

W1.35:14-704

Document
Reserve

TM 14-704

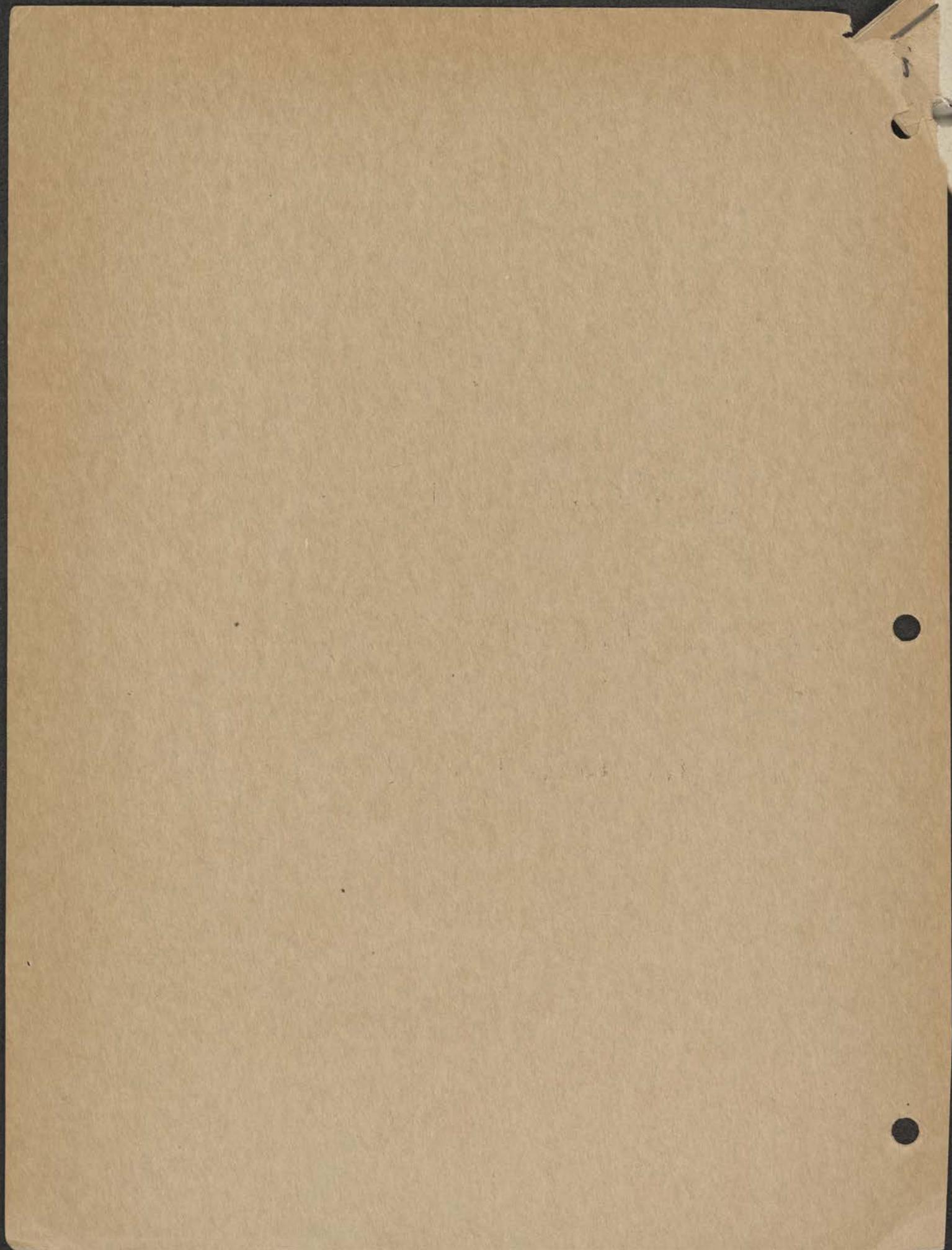
WAR DEPARTMENT TECHNICAL MANUAL

NON-CIRCULATING

ACCOUNTING FOR
RECEIPTS AND PAYMENTS
BY DISBURSING OFFICERS

WAR DEPARTMENT
NTSU LIBRARY

JULY 1945



WAR DEPARTMENT TECHNICAL MANUAL

TM 14-704

ACCOUNTING FOR
RECEIPTS AND PAYMENTS
BY DISBURSING OFFICERS

WAR DEPARTMENT • JULY 1945

United States Government Printing Office

Washington: 1945

WAR DEPARTMENT

WASHINGTON 25, D. C., 1 July 1945

TM 14-704, Accounting for Receipts and Payments by Disbursing Officers, is published for the information and guidance of all concerned.
[AG 300.7 (7 Jul 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) (5); AGF (Budget & Fiscal) (5); ASF (Control Div) (2); T of Opn (Fiscal Directors) (10); Dept (Finance Off) (5); Base Comd (Finance Off) (5); Arm & Sv Bd (1); Def Comd (1); S Div ASF (1); Sv C oversea (Finance Off) (3); SvC (Fiscal Directors) (5); MDW (Fiscal Directors) (5); Class I, II, III, Instal (Finance Off) (3); PE (Sp Disbursing Agents) (10); Gen & Sp Sv Sch (2); USMA (2); ROTC (1); ROTC Lib (1); A (Finance Off) (2); CHQ (Finance Off) (2); D (Finance Off) (3); C 14 (Finance Disbursing Sec) (5).

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

FOREWORD

The provisions of this manual apply without exception to all disbursing officers, wherever located, who forward money accounts to Army Regional Accounting Offices. The manual also applies to those disbursing officers who forward accounts to the Accounts Branch of Foreign Theater Fiscal Offices; however, when necessitated by local conditions, minor changes in operating details may be prescribed by the Fiscal Director of the Theater. Such changes will be kept to the minimum consistent with local conditions or military exigencies and will in no event modify in any appreciable degree the controls established over the accounting for public funds. Advice of such changes will be transmitted to Office of the Fiscal Director, attention, Accounts Division, Washington 25, D. C. The term "Regional Accounting Office" used throughout this manual will be interpreted to include both Army Regional Accounting Offices in the United States and the Accounts Branches of Foreign Theater Fiscal Offices.

Disbursing officers should address all inquiries pertaining to accounting instructions, or the preparation and submission of their money accounts through regular channels to the applicable Army Regional Accounting Office.

Except for minor corrections, changes to this manual will be supplied on a page basis. Whenever an additional page is to be incorporated in the manual, it will be assigned a regular page number together with an alphabetical suffix. For example, if two pages are added between numbers 75 and 76, they will be numbered 75A and 75B.

Paragraphs are numbered consecutively throughout the manual without regard to chapters. Whenever new material is to be added to the manual, the additional paragraphs will be assigned decimal suffix numbers. For example, if two paragraphs are added between numbers 105 and 106, they will be numbered 105.1 and 105.2.

CONTENTS

	<i>Paragraphs</i>	<i>Page</i>
CHAPTER 1. GENERAL	1-9	1
CHAPTER 2. SUBMISSION OF ACCOUNTING DOCUMENTS	10-17	4
CHAPTER 3. DISBURSEMENTS	18-32	9
CHAPTER 4. COLLECTIONS	33-44	18
CHAPTER 5. TRANSFERS OF FUNDS BETWEEN DISBURSING OFFICERS	45-53	25
CHAPTER 6. DEPOSITS OF PUBLIC FUNDS	54-61	28
CHAPTER 7. SPECIAL DEPOSIT ACCOUNTS	62-72	32
CHAPTER 8. DEDUCTIONS FROM CIVILIAN PAY	73-83	37
CHAPTER 9. REFUND OF RETIREMENT COLLECTIONS	84-90	49
CHAPTER 10. INTERNAL RECORDS:		
<i>Section I.</i> General	91-92	53
<i>II.</i> Cash book	93-98	53
<i>III.</i> Cash blotter	99-104	57
<i>IV.</i> Check register	105-108	60
<i>V.</i> Agent's accountability ledger.....	109-111	62
<i>VI.</i> Detailed special deposit ledgers.....	112-116	62
<i>VII.</i> Ledgers for civilian pay.....	117-127	65
<i>VIII.</i> Disbursing officer's 21F5850 subsidiary ledgers.....	128-129	71
CHAPTER 11. ADJUSTMENTS:		
<i>Section I.</i> Correction of erroneous accounting classifications.....	130-140	75
<i>II.</i> Special deposit adjustments.....	141-143	81
CHAPTER 12. ACCOUNT CURRENT:		
<i>Section I.</i> General	144-146	85
<i>II.</i> Face of the account current.....	147-149	85
<i>III.</i> Reverse of the account current.....	150-169	92
CHAPTER 13. LOSS OF FUNDS	170-181	97
CHAPTER 14. SOLDIERS' DEPOSIT	182-185	102
CHAPTER 15. UNCOLLECTIBLE CHECKS	186-189	104
CHAPTER 16. ACCOUNTING CLASSIFICATIONS FOR FOREIGN TRANSACTIONS	190-197	105
CHAPTER 17. PREPARATION OF THE IGD FORM 3.....	198	109

CONTENTS—CONT'D

	<i>Paragraphs</i>	<i>Page</i>
CHAPTER 18. SPECIAL PROCEDURES AND REQUIREMENTS:		
<i>Section I.</i> Foreign exchange	199	113
<i>II.</i> Disbursing station numbers.....	200	113
<i>III.</i> Unexplained balances	201	113
<i>IV.</i> Report of foreign receipts and payments by disbursing officers located in continental United States.....	202-209	114
INDEX		117

LIST OF ILLUSTRATIONS

<i>Figure</i>	<i>Page</i>
1. Submission of Money Accounts.....	5
2. WD AGO Form 14-36, Letter of Transmittal.....	7
3. Standard Form 1025, Schedule of Disbursements.....	12-13
4. WD AGO Form 14-54, Schedule of Disbursements.....	15
5. Standard Form 1025, Schedule of Disbursements (Final sheet for period)..	16
6. WD AGO Form 14-54, Schedule of Disbursements (Final sheet for period)	17
7. WD AGO Form 14-55, Schedule of Collections.....	21
8. Schedules of Transfers.....	26
9. Treasury Department Forms 1.....	30
10. Schedules of Deposits.....	31
11. Standard Form 1046 (Regular).....	33
12. Standard Form 1046 (Adjustment of Bond and Tax Collections).....	34
13. Standard Form 1049, Tax Payment to Federal Reserve Bank.....	39
14. Treasury Department Form 410 (Revised).....	40
15. Standard Form 1049, Tax Payment to Collector of Internal Revenue.....	41
16. Cash Book	54-55
17. Cash Blotter	58-59
18. Check Register	61
19. Class "B" Agent Ledger Account.....	63
20. Special Deposit - 21F0000 Ledger.....	64
21. Civilian Pay Ledgers.....	Faces No. 67
22. Accounts Receivable Ledger.....	70
23. Disbursing Officer's Subsidiary Bond Ledger.....	72
24. WD AGO Form 14-37 showing adjustment in connection with civilian pay check cancelation	76
24a. WD AGO Form 14-37 showing adjustment of trust fund collections.....	77
24b. WD AGO Form 14-37 showing adjustment of appropriation collection.....	78
24c. WD AGO Form 14-37 showing adjustment of expenditures.....	79
24d. WD AGO Form 14-37 showing adjustment of appropriation limitations....	80
24e. WD AGO Form 14-37 showing adjustment of trust fund collections.....	81
25. Account Current (Front).....	86-87
26. Account Current (Reverse)	88-89
27. Schedule of Accountable Warrants.....	90
28. Schedule of Treasury Checks for Cash and Schedule of Limited Depository Checks for Cash.....	93
29. Schedule of Funds in Hands of Agents.....	95
30. Inspector General Department Form 3 (Front).....	110
31. Inspector General Department Form 3 (Reverse).....	111
32. WD FD Form 301, Schedule of Foreign Payments.....	115
33. WD FD Form 302, Schedule of Foreign Receipts.....	116

CHAPTER I GENERAL

1. Purpose

The purpose of this manual is to provide official instructions governing the manner in which disbursing officers' money accounts will be prepared and submitted, and the related office records will be maintained.

2. Accounting for Funds Disbursed and Collected by the War Department

a. The money accounts of disbursing officers are forwarded to Army Regional Accounting Offices where they are examined and where all transactions affecting the accountability of the disbursing officers are posted to individual ledgers maintained for each disbursing officer. A separate account is maintained for each line on the face of the account current. When all entries have been posted, the balances of these subsidiary ledgers should agree with the balances shown in column twelve of the respective accounts current.

b. In processing the accounts of disbursing officers, expenditure and collection data are summarized by the Army Regional Accounting Offices. Reports are then prepared which serve as the basis for the reporting of War Department expenditures and collections by the Central Accounts Branch of the Office of the Fiscal Director, Washington, D. C.

c. Journal vouchers, termed Transfer and Counter Warrants, which are prepared from the Regional Accounting Office reports are posted to the official appropriation and receipt account ledgers of the War Department. These warrants are forwarded to the Treasury Department for entry into their appropriation and receipt account ledgers. After the warrants are recorded by the Treasury Department, they are forwarded to the General Accounting Office for approval, for posting to the ledgers of that office, and for subsequent audit.

d. The appropriation and receipt records of the War Department, the General Accounting Office, and the Treasury Department are posted

from the same journal vouchers (Transfer and Counter Warrants) and are therefore in agreement.

3. Army Account of Advances

a. Disbursing officers of the Finance Department are advanced money under 21X0000, Army Account of Advances, and not by specific appropriations. When a disbursing officer claims credit for a disbursing voucher which charges an appropriation, his Army Account of Advances balance is reduced. Based on the information furnished on disbursing vouchers, Transfer and Counter Warrant journal vouchers are prepared by the Regional Accounting Offices. These Transfer and Counter Warrants reduce the balances of the appropriations shown on the disbursing vouchers, and adjust Army Account of Advances.

b. With the exception of Retirement collections, disbursing officers of the Finance Department do not deposit appropriation and receipt account collections on TD Forms 1, but retain them for disbursing purposes and apply them as increases to Army Account of Advances. Based on the appropriation and receipt account information which is furnished on the Schedule of Collections and Voucher Deductions, Transfer and Counter Warrant journal vouchers are prepared which increase the balances of the appropriations and receipt accounts, and adjust Army Account of Advances.

c. The Transfer and Counter Warrants are posted to the appropriation and receipt account ledgers of the Treasury, the General Accounting Office, and the War Department. Therefore, whenever a disbursing officer schedules a voucher charging an appropriation, the balance of that appropriation is reduced; and when a disbursing officer schedules an appropriation or receipt account collection on his Schedule of Collections, the balance of the appropriation or the receipt account is increased.

1 Jul 1945
c. Droppages
not pic
now

4. Trust Funds

a. The trust fund is a fund into which are covered receipts of the United States Government which are accepted and administered in a trust capacity and which is expended, used, or invested only in accordance with the conditions of the trust. These funds are held in trust by the Treasury Department for individuals or organizations.

b. Trust fund receipts are periodically transferred by the Treasury Department to trust fund appropriations.

c. The Finance Department collects and disburses some trust funds, for example, collections are credited to the Trust Fund Receipt Accounts 218910, Deposits, Pay of the Army, and disbursements are made from the complementary Trust Fund Appropriation 21X8910, Pay of the Army, Deposit Fund. Some trust funds are collected by the Finance Department but are disbursed by other Government agencies; for example, collections are credited to the Trust Fund Receipt Account 218881, Unclaimed Monies of Individuals, whose whereabouts are unknown but expenditures from the complementary appropriation are disbursed by the Treasury Department.

5. Special Funds

a. A special fund is a fund into which are covered receipts of the United States Government from specific sources designated by law and which is restricted as to use or expenditure to the purposes designated by law in respect to such fund.

b. Special funds differ from trust funds in that they are not held in trust for individuals or organizations. These receipts are transferred periodically by the Treasury Department to complementary special fund appropriations. An example of a special fund receipt account is 216426, Reimbursements, defense aid, aircraft and aeronautical material, Sec. 6 (b), Act March 11, 1941 (state fiscal year). The complementary special fund appropriation is not disbursed by the Finance Department.

6. Special Deposits

a. Special Deposits are funds turned over

to the disbursing officer to be held temporarily in his account until such time as a proper disposition of the collection can be accomplished.

b. These funds are accounted for differently than trust funds in that at the time of collection they are not turned over to the Treasury Department either by direct deposit or by adjustment to Army Account of Advances.

7. Miscellaneous Receipts

A miscellaneous receipt is a collection which is required by law to be covered into the General Fund of the Treasury, and which is not available for expenditure until appropriated by Congress.

8. Appropriations

An appropriation is an authorization to make payment out of the Treasury for a designated purpose pursuant to an act of Congress. Most operating expenses of the Government are borne by general fund appropriations which are made available in the annual appropriation acts of Congress. The appropriations Finance Service Army, Air Corps Army, Seacoast Defenses, are examples of general fund appropriations.

9. Voucher Deductions

a. A voucher deduction is an amount withheld from a payee. The three types of voucher deductions are:

- (1) Voucher collections.
- (2) Droppages.
- (3) Items paid for the payee.

b. **VOUCHER COLLECTIONS.** When only voucher collections are involved, the appropriation is charged in the gross amount due, the voucher deductions are picked up as collections in the accounts of the disbursing officer, and the payee receives the net amount. The disbursing officer claims credit for the gross amount charged to the appropriation by entering that sum on his Schedule of Disbursements; at the same time the voucher collections are entered on the Schedule of Collections and Voucher Deductions.

temporarily
as a proper
be accom-
tly

1 Jul 1945

CHAPTER I

TM 14-704

c. **DROPPAGES.** This type of deduction is not picked up on the Schedule of Collections, nor is it included in the amount charged to the appropriation by the disbursing officer settling the voucher. Such items are subtracted from the gross amount due the payee and the net amount is charged to the appropriation. Disbursing credit is claimed for the amount by entering it on the Schedule of Disbursements. If no other deductions are involved, the payee receives the amount for which the disbursing officer claims credit.

d. **ITEMS PAID FOR THE PAYEE.** When proper authority exists, a disbursing voucher is settled by two or more payments, one in the net amount due is made to the payee and the other payments in the amount of the deductions are made for the payee to other individuals or organizations. When no "droppages" are involved, the appropriation is charged in the gross amount due, and disbursing credit is claimed for the gross amount by entering it on the Schedule of Disbursements.

1 Jul 1945

CHAPTER 2

SUBMISSION OF ACCOUNTING DOCUMENTS

10. Money Accounts

The money accounts of disbursing officers are comprised of the account current and its supporting documents.

11. Period of Accounts

An accounting period is ordinarily one calendar month, beginning on the first day of the month and ending on the last day. It is of shorter duration in the following instances:

a. When the disbursing officer is relieved before the close of the month.

b. When he is absent on account of leave, illness, or other cause for more than 10 days if he has no deputy, or for more than 30 days if he has a deputy.

c. When he starts disbursing after the first of the month.

d. When he closes accounts for change of bond. (See par. 13, TM 14-500.)

e. When he leaves the jurisdiction of one accounting office and enters the jurisdiction of a different accounting office during a month. (See par. 16.) Regardless of when an accounting period begins, it never extends beyond the last day of the calendar month. A new accounting period is begun on the first day of each month.

12. Accounting Offices

The accounts of disbursing officers are forwarded to accounting offices; those offices which are located in the United States are called Army Regional Accounting Offices, and those which are located outside the United States are called Foreign Theater Fiscal Offices. The components of the regions and the addresses of the accounting offices are published in section I, War Department Circular No. 481, 1944, as amended by section III, War Department Circular No. 164, 1945. See also figure 1 which is a chart showing areas served by Army Regional Accounting Offices.

13. Accounting Documents

The following is a list of the documents

which will be submitted to the accounting offices:

a. Accounts current and supporting documents as follows:

(1) Schedules of Disbursements and Collections and their supporting vouchers.

(2) Miscellaneous supporting documents.

b. Duplicate copies of TD Forms No. 1 (Revised). In every instance where the disbursing officer reports to an Army Regional Accounting Office, the duplicate Certificate of Deposit will be forwarded to that office which received the related account current. (See par. 59.)

c. Secret and confidential vouchers and their related schedules. (See par. 9, TM 14-500.)

d. WD AGO Forms 14-37 (old form WD FD Form 31).

e. WD AGO Forms 14-16 (Abstract of expenditures from "Pay of the Army Deposit Fund" and interest paid on account thereof) (old form WD FD Form 11a). In every instance, the accounts current and WD AGO Form 14-37 (Correction Voucher), will be forwarded to the Army Regional Accounting Office or Foreign Theater Fiscal Office which received the related vouchers and Schedules of Disbursements and Collections.

14. Method of Shipment

Documents comprising the money accounts will be forwarded by registered mail or express. Disbursing officers stationed in the offices of the Military Attaches will forward their accounts as directed by the Finance Officer, G-2, Military Intelligence Division, War Department, Washington 25, D. C.

15. Forwarding Accounts

a. In every instance the complete money accounts of a disbursing officer for an entire accounting period must be forwarded within 10 days after the close of the accounting period. Failure to do so makes the disbursing officer delinquent. Some disbursing officers forward

1 Jul 1945

SUBMISSION OF MONEY ACCOUNTS

DISBURSING OFFICERS SERVING WITH OR STATIONED WITHIN	FREQUENCY OF SUBMISSION OF ACCOUNTS	ADDRESS OF ARMY REGIONAL ACCOUNTING OFFICE TO WHICH SUBMITTED
Military District of Washington (except Transportation Division of the Finance Office, U. S. Army, Washington 25, D. C.)	Daily	The Chief Army Regional Accounting Office Office of the Fiscal Director 63 Vesey Street New York 7, New York
First, Second, and Third Service Commands (except tactical organizations and mobile units)	Daily	
Military Attaches (except as otherwise directed)	As directed depending upon location	
Newfoundland Base Command Bermuda Base Command Greenland Base Command U. S. Army Forces in Iceland U. S. Army Forces in Azores	Weekly	
Fourth Service Command (except tactical organizations and mobile units)	Daily	The Chief Army Regional Accounting Office Office of the Fiscal Director 449 West Peachtree Street Atlanta 3, Georgia
United States Army Forces in South Atlantic	Weekly	
Caribbean Defense Command	Weekly	
Transportation Division of FOUSA, Washington, D. C.	Daily	The Chief Army Regional Accounting Office Office of the Fiscal Director 366 West Adams Street Chicago 6, Illinois
Tactical organizations and mobile units in the United States	Daily	
Fifth, Sixth, and Seventh Service Commands	Daily	
Northwest Service Command, the Alaskan Department and other United States Army Forces in Canada	Weekly	
Special disbursing agents assigned to United States Army Transports when the home port of the vessel is not served by a foreign theater fiscal office	Monthly; forwarded as expeditiously as possible	
Eighth and Ninth Service Commands (except tactical organizations and mobile units)	Daily	The Chief Army Regional Accounting Office Office of the Fiscal Director 1206 Santee Street Los Angeles 54, California
All others serving in foreign areas	As directed by the theater fiscal director	Address will be furnished by the foreign theater fiscal director

Figure 1. Submission of money accounts.

all papers comprising their accounts at the close of the accounting period; others are required to forward schedules and vouchers periodically throughout the month before the account current is rendered.

b. Disbursing officers within the continental limits of the United States will submit vouchers and Schedules of Disbursements and Collections to the proper Regional Accounting Office on a daily basis.

c. Disbursing officers stationed at any Atlantic Base Command, those in Alaska and Canada, and those in the Panama Canal and Antilles Departments will submit vouchers and schedules on a weekly basis.

d. All other disbursing officers who forward accounts to Army Regional Accounting Offices located in the United States will submit their entire accounts at the close of the accounting period.

e. Disbursing officers who are stationed within the continental limits of the United States will complete and forward the final day's vouchers and schedules not later than the close of the second business day following the close of the previous month. These vouchers and schedules will be forwarded by facilities which will insure that they will be received in the accounting office not later than the 5th calendar day of the month.

f. Disbursing officers who forward accounts to Accounts Branches of Foreign Theater Fiscal Offices will submit their accounts in accordance with instructions issued by the theater Fiscal Director.

16. Change of Accounting Office

a. The numbers of the accounting regions and the names of foreign theaters are published in War Department Circulars. (See par. 12.)

b. Whenever a tactical organization or a mobile unit moves from one geographical point in the United States to another, such a change does not require the accounts be forwarded to a different accounting office. However, whenever a tactical organization or mobile unit leaves the United States for a foreign theater, or when it leaves one foreign theater for another foreign theater which is served by a different accounting office, or when the organization leaves a

foreign theater and returns to the United States, it is required that the documents be forwarded to a different accounting office.

c. When such a change of location occurs and the new theater is known, the disbursing officer will total his money accounts as of the date of departure for the new theater, and will deposit retirement collections on TD Forms No. 1 (Revised). The disbursing officer will then prepare and forward an account current for the period to the accounting office of the area he is leaving. This account current will bear a notation stating that it is the final submission to that office and it will also reveal the region or theater to which the disbursing officer has been ordered.

d. If at the time of departure the new region or theater is not known, the disbursing officer will delay totaling his accounts and preparing the account current as prescribed in *c* above until he learns the location of the accounting office to which future accounts will be submitted.

e. The first account current forwarded to the new accounting office will reveal the office which received the previous account.

f. Care will be exercised to prevent revealing classified information in the notations on the account current. If the end of the calendar month occurs while the disbursing officer's organization is in transit from one region to another, and subsequent to the final submission to the accounting office of the area he is leaving, he will forward his account for the rest of the month to the office which exercises jurisdiction over the area to which the organization has been ordered. Nothing in this paragraph should be interpreted as requiring a disbursing officer attached to a tactical organization or mobile unit to close out his disbursing and special deposit accountable balances by deposit or transfer merely because he is changing regions.

17. Letter of Transmittal

a. Documents comprising a disbursing officer's money accounts will be listed on a WD AGO Form 14-36 (Letter of transmittal), which will be forwarded in duplicate with the accounts to the designated regional accounting

1 Jul 1945
 TRIPLICATE
 WD AGO FORM 14-36
 THIS FORM IS OBSOLETE

1 Jul 1945

office. The date of the letter of transmittal will be the day on which the accounts are actually mailed. It is not required that forms be serially numbered, but if the disbursing officer desires, a report number may be placed in the block provided on the form. Figure 2 is an example of the Letter of Transmittal.

* Disbursing officers who forward vouchers

and schedules on a daily basis need not send a WD AGO Form 14-36 (old form WD FD Form 29) for a day during which there was no activity, such as a Sunday or holiday, except that a WD AGO Form 14-36 will be forwarded in every instance for the last day in the month, and if no documents are submitted with this form, it will be marked "Negative Report."

do not send a
WD FD Form
except that
1 Jul 1945

CHAPTER 3 DISBURSEMENTS

18. General

A disbursement is a voucher supported transaction which decreases the accountable balance of a disbursing officer, and charges an appropriation or special deposit account. In most instances, a disbursement is a payment to an individual or organization for goods furnished or services rendered. In some cases a disbursement is made solely to reduce the balance of one appropriation or fund and to increase the balance of another. Many disbursing vouchers perform both functions, that is, part of the money disbursed is turned over to the payee, and the remaining part is credited to a different appropriation or fund.

19. Disbursing Voucher Forms

The approved forms for disbursing vouchers are set forth in TM 14-508.

20. Accounting Classification

a. Each charge to an appropriation will be coded to indicate the following:

<i>Domestic transactions</i>	<i>Foreign transactions</i>
1. Appropriation	1. Appropriation
2. Service Code	2. FDGA Serial
3. Allotment Serial Number	Number
4. Project	3. Country Code
5. Object	4. Project
6. Fiscal Station	5. Object

b. TM 14-700 furnishes and explains the codes of the accounting classifications for domestic transactions. For foreign transactions see chapter 16.

c. Disbursing vouchers which charge special deposit funds will show the code number of the special deposit fund being charged; these code numbers are also shown in TM 14-700.

d. Titles of appropriations or special deposit accounts, either in full or in abbreviated form will not be shown on disbursing vouchers.

e. In the United States, the nominal fiscal station number, S99-999, will be used for open and general allotments, and for disbursements by the Transportation Division, Finance Office, U.S. Army, Washington, D.C., to common carriers for travel and transportation of things. Outside the United States, fiscal station numbers are not used.

f. On most standard form disbursing vouchers and on WD Forms 44 two amount columns are shown, one for "Limitation or Project" and another for "Appropriation". Since separate amounts must be shown for each different accounting classification, there is no need to use more than one amount column.

g. More than one appropriation or special deposit fund or more than one allotment, project, and object, or fiscal number, or any combination thereof, may be shown on a single voucher. An example of two complete accounting classifications, stated on a single Standard Form disbursing voucher, is as follows:

<i>Appropriation, limit'n, or proj't symbol</i>	<i>Appropriation title</i>	<i>Limit'n or Proj't Amount</i>	<i>Appropriation Amount</i>
212/50605	503-1697 P440-17 S18-096		\$105.18
21F0000			15.15

The same classifications and amounts, stated on vouchers without the above columnar segregation, would be shown as follows:

212/50605	503-1697	P440-17	S18-096	\$105.18
21F0000				15.15

h. In preparing disbursing vouchers, or in accepting them for payment, the disbursing officer will require full accounting classification to be shown.

1 Jul 1945
column 12 and
number
follows

21. Disbursing Officer's Data

a. In the "Paid By" block of every disbursing voucher settled by a disbursing officer there will be entered:

- (1) Disbursing officer's name, grade and service.
- (2) Disbursing symbol number.
- (3) Disbursing station (name and number), except as provided in *b* below.
- (4) Accounting month and year in which the voucher is scheduled.

b. Disbursing officers stationed outside the continental limits of the United States, and those stationed at staging areas, ports of embarkation, and other stations having a classified address, will not reveal geographic location on documents by name or by station number.

22. Numbering Vouchers

Disbursing vouchers will be numbered consecutively starting with number one at the beginning of each fiscal year and continuing in an unbroken sequence throughout that fiscal year. If, however, it is necessary to void a block of voucher numbers, a notation to that effect should be placed on the Schedule of Disbursements in the "Voucher Number" and "Paid To" columns. Whenever a disbursing officer is relieved at one station and with or without a lapse of time, is reassigned to disbursing duty during the same fiscal year, he will continue to use the same series of numbers used at his prior station for the rest of that fiscal year.

23. Listing on Schedules

Vouchers will be listed on Schedules of Disbursements in strict numerical sequence.

24. Forms for Schedules of Disbursements

a. Schedules of Disbursements will be prepared in duplicate on a Standard Form 1025 (Schedule of disbursements), or WD AGO Form 14-54 (Schedule of disbursements) (old form WD FD Form 51) depending on the preference of the disbursing officer.

b. The original Schedule of Disbursements will be forwarded with original vouchers to the designated Regional Accounting Office and the

duplicate copy will be retained by the disbursing officer.

25. Purpose of Schedule

The Schedule of Disbursements on which is listed all disbursing vouchers supports the account current.

26. Appropriation Codes on Schedules

Disbursing officers will furnish the appropriation or special deposit code numbers on the Schedule of Disbursements. Service, allotment, project, object, and fiscal station code numbers will not be shown. For the purpose of this chapter, an appropriation code number bearing a limitation will be considered a separate appropriation code.

27. Preparation of WD AGO Forms 14-54

a. Normally the majority of vouchers paid at an installation will be charged to a few of the large appropriations. The six distribution columns of the WD AGO Form 14-54 will be used to distribute disbursements from these appropriations. By entering the appropriation code numbers at the head of the distribution columns, the necessity of typing appropriation symbols in column 2 will be eliminated in most cases.

b. Column 12 (Remarks) will be titled "Misc." and will be used to list the amounts pertaining to the other appropriations and the various special deposit accounts. Whenever sums are entered in this column, the appropriation or special deposit code number will be shown in column 2 (Paid To), immediately following the name of the payee.

c. The six most common or recurring appropriations which are distributed on the form may change from day to day. For example, a disbursing officer may find it convenient to show the appropriation code number 212/50425 at the top of a distribution column on those days when numerous military pay rolls and pay vouchers are processed, but on the other days of the month he might wish to use this column for another appropriation and list the infrequent amounts charged to code 212/50425 in

by the disburs-
1 Jul 1945

1 Jul 1945

CHAPTER 4

TM 14-704

column 12 and to show the appropriation code number in column 2 (Paid To) immediately following the name of the payee.

d. A special deposit code number may be shown at the top of a distribution column if the volume of special deposit disbursements is sufficiently large.

e. There is no need to show the amount disbursed for each voucher in column 5 (Total Amount Paid) since the total amount charged to appropriations or special deposit accounts is entered in one of columns 6 through 12. If this system is used, the sheet total of column 5 will be determined by adding the sheet totals of columns 6 through 12. It will also be necessary to independently prove the sheet totals of column 5 by adding the disbursements shown on each voucher listed on the sheet. A disbursing officer may enter detailed amounts in column 5 (Total Amount Paid) if he considers this method to be advantageous to his operations. Whenever the Schedule of Disbursements is prepared on a bookkeeping machine, gross disbursements on individual vouchers may be posted in column 5 if it is an aid in the machine operation. When a mechanical proof of postings is obtained by bookkeeping machine it will not be necessary to prove columnar totals by running an adding machine tape on the individual vouchers.

28. Use of the Standard Form 1025

a. The appropriation or special deposit fund code number will be shown in column 3 (Appropriation) and the amount charged to each code number will be shown in column 5 (Total Amount Paid). If the voucher is settled by check, the amount of the check will be shown in column 4, the heading of which will be change from "Check No." to read "Paid by Check". The amount of cash payments will be shown in column 6 "Paid in Cash".

b. The sheet total of column 5 (Total Amount Paid) will be independently proven by adding the disbursements shown on each voucher listed on the sheet.

29. Sheet Numbers and Totals

Each sheet of the daily, periodic, or monthly schedule will be consecutively numbered begin-

ning with the number one. Sheet totals will be shown for every monetary column of the schedule but these sheet totals will not be carried forward to the succeeding sheets. Regardless of the form used, disbursing officers who prepare schedules on a daily or weekly basis will show on the last sheet for the day or week, respectively, "Total This Report", "Prior Accumulative Total", and "Total to Date" for the columns which are headed "Paid by Check", "Paid in Cash", and "Total Amount Paid". Disbursing officers who use WD AGO Form 14-54 will make no attempt to accumulate totals for columns 6 through 12; the sheet totals will be sufficient.

30. Certificate

On the final sheet of the Schedule of Disbursements prepared for the last day in the accounting period, below the monetary entries, the disbursing officer will prepare and sign the following certificates:

"I certify that the vouchers paid by me under the Army Account of Advances are properly chargeable to the appropriation(s) shown on each voucher."

31. Examples

There are furnished herewith examples of Standard Forms 1025 and WD AGO Forms 14-54. (See figs. 3, 4, 5, and 6.)

32. Checks Identified on Schedule

Disbursing officers who maintain checking account balances in the Chase or Bishop National Banks, or in limited depositories overseas, will distinguish on the Schedule of Disbursements between Treasury checks and checks drawn on other depositories. If all checks are drawn on depositories other than the Treasury, a notation to that effect and the name of the depository will be placed on the final sheet of the Schedule of Disbursement. If the disbursing officer draws checks on both the Treasury and another depository, he will place asterisks in the "Paid by Check" column of his schedule opposite those amounts settled by Treasury check, or by other depository check, whichever type is less frequent; for example, if a disbursing officer drew 500 checks against

Barclay's Bank and only 10 Treasury checks in the settlement of a month's vouchers, he would place the asterisks in the "Paid by Check" column beside those 10 amounts which represented Treasury checks, and these asterisks would be explained on the final sheet as follows:

*These are Treasury checks. All others are Barclay's Bank. If a voucher is settled by two checks, one drawn on a Treasury check and the other on a limited depositary check, an explanation or recap of check payments from each account will be shown on the Schedule of Disbursements.

EXPLANATION OF FIGURE 3.

1 & 2 This example is Sheet No. 2 of the schedule of disbursements for the 20th day of November 1944.

3 The first line of entries pertains to a disbursing voucher. Totals from Sheet No. 1 are not brought forward.

4 The difference between \$123, amount paid in cash and \$157, total disbursed on voucher 2768, represents voucher collections.

5 When S. F. 1046 is listed on schedules, since there is no "payee", the name of the form and the person who prepared it are entered in the "Paid To" column.

6 When convenient, vouchers may be grouped by appropriation before they are numbered. This eliminates necessity of retyping the appropriation code number.

7 Each appropriation and special deposit code number shown on a voucher will be shown on the schedule.

8 These two vouchers are for a deceased civilian employee. Voucher 2790 is a charge to the appropriation to permit collections for retirement and taxes, and voucher 2791 is to transfer unapplied War Bond Balances to a trust fund receipt. See CPR 120.13. These vouchers also illustrate disbursements made solely to reduce one appropriation or fund and to increase the balance of another.

9 This is a no-pay disbursing voucher to correct a previous voucher which charged the appropriation \$1.00 less than the actual disbursement. A full explanation is on the voucher.

10 These totals are not carried forward to the next sheet.

All others are
 filed by two
 back and ex-
 1 Jul 1945

1 Jul 1945

CHAPTER 3

TM 14-704

DUPLICATE - RETAINED BY DISBURSING OFFICER

ORIGINAL - FORWARDED TO ARMY REGIONAL ACCOUNTING OFFICE

Standard Form No. 1025
 Form approved by Comptroller General, U.S.
 May 22, 1935

SCHEDULE OF DISBURSEMENTS

1 SHEET No. 2

WAR FINANCE DEPARTMENT STATION NO. 100
 (DEPARTMENT OR ESTABLISHMENT) (BUREAU OR OFFICE) (SERVICE OR GROUP)
 MADE BY Col. E. Z. Smith, F. D. AT Ft. Finance, Md.
 (NAME) (TITLE OR RANK) (STATION)

2 PERIOD 20 November 1944 SYMBOL NO. 210-111
 (MONTH OF - OR QUARTER ENDED)

FROM THE APPROPRIATION (OR AS INDICATED BELOW)

VOUCHER NUMBER (1)	PAID TO- (2)	APPROPRIATIONS (3)	Paid by (4)		TOTAL AMOUNT PAID (5)	PAID IN CASH (6)
			Check	Money Order		
2766	American Telephone & Telegraph Co.	212/50605	\$ 25.00		\$ 25 00	
2767	John J. Healy	212/51105	5.00		5 00	
2768	Civ. P/R Q.M.C.	212/50502			157 00	\$123 00
2769	Corning Glass & Chemical Company	212/50805	30.00		30 00	
2770	John C. Smith	21F5850	1.25		1 25	
5 2771	S. F. 1046 (Capt. M. B. Carter, Q.M.C.)	21F0000			5 00	
2772	Civ. P/R T. C.	2152409			279 00	247 00
2773	James R. Brown	21F5867	2.40		2 40	
2774	Presscott Wire & Conduit Co.	213/50610	130.00		130 00	
6 2775	Capt. R. D. Sovern, M.C.	212/50425	42.00		42 00	
2776	1st Lt. R. S. Masters, M.C.	"	42.00		42 00	
2777	Crosenetti Fruit & Vegetable Co.	212/50502	16.13		16 13	
7 2778	Claremont Const. Co.	212/50905	55.00		55 00	
2779	Springfield Cable & Brass Co.	212/50605	103.00		103 00	
2780	Ajax Pipe Co.	212/50905	87.00		87 00	
2781	Civ. P/R 1st Ord. Gp.	212/50905.250	100.00		100 00	
2782	Civ. P/R 2nd Ord. Gp.	212/51005			329 00	290 68
2783	Hettinger Surgical Supply Co.	"			186 00	161 47
2784	Chesapeake Bay Boat Supply Co.	212/50805	38.16		38 16	
2785	Pvt. Timothy J. Barnes	2152409	8.19		8 19	
2786	Western Union Telegraph Co.	212/50425			36 09	36 09
2787	Harrison L. Taylor	21X8910			50 00	50 00
2788	Smith & McAllister Produce Co.	212/50605	6.85		6 85	
2789	S. F. 1046 (Col. E. Z. Smith, F.D.)	21X0436	25.00		25 00	
8 2790	Martin A. Crowder	212/50502	118.93		118 93	
2791	S. F. 1046 (1st Lt. John C. Hayden, Q.M.C.)	21F5850			3 75	
2792	Mercator Chemical Laboratory Supplies	21F5867			2 40	
2793	Williamson & Davis Engineering Co.	212/50502	10.20		10 20	
2794	Eagle Fritchard Lead & Zinc	21F5850			7 50	
2795	Mercoid-Quartz Lamp & Tube Co.	212/50805	6.90		6 90	
9 2796	Adjustment	212/50805	6.90		6 90	
2797	Pioneer Laundry & Dry Cleaning	212/50425	32.75		32 75	
2798	S. F. 1046 (Major J. C. Black, Q.M.C.)	212/50502	18.92		18 92	
2799	Capt. R. T. Fuller, S. C.	21F0000			3 00	
2800	Morris H. Sanders	212/50425	63.00		63 00	
2801	Harris D. Ferrisworth	212/51705.002	4.00		4 00	
		212/50805	36.00		36 00	
10 Sheet Totals			\$1,223.73		\$2,293 67	\$908 24
			TOTAL			

Figure 3. Standard Form 1025, Schedule of Disbursements.

1 Jul 1943

67



DUPLICATE - RETAINED BY DISBURSING OFFICER

W.D.A.G.O. FORM NO. 14-54 (This form supersedes W.D.A.G.O. FORM NO. 51, approved by Comptroller, U.S., 12 November 1941, which may be used until existing stocks are exhausted)

SCHEDULE OF DISBURSEMENTS

ORIGINAL - FORWARDED TO ARMY REGIONAL ACCOUNTING OFFICE

SCHEDULE OF DISBURSEMENTS

W.D.A.G.O. FORM NO. 14-54 (This form supersedes W.D.A.G.O. FORM NO. 51, approved by Comptroller, U.S., 12 November 1941, which may be used until existing stocks are exhausted)

(1) VOUCHER NO.	(2) PAID TO	(3) BY CHECK	(4) PAID IN CASH	(5) TOTAL AMOUNT PAID	DISTRIBUTION OF TOTAL AMOUNT PAID BY APPROPRIATION						(12) EXCESS MILEG.
					(6) 212/50425	(7) 212/50905	(8) 212/50805	(9) 212/51005	(10) 212/50605	(11) 212/50502	
2766	American Telephone & Telegraph Co.	25.00		25.00			25.00				5.00
2767	John J. Healy, 212/51105	5.00		5.00						157.00	1.25
2768	Civ. P/R Q.M.C.		123.00	123.00							5.00
2769	Corning Glass & Chemical Co.	30.00		30.00							279.00
2770	John C. Smith, 21F5850	1.25		1.25							2.40
2771	S. F. 1046 (Capt. M.B. Carter, Q.M.C.), 21F0000		247.00	247.00							130.00
2772	Civ. P/R T. C., 2152409	2.40		2.40							10.00
2773	James R. Brown, 21F5867	130.00		130.00							100.00
2774	Presscott Wire & Conduit Co., 213/50610	42.00		42.00							10.00
2775	Capt. R. D. Sovern, M.C.	42.00		42.00							10.00
2776	1st Lt. R. S. Masters, M.C.	16.13		16.13							100.00
2777	Crosenetti Fruit & Vegetable Co.	55.00		55.00							10.00
2778	Claremont Const. Co., 21F0000	10.00		10.00							10.00
2779	Springfield Cable & Brass Co., Ajax Pipe Co., 212/50905.250	87.00		87.00			103.00				10.00
2781	Civ. P/R 1st Ord. Gp.	100.00		100.00							100.00
2782	Civ. P/R 2nd Ord. Gp.	38.16		38.16				329.00			100.00
2783	Hettinger Surgical Supply Co., Chesapeake Bay Boat Supply Co., 2152409	8.19		8.19				186.00			8.19
2784	Fvt. Timothy J. Barnes, 21X8910	36.09		36.09							50.00
2785	Western Union Telegraph Co., Harrison L. Taylor, 21X0436	6.85		6.85					6.85		25.00
2787	Smith & McAllister Produce Co., S. F. 1046 (Col. E. Z. Smith, F. D.), 21F5867	118.93		118.93						118.93	2.40
2789											3.75
Sheet Totals				\$ 845.91	\$ 1,894.15	\$ 120.09	\$ 68.16	\$ 515.00	\$ 134.85	\$ 292.06	\$ 621.99

1 This example is Sheet No. 2 of the schedule for the 20th day of November 1944.

2 Code numbers of the appropriation charged most often are entered at the tops of Columns 6 through 11. This eliminates the necessity of retyping code numbers.

3 Detailed entries need not be shown in this column (See Par. 27e).

4 The first line of entries pertains to a disbursing voucher, totals from Sheet No. 1 are not brought forward.

5 This illustrates the manner in which an appropriation code number is entered on the schedule for a voucher which charges a code other than those listed in the distribution columns 6 through 11.

6 The difference between \$123, amount paid in cash and \$157, total disbursed on Voucher 2768, represents voucher collections.

7 When a S. F. 1046 is listed on schedule, since there is no "payee", the name of the form and the person who prepared it are entered in the "Paid To" column.

8 These totals are not carried forward to the next sheet.

Figure 4. WD AGO Form 14-54, Schedule of Disbursements.

1 Jul 1945

DUPLICATE RETAINED BY DISBURSING OFFICER

Standard Form No. 1025
Form approved by Comptroller General, U. S.

ORIGINAL - FORWARDED TO ARMY REGIONAL ACCOUNTING OFFICE

Standard Form No. 1025
Form approved by Comptroller General, U. S.
May 21, 1945

SCHEDULE OF DISBURSEMENTS 1 SHEET No. 3

DEPARTMENT: WAR FINANCE DEPARTMENT STATION: 100
(DEPARTMENT OR ESTABLISHMENT) (BUREAU OR OFFICE) (SERVICE OR GROUP)

MADE BY: Col. E. Z. Smith, F. D. AT Ft. Finance, Md.
(NAME) (TITLE OR RANK) (STATION)

PERIOD: 30 November 19 44 SYMBOL NO. 210-111
(MONTH, QUARTER OR YEAR ENDED)

FROM THE APPROPRIATION (OR AS INDICATED BELOW)

VOUCHER NUMBER (1)	PAID TO- (2)	APPROPRIATIONS (3)	Paid by CHECK OR CHECK (4)	TOTAL AMOUNT PAID (5)	PAID IN CASH (6)
3306	Civ. P/R, 1st Ord. Group Suppl.	212/51005	\$ 70.00	\$ 84.60	
3307	Crosnetti Fruit & Vegetable Co.	212/50502	39.43	39.43	
3308	Lt. John R. Ferguson, Inf.	212/50425	"	171.00	\$ 171.00
3309	Lt. S. T. Williams, Ord.	"	"	192.00	192.00
3310	Fairfield Engineering Co.	212/50905	73.40	73.40	
3311	Johnston Steel Co.	212/51005	126.00	126.00	
3312	M. F. Parker	212/50850	7.50	7.50	
3313	Postal Telegraph	212/50605	6.20	6.20	
3314	Blay Chemical Co.	212/50805	106.40	106.40	
Sheet Totals			\$428.93	\$806.53	\$ 363.00
Total, this report			1,000.57	17,960.66	16,405.42
Prior Accumulative Tot.			17,516.37	23,658.63	4,669.18
Total, to Date			18,516.94	\$41,619.29	21,074.60

6 I certify that the vouchers paid by me under the Army Account of Advances are properly chargeable to the appropriation(s) shown on each voucher.

E. Z. Smith
E. Z. Smith
Colonel, Finance Department

TOTAL

1 & 2 This example is for the last sheet for the day and for the accounting period. For explanation of detailed entries see Figure 3.

3 The difference between total amount paid, and check payments, that is \$14.60, is entered on the W.D., A.G.O. Form No. 14-55. See collection voucher number 1628, Figure 7.

4 Prior Accumulative Total, and Total to Date is required on the last sheet of each daily schedule.

5 \$41,619.29, total amount disbursed, equals the total of Column 8 on the face of the account current plus the Special Deposits, Standard Form 1046 disbursements shown in Column 10.

6 This certificate is required on the final sheet of the schedule prepared for the last day in the accounting period. It is not required on any other sheet.

1 Jul 1945

1 Jul 1945

CHAPTER 3

TM 14-704

SCHEDULE OF DISBURSEMENTS

SCHEDULE OF DISBURSEMENTS

ORIGINAL - FORWARDED TO ARMY REGIONAL ACCOUNTING OFFICE

W.D., A.G.O. Form No. 14-54. (This form supercedes W.D., F.O. Form No. 21, approved by Comp. Gen., 4-25-42. It is to be used only when the amount to be disbursed exceeds \$100.00. It may be used until existing stocks are exhausted.)

W.D., A.G.O. Form No. 14-55. (This form supercedes W.D., F.O. Form No. 21, approved by Comp. Gen., 4-25-42. It is to be used only when the amount to be disbursed exceeds \$100.00. It may be used until existing stocks are exhausted.)

ACCOUNT OF Col. E. Z. Smith, F. D. STATION Pt. Finance, Md. NAME SMITH GROUP NO. _____

DUPLICATE - RETAINED BY DISBURSING OFFICER

1 SHEET NO. 4 D. O. SYMBOL 210-111

2 PERIOD 30 November 1944 STATION NUMBER No. 100

(1) Voucher No.	(2) PAID TO	(3) PAID BY CHECK	(4) PAID IN CASH	(5) TOTAL AMOUNT PAID	DISTRIBUTION - TOTAL AMOUNT PAID BY APPROPRIATION					(12) Misc. U.S.		
					(6) 212/50425	(7) 212/50905	(8) 212/50805	(9) 212/50605	(10) 212/50502		(11) 212/50502	
2	Civ. P/R 1st Crd. Group-Suppl.	\$ 70.00										
3307	Crosenetti Fruit & Vegetable Co.	39.43					84.60				39.43	
3308	Lt. John R. Ferguson, Inf.		171.00									
3309	Lt. S. T. Williams, Ord.		192.00									
3310	Fairfield Engineering Co.	73.40				73.40						
3311	Johnston Steel Co.	126.00										
3312	M. F. Parker 21F2850	7.50										7.50
3313	Postal Telegraph	6.20										
3314	Elay Chemical Co.	106.40				106.40						
	Sheet Totals	\$ 428.93	\$ 363.00	\$ 806.93	\$ 363.00	\$ 73.40	\$ 106.40	\$ 210.60	\$ 6.20	\$ 39.43	\$ 7.50	
	Total, This Report	1,000.57	16,405.42	17,960.66								
	Prior Accumulative Total	17,516.37	4,669.18	23,658.63								
	3 Total, To Date	\$18,516.94	\$21,074.60	\$41,619.29								

5 I certify that the vouchers paid by me under the Army Account of Advances are properly chargeable to the appropriation(s) shown on each voucher.

E. Z. Smith
Colonel, Finance Department.

1 This example is the last sheet for the day and month. For explanation of detailed entries see Figure 4.

2 The difference between the total amount paid, and the amount paid by check, that is \$14.60, is entered on the W.D., A.G.O. Form No. 14-55. See collection voucher number 1628, Figure 7.

3 Prior Accumulative Total, and Total to Date per-

tain to Columns 3, 4, and 5 only; no attempt is made to accumulate totals for the distribution columns.

4 \$41,619.29, total amount disbursed, equals the total of Column 8 on the face of the account current plus the Standard Form 1046 disbursements shown in Column 10.

5 This certificate is required on the final sheet of the schedule prepared for the last day in the accounting period. It is not required on any other sheet.

Figure 6. WD AGO Form 14-54, Schedule of Disbursements (Final sheet for period).

CHAPTER 4 COLLECTIONS

33. General

Collections are received by disbursing officers from individuals or organizations in cash or by voucher deduction as amounts due the United States, including those amounts which are to be held in trust.

34. Disposition of Collections

a. Collections received for appropriations, miscellaneous receipts, special fund receipts, and all trust fund receipts other than retirement, will be applied as increases to Army Account of Advances, disbursing funds.

b. Collections received for special deposits will be applied as increases to those special deposit funds. (See chapter 7 and 12.)

c. Retirement collections will be deposited into the Treasury on TD Forms 1, Revised, direct to the Retirement Trust Fund Receipt Account. (See par. 58.)

35. Collection Voucher Forms

a. Collections received by sales officers and other officers authorized to accept amounts due the United States from individuals or organizations, are transmitted to the disbursing officer on the following collection voucher forms:

(1) WD AGO Form 10-87 (Report of Deposits).

(2) WD AGO Form 14-15 (Soldier's deposits—Collection voucher). (See ch. 14.)

(3) WD Form 322 (Report of collections for authorized sales of services and supplies).

(4) WD Form 325 (Account of sales of public property at public auction or on sealed proposals).

(5) Standard Forms 1044 (Schedule of collections).

b. The following collection voucher forms are prepared by the disbursing officer:

(1) Standard Forms 1098 (Schedule of canceled checks).

(2) Standard Forms 1044. Standard Forms 1044 are prepared by the disbursing officer only

for certain specified types of collections, for example:

(a) Cash sale of War Bonds. (See WD cir. No. 290, 1944.)

(b) Collections for the Personal Transfer Account. (See WD cir. No. 44, 1945.) Collection voucher forms will not be used by a disbursing officer to list collections received direct from the remitter, except in those instances when such forms are specifically prescribed by proper authority. In lieu thereof, the disbursing officer will enter the collections on his WD AGO Form 14-55 (Schedule of collections and voucher deductions).

c. Attention is invited to the fact that WD AGO Form 14-44 (Receipt for miscellaneous collections) (old form WD FD Form 38) and WD AGO Form 54 are not collection voucher forms, even in those specifically authorized instances when they are used to transmit collections to a disbursing officer.

d. It is the responsibility of the officer preparing the collection voucher form to furnish thereon an explanation of the collection, and the accounting classification of the fund to be credited. Except for collections arising from over-the-counter sales, it is also the responsibility of the preparing officer to furnish the name of each remitter.

36. Collections Listed on WD AGO Form 14-55

Each collection taken into the accounts of a disbursing officer, regardless of how received, will be entered on the WD AGO Form 14-55. No attempt will be made to segregate into separate sections those amounts which are shown on collection voucher forms and those which are entered directly on the Form 14-55.

37. Preparation of WD AGO Forms 14-55

a. The disbursing officer will complete the appropriate blank spaces of the form. The date on which the collections are received will be entered in the box provided for "Date of Collec-

tion", if the officer submits his schedules and vouchers on a daily basis. In all other instances, the inclusive dates of the period covered by the schedule will be stated in the box provided for this purpose.

b. COLUMN 1 (DISBURSING VOUCHER NUMBER). In this column will be entered the number of each disbursing voucher on which a collection is shown.

c. COLUMN 2 (COLLECTION VOUCHER NUMBER). (1) Each collection taken into the accounts of a disbursing officer, regardless of how received, will be assigned a collection voucher number.

(2) The above rule requires that the WD AGO Form 14-55 reflect a collection and a disbursing voucher number for all items entered in the voucher deduction column except for those amounts pertaining to canceled checks which are listed on Standard Forms 1098. The number of the related disbursing voucher will be shown in the first column, and the number assigned to the collection will be shown in the second column. For canceled checks, the numbers of the related disbursing vouchers are shown on the Standard Form 1098. Collection voucher numbers will not be shown on the original disbursing vouchers from which collections are deducted. However, if the disbursing officer desires, they may be entered on the retained copies.

(3) Cash collections received direct by the disbursing officer will be assigned collection voucher numbers when entered on the Form 14-55 even though, in the majority of instances, collection voucher forms will not be prepared.

(4) If the schedule covers a period greater than one day, the day in which the collections are received will be entered as a subheading in this column.

(5) When a collection voucher number is entered on a copy of a WD AGO Form 14-44 as in the case of a copy forwarded to a fiscal installation for an expenditure refund, it will be borne in mind that the number pertains to the entries on the Form 14-55 and is not a collection voucher number assigned to the Form 14-44.

(6) Collection voucher numbers will begin

with number "1" and continue in an unbroken sequence throughout a single fiscal year. Whenever the disbursing officer is relieved at one station and, with or without a lapse of time, is reassigned to disbursing duty during the same fiscal year, he will continue to use the same series of numbers used at the former station for the rest of that fiscal year.

d. COLUMN 3 (EXPLANATION AND PURPOSE).

(1) When a cash collection (including checks, drafts, and money orders) is received by a disbursing officer direct from an individual or organization, and if it is not entered on a collection voucher form, the name of the individual or organization will be shown in this column together with an explanation of the collection.

(2) When a collection is listed on a collection voucher form, the name of the officer receiving the collection, the identification of the activity from which the collection arose, and the number of the collection voucher form utilized, will be shown in this column.

(3) When a collection is made as a result of a deduction shown on a disbursing voucher, and only one individual is involved, the name of that individual will be shown in this column. When more than one individual is involved, such as in the case of pay rolls, a description of the voucher will be shown in lieu of names of individuals.

(4) When amounts pertaining to canceled checks are stated on the Form 14-55, the legend "Standard Form 1098" will appear in this column.

(5) Whenever a voucher collection pertains to a Standard Form 1046, the form number and the name of the officer who authorized the adjustment will appear in this column; for example, "SF 1046, Major G. L. Marks, QMC".

(6) Certain receipt accounts, such as 218921 Proceeds from Effects of Mentally Incompetent Soldiers (Name of Soldiers), and 214710 Reimbursement, Settlement of Claims Against (Name of Depositor), require additional data as called for by the parenthetical captions contained in the titles of the funds. When collections are made for any of these receipt accounts, the additional information will be furnished in column 3, unless it is stated in full on a supporting collection voucher form.

EXPLANATION OF FIGURE 7.

- 1 Each page of the schedule will be numbered (See par 38).
- 2 This block is used when the schedule is for one day.
- 3 The inclusive dates of the period are entered in this block when the schedule covers a period greater than one day.
- 4 If the disbursing officers desire to use accumulative totals, columnar totals from preceding sheets may be carried forward.
- 5 If the schedule covers a period greater than one day, the date the collections are received will be entered in this column, and that day's collection voucher numbers entered beneath this subheading.
- 6 This illustrates a collection received from a sales officer.
- 7 Cancelled checks crediting 21-24X8135 will be listed on a separate S. F. 1098.
- 8 This illustrates the voucher numbers for a collection stated on a disbursing voucher.
- 9 Each collection will be given a collection voucher number, even when a collection voucher form is not used.
- 10 This collection is complementary to disbursing voucher 3306; see item 3, figure 5.
- 11 The total of cash plus voucher collections is shown on the final sheet of every schedule.
- 12 Cumulative totals are required on the final sheet of each daily or periodic schedule, except they are not required if the schedule covers the entire accounting period.
- 13 The signature of the disbursing officer is required on the final sheet of the schedule prepared for the last day in the accounting period.

(7) Whenever possible, cash collections representing a refund of an overpayment will be identified by a citation to the voucher number, name and symbol of the disbursing officer making such overpayment. If the collection represents a refund of a duplicate payment it should be identified by a citation to the voucher number, name and symbol of disbursing officers making both the original and duplicate payments.

e. COLUMN 4 (SYMBOL OF FUNDS TO BE CREDITED).

(1) In this column will be shown the complete accounting classification of the fund to be credited.

(2) For domestic transactions, the accounting classifications will be composed of the appropriation, service code, allotment serial number, project, object, and fiscal station numbers

for expenditure refunds, or the appropriation and appropriation reimbursement code number for appropriation reimbursements. In the case of miscellaneous receipts, special fund receipts, trust fund receipts, or special deposits, only the receipt account or special deposit fund code number will be shown.

(3) Foreign disbursing officers will comply with chapter 16 in reporting collections.

f. COLUMN 5 (CASH COLLECTION). Enter in this column the amount of collections received in cash (including checks, drafts, and money orders) applicable to each different accounting classification.

g. COLUMN 6 (VOUCHER DEDUCTION). Enter in this column the amounts of collections received by voucher collection (including canceled checks reported on Standard Form 1098) applicable to each different accounting classification.

Jul 1945

TRIPlicate
V.O. A.B.O.
DUPLICATE
P.O. A.B.O.
03

1 Jul 1945

Jul 1945

PENNSYLVANIA STATE COLLEGE FOR WOMEN
LIBRARY
CHAPTER 4

TM 14-704

TRIPPLICATE - RETAINED BY DISBURSING OFFICER

W.D., A.G.O. FORM NO. 14-55

DUPLICATE - FORWARDED TO ARMY REGIONAL ACCOUNTING OFFICE

W.D., A.G.O. FORM NO. 14-55

ORIGINAL - FORWARDED TO ARMY REGIONAL ACCOUNTING OFFICE

W.D., A.G.O. FORM NO. 14-55
Form prescribed by Comp. Gen., U. S., 18 November 1944 (This form supersedes W.D., F.D. Form No. 32, approved by Comp. Gen., U.S., 12 Nov. 1941, which may be used until existing stocks are exhausted.)

SCHEDULE OF COLLECTIONS AND VOUCHER DEDUCTIONS **1** PAGE 2

COLLECTED BY: DEPARTMENT OR ESTABLISHMENT: WAR DEPARTMENT; BUREAU, DIVISION OR OFFICE: FINANCE DEPARTMENT

ACCOUNTS OF (Name, Grade and Title): Col. E. Z. Smith, P. D.; STATION: Ft. Finance, Maryland; STATION NO.: 100

DATE OF COLLECTION: 30 November 1944; PERIOD COVERED BY REPORT: 3; D. O. SYMBOL NO.: 210-111

(1) RECEIPT NO. OR D. O. VOU. NO.	(2) COLL. VOU. NO.	(3) EXPLANATION AND PURPOSE (Name of Remitter, Payroll, etc.)	(4) SYMBOL OF FUND TO BE CREDITED	(5) AMOUNT RECEIVED BY	
				CASH COLLECTION	VOUCHER DEDUCTION
		4 Balances brought forward		\$ 103.13	360.16
6	1618	Capt. M. B. Carter, QMC, Commissary Sales Form 10-87	215/60504 7-C-165	58.95	
	1619	1st Lt. R. T. Moss, MC, Sale of Medical Supplies, Form 322	215/60820 6-C-301	68.95	
	1620	Standard Form 1098	212/50502 7-461 P442-07 541-314 212/50502 507-1348 P436-02 541-314 21F0000 21F5850		219.06 99.81 19.60 7.50
7	1621	Standard Form 1098 (Retirement Refunds)	21-24X8135 501-853 P410-13 599-999		100.00
	1622	Capt. G. E. Green, CE, Deposit for Plans, Form 1044	21F0000	171.75	
	1623	Major J. D. Black, QMC, Sale of Scrap, Form 325	215160	50.00	
2871	1624	Supp. P/R DFML Sect. 1320 S. U.	218910 218930.3 218930.6		40.00 62.29 .50
2872	1625	Standard Form 1046, Capt. G. E. Green, CE	212/50905 509-4641 P120-08 529-005		14.12
9	1626	2nd Lt. V.F. Applegarth, CE, 01896034 overpayment for travel on Dis. Voucher 588, July '44 H.A. Gardyne, Col., F.D.	212/50425 501-31 P431-02 599-999	7.25	
3106	1627	Julius Holt, Sgt., Serv. Co. FSSC, died 12 Nov. 1944, R-314289	218920 218930.6 215215		59.15 .35 3.50
3306	1628	Supp. Civ. P/R, T.C.	218135.2 21F5850 21F5867		2.50 7.50 4.60
	1629	Col. E. Z. Smith, FD, War Bond Sales, Form 1044	21F5850	112.50	
Total Amount Collected					
Total, this Report				\$ 1,573.17	\$ 1,000.64
Prior Accumulative Total				1,264.78	1,850.66
Total to Date				\$ 5,837.95	\$ 2,851.30

12

13 E. Z. Smith
E. Z. SMITH,
Colonel, Finance Department.

Figure 7. WD AGO Form 14-55, Schedule of Collections.

1 Jul 1945
 stations on separate
 facilitate furnishing
 of the collection
 (3) E
 enc

38. Sheet Numbers and Totals

a. Each sheet of the daily, periodic, or monthly schedules will be numbered consecutively, beginning with number "1".

b. Except in those instances where the disbursing officer is specifically advised to the contrary, sheet totals may be carried forward, that is, the totals of sheet number one may be carried forward and entered at the top of sheet number two, and totals of sheet number two carried forward to sheet number three, etc.

c. On the final sheet of each daily, periodic, or monthly schedule, the two monetary columns will be totaled to reveal the amount of cash collection, and the amount of voucher collections, received during the day or period covered by the schedule. In addition, the total amount collected (cash plus voucher) will be shown under appropriate heading on the same line, and in the column headed "Symbol of Fund to be Credited."

d. Upon completion of each periodic or daily schedule there will be shown the following entries for Total Amount Collected, Cash Collections, and Voucher Collections:

Total this report.

Prior accumulative total.

Total to date.

Totals will be accumulated only for the accounting period covered by the related account current.

39. Signature

Disbursing officers will sign the last Form 14-55 submitted during an accounting period. (See fig. 7.) Daily or weekly Schedules of Collections need not be signed as long as the last schedule which reflects total collections for the period is signed. The officer's name, grade, and department will be typed directly underneath his signature.

40. Adjustments

a. For those adjustments between receipt accounts and special deposits, which are accomplished on Forms 14-55, see paragraph 141*c.*

b. Procedure for the adjustment of uncollectible checks is contained in chapter 15.

41. Example Schedule

There is furnished with this chapter, as figure 7, an example of WD AGO Form 14-55.

42. Submission of Collection Documents

a. Forms 14-55 will be prepared in triplicate. The original and one copy of the form will be forwarded to the Army Regional Accounting Office. The triplicate copy will be retained by the disbursing officer.

b. The original and one copy of those WD AGO Forms 14-15 which are prepared for cash collections, will be forwarded to the Army Regional Accounting Office with the disbursing officer's accounts.

c. The original only of all other collection voucher forms will be forwarded to the Army Regional Accounting Office.

d. For dates of submission see chapter 2.

43. Canceled Checks

a. Disbursing officers will cancel checks in accordance with instructions contained in TM 14-500. Accounting requirements are as follows:

(1) Canceled checks will be listed on a Standard Form 1098. As a minimum the form will be prepared in quadruplicate; sufficient additional copies will be prepared to provide each fiscal station whose accounts are credited with one copy of the Standard Form 1098 except when the check was issued by the Transportation Division, Finance Office U. S. Army, Washington, D. C. It is emphasized that the requirement of furnishing a copy of the Standard Form 1098 also applies to the cancellation of civilian pay roll checks.

(2) All entries in connection with canceled checks except those covering refunds of Civil Service Retirement Deductions or checks drawn on limited depository banks (see *c* below for exception) will be entered on the same Standard Form 1098, regardless of the appropriation or fund to be credited with the proceeds of the checks unless the disbursing officer desires to list checks pertaining to different fiscal

This chapter, as
AGO Form 14-55.

1 Jul 1945

1 Jul 1945

CHAPTER 4

TM 14-704

stations on separate Standard Forms 1098 to facilitate furnishing fiscal station with a copy of the collection document.

(3) For the duration of the present emergency, names of payees appearing on checks which are canceled need not be shown on the Standard Form 1098. (See M.S. Comptroller General B45101, 1 January 1945.)

(4) The Standard Form 1098 will be assigned a collection voucher number and entered on the WD AGO Form 14-55 on the day the checks are canceled.

(5) Canceled checks involving the Appropriation Code 21-24X8135 will be listed on a separate Standard Form 1098 prepared in quintuplicate. The extra copy will be forwarded to the Army Regional Accounting Office for subsequent transmittal to the Civil Service Commission. (See par. 87 for special procedure.)

(6) Normal disposition of Standard Form 1098 will be as follows:

(a) Original to the Army Regional Accounting Office.

(b) Duplicate and triplicate, together with the canceled checks, will be forwarded with the Statement of Depositary Account and the list of checks drawn during the current month (or, in lieu thereof, check copies), to the General Accounting Office, Check Section. One of these copies will be receipted (by rubber stamp) and returned to the disbursing officer.

(c) Quadruplicate copy retained by disbursing officer.

(d) Necessary extra copies will be forwarded to fiscal officers in accordance with requirements of War Department Circular No. 236, 1944.

b. When checks are returned for cancellation and the drawer is no longer disbursing at the station where the checks were drawn, or when the particular disbursing symbol account has been closed, the disbursing officer will follow the procedure set forth in paragraph 113c, TM 14-500. It is desired to emphasize that disbursing officers should never cancel checks drawn by another officer because such action increases his accountability and creates a shortage in his checking account.

c. The following procedure will govern the

cancellation of checks drawn on limited depositary banks:

(1) Except as provided in (2) below, when the drawer is still disbursing at the station where checks were originally drawn, he will process canceled checks in the same manner as provided for canceled Treasury checks. For the methods of handling canceled checks of predecessors, or canceled checks pertaining to a closed station, and other related special provisions, see War Department Memorandum 35-44, 12 September 1944.

(2) *Deceased persons.* When the payee of a check is known to be deceased and the disbursing officer who drew the check is still disbursing at the station where it was drawn, he will cancel the check and prepare a Standard Form 1098, giving full description of the check and voucher reference thereto. (A separate Standard Form 1098 will be prepared for each such check.) The reason for canceling the check will be stated as "undeliverable, payee deceased, but proceeds are due his estate." If the payee is an enlisted man of the Regular Army the amount of the check will be credited to Trust Fund Account 21-8920-Proceeds from Estates of Deceased Soldiers, Regular Army (fiscal year and names of soldiers) (date of death); otherwise it will be credited to the Trust Fund Account 21-8902-Proceeds from Estates of Deceased Personnel, War Department (name of person) (date of death). The name of the soldier, officer or civilian employee, as the case may be, will be furnished together with the date of death, as called for under the two mentioned Trust Fund Accounts. One copy of the Standard Form 1098 and the check will be sent to the Check Accounting Section, Reconciliation and Clearance Division, General Accounting Office, and one copy to the Casualty Pay and Allotment Accounts Division, Office of Special Settlement Accounts, 27 Pine Street, New York 5, N.Y., with the transcript of pay or other papers pertaining to the pay account of the individual involved. The remaining copies will be disposed of in the usual manner.

(3) *Missing persons.* If the payee of a check is missing, the check will be held by the disbursing officer, if he is still disbursing at the station where drawn, until the check becomes

1 Jul 1945

stale-dated, at which time it will be transferred to the liquidating officer as provided by paragraph 8b, War Department Memorandum 35-44.

44. Collections Received for Other Government Agencies, General

a. Collections received for another Government agency will be applied as an increase to the balance of 21F0000 Special Deposits, All Others, regardless of the agency's appropriation or receipt account for which the collection was made. In disposing of such a collection, the disbursing officer will prepare and schedule a Standard Form 1049 disbursing voucher, charging 21F0000. This voucher will be prepared to show a disbursement to the officer who is to receive the check. The related check, drawn payable to the Treasurer of the United States, will be forwarded as follows:

(1) *To requesting officer.* Whenever practicable, the check will be forwarded to the official of the agency who requested the collection to be made, and the Standard Form 1049 (Public voucher for refunds), will be prepared to show a disbursement to that agency.

(2) *To other disbursing officers.* Whenever it is impracticable to dispose of the check in the manner outlined in *a*(1) above, it will be forwarded as follows:

(*a*) If the collection was made for a Navy Department appropriation or receipt account, the check will be sent to:

Property Accounting Officer
Bureau of Supplies and Accounts
Navy Department
Washington 25, D. C.

(*b*) If the collection was made for a Corps of Engineers, River and Harbors and Flood Control appropriation or receipt account, the check will be sent to:

Disbursing Officer
Office Chief of Engineers
New War Department Building
21st and Virginia Avenue, N.W.
Washington 25, D. C.

The provisions of *a* above do not apply to collections for the Engineer appropriations which are disbursed by the Finance Department, for example, 212/60905 Engineer Service, Army

1942-45. They do apply to collections for the appropriations and receipt accounts which are commonly termed "Rivers and Harbors"; an example of such an appropriation is 21X3000, Maintenance and Improvement of Existing River and Harbor Works, and an example of a Trust Fund Receipt Account is 218865, Deposit of Funds Contributed for Flood Control, Rivers and Harbors (Name of Project).

(*c*) If made for an appropriation or receipt account of the Post Office Department, the check will be sent to:

Third Assistant Postmaster General
Division of Finance
Post Office Department
Washington 25, D. C.

(*d*) If the collection was made for any other Government Agency, the check will be sent to:

Chief Disbursing Officer
Treasury Department
Washington 25, D. C.

b. ACCOUNTING REQUIREMENTS. Although a collection received for another Government Agency will be accounted for on the WD AGO Form 14-55 as an increase to 21F0000 Special Deposits, All Other, the code number and title of the agency's appropriation or receipt account will be shown as an information item on the schedule in column 3, "Explanation and Purpose". When the check is forwarded, it will be accompanied by a letter of transmittal revealing the source and reason for the collection, and the code and title of the agency's fund for which the collection was made. A signed copy of this transmittal letter will be forwarded direct to the General Accounting Office, Washington, D. C.

c. DISPOSITION NOT DELAYED. Disposition of a collection received for another Government Agency will not be delayed. When practicable, the check will be forwarded on the same day the collection is received.

d. DISPOSITION OF IMPROPERLY ADDRESSED REMITTANCES. This chapter should not be interpreted as requiring a disbursing officer of the Finance Department to accept and account for a collection which was forwarded to him in error. Such a remittance should not be taken into his account, but should be immediately forwarded to the proper official or agency.

collections for the
accounts which are
Harbors; an
21X3000,
ing

1 Jul 1945

1 Jul 1945

TM 14-704

CHAPTER 5

TRANSFERS OF FUNDS BETWEEN DISBURSING OFFICERS

45. General

a. Transfers between disbursing officers are accomplished by check and/or cash and are invoiced on WD Forms 326 (Invoice of funds transferred). When made by cash the transfers are receipted for on WD Forms 327 (Cash receipts for funds transferred). See in this connection paragraph 19, TM 14-500, which provides that transfers by check will be accomplished by the transferring officer depositing his check on Treasury Department Form 6599 to the disbursing symbol number of the officer receiving the money. In those instances where this method of transfer by check is impracticable, for example, if the disbursing symbol number of the receiving officer is unknown, the transfer may be accomplished by mailing the check, drawn payable to the Treasurer of the United States, with the WD Form 326 to the receiving officer.

b. Whenever practicable, disbursing officers will avoid transferring funds to officers who are stationed outside their region. It is recognized, however, that in certain instances it will be necessary to transfer funds to an officer reporting to another Regional Accounting Office.

c. Whenever a disbursing officer transfers funds to expedite the closing of his accounts, for example, for change of bond, he will exercise particular care to transfer such funds to an officer stationed within his region.

46. Distribution of WD Form 326

a. From figure 1 of this manual it can be determined whether a particular disbursing officer forwards his accounts to an Army Regional Accounting Office or to a Foreign Theater Fiscal Office.

b. When funds are transferred to another disbursing officer who also forwards accounts to an Army Regional Accounting Office, the WD Form 326 will be prepared in triplicate. One copy will be retained by the transferring officer and the original and one copy will be

forwarded to the receiving officer for disposition in accordance with paragraph 47.

c. When a disbursing officer who forwards his accounts to an Army Regional Accounting Office transfers funds to an officer who forwards his accounts to a Foreign Theater Fiscal Office, the WD Form 326 will be prepared in quadruplicate. The transferring officer will retain one copy and forward the original and two copies to the receiving officer for disposition in accordance with instructions of the theater Fiscal Director.

d. If it cannot be expeditiously determined whether the receiving officer forwards his accounts to an Army Regional Accounting Office or to a Foreign Theater Fiscal Office, the WD Form 326 will be prepared in quadruplicate and distributed as in *c* above.

e. In those instances when the receiving officer prepares the WD Form 326, one copy will be forwarded to the transferring officer if he also transmits accounts to an Army Regional Accounting Office; two copies will be forwarded to the transferring officer if the transferring officer forwards his accounts to a Foreign Theater Fiscal Office.

47. Submission of WD Forms 326 and 327

a. The original WD Forms 326 will be forwarded to the appropriate Army Regional Accounting Office by the receiving officer in support of the "Schedule of Transfers from Others".

b. Original signed WD Forms 327 will be submitted by the transferring officer with the account current in support of the entry "Transfers to Others" shown in the "payments" side of the 03.13 Disbursing Cash Account on the reverse of the account current.

48. Schedules of Transfers

Each transfer of funds to another officer will be listed on a Schedule of Transfer to Others, and each transfer received from another officer

1 Jul 1945
 gional Account
 following instr
 a. Disbursing
 on a monthly ba
 as a part of
 b. D.

SCHEDULE OF TRANSFERS TO OTHERS to support the <u>Nov. 1944</u> account current of <u>Col. E. Z. Smith, F.D.</u> Disbursing Officer located at <u>Fort Finance, Maryland</u> (name and address of station)				
TRANSFERRED FROM SYMBOL (1)	NAME AND ADDRESS OF RECEIVING OFFICER (2)	TRANSFERRED TO SYMBOL (3)	AMOUNT (4)	DATE OF FORM 326 (5)
210-111	21X0000 1st Lt. Tom Brown, F.D., Camp Pryor, Delaware	210-568	\$ 13,493.41	17 Nov. 44
"	218135.2	"	6.67	"
"	21F5867	"	110.80	"
"	21F5850	"	356.25	"
"	21F0000	"	169.43	"

SCHEDULE OF TRANSFERS FROM OTHERS to support the <u>Nov. 1944</u> account current of <u>Col. E. Z. Smith, F.D.</u> Disbursing Officer located at <u>Fort Finance, Maryland</u> (name and address of station)				
TRANSFERRED TO SYMBOL (1)	NAME AND ADDRESS OF TRANSFERRING OFFICER (2)	TRANSFERRED FROM SYMBOL (3)	AMOUNT (4)	DATE OF FORM 326 (5)
210-111	21X0000 Capt. John Jones, F.D., Fort Mill, Va.	210-289	\$ 22,500.00	31 Oct. 44
"	1st Lt. Tom Brown, F.D., Camp Pryor, Delaware	210-568	13,493.41	16 Nov. 44
"	218135.2	"	6.67	"
"	21F5867	"	110.80	"
"	21F5850	"	356.25	"
"	21F0000	"	169.43	"

Figure 8. Schedules of Transfers.

will be listed on a Schedule of Transfers from Others. These schedules will be reproduced and prepared by the disbursing officer in the manner illustrated by the example schedules furnished in this chapter. (See fig. 8.)

49. Submission of Schedules of Transfers

The Schedules of Transfers will be prepared in triplicate and the original and one copy will be forwarded to the appropriate Army Re-

1 Jul 1945

gional Accounting Office in accordance with the following instructions:

a. Disbursing officers who forward accounts on a monthly basis will submit the schedules as a part of their monthly accounts.

b. Disbursing officers who forward Schedules of Disbursements and Collections with supporting vouchers on a daily or weekly basis, will forward the Schedules of Transfers with the accounting documents submitted for the last day of the accounting period.

50. Schedule of Transfers to Others

a. In column 1 will be shown the disbursing symbol number of the transferring officer; the name and address of the receiving officer will be shown in column 2; the symbol number of the receiving officer will be shown in column 3; the amount will be entered in column 4; and the date of the related WD Form 326 will be shown in the last column.

b. In the event the symbol number of the officer to whom the funds are being transferred is not known, the Schedule of Transfers to Others will be completed except for the entry in column 3.

51. Schedule of Transfers from Others

In column 1 will be shown the disbursing symbol of the receiving officer; the name and address of the transferring officer will be shown in column 2; the symbol number of the transferring officer will be shown in column 3; the amount will be entered in column 4; and the date of the related Form 326 will be shown in the last column.

52. Segregation of Funds

a. In preparing the schedules, the following types of funds will be segregated, with each section designated by the symbol number of the fund as shown in figure 8. The types of funds and their code numbers are as follows:

<i>Types of Fund</i>	<i>Code Number</i>
Disbursing Funds	21X0000
Retirement	218135.2
Federal Tax Withheld	21F5867
Class A Pay	21F5850
Special Deposits, all Other	21F0000
Federal Tax Withheld (Nonresident Aliens)	21F5878

b. If only one type of fund is transferred only one code number need be shown on the schedule; if only two types are transferred only two code numbers are required, etc.

53. Special Requirements

a. Care should be exercised to state the symbol number of the officer preparing the schedule in column 1, and the symbol number of the other officer involved in the transfer in column 3; this is true for both schedules.

b. Regardless of when the disbursing officer acknowledges or claims a transfer, the date of the related WD Form 326 should be shown in column 5, even in those instances when this date does not fall within the accounting period shown in the heading of the schedule.

c. Only in unusual instances will all types of accountable balances be transferred, for example, when a disbursing officer is relieved by his successor or when closing out balances for change of bond. Nothing in this chapter should be interpreted as requiring the transfer of retirement funds. These collections should be deposited on TD Forms 1 prior to the transfer of balances, whenever it is practicable to do so. In the sample schedules furnished with this chapter, transfers made to facilitate a change of bond are illustrated, and it is assumed that the transferring officer did not have sufficient time to deposit his retirement collections on TD Forms 1. In the illustrations, Lieutenant Tom Brown transferred all his balances on 16 November 1944 to Colonel E. Z. Smith, and reopened his accounts by receiving the same balances from Colonel Smith on 17 November 1944.

CHAPTER 6

DEPOSITS OF PUBLIC FUNDS

54. General

Disbursing officers deposit funds to their official credit in the Treasury of the United States, to their limited depository checking accounts in banks, and to their personal credit in the Treasury of the United States.

55. Official Credit Deposits

These deposits which are made on TD Forms 6599, as provided in TM 14-500, increase the balance of the disbursing officer's checking account on the books of the Treasurer of the United States. The deposits do not decrease the officer's accountability, and are not reflected on the face of the account current. The deposits are shown in the payment side of the 03.13 Disbursing Cash Account on the reverse of the account current.

56. Limited Depository Banks

Certain disbursing officers on duty outside the continental limits of the United States have been authorized to maintain checking accounts in specified banks. Deposits to these checking accounts will be made on forms prescribed by the limited depository banks. A deposit to a limited depository checking account does not reduce the accountable balance of an officer. The amounts so deposited are included in the balance held in the limited depository bank as stated in the 03.13 Disbursing Cash Account on the reverse of the account current.

57. Personal Credit Deposits

When a disbursing officer deposits funds to his personal credit on TD Form 1 (Revised), he relinquishes all control over the money by turning it over to the Treasurer of the United States. These deposits reduce the accountable balance of a disbursing officer and are entered in total in column 9 (Treasury Deposits) on the face of the account current.

58. Types of Personal Credit Deposits

a. Disbursing officers will deposit Retirement Collections (Code No. 218135.2) to their personal credit on the 15th and last day of each month. In those instances where it is not feasible to deposit exactly on these dates, the deposit due on the 15th will be made as soon as practicable, and the deposit due on the last day of the month will be accomplished not later than the 4th calendar day of the succeeding month. Collections made for the appropriation code No. 21-24X8135 will not be deposited to personal credit. (See ch. 9.)

b. Whenever a disbursing officer has an Army Account of Advance balance in excess of his anticipated needs, he will reduce his balance by transferring the excess to another disbursing officer or by depositing the excess on a TD Form 1 (Revised). The Form 1 may also be used to deposit unexpended balances of 21X0000 when a disbursing officer closes his account.

59. Preparation and Distribution of TD Forms 1

a. The fund to be credited by the deposit will be stated on the face of the TD Form 1. Deposits of unexpended balances (disbursing funds) will be identified by "21X0000 Army Account of Advances", and deposits to retirement will be identified by "218135.2 Contributions, Civil Service Retirement and Disability Fund."

b. A single series of serial numbers will be used for the two types of personal credit deposits. The series will begin with No. "1" and will run consecutively throughout a single fiscal year without regard to the type of deposit. The serial number on the certificate will be further identified to show whether it pertains to the retirement or unexpended balances as illustrated in the following examples:

Deposit No. 1 (Ret.)	Deposit No. 3 (Ret.)
Deposit No. 2 (UB)	Deposit No. 4 (Ret.)

1 Jul 1945
 The schedule of Deposit will be quadruplicated to the

The schedule number space on the Certificate of Deposit will not be used. (See fig. 9.)

c. The TD Form 1 will be prepared in quadruplicate and will accompany the check to the depository. The depository will receipt the duplicate and triplicate and, except as provided in *d* below, will return these two copies to the disbursing officer who will forward the duplicate to the Army Regional Accounting Office receiving the related account current.

d. When the Treasury Department at Washington, D. C. receives a check and Treasury Department Form 1 from a disbursing officer located outside the continental limits of the United States the duplicate copy will be forwarded to the Fiscal Director, Army Service Forces and the triplicate copy will be returned to the disbursing officer.

60. Copies of Checking Account Certificates

Copies of TD Forms 6599, or copies of forms used to deposit to a checking account maintained in a limited depository bank, will not be forwarded to Army Regional Accounting Offices.

61. Schedules

The disbursing officer will prepare and submit in duplicate with his account current, separate Schedules of Deposits covering deposits to his official credit with the Treasurer, or in a limited depository bank, and, deposits to his personal credit. The forms will be reproduced locally and prepared in accordance with figure 10.

1 Jul 1945

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

FORM 1 (Revised 1-1-45) ORIGINAL
TREASURY DEPT. - DIV. OF DEPOSIT ACCOUNTS
 Depository will date, sign, and forward this to the Secretary of the Treasury through the Treasurer of the United States, with duly transcribed amount of same date.

Ft. Finance, Mi. November 15, 1944 Deposit No. 9 (ret)
(Address of depositor and date sent) (To be filled in by depository)

E. Z. Smith, Col., F. D. Disbursing Officer, Schedule No. -
(Name of depositor) (Title) (To be filled in by depository)

has deposited with First National Bank Redfield, Md.
(Name of depository) (Place)

Sixty Five and 06 Dollars
 on account of

Trust Fund Receipts 218135.2
 Period November 1 - 15, 1944

Symbol No. 210-111

\$ 65.06

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.
 (Date certified)

Cashier

U. S. GOVERNMENT PRINTING OFFICE 2-18000

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

FORM 1 (Revised 1-1-45) ORIGINAL
TREASURY DEPT. - DIV. OF DEPOSIT ACCOUNTS
 Depository will date, sign, and forward this to the Secretary of the Treasury through the Treasurer of the United States, with duly transcribed amount of same date.

Ft. Finance, Md. November 11, 1944 Deposit No. 8 (UB)
(Address of depositor and date sent) (To be filled in by depository)

E. Z. Smith, Col., F. D. Disbursing Officer, Schedule No. -
(Name of depositor) (Title) (To be filled in by depository)

has deposited with First National Bank Redfield, Md.
(Name of depository) (Place)

Fifteen Thousand No Dollars
 on account of

21X0000 Army Account of Advances

Symbol No. 210-111

\$ 15,000.00

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.
 (Date certified)

Cashier

U. S. GOVERNMENT PRINTING OFFICE 2-18000

Figure 9. Treasury Department Forms 1.

1 Jul 1945

1 Jul 1945

CHAPTER 6

TM 14-704

SCHEDULE OF DEPOSITS TO PERSONAL CREDIT
ON T. D. FORM NO. 1

Deposits by Col. E. Z. Smith, F. D., Symbol 210-111, Disbursing Officer,
Ft. Finance, Maryland, during November 1944.

<u>DATE</u>	<u>C/D NUMBER</u>	<u>DEPOSITARY</u>	<u>AMOUNT</u>
11 Nov.	8 (UB)	1st National Bank, Redfield, Md.	\$15,000.00
15	9 (Ret)	"	65.06
30	10 (Ret)	"	99.27
TOTAL			\$15,164.33

SCHEDULE OF DEPOSITS TO OFFICIAL CREDIT
ON T. D. FORM NO. 6599

Deposits by Col. E. Z. Smith, F. D., Symbol 210-111, Disbursing Officer,
Ft. Finance, Maryland, during November 1944.

<u>DATE</u>	<u>C/D NUMBER</u>	<u>DEPOSITARY</u>	<u>AMOUNT</u>
1 Nov.	39	1st National Bank, Redfield, Md.	\$ 115.96
7	40	"	18.43
30	41	"	1,500.00
TOTAL			\$1,634.39

SCHEDULE OF DEPOSITS
TO THE LIMITED DEPOSITARY, BARCLAY'S BANK

Deposits by Major Tom Anderson, F. D., Symbol 210-514, Disbursing Officer,
APO 359, c/o Postmaster, New York, N. Y., during November 1944.

<u>DATE</u>	<u>DEPOSIT SLIP</u>	<u>AMOUNT</u>
1 Nov.	52	\$ 10.18. 5
15	53	6. 7.11
30	54	9.11.10
TOTAL		\$ 26.18. 2

$\$ 26.18.2 @ \$4.035 = \$108.58$

Figure 10. Schedules of Deposits.

1 Jul 1945

Standard Form No. 100
Form approved by C. G. O.

CHAPTER 7

SPECIAL DEPOSIT ACCOUNTS

62. Special Deposits, General

a. Special deposits are amounts turned over to the disbursing officer to be held in his accounts for the depositor, until such time as a proper disposition of the funds can be accomplished. This includes those sums for which a proper disposition has not been determined at the time the collection is received.

b. Some examples of funds which are accounted for as special deposits are as follows:

(1) Funds received from sales, the expense of which will be paid from the proceeds of the sales.

(2) Funds received for unofficial telephone service.

(3) Funds deposited in lieu of performance bond.

(4) Funds deposited for plans and other documents loaned to individuals and organizations.

(5) Funds received on account of taxes imposed by Federal, State, or other political subdivisions of the Government.

(6) Collections received for other Government agencies. (See paragraph 44.)

c. (1) The following special deposit accounts are prescribed for general use:

Code No.	Account Title
21F0000	Special Deposits, all Others
21F5850	Special Deposits, Class A Pay Reservations, Civilian and Cash Sales.
21F5867	Special Deposits, Federal Tax Withheld from Salaries of Federal Employees, War Department.
21F5878	Special Deposits, Federal Tax Withheld from Payments of Nonresident Aliens, War Department.

(2) Disbursing officers collecting special deposit funds applicable to the other special deposit accounts which are listed in chapter

6, TM 14-700, will account for the funds in accordance with specific instructions from the Fiscal Director, Army Service Forces.

63. Collections

Each collection for special deposits will be entered on the WD AGO Form 14-55. The code number of the applicable special deposit fund will be entered in the column headed "Symbol of Fund to be Credited".

64. Disposition of Special Deposit Funds

a. Collections received for special deposits will be disposed of by disbursement. One or more of the following dispositions will be accomplished:

(1) Refunded to the remitter.

(2) Paid to another individual or organization.

(3) Withdrawn from special deposits and applied as increases to appropriations or receipt accounts.

b. Whenever it is necessary to refund a special deposit to the remitter, the amount will be disbursed on a Standard Form 1049. Payments for the remitter to another individual or organization will be disbursed on appropriate voucher forms, in most instances on Standard Form 1049 or Standard Form 1034 (Public voucher for purchases and services other than personal). These disbursing vouchers will be settled by check or cash payments.

c. In those instances when it is necessary to withdraw an amount from special deposits and apply it to an appropriation or receipt account, a Standard Form 1046 (Schedule of transfers—Special deposits) will be used. This is a disbursing voucher form which is used to decrease the balance of a special deposit account and to increase the balance of an appropriation or fund. The code number of the special deposit account to be reduced will be shown on the same line with the related amount, and to the left of the monetary entry. The code number for the fund to be credited will be shown in the

1 Jul 1945

1 Jul 1945

CHAPTER 7

TM 14-704

Standard Form No. 1046—Revised
Form approved by Comptroller General U. S.
June 26, 1936

SCHEDULE OF TRANSFERS—SPECIAL DEPOSITS

Voucher No. 2771
Sheet No. _____

WAR

QUARTERMASTER CORPS

(Department or Establishment)

(Bureau or Office)

Made by Capt. M. B. Carter, Q.M.C.

Sales Officer

Ft. Finance Maryland

(Name)

(Title)

(Station)

Period 20 November 1944

D. O. Symbol No. 210-111

(Month or quarter ended)

Col. E. Z. Smith, F. D., Ft. Finance, Md. Sta. No. 100

DATE RECEIVED	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT TO BE TRANSFERRED TO REGULAR ACCOUNT	FUND TO BE CREDITED (Symbol and title in full)
29 Oct. 1944	Coll. Vou. 1484 Above D.O.	T. O. Stevens, Spring Grove, Md.	Sale of Salvage. 21F0000	\$ 5.00	215160
TOTAL,					

The Accountable Officer is authorized to transfer from Special Deposits to his Regular Account and deposit the total amount shown in the column headed "Amount to be Transferred to Regular Account."

(Signature of approving officer)

Title Sales Officer

Certificate of Deposit No. _____ Dated _____

U. S. GOVERNMENT PRINTING OFFICE 10-1789

Figure 11. Standard Form 1046 (Regular).

1 Jul 1945
last column of
ard Form 1046
voucher num
Disbur

TRIPPLICATE - FORWARDED TO FISCAL OFFICER

Standard Form No. 1046—Revised
Form approved by Comptroller General U. S.

SCHEDULE OF TRANSFERS—SPECIAL DEPOSITS

Voucher No. 2789

DUPLICATE - RETAINED BY DISBURSING OFFICER

Standard Form No. 1046—Revised
Form approved by Comptroller General U. S.

SCHEDULE OF TRANSFERS—SPECIAL DEPOSITS

Voucher No. 2789

ORIGINAL - FORWARDED TO ARMY REGIONAL ACCOUNTING OFFICE

Standard Form No. 1046—Revised
Form approved by Comptroller General U. S.
June 26, 1936

SCHEDULE OF TRANSFERS—SPECIAL DEPOSITS

Voucher No. 2789
Sheet No.

WAR FINANCE DEPARTMENT
(Department or Establishment) (Bureau or Office)

Made by Col. E. Z. Smith, F.D. Disbursing Officer Ft. Finance, Maryland
(Name) (Title) (Station)

Period 20 November 1944 D. O. Symbol No. 210-111
(Month or quarter ended)

DATE RECEIVED	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT TO BE TRANSFERRED TO REGULAR ACCOUNT	FUND TO BE CREDITED (Symbol and title in full)
1944		Robert F. Masters Captain, T.C. Certifying Officer	Adjustment of Federal Tax and War Bond De- ductions on the following vouchers.		
15 Oct.		" "	1748 Oct. 1944	\$ 1.20	212/50502 507-1382 P 441-01 S 18-096
30 Oct.		" "	2403 Oct. 1944	4.95	212/50905 508-1567 P 420-01 S 18-096
<u>Funds Charged</u>					
				21F5867 \$ 2.40	
				21F5850 3.75	
				\$ 6.15	
TOTAL,				\$ 6.15	

The Accountable Officer is authorized to transfer from Special Deposits to his Regular Account and deposit the total amount shown in the column headed "Amount to be Transferred to Regular Account."
See payroll adjustment schedules attached.

(Signature of approving officer)

Title _____

Certificate of Deposit No. _____ Dated _____

U. S. GOVERNMENT PRINTING OFFICE: 10-1750

Figure 12. Standard Form 1046 (Adjustment of Bond and Tax Collections).

1 Jul 1945

last column of the form. (See fig. 11.) Standard Form 1046 will be given a disbursing voucher number and entered on the Schedule of Disbursements. The entire amount of the Form 1046 will also be entered on the WD AGO Form 14-55 as a voucher collection credited to the appropriation or receipt account shown on the Standard Form 1046. No check is drawn or cash payment made on a Standard Form 1046.

d. More than one special deposit account may be charged on a single disbursing voucher, however, charges to 21F5867, and charges to 21F5878 will, in every instance, be shown on separate vouchers. (See par. 78*b*.)

e. In the preparation of Standard Forms 1046 for adjustment of deductions from the pay of civilian employees, it is desirable that the code numbers and amounts for withheld taxes and War Bonds be stated on a single form. The disbursing officer will prepare a Standard Form 1046 for each certifying officer, using as his authority therefor, the WD Forms 63 (Pay roll adjustment schedule) furnished him by the certifying officer. A copy of the Standard Form 1046 will be forwarded to the fiscal officer maintaining the allotments credited. Figure 12 is an example of a Standard Form 1046 prepared to adjust bond and withheld tax deductions.

f. Each disbursement charging special deposits, including those stated on Standard Form 1046, will be made under the authorization of the officer who directed that the complementary collection be credited to special deposits. The disbursing officer will determine that there is a sufficient balance in the related subsidiary ledger maintained for the authorizing officer, before reducing the balance of special deposits.

65. Special Deposits, all Other

a. Detailed procedures for 21F5850, 21F5867, and 21F5878 are contained in chapter 8. Other collections which are made for special deposits will normally be credited to 21F0000 Special Deposits, All Other.

b. Whenever it is impracticable to determine the fund which should be credited by a collection, the amount will be entered on the Schedule

of Collections and credited to 21F0000, until a proper determination can be made.

66. Accounting for Sales of Property

a. Whenever the expense of conducting a sale is to be paid from the proceeds of the sale, the gross collections will be credited to 21F0000. The expenses in connection with the sale will be met by disbursements charging the special deposit account, and the amounts remaining will be withdrawn from special deposits and applied to the proper receipt accounts or appropriations by Standard Form 1046.

b. Proceeds from the sales of surplus property in oversea areas will be credited to account 21X6200 in accordance with instructions contained in Finance Bulletin 45, 1945.

67. Unofficial Telephone Service

Monies collected for unofficial telephone service will be credited to 21F0000. Amounts representing toll charges will be disbursed to the telephone company, and amounts representing taxes will be disbursed to the Collector of Internal Revenue, for the district in which the disbursing officer is located.

68. Deposits in Lieu of Bonds

In some instances contractors will deposit cash in lieu of performance bonds. This is often done in the case of contracts for garbage disposal. Upon completion of the contract, the deposit (previously credited to 21F0000) will be disbursed to the contractor on a Standard Form 1049 or applied to the final payment due from contractor; the amount of the final payment will be withdrawn from Special Deposits and credited to the proper appropriation or receipt account by Standard Form 1046 and the balance, if any, refunded by Standard Form 1049. In the case of forfeitures, the amount forfeited will be withdrawn from special deposits and credited to the proper appropriation or receipt account by Standard Form 1046.

69. Deposits for Plans

Monies received as deposits for plans will be credited to 21F0000. If the plans are re-

1 Jul 1945

turned, the deposit will be refunded by a disbursement on Standard Form 1049; if the plans are not returned, the collection will be withdrawn from special deposits and credited to the proper miscellaneous receipt account by Standard Form 1046.

70. Taxes

Except for income taxes, sums collected for taxes imposed by a federal, state, or other political subdivision of the Government will be credited to 21F0000; for example, when taxable commodities are sold, that portion of the sales price which represents the value of the commodity will be credited to the appropriate miscellaneous receipt or appropriation, and that portion of the sales price which represents the tax on the commodity will be credited to 21F0000. Periodically, usually once a month, these taxes will be disbursed to the Government authority imposing the tax, or to the vendor for subsequent payment to the Government authority. (See sec. I and VI, ch. 6, TM 14-504.)

71. Special Deposit Checks Canceled by the General Accounting Office

a. Whenever checks forwarded to the General Accounting Office for cancellation under the provisions of paragraph 113, TM 14-500, are to be credited to a special deposit account, such checks will be listed on a separate letter of transmittal. The symbol number and the name of the disbursing officer whose checking account should be credited by the special deposit sums will be shown on the transmittal letter in place of the appropriation coding. In most instances the officer to receive the credit for these special deposit funds will be the officer who is forwarding the checks for cancellation. The General Accounting Office should be requested to expedite the cancellation of the checks.

b. The disbursing officer will not take these special deposit sums into his ledgers at the time

the checks are forwarded to the General Accounting Office, nor will he immediately make the special deposit funds available to the officer who certified the related voucher. In lieu thereof, he will list such amounts on a Register of Special Deposit Collections Receivable. A separate ledger will be maintained for each certifying officer involved. Whenever the disbursing officer is advised by the Treasury Department that the special deposit sums have been placed to his official credit, he will clear the aforementioned register, report a special deposit collection, and place the funds available to the certifying officer or his successor. (See par. 123 and fig. 22.)

c. In those instances where delay is encountered, the disbursing officer will contact the General Accounting Office and/or the Treasury Department, through established channels, in an effort to expedite the receipt of the sums so that they will be available to the certifying officer at the earliest practicable date.

72. Transfers Reported as Special Deposit Collections.

a. Whenever a receipt of funds is accounted for as a special deposit collection, and it is subsequently determined that the amount should have been taken up as a transfer from another disbursing officer, the following procedure will be applied:

(1) The amount of the collection will be disbursed on a fully explained Standard Form 1049 made payable to adjustments. The account previously credited with the collection will be charged on the voucher. Neither a cash or check payment will be made.

(2) On the same day the disbursing officer will increase his accountability by taking up the amount as a transfer from another disbursing officer.

b. An explanation of the delay in accounting for the transaction as a transfer will be filed in support of the WD Form 326.

the General Ac-
countable to the offi-
cer. In lieu
Register A
1 Jul 1945

1 Jul 1945

TM 14-704

CHAPTER 8

DEDUCTIONS FROM CIVILIAN PAY

73. General

a. This chapter provides the accounting procedures for deductions from the pay of civilian employees, with particular regard to the following funds:

<i>Code No.</i>	<i>Title</i>
218135.2	Contributions, Civil Service Retirement and Disability Fund.
21F5867	Special Deposits, Federal Tax Withheld from Salaries of Federal Employees, War Department.
21F5878	Special Deposits, Federal Tax Withheld from Payments to Nonresident Aliens, War Department.
21F5850	Special Deposits, Class A Pay Reservations, Civilian and Cash Sales.

b. For additional information in connection with employees who are subject to deductions for the above funds, see Civilian Personnel Regulations Nos. 85 and 120, and Civilian Personnel Circulars No. 39, 1943, and No. 23, 1944.

74. Reporting Deductions

a. All voucher collections on civilian pay rolls and pay vouchers will be entered directly on the WD AGO Form 14-55 regardless of the appropriation, receipt account, or special deposit account to be credited.

b. Deductions for allotments of pay, subsistence, quarters, and other items not disbursed, will be subtracted by the certifying officer from gross earnings before the amount to be charged to the appropriation is entered on the pay roll. Such items have no effect on the accountability of the disbursing officer and are not shown on the Schedule of Disbursements or Collections.

75. Disposition of Retirement Collections

Disbursing officers, wherever located will de-

posit on TD Forms 1 (Revised) all retirement collections coming into their possession. These deposits will be made on the 15th and last day of the month. In those instances where it is not feasible to deposit on these dates, the deposit due on the 15th will be made as soon as practicable, and the deposit due on the last day will be accomplished not later than the 4th calendar day of the following month. (See pars. 58 and 59.)

76. Disposition of Federal Tax Withheld by Disbursing Officers Stationed Within the Continental United States (Excluding Alaska)

Disposition of tax withheld on the salaries of civilian employees will be accomplished as follows:

a. Disbursing officers will requisition a supply of bank depositary receipts for withheld taxes, TD Form 410 (Revised) from the nearest Federal Reserve Bank or Branch of the district in which stationed. The blank stock of depositary receipts will be kept in a safe or vault.

b. On or promptly after the end of each of the first 2 months of a tax quarter disbursing officers will prepare and certify Standard Forms 1049 payable to the Federal Reserve Bank or Branch covering balances held in their Special Deposit Account 21F5867 at the close of the preceding month in the name of the certifying officer. The Standard Forms 1049 need not show in detail the collections and adjustments for the month but will reveal the names and related amounts for each certifying officer for whom receipts are prepared and for whom payments are made. The total of the detailed amounts shown opposite each certifying officer's name, will equal the amount to be disbursed. For each detailed entry on the Standard Forms 1049 there will be a TD Form 410 receipt. Figure 13 is an example of a disbursing voucher on which tax payments will be accomplished to Federal Reserve Banks.

c. The disbursing officer will prepare in triplicate depository receipts (Forms 410 prepared as per figure 14) in the name of each officer who certified civilian pay rolls to the disbursing officer. Each receipt will be in the amount of the individual certifying officer's 21F5867 FTW balance.

d. A check drawn payable to the "Federal Reserve Bank of for Account of the Treasurer of the United States" will be forwarded with the original and one copy of the Form 410 to the bank. Upon receipt of the remittance the Federal Reserve Bank will receipt the original Forms 410 and return them to the disbursing officers.

e. At the time the 410 receipt is prepared, the disbursing officer will enter a notation as to the disbursing voucher number and date on the triplicate copy. When the original receipt is received from the Federal Reserve Bank the disbursing officer will forward the annotated triplicate copy to the certifying officer and will place the original copy in safe keeping until the tax payment for the quarter is made to the Collector of Internal Revenue.

f. After the summary control has been balanced, and at least 10 days prior to the close of each month following the close of a tax quarter, the certifying officer will submit to the disbursing officer a complete and certified Standard Form 1049 payable to the Collector of Internal Revenue. This voucher must show in detail, the voucher number and date, the amounts collected on pay rolls, as well as the reductions of collections as a result of adjustment vouchers (including Standard Forms 1049 refunds). (See CPR 120.6.) In addition, the certifying officer will deduct from the net collections for the quarter, which are due the Collector of Internal Revenue, those payments of tax which were previously forwarded to the Federal Reserve Bank, and for which the certifying officer holds annotated copies of receipt Forms 410. These deductions will be shown in detail on the Standard Form 1049 together with detailed voucher references. The remaining amounts due the Collector of Internal Revenue for the particular quarter will be the amount certified to the disbursing officer for

payment. (See fig. 15 for a sample of the voucher on which tax will be paid to the Collector of Internal Revenue).

g. Disbursing officers will draw checks payable to the Collector of Internal Revenue for the net amount of vouchers (fig. 15) and forward checks, together with the original depository receipts, to the certifying officers concerned who will use the receipts and check to meet the quarterly payment of withheld taxes. TD Form W-1 (Return of Income Tax Withheld on Wages), prepared by the certifying officer, will agree in amount with the total of the Form 410 receipts plus the checks.

77. Disposition of Federal Tax Withheld by Disbursing Officers Stationed Outside the Continental Limits of the United States (Including Alaska) and for all Special Disbursing Agents Assigned to Army Transports

a. Disbursing officers located outside the United States (including those stationed in Alaska) and who pay civilian employees coming within the scope of Civilian Personnel Regulation 120, will proceed as follows:

(1) No payments will be made to Federal Reserve Banks or to the Collector of Internal Revenue until after the end of the tax quarter and Forms 410 will not be used.

(2) On the basis of a Standard Form 1049 charging 21F5867, prepared and certified by the certifying officer in conformity with Civilian Personnel Regulation 120.6, the disbursing officer will draw a check payable to the Collector of Internal Revenue and will forward this check to the certifying officer.

b. Disbursing officers coming within the scope of Civilian Personnel Circular No. 39, 1943, will make their quarterly payments to the Collector of Internal Revenue by a Standard Form 1049 which will furnish in detail voucher collections and adjustments, as well as the amount of 21F5867 tax collections which are due the Collector of Internal Revenue. This Standard Form 1049 will be prepared and certified by the disbursing officer on the basis of his internal records. The check will be drawn payable to the Collector

1 Jul 1945

Standard Form
Form approved by

Sample of the
 checks
 paid to the
 revenue

1 Jul 1945

CHAPTER 8

TM 14-704

Standard Form No. 1049
 Form approved by Comptroller General U. S.
 September 20, 1927

PUBLIC VOUCHER FOR REFUNDS

Serial No.

(Voucher prepared Ft. George G. Meade, Maryland)
 (Give place and date)

D. O. Vou. No. 7200

U. S. War Department
 (Department or Establishment, Bureau or Office)

Appropriation or fund 21F5867

THE UNITED STATES, Dr.,

To Address BALTIMORE BRANCH
 FEDERAL RESERVE BANK OF RICHMOND
 BALTIMORE, MARYLAND

PAID BY
Walter Cory
Major, F. D.
Ft. Meade, Md.
Symbol 210-580
Sta. 1500
January 1945
 (FOR USE OF PAYING OFFICE)

Statement of deposit(s) received and applied: Contract No. Date

DATE OF DEPOSIT	RECEIPT NO.	ARTICLES OR SERVICES (ENTER DESCRIPTION, INCLUDING DETAIL OF APPLIED CHARGES, AND OTHER INFORMATION DEEMED NECESSARY)	AMOUNT DEPOSITED		APPLIED CHARGES		BALANCE DUE DEPOSITOR		NOTATIONS	
			DOLLARS	CTS.	DOLLARS	CTS.	DOLLARS	CTS.		
		Civilian Payroll Certifying Officer - Ft. George Mead		Md.			<u>Amount</u> \$2,923	00		
		Civilian Payroll Certifying Officer - Camp Jones, Md.					2,150	00		
		Civilian Payroll Certifying Officer - Camp Smith, Md.					857	25		
TOTAL								\$5,930	25	

I certify that the above statement of deposit(s) of the payee or depositor named is correct and that the sum of \$..... is due said depositor.

* Approved and refund authorized for \$.....
 (Sign original only) /s/ WALTER CORY
 Title Disbursing Officer

Refund by { Check No. 45,700, dated 31 Jan. 1945 for \$ 5,930.25 { on Treasurer of the United States
 { Cash, \$..... on { in favor of payee named above.
 { Other method, \$..... { Signature of payee
 (Describe) (Sign original only)

* If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved," etc., and over his official title.

Figure 13. Standard Form 1049, Tax Payment to Federal Reserve Bank

1 Jul 1945
Standard Form approved by Comptroller September

DEPOSITARY RECEIPTS

Form No. 410 (Revised) DEPOSITARY RECEIPT FOR WITHHELD TAXES SERIAL No. FR1 - 123456 A
 TREASURY DEPARTMENT FISCAL SERVICE Bureau of Accounts
 Sec. 1631, Internal Revenue Code as Added by the Current Tax Payment Act of 1943

To: COLLECTOR OF INTERNAL REVENUE: THIS IS TO CERTIFY that the employer named below has made payment to this authorized depository for account of the Federal Reserve Bank of "Withheld Taxes," pursuant to the provisions of Treasury Department Circular No. 714 as follows: **This remittance is for the civilian pay roll certifying officer at Ft. Meade, Md.**

Space Reserved for Collector of Internal Revenue

31 January 1945

Dollars	Cents
\$2,923	00

(Name and address of employer) War Department
 c/o Finance Officer
 Ft. George G. Meade, Md.

(Name and location of depository)

(Signature of authorized employee of depository)

Important notice to employer.—This receipt must not be altered in any respect and must accompany your Return of Income Tax Withheld on Wages (Form W-1) to the Collector of Internal Revenue. It will be accepted by the Collector for appropriate credit against the amount due as shown on such tax returns. The employer should request the depository to make out all receipts in the same name that the employer will use in filing his return (Form W-1). A record of the complete serial number shown in the upper right-hand corner of this receipt should be kept by the employer. This serial number must be quoted in any correspondence which might be necessary concerning this payment.

Original EMPLOYER'S COPY
(See IMPORTANT NOTICE at bottom of receipt)

Form No. 410-A (Revised) DEPOSITARY RECEIPT FOR WITHHELD TAXES SERIAL No. FR1 - 123456 A
 TREASURY DEPARTMENT FISCAL SERVICE Bureau of Accounts
 Sec. 1631, Internal Revenue Code as Added by the Current Tax Payment Act of 1943

To: COLLECTOR OF INTERNAL REVENUE: THIS IS TO CERTIFY that the employer named below has made payment to this authorized depository for account of the Federal Reserve Bank of "Withheld Taxes," pursuant to the provisions of Treasury Department Circular No. 714 as follows: **This remittance is for the civilian pay roll certifying officer at Ft. Meade, Md.**

Space Reserved for Federal Reserve Bank

31 January 1945

Dollars	Cents
\$2,923	00

(Name and address of employer) War Department
 c/o Finance Officer
 Ft. George G. Meade, Md.

(Name and location of depository)

(Signature of authorized employee of depository)

IMPORTANT NOTICE TO DEPOSITARY.—This first copy must be forwarded to the Federal Reserve Bank of at the time remittance covering this deposit of withheld taxes is made to the Federal Reserve Bank from the account "Withheld Taxes." This copy of depository receipt will not be accepted by Collector of Internal Revenue.

Duplicate FEDERAL RESERVE BANK COPY
(See IMPORTANT NOTICE at bottom of receipt)

Form No. 410-B (Revised) DEPOSITARY RECEIPT FOR WITHHELD TAXES SERIAL No. FR1 - 123456 A
 TREASURY DEPARTMENT FISCAL SERVICE Bureau of Accounts
 Sec. 1631, Internal Revenue Code as Added by the Current Tax Payment Act of 1943

To: COLLECTOR OF INTERNAL REVENUE: THIS IS TO CERTIFY that the employer named below has made payment to this authorized depository for account of the Federal Reserve Bank of "Withheld Taxes," pursuant to the provisions of Treasury Department Circular No. 714 as follows: **This remittance is for the civilian pay roll certifying officer at Ft. Meade, Md.**

31 January 1945

Dollars	Cents
\$2,923	00

(Name and address of employer) War Department
 c/o Finance Officer
 Ft. George G. Meade, Md.

(Name and location of depository)

(Signature of authorized employee of depository)

IMPORTANT NOTICE TO DEPOSITARY.—This second copy must be retained by the depository as its permanent record of this payment by the employer of withheld taxes. This copy of depository receipt will not be accepted by Collector of Internal Revenue.

Paid on Voucher No. 7200 on 31 January 1945 by Major Cory, Symbol 210-580

Triplicate DEPOSITARY'S COPY
(See IMPORTANT NOTICE at bottom of receipt)

Figure 14. Treasury Department Form 410 (Revised)

-123456 A

1 Jul 1945

1 Jul 1945

CHAPTER 8

TM 14-704

Standard Form No. 1049
Form approved by Comptroller General U. S.
September 20, 1927

PUBLIC VOUCHER FOR REFUNDS

Serial No.

(Voucher prepared FT. GEORGE G. MEADE, MARYLAND
(Give place and date))

D. O. Vou. No. 9427

U. S. WAR DEPARTMENT
(Department or Establishment, Bureau or Office)

Appropriation or fund 21F5867

THE UNITED STATES, Dr.,

To COLLECTOR OF INTERNAL REVENUE,
Address BALTIMORE, MARYLAND.

PAID BY
Walter Cory
Major, F.D.
Ft. Meade, Md.
Symbol 210-580
Sta. 1500
Apr. 1945
(FOR USE OF PAYING OFFICE)

Statement of deposit(s) received and applied: Contract No. Date

DATE OF DEPOSIT	RECEIPT NO.	ARTICLES OR SERVICES (ENTER DESCRIPTION, INCLUDING DETAIL OF APPLIED CHARGES, AND OTHER INFORMATION DEEMED NECESSARY)	AMOUNT DEPOSITED		APPLIED CHARGES		CHANGE DUE DEPOSITOR		NOTATIONS
			DOLLARS	CTS.	DOLLARS	CTS.	DOLLARS	CTS.	
	<u>D. O. Vou. No.</u>	<u>Date</u>	<u>D. O.</u>	<u>Symbol No.</u>			<u>Amount</u>		
	6780	5 Jan. 1945		210-580			\$1,428	70	
	6921	20 Jan. 1945		"			1,500	00	
	7510	5 Feb. 1945		"			1,505	00	
	7782	20 Feb. 1945		"			1,502	00	
	8330	5 Mar. 1945		"			1,507	00	
	8640	20 Mar. 1945		"			1,513	00	
							<u>\$8,955</u>	<u>70</u>	
LESS:		Payroll adjustment schedule No. 12, dtd 28 Jan. 45						5	70
		NET TAX COLLECTIONS DUE COLLECTOR OF INTERNAL REVENUE							<u>\$8,950</u>
LESS:		Payments to Federal Reserve Bank							
	7200	31 Jan. 1945		210-580		\$2,923	00		
	8150	28 Feb. 1945		"		<u>3,007</u>	<u>00</u>		5,930
									<u>\$3,020</u>
									<u>00</u>

I certify that the above statement of deposit(s) of the payee or depositor named is correct and that the sum of \$3,020 00 is due said depositor.

* Approved and refund authorized for \$
(Sign original only) ALFRED JONES, MAJOR, Q.M.C.
Title Certifying Officer

Refund by { Check No. 52345, dated 15 Apr. 45, for \$ 3,020.00 } on Treasurer of the United States in favor of payee named above.
Cash, \$ on Signature of payee (Sign original only)
Other method, \$ (Describe)

* If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the blank space below "Approved," etc., and over his official title.

Figure 15. Standard Form 1049, Tax Payment to Collector of Internal Revenue.

of Internal Revenue and will be in the same amount as the Form W-1. The check and Form W-1 will be mailed to the Collector of Internal Revenue, Baltimore, Maryland.

c. Special disbursing agents stationed aboard United States Army Transports will not make payments to the Federal Reserve Banks, or to the Collector of Internal Revenue until the end of the tax quarter, and Forms 410 will not be used. Quarterly payments of withheld tax collections to the Collector of Internal Revenue will be accomplished on Standard Forms 1049 which will furnish in detail voucher references to collections and adjustments. The Standard Forms 1049 will be prepared and certified by the special disbursing agents on the basis of their internal records, in accordance with Civilian Personnel Regulation No. 120, or Civilian Personnel Circular No. 39, 1943. The check in settlement of this voucher will be drawn payable to the Collector of Internal Revenue and will be in the same amount as the Forms W-1. The checks and Forms W-1 will be mailed to the Collector of Internal Revenue as follows:

(1) Agents whose home ports are within the geographical limits of the United States will mail their returns to the Collector of the district in which the home port is located.

(2) Agents whose home ports are outside the geographical limits of the United States will mail their returns to the Collector of Internal Revenue, Baltimore, Maryland.

78. Disposition of 21F5878 Collections

a. GENERAL. Collections for 21F5878 Special Deposits, Federal Tax Withheld from Payments to Nonresident Aliens, War Department, will be disbursed to the Collector of Internal Revenue under the same provisions as those governing collections for 21F5867 with the following exceptions:

(1) Regardless of the location of the disbursing officer, no payments will be made to Federal Reserve Banks or to the Collector of Internal Revenue until after the end of the tax quarter, and Form 410 will not be used.

(2) The Standard Form 1049 will be pre-

pared and certified by the certifying officers under the provisions of paragraph 18 of Civilian Personnel Regulation 120.6.

(3) Certifying officers will not use Forms W-1 in making reports to the Collector of Internal Revenue but will use Internal Revenue Service Forms Nos. 1042, or 1042B, and the checks drawn by the disbursing officer will be in the same amount as the Forms 1042(B).

b. Disbursing officers will require that disbursements charging 21F5878 will be stated on separate vouchers from those disbursements which charge 21F5867.

79. Disposition of Class A Pay Collections

a. Collections for 21F5850 Special Deposits, Class A Pay Reservations, Civilian and Cash Sales, are made only by those disbursing officers who pay civilians coming within the scope of Civilian Personnel Regulation 120. The collections will be disbursed to the Federal Reserve Bank which furnished the bond stock, in payment of those bonds which were issued as a result of purchases under the Class A plan.

b. TM 14-513, Procedures for the Purchase and Issuance of U. S. Savings Bonds, provides regulations governing sales to military personnel by voucher deduction (Class B Allotment or one-time pay deduction) as well as instructions in connection with cash sales. In making a payment to the Federal Reserve Bank, one Standard Form 1034 voucher and one check may be used to pay for all bonds issued, regardless of the plan(s) under which the bonds were purchased. When a single Form 1034 is used, the purchase price of bonds sold to the military as a result of voucher deductions will be charged to the open allotment established in section 3, chapter V, TM 14-700, under the appropriation Finance Service Army, while the purchase price of bonds sold under the Class A Plan will be charged to 21F5850.

c. On the basis of TD Forms 1737, received in triplicate from the certifying officer in accordance with Civilian Personnel Regulation No. 120.5, the disbursing officer will issue the bonds and complete the schedule by inserting the serial numbers of the bonds. A copy of the

1 Jul 1945
completed schedule
forwarded to the
d. The original
attached to the
and certified

certifying officers
Paragraph 18 of
Form 120.6.
not use Forms
of the Collector of
Internal Revenue
and

1 Jul 1945

Jul 1945

CHAPTER 8

TM 14-704

completed schedules, and the bonds, will be forwarded to the certifying officer.

d. The original of Forms 1737 will be attached to the Standard Form 1034 prepared and certified by the disbursing officer to support the charge to the Special Deposit Fund 21F5850. The remaining copy will be retained by the disbursing officer and filed in support of his Standard Form 1034-A. The total of all TD Forms 1737 prepared by certifying officers, plus the total of all TD Forms 1737 prepared for cash sales accounted for in the Class A Pay Account, will equal the amount charged on the Standard Form 1034 to 21F5850. A total of those TD Forms 1737 issued for bonds sold to military personnel by pay deductions, will equal the amount charged to Finance Service Army.

e. The disbursing officer will pay for bonds issued and furnish the bank an accounting for bond stock in conformity with instructions issued by the bank. It is anticipated that the banks will require payment at least once each month for bonds issued. Disbursing officers are authorized to make periodic payments during the month for bonds issued when requested by the bank.

80. Disposition of Other Collections

Other civilian pay roll collections will be applied as increases to disbursing funds, or to 21F0000 Special Deposits, All Other, and accounted for accordingly. (See chs. 4 and 7.)

81. Adjustments, General

a. Whenever a salary check is canceled, the accounts which were credited by the voucher collections shown on the related pay roll or pay card will be decreased, and the appropriation which was charged by the pay roll will be increased in a like amount. The forms to be used are as follows:

(1) When decreasing special deposits, a Standard Form 1046 will be prepared and processed. More than one special deposit account may be reduced by a single Standard Form 1046. (See par. 64d and fig. 12.)

(2) *Adjustment of Retirement Collections.*

(a) When decreasing Retirement (or any other receipt account or appropriation credited by a voucher collection), a WD AGO Form 14-37 will be prepared to adjust the erroneous collections. The amount of the voucher collection and the fund to which it was credited is shown in the "Reported As" side. The appropriation which was charged on the pay roll will be shown in the "Should Have Been Reported As" side.

(b) When WD AGO Forms 14-37 are processed by the Regional Accounting Office, Transfer and Counter Warrants reducing the balance of the Civil Service Trust Fund Account 218135.2 are prepared. The warrants, when approved and posted by the Treasury Department, adjust previous deposits on TD Forms 1. Adjustment of Civil Service Retirement collections by WD AGO Forms 14-37 has no effect on the disbursing officer's accountability. The WD Form 63, which serves as the basis for the preparation of most Forms 14-37 adjusting account 218135.2 should be posted to the civilian pay ledgers (fig. 21) in order that the disbursing officer's records will balance with the certifying officer's WD Form 61 (Individual earning record-Summary Control).

b. Whenever a canceled salary check includes not only the amount which was computed to be due for salary, but also an attempted repayment of a collection (that is, when the related pay roll or pay record shows a minus amount in a voucher collection column, and the net amount paid column was increased accordingly), the total of the canceled check will be credited as follows:

(1) The amount representing the attempted repayment of a collection will be credited to the account or appropriation from which the repayment was attempted.

(2) The remainder of the check will be credited to the appropriation charged with the salary payment.

c. The same type of adjustments that are described above are required whenever an erroneous payment is adjusted by a cash refund from the employee and the payment included a refund of amounts previously withheld.

1 Jul 1945
in Chicago, Illin
be taken;
(1) The indivi
tunity to r
It sh

82. Adjustments by Disbursing Officers Who Pay Civilians Outside the Scope of Civilian Personnel Regulation No. 120

a. If an individual is to continue being paid at the same station, a deduction which was stated in the wrong amount may be adjusted by increasing or decreasing the amount deducted for the same fund on the next pay roll. For example, if an individual had \$4.00 withheld for Retirement or withheld tax, and \$5.00 should have been withheld, the error could be corrected by withholding \$6.00 on the next pay roll. Conversely, if more than the proper amount is withheld, the error may be corrected by withholding an offsetting lesser amount on the next pay roll. This method sometimes results in a negative deduction; for example, if an individual had \$5.00 withheld for Retirement, and only \$2.00 should have been withheld, the error could be corrected by stating a minus deduction of \$1.00 (entered in parentheses and underscored) on the next pay roll and increasing the net amount paid in a like amount. For sake of illustration, it is assumed that the above deductions for Retirement took place during December 1944 for William A. Jones, an employee not subject to the withholding provisions of the income tax law. The error occurred for the first pay period in December and was corrected for the second pay period. The entries opposite his name on the two pay rolls would be as follows:

held for Retirement or withheld tax, and if the individual is no longer being paid at the same station, or if for any other reason it is impracticable to adjust the error in a manner set forth in *a* above, the overpayment should be adjusted by a collection from the individual; the sum refunded by the payee should be reported as a cash collection for Retirement or Federal Tax Withheld.

d. Federal tax collected in error may be refunded to the individual by preparation of a Standard Form 1049 charging 21F5867. Except for those individuals who are authorized to receive payments which charge the appropriation code number 21-24X8135, as set forth in Civilian Personnel Regulation 120.8, erroneous Retirement collections cannot be refunded on disbursing vouchers charging the Retirement Fund. However, they can be repaid by charging the open allotment under Finance Service Army established for "repayment of amounts erroneously collected from military and civilian personnel including amounts previously collected for 'Miscellaneous Receipts'". (See sec. II, ch. 5, TM 14-700.) During the fiscal year 1946 the accounting classification for this open allotment is 212/60425 601-67 P422-13 S99-999. When this method is used, the credits established in the Retirement Fund by the erroneous collection must be removed and returned to the appropriation by WD AGO Form 14-37. (See par. 143c(2).) Particular

	Gross Amount Earned	Deductions		Net Amount Paid
		Retirement	Other	
Voucher 2946 covering Dec. 1-15	\$40.00	\$5.00		\$35.00
Voucher 3048 covering Dec. 15-31	\$40.00	(1.00)		41.00
Total for December	\$80.00	\$4.00		\$76.00

b. Minus deductions will not be entered on a pay voucher unless there are sufficient regular deductions for the same fund to equal or exceed the total of the minus entries; for example, the minus deduction for Voucher 3048 above would not have been proper if Mr. Jones had been the only employee paid on the roll.

c. If less than the correct amount is with-

attention is invited to the fact that only those amounts which were collected in error will be repaid by charging the cited open allotment.

e. Whenever a pay deduction for war bonds is entered on a TD Form 1737, and the related salary check is subsequently canceled (or the net amount paid is refunded) after the Form 1737 is forwarded to the bond issuing officer

held tax, and if
being paid at the
other reason it is
error in a man-
payment should
individual;

1 Jul 1945

Jul 1945

CHAPTER 8

TM 14-704

in Chicago, Illinois, the following action will be taken:

(1) The individual will be offered the opportunity to pay for the bond by a cash remittance. It should be borne in mind that since the civilian did not certify his pay voucher he is not responsible for the erroneous entries. Therefore, no compulsion may be used in soliciting a cash collection, and it must be explained to the individual that he is free to decline the offer. If a collection is received, it will be credited to the accounting classification which was charged on the related pay voucher.

(2) If no cash collection is made for the bond, the amount will be withheld from the next payment to the individual, provided that an authorization was effective for the pay period covered on the next pay voucher prepared for the employee. The amount withheld for the adjustment will not be stated in the War Bond Column, nor will it be entered in a TD Form 1737. It will be subtracted from the figure which otherwise would have been shown in the Gross Amount Earned Column. Illustration of such an adjustment is as follows:

(a) It is assumed that Mr. Fred Smith, who is not subject to deductions for Retirement or Federal Tax Withheld, has authorized a Class B Allotment in the amount of \$75.00. For the pay period of December 1-15 (Pay Roll Voucher No. 4938), his gross earnings were computed to be \$200.00, and Voucher 4938 showed the following entries for Mr. Smith:

	Gross Amount Earned	Deductions		Net Amount Paid
		Retirement	Other Class B	
Smith, Fred.....	\$200.00		\$75.00	\$125.00

(b) Due to the fact that Mr. Smith only earned \$175.00 during the period, the check

for \$125.00 was canceled, but this action occurred after the deduction had been entered on a TD Form 1737 and the schedule forwarded. To adjust the discrepancy, the following entries appeared on a supplemental pay roll (Voucher No. 5103) which covered the same pay period:

	Gross Amount Earned	Deductions		Net Amount Paid
		Retirement	Other Class B	
Smith, Fred*.....	\$100.00			\$100.00

*The following remarks appeared under the name of Fred Smith:

Actually earned \$175.00; \$75.00 deducted for bonds on Voucher 4938, Dec. accounts of undersigned; related check was canceled, but Form 1737 was forwarded for issuance of bonds.

(3) In the event the individual declines to purchase the erroneously issued bond, and it is impracticable to adjust by withholding from subsequent pay, the employee will be requested to take the necessary steps to cause the bond to be returned to the issuing officer for cancellation.

f. In some instances, an overpayment will result from an improper computation of pay earned, and the civilian employee will refund the difference between the amount he should have been paid and the amount he actually received. An illustration of the adjustments involved is as follows:

(1) It is assumed that Mr. Tom Brown, who was subject to deductions for Retirement and Federal Tax Withheld, (he claimed three withholding exemptions), had authorized a Class B allotment in the amount of \$18.75. Due to the use of an incorrect basic pay rate of \$60.00, it was computed that Mr. Brown earned the gross amount of \$73.00; \$3.00 was withheld for Retirement, \$2.00 for FTW-21F5867, and \$18.75 for bonds, and Mr. Brown was paid \$49.25.

(2) If the correct basic pay rate of \$57.50 had been applied, the gross amount earned would have been shown as \$70.00, \$2.88 would have been withheld as Retirement, \$1.60 for FTW-21F5867, and \$18.75 for bonds, leaving \$46.77 as the net amount which would have been paid to Mr. Brown.

(3) It is apparent that in the above illustration, the appropriation has been overcharged by \$3.00, but the individual has been overpaid by only \$2.48; therefore, when the refunded overpayment is returned to the appropriation, the adjustment is not complete. It is also necessary to reduce the Retirement Fund by \$.12, (using WD AGO Form 14-37), and to reduce 21F5867 by \$.40 (using Standard Form 1046), and to return these two sums to the appropriation.

g. Whenever a salary check is canceled, or the net amount paid is refunded, adjustments are not required for Class E Allotments, subsistence, quarters, and other items not disbursed.

83. Adjustments by Disbursing Officers Who Pay Civilians Coming Within the Scope of Civilian Personnel Regulation No. 120

a. Civilian Personnel Regulation No. 120 contains adjustment procedures which are to be followed by the certifying officers who maintain individual earnings records and prepare pay rolls. Some errors are adjusted without the knowledge of the disbursing officer, while others require his direct assistance. For example, when an underdeduction is corrected by withholding a greater than normal sum for a subsequent payment, the adjusting entries will be shown in detail on the individual earnings records, but only the net result of the adjustment will appear on the pay roll, and will not be shown in a form that can be recognized by the disbursing officer. However, when salary checks are canceled, or when the net amount paid is refunded, the certifying officer will request the assistance of the disbursing officer in accomplishing the required adjustments pertaining to the voucher collections.

b. Whenever the disbursing officer receives direct a refund of salary, or a salary check which should be canceled, he will advise the

certifying officer of this fact. In many instances, salary refunds and checks for cancellation, will be forwarded to the disbursing officer by the certifying officer. In either event, it is the responsibility of the certifying officer to advise the disbursing officer of the accounting classifications to be credited by the check or cash refund, together with information as to the accounts credited by the related voucher collections and the amount by which such accounts should be decreased and the appropriation increased. The certifying officer will provide this information by the submission of a WD Form 63.

c. The disbursing officer will use the Form 63 as his authority for reducing the accounts credited by the voucher collections and increasing the appropriation charged in like amounts. Special deposit accounts will be reduced by using Standard Forms 1046, and Retirement (or other receipt accounts or appropriations) will be reduced by WD AGO Forms 14-37 prepared to report erroneous collections. (See figs. 12 and 24.) It will be noted that the disbursing officer will actually reduce the balance of his special deposit accounts by processing a Standard Form 1046. The Retirement fund, however, will not be reduced in the accounts of the disbursing officer; gross collections will be deposited, and the adjustments will be made by the submission of WD AGO Forms 14-37 which do not affect the disbursing officers' accountable balances. The Retirement fund is decreased when the Form 14-37 is processed by the Army Regional Accounting Office, the General Accounting Office and the Treasury Department.

d. The original and two copies of the WD Form 63 will be received by the disbursing officer. Notations will be entered on the copies as follows:

(1) Voucher number and date of the related Standard Form 1046 for the special deposit totals.

(2) Serial number and date of the related WD AGO Form 14-37 for the Retirement total (or for totals of other receipt accounts or appropriations).

(3) Collection voucher number of the Standard Form 1098 on which the canceled check is listed.

In many instances, checks for canceling the disbursing officer to the accounting officer to

1 Jul 1945

Jul 1945

CHAPTER 8

TM 14-704

One annotated copy will be returned to the certifying officer through the fiscal officer and the other copy will be retained by the disbursing officer. The original of the Form 63 will be submitted in support of the Standard Form 1046, when special deposits are involved, and in support of the WD AGO Form 14-37 when special deposits are not involved. In those cases where a Standard Form 1046 and a WD AGO Form 14-37 are prepared for a Form 63, a full citation to the voucher number of the Standard Form 1046 will be stated on the Form 14-37 in the space provided for "Reasons for Adjustments." Typical citations are as follows:

"Per request contained on WD Form 63, certified by Captain A. Saunders, which is attached to voucher No. 2645, January 1945 accounts of the undersigned."

or

"Per attached copy of WD Form 63, dated 15 February 1945, certified by Captain A. Saunders." If possible, an extra copy of the WD Form 63 should be obtained from the certifying officer whenever an adjustment of special deposit balances and retirement collections is required. The extra copy can be used in support of the original WD AGO Form 14-37 and it will not be necessary to make a reference to the Standard Form 1046 to which the original Form 63 was attached.

e. An illustration of the adjustments is as follows:

(1) For sake of illustration, it is assumed that earnings for Mr. Ralph Johnson, who had authorized a Class A Pay Reservation in the amount of \$10.00 was entered on a WD Form 43 (Individual earnings record) as follows:

Gross Earnings	Federal Tax	Retirement	War Bonds	Net Amount Paid
\$73.00	\$10.30	\$3.00	\$10.00	\$49.70

(2) In view of the fact that the individual was not entitled to the proceeds of the check, it was canceled and reported to the disbursing officer on a WD Form 63 which showed the following entries:

Gross Earnings	Amount Net Disbursed	Gross Payments	Federal Tax	Retirement	War Bonds	Net Payments
\$73.00	—0—	\$73.00	\$10.30	\$3.00	\$10.00	\$49.70

In the accounting classification block of this Form 63 there was entered the code 212/50425 552-1726 P481-01 S18-432 opposite the amount \$73.00.

(3) The disbursing officer would return the amount of the check, that is \$49.70 to the appropriation by listing the check on a Standard Form 1098 in the regular manner. The \$10.00 for War Bonds, and \$10.30 for Federal Tax, would be returned to the appropriation by a Standard Form 1046, which would show both of these amounts opposite their special deposit code numbers. The Retirement collection would be returned to the appropriation by the preparation of WD AGO Form 14-37 which would show, in the "Reported As" side, \$3.00 opposite 218135.2, and in the "Should Have Been Reported As" side, the same sum and the accounting classification shown on the Form 63.

(4) The voucher number and date of the Standard Form 1046 would be entered on the Form 63 as pertaining to the amounts of \$10.30 and \$10.00, and the serial number and date of the Form 14-37 would be entered on the Form 63 as pertaining to the amount of \$3.00. The voucher number of the Standard Form 1098 would be shown for the amount of \$49.70. The retained copy of the Form 63 would be filed in support of the retained Standard Form 1046 disbursing voucher.

f. Whenever a disbursing officer pays civilians who are subject to the taxes for non-resident aliens (21F5878), he will insist on strict segregation between transactions pertaining to this tax account, and those which pertain to 21F5867. He will request that adjustments involving these two tax accounts not be shown on the same WD Form 63. When an adjustment of 21F5878 is called for by a Form 63, the code number of the account will be entered on the form at the top of the tax column.

g. Civilian Personnel Regulation No. 120 provides a method of repaying erroneous collections, which, in basic principle, is similar to the

1 Jul 1945

84. 50

procedure set forth in paragraph 82 of this chapter. Whenever a salary check includes the payment of a collection, the minus deduction for the collection account will be shown on the individual earnings record, and if a check of this nature is canceled, the attempted repayment of the collection is shown as a minus entry on the WD Form 63. When entries pertaining to such a check are shown on a pay roll adjustment schedule, the disbursing officer will exercise care to insure that the minus deductions are *not* taken into consideration in computing the sums to be returned to the appropriation by Standard Form 1046 and/or WD AGO Form 14-37. This is necessary because in canceling such a check, the amount representing the attempted repayment of a collection will be credited to the account from which the repayment was to be made, and the remainder of the check will be credited to the appropriation. (See par. 81*b*.) In the following example of a WD Form 63, for ease in illustration, earnings, deductions, and payments are stated in multiples of \$5.00:

Gross Payments	Withheld Tax	Retirement	War Bond	Net Payment
\$100	(5)	10	15	80
100	5	10	15	70
100	5	10	15	70
\$300	\$10	\$30	\$45	\$220

(\$215 to the approp.)

(\$5 to withheld tax)

In the above example, the first line of entries represents a canceled check which included \$5.00 as a repayment of withheld tax. It will be noted that the appropriation has been erroneously charged by \$300.00 and although the canceled checks totaled \$220.00, \$5.00 was credited to 21F5867, and only \$215.00 of the total was credited to the appropriation. However, when the totals of the deduction columns are returned to the appropriation by Standard Form 1046 and WD AGO Form 14-37, the appropriation will be fully reimbursed. It will also be noted that in determining the amount to be returned to the appropriation from withheld taxes, the minus entry of \$5.00 is not taken into consideration in totaling this column.

h. Section VI, chapter 10, provides that the disbursing officer will maintain special deposit subsidiary ledgers for withheld tax and war bonds, in the name of each certifying officer. It is essential that these special deposit records be posted currently and accurately. The disbursing officer will determine that there is a sufficient balance held under the name of a certifying officer before he reduces the balance of the subsidiary ledger either by disbursing voucher or by adjustment.

CHAPTER 9

REFUND OF RETIREMENT COLLECTIONS

84. Scope

The provisions of this chapter apply only to those disbursing officers who are stationed within the continental United States (including the District of Columbia, but excluding Alaska). It does not apply to special disbursing agents assigned to Army Transports.

85. Authority for Refunds

The War Department has received approval from the Civil Service Commission and the Comptroller General of a plan whereby disbursing officers of the Finance Department will refund Civil Service Retirement deductions to individuals eligible under conditions set forth in Civilian Personnel Regulation 120.8 on a separate pay roll and by separate check. In order that the Civil Service Commission will receive detailed information concerning each transaction affecting the transferred trust fund appropriation 21-24X8135, Civil Service Retirement and Disability Fund (Transfer to War), special requirements must be observed in processing documents reflecting this trust fund coding.

86. Repayment of Civil Service Retirement Deductions on WD Form 44

a. Civilian personnel officers will furnish disbursing officers with an extra copy of vouchers covering refunds of Civil Service Retirement deductions. The extra copy will be conspicuously marked as a "Copy for the Civil Service Commission".

b. Refunds will be entered in the Net Amount Paid column of the WD Forms 44 and 44a (Payroll for personal services).

c. Personnel officers will also submit original CSC Forms 2806 (Retirement Record card), and 3005 (Application for refund of retirement deductions) to support each refund of retirement deductions.

d. It is the responsibility of the disbursing officer to determine that the total of refunds re-

flected on CSC Forms 2806 agrees with the total amount charged against the appropriation 21-24X8135 in the accounting classification block on the face of the pay roll. It is also his responsibility to prove the accuracy of the charge to the retirement appropriation by running an adding machine tape of the amounts to be refunded as shown on the retirement refund roll opposite the name of each employee.

e. After the retirement refund roll has been processed and checks drawn, the disbursing officer will enter in the remarks column of the CSC Form 2806 the date of the related check, disbursing symbol number, and the disbursing voucher number assigned to the pay roll. All or any portion of this data may be imprinted on the Form 2806 by rubber stamp process. The briefing stamp may be used, however, voucher number and date of check must also be furnished. This information is required by the Civil Service Commission for reference purposes. See model forms reproduced in Civilian Personnel Regulation No. 120 (Changes No. 10). It is also essential that check numbers be entered on the extra copy of the roll which is to be forwarded to the Civil Service Commission.

f. Civil Service Commission Forms 2806 and 3005, completed as prescribed in *e* above, will be firmly attached to the copy of the retirement refund roll marked "Copy for the Civil Service Commission". The Civil Service Commission copies of these rolls and attachments will be bound together and forwarded in the package containing the disbursing officers' regular accounts to the applicable Army Regional Accounting Office. These memorandum vouchers will be shown as a separate item on the officers' Letter of Transmittal, WD AGO Form 14-36.

87. Cancellation of Checks Covering Civil Service Retirement Refunds

a. Civilian personnel officers will furnish disbursing officers with an extra copy of a WD

Form 63 for each canceled check covering a refund of civil service retirement deductions. It is essential that *a separate Form 63 be submitted for each check* in order that the document may be filed with the employee's civil service retirement records for audit purposes. It is also required that the pay roll adjustment schedule prepared by the certifying officer reflect the disbursing voucher number, check number, date of check, and symbol number of the disbursing officer. In addition to the aforementioned data, the disbursing officer will enter the collection voucher number assigned to the Standard Form 1098 in the last column of the form. The extra copy of the WD Form 63 will be marked as a "Copy for the Civil Service Commission."

b. CANCELLATION OF CHECKS BY DRAWER. Canceled checks involving refunds of civil service retirement deductions will be listed on a separate Standard Form 1098. An extra copy of the Standard Form 1098 marked as a "Copy for the Civil Service Commission" and supported by the related WD Forms 63 will be forwarded to the Army Regional Accounting Office in the same manner as the memorandum disbursing vouchers (par. 86f) on the day that the Standard Form 1098 is entered on the Schedule of Collections, WD AGO Form 14-55.

c. CANCELLATION OF CHECKS WHEN DRAWER IS NOT DISBURSING. If a check covering a refund of civil service retirement deductions is returned for cancellation and the drawer has been relieved of disbursing duty, the following action will be taken:

(1) The words "Not Negotiable" will be stamped distinctly on the face of the check.

(2) The checks will be mailed to:

The Chief

Retirement Division

United States Civil Service Commission

Washington 25, D. C.

The checks will be recorded by the Civil Service Commission and forwarded to the General Accounting Office for cancellation. It is desired to emphasize that this procedure is an exception to that contained in paragraph 113c, TM 14-500 and applies only to checks covering refunds of Civil Service Retirement Deductions to separated employees of the War Department.

(3) The letter forwarding the checks to the

Civil Service Commission will state the reason for the cancellation and request that the proceeds be credited to the trust fund appropriation 24X8135. Acknowledgment of receipt of the transmittal letter and checks will be requested.

88. Cash Collections of Overpayments

a. Cash collections by civilian personnel certifying officers of overpayments of Civil Service Retirement refunds will be forwarded to the disbursing officer together with an original and three copies of a Standard Form 1044 collection voucher. These collections will be accounted for as expenditure refunds to the appropriation 21-24X8135. A separate Standard Form 1044 will be prepared for each individual remitter in order that the Civil Service Commission can be provided with a collection document that can be filed with the employee's account. Disposition of the Standard Form 1044 will be as follows:

(1) Original to the Army Regional Accounting Office in support of the disbursing officer's Schedule of Collections and Voucher Deductions.

(2) One copy retained by disbursing officer.

(3) One copy will be marked as a "Copy for the Civil Service Commission" and forwarded to the applicable Army Regional Accounting Office with other memorandum documents pertaining to this account in accordance with paragraph 86f.

(4) One copy will be signed and returned to the certifying officer as his receipt.

b. When cash collections of overpayments of Civil Service Retirement Refunds are received by disbursing officers, a separate Standard Form 1044 will be prepared in quintuplicate for each collection. This represents a deviation from normal procedure which permits a disbursing officer to enter cash collections on his Schedule of Collections without a supporting document, but is required in this case by the Civil Service Commission. Disposition of the Standard Form 1044 will be as follows:

(1) Original to the Army Regional Accounting Office in support of the disbursing officer's Schedule of Collections.

Jul 1945

(2) One copy
officer.
(3) One copy ma
Service Commissi
ing Office
cer's

...ll state the reason
...uest that the pro-
...st fund appropria-
...ment of receipt of
...checks will be re-

1 Jul 1945
Jul 1945

CHAPTER 9

TM 14-704

- (2) One copy retained by the disbursing officer.
- (3) One copy marked as "Copy for the Civil Service Commission" to the Regional Accounting Office. This copy will be listed on the officer's WD AGO Form 14-36 as a separate item.
- (4) Two copies to the Civilian Personnel Certifying Officer who formerly had certified the refund voucher.

89. Adjustment of Erroneous Appropriation Coding

Whenever an adjustment of a disbursement or collection involving the appropriation code 21-24X8135 is required, an extra copy of the WD AGO Form 14-37, marked "Copy for the Civil Service Commission", will be forwarded to the Army Regional Accounting Office. The adjustment document will contain a detailed

explanation of the adjustment and whenever the retirement account of an employee is involved, the name of the individual and related amount will be shown.

90. Accounting Classification

a. All disbursement, collection, and adjustment documents relating to the Civil Service Retirement Refund program will reflect the following appropriation, allotment, and project coding, 21-24X8135 601-853 P410-13 S99-999.

b. It is desired to emphasize that cash collections on overpayments and proceeds of canceled checks covering retirement refunds are to be credited to the appropriation 21-24X8135 and therefore *will not* be deposited on a TD Form 1 as are current collections to the trust fund receipt account 218135.2.

1 Jul 1945

CHAPTER 10 INTERNAL RECORDS

Section I. GENERAL

91. Ledger Forms

The forms prescribed in this chapter are designed for manual posting. Those offices which utilize bookkeeping machines are authorized to continue the use of forms required for bookkeeping machine operations, however, special consideration should be given to modifying the forms and adapting the machines to provide for the same basic principles as are set forth in this chapter. For example, in those instances where the ledger account "21X0000 Army Account of Advances" is posted by machine, consideration should be given to the utilization of multiple columns so that the ledger sheets will be of maximum value in posting the account current.

92. Foreign Currency

Ledger forms described in this chapter may be modified by disbursing officers located outside the United States to provide columns for entries stated in foreign currency.

Section II. CASH BOOK

93. General

Each disbursing officer will maintain a cash book which will reveal his total accountability, and will state his balances in a manner which will facilitate a proper inspection of his accounts at the close of any day's business. The accountability shown on this ledger will be balanced daily with the cash blotter and check register.

94. Entries

There will be entered on separate lines in the cash book, a daily summary of those transactions which affect the disbursing officer's accountable balances; such transactions are:

- Accountable warrants.
- Cash collections.

- Voucher disbursements and collections.
- Transfers from others.
- Deposits (on TD Form 1).
- Transfers to others.
- Adjustments of accountable balances.

95. Accounts Comprising Cash Book

a. The cash book will be comprised of a control account for total accountability and a subsidiary account for each line entered on the account current.

b. By making use of code columns and symbols in the cash book, it has been possible to eliminate a number of columns previously maintained in which only a small number of transactions were entered. Whenever a transaction occurs which is to be identified in the code columns, the following symbols will be used:

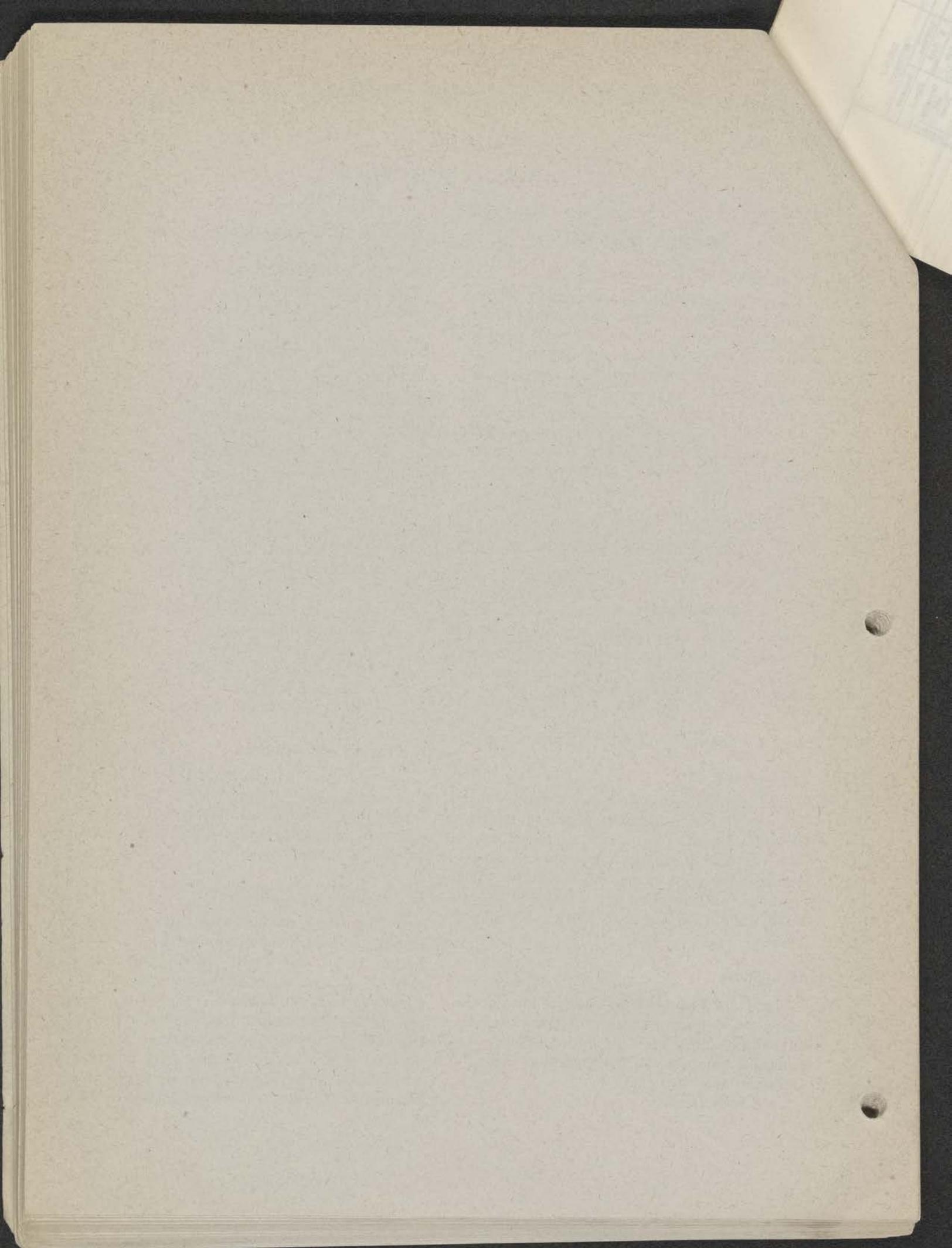
<i>Code</i>	<i>Type of Entry</i>
A	Adjustments
C	Cash collection
D	TD Form 1 Deposit
T	Transfer
W	Accountable warrant

96. Period of Cash Book

The cash book will be maintained as a running account for a single accounting period. At the close of an accounting period the cash book will be totaled and the balances carried forward to a new sheet.

97. Example of Cash Book

a. There is furnished with this chapter an example of a cash book prepared on WD AGO Forms 14-90 and 14-91 (when published). (See fig. 16.) A study of the example and explanatory remarks will reveal that it provides posting media or control figures for the face of the account current, and does not require numerous information columns. In addition, when taken in connection with its supporting documents, it provides posting media or control



CHAPTER 10 CASH BOOK

Disbursing Officer's Name E. Z. Smith, Col., F. D.		Symbol 210-111	TOTAL ACCOUNTABILITY			218135.2 RETIREMENT	
Station Fort Finance, Maryland			Increase	Decrease	Balance	Increase	Decrease
Balance Forward From Last Account			\$ 11,419.18			\$ 0.00	Form 1
Date Nov. 1944	Voucher Number	Explanation				Voucher Collections and Other	Deposits and Other
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		Cash Collection	322 11				
	2507-49	Vou. Disb. & Coll.	25 05	962 07	10,804 28	2 56	
2		Canceled Checks	123 40				
	2	Transferred from John Jones, Capt., F.D.	22,500 00				
	2550-96	Vou. Disb. & Coll.	18 75	937 56	32,508 87		
3	2597-631	" " " "	21 07	1,307 95	31,221 99		
4		Cash Collections	35 75				
	2632-34	Vou. Disb. & Coll.	14 13	180 53	30,781 34		
6	2635-44	" " " "	10 00	483 72	30,307 62		
7		Cash Collections	452 90				
	2645-69	Vou. Disb. & Coll.	31 17	1,280 23	29,511 46		
8	11	War Warrant #185,962 dated 4 Nov. '44	30,000 00				
		Cash Collections	39 50			2 00 C	
	2670-73	Vou. Disb. & Coll.	10 00	604 00	58,956 96		
9	2674-81	" " " "	383 30	1,861 64	55,478 62	60 50	
10	2682-95	" " " "	18 50	392 77	55,104 37		
11		Cash Collections	354 13				
	2696-702	Vou. Disb. & Coll.	5 16	359 94			
13	6	Deposit of Unexpended Balances C/D #8		15,000 00	40,103 72		
	2703-32	Vou. Disb. & Coll.	13 89	741 74	39,375 87		
14	2733-36	" " " "	5 00	198 10	39,182 77		
15	7	Deposit of 218135.2 C/D #9		65 06			65 06
		Cash Collections	150 00				
	2737	Vou. Disb.		303 13	38,964 58		
16	2738-39	Vou. Disb. & Coll.	16 71	191 72			
17	8	Transfer from Tom Smith, 1st Lt., F.D.	14,136 56		52,926 13	6 67 T	
		Transfer to Tom Smith, 1st Lt., F.D.		14,136 56			6 67 T
		Canceled Checks	254 18				
	2740-44	Vou. Disb. & Coll.	13 50	464 38	38,592 87		
18	2745-50	" " " "	56 21	875 89	37,773 19		
20	2751-807	" " " "	219 31	4,506 15	33,486 35	33 48	
21		Cash Collections	232 80				
	2808	Vou. Disb.		126 11	33,592 84		
22	2809-11	Vou. Disb. & Coll.	98 92	912 25	32,779 51		
23	9	Adjust. of Accountable Balance	50 00				
	2812-15	Vou. Disb. & Coll.	15 20	335 65	32,509 06		
24		Cash Collections	85 75				
	2816-31	Vou. Disb. & Coll.	297 94	2,230 24	30,673 51	46 89	
25	2832-83	" " " "	164 56	1,400 98	29,437 09	13 40	
27		Cash Collections	145 00				
	2884-900	Vou. Disb.		104 04	29,478 05		
28	2901-14	Vou. Disb. & Coll.	21 50	171 87	29,327 68		
29		Cash Collections	596 18				
	2915-31	Vou. Disb. & Coll.	13 18	426 77	29,510 27		
30		Cash Collections	572 53				
	2932-3314	Vou. Disb. & Coll.	554 67	17,960 66		2 50	
	10	Canceled Checks	445 97				
		Deposit of 218135.2 C/D #10		99 27	13,023 51		99 27
		Columnar Totals, Current Activity	72,524 51	70,920 18		171 00	171 00
						16	17
	32	Balances Carried Forward		13,023 51			0 00
		Totals	\$ 81,943 69	\$ 83,943 69		\$ 171 00	\$ 171 00

1 This is a control account which reflects the officers total accountability. All transactions affecting his accountability are entered in this account.

2 If only one name is involved, it should be entered as a part of the explanation of transfers.

3 The number and date of a war warrant should be entered in column 3. When posted in the disbursing section the advance should be identified by the Code symbol "W" to segregate the transaction from a "Transfer In".

4 Cash collection for retirement funds. An unusual transaction flagged by letter "C" to segregate it from voucher collections.

5 Illustrates effect of Standard Forms 1046. Form 1046 totaling \$10.00 were charged to various special deposit accounts and offset by voucher collections of \$10.00.

6 Illustrates deposit of unexpended balances. When posted to subsidiary ledger, the transaction is identified by the letter "D" to segregate from "Form 326 Transfers Out".

7 First semi-monthly deposit of retirement funds.

8 Illustrates entries resulting from a transfer from and to another disbursing officer to facilitate his closing and reopening accounts for change of bonds. Entries in subsidiary ledgers are identified by letter "T".

9 Illustrates an adjustment increasing the officer's accountability. Entry made in accordance with instructions from the Office of the Fiscal Director, Army Service Forces. An item of this nature should be explained or reference made to letter of instructions.

10 Canceled checks are entered in the voucher collection columns of the accounts to which they pertain.

11 \$2,189.09 represents cash collections entered in Column 4 of the disbursing section of the account current.

21835.2
RETIREMENT
Form 1
Deposits
and
Other

21X0000						
ARMY ACCOUNT OF ADVANCES - - DISBURSING FUNDS						
Increase				Decrease		
\$ 10,818.23						
Cash Collections	Voucher Collections	Form 326 Transfers In and Other	C O D E	Disbursements	Form 326 Transfers Out and Other	C O D E
(9)	(10)	(11)		(12)	(13)	
322 11						
	10 20			962 07		
	123 40					
		22,500 00				
	18 75			937 56		
	21 07			1,307 95		
35 75						
	14 13			490 53		
	10 00			483 72		
452 90						
	5 00			1,265 23		
		30,000 00 W				
	10 00			594 00		
	18 52			3,861 64		
235 38				392 77		
	5 16			354 78		
	13 89			741 74	15,000 00 D	
				180 00		
				303 13		
	16 71			191 72		
		13,493 41				
					13,493 41	
	254 18					
	13 50			423 09		
	56 21			875 89		
	42 18			4,466 65		
90 00						
	75 82			119 91		
		50 00 A		912 25		
	15 20			335 65		
85 75						
	18 35			2,219 24		
	21 56			1,400 98		
115 00						
	21 50			81 94		
533 92				171 87		
	13 18			426 77		
268 28						
	540 07			16,980 76		
	418 87					
2,189 09	1,757 45	66,043 41		40,471 84	28,493 41	
1	2	3		4	5	
				\$ 11,842.93		
33 \$ 80,808.18				34 \$ 80,808.18		

WD AGO FORM 14-91
1 JUL 1955

22 \$1,757.45 represents voucher collections entered in Column 5 of the disbursing section of the account current.

23 \$66,043.41, less \$50.00 for adjustments and less \$30,000.00 for accountable warrants (\$35,933.41), represents Transfers from Others entered in Column 6 of the disbursing section of the account current. \$50.00 is entered as a separate item in Column 5 and \$30,000.00 is entered on the same line in Column 3 of the account current.

24 \$40,471.84 represents disbursements entered in Column 8 of the disbursing section of the account current.

25 \$28,493.41, less \$15,000.00 for deposits (\$13,493.41), is entered in Column 11 in the disbursing section as Transfer to Others. \$15,000.00 entered on the same line in Column 9.

26 \$171.00, less transfers of \$6.67 and less cash collections of \$2.00 (\$162.33), is entered in Column 5 of retirement section as voucher collections. On same line \$2.00 is entered in Column 4 as cash collection and \$6.67 in Column 6 as Transfer from Others.

(2)

Figure 16. Cash book — Continued.

SPECIAL DEPOSIT
 Increase
 \$ 311.25
 Cash
 Collections

21F0000

SPECIAL DEPOSITS, ALL OTHER

Increase		Decrease		C O D E
\$ 158.30				
Cash Collections	Voucher Collections and Other	Disbursements	Form 1046 Transfers and Other	C O D E
(14)	(15)	(16)	(17)	
			10 00	
			5 00	
			3 85	
100 00				
	5 00			
150 00				
	169 43 T			
			169 43 T	
		16 39		
		10 00	8 00	
142 80				
62 26				
171 75		78 95		
	19 60			
626 81	194 03	115 34	186 28	
18	19	20	21	
		\$ 677.52		
\$ 979.14		\$ 979.14		

17 \$171.00, less transfers of \$6.67 (\$164.33), is entered in Column 9 of the retirement section as deposits; \$6.67 is entered on same line in Column 11 as Transfers to Others.

18 \$626.81 is entered in Column 4 opposite 21F0000 in the Special Deposit Section of the account current.

19 \$194.03, less transfers of \$169.43 (\$24.60), is entered in Column 5 of the line captioned 21F0000. \$169.43 is entered on same line in Column 6 as Transfers from Others.

20 \$115.34 is entered in Column 8 disbursements, of the special deposit section on the line captioned 21F0000.

21 \$186.28 less transfers of \$169.43 (\$16.85) is entered in Column 10 of the 21F0000 line; on same line \$169.43 is entered in Column 11 as Transfers to Others.

22 \$562.20, less transfers of \$110.80 (\$451.40), is entered in Column 5 on 21F5867 line as voucher collections; on same line \$110.80 is entered in Column 6 as Transfers from Others.

CHAPTER 10

TM 14-704

21F5850 SPECIAL DEPOSITS, WAR BONDS				21F5867 SPECIAL DEPOSITS FEDERAL TAX WITHHELD				21F5878 SPECIAL DEPOSITS - - FEDERAL TAX WITHHELD, NONRESIDENT ALIENS				
Increase		Decrease		Increase		Decrease		Increase		Decrease		
\$ 341.25				\$ 0.00				\$ 101.40				
C O D E	Cash Collections and Other	Voucher Collections	Disburse- ments	Form 1046 Transfers and Other	C O D E	Voucher Collections and Other	Disburse- ments	Form 1046 Transfers and Other	C O D E	Voucher Collections and Other	Disburse- ments	Form 1046 Transfers and Other
	(18)	(19)	(20)	(21)		(22)	(23)	(24)		(25)	(26)	(27)
		7 50				4 80						
										26 17		
	37 50			3 75				2 40				
		137 50				185 30						
	18 75											5 16
			7 50				4 40				6 20	
T	356 25					110 80 T						
				956 25 T				110 80 T				
			15 00	7 50			8 20	4 20				
		76 25	1 25	11 25		67 40	2 40	6 60				
							6 40					
										23 10		
		82 50				147 20						
		87 50				42 10						
			7 50				14 60					
	112 50											
		7 50	487 50	11 25		4 60	402 20					
		7 50										
	525 00	406 25	518 75	390 00		562 20	438 20	124 00		49 27	6 20	5 16
	25	26	27	28		22	23	24		29	30	31
			\$ 363.75			\$ 0.00				\$ 132.31		
	\$ 1,272.50		\$ 1,272.50			\$ 562.20	\$ 562.20			\$ 150.67	\$ 150.67	

23 Disbursements of \$438.20 are entered in Column 8 of the special deposit section opposite 21F5867.

24 \$124.00, less transfers of \$110.80 (\$13.20), is entered in Column 10 of 21F5867 line. \$110.80 is entered on same line in Column 11 as Transfers to Others.

25 \$525.00, less transfers of \$356.25 (\$168.75), is entered in Column 4 of the 21F5850 line as cash collections. On same line \$356.25 is entered on Column 6 as Transfers from Others.

26 \$406.25 is entered in Column 5 on 21F5850 line as voucher collections.

27 \$518.75 is entered in Column 8 on 21F5850 line as disbursements.

28 \$390.00, less transfers of \$356.25 (\$33.75), is entered in Column 10 on the 21F5850 line. On same line \$356.25 entered in Column 11 as Transfers to Others.

29 \$49.27 is entered in Column 5 of the 21F5878 line as voucher collections.

30 \$6.20 is entered in Column 8 on 21F5878 line as disbursements.

31 \$5.16 is entered in Column 10 on the 21F5878 line as S. F. 1046 transfers.

32 This line represents balance carried forward at the close of the accounting period. The same entries are shown in Column 12 of account current. Whenever more than one sheet is required for the activity of a single-accounting period, the balances will not be carried forward as illustrated. In lieu thereof, the columnar total of each increase and decrease column, and the final entry in the balance column will be entered on the new sheet on the first line below the columnar headings. No entries will be made at the top of the sheet, opposite the caption "Balance Forward from Last Account".

33 \$80,808.18, total AAA increases, is composed of a balance brought forward of \$10,828.23, plus columnar totals of \$2,189.09, \$1,757.45, and \$66,043.41.

34 \$80,808.18, total AAA decreases, is composed of balance carried forward of \$11,842.93, plus columnar totals of \$40,471.84, and \$28,493.41. The principle illustrated in this explanation and in item 33 above, is applicable to the other accounts which have multiple columns for increases and/or decreases.

Figure 16. Cash Book—Continued.

figures for the face of the IGD Form 3. (See ch. 17.)

b. Although the special deposit accounts of the example cash book are subsidiary to the account "Total Accountability", they are also control accounts for detailed subsidiary ledgers described in section VI of this chapter, which must be maintained for Federal Tax Withheld, Class A Pay Reservations, and Special Deposits, All Other.

98. Balances

At the close of each day and at the close of the accounting period, the balance of the control account will equal the total of the balances of the subsidiary accounts. At the close of the accounting period, the balance remaining in each account will be entered as a decrease on the line captioned "Balance Carried Forward", and the same entry will be entered as an increase in each account on the new sheet of the cash book on the line captioned "Balance Brought Forward".

Section III. CASH BLOTTER

99. General

a. Each disbursing officer will maintain as a minimum requirement, a cash blotter like that shown as figure 17. As with respect to the cash book, code columns and symbols prescribed in paragraph 95*b* will be used. The following transactions will be posted in the cash blotter:

- Cash collections.
- Checks for cash.
- Cash transfers from others.
- Cash disbursements.
- Deposits (on TD Form 6599).
- Cash transfers to others.
- Adjustments.

The balance of the cash blotter will be verified daily by adding the amount of cash in the office, paid vouchers for which credit has not been claimed, advances to agents, and limited depositary balances. The total accountability of a disbursing officer, as reflected in his cash book, should be verified daily by adding the balances of the cash blotter and check register.

b. In addition to information required to be posted in the cash blotter, adequate records must be maintained for balances held in limited depositaries and for foreign currency transactions. It is suggested that these records be maintained as a part of the cash blotter by utilizing additional blank columns.

100. Period of Cash Blotter

The cash blotter will be closed at the end of each accounting period and all balances carried forward to a new sheet.

101. Example Cash Blotter

a. Figure 17 is an example of a cash blotter. It will be noted that all items other than disbursements are posted in detail. This method of posting is optional and whenever the disbursing officer desires transactions, other than disbursements, may also be posted on a summary basis. In some instances the operations of a disbursing office will make it impracticable to enter document numbers in the voucher reference column.

b. The example includes a control account, "Total Cash", and two subsidiary accounts titled "Cash Drawer & Miscellaneous", and "Cash With Agents." Although this method of preparing the cash blotter will not fit every office, it will be noted that the columnar arrangement facilities balancing the cash blotter with the actual cash on hand, and provides a control account for the balance in the hands of agents. In addition, it offers posting media or control figures for the following entries in the 03.13 Disbursing Cash Account on the reverse of the account current:

- Balance in the hands of agents
(Opening and closing balances).
- Checks drawn for cash.
- Cash collections.
- Transfers from others.
- Cash disbursements.
- Deposits to official credit.
- Transfers to others.
- Total receipts.
- Total payments.

102. Balances

The method of posting balances carried for-

CHAPTER 10 CASH BLOTTER

1 Jul 1945
Jul 1945

Disbursing Officer's Name E. Z. Smith, Col., F.D.		Symbol 210-111	TOTAL CASH				
Station Ft. Finance, Maryland			Increase		Decrease		Daily Balance
DATE Nov. 1944	VOUCHER NUMBER	EXPLANATION	Collections	Checks for Cash and Other	Disburse- ments	Form 6599 Deposits and Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Balance Brought Forward	\$ 1,717.57				
1	1510	7 Agent's Return (Adkins)	322 11				
		Deposit No. 30				115 96	1,923 72
2	2553-54	8 Paid on Vouchers			310 00		
		9 Voucher Returned (Adkins)					
3	2599	Checks for Cash 3394753-4-5-6		2,000 00			3,613 72
4	1519	Paid on Voucher			625 47		2,988 25
6	2636	Capt. A. Y. Parsons, SC, - SF 1044	35 75				3,024 00
7	1521	Paid on Voucher			78 43		2,945 57
		10 Capt. R. F. Frear, QMC - W.D., A.G.O. Form 10-87	452 90				
		Deposit No. 307 (Adkins)					
8	1536	Col. E. Z. Smith, FD - SF 1044	37 50			18 43	3,380 04
	1538	Major G. L. Marks, FD - SF 1044	2 00				
9	2679-80	Paid on Vouchers			200 00		3,119 54
11		Agent's Return (Adkins)	235 38				3,219 54
		" " (Rogers)	118 75				
	2697-99	Paid on Vouchers			289 00		3,204 67
13	2711	" " "			15 18		3,269 49
15	1565	Capt. A. Y. Parsons, SC, - W.D. Form 322	150 00				3,419 49
16		Transfer from 1st Lt. Tom Smith, FD		2,235 49 T			5,654 98
17		Transfer to 1st Lt. Tom Smith, FD				2,235 49 T	
	2741-2	Paid on Vouchers			86 90		3,332 59
20	2773-75	Paid on Vouchers			1,037 54		2,295 05
21		Agents Return (Adkins)	90 00				
		" " (Rogers)	142 80				
22	2809-10	Paid on Vouchers			556 27		2,527 85
24	1572	Col. B. K. Friend, MC, - W.D., A.G.O. Form 14-44	85 75				1,971 58
	2817-22	Check for Cash 3395036		1,000 00			
27	1581	Paid on Vouchers			1,226 43		1,830 90
29	1595	2nd Lt. O. R. Graves, QMC, - W.D. Form 325	145 00				1,975 90
	1598	Capt. R. T. Moss, SC, - F. D. Form 322	533 92				
		Major J. O. Black, QMC, - W.D. Form 325	62 26				
	2915-20	Check for Cash 3395140		17,000 00			
30		Paid on Vouchers			243 96		19,328 12
		13 Cash Advances to Class "A" Agents					
		Agent's Return (Adkins)	50 00				
		" " (Rogers)	127 90				
	1603	Major H. K. Foster, Inf., - W.D., A.G.O. Form 14-15	95 00				
	1612	Lt. Col. E. B. Haven, Ord., - W.D., A.G.O. Form 14-44	8 13				
	1622	Capt. C. E. Green, CE, - SF 1044	171 75				
	1626	2nd Lt. W. F. Applegarth, CE, - W.D., A.G.O. Form 14-44	7 25				
	1629	Col. E. Z. Smith, FD - SF 1044	112 50				
		14 Returns from Class "A" Agents					
	2954-62, 9308	15 Paid on Vouchers			16,405 42		
		16 Deposit No. 40				1,500 00	1,995 23
Columnar Totals, Current Transactions			2,986 65	22,235 49	21,074 60	3,869 88	
			17	18	19	20	
Balance Carried Forward, 30 Nov. '44					\$ 1,995.23	21	
Total			\$ 26,939.71	24	\$ 26,939.71	25	

WD AGO FORM 14-92
1 JUL 1945

- 1 Control account for all cash transactions.
- 2 The subsidiary accounts.
- 3 Cash collections are entered in column 4 and as an increase in the proper subsidiary account. Checks for cash are entered in column 5 without notation; other increases are identified by symbols in the code column.
- 4 Cash disbursements are entered in column 6. Deposits are entered without notation in column 7; other decreases are identified by symbols in the code column.
- 5 \$1,207.42 is control figure for balances (other than cash with agents) brought forward to 03.13 Disbursing Cash Account on reverse of account current.
- 6 \$510.15 is entered in 03.13 account as "Cash in hands of agent officer" at the beginning of the accounting period.
- 7 In entering returns from agents the amount of cash collections is posted as an increase to "Total Cash" and to "Cash with Agents"; the amount paid by the agents on vouchers is posted as a decrease in the subsidiary account "Cash with Agents" and as a corresponding increase in the account "Cash Drawer and Miscellaneous".

- 8 After the vouchers turned in by an agent are examined by the disbursing officer, those found to be acceptable are entered on the Schedule of Disbursements, and the total of cash paid on the vouchers is posted as a decrease to "Cash Drawer and Miscellaneous", and "Total Cash".
- 9 Those vouchers which are not acceptable are returned to the agent and recharged to his account. The entries are a decrease to "Cash Drawer and Miscellaneous" and a corresponding increase to "Cash with Agents".
- 10 Deposit of agent to official credit of principal. See item 4 Figure 19.
- 11 Transfers from and to another officer to assist him in closing his account for a change of bonds. These transactions are identified in code columns to segregate them from "Checks for Cash" and "Form 6599 Deposits".
- 12 These lines of entries illustrate returns by agent officers. The vouchers were examined, approved, and the disbursing officer claimed credit.

Figure 17. Cash Blotter.

1 Jul 1945

CHAPTER 10

TM 14-704

Daily Balance

CASH DRAWER AND MISCELLANEOUS		CASH WITH AGENTS	
Increase	Decrease	Increase	Decrease
\$ 1,207.42		\$ 510.15	
5		6	
(9)	(10)	(11)	(12)
328 49		322 11	328 49
	115 96		
	310 00		
	18 49	18 49	
	625 47	2,000 00	
35 75			
452 90	78 43		
37 50			18 43
2 00			
	200 00		
223 13		235 38	223 13
65 87		118 75	65 87
	289 00		
	15 18		
150 00			
2,235 49	2,235 49		
	86 90		
	1,037 54		
206 40		90 00	206 40
265 84		142 80	265 84
	556 27		
85 75			
1,000 00	1,226 43		
115 00			
533 92			
62 26			
17,000 00			
	243 96		
	16,695 18	16,695 18	
842 50		50 00	842 50
915 43		127 90	915 43
95 00			
8 13			
171 75			
7 25			
112 50			
16,695 18			16,695 18
	16,405 42		
	1,500 00		
41,678 04	41,639 72	19,800 61	19,561 27
	\$ 1,245 74		\$ 749 49
	22		23
\$42,885 46	\$ 42,885 46	\$ 20,310 76	\$20,310 76

- for the disbursements on 22 November 1944. The amount of \$556.27 includes vouchers paid by the agent officers and cash disbursements by Col. Smith on 22 Nov. 1944.
- 13** Currency and coin advanced to Class "A" agents for payment of troupes.
- 14** Return of paid vouchers and cash by Class "A" agent officers.
- 15** Disbursements of \$16,405.42 included some of the vouchers paid by Class "A" and Class "B" agents as well as vouchers paid by the disbursing officer.
- 16** Deposit made by the principal to reduce his cash on hand.
- 17** \$2,986.65 cash collections entered in 03.13 account.
- 18** \$22,235.49, minus transfers of \$2,235.49 (\$20,000.00), entered in 03.13 account as checks for cash. \$2,235.49 entered as transfers from others.
- 19** \$21,074.60 cash disbursements in 03.13 account.

- 20** \$3,869.88 minus transfers of \$2,235.49 (\$1,634.39) are entered as deposits to official credit in 03.13 account. \$2,235.49 is entered as transfers to others in the same section.
- 21** Total of balances in subsidiary accounts equal balance of control account. This is also true at close of each day's business.
- 22** \$1,245.74 is a control figure for balances, other than in the hands of agents, which are entered in the 03.13 account. In this case the \$1,245.74 represents \$1,005.02 in cash and deferred pay rolls of \$240.72.
- 23** \$749.49 representing balances in the hands of agents is entered in the 03.13 section of the account current.
- 24** \$26,939.71 total increases, composed of opening balance \$1,717.57, plus columnar totals \$2,986.65 and \$22,235.49.
- 25** \$26,939.71 total decreases, composed of closing balance \$1,995.23 plus columnar totals \$21,074.60 and \$3,869.88.

Figure 17. Cash blotter—Continued.

1 Jul 1945

summary; other t
in detail. Detailed
will be shown for
each check cancel
to list the
which

ward, and balances brought forward, is the same as the method prescribed for the cash book. (See par. 98.)

103. Limited Depository Entries

a. Disbursing officers who maintain checking accounts in limited depositories (such as Barclay's Bank) are required to account for such balances on the reverse of the account current in the 03.13 Disbursing Cash Account. It is suggested that such officers maintain the check register for the limited depository account in the form of a subsidiary account in the cash blotter. This subsidiary account should have four columns; an increase column, a decrease column, a balance column, and a column for check numbers.

b. Typical transactions, and the ledgers affected, are as follows:

(1) A limited depository check drawn for cash has no effect on "Total Cash" but is a decrease to the limited depository account and an increase to either the cash drawer or to "Cash With Agents".

(2) Cash deposited by a disbursing officer in his limited depository checking account does not affect "Total Cash" but is a decrease to either the "Cash Drawer" or the "Cash With Agents" account and is an increase to the limited depository account.

(3) Disbursing vouchers paid by limited depository checks are a decrease to both "Total Cash" and to the limited depository account.

(4) A U.S. Treasury check deposited in the bank to increase the balance in the limited depository is a check-for-cash increase to "Total Cash." If deposited on the same day as it is drawn, it may be accounted for as an increase to the limited depository account. If not deposited on the day drawn, it should be accounted for as an increase to the cash drawer and when deposited, it is a decrease to the cash drawer and an increase to the limited depository account.

(5) Money transferred to the disbursing officer by a deposit made to his account in the limited depository is a transfer increase to "Total Cash" and an increase to the limited depository account. The reverse entries are

made when the officer transfers to another by a limited depository check.

(6) Limited depository checks canceled are an increase to both "Total Cash" and the limited depository account.

104. Ledger Form

The cash blotter will be maintained on WD AGO Form 14-92 (when published) (old form WD FD Form 2B). The new cash blotter ledger sheets are the same size as those used for the cash book and may be filed in the same looseleaf binder.

Section IV. CHECK REGISTER

105. General

The disbursing officer will maintain a separate check register for each checking account. The register for an account maintained in a limited depository may be kept as a part of the cash blotter. (See par. 103.) The check register for a checking account with the Treasurer of the United States and the cash blotter will be balanced daily with the total accountability section of the cash book. In addition, the check register for a checking account with the Treasurer of the United States will be promptly verified and reconciled when the TD Form 5215 (Statement of Checking Account) which is described and illustrated in TM 14-500 is received. Ledgers for limited depository accounts will be promptly verified with the statements furnished by depository banks.

106. Minimum Requirements

Each type of transaction which affects the checking account balance will be posted to the register. Such transactions are as follows:

- Accountable warrants.
- Check transfers to and from others.
- Check payments.
- Checks drawn for cash.
- Personal credit deposits.
- Official credit deposits.
- Canceled checks
(including uncollectible checks).

Adjustments.

Checks paid on vouchers, canceled checks, and checks drawn for cash may be posted in

checks canceled are
transfers to another by a
"Cash" and the lim-

1 Jul 1945
Jul 1945

CHAPTER 10

TM 14-704

summary; other transactions should be posted in detail. Detailed or inclusive check numbers will be shown for all checks issued, and for each check canceled unless it is impracticable to list the numbers of all checks canceled in which case a reference will be made to the

Standard Form 1098 on which checks were scheduled. Numbers for those checks which are spoiled and voided should also be listed as it is desirable to maintain an unbroken numerical sequence in the check number column of the register.

CHECK REGISTER					
Col. E. Z. Smith - Ft. Finance, Md.					
DATE Nov. 1944	CHECK NUMBERS	EXPLANATION	INCREASE	DECREASE	BALANCE
1	2	Balance Brought Forward	\$ 9,701 61		\$
		Official Credit Deposit #39	115 96		
3	3394710-52	Paid on Vouchers		937 01	8,880 56
2	3393026, 29, 38	Cancelled Checks	123 40		
	3394753-4-5-6	Checks for Cash		2,000 00	
	3394757-803	Paid on Vouchers		608 81	
		Transferred from Capt. John Jones, FD.	22,500 00		28,885 15
3	3394804-27	Paid on Vouchers		861 41	28,233 74
4	3394838-40	" " "		476 40	27,757 34
6	3394841-49	" " "		395 27	27,362 05
7	3394850-73	" " "		1,249 06	
		Official Credit Deposit #307 (Adkins)	18 43		26,131 42
8		War Warrant #185,962 dated 4 Nov. 1944	30,000 00		
	3394874-77	Paid on Vouchers		594 00	55,537 42
9	3394878-85	" " "		3,278 34	52,259 08
10	3394886-99	" " "		474 25	51,884 83
11	3394900-04	" " "		65 78	
	3394905	Personal Credit Deposit #8 (US)	15,000 00		36,819 05
13	3394908-32	Paid on Vouchers		712 67	36,106 38
14	3394933-36	" " "		193 10	35,913 28
15	3394937	" " "		303 13	
	3394938	Personal Credit Deposit #9 (Ret)	45 06		35,545 09
16	3394939	Paid on Voucher		175 01	
	4	Transferred from 1st Lt. Tom Smith, FD.	11,901 07		47,271 15
17	3394940	Transferred to 1st Lt. Tom Smith, FD.		11,901 07	
	3393168, 437	Cancelled Checks	254 18		
	3394941-42	Paid on Vouchers		363 98	35,260 28
18	3394943-70	" " "		819 68	34,440 60
20	3394971-5021	" " "		3,249 30	31,191 30
21	3395022-28	" " "		126 31	31,064 99
22	3395029-32	" " "		257 06	30,807 93
23	3395033-35	" " "		320 45	
	5	Adjustment of Accountable Balance *	50 00		30,537 48
24	3395036	Check for Cash		1,000 00	
	3395037-47	Paid on Vouchers		694 87	28,842 61
25	3395048-60	" " "		1,236 42	27,606 19
27	3395061-111	" " "		104 04	27,502 15
28	3395112-26	" " "		186 37	27,315 78
29	3395127-39	" " "		169 63	
	3395140	Check for Cash		27,000 00	30,322 14
30	3395141-584	Paid on Vouchers		1,000 57	
		Cancelled Checks (SF 1098 - Collect. Vou. #1620 & 1621)	445 97		
	6	Personal Credit Deposit #10 (Ret)		99 27	
		Official Credit Deposit No. 47	1,500 00		11,028 28
	7	Balance Carried Forward		11,028 28	
		Totals	76,610 62	76,610 62	

1. A separate register is maintained for each checking account. The register for limited depository accounts may be maintained as a part of the cash blotter. See Section III of this chapter.

2. This example illustrates the use of a separate sheet for each accounting period. If preferred, the sheet may be fully posted before a balance is carried forward to the new sheet.

3. Inclusive check numbers are stated for payments of vouchers.

4. These lines represent transfers from and to another disbursing officer to facilitate closing for change of bond.

5. This illustrates an adjustment of checking account balance and is complementary to the adjustment shown on the example of the cash book.

6. Deposit to personal credit results in a decrease to the checking account balance, while a deposit to official credit is an increase.

7. This balance is carried forward to the next sheet of the check register.

* See letter, Fiscal Director, ASF, 20 Nov. '44 file 132/474811, Smith, E. Z.

Figure 18. Check Register.

1 Jul 1945

107. Period of Checking Register

Columns of the check register should be totaled and the balance carried forward at the close of each accounting period.

108. Example Check Register

Figure 18 is an example of a check register.

Section V. AGENT'S ACCOUNTABILITY LEDGER**109. General**

Disbursing officers will maintain ledgers which will reveal at all times the balance in the hands of each Class B agent officer. These records will be balanced daily with the cash blotter. (See sec. III, this ch.)

110. Posting of Agent Ledger

Transactions reported by Class "B" Agents will be posted promptly to the agent's account, and any necessary adjustments of these entries will be made by subsequent posting. For example, in posting disbursements claimed by the agent in column 4 (fig. 19), the disbursing officer will post the entire amount of the vouchers turned over to him prior to complete examination. If an examination subsequently reveals an unacceptable voucher, it will be returned to the agent with an explanation, and the net amount of the voucher will be posted in column 3 as an increase in the balance in the hands of agents. This system of posting permits an easier reconciliation of the agent's and the principal's ledgers.

111. Example Ledger

There is furnished with this chapter as figure 19 an example ledger form to be used in accounting for funds in the hands of Class B agent officers. This is a subsidiary ledger to the "Cash With Agents" account in the cash blotter. It is designed for one accounting period. At the close of that period columns 3 and 4 will be totaled and the balance carried forward.

Section VI. DETAILED SPECIAL DEPOSIT LEDGERS**112. General**

For each special deposit account of the cash book, the disbursing officer will maintain detailed subsidiary ledgers in the name of the officer who turned the money over to him, or who authorized the collection to be made. In addition, a separate subsidiary ledger may be maintained for each remitter, if the volume of transactions in the name of the remitter justifies this system.

113. Depositors' Names

With the exception of civilian pay roll deductions, or over-the-counter sales temporarily credited to special deposits, the name of each remitter should be a part of the records of the disbursing officer. It is considered advisable that names of remitters be shown on the detailed special deposit ledger, however, in lieu thereof, the ledger may cite collection voucher references, in which case the retained copies of these collection vouchers will be utilized to determine the name of each depositor.

114. Balancing with Control Accounts in Cash Book

The total of all balances of the detailed subsidiary ledgers will equal the balance of the related special deposit account maintained in the cash book. At least once a month, a trial balance will be taken to determine that the balances of the subsidiary special deposit accounts agree with the balances of the special deposit control accounts in the cash book.

115. Special Deposit Collections from Civilian Pay

Section VII and VIII of this chapter provide instructions for maintaining the detailed ledgers in connection with amounts collected from the pay of individuals and credited to 21F5867 and 21F5850.

116. Example Ledgers

There is furnished with this chapter an example of the detailed ledger for account

Special Deposit
 1 Jul 1944
 part of the cash
 contain de-

Jul 1945

CHAPTER 10

TM 14-704

1 Cash with 1st Lt. W. D. Adkins, F.D.
 Class B Agent at Camp Springs, Maryland

DATE Nov. 1944 (1)	E X P L A N A T I O N (2)	INCREASE (3)	DECREASE (4)	BALANCE (5)
1	Balance Brought Foward	\$ 377 01	\$	\$ 377 01
	Turn-in by agent, Form 14-49 2	322 11	328 49	370 63
2	Returned voucher, Form 14-50 3	18 49		
	Checks 3394753-4, Form 14-47	1,000 00		1,389 12
7	Deposit No. 307 4		18 43	1,370 69
11	Turn-in by agent, Form 14-49	235 38	223 13	1,382 94
21	Turn-in by agent, Form 14-49	90 00	206 40	1,266 54
30	Turn-in by agent, Form 14-49	50 00	842 50	474 04
	Balance Carried Forward	5	\$ 474 04	
	Totals	\$ 2,092 99	\$ 2,092 99	

1 This ledger is subsidiary to the "advances to agents" ledger maintained in the cash blotter. See Figure 17.

2 The W.D., A.G.O. Forms 14-49 are supported by collection vouchers and disbursing vouchers. Turn-in by agent is posted prior to complete examination of vouchers.

3 After the examination has been completed, a voucher is returned to the agent because it lacks certain required attachments.

4 This represents a deposit made by the agent to the checking account of the principal. Notification of the deposit was forwarded to the disbursing officer prior to the time of a regular turn in.

5 This sum is picked up as an increase in the December ledger on the line captioned "Balance Brought Forward".

Figure 19. Class "B" Agent Ledger Account.

1 Jul 1945
 ered as separate
 just as if they wer
 When a particular d
 covered into an an
 count, the dis
 related

21F0000 Special Deposits All Other. (See fig. 20.) It is noted that it is prepared on looseleaf notebook paper, to be used with either two or three ring binders. Binder sheets are superior to cards, for officers posting books manually, in view of the fact that their use reduces the

danger of a subsidiary ledger being misfiled or otherwise misplaced. It will also be noted that for each collecting or authorizing officer (and remitter) more than one deposit may be recorded on a single sheet. When this method is used, the separate deposits should be consid-

21F0000 - SPECIAL DEPOSITS, ALL OTHER

1

Authorizing or Collecting Officer Major J. O. Black, Q.M.C.
Salvage Officer, Ft. Finance, Md.

Name of Depositor(s) See collection vouchers cited in Reference
Column.

Purpose of Deposit Sale of salvage at auction.

DATE 1944 (1)	REFERENCE (2)	INCREASE (3)	DECREASE (4)	BALANCE (5)
Nov. 21	Collection Voucher No. 1569	142 80		142 80
Dec. 5	Disbursing Voucher No. 3569 (1049)		12 50	
	" " " 3570 (1046)		130 30	- 0-
4 Dec. 3	Collection Voucher No. 1635	128 42		128 42
5 Dec. 10	Collection Voucher No. 1703	95 00		95 00

1 A separate sheet maintained for each collecting officer.

2 The balance of this ledger, plus the total of the balances of all other similar subsidiary ledgers, equals the balance of the "21F0000 Special Deposits, All Other" account in the cash book. This is true at the close of each day.

3 The \$12.50 represents disbursements on a Standard Form 1049 for expenses in connection with the auction sale; the \$130.30 represents a S.F. 1046 transfer from Special Deposits to Miscellaneous Receipt 215160.

4 & 5 Each item is treated as a separate subsidiary ledger amount.

Figure 20. Special Deposit—21F0000 Ledger.

ered as separate detailed subsidiary ledgers just as if they were posted on separate sheets. When a particular deposit is either refunded or covered into an appropriation or receipt account, the disbursements are posted below the related deposit. This method of posting makes it possible to determine at a glance which special deposit items are still open in the account.

Section VII. LEDGERS FOR CIVILIAN PAY

117. General

Each disbursing officer who pays civilian employees of the War Department on vouchers certified by officers who operate under the provisions of Civilian Personnel Regulation No. 120, will maintain an account in the name of each certifying officer in his subsidiary special deposit ledgers for Federal Tax Withheld and Class A Pay Reservations. These accounts will be maintained by certifying officers instead of by pay rolls for each certifying officer. In addition, the disbursing officer will maintain sufficient memorandum accounts to enable him to certify a properly prepared WD Form 61, and WD Form 62 (War savings bonds control).

118. WD Forms No. 61

a. Civilian Personnel Regulation No. 120 provides that the officer who certifies to civilian pay rolls will develop cumulative figures throughout a calendar year for earnings, amounts not disbursed, gross payments, (disbursements), voucher collections, and net payments, and will summarize this data on a WD Form 61. Since disbursing officers are required to certify as to the accuracy of the information submitted by the certifying officers, the former must maintain adequate records to determine the accuracy of the data shown on the WD Form 61.

b. The column of the WD Form 61 which is headed "Gross Earnings" represents the amount of salary earned by the employees, and the column headed "Amounts not Disbursed" represents the items which were deducted from earnings before the appropriation was charged. The column headed "Gross Payments" actually represents net disburse-

ments, that is, amounts charged to appropriations on pay rolls, less pay roll refunds in cash or by canceled checks, and less adjustments of pay roll appropriation charges. The column which is headed "Federal Tax" represents net collections for 21F5867 (or 21F5878) Federal Tax Withheld. The column headed "Civil Service Retirement" represents net collections for 218135.2 Civil Service Retirement and Disability Fund. The column headed "War Savings Bonds", however, represents pay roll collections for Class A Pay Reservations, less adjustments, and less certain types of refunds as hereinafter described. The column headed "Other Deductions" represents net pay roll deductions for those funds which do not have a specific columnar heading on the WD Form 43. The column headed "Net Payments" represents the amount of money accounted for as paid to the employees by check or by cash, less canceled checks and cash refunds.

c. Refunds of withheld taxes by Standard Forms 1049 and separate checks, when entered on the WD Forms 43 and WD Form 61, are treated as reductions of Federal Tax collections and as increases to net payments. However, when an unapplied balance of Class A Pay is refunded by Standard Form 1049, it is not treated as a reduction of collections nor as an increase to net payments, but is entered on the Form 43 as a refund. The amount does not appear on the Form 61, but is recorded on the WD Form 62. On the other hand, when a Class A Pay balance is refunded by including it in a regular salary payment, it is treated as a reduction of War Bond collections and as an increase to net payments, and is posted to both the Forms 43 and 61. Conversely, a canceled check, which was drawn to settle a Standard Form 1049 refunding an unapplied Class A Pay balance, is not treated as an increase to War Bond collections nor as a decrease to net payments when entered on the Form 43. This transaction is not posted in any column of the Form 61, but is posted to the Form 62. However, if a regular salary check which included a refund of Class A Pay is canceled, then that portion of the check which represents an attempted refund of Class A Pay is treated as

an increase to War Bond collections, and the entire amount of the check is treated as a reduction of net payments, on both WD Forms 43 and 61. See in this connection Civilian Personnel Regulation 120.5, 120.6, 120.9, 120.19, particularly paragraph 9b of Civilian Personnel Regulation 120.5, paragraph 8c of Civilian Personnel Regulation 120.6, item 12 of figure 18, Civilian Personnel Regulation 120.9, and item 14 of figure 46, Civilian Personnel Regulation 120.19.

d. Change 9 to Civilian Personnel Regulation No. 120 provides that cash collections to cover the purchase price of a bond be reported to disbursing officers on Standard Forms 1044, supported by WD Forms 63 and that the amount of the collections will be shown on the Form 63 in both the War Bond and Net Payments column. (See fig. 21, CPR 120.9.) It will be noted that whenever this type of collection is received, it requires special handling by the certifying officer and by the disbursing officer. When the certifying officer posts the form to his records, the amounts are not shown as circled items in the War Bond and Net Amount Paid columns of the WD Form 43. This type of Form 63 is posted as a reduction of refunds on the individual earnings record and is not entered on the WD Form 61. (See item 8, figure 18, Civilian Personnel Regulation No. 120.9.) However, the amount is posted to the WD Form 62. The amount of the collection is not withdrawn from Class A Pay and applied to the appropriation, even though the collection is shown as an entry in the War Bond column of a pay roll adjustment schedule.

e. It is essential that the disbursing officer be familiar with these provisions of Civilian Personnel Regulation No. 120 so that he may correctly maintain his memorandum records.

119. Example Ledger

a. There is furnished with this chapter an example ledger form, figure 21, which will provide, on a single sheet, the required special deposit subsidiary ledgers for Class A Pay and Federal Tax Withheld, and the memorandum records needed to permit periodic certification to properly prepare WD Forms 61 and 62.

b. The accounts of the ledger are arranged to correspond with the lines of the briefing sheet of WD Form 44.

120. Memorandum Accounts of the Civilian Pay Ledger

a. The columns headed Items not Disbursed, Disbursements, 218135.2 Retirement, Other, and Net Payments are memorandum records maintained solely for the purpose of developing data which will permit the disbursing officer to certify to a properly prepared WD Form 61. It will be noted that the WD Form 61 has a column for "Gross Earnings" while the example civilian pay ledger does not have a comparable column. A column for "Earnings" was purposely omitted from the disbursing officer's civilian pay ledger due to the fact that in the majority of instances, the appropriation will be charged in the amount of employees' earnings. Therefore, in most instances, entries posted in an "Earnings" column would be duplicated in the "Disbursements" column. However, by providing a column for "Items not Disbursed" the Civilian Pay ledger will permit a determination of earnings, since Disbursements plus Items not Disbursed equals earnings.

b. The total of the amounts shown on the brief of the WD Form 44 under the caption "Other items not requiring disbursement (subsistence, etc.)", will be posted in column 3, figure 21. Entries shown on the WD Form 63 in the Amounts not Disbursed column will be posted in column 4 of the ledger.

c. Amounts charged to appropriations on civilian pay rolls will be entered in column 5 of the Disbursements Section, and expenditure refunds pertaining to salary payments will be posted in column 6.

d. Retirement collections are posted in column 11 of the retirement section. Adjustments of retirement collections on WD AGO Forms 14-37 will be posted in column 12. Deposits of retirement collections on TD Form 1, however, are not posted in the civilian pay ledger. Therefore, while the balance of the cash book retirement account is undeposited collections, the balance of the

of the Civilian

are arranged
of the briefing

1 Jul 1942

The image shows a large, faint grid on a piece of paper. The grid is composed of many small squares, arranged in approximately 10 columns and 20 rows. The lines of the grid are very light and difficult to see. There are some very faint markings and lines within the grid, but they are illegible. The grid is centered on the page and occupies most of its area. The paper is off-white and has two hole punches on the left side. There is a small piece of paper in the top left corner with some text on it.

Jul 1945

1 This space will
 be used by the relieving
 officer if a reliever
 is shown.
 2 This space will
 be used by the relieving
 officer if a reliever
 is shown.

CIVILIAN PAY LEDGERS

In account with 1st Lt. A. C. Cooper Relieved by 1 Date 19 Sheet No. 3 Calendar Year 1944

Station Ft. King, Maryland

DATE 1944 (1)	REFERENCE (2)	2		3		4				5		6					7		8	
		ITEMS NOT DISBURSED		DISBURSMENTS		21F5867 FEDERAL TAX WITHHELD				218135.2 RETIREMENT		21F5850 CLASS A PAY RESERVATIONS C & C S					OTHER		NET PAYMENTS	
		Increase	Decrease	Increase	Decrease	Increase	Decrease		Balance	Increase	Decrease	Increase	Decrease	Balance	Increase	Decrease	Increase	Decrease	Increase	Decrease
Subsistence, etc.	Adjustments	Pay Roll Charges to Appropriations	Pay Roll Expenditure Refunds	Collections	1049 Refunds & Adjustments	Payments to Rank and C. of I.R.	Balance	Collections	Adjustments	Pay Roll Collections	Other Collections and Transfers	Adjustments	1049 Refunds, Transfers & Bonds Issued	Balance	Collections	Adjustments	Cash and Check Payments	Cash Refunds and Canceled Checks		
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)		
8 Nov.	Balance Brought Forward	\$ 300 00	\$ 15 00	\$ 16,999 16	\$ 1,294 52	\$ 2,138 76	\$ 84 40	\$ 2,043 56	\$ 10 80	\$ 721 84	\$ 53 24	\$ 1,270 00	\$ 45 00	\$ 75 00	\$ 1,082 50	\$ 157 50	\$ 12 00	\$ 12,933 36	\$ 1,158 68	
	Adjustment Schedule #1643				82 12		2 40		8 40		3 38				153 75			72 59		
9	Pay Rolls 2675-76	30 00		679 31		88 60			97 00	29 70		67 50			221 25		493 51			
10	T. D. Form 1737 #29														56 25					
17	Adjustment Schedule #1758		15 00		73 00				92 80		3 00			7 50				58 30		
	S. F. 1049 Refunds 2740-41								84 60						15 00			8 20		
20	Adjustment Schedule #1809				73 00				80 40		3 00							65 80		
24	Pay Rolls 2816-17			1,168 97		147 20			227 60	49 89		82 50			225 00		889 38			
25	T. D. Forms 1737 #30													75 00	150 00					
30	Payment to Fed. Res. Bank (Form 410)							227 60	0 00											
	Canceled Check 3392524												7 50		157 50					
1 Dec.	S. F. 1044 Voucher 1641												3 75		161 25					
9	Pay Rolls 3307-08			1,203 38		149 60			149 60	50 69		80 00			241 25		923 09			
	Adjustment Schedule #1968 & S.F.1044				19 47				146 90		80							15 97		
	Transfers to Capt. L. R. Chapin (List dated 10 Dec. 44)														10 00	231 25				
11	T. D. Form 1737 #31														93 75	137 50				
13	S. F. 1049 Voucher 3526														3 75	133 75				
17	Adjustment Schedule #2675				76 04			3 60	143 30		3 13	10 00				143 75		79 31		
23	Transfers from Capt. L. R. Chapin (List dated 23 Dec. 44)																			
	Pay Rolls 3591-2			1,198 13		148 29			291 59	50 18		75 00	7 50		151 25					
25	T. D. Form 1737 #32														226 25		921 66			
29	Collection #2132 (Check canceled by G.A.O. See Adj. Sched. #1809)														112 50	113 75				
30	Adjustment Schedule #2760				73 00	1 00			292 59		3 00	10 00			123 75			10 00		
															116 25			63 50		
	Totals for Calendar Year 1944	\$ 330 00	\$ 30 00	\$ 21,248 95	\$ 1,691 15	\$ 2,673 45	\$ 109 70	\$ 2,271 16		\$ 902 30	\$ 69 55	\$ 1,595 00	\$ 63 75	\$ 93 75	\$ 1,448 75		\$ 15 00	\$ 16,169 20	\$ 1,524 15	
	Balances Carried Forward to 1945								\$ 292 59						\$ 116 25					

Figure 21. Civilian Pay Ledgers.

EXPLANATION OF FIGURE 21.

- 1 This space will be used only when the certifying officer is relieved. It is not necessary to commence a new sheet when one certifying officer is succeeded by another. The date relieved will also be shown.
- 2 Entries on pay rolls stated under "Other items not requiring disbursement (subsistence, etc.)" are increases to this account. Entries on W.D. Forms 63 in the column headed "Amounts not Disbursed" are posted in Column 4.
- 3 Pay roll charges to the appropriation are increases in this memorandum account and expenditure refunds (pertaining to pay rolls) are decreases. This account corresponds with the column "Gross Payments" of the W.D. Form No. 61 (Individual Earnings Record Summary Control). See CPR 120.11.
- 4 This is a subsidiary account to the cash book.
- 5 This is a memorandum account. Voucher collections are posted as increases, and adjustments as decreases.
- 6 This is a subsidiary account to the cash book.
- 7 This is a memorandum account used to record pay roll collections for which a specific columnar heading has not been provided on the W.D. Form No. 43 (Individual Earnings Record).
- 8 This is a memorandum account. Payments by check and by cash are listed in the increase column. Refunds and canceled checks are shown in the decrease column.
- 9 A new ledger is started at the beginning of each calendar year, and thereafter new sheets are commenced as needed. Exactly the same entries were shown on the bottom line of sheet No. 2 on a line captioned "Balance Carried Forward".
- 10 This line of entries illustrates an ordinary W.D. Form 63; the check was canceled in the amount of \$72.59 and it was also necessary to return to the appropriation \$3.75 from Class A Pay, \$3.38 from Retirement, and \$2.40 from Federal Tax Withheld, a total of \$82.12.
- 11 This illustrates entries for two pay rolls which included items not disbursed. Earnings totaled \$709.31, and \$30.00 of that sum was not disbursed. The appropriation was charged by \$679.31; \$88.60 was withheld for taxes, \$29.70 withheld for Retirement, \$67.50 withheld for bonds, and checks totaling \$493.51 were given to employees. Earnings of \$709.31 are not entered on this ledger but can be determined by adding "Items not Disbursed" and "Disbursements".
- 12 This is an entry for a Bond Issuance Schedule presented to the disbursing officer by the certifying officer. The total amount of the schedule is withdrawn from the balance available to the certifying officer and entered as a credit on the Disbursing Officer's 21F5850 Subsidiary Ledger. See Section VIII of Chapter 10.
- 13 This line illustrates the entries required when a salary check is forwarded to the General Accounting Office for cancellation.
- 14 This line illustrates the entry for Standard Form 1049 refunds of Class A Pay and Federal Tax Withheld. Due to the fact that CPR 120 provides that 1049 refunds of Class A Pay have no effect on net payments but 1049 refunds of Federal Tax Withheld have an effect on net payments, only the amount pertaining to taxes is shown in the net payment ledger. See particularly Par. 8c (2) (a) of CPR 120.6 and Par. 9b (1), CPR 120.5.
- 15 This line illustrates the entries for a check forwarded to the General Accounting Office for cancellation. The check covered a salary payment and a \$10.00 refund of an unapplied bond balance. The circled War Bond entry on the W.D. Form 63 is not posted and the net payment amount is reduced from \$75.80 to \$65.80. The \$10.00 is entered on a Register of Special Deposit Collections Receivable. See Par. 71b and 123b.
- 16 Tax payments are made to the Federal Reserve Bank, for which T.D. Forms 410 receipts are obtained, at the close of each of the first two months of a tax quarter. See Par. 76.
- 17 This illustrates a canceled check which was drawn to settle a Standard Form 1049 refund voucher. The entire amount of the check is \$7.50, and since the refund pertained to Class A Pay, and was made by a Standard Form 1049, it has no effect on column 21 of the net payments ledger.
- 18 This illustrates a cash collection made from an employee to complete payment for a bond. This collection also has no effect on the net payment column. See particularly Par. 5b of CPR 120.5.
- 19 Illustration of entries required when refund of overpayment is received in cash. The cash refund of \$15.97 was forwarded to the disbursing officer with a Standard Form 1044. The certifying officer also submitted a W. D. Form 63 to adjust tax and civil service retirement deduction.
- 20 This illustrates an employee's unapplied bond balance transferred to another certifying officer.
- 21 This line represents entries for a canceled check which was drawn by the disbursing officer to pay salary and also to refund \$10.00 of an unapplied bond balance. See Figure 24 of CPR 120.9.
- 22 This illustrates an employee's unapplied bond balance received by a transfer from another certifying officer.
- 23 This illustrates a \$3.00 voucher collection stated on a pay roll for government property lost or damaged (MR 214330).
- 24 Whenever the disbursing officer is advised of a deposit to his credit as a result of a check which was canceled by the General Accounting Office, he will report a collection and make the money available to the certifying officer. The entry is complementary to item 15.
- 25 This illustrates a canceled check which included a \$1.00 net refund of Federal Tax Withheld. The principle is the same as for item 21.
- 26 These columnar totals are the final 1944 entries in the increase and decrease columns. These sums are also used to determine the accuracy of a W.D. Form 61 submitted by Lt. Cooper.
- 27 These amounts are entered in the balance columns, as the first line of entries, in the calendar year 1945 ledger on a line captioned "Balance Brought Forward".

1 Jul 1945
 entire amount
 to appropriation
 will be posted in
 voucher deduct
 will be

civilian pay ledger's retirement account is net collections.

e. Miscellaneous pay roll collections are posted in column 18 and any adjustments thereof are posted in column 19. No attempt is made to differentiate between the various funds credited by these miscellaneous collections.

f. Total amounts paid in cash or by check are posted in column 20 of the Net Payments Section. Refunds collected from employees, and canceled salary checks are posted in column 21.

121. Federal Tax Withheld Section of the Civilian Pay Ledger

a. Collections for 21F5867 Federal Tax Withheld are posted in column 7. Standard Form 1049 refunds and adjustments, and payments to Federal Reserve Banks and the Collector of Internal Revenue are posted in columns 8 and 9, respectively.

b. Disbursing officers paying individuals subject to deductions for the account 21F5878 Special Deposits, Federal Tax Withheld from Payments to Nonresident Aliens, War Department, will post the related vouchers to separate civilian pay ledgers. On these separate ledgers, the heading of the Federal Tax account will be amended to show the code number 21F5878 in lieu of 21F5867.

122. Class A Pay Section of the Civilian Pay Ledger

a. Pay roll collections for 21F5850 Class A Pay, will be entered in column 13. Other collections pertaining to civilian employees' Class A Pay accounts, including those cash collections which are made to complete the purchase price of a bond will be posted in column 14. Cash collections which are in the full purchase price of a bond, and which are received under the provisions of Circular 290, War Department, 1944, as amended, are not posted in this ledger since they bear no relationship to pay roll collections. Adjustments by Standard Forms 1046 are entered in column 15 except as noted in *d* below. Refunds of unapplied bond balances, transfers,

and the amount of bonds issued will be entered in column 16.

b. Bonds issued on TD Forms 1737 signed by a certifying officer are posted as decreases to the bond section of the civilian pay ledger. This is necessary due to the fact that whenever the certifying officer requests the issuance of bonds (by the submission of a TD Form 1737), he relinquishes control over the funds which were collected for the purchase of the bonds. Although these entries reduce the balance in the Class A Pay Section of the civilian pay ledger, such reductions are not entered in the 21F5850 section of the cash book as they are offset by increases in the special deposit bond account maintained in the name of the disbursing officer. (See sec. VIII, this ch.)

c. Paragraphs 6 and 7 of Civilian Personnel Regulation No. 120.5 provide for transfers of unapplied Class A Pay balances between two certifying officers. Amounts transferred out by a certifying officer will be posted in column 16 of the ledger maintained in his name. Amounts received by transfer will be posted in column 14. If only one disbursing officer is involved, then only the subsidiary Class A Pay ledgers are affected. If two disbursing officers are involved, then the transactions will also be accounted for as transfers between disbursing officers in accordance with chapter 5; the records affected are described in sections II, III, and IV, this chapter.

d. Transfers of unapplied bond balances in the accounts of deceased and mentally incompetent employees are accomplished on Standard Forms 1046. Since the certifying officer posts transactions of this nature in column 22 of the WD Forms 43 no entries will be made in column 20 of the civilian pay ledger. The entries will be posted as decreases in column 16, figure 21.

123. Special Deposit Checks Canceled by the General Accounting Office

a. Whenever a civilian employee's salary check, which was drawn by a former disbursing officer, is forwarded to the General Accounting Office for cancellation, and when the

Forms 1737 signed
 posted as decreases
 in civilian pay ledger.
 fact that when
 the issu-
 TD

1 Jul

Jul 1945

CHAPTER 10

TM 14-704

entire amount of the check is to be credited to appropriation(s), the related WD Form 63 will be posted in the regular manner and the voucher deductions shown on the Form 63 will be adjusted on a Standard Form 1046 and WD AGO Form 14-37 (par. 83), by the present disbursing officer.

b. If all or a portion of the check is to be credited to special deposits, the amount representing special deposit funds will appear as a circled item in one of the deduction columns. For example, pay roll adjustment Schedule No. 1809 prepared by a civilian certifying officer reflected the entries in the money columns shown in example at foot of page.

The check accompanying Schedule No. 1809 was forwarded to the General Accounting Office for cancellation. Since the \$10.00 credit due special deposit account 21F5850 cannot be entered in the disbursing officer's special deposit account until notice is received that the check has been canceled and \$10.00 deposited to his official credit, it will be necessary for him to disregard the \$10.00 circled item and reduce net payments from \$75.80 to \$65.80. (See entry of 20th November, fig. 21.) In accordance with paragraph 71b, the special deposit sum will be entered on a Register of Special Deposit Collections Receivable. When the disbursing officer receives notice of receipt of the funds, he will clear the register and post the collection to the civilian pay ledger, thereby increasing the special deposit balance available to a certifying officer. (See entry of 29th December, fig. 21.)

c. Particular attention is invited to the fact that the procedure prescribed in b above is required only when special deposits are involved. In those instances where the check includes a refund of retirement, the amount representing retirement will be posted as a credit in the retirement account of the civilian pay ledger, since such an entry has no effect on the disbursing officer's accountability.

d. An example accounts receivable register is furnished with this chapter. (See fig. 22.)

124. Proof of Ledger Totals

Accuracy of most postings to the civilian pay ledger can be established as follows:

The difference between the totals of columns 5 and 6 should equal the difference between the totals of columns 7 and 8, 11 and 12, 13 and 15, 18 and 19, 20 and 21.

Using the above proof, the accuracy of the totals of figure 21 can be proved as follows: Net Payments (Col. 20 minus

Col. 21)	\$14,645.05
Other Deductions (Col. 18 minus	
Col. 19)	15.00
21F5850 (Col. 13 minus Col. 15)	1,501.25
218135.2 (Col. 11 minus Col. 12)	832.75
21F5867 (Col. 7 minus Col. 8)	2,563.75

Disbursements (Col. 5 minus Col. 6) \$19,557.80

125. Sheets of Civilian Pay Ledgers

a. A new civilian pay ledger will be started at the beginning of each calendar year. As the first line of entries, there will normally be balances brought forward for both Federal Taxes and Class A Pay Reservations. The balances will be entered in columns 10 and 17 only. Balances will not be brought forward for any of the other accounts since they are closed out at the end of a calendar year. The first sheet will be posted as transactions occur until the sheet is filled at which time, without regard to date, the total of each column, and the final entries in the balance columns, will be posted on the bottom line captioned "Balance Carried Forward". These same entries will then be posted on the first line of the new sheet on a line captioned "Balances Brought Forward". The method of carrying balances forward will be con-

Gross Earnings	Amounts Not Disbursed	Gross Payments	Federal Tax	Retirement	War Bonds	Net Payments
\$73.00		\$73.00	\$4.20	\$3.00	\$10.00	\$75.80

tinued until the end of a calendar year, at which time the totals of the increase and decrease columns will be treated as final entries, and only the special deposit balances will be posted on the bottom line, which will be captioned "Balance Carried Forward".

b. In addition to the aforementioned totals, the disbursing officer will enter sub-totals for each column at the end of every quarter.

126. Certification of Recapitulated WD Forms No. 61

a. In the memorandum accounts of the civilian pay ledger which are headed "Items not Disbursed," "Disbursements," "218135.2 Retirement," "Other," and "Net Payments", the net balance of each account (the difference between the totals of columns 3 and 4, etc.) will correspond to the cumulative figure stated on a correctly prepared recapitulated WD Form 61, in each of the columns of the form which are headed "Amounts Not Disbursed," "Gross Payments", "Civil Service Retirement", "Other Deductions", and "Net Payments", respectively. To verify the cumulative figure stated on the recapitulated WD Form 61, under "Gross Earning", it will be necessary to add the balances of the civilian pay ledgers accounts "Items not Disbursed" and "Disbursements".

b. The balances of the special deposit subsidiary accounts, however, ordinarily will not correspond to the complementary cumulative figures on a correctly prepared Form 61, due to the fact that certain transactions affecting the balance of the special deposit accounts are not entered in the Federal Tax and War Bond columns of the Form 61. For instance, payments to the Collector of Internal Revenue are shown in the last column of the recapitulated Form 61, but do not affect the tax column.

c. To determine the accuracy of the Form 61 cumulative figure in the Federal Tax column, the disbursing officer will refer to his withheld tax account in the civilian pay ledger, and will subtract the total of the column headed "1049 Refunds and Adjustments" from the total of the column headed

"Collections", and add to this sum any Federal Tax amounts which may be stated on a Register of Special Deposit Collections Receivable. (See par. 71b.)

d. To determine the accuracy of a Form 61 cumulative figure shown in the War Savings Bond column of the Form 61, the disbursing officer will utilize the Class A Pay account of his civilian pay ledger, and will subtract from the total of the column Pay Roll Collections, the total of the Adjustments column, and to this sum add any War Bond amounts shown on the Register of Special Deposit Collections Receivable.

127. Verification of Special Deposit Balances

a. Civilian Personnel Regulation No. 120.5 provides that the certifying officer will periodically furnish on WD Form 62 the balance of the War Bond account, and if this figure agrees with the subsidiary ledger of the disbursing officer, then the disbursing officer will certify to its accuracy. Amounts shown in the Register of Special Deposit Collections Receivable must be taken into consideration by the certifying officer and shown as adjustments on the WD Form 62.

b. On the WD Form 61 there is shown the amounts disbursed to the Collector of Internal Revenue, as well as net collections for the quarter, although the certificate on the form makes no reference to these sums. Whenever a properly prepared WD Form 61 is presented to a disbursing officer, he will not only accomplish the certificate, but he will also determine whether or not the figures shown on the form for the quarterly total of Federal Tax Withheld agrees with the balance of his subsidiary ledger account, plus the payments to the Federal Reserve Bank. The disbursing officer should insist on a reconciliation of any differences which may exist.

Section VIII. DISBURSING OFFICER'S 21F5850 SUBSIDIARY LEDGERS

128. General

a. Each disbursing officer will maintain in his own name a subsidiary special deposit

1 Jul 1945
under War
1944, or pr
bonds purch

account for Series E bonds issued under the Class A Pay Reservation Plan and for cash sales of Series E, F, and G bonds. If settlement for bonds issued is made daily with the Federal Reserve Bank, maintenance of this subsidiary account is not required.

b. This ledger is not intended to take the place of bond stock records. (See par. 79e.)

129. Postings

a. All TD Forms 1737 (for Series E bonds), whether prepared for cash sales

21F5850 - SPECIAL DEPOSITS, CLASS A PAY RESERVATIONS
AND CASH SALES

1 Disbursing Officer Colonel E. Z. Smith

2 Name of Depositor(s) As per Bond Issuance Schedules and collection document cited in Reference Column.

DATE 1944	REFERENCE	INCREASE	DECREASE	BALANCE
Oct. 29	Balance Brought Forward	318 75		318 75
31	Payment to Fed. Res. Vou. 2503		318 75	- 0-
3 Nov. 8	S. F. 1044 Vou. 1826	37 50		37 50
4 10	T. D. 1737 #18 (Lt. A. C. Cooper)	56 25		93 75
11	S. F. 1044 Vou. 1516	18 75		112 50
	T. D. 1737 #26 (Capt. L. R. Chapin)	93 75		206 25
25	T. D. 1737 #19 (Lt. A. C. Cooper)	75 00		281 25
27	T. D. 1737 #27 (Capt. L. R. Chapin)	93 75		375 00
30	S. F. 1044 Vou. 1629	112 50	5	487 50
	Payment to Fed. Res. Bank, Vou. 3303		487 50	- 0-

- 1** This subsidiary special deposit account is maintained in the name of the disbursing officer.
- 2** The names of the remitters can be determined from an examination of the bond issuance schedules or SF 1044 collection documents.
- 3** This illustrates an entry for Class E bonds sold for cash
- 4** This entry is for a schedule for bonds purchased by deductions from civilian pay. The same amount is a charge to the subsidiary 21F5850 ledger maintained in the name of the certifying officer.
- 5** This is a control figure for the amount to be charged to 21F5850 on the voucher prepared for payment to the Federal Reserve Bank for bonds issued.

Figure 23. Disbursing Officer's Subsidiary Bond Ledger.

ended to take the
Series E
sh sales
1 Jul 1945

Jul 1945

CHAPTER 10

TM 14-704

under War Department, Circular No. 290, 1944, or prepared by certifying officers for bonds purchased under the civilian pay deduction plan will be posted as increases to this ledger. Charges to 21F5850 resulting from payments to the bank for bonds issued will be posted as decreases to this ledger. Increases resulting from cash sales are re-

flected in the accountability ledger, and increase the accountability of the disbursing officer. Increases resulting from TD Forms 1737 prepared by civilian pay certifying officer, however, have no effect on the accountability ledger but are offset by charges to the civilian pay ledgers. (See par. 122*b*.)

b. An example special deposit bond ledger is furnished with this chapter. (See fig. 23.)

1 Jul 19

CHAPTER 11 ADJUSTMENTS

Section I. CORRECTION OF ERRONEOUS ACCOUNTING CLASSIFICATIONS

130. Correction Voucher, WD AGO Form 14-37

Purpose of this form is to provide a medium for the initiation of corrections of the accounting classification of prior transactions. In all cases adjustments accomplished by the use of this form must relate to and be identified with one or more previous expenditure or collection vouchers.

131. Errors Adjustable by WD AGO Forms 14-37

a. Whenever an error in accounting classification occurs, except in those instances where special deposits are involved, a request for the adjustment of the error will be made by the preparation and submission of a WD AGO Form 14-37. Since the WD AGO Form 14-37 is not posted in the disbursing officers' ledgers and has no effect on his balances, it cannot be used to adjust special deposits.

b. Adjustments on this form will be processed to correct previous entries in the accounts for expenditures or collections found to have been erroneously classified as to one or more of the following:

- (1) Appropriation symbols.
- (2) Appropriation limitations.
- (3) Allotment accounts.
- (4) Project accounts.
- (5) Object classification codes.
- (6) Station numbers of fiscal installations.
- (7) Appropriation reimbursements.
- (8) Appropriation receipts (special and trust funds).
- (9) Miscellaneous receipts (General Fund).

c. Disbursing officers will approve all WD AGO Forms 14-37 which affect General Fund receipt accounts, appropriation receipt accounts, or two or more appropriations or appropriation limitations. All other adjustment

documents will be forwarded by fiscal components direct to the Regional Accounting Offices.

132. Preparation of Form 14-37

a. In most instances where specific allotments are involved Forms 14-37 adjusting expenditures or expenditure refunds will be prepared by the fiscal components maintaining the allotment or suballotment accounting records affected. If the Form 14-37 is prepared by a fiscal component to adjust appropriations or appropriation limitations, it will be forwarded to the disbursing officer who accounted for the original item, or the custodian of his retained records for concurrence and signature. Adjustment documents affecting an appropriation, when prepared by a fiscal installation, will be forwarded to the disbursing officer in triplicate or quadruplicate depending on the number of fiscal installations involved. If the disbursing officer concurs in the adjustment, he will sign the original of the Form 14-37, correct the related retained document, and forward the original and all copies of the adjustment document to the Army Regional Accounting Office which received and processed the vouchers involved in the adjustment. If the adjustment pertains to a disbursing officer's accounts which were forwarded to Washington, D. C., for processing, the adjustment document will be forwarded to the:

Office of the Fiscal Director
Accounts Division
Central Accounts Branch
2d and Q Streets, S. E.
Washington 25, D. C.

b. Disbursing officers may prepare Form 14-37 in the following instances:

(1) When open or general allotments are involved, including open allotments for expenditure refunds.

(2) To adjust errors in the accounts of the Finance Office U. S. Army, Washington, D. C.,

priati
 in ap
 tion,
 One

1 Jul 1945

CHAPTER II

Transportation Division, involving payments to, or refunds from, common carriers for travel and transportation.

(3) When appropriation reimbursements, or receipt accounts (miscellaneous receipts, special fund receipts, and trust fund receipts) are involved.

(4) When it is necessary to charge a lapsed appropriation to clear an exception issued by the General Accounting Office or to prevent the issuance of such exception.

(5) When it is necessary to adjust Civil Service Retirement or other collections (except special deposits) to the appropriation

charged, as requested on a WD Form 63. In all other instances, when the disbursing officer discovers an error involving allotment accounts maintained by a fiscal component, he will request the preparation of a Form 14-37 by the fiscal organization accounting for the specific allotment which was incorrectly charged or credited. When the WD AGO Form 14-37 is prepared by the disbursing officer, sufficient copies will be made and forwarded to the Regional Accounting Office to permit the following distribution:

One copy for the General Accounting Office if the adjustment is on the appro-

INITIATING STATION		CORRECTION VOUCHER				ACCOUNTS OFFICE NO.	
Ft. Finance, Md.						CORRECTION OF <input type="checkbox"/> EXPENDITURES <input checked="" type="checkbox"/> COLLECTIONS	
STATION NUMBER 100						DATE 1 July 1945	
NAME OF DISBURSING OFFICER Col. E. Z. Smith, F.D.			SYMBOL 210-111	NAME AND ADDRESS OF DISBURSING STATION Ft. Finance, Maryland		STATION NO. 100	
TO ACCOUNTS OFFICE IN WHICH ORIGINAL DOCUMENTS WERE PROCESSED				DISBURSING OFFICER'S SIGNATURE (IF DIFFERENT APPROPRIATIONS AND/OR RECEIPT ACCOUNTS ARE INVOLVED)			
<input type="checkbox"/> ATLANTA <input type="checkbox"/> CHICAGO <input checked="" type="checkbox"/> NEW YORK <input type="checkbox"/> LOS ANGELES				/s/ E. Z. Smith, Col., F.D.			
FOREIGN THEATER FISCAL OFFICE				APPROVED FOR PROPRIETY OF FUNDS TO BE CHARGED			
SIGNATURE, TYPED NAME AND TITLE				APPROVED FOR PROPRIETY OF ACCOUNTS TO BE CREDITED			
SIGNATURE, TYPED NAME AND TITLE				SIGNATURE, TYPED NAME AND TITLE			
CALENDAR DAY, MONTH AND YEAR OF VOUCHER	D. O. VOUCHER NUMBER	REPORTED AS			SHOULD HAVE BEEN REPORTED AS		
		APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT	APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT
1 June 1945	3017	218135.2		\$ 5.00	212/60502	507-1382 Phil-01 S18-096	\$ 5.00
REASON FOR CORRECTIONS							
Original Form 63 certified by Captain Larson, Q.M.C., attached to S.F.1046, Voucher No. 175, July 1945 accounts of Col. E. Z. Smith.							

WD AGO Form 14-37
1 Jul 1945

Replaces WD AGO Form 14-37, 11 Sep 1944 (old WD FD Form 31), which is obsolete.

This is an adjustment between a trust fund receipt account and an appropriation. It is typical of the type of adjustment required whenever a salary check is cancelled. An original and two copies of this form will be forwarded to the Army Regional Accounting Office because one specific fiscal station number is shown on the form. A validated copy of the adjustment document will be returned through the disbursing officer to the fiscal installation. It will be noted that this adjustment form has been prepared on a net basis. This represents an authorized exception to provisions of Par. 2j, Appendix XI, TM 14-702, and is applicable only to adjustments of Civil Service Retirement deductions in connection with the cancellation of civilian pay checks.

① Adjustment in connection with civilian pay check cancellation.
Figure 24. WD AGO Form 14-37

WD Form 63. In
the disbursing of-
fiscal allotment
of a Form
accounting
cor-

1 Jul 1945

CHAPTER 11

TM 14-704

proportion level; that is, results in a change in appropriation, appropriation limitation, or receipt fund.

One copy for the Regional Accounting Office.

One copy to be validated and returned to the disbursing officer. If the adjustment affects the accounts of a fiscal station, as in the case of adjustment outlined in 132b(5), above the validated copy will be forwarded by the disbursing officer to the fiscal officer involved.

c. The following regulation will govern the number of adjustments to be accomplished on a single Form 14-37:

(1) If the erroneous classification being adjusted is an appropriation, appropriation limitation, or a general or trust fund receipt account, a separate document will be pre-

pared for each voucher being adjusted except as provided in (2) below.

(2) More than one adjustment of Civil Service Retirement Collections as requested on WD Forms 63 may be accomplished on a single Form 14-37, provided the adjustments pertain to only one disbursing officer, one certifying officer, and one accounting period. WD AGO Forms 14-37 prepared by disbursing officers to adjust retirement deductions do not require the signature of the fiscal officer whose allotment account will be credited since the WD Forms 63 requesting the adjustments are forwarded through the fiscal office.

(3) If the adjustment of accounting classification is below the appropriation or fund

INITIATING STATION		CORRECTION VOUCHER				ACCOUNTS OFFICE NO.	
Ft. Finance, Md.		CORRECTION OF <input type="checkbox"/> EXPENDITURES <input checked="" type="checkbox"/> COLLECTIONS				BUREAU VOU. NO. 2	
STATION NUMBER 100						DATE 1 July 1945	
NAME OF DISBURSING OFFICER Col. E. Z. Smith, F.D.			SYMBOL 210-111	NAME AND ADDRESS OF DISBURSING STATION Ft. Finance, Maryland		STATION NO. 100	
TO ACCOUNTS OFFICE IN WHICH ORIGINAL DOCUMENTS WERE PROCESSED <input type="checkbox"/> ATLANTA <input type="checkbox"/> CHICAGO <input checked="" type="checkbox"/> NEW YORK <input type="checkbox"/> LOS ANGELES				DISBURSING OFFICER'S SIGNATURE (IF DIFFERENT APPROPRIATIONS AND/OR RECEIPT ACCOUNTS ARE INVOLVED) /s/ E. Z. Smith, Col., F.D.			
APPROVED FOR PROPRIETY AND/OR AVAILABILITY OF FUNDS TO BE CHARGED SIGNATURE, TYPED NAME AND TITLE				APPROVED FOR PROPRIETY OF ACCOUNTS TO BE CREDITED SIGNATURE, TYPED NAME AND TITLE			
CALENDAR DAY, MONTH AND YEAR OF VOUCHER	D. O. VOUCHER NUMBER	REPORTED AS			SHOULD HAVE BEEN REPORTED AS		
		APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT	APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT
2 Aug. 1944	308	218930.6		\$ 10.00	218910	Peterson, J. C., Pvt., 31,492,620 McLernon, R. L. T/Sgt., 31,719,103 Total	\$ 5.00 5.00 \$ 10.00
REASON FOR CORRECTIONS Adjustment of Soldiers' Deposits erroneously reported as collection to the Soldiers' Home Trust Fund Receipt Account.							

WD AGO Form 14-37
1 JUL 1945

Replaces WD AGO Form 14-37, 11 Sep 1944 (old WD FD Form 311, which is obsolete).

This is an adjustment between two trust fund receipt accounts and it illustrates names of depositors and related amounts which are required whenever the Trust Fund Receipt 218910 (or the Trust Fund Appropriation 218910) is involved in an adjustment. In view of the fact that soldiers' deposits are affected, the original and two copies of this form will be submitted to the Army Regional Accounting Office.

② Figure 24a. Adjustment of trust fund collections.

1 Jul 1945
Army R
that the
advised a

level, that is, affects only allotment accounts, project accounts, object codes, fiscal station numbers, or appropriation reimbursement accounts, the form may be prepared to cover more than one voucher and more than one accounting period for one disbursing officer.

d. Forms 14-37 will be prepared in accordance with the examples shown in figure 24.

133. Adjustments to Remove General Accounting Office Exceptions

a. General Accounting Office notices of exception requiring adjustment of classifications to appropriations or appropriation limitations are forwarded to the disbursing officer in whose accounts the exceptions are taken.

In such cases the disbursing officer will request the preparation of the necessary WD AGO Form 14-37 by the fiscal officer of the installation maintaining the underlying allotment accounts. If the adjustment does not involve the fiscal records of an installation, the disbursing officer will prepare the necessary adjustment document.

b. It is desired to emphasize that Forms 14-37 prepared to remove or prevent General Accounting Office exceptions must be forwarded to the appropriate Army Regional Accounting Office for processing. Replies to General Accounting Office exceptions should be deferred pending receipt of a validated copy of the adjustment document from the

INITIATING STATION		CORRECTION VOUCHER				ACCOUNTS OFFICE NO.	
Camp Royal, Md.		CORRECTION OF <input type="checkbox"/> EXPENDITURES <input checked="" type="checkbox"/> COLLECTIONS				BUREAU VOU. NO. 1	
STATION NUMBER 18-097						DATE 1 July 1945	
NAME OF DISBURSING OFFICER Col. E. Z. Smith, F. D.			SYMBOL 210-111	NAME AND ADDRESS OF DISBURSING STATION Ft. Pinace, Maryland		STATION NO. 100	
TO ACCOUNTS OFFICE IN WHICH ORIGINAL DOCUMENTS WERE PROCESSED <input type="checkbox"/> ATLANTA <input type="checkbox"/> CHICAGO <input checked="" type="checkbox"/> NEW YORK <input type="checkbox"/> LOS ANGELES				DISBURSING OFFICER'S SIGNATURE (IF DIFFERENT APPROPRIATIONS AND/OR RECEIPT ACCOUNTS ARE INVOLVED)			
FOREIGN THEATER FISCAL OFFICE				APPROVED FOR PROPRIETY OF ACCOUNTS TO BE CREDITED			
APPROVED FOR PROPRIETY AND/OR AVAILABILITY OF FUNDS TO BE CHARGED				APPROVED FOR PROPRIETY OF ACCOUNTS TO BE CREDITED			
SIGNATURE, TYPED NAME AND TITLE /s/ James Sauthoff JAMES SAUTHOFF, Maj., MAC Fiscal Officer				SIGNATURE, TYPED NAME AND TITLE			
CALENDAR DAY, MONTH AND YEAR OF VOUCHER	D. O. VOUCHER NUMBER	REPORTED AS			SHOULD HAVE BEEN REPORTED AS		
		APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT	APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT
7 Oct. 1944	1216	212/60805	506-6394 P111-08 S18-097	\$ 16.85	212/60805	6-C-311	\$ 16.85
REASON FOR CORRECTIONS To adjust collection erroneously reported as credit to an allotment of this station.							

WD AGO FORM 14-37
1 JUL 1945

Replaces WD AGO Form 14-37, 11 Sep 1944 and WD FD Form 311, which is obsolete.

This is an example of an adjustment where the appropriation remains the same (there is no suffix limitation involved), and the only change is in the subsidiary accounting classification. It illustrates the correction necessary whenever an appropriation reimbursement is erroneously treated as an expenditure refund increasing the balance of an allotment serial number. The original and one copy of the form will be forwarded to the Army Regional Accounting Office since only one specific fiscal station number is involved.

③ Figure 24b. Adjustment of appropriation collection.

g officer will re-
 the necessary WD
 underlying allot-
 does not
 station.

1 Jul 1945

Jul 1945

CHAPTER II

TM 14-704

Army Regional Accounting Office in order that the General Accounting Office may be advised as to the date on which the adjustment was actually accomplished.

fiscal year. The number will be entered in the space provided for bureau voucher number.

134. Numbering of Forms 14-37

Space has been provided in the upper right hand corner of the form for the accounts office number and a bureau voucher number. The Army Regional Accounting Office processing the form will assign the accounts office number and the fiscal installation will assign the bureau voucher number to all forms which they prepare. Disbursing officers will assign numbers to all WD AGO Forms 14-37 which they prepare. These numbers will begin with number "1" at the start of each

135. Special Data for Certain Receipt Accounts

Certain receipt accounts (miscellaneous receipts, special fund receipts, and trust fund receipts) require additional information as called for by the parenthetical notations contained in the titles of the receipt accounts, for example 218921 Proceeds from Effects of Mentally Incompetent Soldiers (names of soldiers). Whenever receipt accounts of this type are shown on WD AGO Forms 14-37, the additional data called for in the parenthetical notations contained in the titles of the

INITIATING STATION		CORRECTION VOUCHER					ACCOUNTS OFFICE NO.	
Camp Harper, Md.		CORRECTION OF <input checked="" type="checkbox"/> EXPENDITURES <input type="checkbox"/> COLLECTIONS					BUREAU VOU. NO.	
STATION NUMBER							DATE	
18-103		1 July 1945		STATION NO.		100		
NAME OF DISBURSING OFFICER		SYMBOL	NAME AND ADDRESS OF DISBURSING STATION		DISBURSING OFFICER'S SIGNATURE (IF DIFFERENT APPROPRIATIONS AND/OR RECEIPT ACCOUNTS ARE INVOLVED)			
Col. E. Z. Smith, F. D.		210-111	Ft. Finance, Maryland		/s/ E. Z. Smith, F. D.			
TO ACCOUNTS OFFICE IN WHICH ORIGINAL DOCUMENTS WERE PROCESSED				DISBURSING OFFICER'S SIGNATURE (IF DIFFERENT APPROPRIATIONS AND/OR RECEIPT ACCOUNTS ARE INVOLVED)				
<input type="checkbox"/> ATLANTA <input type="checkbox"/> CHICAGO <input checked="" type="checkbox"/> NEW YORK <input type="checkbox"/> LOS ANGELES				/s/ E. Z. Smith, F. D.				
FOREIGN THEATER FISCAL OFFICE				APPROVED FOR PROPRIETY AND/OR AVAILABILITY OF FUNDS TO BE CHARGED				
APPROVED FOR PROPRIETY AND/OR AVAILABILITY OF FUNDS TO BE CHARGED				APPROVED FOR PROPRIETY OF ACCOUNTS TO BE CREDITED				
SIGNATURE, TYPED NAME AND TITLE				SIGNATURE, TYPED NAME AND TITLE				
/s/ Leonard Smith LEONARD SMITH, Capt., Ord. Fiscal Officer				/s/ J. H. Nichols J. H. NICHOLS, Capt., CE Fiscal Officer				
CALENDAR DAY, MONTH AND YEAR OF VOUCHER	D. O. VOUCHER NUMBER	REPORTED AS			SHOULD HAVE BEEN REPORTED AS			
		APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT	APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT	
8 Sept. 1944	710	212/61015	508-2479 P320-10 S18-103	\$ 167.49	210/60141	508-4791 P210-10 S18-103	\$ 67.49	
					212/60905	508-6131 P210-10 S18-103	100.00	
		213/60906	508-2622 P120-10 S18-099	325.40	212/61015	508-1245 P320-10 S18-103	325.40	
			Total	\$ 492.89			\$ 492.89	
REASON FOR CORRECTIONS								
To adjust erroneous accounting classification on cited voucher.								

WD AGO Form 14-37
 1 Jul 1945

Replaces WD AGO Form 14-37, 11 Sep 1944 (old WD AGO Form 31), which is obsolete.

This is an adjustment involving appropriations and it illustrates a type of Form 14-37 prepared by a fiscal officer. This example also illustrates the balance of the two amount columns. An original and three copies of this form will be sent to the Army Regional Accounting Office through the disbursing officer, since two specific fiscal station numbers are involved.

④ Figure 24c. Adjustment of expenditures.

1 Jul 1945
in the V
available
140. Ac

accounts will be entered on the Form 14-37 in the column provided for the detail account classification.

136. Appropriation Reimbursements and Country Codes

Whenever appropriation reimbursement accounts or country codes are involved in the accounting classification used in the adjustment, they will be shown in the "Detail Account Classification" column.

137. Amounts Shown on Form 14-37

In every instance the total of the amount column in the "Reported As" side will equal the total of the amount column on the "Should Have Been Reported As" side.

138. Retained Records in Central Retained Accounts Office, Indianapolis, Indiana

When adjustments are processed to correct expenditures or collections which were cleared through the accounts of disbursing officers whose retained records have been sent to the Central Retained Accounts Office, the latter office will act in the capacity of the disbursing officer in complying with applicable portions of the procedures set forth in this chapter.

139. Superseded Account Classifications

Adjustments made on WD AGO Forms 14-37 which relate to discontinued or superseded account classifications will be converted to the related current account classifications shown

INITIATING STATION		CORRECTION VOUCHER				ACCOUNTS OFFICE NO.	
Camp Hopkins, Md.		CORRECTION OF <input checked="" type="checkbox"/> EXPENDITURES <input type="checkbox"/> COLLECTIONS				BUREAU VOU. NO. 1	
STATION NUMBER 18-142						DATE 1 July 1945	
NAME OF DISBURSING OFFICER Col. E. Z. Smith, F. D.		SYMBOL 210-111	NAME AND ADDRESS OF DISBURSING STATION Ft. Finance, Maryland		STATION NO. 100		
TO ACCOUNTS OFFICE IN WHICH ORIGINAL DOCUMENTS WERE PROCESSED <input type="checkbox"/> ATLANTA <input type="checkbox"/> CHICAGO <input checked="" type="checkbox"/> NEW YORK <input type="checkbox"/> LOS ANGELES				DISBURSING OFFICER'S SIGNATURE (IF DIFFERENT APPROPRIATIONS AND/OR RECEIPT ACCOUNTS ARE INVOLVED) /s/ E. Z. Smith, Col., F. D.			
APPROVED FOR PROPRIETY AND/OR AVAILABILITY OF FUNDS TO BE CHARGED SIGNATURE, TYPED NAME AND TITLE /s/ Albert Kush ALBERT KUSH, Maj., Ord. Fiscal Officer				APPROVED FOR PROPRIETY OF ACCOUNTS TO BE CREDITED SIGNATURE, TYPED NAME AND TITLE /s/ Albert Kush ALBERT KUSH, Maj., Ord. Fiscal Officer			
CALENDAR DAY, MONTH AND YEAR OF VOUCHER	D. O. VOUCHER NUMBER	REPORTED AS			SHOULD HAVE BEEN REPORTED AS		
		APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT	APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT
9 Aug. 1944	615	212/61005	505-4321 P110-02 S18-142	\$ 203.47	212/61005.002	505-7829 P120-02 S18-142	\$ 203.47
REASON FOR CORRECTIONS To adjust erroneous appropriation coding on cited voucher.							

WD AGO FORM 14-37
1 JUL 1945

Replaces WD AGO Form 14-37, 11 Sep. 1944 (old WD AGO Form 317, which is obsolete).

This is an illustration of an adjustment between a suffix limitation, and the same appropriation without limitation. The original and two copies of the form will be submitted to the Army Regional Accounting Office by the fiscal officer through the disbursing officer, since one specific fiscal station number is involved.

⑤ Figure 24d. Adjustment of appropriation limitations.

Processed to correct
 Indianapolis, Indiana
 Central Retained
 1 Jul 1945
 Disbursing

1 Jul 1945

CHAPTER 11

TM 14-704

in the War Department Fiscal Code as being available for obligation and/or expenditure.

140. Advices of Correction

When a disbursing officer receives a WD FD Form 32 he will proceed as follows:

a. If the correction involves an allotment account maintained by a fiscal component, the Form 32 will be forwarded to the fiscal installation after the retained records have been corrected.

b. Other Forms 32 will be handled by the disbursing officer. If he does not concur with the change made by the Army Regional Accounting Office, he will prepare a Form 14-37 to correct the accounting classification assigned to the transaction by the Army Re-

gional Accounting Office. If he concurs with the change made by the Army Regional Accounting Office, his retained records will be corrected accordingly and no acknowledgment of the change is required.

Section II. SPECIAL DEPOSIT ADJUSTMENTS

141. Adjustments Involving Special Deposits

a. When a collection is applied as an increase to special deposits but should have been credited to an appropriation or receipt account, or when a disbursing voucher charges an appropriation when it should have reduced the balance of a special deposit account, the error will be adjusted as follows:

INITIATING STATION		CORRECTION VOUCHER				ACCOUNTS OFFICE NO.	
Ft. Finance, Md.		CORRECTION OF <input type="checkbox"/> EXPENDITURES <input checked="" type="checkbox"/> COLLECTIONS				BUREAU YOU. NO. 3	
STATION NUMBER 100						DATE 1 July 1945	
NAME OF DISBURSING OFFICER		SYMBOL	NAME AND ADDRESS OF DISBURSING STATION		STATION NO.		
Col. E. Z. Smith, F. D.		210-111	Ft. Finance, Maryland		100		
TO ACCOUNTS OFFICE IN WHICH ORIGINAL DOCUMENTS WERE PROCESSED				DISBURSING OFFICER'S SIGNATURE (IF DIFFERENT APPROPRIATIONS AND/OR RECEIPT ACCOUNTS ARE INVOLVED)			
<input type="checkbox"/> ATLANTA <input type="checkbox"/> CHICAGO <input checked="" type="checkbox"/> NEW YORK <input type="checkbox"/> LOS ANGELES				/s/ E. Z. Smith, Col., F. D.			
FOREIGN THEATER FISCAL OFFICE							
APPROVED FOR PROPRIETY AND/OR AVAILABILITY OF FUNDS TO BE CHARGED				APPROVED FOR PROPRIETY OF ACCOUNTS TO BE CREDITED			
SIGNATURE, TYPED NAME AND TITLE				SIGNATURE, TYPED NAME AND TITLE			
CALENDAR DAY, MONTH AND YEAR OF VOUCHER	D. O. VOUCHER NUMBER	REPORTED AS			SHOULD HAVE BEEN REPORTED AS		
		APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT	APPROP. OR RECEIPT SYMBOL	DETAIL ACCT. CLASSIFICATION	AMOUNT
5 Sept. 1944	695	218921	Pvt. J. C. Barnes, Inf., 31,367,248	\$ 119.97	218920	Pvt. J. C. Barnes, Inf., 31,367,248 Died 4 Sept. 1944	\$ 119.97
REASON FOR CORRECTIONS							
To adjust collection erroneously credited to the Trust Fund Receipt Account. Adjustment requested by General Accounting Office.							

WD AGO FORM 14-37
 1 JUL 1945

Replaces WD AGO Form 14-37, 11 Sep 1944 (old WD FD Form 31), which is obsolete.

This is an adjustment of trust fund receipt accounts. Name of individual, serial number and date of death must be shown since the title of the trust fund 218920 requires this information. Since the adjustment does not affect the accounts of a fiscal installation, the original and one copy will be forwarded to the Army Regional Accounting Office.

⑥ Figure 24c. Adjustment of trust fund collections.

1 Jul 1945
142. Pro
a. No
collection
to miscel

CHAPTER II

(1) Standard Forms 1046 will be prepared to reduce the balance of the special deposit account and to increase the balance of the appropriation or receipt account.

(2) The Standard Form 1046 will be assigned a disbursing voucher number and entered on the Schedule of Disbursements. At the same time a collection will be reported on the Schedule of Collections and Voucher Deductions. No check will be drawn as the transaction is accounted for as a disbursement and voucher collection in the regular manner.

b. When a collection is applied as an increase to an appropriation but should have been credited to a special deposit account, or when a disbursing voucher charges a special deposit account when it should have reduced the balance of an appropriation, the error will be adjusted as follows:

(1) A fully explained Standard Form 1034 made payable to adjustments, and charging the appropriation, will be prepared and scheduled by the disbursing officer in the regular manner.

(2) The entire amount of this disbursing voucher will be picked up on the Schedule of Collections and Voucher Deductions as a voucher collection for the special deposit account.

c. Whenever a collection, properly creditable to special deposits, is erroneously applied to increase the balance of a receipt account (miscellaneous receipts, special fund receipts, or trust fund receipts), the error will be adjusted by withholding credit in the amount of

the error from the next collection or collections made for the same receipt account. The withheld portion will be credited to special deposits. The details of the operation are as follows:

The full amount of the current collection and the receipt account code number for which the collection was made will be entered on the Schedule of Collections and Voucher Deductions in the column headed "Explanation and Purpose." A full explanation of the necessity for the adjustment, as well as the amount to be withheld from the collection and credited to special deposits, will be stated in the same column. The sum remaining for the receipt account will be entered in an amount column opposite the code number of the receipt account, and the sum which was withheld for the special deposit account will be entered in an amount column opposite the special deposit code number. In the event a single collection is not sufficiently large to absorb the entire adjustment, two or more collections may be utilized. An example of such an adjustment is as follows:

(1) In this adjustment, it is assumed that a prior collection of \$100.00 was credited to 215160, Sale of Scrap and Salvaged Material, when it should have been credited to 21F0000, Special Deposits, All Other.

(2) It is further assumed that the disbursing officer has received a WD Form 325 in the amount of \$150.00 which was intended to credit the same miscellaneous receipt account.

(3) The entries on the WD AGO Form 14-55 are as follows:

Receipt No. or D. O. Vou. No.		Explanation and purpose (Name of remitter, pay roll, etc.)	Symbol of fund to be credited	Amount received by	
Disb. Vou. No.	Coll. Vou. No.			Collection	Vou. Deduc'n
		Balances brought forward		\$ 103.13	\$ 234.19
	1618	Capt. M. B. Carter, QMC, Commissary Sales, Form 10-87	212/50504 7-C-165	5895	
	1619	Major J. D. Black, QMC, Sale of Scrap, Form 325. \$150.00—215160 Note: Reduce 215160 by \$100.00 and increase 21F0000 in a like amount to adjust error in handling collection voucher 326 (Form 325, Capt. L. T. Peters, QMC, salvage sales) in the July 1944 accounts of the undersigned.	215160 21F0000	50.00 100.00	
2871	1620	Supp. P/R DEML Sect. 1320 SU	218930.3 218930.6		62.29 .50

142. Prohibited Adjustments

a. No attempt will be made to adjust a collection which was applied as an increase to miscellaneous receipts, if the adjustment is for the purpose of making a refund to an individual or organization.

b. Disbursing officers will make no effort to correct an error by canceling, withdrawing, or voiding a voucher after it has been forwarded to the Army Regional Accounting Offices.

143. Repayment of Amounts Erroneously Collected

a. GENERAL. When it is necessary for a disbursing officer to repay to the remitter a sum which was erroneously collected, the accounting procedure set forth in this paragraph will be applied.

b. SPECIAL DEPOSITS AND APPROPRIATIONS. When the amount erroneously collected was applied as an increase to a special deposit fund or to an appropriation, the same accounting classification which was credited by the erroneous collection will be charged by the repay voucher, except in the following instances:

(1) If the *appropriation* credited is available for expenditure, but the subsidiary accounting classification below the level of the appropriation (that is the allotment, purpose, and fiscal station number, or appropriation reimbursement account) is no longer in use, the disbursing voucher will charge the current subsidiary accounting classification, if the classification credited has been superseded.

(2) If the *appropriation* credited by the erroneous collection is *no longer available for expenditure*, the erroneous collection may be repaid to military personnel or civilian employees of the War Department by charging the applicable open allotment under Finance Service, Army, which is set forth in Section I, chapter 5, TM 14-700. The accounting classification for this open allotment during the fiscal year 1946 is 212/60425 601-67 P 422-13 S99-999.

c. SPECIAL OR TRUST FUND RECEIPTS. (1) When an erroneous collection is applied as an

increase to Special or Trust Fund Receipts, the repay voucher may be charged to the complementary Special or Trust Fund appropriation, providing:

(a) The appropriation is available to the War Department for expenditure, and

(b) It is feasible to satisfy all the requirements imposed in connection with disbursements charging the appropriation.

(2) When the complementary Special or Trust Fund appropriation cannot be used for the refund, the open allotment under Finance Service, Army cited in *b(2)* above will be charged to repay military personnel or civilian employees of the War Department. However, it will also be necessary to prepare a WD AGO Form 14-37 to transfer the amount of the erroneous collection from the receipt account to the appropriation Finance Service, Army. The code number for the Special or Trust Fund Receipt Account will be shown on the "Reported As" side of the Form 14-37 and the appropriation Finance Service, Army, together with the applicable appropriation reimbursement account will be shown on the "Should Have Been Reported As" side. During the fiscal year 1946, the accounting classification for the applicable appropriation reimbursement account is 212/60425, 1-C-171.

d. APPROPRIATION REIMBURSEMENT ACCOUNTS. When an appropriation reimbursement account is charged in repaying an erroneous collection, previously credited to the account, the code number of the account will be entered in the space ordinarily used for allotment, purpose, and fiscal station numbers.

e. MISCELLANEOUS RECEIPTS. The open allotment cited in *b(2)* above is also available for refunds to military personnel or civilian employees of the War Department for collections received in error and credited to miscellaneous receipts.

f. Whenever collections made in error are repaid, the repayment voucher will contain full references to the voucher and accounts in which the erroneous collection was reported.

g. PROHIBITED REFUNDS OF ERRONEOUS

1 Jul 1945

CHAPTER II

1 Jul 1945

COLLECTIONS. The open allotment under Finance Service, Army, cited above, which is available for repayment of erroneous collections to military personnel and civilian em-

ployees of the War Department, is not available to repay other claimants, even though the amounts received from them may have been collected in error.

nt, is not avail-
even though the
may have been

1 Jul 1945

Jul 1945

TM 14-704

CHAPTER 12 ACCOUNT CURRENT

Section I. GENERAL

144. Purpose of Form

The account current is a consolidated financial statement of a disbursing officer's accountability, and is prepared on Standard Form 1019 (Account current) at the close of each accounting period. The entries on the account current are summaries of transactions, by type.

145. Accounts Current Submitted By

Each disbursing officer, including special disbursing agents but excluding Class A and Class B agents, will prepare and submit an account current to the proper accounting office at the close of each accounting period. (See WD Cir. No. 481, 1944, and ch. 2, this manual.) An account current is required for each accounting period during which a disbursing officer is accountable for money belonging to the United States, even though there may have been no receipts nor payments during that period. A disbursing officer who is not accountable for money belonging to the United States, but who has not been relieved from disbursing duty, will submit to the proper accounting office a Standard Form 1063 (Collecting and disbursing officer's or agent's report of no transactions) at the close of each accounting period until he is either relieved from disbursing duty, or receives funds belonging to the United States which will necessitate the submission of an account current rather than a Standard Form 1063.

146. Date of Submission

The account current will be completed, signed and mailed not later than the 10th calendar day following the close of the accounting period. Failure to do so will cause the disbursing officer to be declared delinquent in the submission of his money accounts.

Section II. FACE OF THE ACCOUNT CURRENT

147. Account Current Divided Into Sections

The face of the Account Current will be divided into disbursing, retirement, and special deposit sections. Each fund will be accounted for on a separate line. A disbursing officer with a balance in either the Chase National Bank or the Bishop National Bank will account for such balance on a separate line in the disbursing section. All other officers will use only one line in the disbursing section. Only one line is used in the retirement section but one or more lines will be used in the special deposit section depending upon the number of special deposit accounts utilized by the disbursing officer.

148. Entries on Face of Account Current

Entries will be made in Columns 1 through 12 on the face of the account current as follows:

a. COLUMN 1 (APPROPRIATION, FUND, AND ACCOUNT TITLES). In this column will be entered the code numbers, and captions of fund titles, as illustrated on the face of the example account current furnished with this chapter.

b. COLUMN 2 (BALANCE DUE UNITED STATES FROM LAST ACCOUNT). The unexpended balance of each fund accounted for by the disbursing officer, as shown in column 12 of the last account current submitted, will be entered in this column.

c. COLUMN 3 (ACCOUNTABLE WARRANTS). The total of all advances by accountable warrant will be entered in this column of the disbursing section on the line captioned 21X0000 A.A.A. The entry will be supported by a Schedule of Accountable Warrants prepared by the disbursing officer in accordance with the example furnished in figure 27. A copy of the accountable warrant is not submitted to the Regional Accounting Office by the disbursing officer.

Standard Form No. 1013 - Revised
 Form Approved by the War Relocation Authority
 August 15, 1944

ACCOUNT CURRENT

Symbol 210-111

Department
 WAR

Symbol
 FT. FINANCE, MD.
 REGULAR & SPECIAL DEPOSIT

Bureau
 FINANCE

Symbol
 28 January, 1944

Account
 12

Title
 DISBURSING OFFICER

From 1 November, 1944, to 30 November, 1944, both dates inclusive, under official bond dated 28 January, 1944.

APPROPRIATION, FUND, AND ACCOUNT TITLES DISBURSING SECTION:	RECEIPTS			PAYMENTS			BALANCE DUE UNITED STATES (12)		
	3 DEBITABLE ACCOUNT (2)	4 COLLECTIONS (1)	5 ADJUSTMENTS (5)	8 DISBURSMENTS (8)	9 RECEIPTS (9)	10 ADJUSTMENTS (10)		11 TRANSFER TO OTHERS (11)	
	1	2	3	4	5	6	7		
2100000 AAA, Symbol 210-111	\$10,818 23	\$30,000 00	\$ 2,189 09	\$ 50 00	\$1,757 45	\$35,993 11	\$80,808 18	\$13,493 41	\$11,812 93
RETIREMENT SECTION:									
218135-2 CSR & DF	0 00		2 00	162 33	6 67		171 00	6 67	0 00
SPECIAL DEPOSIT SECTION:									
21F0000 All Other	158 90		626 81	24 60	169 13		978 14	16 85	677 52
21F5867 FTW	0 00			151 10	110 80		562 20	13 20	0 00
21F5850 Class A Pay	312 25		168 75	106 25	356 25		1,272 50	33 75	263 75
21F5878 FTW (Nonresident Aliens)	101 10			148 27			350 67	5 16	139 31
Total	\$11,419 18	\$30,000 00	\$2,886 65	\$2,991 30	\$36,636 56	\$83,913 69	\$13,550 33	\$ 66 96	\$13,023 51

13 * Necessitated by erroneous credit in November 1944. See attached copy of letter from Fiscal Director, A.S.F.

For
 Grand
 Accounting
 Officer

I certify that the above is a full, true, and correct account of all moneys coming into my possession on account of the United States during the period stated, under my official bond dated & approved 28 January 1944, except amounts reported in the following accounts rendered under the said bond:
 The balance of \$13,023.51 is held as stated on the reverse hereof.

6 December 1944
 Ft., Finance, Md.
 Col., F.D.
 (Type) (Date) (Title) (Signature)

Figure 25. Account Current (Front)

January 1944
F.D.
10-11285

1945 Jul 1

Jul 1945

CHAPTER 12

TM 14-704

EXPLANATION OF FIGURE 25.

- 1** The captions of the funds accounted for are entered in the first column; each section is segregated. Symbols of the funds must be shown. The use of titles or abbreviations thereof is optional.
- 2** Entries in this column are the same as those stated in the last column of the October 1944 account current.
- 3** Accountable warrants pertain to the disbursing section only, and the entry in this column is supported by a Schedule of Accountable Warrants.
- 4 & 5** Cash collections are entered in Column 4 (Collections) and voucher collections are entered in Column 5 (Adjustments). These sums are supported in total by the Schedule of Collections and Voucher Deductions. Certain adjustments, which are necessitated by previous error, are entered in Column 5 as separate items so that they will not be confused with voucher collections. All collections except for Civil Service Retirement and special deposits are entered in Columns 4 and 5 of the disbursing section.
- 6** Transfers received from other disbursing officers are entered in this column, and the heading is typed in. It is unusual to receive transfers for retirement and special deposits; see item 11 below. Entries in this column are supported by a Schedule of Transfers from Others and original W. D. Forms No. 326.
- 7** Column 7 (Total) is an audit column. The entries on each line equal the sum of all entries in Columns 2, 3, 4, 5, and 6 and also equal the sum of all entries in Columns 8, 9, 10, 11, and 12.
- 8** All disbursements, except those stated on Standard Forms 1046, are entered in this column on the lines to which they pertain. No entry is made in the retirement section of this column. The total of all entries in this column plus disbursements on Standard Forms 1046 which are entered in Column 10 (Adjustments), must equal the total on the Schedule of Disbursements.
- 9** Deposits on Treasury Department Forms No. 1 pertain only to unexpended balances of 21X0000 A.A.A. funds, and retirement. Entries in this column are supported by a "Schedule of Deposits to Personal Credit".

- 10** Disbursements stated on Standard Forms 1046 are entered in this column, and are supported in total by the Schedule of Disbursements; see item 8 above. Certain adjustments reducing the accountability of a disbursing officer, and which are necessitated by previous error are also stated in this column, and when these adjustments pertain to special deposits, they are entered as separate items so that they will not be confused with 1046 disbursements. This type of adjustment is not illustrated.
- 11** Transfers to other disbursing officers are entered in this column and the heading is typed in. It is unusual to transfer retirement and special deposit sums. In this case, as in item 6 above, the transfers pertaining to retirement and special deposits as well as \$13,493.41 pertaining to disbursing funds, were received from another disbursing officer to facilitate his closing for change of bond, and were transferred back to him on the next day in order that he might resume disbursing duty. Entries in this column are supported by a Schedule of Transfers to Others.
- 12** The balances for which a disbursing officer is accountable are entered in the final column and these same sums are entered in Column 2 (Balance Due United States from Last Account) on the next account current.
- 13** Each adjustment must be fully explained. The notation pertains to the \$50.00 entry in the disbursing section of Column 5 (Adjustments).
- 14** The entry of \$13,023.51 is the total for which the disbursing officer is accountable and is the same as the balance stated in the certificate at the bottom of the sheet.
- 15** Date shown here is date that account current is forwarded. The account current must be completed, signed, and mailed, on or before the 10th calendar day following the close of the accounting period.
- 16** The name in the heading of the account current and the signature should be exactly as stated on the officer's surety bond.

Figure 25 - Continued.

EXPLANATION OF FIGURE 26.

1 Entries in the 03.13 Disbursing Cash Account are obtained from the cash blotter, or, when obtained from supporting schedules and/or related data, the totals on the cash blotter are used as control figures to verify the accuracy of the entries. All cash transactions are accounted for in the 03.13 Disbursing Cash Account.

2 These entries represent balances carried forward from the October 03.13 account. They are entered at the top of the Receipts section.

3 These entries represent increases to the cash account which occurred during November 1944. They are entered in the lower part of the Receipts section. The item of \$2,986.65 is supported by the Schedule of Collections, and the item of \$20,000.00 is supported by a Schedule of Checks Drawn for Cash. Transfers from others need not be supported by a schedule since the original W. D. Forms 326 furnish necessary information as to source of funds.

4 These entries which represent reductions in the cash account during November 1944 are entered at the top of the Payments section. The entry of \$21,074.60 is supported by the Schedule of Disbursements, the \$2,235.49 by W. D. Forms No. 327, and \$1,634.39 by a Schedule of Deposits to Official Credit.

5 These entries are balances which will be carried forward to the December 1944 03.13 account. They are entered in the lower part of the Payments section. The sum of \$749.49 is supported by a Schedule of Cash in the Hands of Agents, and W.D.,A.G.O. Forms Nos. 14-49, or 14-47, or 14-48.

6 The 03.17 Collection Account will not be used.

7 When a disbursing officer is claiming salary advances, deferred pay rolls, or cash on hand, this certificate must be executed by two disinterested individuals, and when practicable, by commissioned officers.

8 The Analysis of Balance Due the United States reveals the manner in which the disbursing officer is holding the balance for which he is accountable. All detailed entries, below those stated for the checking accounts, are also shown in the lower portion of the Payments section of the 03.13 Disbursing Cash Account. The total of \$13,023.51 equals the total of Column 12 (Balance Due the United States) and the balance figure stated in the certificate, on the face of the account current.

9 In this block the disbursing officer indicates the documents which are forwarded in support of the account current.

10 This block will not be used by the disbursing officer.

Figure 26 — Continued.

SCHEDULE OF ACCOUNTABLE WARRANTS

Received by Col. E. Z. Smith, F.D., Symbol 210-111, Disbursing Officer
Ft. Finance, Maryland, during November 1944.

<u>WARRANT NO.</u>	<u>DATE</u>	<u>AMOUNT</u>
185,962	4 Nov. 1944	\$30,000.00

Figure 27. Schedule of Accountable Warrants.

d. COLUMN 4 (COLLECTIONS) AND COLUMN 5 (ADJUSTMENTS). (1) In these two columns there will be entered the collections which are stated on the Schedule of Collections, and Voucher Deductions, WD AGO Form 14-55. Cash collections will be entered in column 4 and voucher collections will be entered in column 5. Collections increasing the balances of appropriations, miscellaneous receipts, special fund receipts, and all trust fund receipts except retirement, will be entered in columns 4 and 5 of the disbursing section. Collections for retirement will be entered in the retirement section, and collections for each special deposit fund will be entered in columns 4 and 5 on the appropriate lines of the special deposit section. The total collections entered in these columns must equal the total reported on the Schedule of Collections for the period covered by the account current.

(2) Certain adjustments, which are necessitated by previous error and which increase the balance of the disbursing officer, are also entered in column 5. Ordinarily these entries are made on the advice of the regional or foreign theater accounting office or the Fiscal Director, Army Service Forces. The adjustments will be entered as separate items in this column and fully explained, so that they will not be confused with voucher collections.

e. COLUMN 6. This column will be used for transfers from others. Entries will be stated on the lines to which the transferred funds pertain. The Schedule of Transfers From Others is in direct support of the entries appearing in the column and the original WD Forms 326 are submitted in support of the schedule. When this column is used, the legend "Transfers From Others" will be typed in the heading. (See ch. 5.)

f. COLUMN 7 (TOTAL). This column is for audit purposes. On each line, the total of all entries to the left of column 7 (columns 2, 3, 4, 5, and 6), and the total of the entries to the right of column 7 (columns 8, 9, 10, 11, and 12) are equal to the entry stated in column 7.

g. COLUMN 8 (DISBURSEMENTS). This column will be used for all disbursements except those charged to Special Deposits which are stated on Standard Forms 1046. (See *i*

below.) The total of all vouchers charging appropriations will be entered in the disbursing section. Since disbursements cannot be charged against 218135.2, no entries will appear in this column opposite the retirement section. Special Deposit disbursements (except those stated on Standard Forms 1046) will be entered in the Special Deposit section on the lines to which they pertain. The total of this column, plus disbursements on Standard Form 1046 in column 10, must equal the total of the Schedule of Disbursements for the period covered by the account current.

h. COLUMN 9 (TREASURY DEPOSITS). In this column will be entered the totals of deposits made on Treasury Department Forms 1. Deposits of unexpended balances are entered in the disbursing section and deposits of retirement collections are entered in the retirement section. No entries will be made in column 9 of the special deposit section. The Schedule of Deposits to Personal Credit, prepared locally in conformity with the example furnished in chapter 6 will be submitted in support of the entries in column 9.

i. COLUMN 10 (ADJUSTMENTS). (1) In this column will be entered the totals of those disbursements which are stated on Standard Forms 1046; such entries apply only to the Special Deposit Section. All other disbursements of Special Deposits are entered in column 8. (See *g* above.) It will be noted that the total of the Schedule of Disbursements corresponds to the total of columns 8 and 10 except as provided in (2) below.

(2) Certain adjustments, which are necessitated by previous error and which decrease the accountable balance of the disbursing officer, are also entered in column 10. Ordinarily the entries are made on the advice of the regional or foreign theater accounting offices, or the Fiscal Director, Army Service Forces. These adjustments will be entered as separate items and will be fully explained so that they will not be confused with Standard Form 1046 transactions.

j. COLUMN 11. This column will be used for transfers to others. Entries will be stated on the lines to which the transferred funds pertain. The Schedule of Funds Transferred to Others is in direct support to the entries in

this column. The legend "Transfer to Others" will be typed in the heading. (See ch. 5.)

k. COLUMN 12 (BALANCE DUE THE UNITED STATES). The unexpended balance of each fund will be entered in the various lines of this column. The balances shown in this column will be entered in column 2 of the next account current prepared.

149. Special Requirements

Care will be exercised to correctly fill in the heading of the account current, as well as the certificate. Particular attention is invited to the necessity of correctly stating the date of the official bond. The date shown in the certificate is the date the account current is forwarded. The total of column 12 will equal the total of the monetary entries on the reverse of the account current under "Analysis of Balance Due United States."

Section III. REVERSE OF THE ACCOUNT CURRENT

150. General

The reverse side of the account current is composed of the 03.13 Disbursing Cash Account, the 03.17 Collection Account, and the Analysis of Balance Due the United States.

151. Accounting for Cash

Cash transactions will be accounted for in the 03.13 Disbursing Cash Account; the 03.17 Collection Account will not be used.

152. Entries in the 03.13 Account

The following is a list of transactions which will result in entries in the 03.13 account:

- Cash on hand.
- Checks for cash.
- Cash collections.
- Cash transfers.
- Uncollectible checks.
- Cash disbursements.
- Deposits to official credit.
- Deposits to personal credit (if made in cash).
- Cash in the hands of agents.

- Deferred pay rolls.
- Advances to travelers.
- Loss of cash.
- Funds in limited depositories.
- Miscellaneous entries.

Paragraphs 153 through 165 contain instructions for reporting of these transactions on the reverse of the account current.

153. Cash on Hand

At the close of the accounting period, the amount of cash on hand (in cash drawer) will be entered as the last item on the payments side of the 03.13 account on the line captioned "Cash on hand (03.13)." The same amount will be carried forward and entered as the first entry in the 03.13 account of the next account current prepared on the line captioned "Cash on hand last account."

154. Checks for Cash

a. Checks for cash (Treasury checks drawn for cash) will be entered on the receipts side of the 03.13 account. In the event that there is not sufficient room to list each check by number, date, and amount, the total only will be shown in the 03.13 account, but this entry will be supported by a "Schedule of Treasury Checks Drawn for Cash" prepared in accordance with the example furnished with this chapter. (See fig. 28.)

b. Limited depository checks drawn for cash will not be accounted for in the 03.13 disbursing cash account but will be listed on a "Schedule of Limited Depository Checks Drawn for Cash" and this schedule will be forwarded with the account current even though it is not in support of any entry on the account current.

155. Cash Collections

The total of all cash collections entered on the Schedule of Collections will be entered on the receipts side of the 03.13 account. This entry will be in agreement with the total of column 4 (Collections) on the face of the account current.

156. Cash Transfers

Cash received by transfer from another dis-

5 contain instructions on the
sistaries.

1 Jul 1945

1 Jul 1945

CHAPTER 12

TM 14-704

SCHEDULE OF TREASURY CHECKS DRAWN FOR CASH

Drawn by Col. E. Z. Smith, F. D., Symbol 210-111, Disbursing Officer,
Pt. Finance, Maryland, during November 1944.

<u>CHECK NO.</u>	<u>DATE</u>	<u>AMOUNT</u>
3394753	2 Nov.	\$ 500.00
3394754	2	500.00
3394755	2	500.00
3394756	2	500.00
3395036	24	1,000.00
3395140	29	17,000.00
	TOTAL	\$ 20,000.00

SCHEDULE OF LIMITED DEPOSITARY CHECKS DRAWN FOR CASH, BARCLAY'S BANK

Drawn by Major Tom Anderson, F. D., Symbol 210-514, Disbursing Officer
APO 359, c/o Postmaster, New York, N. Y., during November 1944.

<u>CHECK NO.</u>	<u>DATE</u>	<u>AMOUNT</u>
369478	1 Nov.	£ 50.0.0
369593	15	50.0.0
369842	28	75.0.0
	TOTAL	£ 175.0.0

£ 175.0.0 @ 4.035=\$706.13

Figure 28. Schedule of Treasury Checks for Cash and Schedule of Limited Depositary Checks for Cash.

bursing officer will be entered on the receipts side of the 03.13 account, and cash transferred to another disbursing officer will be entered on the "Payments Side."

157. Uncollectible Checks

When a check is returned as uncollectible the disbursing officer will adjust his check register and enter the amount of the check in column 5 of his cash blotter. When the account current is prepared, uncollectible checks returned during the accounting period will be entered on the receipts side of the 03.13 account. If the check was not redeemed prior to the close of the accounting period, it will also be shown on the payment side as a separate item with other balances on hand. For authority and instructions as to method of writing off of uncollectible checks, see chapter 15.

158. Cash Disbursements

The total of all cash paid in settlement of disbursing vouchers will be entered as the first line of entries in the payments side of the 03.13 account. This sum will be in agreement with the final total of the "Paid in Cash" column of the Schedule of Disbursements.

159. Deposits

a. Deposits to official credit on TD Form 6599 will be entered on the payments side of the 03.13 account. If there is not sufficient room to list the certificates by date, number, and amount, a total entry will be shown and the deposit will be listed on a "Schedule of Deposits to Official Credit on TD Form 6599" in accordance with the example schedule furnished in chapter 6.

b. Deposits of cash to a checking account maintained with a limited depository will not be entered on the account current but will be entered on a Schedule of Deposits to the Limited Depository (name of bank) in accordance with the example schedule furnished in chapter 6.

c. If a disbursing officer deposits *cash on hand* on a TD Form 1, the personal credit deposit will be entered on the payments side of the 03.13 account.

160. Cash in the Hands of Agents

The total balance in the hands of agents will be shown on the reverse of the account current on the payments side of the 03.13 account. This entry will be supported by a "Schedule of Funds in the Hands of Agents" prepared in accordance with the example schedule furnished with this chapter. (See fig. 29.) This schedule will be supported by WD AGO Forms 14-49 (return of funds and statement of agent officer's balance), (or by WD AGO Forms 14-47 or 14-48). This same entry will be shown on the receipts side of the 03.13 account on the next account current.

161. Deferred Pay Rolls

Whenever cash is expended in the settlement of pay rolls but the officer is unable to claim credit for these payments before the close of the accounting period, the amount of cash so expended will be stated on the payments side of the 03.13 account on a line captioned "Deferred Pay Rolls." This entry need not be supported by any document other than the certificate stated immediately below the 03.17 collection account. The same amount will be entered on the receipts side of the 03.13 account on the next account current.

162. Advances to Travelers

Funds advanced to travelers will be entered on the payments side of the 03.13 account and this entry will be supported by a Standard Form 1089 (Schedule of advances of funds for travel expenses). The same amount will be entered on the Receipts Side of the 03.13 account on the next account current.

163. Loss of Cash

When a loss of cash exists in the account of a disbursing officer at the close of the accounting period, the amount of the loss will be stated on the payments side of the 03.13 account and this same sum will be entered on the receipts side of the 03.13 account on the next account current. For details in connection with accounting for loss of cash, see chapter 13.

Agents
hands of agents will
the account current
of
Schedule
03.13
a prepared

1 Jul

1 Jul 1945

CHAPTER 12

TM 14-704

SCHEDULE OF FUNDS IN THE HANDS OF AGENTS

November 1944 accounts of Col. E. Z. Smith, F.D.,
Symbol 210-111, Disbursing Officer, Ft. Finance, Maryland

<u>NAME OF AGENT</u>	<u>AMOUNT</u>
1st Lt. W.D. Akins, F.D.	\$ 474.04
Capt. R. F. Perkins, F.D.	171.96
1st Lt. P. L. Morris, F.D.	103.49
TOTAL	\$ 749.49

Figure 29. Schedule of Funds in Hands of Agents.

164. Funds in Limited Depositaries

Checking accounts in limited depositaries are accounted for by the disbursing officer as if they were held in cash, although they are segregated from "Cash on Hand." The balance in a limited depositary at the end of the accounting period will be stated on the payments side of the 03.13 account and this same amount will be entered on the receipts side of the 03.13 account on the next account current. (See sec. III, ch. 10.)

165. Miscellaneous Entries

The above items do not include all possible entries in the 03.13 account, for example, adjustment entries are occasionally required. Whenever the disbursing officer is accounting for cash in a manner different from the methods set forth above, he will enter such amount on the Payments Side, on a properly captioned line, and this same amount will be entered on the receipts side of the 03.13 account on the next account current.

166. Segregation of Postings

a. In posting the receipts side of the 03.13 account, the amounts which are brought forward from the previous account will be entered in the upper portion of the columns, and those entries which pertain to actual increases in the cash balances will be entered in the lower portion of the columns.

b. Conversely, entries in the payments side of the 03.13 account which represent actual decreases of cash balances will be entered in the upper portion of the columns, and those amounts which will be carried forward to the receipts side of the next 03.13 account will be entered in the lower portions of the column.

167. Verification of Cash and Certificate

When a disbursing officer, whether accountable or 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 persons, preferably commissioned officers and always, if possible, disinterested persons,

to witness the count thereof and to certify on the account current to the fact of verification of the cash balance reported thereon. A person on duty in the office of the accountable or agent disbursing officer is not considered a disinterested person within the meaning of this paragraph. In the event the disbursing 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.

168. Analysis of Balance Due the United States

a. The Analysis of Balance Due the United States is a statement of the total accountability of the disbursing officer showing the manner in which such accountability is held.

b. The first three lines of the analysis statement are used for checking account balances. If a disbursing officer holds balances in the Chase or Bishop National Bank, or in a limited depositary, he will enter the amount of his checking account balance on a separate line which will be captioned by the name of the bank.

c. Balances pertaining to limited depositaries, and all other detailed items in the Analysis of Balance Due the United States are also shown in the lower portion of the payments side of the 03.13 disbursing cash account as amounts to be carried forward to the receipts side of the next 03.13 account.

d. The total of the Analysis of Balances Due the United States will be the same as the total of column 12, and the monetary entry stated in the certificate, on the face of the account current.

169. Inclosures

In this block the disbursing officer will indicate the documents prepared during the accounting period which are in support of the account current. Even though they may have been forwarded separately, they will be included in this block.

name of the individual from whom the recovery was made, and will furnish the name and symbol number of the disbursing officer in whose accounts the loss is stated. There is shown below an example of the body of such a letter:

"There is forwarded herewith Treasury check No. 6573214, dated 7 December 1944, drawn over symbol 212-197 in the amount of \$50.00, payable to the Treasurer, which represents a recovery of loss of funds (by deduction on December, 1944, Voucher No. 6939) from Captain R. D. Harris, A. C., for the accountable disbursing officer Colonel James C. Peterson, F.D., Symbol No. 211-304."

b. When the recovery is made by cash, the disbursing officer will draw a Treasury check in exchange for cash indorsed to the Treasurer of the United States in the amount of the recovery and will forward the check in accordance with instructions contained in *a* above.

c. In the event that the disbursing officer who makes the recovery does not have a Treasury Balance and therefore is unable to draw a Treasury check, he will draw a check on his limited depository account and will forward such check to his central disbursing officer who will take the check into his cash account and substitute therefor a Treasury check for cash, indorse it payable to the Treasurer of the United States, and forward it in accordance with *a* above. The letter of transmittal will be prepared by the disbursing officer who makes the recovery, but in this case it will be addressed to his central disbursing officer for action and subsequent indorsement to the Fiscal Director. The central disbursing officer, when he substitutes a Treasury check for the one which was written by the officer making the recovery, will indorse the letter to the Fiscal Director in Washington, D. C. and will furnish the check number and symbol in such indorsement.

d. In those instances when the disbursing officer does not have a checking account, he will proceed as follows:

(1) If practicable, he will without delay exchange cash (in the amount of the recovery) for a check drawn by another disbursing

officer, and will dispose of this check as outlined above.

(2) If it is not practicable to exchange cash for another disbursing officer's check, the officer making the recovery will immediately prepare WD Forms 326 and 327 showing a transfer in cash (in the amount of the recovery) from his central disbursing officer. Two copies of the Form 326, together with the signed original and one copy of the Form 327, will be forwarded by transmittal letter to the central disbursing officer with the request that he draw a check for cash indorsed payable to the Treasurer of the United States and mail such check with an indorsement to the transmittal letter to the Fiscal Director, Accounts Division, Temporary Building C, 2d and Q Streets, S. W., Washington 25, D. C. The transmittal letter to the central disbursing officer will reveal the name of the individual from whom the recovery was effected and the name of the disbursing officer who is accountable for the loss; an example of the body of such a letter is as follows:

"I have this day recovered by withholding on Voucher No. 3629, December 1944 accounts of the undersigned, the amount of \$100.00 from Major C. A. Hawkins, F.D., for the accountable disbursing officer, Captain P. L. Fisher, F.D., Symbol No. 211-693. There are inclosed Forms 326 and 327 acknowledging the receipt from you of a \$100.00 cash transfer; it is requested that you draw a Treasury check for cash in this amount, indorse same payable to the Treasurer of the United States, and inclose it with an indorsement to this communication to the Fiscal Director, Accounts Division, Temporary Building C, 2d and Q Streets, S. W., Washington 25, D. C."

The indorsement by the central disbursing officer of the transmittal letter will reveal the check number and symbol number of the central disbursing officer. An example is as follows:

"As requested in basic communication, there is inclosed Treasury check No. 3964396 in the amount of \$100.00 which was issued on 15 December 1944 by Colonel A. R. Smith, Symbol 210-843."

The central disbursing officer will, by separate communication to the disbursing officer

to exchange cash
checks, the of-
immediate
1 Jul 1945
this check as out-

who made the recovery, acknowledge receipt of the Forms 326 and 327, and in this acknowledgment he will furnish the date, number, amount, and disbursing symbol of the check by which the recovery was transmitted to the Fiscal Director.

175. Disposition of Check by Fiscal Director

Upon receipt of a check for recovery of loss of funds, the Fiscal Director, Army Service Forces, will deposit it on a Treasury Department Form 1 (Revised), to the personal credit of the disbursing officer in whose accounts the loss occurred, and will forward the duplicate and triplicate copies to the affected officer, if he is on disbursing duty in the continental United States.

176. Accounting for Deposits Made by the Fiscal Director

When a disbursing officer receives the copies of TD Form 1 which show that the Fiscal Director, Army Service Forces has made a deposit for him, he will take credit for the deposit in column 9 of the next account current prepared if the loss occurred under his current bond. If the loss occurred under an old bond, he will take credit for the deposit in column 9 of a supplemental account current prepared under the old bond, and this account current will be forwarded to the accounting office (Army Regional Accounting Office or Foreign Theater Fiscal Office) which received the final account current prepared under the old bond. The duplicate copy of the Form 1 will be forwarded to the office receiving the account current on which credit is claimed for the deposit.

177. Accounts Prepared for Officers

In the event that recovery is made for an officer who is no longer on disbursing duty, the regional accounting office will prepare a supplemental account current, for informational purposes only, which will show the deposit and the resulting reduction in his accountable balance. The supplemental account current will be forwarded to the General Accounting Office in the regular manner.

178. When Reassigned to Duty

a. When a disbursing officer in whose accounts a loss occurred is relieved from disbursing duty, and after a period of time is reassigned to disbursing duty under the same bond, he will prepare his opening account current as provided in paragraph 172 by determining the amount of the unrecovered loss through contact with the accounting office to which he forwarded his final account current prepared at the old station. In the event he is unable to determine this information at the time the first account current is prepared, the adjustment entry increasing his accountable balance will be shown on the first account current rendered after the information is available to him.

b. In a like manner, if the officer is reassigned to disbursing duty under a different bond, he will determine the amount of the unrecovered loss pertaining to the old bond by communicating with the accounting office to which the final account current under the old bond was forwarded, so that he may be able to show correct balances on the supplemental accounts called for by paragraph 176.

179. Recovery by the Accountable Disbursing Officer

a. When the officer in whose accounts the loss occurred makes a recovery, and if he is disbursing under a *different* bond than existed at the time the loss occurred, he will account for the recovery as follows:

(1) If recovered by withholding on a voucher, the amount withheld will be settled by a check payable to the Treasurer as in paragraph 174a, but the check *will not* be mailed to the Fiscal Director. Instead, the disbursing officer will deposit it to his personal credit by TD Form 1 in the regular manner.

(2) If recovered in cash, the disbursing officer will draw a check for cash and indorse same payable to the Treasurer of the United States; however, the check will be deposited by the officer on TD Form 1 to his personal credit.

(3) The amount of the deposit will be shown in column 9 (Treasury Deposits) on the face of a supplemental account current pre-

pared under the old bond, and forwarded as in paragraph 176.

b. If the officer is disbursing *under the same bond*, the recovery, whether made by cash or withholding, will not be deposited on TD Form 1, but will be accounted for by reducing the amount of the loss on the reverse of the account current. When the recovery is accomplished by withholding part of the amount due on a voucher, a notation will be placed on the voucher explaining the deduction; the net amount due will be paid to the payee. In scheduling the voucher on his WD AGO Form 14-54 the disbursing officer will report the amount withheld as a cash payment. For example, Lt. Jones presents a voucher for \$252.00 from which \$10.00 is to be withheld as a partial payment on a loss of funds. If Lt. Jones is paid in cash, the entire amount of \$252.00 will be entered in the cash payment column of the Schedule of Disbursements. If Lt. Jones is paid by check, the amount of \$10.00 will be entered in the "Paid by Cash" column and \$242.00 would be entered in the "Paid by Check" column. See paragraph 180 for method of reflecting voucher recoveries in the 03.13 disbursing section on the reverse of the account current.

c. When an officer in whose accounts the

loss is stated makes a recovery, he will furnish full details by letter to the Fiscal Director, Receipts and Disbursements Division, Temporary Building T-7, Gravelly Point, Washington 25, D. C. An example of the body of such a letter is as follows:

"A partial recovery of funds lost by Captain R. D. Harris, A. C., has been accomplished by withholding \$50.00 on Voucher No. 8394, March 1945 accounts of Colonel A. B. Jones, Symbol 210-542."

180. Entries on Reverse of Account Current

a. In the examples furnished in this paragraph, it is assumed that \$50.00 is the amount of unrecovered loss at the beginning of the month, and that \$10.00 is recovered during the month. It will be noted that no attempt has been made to show entries for cash collections and disbursements, cash in the hands of agents, and other items not directly affected by loss of funds. When such transactions occur, they will, of course, be shown in the 03.13 accounts.

b. If the disbursing officer in whose accounts the loss is stated makes a recovery in cash, and if he is disbursing under the same bond, he will account for it in the 03.13 disbursing cash account in conformity with the following illustrations:

03.13 DISBURSING CASH ACCOUNT

Receipts		Am't	Payments		Am't
Cash on Hand.....		\$ -0-			
Loss of Cash.....		50.00			
			Loss of Cash.....		\$40.00
			Cash on Hand (03.13).....		10.00
Total.....		\$50.00	Total.....		\$50.00

1 Jul 1
If t
the off

1 Jul 1945
 will furnish
 Director, Re-
 temporary
 25,
 a letter

1 Jul 1945

CHAPTER 13

TM 14-704

If the cash recovery had been deposited to the officer's checking account, the \$10.00 would have been shown as a deposit to official credit, or as a balance in the limited depository, instead of "Cash on Hand".

c. Whenever a loss is recovered by withholding part of the amount due on a voucher

(par. 179b), the recovery will be shown as a separate item in the payment side of the 03.13 account. In the example shown below the disbursing officer's WD AGO Form 14-54 reflects cash payments of \$8,010.00. Of this amount \$8,000.00 was actually paid to individual payees and \$10.00 was withheld as a partial recovery on a \$50.00 loss:

03.13 DISBURSING CASH ACCOUNT

Receipts	Am't	Payments	Am't
Cash on Hand.....	\$9,000.00	Cash Disbursements.....	\$8,000.00
Loss of Cash.....	50.00	Recovery of Loss.....	10.00
		Loss of Cash.....	40.00
		Cash on Hand (03.13).....	1,000.00
Total.....	\$9,050.00	Total.....	\$9,050.00

d. All unrecovered losses will be shown as a separate entry in the "Analysis of Balance Due United States" on the reverse of the account current. This entry must agree with the amount shown in the lower part of the payment side of the 03.13 account.

181. Unusual Cases

In the event a disbursing officer is unable to account for the money as a loss of disbursing funds, he will promptly advise the Fiscal Director, Army Service Forces, why he cannot do so, and request specific instructions.

CHAPTER 14

SOLDIERS' DEPOSIT

182. General

Sums collected for Soldiers' Deposits will be applied as increases to the Trust Fund Receipt 218910 Deposits, Pay of the Army. Repayments of soldiers' deposits will be charged to the complementary Trust Fund Appropriation, 21X8910 Pay of the Army, Deposit Fund, and the amounts of interest paid will be charged to Finance Service Army. For fiscal year 1946, the full accounting classification to be charged with repayments is 21X8910 601-810 P410-13 S99-999, and for interest payments, 212/60425 601-67 P420-14 S99-999.

183. Collections

a. Collections are received for soldiers' deposits by cash, and by voucher deductions.

b. Cash collections are received by personnel officers who will transmit the money to the disbursing officer on WD AGO Forms 14-15 submitted to him in triplicate. On the date received, the Form 14-15 will be assigned a collection voucher number and entered on the WD AGO Form 14-55 in the regular manner. The amount of the form will be entered in the column used for cash collections. Disposition of the WD AGO Form 14-15 will be as follows:

(1) Original with Schedule of Collections to applicable Army Regional Accounting Office.

(2) Duplicate will be listed as a separate inclosure on the disbursing officer's WD AGO Form 14-36, and forwarded with accounts for period in which collection is reported to the applicable Army Regional Accounting Office.

(3) Triplicate copy will be retained by the disbursing officer.

c. Soldiers' deposits received by voucher collections will appear on the related pay rolls in the remarks under the name of each individual involved. In addition, the personnel officer is required to submit to the disbursing officer, in duplicate, a WD AGO Form 14-15. The disbursing officer will proceed as follows:

(1) After the related pay roll has been paid,

the disbursing officer will carefully compare the pay roll and related Forms 14-15 to determine that each depositor who is red-lined on the pay roll is also red-lined on the Form 14-15, and that the total of the form corresponds exactly with the amount shown on the brief of the pay roll for credit to 218910.

(2) When a soldier's deposit is made by voucher deduction, the disbursing officer is not required to sign the Soldiers' Deposit Book, but, in lieu thereof the personnel officer enters complete voucher reference to pay roll on which deposit was deducted. To provide necessary information, the disbursing officer will place a notation showing full voucher reference on the body of the Form 14-15. An example of such a notation is as follows:

"Deducted on Voucher No. 5349, January 1945 accounts of Colonel E. Z. Smith, F.D., Symbol 210-111."

(3) Soldiers' deposits by voucher deduction will be entered on the Schedule of Collections and Voucher Deductions directly from the disbursing voucher. In accordance with provisions of chapter 4 these collections will be assigned a collection voucher number when entered on the Schedule of Collections. In order to permit identification of this document with reports prepared by the Regional Accounting Office, the disbursing officer will enter the collection voucher number assigned to the voucher deduction on all copies of the WD AGO Form 14-15. It is desired to emphasize, however, that Forms 14-15 listing soldiers' deposits by voucher deduction are not collection documents in the usual sense and do not support the disbursing officer's Schedule of Collections.

(4) Disposition of the WD AGO Forms 14-15 received from personnel officers with related disbursing vouchers will be as follows:

(a) The original will be listed as a separate inclosure on the disbursing officer's WD AGO Form 14-36 and forwarded with accounts for period in which collection is reported to the applicable Army Regional Accounting Office.

(b) Duplicate copy will be returned to the personnel officer.

184. Disbursements

a. Each disbursement voucher which charges the appropriation code number 21X8910 will be listed by the disbursing officer on a WD AGO Form 14-16, and in addition, the disbursing officer will state in full the name of each repaid depositor, his serial number, the amount representing the repaid deposit, and the amount paid to him as earned interest.

b. Disbursing officers who forward schedules and vouchers on a daily basis will prepare and forward the Forms 14-16 daily. All other disbursing officers will prepare the Form 14-16 to cover the same period shown on the related Schedule of Disbursements. A negative report need not be rendered for any day or period during which disbursing vouchers charging 21X8910 are not scheduled.

c. The Form 14-16 will be prepared in triplicate. The original will be listed as a separate inclosure on the disbursing officer's WD AGO Form 14-36 and forwarded to the Army Regional Accounting Office with the related Schedule of Disbursements. The duplicate will be submitted to:

Office of Special Settlement Accounts

27 Pine Street

New York 5, New York

ATTENTION: Soldiers' Deposit Accounts
Division

The triplicate will be retained by the disbursing officer.

d. WD AGO Forms 14-16 will be consecutively numbered beginning with number "1" for each fiscal year.

185. Adjustments

a. Sums which are collected in error and applied as increases to the Trust Fund Receipt Account 218910 may be returned to the remitter by charging the complementary appropriation 21X8910. The disbursement will be entered on the Form 14-16 in the regular manner. When this action is taken, care must be exercised to ascertain that the appropriate notations are made in the deposit book and service record of the individual from whom the erroneous collection was received.

b. Collections representing overpayments which were charged to the open allotment under 21X8910 will be returned as expenditure refunds to the accounting classification charged, rather than to the complementary receipt account 218910. Collections crediting the appropriation 21X8910 should be listed on a separate WD AGO Form 14-15 with full explanation and citation to the disbursing voucher upon which the overpayment was stated. This Form 14-15 will be prepared by the officer who received the refund from the individual. Disposition of Forms 14-15 reflecting collections to the appropriation 21X8910 will be the same as that provided in paragraph 183c(4).

CHAPTER 15

UNCOLLECTIBLE CHECKS

186. General

a. Uncollectible checks will be accounted for in the 03.13 Disbursing Cash Account on the reverse of the account current.

b. When uncollectible checks are returned to the disbursing officer, the amount of such checks will be posted with appropriate explanation as a decrease in his check register and as an increase in the same amount in the cash blotter. On the related account current, in the 03.13 Disbursing Cash Account, the total amount of uncollectible checks received during the accounting period will be entered on the receipts side as an increase to the cash account.

c. Whenever an attempt is made to collect such checks by redeposit, the amount will be included in the total of deposits to official credit entered on the payments side of the 03.13 account.

d. At the close of the accounting period, the amount of uncollectible checks on hand will be entered as a separate item on the payments side of the 03.13 account and the same amount will be carried forward to the receipts side of the next 03.13 account.

187. Exceptions for Limited Depositories

The entries called for in paragraph 186 are based on those instances when checks are deposited to the disbursing officer's checking account maintained in the Treasury of the United States. Whenever an uncollectible check is returned from a limited depository, it will be accounted for differently, as follows:

a. The amount of the canceled check will not be entered on the receipts side of the 03.13 account.

b. In those instances where the limited depository check register is maintained as a subsidiary account in the cash blotter, the uncollectible check will be accounted for as a reduction to that subsidiary account and as an increase to the subsidiary cash drawer account.

c. When the checks are redeposited or when funds resulting from redemption of the checks

are deposited, the amounts will be included in the balance held in limited depositories as stated on the payments side of the 03.13 account.

188. Redeemed Checks

a. Every reasonable effort will be made to recover on the returned checks.

b. In the event the uncollectible check is redeemed in cash or by negotiable paper, the uncollectible check will be withdrawn from the cash drawer and surrendered to the drawer.

c. On the payments side of the 03.13 account the redemption will be included in deposits to official credit or cash on hand.

189. When Accountability May be Dropped

a. The disbursing officer may reduce his accountability by stating minus entries, properly explained, on his Schedule of Collections and Voucher Deductions, WD AGO Form 14-55, provided that he merely accepted the check subject to collection; that noncollection of the check was not due to negligence on his part; that he has made reasonable effort to secure redemption from the party from whom the check was received; and that he did not personally surrender title to any property of the United States in exchange for said check. Minus entries will be assigned collection voucher numbers. In the "Symbol of Fund to be Credited" column of the WD AGO Form 14-55 there will be entered the same appropriation or fund symbols originally credited. The amount of the checks will be scheduled as minus entries in the "Cash Collection" column of the WD AGO Form 14-55 and will be subtracted from other current collections when the schedule is added.

b. Whenever a disbursing officer reduces his accountability by adjusting uncollectible checks, the adjustment entry will be explained in detail and a statement furnished as to the action previously taken by the disbursing officer to effect recovery on the uncollectible check.

CHAPTER 16 ACCOUNTING CLASSIFICATIONS FOR FOREIGN TRANSACTIONS

190. Scope

The provisions of this chapter apply to those disbursing officers who disburse and collect funds under Finance Department General Allotments.

191. Country Designation Symbols

A table containing three-digit symbols for use in connection with the official accounts of the War Department to designate the several countries or groups of islands in which financial transactions originated outside the continental United States have occurred or may occur is printed in Section III, chapter 3 of the Fiscal Code.

192. FDGA Symbols

There are two parts to an FDGA symbol number. The first part, consisting of two digits, indicates the theater, command, or agency to which funds have been allotted. These numbers are comparable to the service code designations published in chapter 7, TM 14-700, and are assigned by the Budget Officer of the War Department when funds are allotted to a theater, command, or agency. The second part of the FDGA symbol, consisting of three digits, indicates the continent or country (or group of islands) in which expenditures take place. The various countries or groups of islands throughout the world have been segregated by general location and continent, and each country and group of islands within a general area has been assigned a three digit symbol within the general series of symbols assigned to the entire area. Although the list of country designation symbols includes all major countries in the world, it does not necessarily follow that Army disbursements will be made in all these countries or island groups. In many countries, disbursements may be made only by military attaches.

193. Continent Symbols

The general designation symbols have been

assigned as follows:

100	Europe	500	North America
200	Asia		
300	Africa	600	Central & South America
400	Australia & Pacific Islands		
		700	U. S. Army Transports (Wherever based)

Countries within each of the several areas have been numbered consecutively, beginning with number one. In conformity with the above general designation symbols, all countries in the 100 group are in Europe or adjacent thereto, and all countries in the 200 group are in Asia or adjacent thereto. The only country having a symbol in more than one continent is the U.S.S.R. which is listed in both the European and Asiatic continent groups.

194. Assignment of FDGA Serial Numbers

a. Each theater, command or agency to which FDGA funds are made available will be assigned a two digit FDGA serial number by the Budget Officer for the War Department. The applicable theater, command or agency numbers will be determined and cited on expenditure vouchers in accordance with policies outlined in *b* below. In addition, each disbursing officer will determine the symbol assigned to the country within which he makes expenditures. The complete FDGA serial number consisting of the two-digit theater code and the three-digit country symbols will then appear on the documents as, for example, 61-301, followed by the applicable project and object code authorized under chapter 3, TM 14-700, for oversea expenditures.

b. In determining the applicable FDGA serial number to which expenditures will be charged, consideration will be given to the nature of the expenditure. Items in the so-called "open allotment" category should be charged to the FDGA applicable to the theater or com-

mand in which the payment is made regardless of the citation on the underlying documents. For example, a travel voucher supported by orders originating in a theater assigned FDGA serial number 60, which is paid in a theater whose FDGA serial number is 61, should be charged to FDGA serial number 61. For items of a procurement nature, the foregoing procedure is not applicable. Such vouchers should be charged to the FDGA serial number cited by the certifying officer provided the FDGA serial number has been authorized for use within the theater or command where payment is made. In the event the FDGA serial number is not authorized for use in the theater or command in which payment is made, the theater FDGA serial number will be cited on the expenditure document.

195. Assignment of Country Designation Symbols

No attempt will be made to distribute expenditures on a single voucher between two or more countries. However, disbursing officers may make expenditures in several different countries because of agent officers having been assigned to a country other than the one in which the accountable disbursing officer is located. For example, if a disbursing officer in Algeria (using the symbol **--301) has a Class B agent in Tunisia, the latter will code his documents with the symbol applicable to Tunisia, (**--334). It is important to note that the situs of expenditures is the determining factor in assigning a country designation symbol to a document. Ordinarily the term "situs of expenditures" means the country in which the disbursing officer or agent officer is located at the time payment is made. However, several situations may arise where the situs of expenditures may vary, depending on the circumstances. As a guide in determining the symbols to be used, a number of examples are outlined in the next paragraph.

196. Examples

Examples of coding documents for expenditures of FDGA funds:

a. TRAVEL VOUCHERS FOR ALL TRAVEL, RE-

**Insert applicable two-digit FDGA serial number assigned to the theater, command or agency to which expenditures are chargeable.

GARDLESS OF WHERE PERFORMED. (1) Orders issued in European Theater of Operations bearing citation 60-000. (60-FDGA serial number of European Theater).

(a) If paid in United Kingdom (European Theater) cite 60-136.

(b) If paid in Algeria (Mediterranean Theater) cite 61-301. (61-FDGA serial number of Mediterranean Theater).

(c) If paid in United States cite 60-510.

(2) Orders issued in United States bearing open allotment citations.

(a) If paid in United States cite specified open allotment.

(b) If paid outside continental United States cite theater FDGA and the symbol applicable to the country in which payment is made.

b. PAY OF TROOPS. (1) Disbursing officer located in country A and paying troops in country A:

Cite applicable theater number and symbol assigned to country A.

(2) Disbursing officer located in country A paying troops located in country B:

Cite applicable theater number and symbol assigned to country B.

(3) Disbursing officer located in country A paying troops located in both country A and B.

(a) If separate pay rolls are prepared cite applicable theater number and respective country symbols.

(b) If only one pay roll is prepared cite applicable theater number and symbol assigned to country in which majority of troops are paid.

(4) Disbursing officer on duty with troops moving through two or more countries:

Cite applicable theater number and symbol of country in which payment is actually made regardless of length of time troops have been stationed there.

(5) Payment of Casuals:

Cite applicable theater number and symbol of country in which disbursing officer is located when payment is made.

c. PAYMENT FOR MATERIALS, SUPPLIES OR ON CONTRACTS. (1) Cite symbol applicable to country in which payment is made or to which payment is transmitted. Examples:

(a) Disbursing officer located in country A

pays contractor in country A and cites code of country A.

(b) Disbursing officer located in country A transmits payment to contractor in country B and cites symbol of country B.

(c) Disbursing officer located in country A makes payment to contractor's office in country A for work performed in country B and cites symbol of country A.

(d) Disbursing officer located in country A makes payment to contractor in country B for work performed in country A and cites symbol of country B.

(e) Disbursing officer located in country A makes payment to contractor in country B for work performed in country C and cites symbol of country B.

197. Collections

a. All collections taken into the accounts of disbursing officers who are stationed outside the continental United States will be coded to indicate the country in which the collection was made, in accordance with the continent and country designations. The coding will appear on the WD AGO Form 14-55 (Schedule of Collections and Voucher Deductions) and, except for expenditure refunds, it is not necessary to show such country symbols on the underlying collection documents. Ex-

amples of the manner in which collections, which were made in country 136, will be coded on the Form 14-55 are as follows:

(1) Expenditure Refunds:

212/60425 **-136 P 431-02

**Insert applicable two-digit FDGA serial number assigned to the theater, command or agency to which the expenditure was charged.

(2) Appropriation Reimbursements:

216/70504 C-C-161 (136)

(3) General Fund and Trust Fund Receipts and Special Deposits:

215215 (136)

218930.6 (136)

21F5867 (136)

These code numbers will be entered in the column "Symbol of Fund to be Credited."

b. Collections need not be allocated between two or more countries. Rules set forth in this chapter in connection with situs of expenditures are also applicable in connection with coding of collections. Ordinarily the disbursing officer will code his collections with the symbol of the country in which he is located. However, if an accountable disbursing officer has agents located in a country other than the one in which he himself is located, it will be necessary for him to use two or more country designation symbols in reporting collections.

CHAPTER 17

PREPARATION OF THE IGD FORM 3

198. Preparation of Form 3, IGD

a. Pending revision of IGD Form 3 dated 5 March 1943, the form will be amended by the disbursing officer at the time it is prepared.

b. The face of the form will be changed as follows:

(1) In the event of an adjustment increasing the balance of the disbursing officer, and if the amount of the adjustment is not shown on the Schedule of Collections, the caption "Adjustments" will be entered below the printed captions for transfers from officers, and the amount will be shown on the same line and in the column in which sums pertaining to Treasury Warrants are stated.

(2) Under cash collections:

(*a.*) Strike out "Repayments to appropriations" and substitute "AAA".

(*b.*) Strike out "Miscellaneous Receipts" and substitute "Retirement."

(*c.*) Opposite "Special Deposits" insert the code number of a special deposit account, and enter thereunder, on separate lines, code numbers of the other special deposit accounts utilized by the disbursing officer.

(3) Under voucher collections:

(*a.*) Strike out "Repayments to appropriations" and substitute "AAA."

(*b.*) Strike out "Miscellaneous Receipts."

(*c.*) Opposite "Special Deposits" insert the code number of a special deposit account, and enter thereunder, on separate lines, code numbers of the other special deposit accounts utilized by the disbursing officer.

(*d.*) Strike out "Canceled checks."

(4) In the event of an adjustment decreasing the balance of a disbursing officer, and the amount of the adjustment is not shown on a disbursing voucher, the caption "Adjustments" will be entered on a line below the printed caption for deposits, and the amount will be shown on the same line, and in the column in which sums pertaining to Treasury deposits are stated.

c. In preparing the reverse of the IGD Form 3, increases in checking account bal-

ances, other than by deposits of disbursing officers or their agents, will be entered on one of the blank lines immediately below "Balance last depositary statement." These entries will be appropriately captioned, for example, "Accountable Warrants since above statement" and "Transfers from Others since above statements."

d. The net amount of reconciling items will be reflected on the reverse of the IGD Form 3 on one of the blank lines below the entry for depositary statement. For example, if the Treasury were to erroneously decrease a disbursing officer's checking account by \$15.00, and to erroneously increase the same account by \$10.00, the amount of \$5.00 would be entered on the form. If, however, the amount of the erroneous increase were \$20.00 and the decrease \$15.00, then a minus \$5.00 would be entered. The entry pertaining to "Reconciling Item(s)" will be fully explained on an attached sheet upon which will be entered and described each amount affecting the total.

e. Disbursing officers with balances in Chase National Bank, or Bishop National Bank, or limited depositaries such as Barclay's Bank will amend the reverse of the Form 3 to provide a column for bank entries immediately to the left of the column used for Treasury balances. In such cases the total of all balances on deposit and on hand will be entered in the space immediately below the line captioned "Total Balance on Deposit and on Hand."

f. In preparing the reverse of the Form 3 for the balances which are accounted for on the reverse of the account current in the 03.13 disbursing cash account, the total of advances to agents and travelers will be entered on the line captioned for this purpose. All other balances on hand, such as cash, deferred pay rolls, advances to sales officers for making change, etc. will be added together and entered as one sum pertaining to "Cash on Hand."

g. The cash book, cash blotter, check regis-

STATEMENT OF THE MONEY ACCOUNTABILITY

of E. Z. SMITH, COLONEL, P. D., Ft. Finance, Md.

As of the Close of Business 30 November 1944

STATEMENT OF RECEIPTS AND PAYMENTS

From 1 November 1944 to 30 November 1944

Balance due United States at end of preceding calendar month \$11,419.18

Add

RECEIPTS:

Table with columns for description, amount, and total. Includes Treasury warrants, Transfers from officers, Cash collections, and Collections on vouchers.

TOTAL TO BE ACCOUNTED FOR \$83,943.69

Deduct

PAYMENTS:

Table with columns for description, amount, and total. Includes Disbursements per vouchers, Transfers to officers, and Deposited to credit Treasurer of the United States.

TOTAL PAYMENTS \$70,920.18

BALANCE DUE UNITED STATES AS OF THE CLOSE OF BUSINESS 30 November 1944 \$13,023.51

Under the authority of Commanding General, 3rd Service Command dated 1 February 1944 I am authorized to keep \$20,000.00 cash on hand. I am disbursing under bond dated 28 January 1944 in the amount of \$10,000.00

I CERTIFY that the foregoing statement and the statement on the reverse hereof are correct, and that the balance due the United States at the close of business as shown on the above statement represents my true money accountability as of that date.

(Name and rank of disbursing officer) E. Z. SMITH, Colonel, Finance Department.

- 1 This is the total accountability of the disbursing officer at the beginning of the period... 2 The cash book will furnish the control figure for total transfers... 3 This is an adjustment necessitated by previous error... 4 Cash collections are obtained from cash book... 5 These amounts are obtained from the cash book... 6 The cash book furnishes a control figure over total disbursements... 7 Data for transfers to officers is obtained from the same source... 8 This information is obtained from the cash book.

Figure 30. Inspector General Department Form 3 (Front)

DISTRIBUTION OF FUNDS AT DATE OF INSPECTION

1 Symbol No. 210-111

Last check drawn, No. 3395138 **2**

Balance last depository statement including the business of 31 October 1944 \$ 33,546.66
(Date)

3 Reconciling items (see explanation attached) 5.00

Accountable Warrants since above Statement 30,000.00
 Transfers from Others since above Statement 34,401.07
 Deposited since above statement 1,634.39

TOTAL CREDITS \$ 99,587.12

Less outstanding checks 88,558.84

Amount on deposit \$ 11,028.28

4 Cash on hand 1,245.74

Cash in hands of agent officers and travelers 749.49

TOTAL BALANCE ON DEPOSIT AND ON HAND \$ 13,023.51

5 I have verified the money accountability of _____
 stationed at _____ as of the close of business _____
(Date)

The manner of conducting the business, operating the office, keeping the records, making deposits, and issuing checks appear to conform to the law and regulations, except as follows:

 Inspector General

_____, 19____

Note: This space for use of Office of The Inspector General

Balance due United States as of _____, 19____, is in agreement with the records
(End of calendar month preceding inspection)
 of the Accounting Division, Office, Chief of Finance.

_____, 19____

REPORT OF AN INSPECTION
 AND
 STATEMENT OF THE MONEY ACCOUNTABILITY
 OF
 _____,
 U. S. A.,
 AS
 STATIONED AT _____
 INSPECTED BY _____
 Inspector General

The _____ day of _____, 19____

U. S. GOVERNMENT PRINTING OFFICE 16-42204-1

1 This is the disbursing symbol for the checking account maintained in the Treasury. Officers with checking accounts in the Chase National Bank, Bishop National Bank, or limited depositories such as Barclay's Bank will state the name of the bank in the heading of this form immediately below the Treasury symbol.

2 An additional monetary column will be used to account for checking accounts held in depository banks.

3 The difference between the amount shown on the depository statement and the amount which should have been shown, equals the total of the reconciling items. In this example, the depository statement showed a balance smaller than the correct sum. In the event that it showed a balance greater than the correct sum, a minus entry would have been shown.

4 The total of all items carried forward in the 03.13 Disbursing Cash Account, except cash in the hands of agents and travelers, is shown on the line captioned "Cash on Hand". In this example, the sum of \$1,245.74 includes \$240.72 representing deferred pay rolls. See figure 26 (Reverse of the Account Current).

5 The remainder of the form will be completed by representatives of the Inspector General's Department.

Figure 31. Inspector General Department Form 3 (Reverse)

ter, together with the supporting data will be used to post the Form 3. For example, in determining disbursements, the cash book will provide an independent verification for total disbursements; however, cash disbursements, check disbursements, and disbursements by voucher collection are most readily obtained from the Schedule of Disbursements. To determine the amounts disbursed by voucher collections, check payments and cash payments should be added together and this sum subtracted from "Total Amount Paid." This amount will not equal the total of voucher collections shown on the Schedule of Collections whenever canceled checks are involved.

h. An example IGD Form 3, (figs. 30 and 31,) is furnished with this paragraph. The period of 1 November 1944 to 30 November

1944 which the Statement of Receipts and Payments covers and the figures reflected thereon are the same as those used in illustrating the various ledgers and account current to show their relation to each other and the source of amounts on Form 3. However, it should be noted that only in rare instances will inspections be made as of the last day of a month. Therefore, ordinarily, the Statement of Receipts and Payments on Form 3 will reflect transactions for only the fractional part of the month involved.

i. Disbursing officers who are also War Bond Issuing Officers will submit to the Inspector General a Statement of the War Bond Consignment (bond stock) as of the inspection date. The regular Federal Reserve Bank settlement form may be used for that purpose.

CHAPTER 18

SPECIAL PROCEDURES AND REQUIREMENTS

Section I. FOREIGN EXCHANGE

199. Foreign Exchange Gains and Losses

a. The inability of a disbursing officer to account for foreign currency transactions in the exact dollar and cent equivalents will, in most instances, result in a fractional penny gain or loss for each disbursement and collection. For example, if the dollar equivalent of a foreign currency voucher is \$4.35259, the disbursing officer will claim disbursing credit for only \$4.35, thereby losing .00259. Conversely, if the dollar equivalent of a voucher is \$4.35628, the disbursing officer will claim disbursing credit for \$4.36, thereby gaining .00372.

b. Once each month the net amount of these fractional penny gains and losses will be reported by the disbursing officer. If the net result is a loss, the disbursing officer will schedule a Standard Form 1034 disbursing voucher, payable to adjustments, which will charge the amount of the loss to the applicable open allotment under Finance Service Army. During fiscal year 1946, the accounting classification for this open allotment is 212/60425 601-67 P421-13 S99-999. If a gain occurs, the amount of the gain will be picked up on the WD AGO Form 14-55 as a collection for Miscellaneous Receipt Code No. 211400, Gain by Exchange.

c. For further instructions in connection with foreign exchange, see TM 14-506.

Section II. DISBURSING STATION NUMBERS

200. Use of Disbursing Station Numbers

a. Except as provided in *b* below, each disbursing voucher and schedule, collection voucher and schedule, and each form requesting an appropriation or allotment adjustment (WD AGO Form 14-37) will be prepared to show the station number of the disbursing officer. The rubber stamp used for the briefing block of disbursing vouchers should include the disbursing station number.

b. Disbursing officers stationed outside the continental limits of the United States, and those stationed at staging areas, ports of embarkation, and other stations having a classified address, will not reveal geographic location on documents by name or by station number.

Section III. UNEXPLAINED BALANCES

201. Unexplained Balances

a. Whenever the disbursing officer discovers an unexplained balance in his accounts, he will not immediately credit the amount to Miscellaneous Receipts. In lieu thereof, he will report a collection credited to 21F0000, Special Deposits, All Other. A careful review will be made to determine the source of the money, with particular regard to collections, transfers from others, and returns from agent officers.

b. In the event it is determined that the amount should not have been accounted for as a collection, the disbursing officer will disburse the funds on a Standard Form 1049 made payable to adjustments. Neither a check nor cash payment will be made for this voucher. This action will reverse the erroneous collection and allow the disbursing officer to account for the funds in the proper manner, for example as a transfer from another disbursing officer or as a return from an agent officer.

c. If it is discovered that the amount should have been reported as a collection credited to an accounting classification other than 21F0000, such as in the case of a cash collection from a sales officer, the adjustment will be made by Standard Form 1046 charging Special Deposits, All Other, and crediting the proper appropriation or fund.

d. After every reasonable effort, including when necessary reference to the Fiscal Director, Army Service Forces, attention of Receipts and Disbursements Division, to discover the source and disposition of the funds has proven unsuccessful, the amount will be removed from special deposits and credited to 213990, Unexplained Balances in Cash Drawer.

Section IV. REPORT OF FOREIGN RECEIPTS AND PAYMENTS BY DISBURSING OFFICERS LOCATED IN CONTINENTAL UNITED STATES

202. Purpose of Reports

The purpose of the reports on Cash Transactions Abroad is to furnish information required in formulating, directing, and evaluating both the domestic and the foreign economic policy of the United States Government specifically, for the purpose of gathering information showing, by each of the foreign countries, the amount of funds spent by the United States Government and the purpose therefor, as well as for use in compiling statistics on the national income and the balance of international payments which are used in connection with many Government policies.

203. Information to be Reported by Disbursing Officers in the United States

a. Disbursing officers stationed within the continental United States will submit required reports covering financial transactions which affect the monetary position of the United States.

b. The report on payments will be submitted on WD FD Forms 301 and will cover the following transactions:

(1) All payments by checks or other negotiable instruments made by disbursing officers located in the United States but mailed or delivered to foreign addresses, whether or not the recipient is a United States citizen. These would include payments to a foreign branch of a domestic corporation, dependency benefit checks mailed to foreign addresses and salary or other compensation checks written in the United States but mailed to the employee at a foreign address, even though the payment was for services performed in the United States.

(2) All payments mailed or delivered to addresses in the United States when such payments are made to a foreign Government, a foreign corporation or an individual known to be a citizen of a foreign country. These payments include amounts deposited in domestic banks to the credit of any of these persons or entities.

(3) All payments to domestic entities for materials, supplies, or other properties which, at the time of their acquisition, are known to be physically located abroad, as for example, payments made to an American oil company in New York for petroleum products to be delivered at its refinery in Aruba. Disbursements to domestic entities for commodities actually imported into the United States should be considered foreign if title is held by a U. S. Government agency at the time the goods are first cleared through customs, that is, entered into a bonded warehouse or entered directly for consumption. However, so-called "wash sales", in which the U. S. Government agency holds only nominal title to the commodity at the time of entry through customs, and for which the U. S. Government agency does not make any expenditure of funds, shall not be considered foreign transactions for the purposes of this report.

(4) Also included, because they result indirectly in foreign disbursements, are payments mailed or delivered to domestic contractors in the United States for construction or other services performed abroad.

c. The report covering collections will be submitted on WD FD Form 302, except as provided in paragraph 208, and will normally cover the following transactions:

(1) Checks or other instruments of exchange covering payments received in the United States from foreign addresses.

(2) Payments received in the United States from domestic addresses, if the remittance is made for a foreign Government, a foreign corporation, a foreign branch of a domestic corporation, or individual known to be a citizen of a foreign country.

204. Disbursing Officers Located Outside the United States not Required to Report

Disbursing officers located outside the continental United States are not required to submit reports outlined in paragraph 203. Necessary information on expenditures and collections by oversea disbursing officers will be obtained from fiscal reports of Theater Fiscal Offices and Army Regional Accounting Offices.

205. Period and Submission of Reports

Reports will be prepared as of the close of each accounting period and will be mailed so as to reach the Army Regional Accounting Office which receives the disbursing officer's accounts not later than the 10th of the following month.

206. Report Forms

a. The prescribed forms can be obtained upon requisition to Office Service Branch,

Office of the Fiscal Director, Washington 25, D. C.

b. It is suggested that current entries of pertinent transactions be recorded manually on these forms as transactions are processed by disbursing officers, and that the final report be typed at the close of the accounting period.

c. A separate series of numbers will be used for the WD FD Forms 301 and 302. By using an unbroken sequence of numbers, negative reports will not be required.

d. Figures 32 and 33 explain information to be included in the reports.

SCHEDULE OF FOREIGN PAYMENTS							Reports Control Symbol FA-45 (R1)	
TO: Chief, Army Regional Accounting Office, 63 Vesey Street, New York 7, N.Y.							Date 8 August 1945	
Location of office submitting schedule Ft. Finance, Maryland			Period July 1945	D.O.Symbol No. 210-111	Signature of accountable officer /s/ E. Z. Smith, Col. F.D.			Schedule No. 11
D.O. Voucher Number	Payee	Amount of Payment (Omit cents)	Appropriation Symbol	Ser- vice Code	Project Account Number	Object Classi- fication	Country or National Receiving Payment	Foreign Construction by U.S. Con- tractors or Agents
107	War Industries, Ltd.	\$ 15,000	212/60705	602	110	07	503	-
223	Acme Contracts, Inc.	87,000	212/60905	608	240	10	-	503
237	J. A. B. Rios	13,500	212/60502	607	111	08	604	-
374	Smythe, Ltd.	10,125	212/60805	606	112	08	136	-
47	Acme Contracts, Inc.	4,625cr	212/60905	608	230	10	-	503
	Total	\$ 121,000						

WD FD Form 301
1 July 1945

1 Country designation symbols assigned to the various countries are published in Chapter 3, Section III, Tm 14-700. In preparing the Schedule of Foreign Payments, disbursing officers should be careful to segregate payments for construction by entering the "country designation symbol" in the column headed "Foreign Construction by United States Contractors or Agents".

2 Expenditure refunds will be reported on the Schedule of Foreign Payments as a reduction of current expenditures.

Figure 32. WD FD Form 301, Schedule of Foreign Payments.

SCHEDULE OF FOREIGN RECEIPTS					Reports Control Symbol FA-46 (R1)	
TO: Chief, Army Regional Accounting Office, 63 Vesey Street, New York 7, N.Y.					Date 8 August 1945	
Location of office submitting schedule Ft. Finance, Maryland		Period July 1945	D.O.Symbol No. 210-111	Signature of accountable officer /s/ E. Z. Smith, Col. F.D.		Schedule No. 11
D.O. Voucher Number	Remitter	Amount of Collections (Omit cents)	Account Classification		Country or National Credited with Collection	
			Appropriation or Fund Symbol	Reimbursement Account Symbol (Whenever applicable)		
37	Canadian Government	\$ 3,000,000	215599		503	
100	Smythe, Ltd.	5,000	215510		136	
125	War Industries, Ltd.	35,000	212/61005	5 C 61920	503	
140	Sir Cecil Howard	375	218922		136	

WD FD Form
1 July 1945 302

Figure 33. WD FD Form 302, Schedule of Foreign Receipts.

207. Use of Country Designation Symbols

a. The provisions of section III, chapter 3, TM 14-700 are not applicable to disbursing officers stationed within the continental United States except for the use of the country designation symbol 510 in connection with domestic payments from FDGA funds under authority of travel orders or vouchers originating outside the continental United States which cite an FDGA serial number.

b. Payments made by check which are charged to an FDGA serial number and mailed to an address outside the continental United States will cite 510 as part of the allotment serial number and will not cite the country designation symbol to which the check is mailed. These payments will be included in

reports required by paragraph 203 of this manual.

208. Reporting of Expenditure Refunds

In order that the report on foreign payments will be on a net basis, expenditure refund collections which must be reported under the provisions of this section will be scheduled as credit items on the WD FD Form 301.

209. Repayment of Erroneous Collections

In the event it is necessary to refund an erroneous collection previously credited to a reimbursement account and reported on a WD FD Form 302, the repayment will be reported as a credit item on the current Schedule of Foreign Receipts.

INDEX

	<i>Paragraph</i>	<i>Page</i>
Accounts:		
Letter of transmittal.....	17	6
Method of shipment.....	14	4
Period of accounts.....	11	4
When closed.....	11	4
When forwarded.....	15	4
Account Current:		
Adjustments.....	148d, i	91
Advances to travelers.....	162	94
Analysis of balance due United States.....	168	96
Cash in hands of agents (See fig. 29).....	160	94
Cash verification certificate.....	167	96
Example (See figs. 25 and 26.)		
Inclosures.....	169	96
Limited depositaries.....	164	96
Loss of cash.....	163, 180	94, 100
Preparation.....	147-169	85-96
Schedule of Accountable Warrants (See fig. 27).....	148c	85
Schedule of Checks for Cash (See fig. 28).....	154	92
Schedule of Deposits (See fig. 10).....	148h	91
Schedule of Transfers (See fig. 8).....	148e, j	91
Special requirements.....	149	92
Submission.....	145, 146	85
Uncollectible checks.....	157	94
Accounting documents comprised of.....	13	4
Accounting Offices		
Change of accounting office.....	16	6
Accounting for Public Funds:		
Accounting classifications.....	20	9
Adjustment of accounting classifications.....	130-140	75-81
Bond deductions.....	79	42
Collections for other agencies.....	44	24
Deposits in lieu of bonds.....	68	35
Deposits for plans.....	69	35
Foreign exchange gains and losses.....	199	113
Foreign transactions.....	190-197	105-107
Funds disbursed and collected by War Department.....	2	1
Loss of funds.....	170-181	97-101
Receipts for unofficial telephone service.....	67	35
Sales of property.....	66	35
Soldiers' deposits.....	182-185	102-103
Taxes.....	70	36
Uncollectible checks.....	186-189	104
Withheld taxes.....	76-78	37-42
Adjustments:		
Correction of erroneous accounting classifications.....	130-140	75-81
Prohibited adjustments.....	142	83
Retirement refunds.....	89	51
Soldiers' deposits.....	185	103
Special deposits.....	141-143	81-83
Advances to travelers.....	162	94
Agent's Accountability Ledger:		
Example (See fig. 19).....	111	62
Posting.....	110	62
Appropriation, definition of.....	8	2
Army account of advances.....	3	1

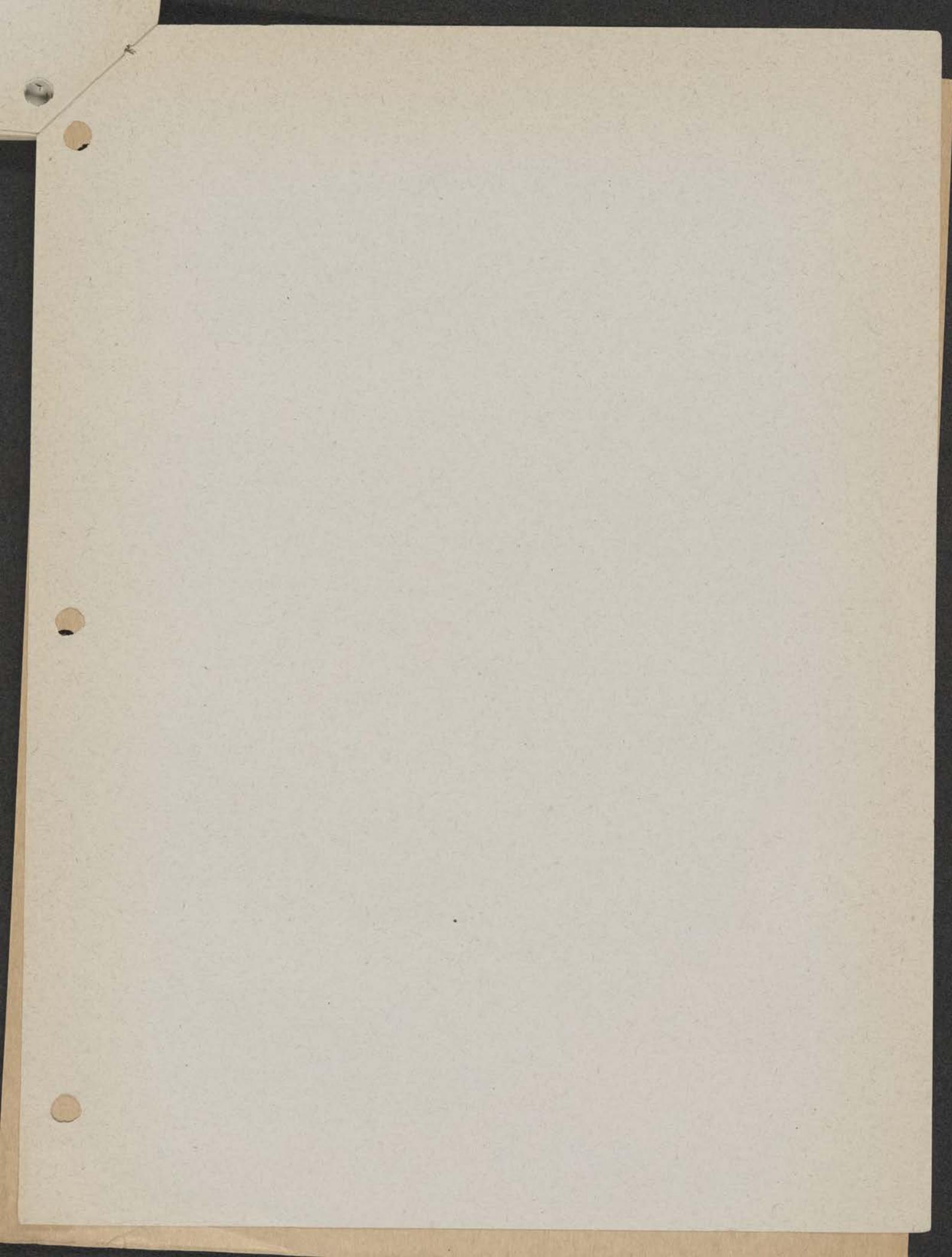
	<i>Paragraph</i>	<i>Page</i>
Bond deductions	79	42
Adjustments thereof	81-83	42-46
Civilian pay ledger.....	122	68
Brief block (See Disbursements.)		
Cash Blotter:		
Balances	102	57
Example (See fig. 17).....	101	57
General	99	57
Ledger Forms	104	60
Limited depository entries.....	103	60
Period	100	57
Cash Book:		
Accounts therein	95	53
Balances	98	57
Example (See fig. 16).....	97	53
General	93	53
Period	96	53
Transactions entered therein.....	94	53
Cash verification	167	96
Certifying Officer:		
Verification of balances.....	127	71
WD Form 63.....	83c, d	46
Certification of WD Forms 61.....	126	71
Checks:		
Cancellation of civilian pay checks.....	81-83	43-46
Cancellation of limited depository checks.....	43c	23
Cancellation of retirement refund checks.....	87	49
Cancellation, general	43	22
Identified on schedule of disbursements.....	32	11
Special deposit checks canceled by General Accounting Office.....	71, 123	36, 68
Uncollectible	157, 186-189	94, 104
Check Register:		
Example (See fig. 18.)		
General	105	60
Minimum requirements	106	60
Period	107	62
Civilian pay:		
Accounts Receivable Ledger (See fig. 22).....	123b	69
Adjustments	81-83	43-46
Bond deductions	79	42
Disposition of Federal tax (See figs. 13, 14 and 15).....	76-77	37-38
General	73	37
Ledgers (See fig. 21)	117-127	65-71
Other collections	80	43
Reporting of deductions	74	37
Retirement collections	75	37
Tax collections from nonresident aliens.....	78	42
Classified documents	16f	6
Coding:		
Collections	35d, 37e	18, 20
Disbursements	20	9
Collections:		
Adjustments	40, 142	20, 83
Bond deductions, civilian pay.....	79	42
Canceled checks	43	22
Cash	37f	20
Coding	37e	20

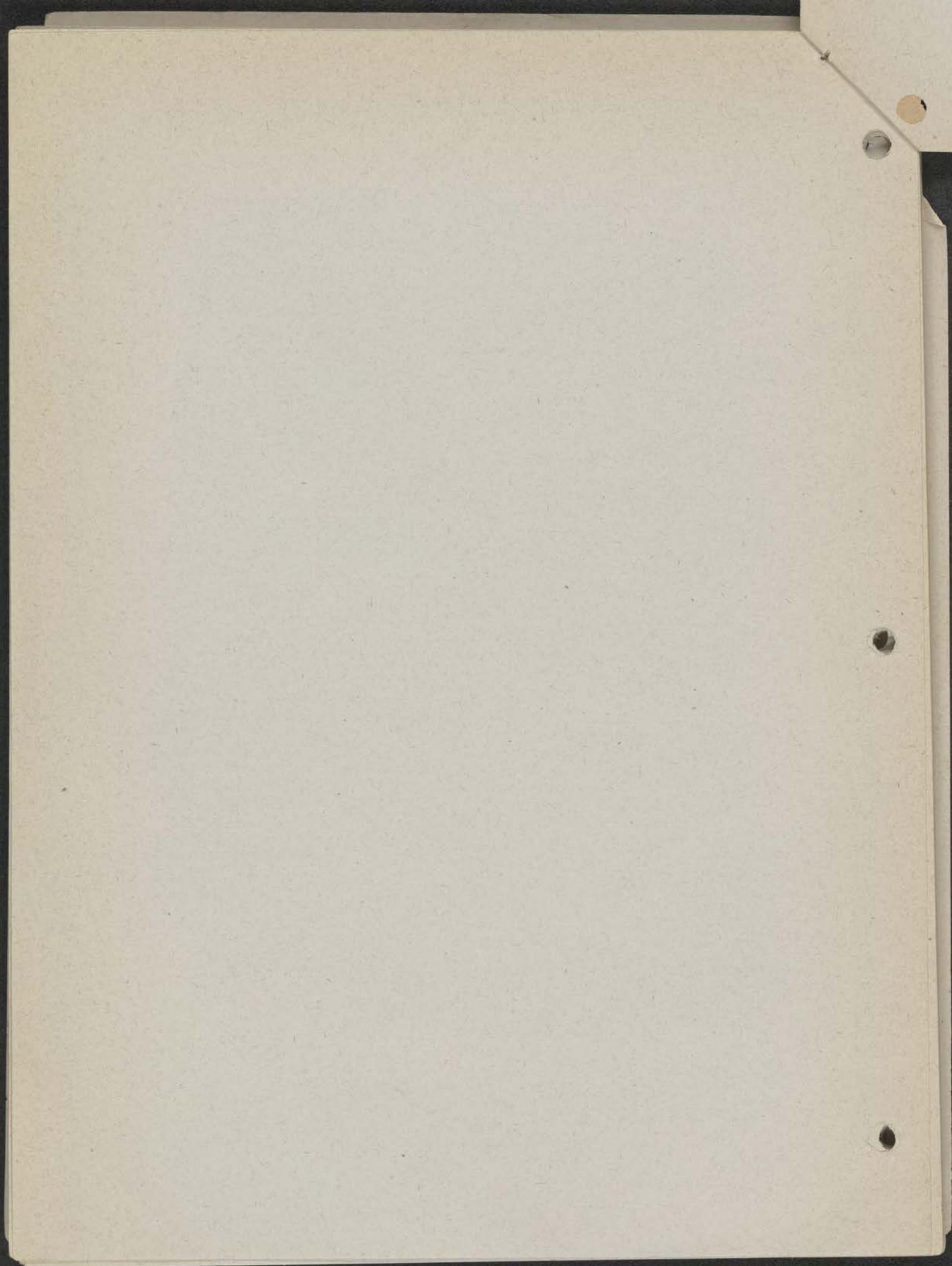
Collection of retirement refund overpayments.....	88	50
Definition	33	18
Disposition	34	18
Foreign coding	197	107
Other Government agencies.....	44	24
Schedules of	36-41	18-20
Soldiers' Deposits (See ch. 14.)		
Special deposits	63	32
Unofficial telephone service.....	67	35
Voucher	37g	20
Voucher forms	35	18
Correction voucher:		
Adjustments initiated by disbursing officer.....	132b	75
Certification by custodian of retained records.....	138	80
Errors adjustable	131	75
Examples. (See figs. 24 through 24e.)		
General Accounting Office exceptions.....	133	78
Number of adjustments on one Form 14-37.....	132c	77
Numbering of Forms 14-37.....	134	79
Preparation and disposition.....	132	75
Superseded account classifications.....	139	80
WD AGO Form 14-37.....	130	75
Deferred pay rolls.....	161	94
Deposits. (See Soldiers' Deposits.)		
Deposit of public funds:		
Civil Service retirements.....	58a	28
Limited depository bank.....	56	28
Official credit deposits	55	28
Personal credit deposits	57	28
Preparation and disposition of TD Forms 1.....	59	28
Schedules of deposits	61	29
Unexpended Army Account of Advance Funds.....	58b	28
Disbursements:		
Brief block	21	10
Coding	20, 196	9, 106
Definition	18	9
Foreign coding	196	106
Listing of vouchers	23	10
Numbering vouchers	22	10
Schedules of	24-32	10-11
Soldiers' deposits	184	103
Special deposits	64	32
Station numbers	200	113
Voucher forms	19	9
Errors in accounting classifications.....	130-140	75-81
Foreign exchange gains and losses.....	199	113
Foreign receipts and payments:		
Information to be reported.....	203	114
Period and submission of reports.....	205	115
Repayment of erroneous collections.....	209	116
Reporting of expenditure refunds.....	208	116
Report forms (See figs. 32 and 33).....	206	115
Foreign transactions:		
Collection coding	197	107
Continent symbols	193	105
Country designation symbols.....	191, 195, 207	105, 106, 116
Examples of coding.....	196	106

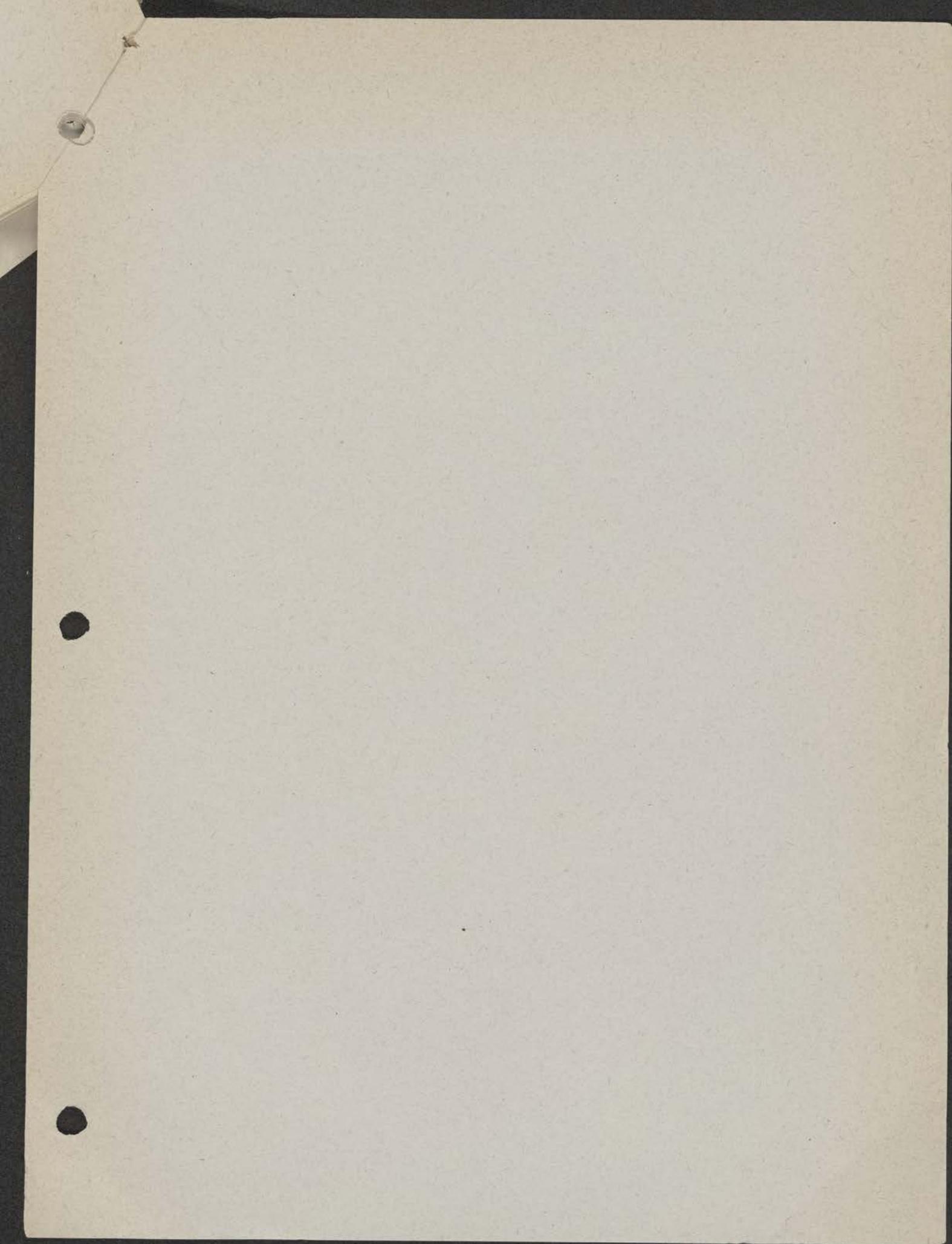
	<i>Paragraph</i>	<i>Page</i>
FDGA symbols	192, 194	105
Required reports	202-209	114-116
Forms:		
Cash blotter (See fig. 17).....	99-104	57-60
Cash book (See fig. 16).....	93-98	53-57
Collection Voucher Forms.....	35-36	18
Disbursing Voucher Forms.....	19	9
Inspector General Department Form 3.....	198	109
Schedule of disbursements.....	24, 27, 28	10, 11
Standard Forms 1046 (See figs. 11 and 12.)		
Standard Form 1019, Account Current.....	144-169	85-96
Standard Form 1098, Schedule of Canceled Checks.....	43	22
TD Forms 1 (See fig. 9).....	59	28
WD Form 326, Invoice of Funds Transferred.....	45	25
WD Form 327, Cash Receipt of Funds Transferred.....	45	25
WD FD Form 32, Advice of Correction.....	140	81
WD AGO Form 14-15, Soldiers' Deposit—Collection Voucher....	183	102
WD AGO Form 14-16, Abstract of Expenditures from Pay of Army Deposit Fund and Interest Paid on Account Thereof.....	184	103
WD AGO Form 14-37, Correction Voucher.....	130-139	75-80
Inspection of Accounts:		
Preparation of IGD Form 3 (See figs. 30 and 31).....	198	109
Limited depositaries	164	96
Letter of transmittal.....	17	6
Not required when.....	17b	8
Example. (See fig. 2.)		
Loss of public funds:		
Account Current	163, 170, 180	94, 97, 100
Accountability retained	171	97
Accounting for deposits by Fiscal Director.....	176	99
Accounts prepared for officer not on duty.....	177	99
Change of station.....	172	97
Entries on account current.....	180	100
Recoveries not collections.....	173	97
Recovery by another disbursing officer.....	174	97
Recovery by disbursing officer carrying loss.....	179	99
When reassigned to disbursing duty.....	178	99
Miscellaneous receipts, definition.....	7	2
Money accounts, definition.....	10	4
Property, sales of.....	66	35
Public funds:		
Deposits. (See ch. 6.)		
Transfers. (See ch. 5.)		
Records, Internal:		
Accounts Receivable Ledger	123b	69
Agent's Accountability Ledger.....	109-111	62
Cash Blotter	99-104	57-60
Cash Book	93-98	53-57
Check Register	105-108	60-62
Civilian Pay Ledgers.....	117-127	65-71
Special Deposits, All Other, Ledger.....	112-116	62
Refunds of erroneous collections.....	143	83
Retirement, Civil Service:		
Adjustments	81-83	43-46
Collections	34c	18

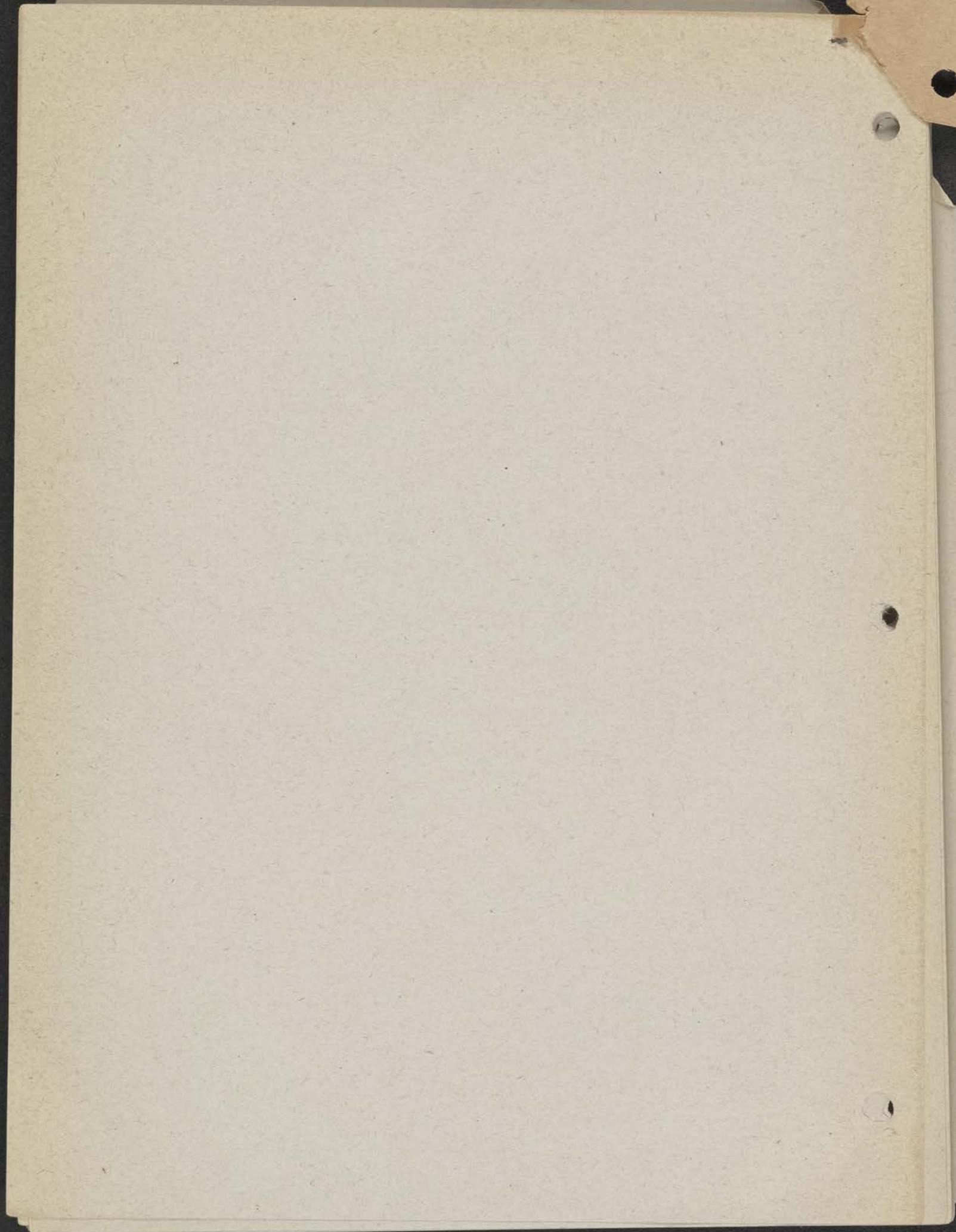
	<i>Paragraph</i>	<i>Page</i>
Deposits of collections.....	58a, 75	28, 37
Refunds to separated employees.....	84-90	49-51
Schedule of collections:		
Coding of collections.....	37e	20
Deductions from civilian pay.....	74	37
Example. (See fig. 7.)		
Form	36	18
Preparation	37-41	18-22
Sheet numbers and totals.....	38	22
Signing	39	22
Submission	42	22
Schedule of deposits.....	61	29
Limited depository banks. (See fig. 10.)		
Official credit (See Fig. 10.)		
Personal credit (See fig. 10.)		
Schedule of disbursements:		
Appropriation codes	26	10
Certification	30	11
Checks identified on schedule.....	32	11
Examples. (See figs. 3, 4, 5 and 6.)		
Forms and disposition.....	24	10
Preparation	27, 28	10, 11
Purpose	25	10
Sheet numbers and totals.....	29	11
Schedules of transfers:		
Preparation and submission.....	48-53	25-27
Example. (See fig. 8.)		
Special deposits:		
Definition	6	2
Unexplained balances	201	113
Special deposit accounts:		
Checks canceled by General Accounting Office.....	71	36
Collections	63	32
Disposition	64	32
General	62a	32
Special Deposits, All Other.....	65	35
Transfers reported as collections.....	72	36
Special deposit adjustments:		
Collections erroneously credited to special deposits.....	141a	81
Repayment of amounts erroneously collected.....	143	83
Special deposit collections credited to appropriations.....	141b	82
Special deposit collections credited to receipt accounts.....	141c	82
Special deposit, all other, ledgers:		
Balancing with cash book.....	114	62
Deposits identified	113	62
Example ledger (See fig. 20).....	116	62
General	112	62
Special Deposit Bond Account:		
Example. (See fig. 23.)		
Posting	129	72
Use of	123	68
Special Disbursing Agents:		
Disposition of tax withheld from pay of civilian employees.....	77	38
Special funds, definition.....	5	2
Soldiers' Deposits:		
Adjustments	185	103
Coding of Soldier Deposit transactions.....	182	102

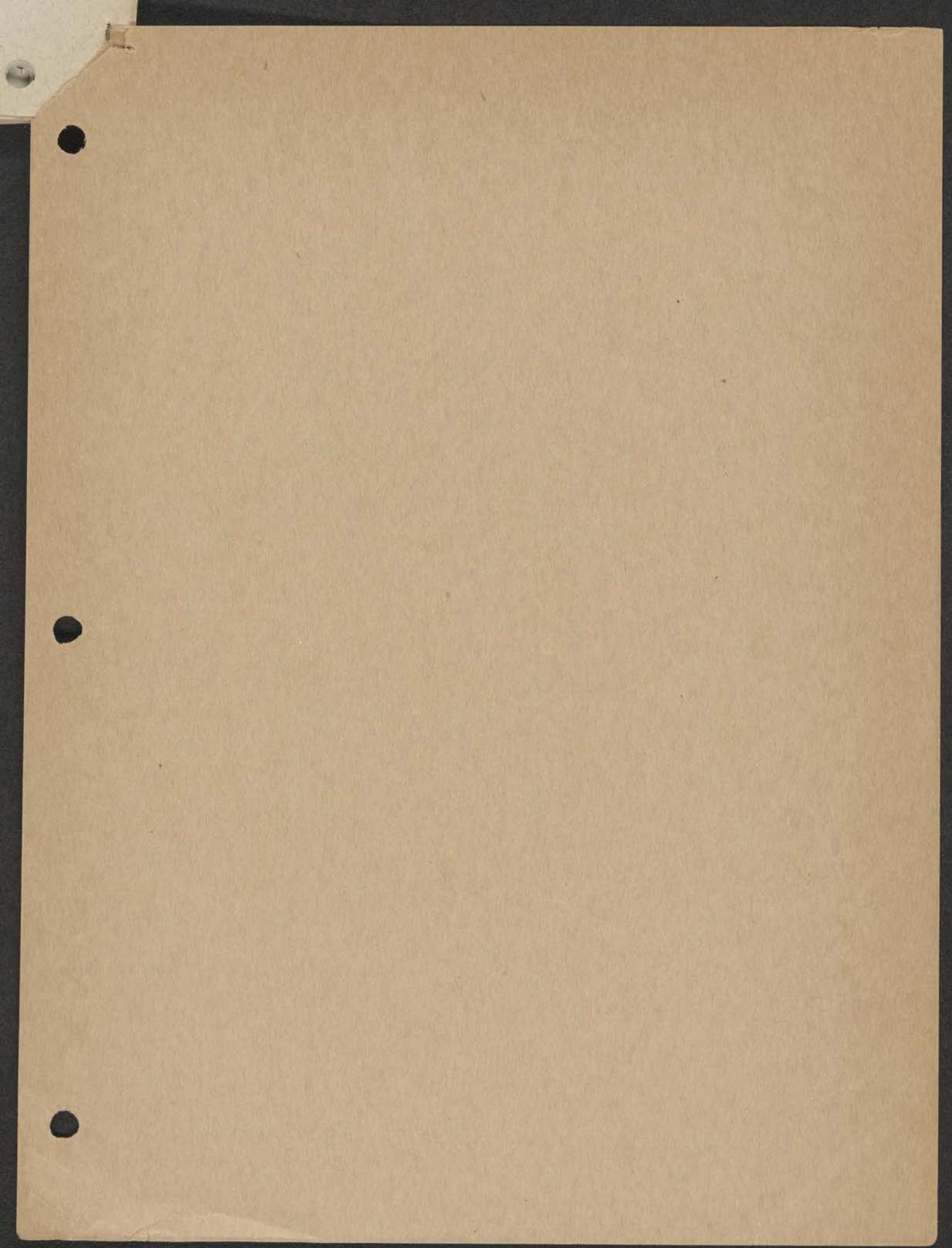
	<i>Paragraph</i>	<i>Page</i>
Collections	183	102
Disbursements	184	103
Station numbers:		
Disbursing station number.....	200	113
Fiscal station number.....	20e	9
Taxes (see accounting).....	70	36
Adjustments	81-83	43-46
Civilian Pay Ledger.....	117-127	65-71
Withheld taxes, civilian pay.....	76-78	37-42
Transfers of Public Funds:		
Between disbursing officers stationed in different theaters and regions	45b	25
Disposition of WD Forms 326 and 327.....	46, 47	25
Erroneously reported as collections.....	72	36
General	45	25
Schedules of Transfers.....	48	25
Segregation of funds.....	52	27
Special requirements	53	27
TD Forms:		
Form 1 (Certificate of Deposit).....	57, 59	28
Form 410 (Treasury Tax Receipt).....	76	37
Form 6599 (Certificate of Deposit).....	55, 60, 159	28, 29, 94
Form W-1 (Return of Income Tax Withheld on Wages).....	76	37
Trust Funds, definition.....	4	2
Uncollectible checks:		
Accounting requirements	186	104
Limited depository	187	104
Redeemed checks	188	104
When accountability may be dropped.....	189	104
Unexplained Balances	201	113
Verification of cash.....	167	96
Vouchers:		
Listing disbursing vouchers.....	23	10
Numbering collection vouchers.....	37c	19
Numbering disbursing vouchers.....	22	10
Voucher deductions:		
Collections	9b	2
Droppages	9c	3
Items paid for payee.....	9d	3
Types	9a	2











~~XXXXXXXXXX~~
HYDRA

11-5-43

NTSU LIBRARY

OK 1945 model p1342
See

UNT LIBRARIES DENTON TX 76203



1001899202