign such receipt as agent for the accountable disbursing officer. Whenever possible in the case of collection of a stoppage against an individual due to an overpayment, the receipt will clearly show the name and grade of the accountable disbursing officer who made the overpayment, his voucher number, and month and year to which the voucher pertains. (See par. 27.)

b. DISPOSITION OF FUNDS. Cash receipts and collections will be disposed of by turning them over to the accountable disbursing officer in person, by depositing them to the official credit of the accountable disbursing officer, or when authorized by the commanding officer, by shipping them by one of the methods discussed in paragraph 10. The funds may, however, be retained by the agent officer for current disbursement when authorized by the accountable disbursing officer. WD AGO Form 14-49 (Return of Funds and Statement of Agent Officer's Balance) covering the amount thereof will be rendered and accompanied by a complete statement as to what the funds represent, sources from which received, and proper forms pertaining thereto. Cash and checks to be deposited to the official credit of the accountable disbursing officer will be accompanied by TD Form 6599 and deposited in a Federal Reserve Bank, or branch bank of his district, or other authorized depository. The depository will forward the triplicate copy of TD Form 6599, properly receipted, to the accountable disbursing officer, and return the quintuplicate copy, properly receipted, to the agent. A complete descriptive list of all checks forwarded to depositories should be maintained.

24. Proceeds From Sales Received by Agent Officer

When funds are received by an agent officer as accruing from sales, etc., the amount thereof will be taken up on WD AGO Form 14-49, which will be forwarded to the accountable disbursing officer.

a. PAPERS TO ACCOMPANY WD AGO FORM 14-49. The following papers will accompany each return on WD AGO Form 14-49.

(1) In the case of cash collection of a delinquent account, original and triplicate of WD AGO Form 14-44 (Receipt for Miscellaneous Collections).

(2) In the case of funds accruing from sales:

(a) If the agent officer is also the sales officer, the unsigned (unreceipted) original and three copies of WD AGO Form 10-87 (Report of Deposits).

(b) If the agent officer is not also the sales officer, the accomplished original and two signed copies of Form 10-87 (Report of Deposits). (AR 35-6660.)

b. RECEIPTS TO BE GIVEN. (1) *When agent officer is also sales officer.* When a sales officer turns in funds to himself as agent officer, he will not accomplish the receipt on WD AGO Form 10-87, but will sign a hand receipt as agent officer for file with the sales account pending return of formal receipt of the accountable disbursing officer on WD AGO Form 10-87, when the hand receipt will be destroyed.

(2) *When agent officer and sales officer are different individuals.* When the agent officer and sales officer are different individuals, the agent officer will accomplish receipt on the original and three copies of WD AGO Form 10-87 as agent of the parent accountable disbursing officer as follows:

Richard Roe, Lt. Col. F. D.

By _____

John Doe, Capt, 5th Cav, agent.

One signed copy will be returned to the sales officer and the original and two signed copies will be disposed of as directed in *a* (2) (b) above.

(3) *Payment of delinquent accounts.* Individuals paying delinquent accounts will be given the duplicate of WD AGO Form 14-44. In the preparation of WD AGO Form 14-44, care will be exercised so that the form will contain its proper serial numbers, the date of payment, name, grade, and organization or arm of service of delinquent, the notation "Delinquent Account," and the amount to be credited to each appropriation. (AR 35-6660.)

25. United States Savings Bonds Intrusted to Class B Agent Officers

a. Cash sales of United States Savings Bonds may be made by class B agent officers in the name of their accountable disbursing officers where the accountable disbursing officers have been appointed War Bond Issuing Officers.

b. Accountable disbursing officers will intrust to their class B agents a supply of bonds in such denominations as may be requested, together with a validating stamp bearing the code number of the accountable disbursing officer. Such agents may sell bonds for cash (not personal checks) in one full payment to military personnel, Government employees and employees of Government contractors making application therefor and will account for bonds intrusted and cash received from sales and make such returns thereof as prescribed by their accountable disbursing officers.

c. Treasury Department Forms 1737 and 1737a showing bonds sold will be prepared in the name of the accountable disbursing officer and signed by the agent officer as class B agent officer for the accountable disbursing officer. Such forms will be forwarded to the accountable disbursing officer together with the returns (WD AGO Form 14-49) for the funds represented thereon. For receipt of collections from cash sales of bonds, see paragraph 27.

26. Soldiers' Deposits

Enlisted person's deposits accompanied by WD AGO Form 14-38 (Soldier's Deposit Book) and WD AGO Form 14-15 (Soldier's Deposits Collection Voucher) will be received by class B agent officers who will be guided by the following:

a. **DEPOSIT BOOK.** (1) *Entries.* Entries in deposit book as to date, amount of deposit, serial number, and name of accountable disbursing officer will be carefully checked against corresponding entries shown on WD AGO Form 14-15.

(2) *Receipt.* Receipt in deposit book will be accomplished by agent officer by signature as follows:

John Doe, Capt., 5th Cav.,
A/O for Richard Roe, Lt. Col., F. D.

b. **RECORD OF DEPOSITS.** WD AGO Form 14-15 properly completed (see AR 345-75) and

showing thereon the actual date of receipt of the deposit by the agent officer will be forwarded in triplicate to the accountable disbursing officer.

27. Miscellaneous Collections

a. An agent officer will give a receipt in the name of the accountable disbursing officer in the following cases, when public money is received in cash from any individual or when a voucher collection or deduction is made from an officer's pay:

(1) For collections for charges appearing on monthly stoppage circular.

(2) For court-martial fines and forfeitures.

(3) For forfeitures under the 104th Article of War (commissioned officers only below the grade of major).

(4) For collections on account of suspensions and disallowances.

(5) For collections on account of overpayments due to failure of the allotter to have classes E, B, D, N, or X allotments deducted from the allotter's pay voucher or where for any other cause an overpayment was made to the allottee and refundment is necessary.

(6) For collections on account of overpayment of family allowances of an officer who was formerly an enlisted person.

(7) For collections of delinquent accounts.

(8) For the transfer of money when the transfer is in cash.

(9) For the money of a deceased enlisted person, absentee, or an escaped military prisoner.

(10) For the refundment made by an individual on account of an overpayment.

(11) For sales other than United States Savings Bonds.

(12) For cash sales of United States Savings Bonds where immediate delivery of bonds is impracticable.

(13) For deposit of funds (including bid or performance bonds) which at some future date are repayable to the individual depositors of such funds.

(14) For field rations paid in cash, and for voucher deductions when requested by payee.

(15) For enlisted persons' deposits made in cash.

(16) In any other case when deposits or refundments to the United States are made which are not covered by (1) through (15) above and

the issuance of a receipt is not barred by statutes or regulations.

b. WD AGO Form 14-44 (Receipt for Miscellaneous Collections) will be utilized where no other form has been designated for the above types of collections.

c. WD AGO Form 14-44 will be issued for the types of collections listed in a (1) through (6) above. The type of collection will be indicated in the upper right-hand corner of the form, that is, "Stoppage Circular," "Court-Martial Fines," "Court-Martial Forfeitures," "Forfeitures under 104th Article of War," "Difference Sheet," "Notice of Exception," "Class ----- Allotment," or "Family Allowance."

d. The original and triplicate of WD AGO Form 14-44 will be forwarded with the WD AGO Form 14-49 to the accountable disbursing officer.

e. The giving or taking of a receipt for public money in blank is prohibited.

28. Indorsement of Treasury Checks in Exchange for Money Order Funds

Where agent officers have been furnished Treasury checks by accountable disbursing officers, drawn in favor of the agent officer by name under the provisions of paragraph 103e, TM 14-500, and such checks are exchanged for money order funds received from postal officers at Army Post Offices, the agent officer will indorse such checks in favor of the postmaster in the United States to whom the checks are to be mailed.

29. Personal Transfer Account Plan

a. RECEIPT OF FUNDS FROM PERSONNEL OFFICERS. Upon receipt of funds together with the original and duplicate signed copy of WD AGO Form 14-44 from personnel officers, the class B agent officer will cause an impression of his office *received stamp* to be made on both copies, the duplicate of which will be returned to the personnel officer together with a separate receipt on Form 14-44 signed by the agent officer for the amount of funds received and which will show thereon the total number of imprinted receipts covered thereby. The original stamped receipt WD AGO Form 14-44 together with WD AGO Form 14-49

will be sent immediately to the accountable disbursing officer.

b. RECEIPT OF FUNDS FROM REMITTERS. Where cash is delivered by remitters direct to the class B agent officer, such agent officer will execute in triplicate WD AGO Form 14-44. The duplicate will be forwarded to the personnel officer holding the records of the remitters and the triplicate copy will be given to the remitter. For further instructions, see chapter 6, TM 14-506.

Section III. RECORDS AND ACCOUNTS

30. Cash Blotter

a. GENERAL. Each class B agent officer will maintain a cash blotter which will reveal at all times his accountability to the parent disbursing officer as well as the manner in which the accountability is held. The ledger will be prepared in such a manner that the agent can prepare a WD AGO Form 14-49 at any time his principal requests a turn-in or statement of funds in his possession.

b. EXAMPLE CASH BLOTTER. Figure 6 furnished with this section is an example of a cash blotter maintained by a class B agent officer. Transactions posted in the example cash blotter have been keyed to accompanying explanatory remarks which provide detailed instructions for the maintenance of this form.

c. PERIOD COVERED BY CASH BLOTTER. The cash blotter will be closed on the 20th of each month and balances carried forward to a new sheet in the manner shown on figure 6.

d. DIVISIONS. The cash blotter has been divided into the following sections:

Total Accountability.
Cash on Hand.
Paid Vouchers on Hand.

The total accountability section provides a control account which will reflect the total amount for which the agent is accountable. The other two sections are subsidiary to the control account and provide a convenient means for the agent to record all transactions and balance his account.

e. CASH BLOTTER BALANCES. The following instructions should be followed in balancing and closing the cash blotter:

(1) At the close of each day the balance reflected in the total accountability section should equal the difference between the increase and decrease columns of the "Cash on Hand" section plus the difference between the increase and decrease columns of the "Paid Vouchers on Hand" section.

(2) By using pencil subtotals of the various columns, covering activity from date of last turn-in to the parent office, it will be possible for the agent to prepare WD AGO Form 14-49 directly from the cash blotter.

(3) On the 20th of each month the agent will close the cash blotter (fig. 6) and carry balances forward to a new sheet.

f. POSTING TRANSACTIONS. In the example furnished with this manual a single day's disbursements have been summarized and posted on one line. If preferred, each disbursing voucher may be posted separately. All transactions except disbursements should be posted in detail.

g. USE OF CASH BLOTTER LEDGER FORM. (1) Class B agents in the continental United States will maintain cash blotters on WD AGO Form 14-93.

(2) Class B agents overseas dealing in foreign currencies will use this form for the maintenance of their basic accountability record stated in terms of the United States dollars. For the purpose of maintaining a record of foreign currency units received and disbursed, a fly-leaf ledger sheet may be improvised containing as many increase, decrease, and balance columns as necessary for each type of foreign currency handled. However, in lieu of fly-leaf ledger sheet, records subsidiary to the "Cash on Hand" section may be kept for each type of foreign currency handled.

31. Accounts of Class B Agent Officers

a. RETURNS TO ACCOUNTABLE DISBURSING OFFICER. Class B agent officers will make the necessary returns to the accountable disbursing officer on WD AGO Form 14-49, accompanied by WD AGO Form R-5170 and all paid vouchers, on the 20th day of each month and at such other times as the accountable disbursing officer may direct.

b. FAILURE TO MAKE RETURN. Failure of a class B agent officer to render a closing statement

and turn over funds and vouchers to the accountable disbursing officer will be promptly reported to the commanding officer of the station where the agent officer operates.

c. VERIFICATION OF CASH. When an agent officer has cash on hand at the close of business on the last day of a period for which an account is rendered, the post, camp, or station commander will designate two disinterested persons, preferably commissioned officers, to witness the account thereof and to render a certificate as to the fact of verification of the cash balance reported thereon. A person on duty in the office of the agent officer is not considered a disinterested person within the meaning of this paragraph. In the event the agent officer is the only officer on duty at a post, camp, or station, he will as commanding officer take steps as indicated above, limiting himself when possible to persons having no connection with the disbursing of funds or accounting therefor.

d. FORM OF CERTIFICATE. The following form of certificate will be executed by the officers who verify the agent officer's accounts. Such certificate will be forwarded with the related WD AGO Form 14-49 to the accountable disbursing officer.

----- (Place) ----- (Date) -----
We certify that we have personally counted the cash and verified the balance actually in the custody of -----
(Name of agent officer)
pertaining to his accountability as agent officer for -----
(Name and grade of accountable disbursing officer)
and that this amount is distributed as follows:

Actual cash on hand.....	\$XXX.XX
Military payment orders.....	XXX.XX
Postal money orders.....	XXX.XX
Disbursing officers' checks....	XXX.XX
Other checks (itemize):	
John Doe.....	\$X.XX
Richard Roe.....	X.XX
	XX.XX
Paid vouchers.....	XXX.XX
Deferred pay rolls (cash in hands class A agent).....	XXX.XX
Other cash items (list):	
Loss of funds.....	XXX.XX
Total accountability..	\$X,XXX.XX

----- (Signature) ----- (Signature) -----
----- (Grade and organization) ----- (Grade and organization) -----

e. **CLEARANCE OF CLASS B AGENT OFFICER'S ACCOUNT.** Accountable disbursing officers will make every effort to clear vouchers paid by their former class B agent officers through action initiated in the parent office, and will utilize the services of the current incumbent in the class B agent office in cases where personal contact is necessary. Accountable disbursing officers will not attempt to contact their former class B agent officers, after the latter's relief from duty at the stations where they acted as agents, in connection with correction of vouchers, except in those cases where the former class B agent officer's own certificate is all that is required.

32. Forms Required in Making Returns

a. **FORMS PREPARED BY AGENT OFFICERS.** When cash and paid vouchers are transmitted to the accountable disbursing officer by the agent officer, he will furnish the accountable disbursing officer an agent's Return of Funds and Statement of Agent Officer's Balance on WD AGO Form 14-49. This form, rendered in duplicate, will be used by all agents in each transaction involving the return of cash, checks, or paid vouchers to accountable disbursing officers. Each transaction will be supported by a true and correct statement, entered in proper columns on the face thereof, of the status of

AGENT OFFICER'S CASH BLOTTER											
Agent's Name & Rank R. U. Right, Capt., Inf.		Station Fort Fiscal, D. C.		Disbursing Officer's Name & Rank Walter Cory, Lt. Col., F.D.		D.O. Symbol 210-280		Station Fort Finance, D. C.			
DATE May 1945	EXPLANATION	TOTAL ACCOUNTABILITY		DAILY BALANCE	CASH ON HAND			PAID VOUCHERS ON HAND		PAID VOUCHERS FORWARDED TO D.O.	
		Increase	Decrease		Increase	Decrease	Increase	Decrease			
		\$			\$		\$		\$		
	Balance Brought Forward	\$ 5,000.00			\$ 5,000.00						
8	WD AGO Form 14-47										
9	Paid on Vouchers										
10	Capt. R. Sears, WD AGO Form 10-87	116.50		5,116.50		116.50			396.72		396.72
11	Paid on Vouchers										
12	Deposit to Official Credit, Lt. Col. Cory, C/D 900		104.16	5,012.34			104.16			113.20	113.20
13	Paid on Vouchers										
14	Lt. J. Jones, WD Form 322	53.90					53.90			275.98	275.98
15	Deposit to Official Credit, Lt. Col. Cory, C/D 901		53.90				53.90				
16	Pwd. to Lt. Col. Cory, Form 14-49		785.00	4,226.34							785.00
17	WD AGO Form 14-50 (one incorrect vou.)	218.00	50.50	4,280.84		218.00	50.50		785.00	54.00	785.00
18	Paid on Vouchers									537.00	537.00
19	Capt. Larson, WD AGO Form 14-15	75.00		4,355.84		75.00				213.00	213.00
20	Paid on Vouchers										
21	Cash Sale War Bonds, TD Form 1737	112.50		4,468.34		112.50					
22	Pwd. to Lt. Col. Cory, Form 14-49		750.00	3,718.34							750.00
23	COLUMNAR TOTALS	5,412.30	1,693.96		5,000.00	357.90	158.06	1,535.90	1,535.90	1,535.90	1,535.90
24	BALANCE CARRIED FORWARD	5,412.30	3,718.34		5,357.20		3,693.94		3,693.94	3,693.94	3,693.94
25											

1 The Daily Balance column of this section reflects the total accountability of the agent officer. The difference between the totals of increase and decrease columns of the "Cash on Hand" section plus the difference between the totals of increase and decrease columns of the "Paid Vouchers on Hand" section, plus balances carried forward from previous accounting period (see items 2 and 11) must equal the control figure shown in the Daily Balance column.

2 Balances shown opposite item 11 will be carried forward to these spaces on the Cash Blotter for the period beginning 21 May 1945.

3 This line of entries illustrates an initial \$5,000.00 advance from a disbursing officer to an agent entering on duty. If the advance is made by check(s), the check number(s) may be shown in the explanation column, if desired by the agent. Regardless of whether the advance is by checks for cash or actual cash, it will be accounted for as cash on hand.

4 Payments on vouchers are posted as a decrease in the "Cash on Hand" section and as an increase in the "Paid Vouchers on Hand" section. Such entries have no effect on total accountability. The entries when paid vouchers are forwarded to accountable disbursing officer, see item 7.

5 Cash collection turned in by Capt. W. Sears is posted as an increase in the "Total Accountability" section and in the collection column of the "Cash on Hand" section.

6 This line of entries illustrates a deposit by the agent officer on a TD Form 659 to the official credit of the parent disbursing officer. Checks were received after banking hours on

8 May 1945 and deposited on the following day. The agent officer should request the disbursing officer to furnish him with a separate series of numbers for his certificates of deposit.

7 This line of entries illustrates a reduction of the agent's accountability when paid vouchers are forwarded to the parent disbursing officer. It is suggested that when a turn-in is to be made that the agent add transactions from date of last report and enter pencil footings in the various columns. These pencil footings can be used in the preparation of the WD AGO Form 14-49. See in this connection Figure 4 which illustrates a Form 14-49 prepared by Capt. Right on 30 May 1945 from his Cash Blotter.

8 Incorrect vouchers returned to the agent will be accompanied by WD AGO Form 14-50. The agent will increase his accountability by posting entries in the increase columns of the "Total Accountability" section and the "Paid Vouchers on Hand" section and will identify the entries in the explanation column. In preparing Form 14-49 entries will be reversed to report returned vouchers on line 5.

9 In reporting cash sales of bonds the agent officer will furnish the disbursing officer with an original and 3 copies of the TD Form 1737.

10 Totals on this line represent activity during the current accounting period. The pencilled entries are for use in preparing Form 14-49, see item 7 above.

11 Balance at the close of the accounting period will be carried forward to a new sheet. See item 2.

Figure 6. Cash blotter.

1 Sep 45

LETTER OF TRANSMITTAL (Paid Vouchers)					
TO: Walter Cory, Lt. Colonel, FD Ft. Finance, D. C.			FROM: R. U. Right, Captain, Inf Ft. Fiscal, D. C.		
There are forwarded herewith the following paid vouchers covering the period April 30, 1945 to May 10, 1945, inclusive, with WD, AGO Form 14-49, dated May 10, 1945					
A.F.O. VOU. NO.	D. O. NO.	DESCRIPTION	AMOUNT		DATE PAID
		P/R Det FD	120	00	April 30, 1945
		P/R Det QMC	122	32	" "
		P/R Co. "B" 39th Inf	160	22	" "
		P/R Co. "A" 39th Inf	150	66	" "
		P/R Det MD	20	10	" "
		P/V Capt. Jess A. Jones, Inf	12	00	" "
		P/V Capt. Thad Eastwood, QMC	12	00	" "
		P/V Capt. R. U. Wrong, QMC	12	00	" "
		Form 1034 - Vanegut Hard. Co.	1	20	May 1, 1945
		P/R Co. "C" 39th Inf	109	00	May 1, 1945
		P/V Major W. W. Coats, MC	12	00	May 8, 1945
		Form 14-17	54	40	May 10, 1945
		TOTAL	785	90	
Signature of Agent Finance Officer <i>R. U. Right</i>		Typed Name, Grade and Organization R. U. RIGHT, CAPT, INF		Date May 10, 1945	

WD AGO Form 15 Sep 1945 R-5170

Figure 7. WD AGO Form R-5170 (Letter of Transmittal).

funds intrusted. Each class B agent will accomplish and render this form as a "Statement of Balance" on the 20th day of each month, or whenever called upon to do so by the accountable disbursing officer. (AR 35-320.)

b. RECEIPT GIVEN BY ACCOUNTABLE DISBURSING OFFICER. The accountable disbursing officer will receipt to the agent officer for all correctly stated and properly receipted vouchers and cash received from him by an acknowledgment of return of funds and statement of balance on WD AGO Form 14-50. This receipt will be filed with the agent officer's copy of his receipt (WD AGO Form 14-48) to the accountable disbursing officer, so that a complete record of all transactions and cash balances of the agent officer will always be shown. This form will be used by all accountable disbursing officers for each transaction involving the return of cash, check, or paid vouchers and statement of balance. If the immediate issuance of WD AGO Form 14-50 is impracticable, the agent officer will be furnished an advance informal receipt by letter stating that the official receipt will be issued upon completion of audit.

c. LETTER OF TRANSMITTAL FOR PAID VOUCHERS. Each agent officer should reproduce a WD AGO Form R-5170 suitable to the accountable disbursing officer to be used as a letter of transmittal for all paid vouchers forwarded to the accountable disbursing officer. The Letter of Transmittal (WD AGO Form R-5170) should be prepared in the number of copies desired by the accountable disbursing officer, the last copy being retained by the class B agent officer. Letters of transmittal and paid vouchers will be forwarded with the WD AGO Form 14-49 to the accountable disbursing officer. The voucher numbers are entered by the accountable disbursing officer on the original and duplicate copies and the duplicate is returned to the class B agent officer. This provides the agent officer with a permanent record of vouchers and numbers of vouchers which have been paid by him. (See fig. 7, WD AGO Form R-5170 (Letter of Transmittal).)

33. Report of Operations

a. BY WHOM RENDERED. A report of operations will be rendered each month by each

class B agent officer except as provided in *b* below.

b. WAIVERS OF REPORTS BY AGENT OFFICERS. Upon proper presentation to the Fiscal Director, Army Service Forces, through the commanding general of the service command, waivers of rendition of monthly reports of operations by agent officers may be granted in specific cases where circumstances are unusual or where activity is limited. Requests for such waivers should contain a full statement of the conditions considered as making monthly reports of operations unnecessary or inadvisable, and, in case of approval, authorization of waiver will be issued in letter form addressed to the officer concerned. Similarly the Fiscal Director, Army Service Forces may from time to time authorize general waivers of rendition of reports from offices of limited or specialized activity and falling within certain descriptive categories. Announcement of such waivers will be published in Finance Bulletins. Waivers of reports apply only to the preparation of report forms by agent officers, and accountable disbursing officers must, notwithstanding, include in their monthly reports of operation disbursements and other information pertaining to their agent officers.

c. FORM AND OTHER INFORMATION. The monthly report of operations will be rendered in accordance with instructions contained in TM 14-500.

34. When Officer Ceases to Act as Agent Officer

Upon ceasing to function, an agent officer will immediately settle his account and render to the accountable disbursing officer within a period of 3 days a final return and closing statement on WD AGO Form 14-49, transmitting therewith all vouchers, together with the balance of funds on hand. Failure to render this closing statement and to turn over funds and vouchers will be promptly reported by the accountable disbursing officer to the commanding officer of the station where the agent officer is operating.

35. Action Upon Death, Desertion, or Disqualification

Upon the death or desertion of a class A or class B agent officer in charge of public funds,

or upon the incapacity of any such officer for any cause whatsoever which disqualifies him or prevents his closing his own accounts, his commanding officer will appoint a board of officers, three when practicable, which will inventory the same and make the customary returns as prescribed in AR 35-180, forwarding the accounts and cash to the accountable disbursing officer for whom the former agent officer acted.

36. Records Maintained by Accountable Disbursing Officer

TM 14-704 prescribes records to be maintained by the accountable disbursing officer.

37. Audit of Vouchers by Accountable Disbursing Officer

The accountable disbursing officer will, as soon as practicable after receipt thereof, examine all vouchers received by him from an agent officer. Vouchers found to be correct will be taken into the accountable disbursing officer's accounts and credit for them will be allowed in the accounts of the class B agent officer.

a. INCORRECT VOUCHERS. Vouchers found to be incorrectly stated, improperly receipted, not properly supported, or erroneously paid will not be credited. If it is possible for the accountable disbursing officer to validate such vouchers without returning them to the agent officer, he should do so. Frequently only a signature or certificate is required, which usually may be obtained by written or telephonic request, thus saving much time and greatly reducing the clerical work involved in the agent officer's accounts. If incorrect vouchers cannot be validated in the office of the accountable disbursing officer, such vouchers should be returned to the agent officer accompanied by WD AGO Form 14-50 with notations of errors and procedure to be followed in making the necessary correction. (See par. 17b (4).)

b. DOUBTFUL VOUCHERS. Where the accountable disbursing officer is doubtful as to the propriety of any payment by an agent officer, the voucher will be returned to the agent officer with a statement of the doubt and reason therefor. At the specific request of the agent officer, such doubtful voucher may be taken into the accountable disbursing officer's account and credit

therefor given subject to audit action of the General Accounting Office.

c. VOUCHERS WITHHELD FROM CREDIT. Entries of amounts disbursed by an agent officer, as represented by incorrect vouchers for which credit is not given and by vouchers as to which the accountable disbursing officer has expressed doubt, will be made by the accountable disbursing officer on WD AGO Forms 14-49 and 14-50. Incorrect vouchers will be returned to the agent officer and the funds represented thereby will be considered as cash "in hands of agent officers." (See pars. 15 and 17b (4).)

Section IV. TRANSFER OF FUNDS

38. Transfer of Funds From Class B Agent to Another Agent of Same Accountable Disbursing Officer

When an accountable disbursing officer, in order to expedite the furnishing of funds to a class A (or B) agent officer, desires to utilize the services of an established class B agent officer, the class B agent officer will be directed to deliver the cash to the class A agent officer, taking receipt therefor on WD AGO Form 14-48 (Receipt for Funds Intrusted to Agent Officer), such receipt to be executed to the accountable disbursing officer. The class B agent officer will forward the original WD AGO Form 14-48 to the accountable disbursing officer, accompanied by WD AGO Form 14-49 (Return of Funds and Statement of Agent Officer's Balance), prepared by the class B agent officer, on which the amount of the receipt (WD AGO Form 14-48) will be included as cash returned to the accountable disbursing officer. The accountable disbursing officer will accept the receipt in the same manner as if it were cash and issue to the class B agent officer a receipt on WD AGO Form 14-50 (Acknowledgment of Return of Funds and Statement of Balance) and open up an account with the new agent.

39. Funds Transferred to Class A or Second Class B Agent for Payment at Station of Class B Agent

In order to facilitate the payment of troops at stations paid by class B agent officers, the latter may transfer funds to another agent officer, usually a class A agent officer, of the accountable disbursing officer, detailed as such by

the commanding officer or to another class B agent officer. In such cases, the first class B agent officer will deliver the cash to the class A or the second class B agent officer taking receipt therefor on WD AGO Form 14-48, such receipt to be issued in the name of the accountable disbursing officer. When payment has been completed by the class A or second class B agent officer and pay rolls, plus any unpaid amount in cash, returned to the first class B agent officer by means of WD AGO Form 14-49, receipt for the pay rolls and funds returned will be issued

on WD AGO Form 14-50 to the class A or second class B agent officer by the first class B agent officer for and in the name of the accountable disbursing officer. The first class B agent officer will securely attach the original receipt of the class A or second class B agent officer on WD AGO Form 14-48, and his duplicate receipt on WD AGO Form 14-50, to the duplicate of the pay roll prior to transmission to the accountable disbursing officer, thus disclosing to the accountable disbursing officer, and for his permanent record, the transactions that ensued in regard to the payment. (AR 35-320.)

CHAPTER 3

AGENTS FOR ORGANIZATIONS AWAY FROM HOME STATIONS

40. Designation of Agent Officer

In order to provide for the prompt payment of bills incurred by a unit away from its home station, an officer of such a unit will be properly designated to act as its agent officer. He will secure an advance of funds from an accountable disbursing officer to the amount designated by the commanding officer of the station concerned. The commanding officer is responsible that the funds authorized for use at his station are not exceeded if a limited amount has been allotted to that station. (AR 35-6300.)

41. Issuance of Supplies to Organizations Prior to Departure

When troops are to be moved under conditions which are such as to make it impracticable to carry with them necessary supplies sufficient to last to the end of the movement, an initial quantity will be drawn at the post, camp, or station from which it is operating before it departs therefrom. Troops other than detachments will, when on the march, establish refilling points en route in advance of the movement and will carry with them such necessary supplies as the capacity of their transportation facilities will permit. (AR 35-6300.)

42. More Economical to Procure Supplies Away From Home Station

Where supplies have not been shipped in, purchases will be made locally provided the cost will not exceed the cost of similar items shipped in, including freight. Where local prices are in excess of the cost of supplies shipped in, including freight, and time will permit, property will be shipped in from the home station. Where time does not permit the shipment of supplies to refilling points, local purchases will be made irrespective of price limitations.

43. Funds Available for Necessary Purchases

A properly designated officer, who may or may not be an agent officer of the unit, may secure

an authorization to obligate funds and when so authorized will procure supplies and nonpersonal services which are required for immediate needs, or which can be procured more advantageously locally. The agent officer will pay bills for the goods and services thus procured so far as authorized to do so. In cases in which he does not possess such authorization he will submit the bills to an accountable disbursing officer for payment.

44. Accounting for Funds Intrusted

a. To ORIGINAL ACCOUNTABLE DISBURSING OFFICER. When the agent officer returns to the post, camp, or station of departure from which the movement began, he will make his return of funds to the accountable disbursing officer in whose accountability the funds were originally advanced to him in his capacity of agent officer, whether he be a class A or a class B agent. When a class B agent officer advances money to a class A agent officer, the latter is responsible to the accountable disbursing officer for whom the former acts.

b. To ACCOUNTABLE DISBURSING OFFICER AT ANOTHER STATION. In the event the class A agent officer does not return to the post, camp, or station of departure, he will make his returns as agent officer to the accountable disbursing officer of the post, camp, or station at destination as prescribed in paragraph 5.

45. Voucher and Supporting Papers Covering Cash Purchases

a. USE OF WD FORM 332. In cases where a sufficient volume of purchases warrants, WD Form 332 (Public Voucher—Emergency Purchases and Nonpersonal Services not Exceeding \$100) may be used in lieu of Standard Form 1034. The former is so arranged that names of vendors furnishing supplies or services may be entered thereon in sequence, regardless of whether accounts cover supplies or nonpersonal services, providing the monetary amount of the

separate bills or invoices entered thereon, daily or at irregular intervals, is not in excess of \$100. When WD Form 332 is used, original and duplicate invoices or bills will be numbered and filed with it as subvouchers and the voucher will be prepared to show the following entries:

(1) In the first column under "Expenditure symbol," subvoucher numbers will be entered.

(2) In the second, third, and fourth columns, respectively, will be entered the dates of invoices or bills, and the names and addresses of vendors. (AR 35-6300.)

b. PROCESSING PAID VOUCHERS. (1) *Certificates on invoices or bills.* The agent officer will secure from each vendor invoices or bills in triplicate, the original copy of which will bear the following certificate signed by the vendor:

-----, 19-----
I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchases applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amount billed.

(Name of vendor)

After payment has been made, the following certificate will be entered on all three copies of invoices or bills for supplies, the original and triplicate copies of which will be signed by the agent officer:

I certify that the supplies enumerated hereon were received by me and that payment therefor has been made by me as agent officer in cash this ----- day of -----, 19-----, from funds intrusted to me by -----, Disbursing Officer at -----; that the nonexpendable property listed hereon (if any) will be accounted for in the company property book(s) of *-----, and that the expendable items hereon designated thus (x) are for immediate consumption in current service in -----.

(State purpose for which the expendable supplies are to be immediately used. For example: "operation of motor trucks or airplanes," "troops on the march," etc.). Allotment No. -----

(Name, grade, and organization)

Agent Officer.

It will be the responsibility of the agent officer and/or the officer obligating the funds (if not

*Name of organization or unit obtaining the supplies.

an agent officer) to ascertain that nonexpendable property (if any) is taken up and accounted for on the company property book of the unit for which the supplies have been procured. In such cases the vendor's invoice will be considered a combination receiving report and invoice. No other receiving report will be required.

(2) *Certificate required on voucher by officer having suballotment of funds.* An officer who holds a subauthorization to obligate funds will execute on each voucher covered by his subauthorization the following certificate:

The supplies and services to be obtained by this instrument are authorized by, are for the purpose set forth in, and are chargeable to allotments below enumerated, the available balances of which are sufficient to cover the cost thereof.

(3) *Certificate required to cover payments for nonpersonal services.* On invoices or bills for nonpersonal services the following certificate will be accomplished:

I certify that the services have been rendered as stated and payment for same has been made by me in cash this ----- day of -----, 19-----, at ----- from funds intrusted to me by -----, Allotment No. -----.

(Name, grade, and organization)
Agent Officer.

(4) *Disposition of invoices or bills.* The original certified copy and duplicate copy of vendor's invoices or bills will be attached to the original and duplicate vouchers, respectively.

(a) *When payment is made by agent officer.* Payment will be made on the basis of the vendor's invoice provided it bears the certificate prescribed in (1) above.

(b) *When payment is not made as in the case of an officer obligating funds.* The vendor's invoice bearing the certificate prescribed in (1) above will be forwarded by the officer authorized to obligate the funds to the accountable disbursing officer at the home station for payment.

46. Accounting for Balance

Any funds remaining in the hands of an agent officer after turning in all paid vouchers must be returned to his accountable disbursing officer so that the exact sum which was originally in-

trusted to the agent officer may be accounted for properly. (AR 35-320.)

47. Paid Vouchers To Be Processed by Accountable Disbursing Officers

After payment has been made, the agent officer will transmit his vouchers to the accountable disbursing officer who will take them into his account if the vouchers are correct and a receipt therefor will be furnished the agent officer.

48. Accounts Remaining Unpaid After Agent Officer's Settlement

When the agent officer turns in his paid vouchers together with any cash remaining in his possession, he will report all accounts remaining outstanding which it was not practicable for him to pay. Upon receipt of proper supporting papers the accountable disbursing officer will make payment of these accounts.

CHAPTER 4

AGENTS TRAVELING TO OR FROM POINTS BEYOND CONTINENTAL LIMITS OF UNITED STATES

49. General

It is a command responsibility to insure finance disbursing service for troops en route to points outside the continental limits of the United States or for troops who are beyond the continental limits of the United States and whose destination is the United States.

50. Appointment of Agent Officers

When an advance determination has been made that finance disbursing service will not be available through means of permanently assigned special disbursing agents on board transports, or where disbursing service is not available at stations along air routes to be followed by the movements involved, or when it has been determined from the nature of the mission that such service will not be available at points to be touched along the route, an agent officer may be appointed under the provisions of AR 35-320 to make necessary payments while en route. In order that such disbursing service may be provided, there has been established in the Office of the Fiscal Director, Army Service Forces, Washington 25, D. C., a Central Accountable Disbursing Office for the purpose of receiving and accounting for funds transferred from other accountable disbursing officers covering moneys advanced to agent officers en route to points outside the continental limits of the United States or to agent officers who are beyond the continental limits of the United States and whose destination is the United States.

51. Funds To Be Advanced

It is the responsibility of the appointing authorities to insure that prior to departure from ports of embarkation, such agent officers are provided with ample cash to make predetermined payments en route and to designate in the orders of appointment the exact amount of money with which the agent officer is to be in-

trusted. Agent officers will not be required to prepare vouchers upon which troop payments are to be made, such being the specific duties of troop commanders.

52. Transfer of Agent Officer Funds

Except as provided in *h* below, whenever funds are advanced to an agent officer whose destination is beyond the continental limits of the United States or whenever funds are advanced to an agent officer who is located beyond the continental limits of the United States and whose destination is the United States, action will be taken as follows:

a. ADVANCES TO AGENT OFFICER. The accountable disbursing officer will deliver the cash and WD AGO Form 14-47 (Funds Intrusted to Agent Officer) to the agent officer, together with a copy of WD Circular 99, 1945.

b. RECEIPT GIVEN BY AGENT OFFICER FOR ADVANCES. The agent officer will sign a receipt on WD AGO Form 14-48 (Receipt for Funds Intrusted to Agent Officer) for the cash so received. This receipt will be executed in favor of the Central Accountable Disbursing Officer, by name. The receipt will be delivered to the accountable disbursing officer, accompanied by an authenticated Signature Card (WD Form 35) of the agent officer and a copy of the order appointing the agent.

c. TRANSFER OF FUNDS TO CENTRAL ACCOUNTABLE DISBURSING OFFICER. The accountable disbursing officer will transfer to the Central Accountable Disbursing Officer, by name, the funds so advanced to the agent officer. This transfer will be effected by use of WD Form 326 (Invoice of Funds Transferred) prepared in triplicate (or in quadruplicate if officer reports to a foreign theater fiscal office), and WD Form 327 (Cash Receipt for Funds Transferred), prepared in duplicate. The original and duplicate copy of WD Form 326 and the original WD Form 327 will be submitted to the Central Ac-

countable Disbursing Officer supported by the receipt (WD AGO Form 14-48) obtained from the agent and by the authenticated signature card and a copy of the order appointing the agent. Each such transaction will be accompanied by such information as to the method of travel and destination of the agent officer as can properly be furnished without divulging any secret or confidential information.

d. RECEIPT GIVEN BY CENTRAL ACCOUNTABLE DISBURSING OFFICER FOR FUNDS TRANSFERRED. The Central Accountable Disbursing Officer will receipt and return WD Form 327 to the transferring officer for the funds so transferred.

e. RETURN OF FUNDS AND/OR PAID VOUCHERS BY AGENT OFFICER. The agent officer will settle his accounts with the first available accountable disbursing officer upon completion of the duty for which the intrustment of funds was made. This will be accomplished by turning over all paid vouchers and unexpended funds, accompanied by WD AGO Form 14-49 (Return of Funds and Statement of Agent Officer's Balance). The agent officer will also furnish the new accountable disbursing officer the copy of WD Circular 99, 1945, which was originally furnished by the old accountable disbursing officer and a copy of the orders directing the travel and any amendments thereto.

f. RECEIPT GIVEN TO AGENT OFFICER FOR FUNDS AND/OR PAID VOUCHERS RETURNED. The new accountable disbursing officer will issue a receipt to the agent officer on WD AGO Form 14-50 (Acknowledgment of Return of Funds and Statement of Balance) for the funds and/or paid vouchers so received.

g. TRANSFER OF FUNDS FROM CENTRAL ACCOUNTABLE DISBURSING OFFICER. The new accountable disbursing officer to whom the unexpended funds and/or paid vouchers are turned in will immediately prepare WD Form 326 in triplicate and WD Form 327 in duplicate. The WD Form 326 will be executed in favor of the Central Accountable Disbursing Officer, by name, as the transferring officer, and will have shown thereon the name, grade, and serial number of the agent officer from whom the paid vouchers and/or funds are received, in addition to the amount involved, and, if transfers were made between agent officers, the name, grade, and serial number of

the agent officer to whom the funds were originally intrusted, together with the authority for such transfer of funds between the agents. The new accountable disbursing officer will retain the original and triplicate Form 326 and the duplicate Form 327. The duplicate Form 326 and the original Form 327 will be properly executed, signed, and forwarded to the Central Accountable Disbursing Officer by courier or air mail. If courier or air mail service is not available, the new accountable disbursing officer will transmit this information by radio or cable and transmit the Forms 326 and 327 by regular mail. Accountable disbursing officers located within the United States, to whom vouchers and/or unexpended funds are turned in by agent officers arriving from beyond the continental limits of the United States, will omit radio notification and will use regular mail. When vouchers and/or cash are turned in to an accountable disbursing officer who forwards his accounts to a foreign theater fiscal office, the WD Form 326 will be prepared in quadruplicate and distributed in accordance with directions issued by the fiscal director of the theater.

h. WHERE INAPPLICABLE. The procedure outlined above graphs will not be used—

(1) Where it is definitely known at the time of advancement that the agent officer is to return, within a short period of time, direct to the station of the accountable disbursing officer from whom the funds are received, which would thereby permit the agent to make return of all paid vouchers and/or unexpended funds direct to the accountable disbursing officer making the original advancement, or

(2) When funds are advanced to agent officers for disbursing purposes where facilities exist for the prompt closing out of such transactions with the accountable disbursing officer, either direct or under the provisions of paragraph 5 relative to agent officers of detachments.

53. Responsibility of Agent Officers

a. PECUNIARY RESPONSIBILITY. Agent officers will be informed as to the pecuniary responsibility in the accounting for United States funds and that the agent officer is responsible for such funds until such time as proper accounting therefor has been made. Failure of agent of-

ficers to make proper accounting may result in stoppage against their monthly pay of any amount not properly accounted for as determined by the findings of a board of officers appointed under the provisions of AR 35-180.

b. SAFEKEEPING OF FUNDS. Government found and/or paid vouchers will be kept in a safe place at all times. This will require the utilization of the best security facilities available or such precautions as a prudent person would use for his own property.

c. LOSS OF FUNDS. Should a loss of Government funds occur, the agent officer will immediately report such loss to the local commanding officer for the convening of a board of officers under the provisions of AR 35-180.

d. EMERGENCY PURCHASES. Emergency commodity purchases will be supported by complete data to include authority and necessity therefor.

e. OBTAINING RECEIPTS WHERE VOUCHERS NOT AVAILABLE. Receipts in ink or indelible pencil for cash payments will be obtained, without exception, from every payee where proper voucher forms are not available for such use. The receipt form used will show legibly date of payment, itinerary, list of commodities purchased, period involved for pay, and other pertinent data that may be required to clarify the payment for final accounting at destination. The payment will be witnessed in accordance with paragraph 18*d*.

f. ORDERS DIRECTING TRAVEL. At least one copy of orders directing the travel performed and amendments or annexes thereto will be retained by agent officers, to be furnished the accountable disbursing officer to whom returns are made.

g. COPIES OF WAR DEPARTMENT CIRCULAR. The agent officer will surrender a copy of WD Circular 99, 1945, which has been furnished him by the accountable disbursing officer making the original advancement of funds hereunder to the accountable disbursing officer to whom he turns in paid vouchers and/or unexpended funds upon the termination of his accountability as an agent officer.

h. SETTLEMENT OF ACCOUNTS. Agent officers to whom funds have been advanced will make a

complete settlement with the first available accountable disbursing officer at the earliest practicable date. Partial settlements may be made with accountable disbursing officers at each opportunity by turning over paid vouchers to an accountable disbursing officer whenever one is available. Under no circumstances will an agent officer be an agent for two or more separate accountable disbursing officers at the same time.

i. SUBSEQUENT INSTRUMENTS. Whenever the agent officer has disbursed all or substantially all of his original intrustment and applicable conditions warrant further advancement, he will make complete returns of any and all previous intrustments and request the commanding officer of the immediate command to issue an appointing order authorizing advances of additional funds. Such intrustments will be advanced and accounted for in the same manner as original intrustments set forth herein.

54. Responsibility of Accountable Disbursing Officers

a. COPIES OF CIRCULAR. Accountable disbursing officers making advances hereunder will furnish each agent officer, to whom funds are so advanced, with a copy of WD Circular 99, 1945, reproducing same if necessary.

b. ACCEPTANCE OF FUNDS. It is incumbent upon accountable disbursing officers to accept valid paid vouchers and unexpended funds from agent officers when presented to them.

c. ASSISTANCE TO AGENT OFFICERS. It is also incumbent upon accountable disbursing officers to render all possible assistance to agent officers in placing their vouchers and returns in proper order.

d. COMMINGLING OF FUNDS. Accountable disbursing officers will take precautionary measures to avoid the possibility of commingling funds advanced by other accountable disbursing officers with subsequent advances they make to the same agent officer and to this end will require final and complete settlement of balances on previous advances made by other accountable disbursing officers before intrusting such agent officer with additional funds.

1 Sep 45

e. DISPOSITION OF UNIDENTIFIABLE FUNDS.

Accountable disbursing officers will deposit as collections in their special deposit accounts all unexplained balances received from agent officers when such returns cannot be identified with either the agent officer or the accountable disbursing officer involved in the original instrument. The case will be reported to the Receipts and Disbursements Division, Office of the Fiscal Director, Headquarters, Army Service Forces, for necessary instruction.

55. Central Accountable Disbursing Officer

The name, disbursing symbol number, and address of the Central Accountable Disbursing Officer is as follows:

Captain C. B. Fink, FD, Symbol No. 213-100

Army Service Forces

Office of the Fiscal Director

Attention: Receipts and Disbursements Division

Temporary Building T-7, Gravelly Point
Washington 25, D. C.

INDEX

	Para- graph	Page		Para- graph	Page
Accountable disbursing officers:			Accounts—Continued		
Acceptance of paid vouchers and unexpended funds by accountable disbursing officer.....	54	29	Unpaid after agent officer settlement.....	48	26
Account Current, statement filed.....	36	22	Utilization of class B agent offices.....	4	2
Accounting for agent officers' funds, record maintained.....	36	22	Verification of cash and certificate required.....	31	18
Audit of vouchers.....	37	22	Witnessing.....	31	18
Authority to keep cash on hand.....	14	6	Accurate record maintained by accountable disbursing officer of funds entrusted.....	36	22
Balance of funds in hands of agent officers, increasing.....	16	7	Acknowledgement of Return of Funds and Statement of Balance.....	11	6
Definition.....	2	1	Act authorizing disbursements by agent officers.....	1	1
Instructions to agent officers on phases and activities of office.....	17	12	Advance decisions, requests.....	19	13
Receipt given when agent officer makes returns.....	32	19	Advances to agent officer traveling to or from points beyond continental limits of United States.....	52	27
Responsibility.....	1, 2, 54	1, 2, 29	Agent officer:		
Statement rendered by agent officer filed with Account Current.....	36	22	Ceases to act as agent officer.....	34	21
Transfer of funds, method.....	10	4	Death, desertion, and disqualification.....	35	21
Accounting for funds in hands of agent officers.....	36, 46	22, 25	Definition.....	2	1
Accounts:			Detachments.....	5	2
Accounting by accountable disbursing officer for agent officer's funds.....	36	22	Forms required when funds entrusted.....	11	6
Accounts payable by agent officers.....	17	12	Forms required when making returns.....	32	19
Cash blotter.....	30	17	Functional chart of office.....	7, fig. 1	3
Clearance of class B agent officer's account.....	31	18	Increasing or decreasing balances.....	16	7
Daily check, cash blotter.....	30	17	Letter of transmittal for paid vouchers.....	32	19
Death, desertion or disqualification of agent officer.....	35	21	Receipts to be given when agent officer and sales officer different individuals.....	24	15
Delinquent, collection.....	24, 27	15, 16	Receipts to be given when also sales officer.....	24	15
Discrepancies to be thoroughly investigated.....	15	7	Safeguarding of funds.....	12	6
Failure to render closing statement.....	31	18	Transfer of funds, method.....	10	4
Fee, cashier's check, transfer of funds.....	10	4	Agents away from home station. (See Organizations away from home station.)		
Final settlement and closing statement.....	34	21	Amount of bond.....	9	4
Organizations away from home station.....	44	24	Application for authority to keep cash on hand.....	14	6
Partial settlement.....	53	28	Appointment:		
Payments made by agent officers.....	17	12	Agents traveling to or from points beyond continental limits of United States.....	50	27
Post office money order fee, transfer of funds.....	10	4	Class A agent officer.....	6	2
Record, Cash Blotter.....	30	17	Class B agent officer.....	6	2
Returns to accountable disbursing officer, how made.....	31	18	Assistance of accountable disbursing officer to agent officer.....	54	29
Settled each month.....	31	18	Audit of vouchers by accountable disbursing officer.....	37	22
Settlement with first available accountable disbursing officer.....	53	28	Authority to keep cash on hand.....	14	6

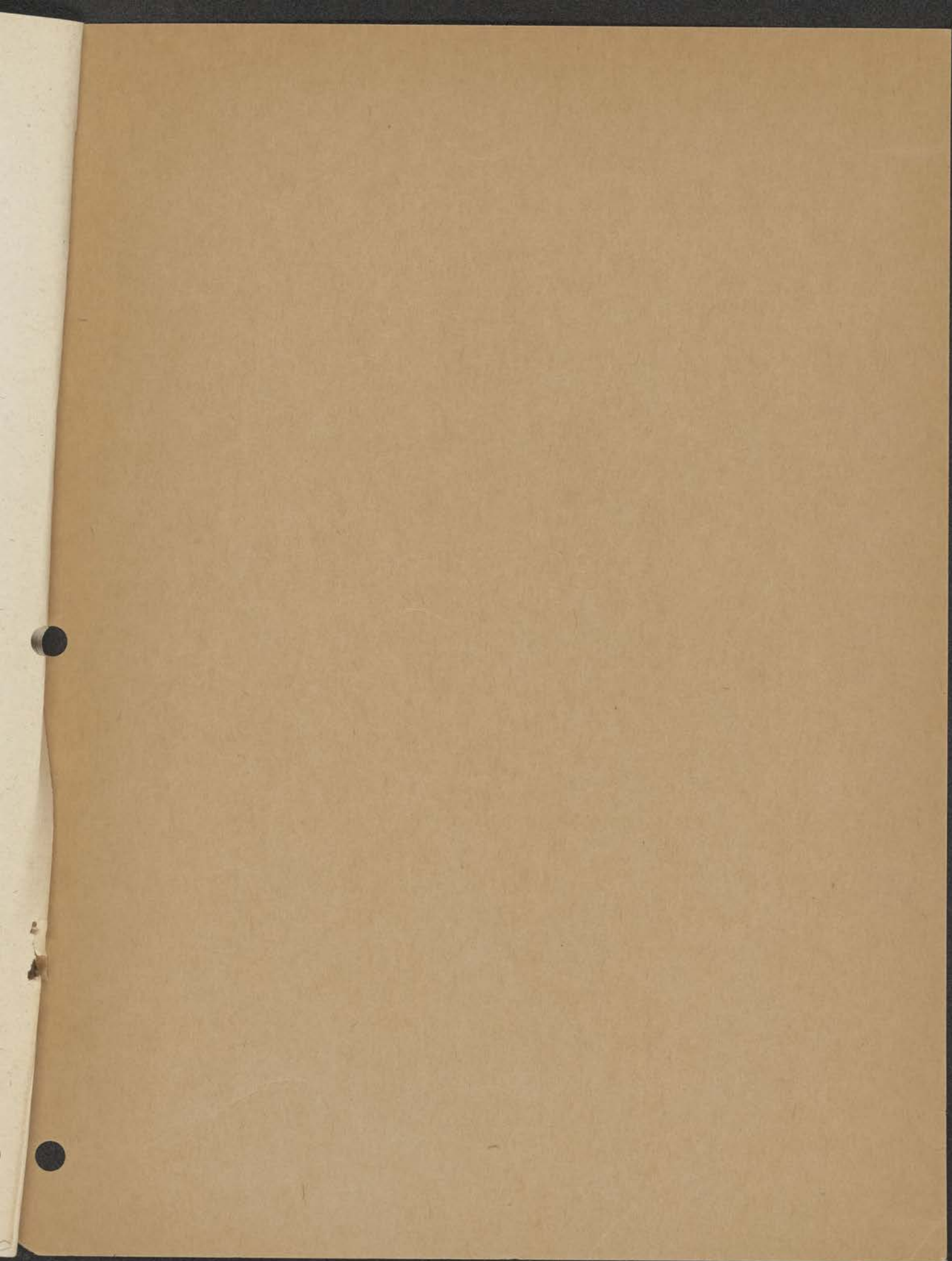
	Para- graph	Page		Para- graph	Page
Balance of funds in hands of agent officer, increasing or decreasing.....	16	7	Circular 99, WD, 1945, furnished certain agent officers.....	52, 53	27, 28
Bills, payment for organizations away from home station.....	40-48	24	Class A agent officer:		
Board of officers, upon death, desertion, or disqualification of agent officer.....	35	21	Appointment.....	6	2
Bonds:			Bonds.....	9	4
Amount and method of bonding.....	9	4	Death, desertion, or disqualification.....	35	21
Cashiers.....	9	4	Defined.....	2	1
Officers.....	9	4	Orders appointing.....	6	2
Bonds, United States Savings, cash sales.....	25	16	Transfer of funds from class B agent officer to class A agent officer.....	38	22
Cash:			Utilization.....	20	14
Application to keep cash on hand.....	14	6	Clearance of class B agent officers' accounts.....	31	18
Authority to keep cash on hand.....	14	6	Closing statement, when made.....	34	21
Balance in hands of agent officer.....	46	25	Collections:		
Disposition, cash receipts.....	23	15	Cash sale of bonds.....	27	16
For making change.....	21	14	Charges on monthly stoppage circular.....	27	16
Forms used for intrustment of funds.....	11	6	Court-martial fines and forfeitures.....	27	16
Methods of transfer.....	10	4	Deceased enlisted person, absentee or escaped military prisoner, money.....	27	16
Returned to accountable disbursing officer.....	11	6	Delinquent account.....	24, 27	15, 16
Safeguarding.....	12	6	Deposits later repayable to individual depositors.....	27	16
Scope of payments made by agent officers. (See Payments.)			Disposition.....	23	15
Transfer from class B agent officer to another agent officer of the same accountable disbursing officer.....	38	22	Disposition of unidentifiable funds, agents traveling to or from points beyond continental limits of United States.....	54	29
Transmission, forms required.....	32	19	Enlisted persons' deposits.....	26, 27	16
Verification.....	21, 31	21, 18	Field rations.....	27	16
Cash blotter:			Forfeitures under 104th Article of War.....	27	16
Analysis of columns.....	30	17	Funds accruing from sales.....	24	15
Form.....	30	17	Miscellaneous.....	27	16
Illustration.....	Fig. 6	19	Overpayment of allotments.....	27	16
Cashiers, required to be bonded.....	9	4	Overpayment of family allowances.....	27	16
Cash sales of United States Savings Bonds, receipt.....	27	16	Receipt.....	23, 27	15, 16
Central Accountable Disbursing Office:			Refundment of overpayments made by agent officer.....	27	16
Establishment and functions.....	50-55	27	Sales other than bonds.....	27	16
Transfer of funds.....	52	27	Soldiers' deposits.....	26	16
Certificates:			Suspensions and disallowances.....	27	16
Purchases by organizations away from home station, invoices and bills.....	45	24	Transfer of money where transfer is in cash.....	27	16
Verification of cash balance.....	31	18	Command responsibility, payments to troops en route to and from the United States.....	49	27
Vouchers and pay rolls.....	18	13	Commissaries, providing change.....	21	14
Chart, functional, class B agent officer, 7, fig. 1		3	Copies of WD Circular 99, 1945, furnish certain agent officers.....	52, 53	27, 28
Checks:			Correction of vouchers.....	31	18
Conversion into cash.....	12	6	Court-martial fines and forfeitures.....	27	16
Deposited to official credit of accountable disbursing officer.....	23	15	Death of agent officer.....	35	21
Exchanged for money order funds, indorsement.....	28	17	Decreasing balance in hands of agent officers.....	16	7
Methods for transfer of funds.....	10	4			
When no Government depositary available for cashing.....	13	6			

	Para- graph	Page		Para- graph	Page
Definitions:			Forms—Continued		
Accountable disbursing officer.....	2	1	WD Forms—Continued		
Agent officers.....	2	1	332 (Public Voucher—Emer-		
Funds intrusted.....	2	1	gency Purchases and Non-		
Funds transferred.....	2	1	personal Services not Ex-		
Keeping cash on hand, authority			ceeding \$100).....	22, 44	14, 24
defined.....	14	6	WD AGO Forms:		
Pecuniary responsibility.....	1, 53	6, 28	10-87 (Report of Sales).....	24	15
Delinquent accounts, receipt for col-			14-15 (Soldier's Deposits)...	26	16
lections.....	27	16	14-38 (Soldier's Deposit		
Deposit book, receipt, how accom-			Book).....	26	16
plished.....	26	16	14-44 (Receipt for Miscel-		
Deposits:			laneous Collections)....	24, 27, 29	15, 16,
Enlisted persons.....	26	16	14-47 (Funds Intrusted to		17
Receipt, enlisted persons cash.....	27	16	Agent Officer.....	11, 30, fig. 3	6, 17, 8
Record, enlisted persons.....	26	16	14-48 (Receipts for funds In-		
Repayable to individual depositors..	27	16	trusted to Agent Officer..	11, fig. 3	6, 8
Transfer of funds.....	10	4	14-49 (Return of Funds and		
Desertion of agent officer.....	35	21	Statement of Agent Offi-		
Detachments, agent officer.....	5	2	cer's Balance).....	11, 16,	6, 7
Disallowances, collection.....	27	16		23, 24, 30, fig. 4	15, 17, 9
Discontinuance of class B agent office..	3	2	14-50 (Acknowledgment of		
Discrepancies in accounts to be thor-			Return of Funds and State-		
oughly investigated.....	15	7	ment of Balance)....	11, 30, fig. 4	6, 17, 9
Disqualification of agent officer.....	35	21	R-5170 (Letter of Trans-		
Doubtful vouchers.....	37	22	mittal).....	32, fig. 7	19, 20
Emergency purchases.....	22, 53	14, 28	Functional chart of agent office.....	7, fig. 1	3
Establishment of class B agent offices..	3	2	Funds:		
Failure to render closing statement and			Acceptance of unexpended funds		
turn over funds.....	31	18	by accountable disbursing offi-		
Family allowance, overpayment—re-			cer.....	54	29
ceipt for collection.....	27	16	Accruing from sales.....	24	15
Field rations, receipt for collection....	27	16	Acknowledgment of returns by		
Final return and closing statement....	34	21	accountable disbursing officer..	11	6
Forfeitures under 104th Article of War,			Advanced to certain agent officers		
receipt for collection.....	27	16	prior to departure from ports of		
Forms:			embarkation.....	51	27
Cash Blotter.....	Fig. 6	19	Agent officer of unit away from		
Certificate, verification of cash....	31	18	home station.....	43	24
Report of operations.....	33	21	Bonding requirements.....	9	4
Required for funds intrusted.....	11	6	Cash Blotter maintained for funds		
Required in making returns.....	32	19	received.....	30	17
Standard Form 1034 (Public			Changing balance in hands of		
Voucher for Purchases and Serv-			agent officers.....	16	7
ices Other Than Personal).....	10	4	Closing statement and final return..	34	21
TD Forms:			Commingleing, agent officers trav-		
1737 and 1737a (Bond Issu-			eling to and from points beyond		
ance Schedule).....	25	16	continental limits of United		
6599 (Certificate of Deposit			States.....	54	29
for Checking Account).....	10, 23,	4, 15, 5	Disposition.....	23	15
	fig. 2		Disposition when unidentifiable,		
WD Forms:			agent officers traveling to and		
35 (War Department Signa-			from points beyond continental		
ture Card).....	18, 52	13, 27	limits of United States.....	54	29
326 (Invoice of Funds Trans-			Forms used when returned by ac-		
ferred).....	5, 52	2, 27	countable disbursing officer....	11	6
327 (Cash Receipt for Funds					
Transferred).....	5, 52	2, 27			

	Para- graph	Page		Para- graph	Page
Funds—Continued					
Intrusted:			Issuance of supplies to organizations prior to departure from home station.	41	24
Accurate record maintained by accountable disbursing officer.....	36	22	Keeping cash on hand. (See Cash.)		
Defined.....	2	1	Letter of transmittal for paid vouch- ers.....	32, fig. 7	19, 20
Detachments.....	5	2	Loss of funds or discrepancies in ac- counts.....	15, 53	7, 28
Forms required..... 11, figs.	3, 4	6, 8, 9	Method of bonding.....	9	4
Organizations away from home station.....	44	24	Methods for transfer of funds.....	10	4
Subsequent intruments to agent officers traveling to and from points beyond continental limits of United States.....	53	28	Miscellaneous collections.....	27	16
Loss or discrepancies.....	53	28	Money, deceased enlisted person, ab- sentee, etc.....	27	16
Making change in sales commis- saries, etc.....	21	14	Money orders:		
Miscellaneous collections.....	27	22	Indorsement of Treasury checks in exchange for funds.....	28	17
Proceeds from sales.....	24	15	Transfer of funds.....	10	4
Receipts for collections.....	23	15	Officer ceases to act as agent officer...	34	21
Record of deposits, enlisted per- sons.....	26	16	Orders:		
Return by agent officers traveling to or from points beyond conti- nental limits of United States..	52	27	Appointing agents.....	6	2
Safeguarding..... 12, 53	6, 28		Directing travel, retained by cer- tain agent officer.....	53	28
Statutory provisions authorizing disbursements by agent officers..	1	1	Organization away from home station:		
Suballotment for necessary pur- chases, units away from home stations.....	43	24	Accounting for—		
Transfer:			Balances.....	46	25
Central accountable disbursing officer.....	52	27	Funds intrusted to agent offi- cer.....	44	24
Class B agent officer to an- other class A or other agent officer.....	38, 39	22	Accounts remaining unpaid after agent officer's settlement.....	48	26
Defined.....	2	1	Designation of agent officers.....	40	24
From central accountable dis- bursing officer.....	52	27	Emergency purchases not to ex- ceed \$100.....	22	14
Method.....	10	4	Issuance of supplies to organiza- tion prior to departure.....	41	24
Receipt of central accountable disbursing officer.....	52	27	Paid vouchers processed by ac- countable disbursing officer....	47	26
To or from class B agent of- ficer.....	Fig. 5	10	Procurement of supplies.....	42	24
Voucher for.....	10	4	Suballotment of funds for neces- sary purchases.....	43	24
When destination beyond conti- nental limits of United States.....	52	27	Supplies, issuance.....	41	24
Identification of payees.....	18	13	Vouchers and supporting papers, cash purchases.....	45	24
Incorrect vouchers.....	37	22	Organization of a class B agent office..	Fig. 1	3
Increasing balance of agent officers.....	16	7	Overpayment of allotments.....	27	16
Indorsement of Treasury checks in ex- change for money order funds.....	28	17	Payments:		
Instructions to agent officers kept up to date.....	17	12	By agent officer noted on voucher..	18	13
Invoice covering purchases away from home station and disposition.....	45	24	Civilians.....	18	13
			Date and name not entered on brief of voucher.....	18	13
			Delinquent accounts, receipts.....	24, 27	15, 16
			Disposition of invoices when made by agent officer.....	45	24
			Disposition of invoices when made by officer obligating funds.....	45	24
			Doubtful vouchers.....	17, 37	12, 22
			Enlisted persons.....	18	13
			Funds intrusted.....	2	1
			Funds transferred.....	2	1

	Para- graph	Page		Para- graph	Page
Payments—Continued			Receipts—Continued		
Funds transferred to facilitate payment of troops.....	39	22	Papers to accompany WD AGO Form 14-49.....	24	15
Identification of payees.....	18	13	Personal transfer account.....	29	17
Items entered on pay rolls but not paid.....	18	13	Proceeds from sales.....	24	15
Obtaining receipts where vouchers not available, agent officers traveling from points to and from continental United States..	53	28	Soldiers' deposits.....	26	16
Officers.....	18	13	Transfer of funds from class B agent officer to another agent officer....	38	22
Pecuniary responsibility.....	1, 53	1, 28	Types of collections to be shown....	27	16
Scope.....	17	12	Where vouchers not available, agent officers traveling from points to and from continental United States.....	53	28
Utilization of class A agent officer by class B agent officers.....	20	14	Records:		
Utilization of class B agent officer..	4	2	Cash Blotter.....	30	7
Witnessing.....	18	13	Deposits, soldiers'.....	26	16
Pay rolls:			Letter of transmittal for paid vouchers used as permanent record.....	32	19
Items entered, but not paid.....	18	13	Maintained by accountable disbursing officer of funds intrusted.....	36	22
Preparation.....	18	13	Refundment:		
Pecuniary responsibility, defined.....	1, 53	1, 28	Allotment deduction.....	27	16
Personal transfer account plan, receipts furnished.....	29	17	Made by individual.....	27	16
Personnel, class B agent officers.....	8	4	Request for advance decisions.....	19	13
Procedure for transfer of funds.....	Fig. 5	10	Report of operations:		
Proceeds from sales. (See Sales.)			By whom rendered.....	33	21
Receipts:			Establishment or discontinuance of class B agent offices.....	3	2
Agent officer and sales officer different individuals.....	24	15	Form.....	33	21
Agent officer is also sales officer....	24	15	Waivers of reports by agent officers..	33	21
Blank, prohibited.....	27	16	Responsibility of accountable disbursing officer and his agent officer.....	17	12
Cash sales of bonds.....	27	16	Return of funds and/or paid vouchers by certain agent officers.....	52	27
Collections.....	23	15	Return:		
Delinquent accounts.....	24, 27	15, 16	Failure to make.....	31	18
Disposition:			When made.....	31	18
Funds.....	23	15	Safeguarding of funds.....	12, 53	6, 28
Receipts.....	27	16	Sales:		
Enlisted persons' deposits.....	26	16	Funds for making change in commissaries, etc.....	21	14
Funds advanced to sales commissaries, etc.....	21	14	Proceeds, disposition.....	24	15
Funds and/or paid vouchers returned by certain agent officers..	52	27	United States Savings Bonds.....	25	16
Funds:			Sales officer, receipt to be given:		
Intrusted to agent officer.....	11	6	When also agent officer.....	24	15
Transferred to class A or second class B agent officer for payment.....	39	22	When sales officer and agent officer different individuals.....	24	15
Furnished by—			Sales other than United States Savings Bonds.....	27	16
Accountable disbursing officer when agent officer makes returns.....	32	19	Savings Bonds, United States.....	25	16
Agent officer to Central Accountable Disbursing Officer.....	52	27	Soldiers' deposits.....	26	16
Central Accountable Disbursing Officer for funds transferred.....	52	27	Statement rendered by agent officer filed with account current.....	36	22
Hand receipt, when used.....	24	15	Statutory provisions authorizing disbursements by agent officers.....	1	1
Miscellaneous collections.....	27	16	Stoppage circular, collections.....	27	16
Overpayments.....	23	15	Supplies:		
			Issued to organizations prior to departure from home stations.....	41	24
			More economical to procure away from home station.....	42	24

	Para- graph	Page		Para- graph	Page
Submission of case for advance decision.....	19	13	United States Savings Bonds.....	25	16
Suspensions and disallowances, collections.....	27	16	Utilization of class B agent officer.....	4	2
Transfer of funds from class B agent officer to another agent officer of same accountable disbursing officer.....	38	22	Verification of cash.....	31	18
Transferred to class A or second class B agent officer for payment at station of class B agent officer.....	39	22	Vouchers:		
Transfer of funds, methods.....	10	4	Audit by accountable disbursing officer.....	37	22
Traveling to or from points beyond continental limits of United States:			Cash purchases, organizations away from home station.....	45	24
Acceptance of funds.....	54	29	Certificates required by officer having suballotment of funds, purchases of organizations away from home station.....	45	24
Agent officer is to return within a short time.....	52	27	Clearance of class B agent officers' accounts.....	31	18
Application of special procedure.....	52	27	Corrections.....	31	18
Assistance given to agent officers by accountable disbursing officer.....	54	29	Doubtful payments.....	37	22
Central Accountable Disbursing Officer.....	55	30	Emergency purchases.....	22	14
Commingleing of funds.....	54	29	Entries on brief of pay rolls.....	18	13
Disposition of unidentifiable funds.....	54	29	Identification of payees.....	18	13
Emergency purchases.....	53	28	Incorrect.....	15, 37	7, 22
Funds advanced.....	51	27	Letter of transmittal of paid vouchers.....	32	19
General provisions.....	49	27	Notation by class B agent officer.....	18	13
Loss of funds.....	53	28	Paid, return by agent officer.....	52	27
Obtaining receipts where vouchers not available.....	53	28	Preparation.....	18	13
Orders directing travel.....	53	28	Processing paid vouchers, organizations away from home stations.....	45, 47	24, 26
Receipt for funds advanced.....	52	27	Receipt given by accountable disbursing officer.....	32	19
Receipt for funds and/or paid vouchers returned.....	52	27	Record kept on Cash Blotter.....	30	17
Responsibility of—			Responsibility of accountable disbursing officer and his agent officer.....	17	12
Accountable disbursing officer.....	54	29	Returns to accountable disbursing officer supported by paid vouchers.....	31	18
Agent officers.....	53	28	Transfer of funds.....	10	4
Return of funds and/or paid vouchers by agent officers.....	52	27	Transmission of paid vouchers, forms required.....	32	19
Safekeeping of funds.....	53	28	Withheld from credit.....	37	22
Settlement of accounts.....	53	28	Witnessing payments.....	18	13
Subsequent intrustment.....	53	28	Waivers of report of operations.....	33	21
Transfer of agent officers' funds.....	52	27	War Savings Bonds, cash sales.....	25	16
WD Circular 99, 1945, furnished accountable disbursing officer.....	53	28	Witnessing payments.....	18	13



~~THIS BOOK BELONGS TO THE~~
~~LIBRARY~~

11-9-45

NTSU LIBRARY

c- 1946 mecat P 1342
56

UNT LIBRARIES DENTON TX 76203



1001899217