FINANCIAL MANAGEMENT OFFICER COURSE
STUDY GUIDE
ACCOUNTING FOR PUBLIC FUNDS (DISBURSING)

JAN 1987

MARINE CORPS SERVICE SUPPORT SCHOOLS
MARINE CORPS BASE
CAMP LEJEUNE, NORTH CAROLINA

UNITED STATES MARINE CORPS
Financial Management School Company
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

7200
1 Jan 87

From: Director
To: All Student Personnel

Subj: FINANCIAL MANAGEMENT OFFICERS COURSE FISCAL STUDY GUIDE

Ref: (a) Navy Comptroller Manual Vol.IV
(b) Disbursing Officer Voucher Manual, MCO P7250.6

1. Purpose: To provide a comprehensive study guide to assist the student and instructor in the teaching process.

2. Effective Date: 1 January 1987

3. Information: The study guide and other related documents distributed during the course become the property of the student. The course Program of Instruction, coupled with this study guide, is designed not only for future reference, but also for use in conducting on-the-job training of personnel. It must be noted, therefore, verification for current applicability and accurancy must be made when quoting any of the material. Throughout the course you may receive additional handouts which may further amplify a regulation or illustrate a procedure. These additional handouts should be inserted in the study guide.

4. Promulgation: The study guide is issued as a training aid to supplement the course of instruction and for the guidance of the financial management student. The instructions contained herein do not amend any procisions of the references.

5. Recommendations: Reconnendations for changes to this study guide are invited and should be submitted, in writing, to the OIC, Disbursing Instructional Secltion, Financial Management School, Marine Corps Service Support Schools, Marine Corps Base, Camp Lejeune North Carolina 28542-5050.

6. Reserve Applicability: This study guide is not applicable to the Marine Corps Reserve.

7. Certification: Reviewed and approved for printing 1 Jan 1987.

R.C.EDELBROCK

TABLE OF CONTENTS

LESSON TITLE	LESSON NO.
Discharge Disbursing Officers' Responsibilities	0301
Conduct of Staff Work	0314
Certify Required Documents to Assume a Disbursing Office Symbol	0302
Manage Disbursing Office Agents	0303
Manage Fiscal Internal Control Records	0304
Certify Checking Account	0305
Certify Cash Funds	0306
Certify Collections	0307
Certify Deposits	0308
Certify Public Vouchers	0309
Certify Balance Sheet	0310
Certify Cashbook	0311
Certify Reports	0312
Certify Financial Returns	0313

General Situation

Throughout this course of instruction consider yourself to be Colonel Lynn MERTES, U.S. Marine Corps, Seventh Force Service Group, Fleet Marine Force, Camp Lejeune, North Carolina 28542-5050

The following information is furnished to further introduce you to your new identity as well as give you essential facts needed to perform your disbursing duties:

PERSONAL DATA

Name:.....LYNN MERTES

Grade:.....Colonel

Component:.....U.S. Marine Corps

MOS:.....3404

Social Security Number:.....268-66-9355

DISBURSING DATA

Office Symbol Number:.....8190

Alphabetical Designator:.....'E'

Activity Accounting Number:.....60909

Official Treasury Signature:.....L. MERTES

UNITED STATES MARINE CORPS
Financial Management School Company
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0301
JAN 87

STUDENT OUTLINE/ADVANCE SHEET

DISCHARGE DISBURSING OFFICERS' RESPONSIBILITIES

PURPOSE: The purpose of this period of instruction is to provide you with the skills and knowledge to discharge responsibilities of a disbursing officer.

STUDENT REFERENCES: Navy Comptroller Manual Vol. IV, Chapter 1, Parts A-B, Sections I-V.

TERMINAL LEARNING OBJECTIVE:

With the aid of the Navy Comptroller Manual Vol IV, list in writing the five responsibilities of a disbursing officer, in accordance with the Navy Comptroller Manual Vol IV. (1.2.1)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of the Marine Corps disbursing system, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part A, Section I. (1.2.1a)

2. With the aid of the Navy Comptroller Manual Vol IV, state in writing the definition of a disbursing officer, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part A, Section I. (1.2.1b)

3. With the aid of the Navy Comptroller Manual Vol IV, state in writing the standard organization of a disbursing office ashore, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part A, Section III. (1.2.1c)

4. With the aid of the Navy Comptroller Manual Vol IV, state in writing the specific authority for disbursements, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part B, Section II-III. (1.2.1d)

5. With the aid of the Navy Comptroller Manual Vol IV, list in writing the three alternatives available in connection with questionable payments, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part B, Section II. (1.2.1e)

6. With the aid of the Navy Comptroller Manual Vol IV, state in writing required action to be taken when a suspected fradulent claim is presented for payment, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part B, Section IV. (1.2.1f)

7. With the aid of the Navy Comptroller Manual Vol IV, state in writing specific information required for relief of liability for the physical loss of funds, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part B, Section V. (1.2.1g)

STUDENTS REQUIREMENTS:

1. Scan the references.

2. Perform the written assignment.

WRITTEN ASSIGNMENT

A. COMPLETION:

1. Proposals to **establish** Marine Corps disbursing offices ashore at new activities or at activities previously receiving disbursing service from other sources will be forwarded to _____
_____

2. The **four principal functions** of a disbursing office is to provide one or more of the following:

(1) _____
(2) _____
(3) _____
(4) _____

3. **Requests** for advance decisions of the Comptroller General will be addressed from the disbursing officer to the _____ _____ via the _____ and the _____.

4. The **alternatives** available in connection with questionable payments are to seek _____, an _____ or to make a _____ _____ as ordered by the **commanding officer** in writing

5. A disbursing officer is _____ for a payment made on a _____ or _____ voucher or pay receipt though not a participant in the fraud.

OUTLINE:

1. PURPOSE OF THE MARINE CORPS DISBURSING SYSTEM

a. Marine Corps disbursing system will provide _____, _____, and _____ disbursing service to its military and civilian personnel and to its suppliers of _____ and _____.

b. In discharging the purpose of the disbursing system, the disbursing officer is responsible for:

(1) Procuring, Maintaining custody of, and Disbursing public funds used in payment of military and civilian personnel, and suppliers of materials and services.

(2) Maintaining _____ records of all transactions.

(3) Preparing periodic _____ reports and returns.

(4) Performing complete _____ _____ of military pay accounts, collections and disbursement vouchers and related documents.

(5) Accepting for _____ into the U.S Treasury amounts due the Navy Department.

(6) Providing _____ of vouchers representing supplies, materials and services.

(7) Processes invoices for payment against formal and informal contracts.

(8) Establishes quality assurance policies, programs, methods and procedures in disbursing operations.

(9) Resolving technical accounting questions revealed during audits.

2. DEFINITION OF A DISBURSING OFFICER

a. A disbursing officer is an officer of the Marine Corps assigned by _____ _____ issued by the Commandant of the Marine Corps to a specific ship or shore station to perform general duties relating to the _____ of and _____ for public funds entrusted to them by virtue of their office.

b. The Commanding Officer may assign a supply officer or civilian employee under his command to perform disbursing duties, but the civilian must be at a specific _____ activity.

3. STANDARD ORGANIZATION OF A DISBURSING OFFICE ASHORE

a. Standard Organizational Units

(1) Military Pay Accounts Unit: Maintains military pay accounts and prepares money lists.

(2) Public Voucher Unit: Prepares public vouchers as required and verifies all public vouchers designated for payment by the disbursing.

(3) Fiscal Unit: Issues all checks, maintains the cashbook and other records, processes the civilian payroll, and prepares the financial returns and reports of the disbursing officer.

(4) Savings Bond Unit: Prepares and distributes savings bonds, maintains the required reports. The only savings bond unit left in the Marine Corps is at Cherry Point, N.C. and deals only with civilian savings bonds. As you know, all savings bonds issued to Marine Corps personnel are maintained at the MCFC

b. Typical Organizational Units

(1) Pay

(2) Travel

(3) Fiscal/Public Voucher

(4) Quality Assurance/JUMPS

4. SPECIFIC AUTHORITY FOR DISBURSEMENTS

a. Official funds will be received and disbursed only by order of or on the authority of the _____ _____.

b. By the _____ of the Commanding Officer in the chain of command.

c. By the Secretary of the Navy

d. When sanctioned by the Comptroller General of the United States.

e. Any time funds are disbursed or received other than by order of or on the authority of the Commanding Offiacer, the facts will be reported to him immediately.

5. QUESTIONABLE PAYMENT ALTERNATIVES

a. Information and Advice

(1) When there is a question concerning the _____ or _____ of public funds, appropriate public laws, previous Comptroller General **decisions**, court rulings or service regulations, a **request** for clarification may be addressed to the Commandant of the Marine Corps (Code FDD).

(2) For questionable Pay or Travel claims instructions may be requested from the Marine Corps Finance Center.

(3) Information and advice may also be requested of other _____ _____ who may have had the same problem.

(4) Requests may be **formal** _____ _____ requiring a reply or **informal** phone conversations, depending on the circumstance.

b. Advance Decisions of the Comptroller General

(1) If you still have a question regarding the legality of the payment, you may request the Comptroller General General to render an advance decision, in accordance with_____.

(2) The law requiring the Comptroller General to render an advance decision upon request, contemplates a _____ to the Comptroller.

(a) When the question is one of **law:** of all material _____ necessary for its determination.

(b) When the question is one of **fact:** of all the material _____ obtainable by the officer making application, to include:

1. specific point upon which the decision is desired.
2. reason for request.
3. supporting document in question, appropriatly certified, as enclosures.

(3) After the Comptroller General renders his dicision any payment made is _____ and _____.

(4) This statute does not provide for the rendering of decisions to the disbursing officer on questions of law pertaining to payments which have been _____ or upon _____ cases.

(5) Requests for advance decisions will be addressed from the _____ _____ to the Comptroller General of the United States, via the _____ _____ , and the Commandant of the Marine Corps (Code FDD).

6. FRAUDULENT CLAIMS

a. When the disbursing officer has reason to suspect that a claim presented for payment contains an item or items which are fraudulent, he will _____ his commanding officer.

b. The _____ _____ will request the Naval Investigative Service (NIS) to conduct an investigation. Unless otherwise directed by NIS, the disbursing officer will retain the claim and all supporting _____ for possible use in any disciplinary action taken by the claimant's commanding officer.

c. If, in the opinion of the disbursing officer, the NIS report does not support a finding of fraud; payment will be made for all amounts which the claimant is entitled and no further action need be taken.

d. If, in the opinion of the disbursing officer, the NIS report _____ that some items of the claim are fraudulent, payment of those items _____ be denied and the items free of fraud may be paid.

e. In the case of travel claims, **per diem** is comprised of **lodging** and **subsistence allowance** and is considered as _____ items for these purposes. If a claim has fraudulent lodging receipts, the entire per diem allownace for those days must be _____.

f. Once partial payment is made and the claimant insists on payment of the entire claim, the claimant my submit a _____ claim for the items denied be because of fraud. The disbursing officer will forwarded the new claim to the _____ _____ _____ Claims Division, via the commmanding officer and the MCFC. If the entire claim was denied, the _____ claim should be submitted.

7. INFORMATION REQUIRED WHEN REQUESTING RELIEF

a. Requests for relief of liability for physical loss or deficiency of funds, vouchers, records, or papers will be in _____ form, from the disbursing officer or other accountable officer or agent.

b. The request will be addressed to _____ ____ _____ _____, via command channels, the MCFC (Code QAE) and the Navy Accounting and Finance Center, Washington, D.C.

c. The request and forwarding endorsements will provide the Secretary with a _____ report of the circumstances resulting in the loss and a reference to findings of any fact finding body., report of investigation., court martial or other proceedings.

CHECKLIST

THE FOLLOWING IS A LIST OF ACTIONS THAT, AS A MINIMUM, SHOULD BE CONSIDERED PRIOR TO SUBMITTING A REQUEST FOR RELIEF OF LIABILITY.

ACTION ITEM	DESCRIPTION ITEM	REFERENCE
1.	Report the Loss Promptly.	NAVCOMPT 041380
2.	Deficits of $250 or more, or any loss in which theft or embezzlement by a responsible custodian is indicated, requires a JAG Manual Investigation.	JAG INST 0909a
3.	Letters will be addressed to the Secretary of the Navy via your command channels; Marine Corps Finance Center (Code QAE) and Navy Accounting and Finance Center, Washington, DC.	NAVCOMPT 041382
4.	Are the persons involved completely identified? (Including position and duties)	NAVCOMPT 041380, 041382-3
5.	The following information will be provided and considered in the request for relief and/or the forwarding endorsements as appropriate:	NAVCOMPT 041382-3

a. specific duty assignment at the time of the loss or shortage of the individual requesting relief

b. the experience or lack of experience in this duty of the person requesting relief

c. when, how, and by whom loss was discovered

d. actions taken to verify loss and establish how the loss occurred

e. when was last cash count and balancing effected prior to discovery of shortage;

f. prevailing circumstances at the time the loss occurred; e.g., volume of money handled, volume of transactions, number of personnel handled, complexity of transactions, actual operating conditions, and whether a shortage of personnel existed

g. what procedures were used to reduce the possibility of loss or shortage

h. a statement indicating that pertinent regulations and instructions were followed; if not followed, an explanation of omissions and deviations

i. past involvement, if any, by the individual requesting relief in any prior losses or shortages

j. a statement indicating whether theft or a criminal act may have been involved

k. the manner in which the loss is being carried in the accounts of the disbursing officer and the identity of the disbursing officer. (See par. 047221-4i for losses for which the disbursing officer, his deputies, or agent cashiers are accountable.)

6. Endorsements will include specific opinions; i.e., in line of duty, fault or negligence and specific recommendation. NAVCOMPT 041382.2

7. As a courtesy to higher commands, advise that all forwarding endorsements require an "opinion" as stated in 6 above.

The following pages are extracts from "DECISIONS OF THE COMPTROLLER GENERAL" Volume 62, June 1983, of miscellaneous matters involving financial responsibility of Disbursing Officers' and their Agents.

(B-211440,etal.)

Accountable Officers - Accounts - Irregularities, ect. - Reporting to GAO - Federal Claims Collection Standards Compliance Requirement

In erroneous or improper payment cases General Accounting Office (GAO) will exercise its discretion under 31 U.S.C. 3527(c) and deny relief, unless the requesting agency demonstrates that it has pursued diligent collection action. In order to show that such efforts have been taken, relief request must demonstrate compliance with the Federal Claims Collection Standards.

Accountable Officers- Relief - Officials Requiring Relief

Relief should be requested for all persons who had responsibility for or custody of the funds during the relevant stages of a transaction where an improper or erroneous payment was made. Thus, relief requests should include both the person or persons who made the erroneous payment and the official responsible for the account at the time the questionable transaction occurred.

Accountable Officer - Relief - Requirements for Granting - Relief of Supervisor

Relief is granted to a supervisor upon a showing that he or she properly supervised his or her subordinates. Proper supervision is demonstrated by presenting evidence that the supervisor maintained an adequate system of procedures and controls to avoid errors and that appropriate steps were taken to ensure the system's implementation and effectiveness.

Accountable Officers - Accounts - Irregularities, etc. - Reporting to GAO - Time Limitation

An agency must report financial irregularities to GAO within 2 years from the time that the agency is in receipt of substantially complete accounts. This requirement is to allow the Government the opportunity to raise a charge against the account within the 3-year statute of limitations period.

To Brigadier General Robert B. Adams, Department of the Army, June 20, 1983:

This responds to 10 separate requests for relief from liability for erroneous or improper payments made on behalf of various Army Finance and Accounting officers and agents under 31 U.S.C. 3527(c) (formerly 31 U.S.C. 82a-2). For the reasons stated below, we grant relief in nine cases. In the tenth, no decision is necessary because the person for whom relief was requested was not the accountable officer.

We have consolidated these requests primarily in order to draw attention to the lack of effective collection action, and to provide notice that in the future we will exercise our discretion under section 3527(c) and deny requests for relief unless the submission contains evidence that diligent collection action has or is being pursued. In addition, this consolidation of cases

provides us with an opportunity to address the following recurring deficiencies in the relief requests from your office which, if not corrected, may require a denial of relief in the future: (1) there appears to be some confusion about the proper official for whom relief should be sought; (2) there is frequently insufficient evidence to support a relief request for a supervisor; and, (3) in a few instances, the submissions were delayed so long in reaching our Office that proper consideration could not be given to the requests because the statute of limitations was about to expire. Furthermore, our review of the cases shows specific problem areas which we believe should be brought to your attention. These include (1) issuance of checks without the amounts spelled out in words, which we believe serves to increase the incidences of check alteration; (2) the processing of substitute checks without a sufficient time lag to allow the original check to return through the banking system and be recorded as paid; and (3) the lack of coordination between the Finance and Accounting Center and the Staff Judge Advocate, minimizing the opportunity for restitution. We will address each of these issues in turn, followed by a summary of each case. (The number or letter designation following the statement of facts in each case refers to the problems of deficiencies, discussed below, which we found with the corresponding relief request.)

Three of the 10 cases here involve situations in which the loss occurred when both an original and replacement check were cashed. In 62 Comp. Gen. 91 (1982), we discussed the fact that a duplicate check case could be handled under 31 U.S.C 3333 (1982) (formerly 31 U.S.C. 156 (1976)) or 31 U.S.C 3527(c). We found that there is a need for Congress and the Treasury Department to determine under which statute these cases are to be resolved and which appropriation should bear the loss. Recognizing that such a process would take time, we decided to follow the status quo for a "reasonable time." Therefore, if an agency submits a duplicate check case to this Office under 31 U.S.C. 3527(c), we will continue to consider it under that statute. We will follow that practice herein and decide the cases pursuant to 31 U.S.C. 3527(c).

DECISIONS OF THE COMPTROLLER GENERAL

I. Debt Collection

As you are aware, our authority to relieve disbursing officials and agents from liability for illegal, improper, or incorrect payments stems from section 3527(c) which provides:

(c) On the initiative of the Comptroller General or written recommendation of the head of any agency, the Comptroller General may relieve a present or former disbursing official of the agency responsible for a deficiency in an account because of an illegal, improper or incorrect payment, and credit the account for the deficiency, when the Comptroller General decides that the payment was not the result of bad faith or lack of reasonable care by the official. <u>However, the Comptroller General may deny relief when the Comptroller General decides the head of the agency did not carry out diligently collection action under procedures prescribed by the Comptroller General</u>. (Italic supplied.)

Generally, we have granted relief upon finding, either independently or in concurrence with written determinations by the agency concerned, that the payment was not the result of bad faith or lack of due care on the part of the disbursing official. Debt collection, in the past, has not received much attention due primarily to agencies' overriding concern for disbursing, rather than collecting funds, and to slow and ineffective Government collection methods. Recently, however, Congress highlighted the importance of diligent collection action by the passage of the Debt Collection Act of 1982, Pub. L. No. 97-365, 96 Stat. 1749 (1982), 31 U.S.C. 3711, et seq. (formerly 31 U.S.C. 952). This Act provides Federal agencies with tools and resources essential to aggressive debt collection.

In keeping with congressional intent to place greater emphasis on collection, we believe it is incumbent upon each agency to pursue effective collection action. Therefore, in the future, we will exercise our discretion under section 3527(c) and grant relief only where there is evidence that a diligent collection effort has been made. In order to show that such effort has been made a relief request must demonstrate compliance with the Federal Claims Collection Standards issued jointly by the General Accounting Office (GAO) and the Department of Justice. 4 C.F.R. Parts 101 through 105.

These regulations prescribe the standards for agencies to follow in undertaking collection action, as well as the administrative procedures for use in compromising and terminating agency collection activities. In addition, the regulations provide guidelines for when and how agency collection action is to referred to GAO for further collection or to the Department of Justice for litigation of civilian claims.

Proposed amendments to the Federal Claims Collection Standards were published in the Federal Register on May 24, 1983. 48 Fed. Reg. 23,249-23,257 (to be codified at 4 C.F.R. Parts 101 through 105.) The proposed regulations reflect the changes to the fundamental claims collection authority made by the Debt Collection Act, cited above. However, even under the present standards, the head of an agency is required to pursue aggressive collection action. Such action must be taken in a timely manner with effective follow-up procedures. 4 C.F.R. 102.1.

At a minimum, collecting agencies must make an appropriate written demand on the debtor informing him of the basis for the indebtedness and specifying a

due date for payment 4 C.F.R. 102.2. Further, the initial notification should inform the debtor of the consequences of his failure to cooperate. Id. Three progressively stronger written demands, at not more than 30-day intervals, should be made unless a response to the first or second letter indicates that future communication would be futile. Id. These procedures remain basically the same under the proposed regulations. (See proposed regulations 48 Fed. Reg. 23,251-54, 4 C.F.R. Part 102.)

If more action is necessary, the Federal Claims Collection Standards specify other devices for the agency to employ that entail minimal burden and expense. Under existing standards, these include collection by offset, reporting delinquent debts to commercial credit bureaus and contracting for collection services. See 4 C.F.R. 102.3, 102.4, 102.5. The proposed regulations would enhance these tools of collection by giving Federal agencies broader authority to collect debts by administrative offset, by encouraging the use of credit bureaus, by specifically authorizing agencies to contract for commercial collection services, and by permitting agencies to assess interest, processing, and handling costs and penalty charges under specified conditions. (See proposed regulations, 48 Fed. Reg. 23,251-54, 4 C.F.R. Part 102).

Although we are not denying relief due to inadequate debt collection in the cases covered in this decision, we emphasize that regardless of whether relief is granted, the agency still has an affirmative duty to pursue aggressive collection of the erroneous payment from the recipient. 31 U.S.C. 3711(a)(1) (formerly 31 U.S.C. 952).

II. Deficiencies in the Requests for Relief

A. For whom should relief be requested? We note that in several of these 10 requests, there appeared to be some confusion about the official for whom relief should be requested. As you know, an accountable official or agent is any Government officer or employee who by reason of his employment is responsible for or has custody of Government funds. 59 Comp. Gen. 113, 114 (1979). Also, see Title 7 GAO Policy and Procedures Manual for the Guidance of Federal Agencies, 28.14. There may be more than one accountable officer in a case and the concept of accountability is not limited to the person or persons in whose name the account is officially held. In each case, it is necessary to examine the particular facts and circumstances to determine who had responsibility for or custody of the funds during the relevant stages of the transaction.

The person or persons who made the erroneous or improper payment is financially liable to the Government in the first incidence. In addition, the person in whose name the account is officially held at the time the wrongful payment is made is also liable for the loss. Therefore, it is necessary to request relief for all of these individuals, unless the agency determines that one or more should be held liable for the loss.

B. Evidence to support a request for relief of a supervisor. We found that in a number of instances, the request did not contain sufficient information for us to grant relief to a supervisor whose subordinate made the erroneous payment. This leads us to believe that there is some uncertainty over the evidentiary standard necessary to relieve a supervisor.

The basic rule is that a disbursing agent, officially responsible for an account, is personally liable for the wrongful payments made by his

subordinates. See B-194877, July 12, 1979. In such cases, we grant relief to the supervisor upon a showing that the disbursing officer properly supervised his employees. Proper supervision is demonstrated by evidence that the supervisor maintained an adequate system of procedures and controls to avoid errors and that appropriate steps were taken to ensure the system's implementation and effectiveness, See B-192109, June 3, 1981. Therefore, in order for us to grant relief, it must be clear from the submission what the procedures were and how they were implemented at the time of the questionable transaction.

C. Timeliness. We found that a few of your requests were more than 2 years old when submitted. This raises the problem of the statute of limitations, since an accountable officer can escape liability for an improper expenditure if the Government does not raise a charge against the account within 3 years. 31 U.S.C. 3526(b) (formerly 31 U.S.C. 82i); B-206591, April 27, 1982. The 3-year period begins to run when the agency is in receipt of substantially complete accounts. B-206591, April 27,1982. To avoid any statute of limitations problems, the GAO Policy and Procedures Manual requires prompt reports of financial irregularities. An agency must report irregularities not more than 2 years after the date the accounts are made available to GAO for audit (that is, the date the agency has substantially complete accounts). 7 GAO Policy and Procedures Manual 28.14; B-199542, November 7, 1980.

III. Problem Areas

In several cases, the investigation officers expressed concern over substantive areas of finance procedures. Chief among their complaints were the issuance of checks without the amounts spelled out in words, and the lack of coordination between the Staff Judge Advocate and the Finance and Accounting Center. We concur in their concerns and what to bring these issues to your attention for review. Additionally, we want to include for your consideration the question of substitute checks and when they should be issued, which was the subject of a 1981 General Accounting Office report to the Congress entitled "Millions Paid Out in Duplicate and Forged Checks," AFMD-81-68, October 1, 1981. While we have made recommendations for corrective action, we understand that the situations may need further investigation. We hope you will give serious consideration to these matters.

A. Issuance of checks without the amount spelled out in words. A number of your requests involved losses due to check alteration. In each case, the wrongdoer was able to alter the numerals on the check and receive a larger amount than the real value of the check. The altered checks were able to be cashed because the agents lack time to adequately check the instrument due to the heavy volume of check cashing at the various finance offices. It is our belief that by spelling out, in words, the amount of the check on the face of the instrument the incidents of alteration would decrease. The cashiers would then be able to quickly compare the numerals and words to see that the amounts match.

B. Coordination between the Finance and Accounting Office and the Staff Judge Advocate. We note that in several instances the recipient of the illegal or improper payment was a service member. Although charges were brought and the member convicted by the Staff Judge Advocate (SJA), no restitution was sought by the Finance and Accounting Office (FAC). In fact,

in one case, collection action was not instituted until after the member was discharged from the service. We would suggest that better communications and cordinations between your office and the SJA be instituted so that restitution could be maximized. Specifically, we suggest that collection efforts would be enhanced if the FAC intervened in the SJA proceedings and if payment of the debt was made an element of the sentence.

C. No lag time for the issuing of a substitute check. Three of your requests stemmed from the cashing of duplicate checks. We note that in two instances, the replacement check was issued within 1 week of the original check. We are aware that under the applicable Army regulation, a duplicate check is authorized if the stop payment request by the payee is made within 15 days from the issue date of the original check for checks mailed to addresses in the continental United States, and within 30 days for checks mailed to overseas addresses. AR 37-103, 4-164. However, we do not think that the regulation requires the issuance of a substitute check immediately upon receipt of the payee's request. In the 1981 GAO report to the Congress, supra, we recommended slowing the issuance of some substitute checks. This recommendation was made to allow more time for the original check, if cashed, to be returned through the banking system and recorded as paid. Moreover, we believe that prior to issuing a replacement check, an agency should check to see that the original check has not been negotiated. See 62 Comp. Gen. 91 (1982), supra. We understand that the purpose behind the quick processing of claims for substitute checks is to avoid potential hardship for the payee; however, we do not believe the time frame we are suggesting to be unduly harsh.

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FMOC 0314
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CONDUCT OF STAFF WORK

LESSON PURPOSE: The purpose of this period of instruction is to familiarize you with the conduct of staff work, when assigned as a member of a general, executive or special staff.

REFERENCES: FMFM 3-1, Command and Staff Action, HQO P5216.6D, HQ Supplement to the Navy Correspondence Manual, Marine Corps Manual, MCI 7504B, Staff Functioning.

STUDENT REQUIREMENTS: Review student outline/advance sheet "Conduct of Staff Work"

OUTLINE:

1. **CONCEPT OF COMMAND**

a. **Definition**:

(1) The glossary of the **Marine Corps Manual** defines command as, "**The authority vested in the individual for the direction, coordination, and control of military forces and activities.**"

(2) The principal definition of command from **JCS Pub 1** is "**The authority which a commander in the military service lawfully exercises over the subordinate by virtue of rank and assignment.**" Command includes the _____ and _____ for effectively using available resources for **planning** the employment of, **organizing**, **directing**, **coordinating** and **controlling** military forces for the accomplishment of assigned missions. It also includes responsibility for health, welfare, morale, and discipline of assigned personnel.

(3) Another key reference regarding command is **FMFM 3-1, Section I** which states "**The commander alone is responsible for everything his unit does or fails to do and must be given commensurate authority. He cannot _____ his responsibility**, or any part of it, although he **may delegate** portions of his **authority**. In discharging his responsibility, the commander issues orders to subordinate units through the _____ __ _____ which descends directly from him to his immediate subordinate commanders, whom he holds responsible for everything his units do or fail to do. The commander issues orders and instructions to his staff through _____ _____.

2. THE FIVE PRINCIPLES OF COMMAND

a. Assumption of Responsibility

(1) The first principle of command is that a commander is responsible for everything that his unit does or fails to do. This assumption of **responsibility cannot be delegated** to any subordinate or other person. **It is the cardinal principle.**

b. Delegation of Authority

(1) The second principle of command concerns the delegation of authority. **A commander must be given authority commensurate with his responsibility.** However, certain aspects of the commander's **authority may and should be delegated** to his subordinates. In turn, the commander must hold his subordinate commanders _____ for the actions or inactions of their respective units.

c. Adherence to Chain of Command

(1) **The commander discharges responsibilities and issues orders to his subordinate units through their subordinate commanders.** If the commander **violates** the established **chain of command**, he **jeopardizes the authority of subordinate commanders** and **destroys** their **initiative** and **sense of responsibility.** In an urgent situation in which he must bypass a subordinate commander in the chain of command, the subordinate commander should be informed as quickly as possible of the instructions issued.

d. Issuance of Orders and Instructions

(1) All orders, directives, and instructions to subordinate units of a command are issued either **by or in the name of the commander.** The commander must ensure that his plans and intentions are clearly understood by his subordinates and his staff so they can execute them correctly.

e. Supervision of Execution

(1) The fifth principle of command is supervision of execution. **Continuous supervision is necessary to ensure the correct interpretation and timely execution of the commander's orders.** The commander exercises this function by observation, visits, inspections, and study of reports. He is assisted in the effort by his staff. By careful supervision, the commander can correct any misinterpretation of orders and resolve any misunderstandings of his intended method of execution.

3. GENERAL STAFF DEFINED

a. **"A group of officers who assist the commander in the exercise of command."**

b. The staff _____ the commander in the areas of:

(1) _____

(2) _____

(3) _____

(4) _____

(5) _____

. . . **of all military elements** in the most effective way possible, mutually supporting efforts **to achieve an assigned goal or objective**, or in maximum readiness to undertake such efforts.

4. **FOUR PRINCIPLES OF STAFF ORGANIZATION**

a. The following four principles, which are used by the commander in establishing his staff, are the **essential keys** to an effective staff organization.

(1) _____ **related activities**

(2) **Delegating decision making authority to officers commensurate with their assigned responsibilities**

(3) **Describing assigned responsibilities** _____

(4) **Establishing an** _____ **span of control**

5. **FIVE STAFF FUNCTIONS**

a. **A properly functioning staff relieves the commander of time-consuming, administrative details so that the commander can devote his time to making major policy decisions. The five staff functions are:**

(1) Providing _____ and recommendations

(2) Formulating plans, orders, and instructions to implement policies

(3) Providing staff _____ to preclude misunderstanding of directives and ensure compliance with orders

(4) Maintaining _____ and prepare pertinent staff reports

(5) Coordinating matters within functional areas with interested staff and commands

6. CONDUCT OF STAFF WORK

a. Completed Staff Work

(1) "Completed Staff Work" includes the **study of a problem and the presentation of a solution**, in such form that all that remains to be done on the part of the chief is to indicate his _____ or _____ of the **completed recommendations**. The new product, when presented to the chief for approval or disapproval, should be worked out **in** _____ **form**.

(2) "Completed Staff Work" does not preclude submission to the chief of a "**draft**" for concurrence prior to preparation in the smooth. However, it **must be ready** for copying in the smooth immediately after the chief has indicated concurrence. The draft must be _____ and must not be used as a means to shift to the chief the burden of formulating the action.

(3) **Resist the impulse to ask the chief!** It is the staff officer's job to advise the chief what he thinks should be done, not to ask him for a solution. He needs answers, not questions. The staff officer's job is to study, write, restudy, and rewrite until he has developed a proposed action - the **best one** of all courses **of actions considered**.

(4) Do not waste the chief's time with lengthly explanation and memoranda. Writing a memorandum **to the chief does not** constitute completed staff work. Writing a memorandum **for the chief** to send to someone else **does**. The staff officer's views should be placed before the chief in such a form that he **can make them his** views simply by indicating _____.

(5) Prior to presentation of your work to the chief, you should make this **final test**. If you were the chief, would you be willing to sign the paper you have prepared and **stake your professional reputation on the results?** If the answer is no, it is not ready for presentation and it **is not yet** "_____ _____ _____".

b. Completed Staff Action

(1) "Completed Staff Action" is defined as that "**staff action on a problem resulting in the presentation of the problem, together with any recommended course of action in such form that all that remains to be done by the commander, when he has made his decision, is to indicate his approval or disapproval.**" Now, this means that when you present your completed work to your superior all he should have to do is review your work and say "**yes**" or "**no**". It should require no further research, no further coordination and no further instructions; **just a** _____.

c. **Staff Action Criteria**. To be truly effective, any staff action should meet the following criteria:

*** Be _____ Say or write what must be said or written as clearly as brevity will allow.

*** Be _____ Good staff work must be a finished product with no loose ends left dangling and no loopholes left unplugged.

*** Be _____ Be sure that the work you do is articulate, factual, and uncompromising. Anything less than this is of no real value to your command.

7. QUALIFICATIONS OF A STAFF OFFICER

a. Professional Qualifications

An officer selected for assignment as a staff officer should:

(1) Be **fully** _____ in his own **occupational field**.

(2) Have working **knowledge of** the **capabilities of** the types of units which will make up **the command**.

(3) Be able to _____, **evaluate**, and _____ **events** which are critical to the accomplishment of the overall mission.

(4) Thoroughly **appreciate** the **problems** of the subordinate commanders.

(5) Be able to _____ and _____ effectively to be of maximum value on the staff.

b. Personal Qualifications

An officer selected as a staff officer should possess:

(1) A basic **understanding** of **human relations**.

(2) A _____ which enables him to deal with people on a **friendly yet professional** basis.

(3) _____ **of his convictions** to defend them in the presence of his superiors

(4) **Loyal and steadfast support** of the decision once it's made, regardless of his personal convictions.

(5) **Loyalty to subordinates** and to subordinate units of the organization.

(6) _____.

c. **Staff Ethics**

(1) **A staff officer has _____ command authority.** He issues orders in the name of the commander within established policy.

(2) **Staff officers represent the commander in all they do.** There is a proper way to conduct a staff visit to a subordinate unit, for example, and the staff officer must exercise particular _____ in performing this duty.

(3) **The staff officer must make every effort to maintain friendly relations with commanders and staffs of all higher and lower units.** He must be courteous and helpful during any staff visit, and he must be _____ and _____ in reports when he returns to his own headquarters.

(4) **Requests and recommendations from subordinate commanders are normally not disapproved by junior staff officers.** Usually final disapproval is given only by the commander or the chief of staff/ executive officer. In most cases, however, the heads of staff sections approve requests and recommendations from subordinate commanders within the guidelines of the commander's policies.

(5) **Staff officers must exercise particular care not to by-pass or cross established channels in the conduct of affairs.** To do so is just as unethical and improper as a violation of command channels.

(6) **Staff officers are usually closer to the commander than are subordinate commanders.** Their evaluations of a subordinate commander should be very carefully considered prior to placing them on record with the commander. It is unusual for the staff officer to _____ information of such nature.

(7) **Frequently a commander confides certain information to a staff officer which he intends for that officer alone to know.** In all such cases, the staff officer must exercise particular care not to violate the commander's confidence or to use the information for any purpose for which it was not intended.

(8) **On occasion, a staff officer must perform duties which are extremely _____.** Such duties must be performed in a professional manner and with the least amount of unpleasantness to all concerned. Such duties must always be performed without reference to one's personal opinion about the actions being taken.

8. **COMMAND CHANNEL**

a. **"Command channel" is the term used to describe the chain of command which descends directly from a commander to his immediate subordinate commanders.**

b. Through this channel, a subordinate commander always has _____ access to his immediate superior.

c. While staff officers may act in the command channel for their commander, there are no circumstances which warrant the _____ of a staff officer, if the subordinate commander desires to contact his superior directly and personally.

d. A direct, personal relationship between commanders is essential to effective command and should be encouraged by the higher commander.

e. **The command channel is the direct _____link between higher and subordinate headquarters.**

9. <u>CHIEF OF STAFF</u>

a. **The Chief of Staff** position is also outlined with a broken line in the same figure. This signifies that **he acts _____ in the name of the commander**. Note that the command chain passes directly through him to the division commander's subordinates and that he has _____ **second-in-command authority** as does the assistant commander.

10. <u>EXECUTIVE OFFICER</u>

a. **The Executive Officer** position at the regiment and battalion level is outlined by both a broken and a solid line. This is done to indicate that he **wears two hats**. The solid line shows his position as "_____ __ _____" in matters relative to the daily operation of the unit. The broken line signifies his second function as _____ ____ _____ **to the commander**. His relative positions and functions are the same as those of the division chief of staff.

11. <u>STAFF CHANNEL</u>

a. **"Staff channel" is the term used to describe the channel by which the commander issues instructions to his staff and through which staff officers submit recommendations and provide information to the commander**. The commander normally issues orders and instructions to his staff via the chief of staff (executive officer). Staff officers normally submit advice and recommendations to the commander through the chief of staff (executive officer), who ensures that the material has been integrated with all related information and has been properly coordinated with other staff officers.

b. **A staff officer has no command authority**. He does issue orders in the name of the commander within established policies. In their daily contacts with each other and with the commander, the general/executive staff officers should strive to think of themselves as members of a single group or team.

c. **Staff officers are closer to the commander than are subordinate commanders.** When such a close relationship exists, a staff officer must be very careful prior to placing an evaluation of a subordinate commander on record with the commander.

12. GENERAL STAFF AREAS

A general staff (G-staff) functions at the division/wing/MAB/MAF level.

a. G-1 (Personnel)

The G-1 is the principal staff assistant in matters pertaining to personnel management, internal organization and operation of the headquarters, and miscellaneous administrative functions not specifically assigned to another executive staff section.

b. G-2 (Intelligence)

The G-2 is the principal staff assistant in matters pertaining to the enemy and to the area of operations, and in matters pertaining to information concerning foreign countries which are significant to military planning and operations. The G-2 provides resources or through management control and coordination of intelligence means and activities of other elements of the command. The responsibilities of the G-2 fall into five broad areas of activity: combat intelligence, counterintelligence, intelligence training, special intelligence, and administration.

c. G-3 (Operations and Training)

The G-3 is the principal staff assistant in matters pertaining to organization, training, and tactical operations.

d. G-4 (Logistics)

The G-4 is the principal staff assistant in matters pertaining to logistics and combat service support.

e. G-5 (Civil Affairs)

The G-5 is the principal staff assistant in matters pertaining to civil affairs. If no G-5 is authorized, the G-3 is responsible for civil affairs.

f. **Comptroller** yah!

The comptroller is the principal staff assistant in matters pertaining to finance. If no comptroller is authorized, staff duties pertaining to fiscal matters may be assigned to one or more staff sections. The assignment of all comptroller responsibilities to the _____ is common, except for disbursing matters which are assigned to the _____.

13. **EXECUTIVE STAFF AREAS**

The executive staff is the counterpart of the general staff in smaller units. It is similarly organized, with the exception of the comptroller whose responsibilities are assigned to the S-4 and S-1.

An executive staff (S-staff) assists the commander at the battalion/squadron and regiment/group and MAU levels. The executive staff (S-staff) does not have a financial management (comptroller) section.

a. **Executive Officer**

The one figure on the staff that must be singled out for special attention is the chief of staff at the general staff level or the executive officer at the executive staff level. The primary purpose of this post is to ensure the direction, coordination and supervision of the activities of the staff as a whole. The role of chief of staff is critical. The chief of staff is responsible to the commander for all activities of the general and special staffs. He is assisted by the deputy chief of staff if one is authorized, and by the staff secretary.

b. **Deputy Chief of Staff**

The deputy chief of staff acts for the chief of staff during the latter's absence and assists him by performing specific duties as directed.

c. **Staff Secretary**

The staff secretary is not a member of either the general or special staff. However, the nature of his duties as an administrative assistant to the chief of staff requires a close relationship with this officer and with the officers of the general and special staffs.

d. **S-1 Personnel**

e. **S-2 Intelligence**

f. **S-3 Operations and Training**

g. **S-4 Logistics**

14. OTHER TYPES OF STAFF

a. Special Staff

The special staff is based on narrow groupings of the duties of the commanders which concern such various military specialties as armor, artillery, communications and supply. Each special staff officer will represent one such specialty. The Chaplain, Dental Officer, Embarkation Officer and Ordinance Officer are members of the special staff.

b. Personal Staff

The personal staff is directly responsible to the commander. This staff consists of his aides, his stewards, his driver (and/or bodyguard), a personal secretary or two, and any staff member the commander desires to command, coordinate, or administer directly. The commander may designate anyone as a member of his personal staff.

15. STAFF COGNIZANCE

a. Definition

Staff cognizance is defined as "the term used to describe the broad coordinating responsibilities over special staff sections assigned to a general or executive staff officer in his area of primary interest. These responsibilities are intended to facilitate coordination within related areas of staff functioning and to ensure the systematic channeling of information and documents."

b. Staff cognizance usually means that an executive staff officer is responsible for the coordination and completed staff action.

(1) Example

G-4 is concerned with the functional area of logistics. However, this label covers a multitude of tasks: the combat service support functions of supply, maintenance, transportation, medical/dental, engineer support, landing support, material handling and food services. Obviously one officer can not actually do all the tasks that must be accomplished in all these areas. In reality, a network of special staff officers exists to discharge the necessary functions in each field. Nonetheless, the G-4 is said to have "staff cognizance" over all of these areas.

16. IMPORTANCE OF EFFECTIVE WRITING

In the modern world, practically every profession demands coherent, lucid writing. The military profession is no exception. A military officer's need to write effectively is unique. In the confusion of war, with little time available for writing, reading, and speaking, thoughts must be expressed briefly yet clearly, accurately, and completly. What is expressed must be more than understandable; it must not be misunderstandable. Therefore, to perform his duties efficiently, every officer must be a competent writer and speaker.

The writer, unlike the speaker, has no direct contact with his audience. He cannot use gestures or changes in the tone of his voice to help make his meaning clear. He must depend on words, punctuation, and the arrangement of his thoughts. If the writer states his thoughts in simple, forthright language, the reader will quickly grasp the writer's intent. Since it is difficult to express illogical conclusions simply, clearly, and directly, a well-written paper helps to convince the reader that the conclusions are logical.

Poor self-expression is simply a bad habit. Good writing may not be easy to master, but neither is it the impossible task that many believe it to be. Like a good trigger squeeze, which is learned rather than taught, good writing is a skill that anyone can learn. One can become a competent writer simply by following certain principles in a conscientious effort to improve himself through practice.

17. PRINCIPLES OF EFFECTIVE WRITING

a. Clarity

The aim of all writing is to communicate ideas. If writing is to be effective, it must be clear, leaving no doubt as to its meaning. A simple style, avoiding pretentious words and phrases, is a great aid to clarity. For clarity, use military terminology correctly, define terms and abbreviations where necessary. Short, concise sentences lend clarity to an expression, but avoid extreme brevity - such as the use of a telegraphic style where the articles (a, and, and the) are continuously omitted.

b. Brevity

Writing should be brief and to the point. The shorter the paper, the less chance of error; however, do not sacrifice clarity for brevity. Covering a subject completely, while keeping the paper short, requires careful analysis and, perhaps, several revisions.

c. **Accuracy**

Writing must be free from factual and mechanical errors. Factual accuracy entails giving all the essential facts without bias or distortion. Mechanical errors in writing are simply violations of the rules of English grammer, punctuation, spelling, and capitalization. These rules may seem to be annoying, archaic limits that restrict writing style. Actually, they enable the author to state his thoughts clearly and precisely, leaving no room for misunderstanding or misinterpretation. If the writer is unable to eliminate mechanical errors from a sentence, the entire sentence should be rewritten.

d. **Coherence**

Present ideas in logical order that clearly shows the relationships among ideas. The first step in achieving coherence is writing a well-arranged outline, one that helps the writer to visualize his subject as a whole and to arrange his thoughts in a logical, smoothly connected pattern. A simple, easy flow of ideas is necessary for the writer to transmit his message to the reader, and arrangement of material on this basis facilitates fluent, pleasing and readable style.

e. **Unity**

Unity is closely related to coherence. A paper is unified when the complex whole is composed of related parts. A good paper treats only one major subject; side issues and irrelevancies are avoided. Each of the paper's paragraphs is limited to a single major idea, and each sentence states a single major thought that helps to develop the idea of that paragraph.

STAFF ACTION PAPERS

a. Continuing increase in the scope, complexity, and tempo of operations in military headquarters has generated a requirement for staff agencies to respond _____ with **accurate and authoritive information**. Staff papers must often be prepared in haste, yet in sufficient **detail** and **accuracy** to satisfy and important requirement.

b. The **most important** staff action paper that a officer is involved in is the _____ _____, however, on other occasions, he or she may be required to prepare **condensed reports**, **position papers** or other **special documents**. All of these are the _____ _____ used by staff offiacers to make estimates and analyses that form the basis for recommendation to the command. With a working knowledge of these action papers, the staff officer has a framework to present his information **clearly** and **logically**.

EXANPLES OF STAFF ACTION PAPERS

1. **STAFF STUDY**.....page 14

2. **POSITION PAPER**.....page 27

3. **POINT PAPER**.....page 34

4. **TALKING PAPER**.....page 38

5. **ACTION BRIEF**.....page 42

6. **INFORMATION PAPER**.....page 44

7. **MEMORANDUM FOR THE RECORD**.....page 46

8. **TRIP REPORT**.....page 48

1. **STAFF STUDY**

a. The staff study is a means of _____, _____, and _____ a problem or determining the desirability of a course of action.

b. It is the result of _____ _____ and is the means of conveying to the commander or other superiors a report of the analysis made by the author, together with his **conclusions** and **recommendations**.

c. It assists the commander in making a **decision**. A single staff study can solve only _____ problem. If two or more problems exist, they must be the subject of **separate** studies.

d. It is the responsibility of the author of the study to present **all** the facts bearing on the problem under consideration. He sets forth not only the facts _____ his conclusions, but those _____ to his point of view as well.

e. It is **imperative** that conclusions be a result of **reasoned judgement** and flow logically from the facts and discussion.

f. The author who develops a study to prove a **preconcived notion** is selling a point, not solving a problem. **Objectivity** is of paramont importance.

STAFF STUDY

(Local variations and modifications as necessary to meet requirements.)

CLASSIFICATION

Copy No. ____ of ____ Copies
Originating Section
Parent Headquarters
PLACE OF ISSUE
Date/Time of Issue

SUBJECT

The subject matter is indicated briefly but in sufficient detail to facilitate filing and future reference.

INTRODUCTION

An introduction is not necessary but may be used to clarify an understanding of the problems or to limit the scope. It should be brief and should not include discussion material.

1. **PROBLEM**

The problem is stated in concise and specific terms. A statement beginning with an infinitive is commonly employed but other forms of expression may be used when more desirable.

2. **ASSUMPTIONS**

If there are no assumptions, indicate by so stating. Assumptions are used to bridge gaps between known facts and their use may be necessary to complete the problem-solving process. Unnecessary assumptions are avoided, and care is taken to avoid substituting assumptions for ascertainable facts or for conclusions. An assumption is defined as a supposition regarding the current situation, or a presupposition on the future course of events, either or both assumed to be true in the absence of positive proof to the contrary. They may be necessary to enable the commander, in the process of planning, to complete his estimate of the situation and make a decision on his course of action.

3. FACTS BEARING ON THE PROBLEM

Known and established facts having a direct bearing on the problem. These are stated concisely and the source shown; e.g., (A/5 p6) indicates Annex A (bibliography), the reference, page 6. They are indicated and numbered in the order of the first appearance in the study. Page numbers are not shown in the bibliography.

4. DISCUSSION

The facts and assumptions and their implications are analyzed in this paragraph. The reasoning which leads to the conclusions and recommendations is set forth. This paragraph is a logical development of all pertinent aspects of the problem, including the **formulation**, **analysis**, and **comparison** of possible solutions and courses of action.

An essay-type statement of facts, assumptions, and their interrelation to the problem does not satisfy the requirements of this paragraph. If a detailed discussion is attached as an annex, then the discussion paragraph in the body of the study should be summary of the annex. In these instances, however, the discussion paragraph must contain sufficient information to ensure understanding without reference to the annex. A statement "See Annex B, detailed discussion" does not suffice.

5. CONCLUSION

The reasoning set forth in the discussion culminates in conclusions which are presented here in concise form. Statements in the conclusions paragraph should begin with: "THAT the . . ." They should not be a restatement of facts or assumptions, but rather should be conclusions which are logically derived from the analysis in the discussion.

6. ACTION RECOMMENDED

Recommendations are reduced to clear, concise statements permitting simple approval or disapproval by the approving authority. Normally, recommendations begin with "THAT" or "IT is recommended that" (list subparagraphs). If an implementing document is required, it should be attached with a recommendation for signature to implement and forward as necessary.

Signature

Name
Rank and Service
Title

Recommendations

	Disapproved	Approved
6.a	_____	_____
6.b	_____	_____
6.c	_____	_____

ANNEX A: Bibliography

1. Author, title, year of publication, name of publisher
2.
3.
4.

ANNEX B: Detailed Discussion

ANNEX C: Title of Appended Material

ANNEX D:

ANNEX E:

ANNEX F:

STAFF STUDY (EXAMPLE)

UNCLASSIFIED

Copy No. ____ of ____ Copies
Operations Department
Camp James M. Simon
ANCHORAGE, ALASKA
150800 November, 198_

SUBJECT

Schedule Changes to Enhance Individual Weapons Requalification Results.

INTRODUCTION

During a recent training symposium, concern was expressed regarding the relatively high percentage of permanent personnel assigned at Camp J. M. Simon who have not fired for annual requalification during the past three years. In light of current high-level interest in individual weapons proficiency, it is deemed appropriate to examine requalification scheduling to improve annual results at this command.

1. **PROBLEM**

To determine the most effective operating schedule for the Base Weapons Training Unit to accomplish annual individual weapons requalification firing.

2. **ASSUMPTIONS**

a. That a high percentage of permanent personnel will continue to report aboard during the months of July, August, and September.

b. That a high percentage of these incoming personel will continue to require requalification firing upon arrival at Camp Simon.

3. **FACTS BEARING ON THE PROBLEM**

a. The Commandant has emphasized recent Congressional and Department of Defense interest in weapons proficiency and highlighted the responsibility of each commander to comply with the existing Marine Corps directives dealing with the subject. (A/1 pl)

b. Annual requalification firing, over the past three years, has resulted in an average of 17% of permanent personnel being unable to requalify and necessitating that waivers be requested from HQMC, (A/2 p3)

c. 78% of incoming personnel assigned for permanent duty as cold weather operations instructors at Camp Simon during the past three years have arrived during the months of July, August, and September. (A/3)

d. The prerequisite experience required for assignment as instructors at Camp Simon necessitates that a large number of those assigned come directly from assignments where requalification firing cannot be accomplished and requires their requal with either rifle or pistol or both when they arrive. (A/4)

e. Headquarters Marine Corps can provide advance notification of inbound personnel who fall into this category. (A/4)

f. The Camp Simon SOP for marksmanship training currently schedules requalification on the known distance rifle course and the "A" pistol course twice each month during the months of March through November, with two firing relays of ten targets on each detail. (A/5 p6)

g. The average temperature during the period 1 May - 30 September has been 51 degrees fahrenheit, with an average temperature of 27 degrees during the other four months when requalification firing has been conducted. (A/2 p7)

h. Both pistol and rifle requalification scores have averaged three and five points higher, respectively, during the warmer months (May - September) than details firing earlier or later in the year. (A/2 p8)

i. The firing details shoot between 1000 and 1400 daily to take advantage of the warmest temperature for firing and allow sufficient time to accomplish dry-firing, snapping-in, and other corrective instruction. (A/2 p10)

j. Regular units report aboard for Cold Weather Operations training during mid October and depart during early April. (A/5 p3)

k. The interim period is devoted to training of reserve units, instructional material review/update, and maintenance of facilities and equipment. (A/5 p3)

4. DISCUSSION

a. The recent guidance from CMC dealing with improving individual weapons qualification performance has definite applicability to the weapons requalification program at Camp Simon. An analysis of the requalification firing conducted here over the past three years shows that an unacceptably high percentage (17%) of the permanent personnel assigned here have not been able to accomplish the requalification firing specified by applicable directives.

b. This situation is a direct result of a large number of permanent personnel joining during the late summer, having not previously requalified during the year. Discussion with the Personnel Management Division at Headquarters Marine Corps reveals that a high percentage of our instructional and supervisory billets require recent experience liaison or staff assignment with Allied units and Combined Staffs in Canada and the Northern NATO countries. Annual requalification firing cannot be completed prior to their arrival here at Camp Simon. No relief for this situation is expected during the foreseeable future. Headquarters Marine Corps, however, has indicated that we can be given advance notification of the incoming personnel who will require requalification firing upon arrival. This information can be used to assist in determining scheduling requirements.

c. The current requalification schedule has evolved over the years to allow requalification firing to begin as soon as the weather will permit and, at the same time, allow maximum allocation of time and personnel to the maintenance of equipment and facilities, and review/upgrade of instructional material. This effort takes place primarily during the period April - October, when Regular units are not aboard for Cold Weather Operations training. Any effort to alter the schedule to attain 100% completion of requalification firing must consider all of these requirements as well as the large number of new arrivals who require requalification.

d. Two options available to solve the problem, along with the advantages and disadvantages of each, are:

(1) Option #1: To selectively increase details scheduled during warmer months from two to three or four, as required, while keeping the number of relays per detail constant.

a. Advantages: This option would:

1 Increase the flexibility of assigning personnel to requalification details.

2 Increase the number of total requalification details by as much as 10, over the currently scheduled 18 firing details, with a net potential increase of 200 more opportunities to fire.

3 Allow incoming personnel who require requalification firing to be assigned directly to requalification details prior to assignment to instructional duties.

4 Take advantage of potentially higher scores associated with firing during warmer weather.

b. Disadvantages: This option would:

1 Reduce the number of personnel available for training of reserve units and other maintenance/instructional improvement efforts.

2 Will require close liaison with HQMC to ensure range scheduling will coincide with arrival of personnel who require requalification firing.

(2) Option #2: To continue to conduct requalification details every other week, but selectively increase the number of firing relays from two to three or four, as required, during the warmer months.

a. Advantages: This option would:

1 Increase the flexibility of assigning personnel to requalification details.

2 Increase the number of total requalification firing relays by as much as 10 over the currently scheduled 36 firing relays, with a net potential increase of 100 more opportunities to fire.

3 Allow incoming personnel who require requalification firing to be assigned to requalification details within one week of reporting aboard.

4 Take advantage of potentially higher scores associated with firing during warmer weather.

5 Allow personnel assigned in connection with marksmanship training, supervision, and range operation to be used in training reserve units and other maintenance/instructional improvement efforts, as currently accomplished.

b. Disadvantages: This option would:

1 Require firing to be started earlier and/or continued longer on firing days, incurring some disadvantage over option #1 with respect to firing during the warmest part of the day, and time available to conduct dry-firing, snapping in, and other correctional instruction.

2 Will require close liaison with HQMC to ensure range scheduling will coincide with arrival of personnel who require requalification firing.

5. **CONCLUSION**

That either Option #1 or #2 will provide sufficient added flexibility to accommodate requalification of all permanent personnel. Of the two options, however, Option #2 has less significant disadvantages than Option #1.

6. **RECOMMENDATIONS**

a. That requalification continue to be scheduled every other week during the months March through November.

b. That the number of firing relays be selectively increased during the warmer months, as required.

c. That Annex C, Change to Marksmanship Training SOP, be signed and distributed.

d. That Annex D, letter Establishing Liaison With HQMC, be signed and sent to HQMC.

N. O. FOGCOUNT
Major USMC

Recommendations	Approved	Disapproved
6.a	--------	----------
6.b	--------	----------

ANNEX A: Bibliography

ANNEX A (Bibliography) to Staff Study on Schedule Changes to Enhance Individual Weapons Requalifications Results.

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STAFF STUDY CHECKLIST

HEADING

a. Headquarters.
b. Location.
c. Date (and time if required).
d. Office symbol.
e. Subject (as short as possible, for file reference only - must be the same as on the title page).

PROBLEM

a. Is the statement of the problem clear and complete?
b. Is the study limited to a specific problem?
c. Is the statement free of extraneous material?
d. Is it in the mission format with the infinitive phrase?

ASSUMPTIONS

a. Are assumptions logical and valid?
b. Are assumptions realistically derived and essential to the solution of the problem?
c. Are assumptions really assumptions and not facts?

FACTS BEARING ON THE PROBLEM

a. Are the facts genuine? Can they be proved? Are the facts documented?
b. Do the facts have a self-contained reference to a competent authority?
c. Are the facts pertinent, acceptable, and authoritative?
d. Should other facts be added?
e. Are facts supported by annexes or the bibliography?
f. Are the facts stated as facts, rather than as opinions?

DISCUSSION

a. Is the discussion concise? Were annexes used when necessary?
b. Are opinions identified in the discussion?
c. Is the discussion developed sufficiently to maintain thought sequence without reference to annexes, and is it in coherent order?
d. Are all important possible courses of action included in the discussion?
e. Are possible courses of action adequately tested?
f. Have annexes consisting of tables, charts, graphs, and summaries been provided to support claims?
g. Is all material contained in the discussion pertinent to the problem?
h. Has proper reference(s) been made to annexes?

CONCLUSION(S)

a. Will the conclusion(s) **completely satisfy** the exact requirements of the problem?
b. Do the conclusion(s) directly answer the problem statement?
c. Do the conclusion(s) state briefly the best solution or solutions?
d. Does this section contain only material belonging in it? (It should not continue the discussion or introduce new material.)

ACTION(S) RECOMMENDED

a. Have all aspects of the problem been answered?
b. Are the recommendations clearly and logically supported by the rest of the study?
c. Are these the most suitable, feasible, and acceptable courses of action?
d. Have all instructions or directives needed for implementing the action been included as annexes?

ANNEXES

a. Are annexes provided for necessary supporting data? (Do not make the mistake of assuming that the facts are obvious to the reader and that annexes are, therefore, unnecessary; this is seldom true.)
b. Are the annexes annotated and arranaged for easy reference?
c. Is the source of reference material adequately identified?
d. Are the annexes pertinent to the problem?
e. Is reference to each annex made in the body of the study?
f. Is the bibliography **complete**? Is it arranged **alphabetically**?

CONCURRENCES AND NONCONCURRENCES

a. Has this study been coordinated with proper agencies?
b. Does this study show consideration of nonconcurrences?
c. Is the consideration of nonconcurrences brief and clear?

WRITING TECHNIQUES

a. Is the material well organized and does it follow a **prescribed format**?
b. Is each paragraph concerned with 1 topic or 1 phase of a topic?
c. Are sentences clear and logical?
d. Is there smooth transition from one paragraph to another?
e. Are sentences free of involved and awkward construction?
f. Is the language free of verbiage and jargon?

CLASSIFICATION

a. Is the study appropriately classified?
b. Is the study properly marked?

2. **POSITION PAPER**

a. The position paper is a **study** type document which develops and recommends an _____ position on a particular proposition.

b. A position paper includes a clear statement of **why** an official position is required, essential **background** of the problem or subject and a **rationale** of the recommended position

c. A position paper usually requires _____ research to identify key sources of information pertaining to the topic.

d. The author must make a sound analysis of the information and write the paper in **clear**, **concise**, **concrete**, and **accurate** format.

POSITION PAPER FORMAT

(Local variations and modifications
as necessary to meet requirements.)

CLASSIFICATION

Code/Office
Date

POSITION PAPER

Subj:

The subject matter is indicated briefly but in sufficient detail to facilitate filing and future reference.

Ref: (a) References are listed as appropriate.
(b) If none are appropriate, enter the notation "None."

1. PROBLEM

The problem statement tells what the problem is for which the position paper is being developed. Usually stated "To develop a . . . position . . . "

2. WHY REQUIRED

a. A position paper also states why the paper is required.

b. Is it directed by higher headquarters?

c. . . . .

3. BACKGROUND

a. The background sets forth in concise terms what has gone before.

b. It provides answers to such potential questions as: Is this an ongoing thing? Did something suddenly occur requiring reexamination?

c. . . . .

4. POSITIONS OF OTHER AGENCIES

The position of other agencies are addressed when appropriate, otherwise this part of the position paper has the caption "Not Applicable" inserted.

5. RECOMMENDED MARINE CORPS POSITION

The recommended position is stated in clear, concise terms. When it is to be promulgated, it is usually attached on a separate sheet.

6. RATIONALE

a. The rationale includes concise statements which support the position taken.

b. . . . .

7. RECOMMENDATION

The recommendation is what you recommend be done; e.g., "Approve the attached statement." or "reconsider . . . ." A decision block would also be included for the decision to be recorded by the approving authority. The attached statement of the position, referred to in paragraph 5 is usually prepared on a mat, ready to be reproduced. It can be approved by signing, at which time promulgation can be expeditiously made.

POSITION PAPER (EXAMPLE)

UNCLASSIFIED

KID/DENTWO
23 March 1977

POSITION PAPER

Subj: ARMED FORCES AND SOCIETY ARTICLE: "THE CASE FOR CIVILIAN EDUCATION FOR PROFESSIONAL OFFICERS"

Ref: (a) Armed Forces and Society, Vol. 1, No. 2, Winter, 1975

(b) OSD memorandum, M&RA-50, 22 March 1977

1. PROBLEM

To develop a Marine Corps position on the professional officer education proposal contained in reference (a).

2. WHY REQUIRED

Senator B. G. Snort (D-Pa) has read the subject article in reference (a) and requested a DoD position in response. Reference (b) tasked the Service Chiefs with providing Service positions on the proposals contained in the article.

3. BACKGROUND

a. The subject article, written by Sam C. Sarkesian, Loyala University and LtCol W. J. Taylor, Jr., U. S. Military Academy, states that:

(1) Postgraduate education for officers is required by complexity of the international environment, changing nature of domestic society, need for technological sophistication, and as a retention incentive.

(2) Over 25,000 officer billets have been validated in the DoD as requiring graduate education, that in 1973 over 45,000 active duty officers had a master's degree or more, and that over 3,000 held doctorates.

(3) Civilian graduate education is most important in that it reinforces the acceptance of civilian control and the social political system reinforces career commitment, reinforces professional ideals while broadening perspectives on their meaning, stimulates transition into civilian life, and is an important element in career success and organizational cohesion.

b. The article proposes reduction in officer attendance at military professional schools, especially at top level, reduction and consolidation of military schools, and civilian graduate education for all qualified officers in lieu of or in addition to attendance at military professional schools.

4. POSITIONS OF OTHER AGENCIES: USA, USAF agree. UN disagree.

5. RECOMMENDED MARINE CORPS POSITION (attached):

6. RATIONALE

a. Sarkesian and Taylor proposed education for sociologic, political, retention, and other reasons not directly required by the Marine Corps mission. This education is proposed as being more beneficial than most of the current professional education carried on at Service war colleges and command and staff colleges.

b. Current officer education programs are based upon mission related requirements for specialized skills to fill validated billets and upon the requirement for general professional military education. Along with other personnel, procurement, and operations and maintenance cost, officer education programs have to be justified on the basis of their relationship to the Marine Corps mission. While Congress has been generally agreeable to professional education at MCDEC and the other Service schools, the only accepted justification for civilian postgraduate education has been the DoD billet validation process. This is understood to be the major purpose of the validation process, i.e., to ensure that education is directly related to real DoD requirements.

c. The Sarkesian and Taylor proposal would divorce graduate education from validated requirement and provide funded graduate education for all qualified officers; the cost would be partly funded through elimination and consolidation of top level schools. As the Marine Corps operates no top level schools, little savings would accrue to the Marine Corps, and the proposal would result in a large net increase in funding requirements for officer education, as well as a large net reduction in officer availability since so many would be attending graduate school full time.

d. Continued participation by Marine officers in the curricula offered at the war colleges and staff colleges of all the services is considered highly desirable. Their curricula are reviewed continually to determine the level of continued Marine Corps participation. To date, the curricula have been perceived to be continually improving, and Marine Corps participation would be increased if facilities of the schools and manning requirements of the operating forces would permit such an increase.

e. The proposed Marine Corps statement of position is intended to lend support to the expected positions of the other Services in support of their schools, and to state the Marine Corps commitment to graduate education in accordance with mission related requirements.

7. RECOMMENDATION. Approve attached statement.

Approved _____

Disapproved _____

MARINE CORPS POSITION ON SARKESIAN

PROPOSED CHANGES TO OFFICER EDUCATION

The Marine Corps believes that although there is considerable merit in their hypothesis, their arguments do not justify changes to its officer education programs nor to the top level schools to which Marine officers are sent. Marine officers are educated at all the Service professional schools, and, to meet the requirements of specific billets, at the Naval Postgraduate School and at civilian universities. Participation in these curricula is based upon Marine Corps needs alone, rather than political, social, or retention motives. It is understood that the benefits discussed by Sarkesian and Taylor also accrue, as they do when Marines participate in unfunded off-duty education. Given the overall fiscal requirements of the Marine Corps, including other personnel costs, and procurement and operating requirements, expansion of officer education beyond the current mission related programs cannot be supported and therefore will not be proposed.

C. M. SEA

3. **POINT PAPER**

a. The point paper is a concise document designed to present _____ **points**, **facts**, **positions**, or **questions** in a brief and orderly fashion.

b. A point paper may be used to **assist** in an _____ discussion.

c. A point paper is normally used as a _____ and **assumes complete knowledge of the subject** by the intended user.

d. Logical sequence is **desirable**, but not mandatory if deadline precludes, or unimportance of the subject matter does not warrant a more detailed treatment.

e. A point paper **may be distributed** to individuals for retention.

f. A point paper normally does not exceed **one page** and must _____ _____; however, graphs, schedules and background data may be attached.

POINT PAPER FORMAT

(Local variations and modifications
as necessary to meet requirements.)

CLASSIFICATION

Code/Office
Date

POINT PAPER

Subj:

The subject matter is indicated briefly but in sufficient detail to facilitate filing and future reference.

1. (The salient points which relate to the subject are listed.)

2. (These points rewritten as short, concise statements.)

3. (The points are arranged in logical sequence (time permitting).)

4. . . . . .

5. . . . . .

SUMMARY

The salient points are followed by an even more concise summary. This summary may include any conclusion or position which is appropriate.

POINT PAPER (EXAMPLE)

UNCLASSIFIED

POM-30
3 April 1976

POINT PAPER

Subj: MAG 58 7.62 Machinegun

1. Subj MG manufactured by Fabrique Nationale of Belgium.

2. U. S. Army procuring as coaxial MG for M60A1 tank; quantity of 18, 191 for T/E, PWR, etc.

3. First MAG 58 delivered to U. S. Army about Jan '77; 600 per month.

4. Replaces 7.62mm M219 MG, which is unreliable gun.

5. Marine Corps Impact

-USMC not programmed to procure MAG 58; has previously procured 413 7.62mm M60E2 MG's for M60A1 tanks.

-423 M60E2 MG's recently shipped to Albany (150) and Barstow (263); conversion from M219 to M60E2 on 120 tanks (FY74 buy) began 22-26 Mar '76 at MCDEC.

-USMC procurement decision made Mar, '75; delay would have required procurement and eventual replacement of 286 M219 MG's for FY75 and 76 tank buys.

6. Comparison of M60E2, MAG 58, and M219

	M60E2	MAG 58	M219
Mean Rounds Between Stoppage	782	2961	215
Mean Rounds Between Failure	1350	3579	1090
Service Life (Rounds)	100,000	67,414	17,542
Unit Cost	$1,527*	$1,392	$2,900
Parts Compatibility with In M60 MG	85%	0%	0%

*Unit cost of M60E2 would reduce to $707 if Army procured 18,000 M60E2's vice Mag 58's.

7. Attached news releases provide additional info re Army MAG 58 procurement.

8. Summary: Army's MAG 58 and USMC M60E2 replace M219 coax MG on M60A1 tank. M60E2 MG is 85% compatible with infantry M60 MG and is being installed on USMC tanks. MAG 58 will begin installation about Jan '77 on Army tanks.

4. **TALKING PAPER**

a. A talking paper is a **narrative** form which can be used to advance a point of view or summarize an action or a proposal.

b. A talking paper is a **concise** document that provides succinct comments for use during a meeting.

c. A talking paper should _____ _____ without reference to backup material.

d. A talking paper should be written with the _____ level of **knowledge** and **personal desires** in mind.

e. A talking paper is normally written by an action officer for use by his superior as a "**memory tickler**" or **quick reference outline**. The author should think of what the user will say and include **key facts** that the user will require.

f. The talking paper can either be **tabled** or **distributes** at a staff meeting.

g. The name of the action officer who prepared the paper should be included in the last paragraph.

TALKING PAPER FORMAT

(Local variations and modifications
as necessary to meet requirements.)

CLASSIFICATION

Code/Office
Date

TALKING PAPER

For use by (name or title of person for whose use the paper is prepared)

Subj:

The subject matter is indicated briefly but in sufficient detail to facilitate filing and future reference.

BACKGROUND

The background sets forth in concise terms what has gone before. It provides answers to such potential questions as: Is this an ongoing thing? Did something suddenly create this requirement?

DISCUSSION

The discussion is a concise narrative of all the salient points related to the topic under discussion. References that are used as a source are cited in the discussion.

RECOMMENDATION

Recommendations are reduced to clear, concise statements permitting simple approval or disapproval by the approving authority.

APPROVED

An approval block is provided for authentication by the approving authority.

ACTION OFFICER

(The name of the action officer who prepared the paper should be included.)

TALKING PAPER (EXAMPLE)

UNCLASSIFIED

POM32-ddt
1 Apr 1976

TALKING PAPER

For use by the Deputy Chief of Staff for Plans and Operations

Subj: Camp Lejeune Training Areas

BACKGROUND

The CG, ForTrpsLant has recommended an agenda item for the forthcoming FMF Commanders Conference which addresses the feasibility of a study of the Camp Lejeune training areas with a view toward eliminating many of the restrictions and deficiencies that currently exist.

DISCUSSION

1. A CMC memorandum for the DCNO during Oct 1974 stated that Camp Lejeune, N. C. has forty-nine ranges, all of which are considered of critical importance to the mission of the Marine Corps.

2. CMC Memorandum further stated:

a. Civilian watercraft on New River, the Intercoastal Waterway, and the Atlantic Ocean adjacent to CLNC often delay/disrupt firing on some CLNC ranges.

b. Transient civilian and military aircraft occasionally disrupt firing of artillery and mortars.

3. A review of weapons training range requirements was conducted by the CG, MCB, Camp Lejeune, N. C. in Jan 1975. This review, which is summarized in attached CG, MCB, CLNC letter, includes planned modifications of ranges to accommodate current weapons acquisitions.

4. Informal action officer liaison between HQMC and MCB, CLNC during August 1975, indicated that several ranges at CLNC, in addition to those discussed in attached letter, would require extensive modifications to accommodate the TOW and DRAGON Antitank Weapon Systems.

5. A detailed study of CLNC training areas appears highly desirable. A study of this nature could be accomplished by the CG, MCB, CLNC, with the objective of eliminating many of the range restrictions and deficiencies that currently exist.

RECOMMENDATION: That the above information be used as required at the Commander's Conference.

APPROVED:

ACTION OFFICER: Maj W. W. MAHNMAIER

5. **ACTION BRIEF**

a. An action brief is a _____ version of a staff study, other staff paper, or directive.

b. It may be used to address specific points of unresolved non-concurrence or to explain to a superior why an accompanying document should be **approved**, **signed** or **released**.

ACTION BRIEF FORMAT

SUBJECT

Identify the subject in relation to the basic staff study, other staff paper, or directive.

1. **PROBLEM**

The question in consideration or point of unresolved difference is stated in concise and specific terms.

2. **DISCUSSION**

The unresolved question is analyzed, points of difference are compared, and the author's conclusions are stated in this paragraph. Supporting documents are essential and they are appended as Tabs A, B, etc.

3. **RECOMMENDATIONS**

Recommendations are submitted as clear, concise statements followed in each recommendation by spaces identified as APPROVED or DISAPPROVED to permit simple initialing action by the approving authority.

6. **INFORMATION PAPER**

a. A staff document which is very similiar to a talking paper is the information paper. An information paper is normally used to provide **factual information** in concise terms to _____ the recipient for discussions and/or meetings.

b. **Only essential facts** concerning the subject should be included and developed in an orderly and logical manner.

c. Information papers are self-explanatory and will not refer to enclosures except for additional tabular data, charts, etc.

d. Information papers are normally _____ **other documents**, hand carried or transmitted by informal means. An address and signature block are not required.

INFORMATION PAPER FORMAT

INFORMATION PAPER

DADC/DMS
26 April 1981

SUBJECT: Subject is addressed concisely.

ISSUE: State the issue in question

FACTS:

1. Facts and salient points listed in logical order.

2. . . . .

3. . . . .

Signature
Title

7. **MEMORANDUM FOR THE RECORD**

a. A memorandum for the record is prepared to record the **impressions**, **information**, **conclusions** or **decisions** which arise out of formal or informal dicussions, conferences, meetings or telephone conversations.

b. The memorandum is frequently used as an ___ - _____ document to record significant information that would otherwise not be recorded in writing.

c. Often the memorandum for the record is a _____ copy of action underway and reasons for the action and is usually filed for future reference.

b. The memorandum for the record may be used by staff officers to **pass information** up the chain of command, in order to keep seniors apprised of events or actions within the author's purview.

MEMORANDUM FOR THE RECORD FORMAT

(Local variations and modifications
as necessary to meet requirements.)

CLASSIFICATION

Code/Office
Date

MEMORANDUM FOR THE RECORD

Subj:

The subject matter is indicated briefly but in sufficient detail to facilitate filing and future reference.

1. The first paragraph contains information on the occasion precipitating this memo for the record; e.g., meeting, conference, telephone conversation, persons involved, etc.

2. The second and subsequent paragraphs will contain:

a. Background and discussion (when necessary for clarity).

b. Conclusions reached and decisions made.

c. Staff agencies responsible for specific action (if applicable).

Signature

DECLASSIFICATION
INSTRUCTIONS
(As appropriate)

8. **TRIP REPORT**

a. Staff members often execute TAD/TDY trips for the purpose of effecting **liaison** and **coordination** with other agencies.

b. Upon return from TAD/TDY trips, a staff officer will normally be **required** to submit a trip report which outlines and documents what was _____ during the trip.

TRIP REPORT FORMAT

Office Code
Date

From: Staff Officer Who Executed, Senior/Staff Member/File

To: Appropriate Senior/Staff Member/File

Subj: Liaison/Coordination Trip of....

1. **Purpose:** Briefly state the reason for your trip.

2. **Traveler(s)** List by rank, initials and last name.

3. **Itinerary** List location(s) visited, inclusive dates of travel and key personnel contacted.

4. **Discussions** Include in this section a discussion of the findings and/or problems encountered at the conference, assistance visit or other type visitation. State the **objective** of your trip. If the visitation supports a requirement, recommendation or position, an amplified discussion section and supporting documents may be appended to this report. If appropriate, include your contributions to the visitation. In cases where you are provided complete minutes of the meeting(s), the trip report may serve as a summary sheet with the minutes attached. The exact format of this report is not particularly important, as long as you **keep it simple** and convey the mission contribution of your trip.

5. **Conclusions/Recommendations** Use this section to summarize your findings or recommended action(s) as a result of the trip.

Signature
Title

Note: Classification instructions/notations may be required.

UNITED STATES MARINE CORPS
Financial Management School Comnpany
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0302
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY REQUIRED DOCUMENTS TO ASSUME A DISBURSING OFFICE SYMBOL

PURPOSE: The purpose of this period of instruction is to provide you with the skills and knowledge to certify the required documents to assume a disbursing office symbol.

STUDENT REFERENCES: Navy Comptroller Manual Vol IV, Chapter 1, Parts A thru C, Sections I thru III; Chapter 2, Parts A thru C, Sections I thru IV; Chapter 7, Part I, Section I.

TERMINAL LEARNING OBJECTIVE:

Given simulated required documents to assume a disbursing office symbol, and with the aid of the Navy Comptroller Manual Vol IV, certify the required documents to assume a disbursing office symbol, in accordance with the Navy Comptroller Manual Vol IV. (1.2.2)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, identify in writing information required to prepare the Commencement of Disbursing Duty Letter, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part I, Section I. (1.2.2a)

2. With the aid of the Navy Comptroller Manual Vol IV, identify in writing information required to prepare the Authority to Hold Cash Funds at Personal Risk Letter, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section I and Chapter 2, Part C Section I. (1.2.2b)

3. With the aid of the Navy Comptroller Manual Vol IV, identify in writing information required to prepare the Power of Attorney (Navy Comptroller Form 195), in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Sections I and II. (1.2.2c)

4. With the aid of the Navy Comptroller Manual Vol IV, identify in writing data required to complete the Specimen Signature Form (Treasury Form TFS 3023), in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II and Chapter 2, Part B, Section I. (1.2.2.d)

5. With the aid of the Navy Comptroller Manual Vol IV, identify in writing data required to complete the Signature Card (Treasury Form TFS 5583), in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II and Chapter 2, Part B, Section I. (1.2.2e)

6. With the aid of the Navy Comptroller Manual Vol IV, identify in writing information required to prepare the Revocation of Deputy Appointment Letter, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II. (1.2.2f)

7. With the aid of the Navy Comptroller Manual Vol IV, identify in writing information required to prepare the Establishment of Agent Cashier Position Letter, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II. (1.2.2g)

8. With the aid of the Navy Comptroller Manual Vol IV, identify in writing information required to prepare the Agent Cashier Appointment Letter, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II. (1.2.2h)

9. With the aid of the Navy Comptroller Manual Vol IV, identify in writing information required to prepare the request for an Official Facsimile Signature Plate Letter, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.2i)

10. With the aid of the Navy Comptroller Manual Vol IV, identify in writing procedures required to prepare the Facsimile Signature Plate Certificate of Mutilation, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.2j)

11. With the aid of the Navy Comptroller Manual Vol IV, identify in writing procedures required to prepare the Return of Clip-On-Dies Letter, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.2k)

12. With the aid of the Navy Comptroller Manual Vol IV, identify in writing information required to prepare a Receipt for Blank Checks Letter, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section III. (1.2.2l)

STUDENT REQUIREMENTS:

1. Scan the references.

2. Perform the wirtten assignment.

WRITTEN ASSINGMENT:

A. COMPLETION:

1. In order to comply with requirements prescribed by law, a record of all accountable positions is maintained by the _____ _____ _____ _____.

2. All agents, other than deputies, will acknowledge their acceptance of the position on the original and copies, as required, of the _____ ____ _____ and will include the statement "_____".

3. The initial appointment of a Deputy Disbursing Officer requires the submission of three documents, they are:

(1) _____
(2) _____
(3) _____

4. Upon detachment of a disbursing officer, all powers of attorney and letters of appointment of their agents are _____ _____ without action by the disbursing officer.

OUTLINE:

1. COMMENCEMENT OF DISBURSING DUTY LETTER

a. Time of Relief:

Whenever possible detachment from disbursing duty with relief will be effected on the _____ _____ of the month to avoid the submission of more than _____ _____ of financial returns.

b. Letter Notification to U.S. Treasury:

Immediately upon commencement of disbursing duty or reopening a temporarily closed disbursing account, whether a shore activity or deployed unit, a disbursing officer will forward a letter of notification to the Department of the Treasury. This letter will be sent via the Commandant of the Marine Corps (Code FDD) and will include the following:

(1)

(2)

(3)

(4)

(5)

(6) In the case of a shore activity that the disbursing officer has assumed custody of the retain records and _____ for the _____ of the account of the officer being releived or will state the activity to which the retain records have been forwarded to for settlement and furnish references to the authority for such action.

c. Distribution:

In addition to Treasury distribution should include all Marine Corps disbursing officers, the relieved disbursing officer, and one for file.

d. Message Notification to the Marine Corps Finance Center:

(1) In order for the MCFC to provide support to deployed units, the disbursing officer of the newly activated symbol will immediately notify the MCFC (Code CPM and MA) by naval message. The message must contain the following data:

(a)

(b)

(c)

(d)

(e)

(f)

Note: Any changes to the reported data will be reported by naval message to the MCFC as they occur.

2. AUTHORITY TO HOLD CASH FUNDS

a. The _____ _____ or officer in charge of the activity to which the disbursing officer, deputies, and agent cashiers are permanently assigned, is authorized to approve requests of these agents to hold cash funds at _____ risk.

b. Each disbursing officer, deputy, agent cashier and alternate agent cashier will request authority to hold cash at personal risk from the appropriate authority.

c. All requests to hold cash funds at personal risk will be made in writing and will include:

(1) Name
(2) Title
(3) Duty station
(4) Description of the type of payment or other transactions requiring the use of cash.
(5) The maximum amount of cash to held at any time.

d. Disbursing officers will review all records of cash requirements maintained for their deputies and agent cashiers _____ and provide the commanding officer with a report of the cash requirements every _____ months.

e. When situations change on a _____ basis as a result of the report of the monthly reviews, so that the maximum amount of cash is increased or decreased, a new request for authority to hold cash will be made to establish the new maximum and to canscel the previous authority

3. POWER OF ATTORNEY

a. The power of attorney is the appointment letter (document) for all _____.

b. All blanks above the double line will be filled in at the originating disbursing office.

c. When the power of attorney covers the first apointee to a newly established position, the notation "New Position" will be shown just above the double lines.

d. If the individual selected has previously served as a deputy or disbursing officer one of the following notations will be made in the margin at the bottom of the form.

(1) "Formerly disbursing officer under symbol 8190"

(2) "Formerly deputy for L. Mertes under symbol 8190"

e. The original and two copies will be forwarded to the Commandant of the Marine Corps (Code FDD)

4. SPECIMEN SIGNATURES (GPO Form 3023)

a. The disbursing officer and deputies will select which of their given names or initials will be used with their surname to comprise their _____ _____.

b. GPO Form 3023 Specimen Signatures will be used to inform the Treasury of the selected signature and will be on file with the Treasury when the account is first opened and _____ any Treasury checks are signed.

c. The official signature will be used on all checks, vouchers, official papers and correspondence pertaining to the Department of the Navy, General Accounting Office and the Treasury Department.

d. To complete the GPO Form 3023 you are required to submit_____ sample signatures.

e. Once specimen signatures are submitted and approved, there is no need to resubmit at each duty station.

f. The official signature provided the Treasury will not be changed without _____ _____ to the Treasury, via Commandant of the Marine Corps (FDD), enclosing new Signature Card and Specimen Signatures.

5. SIGNATURE CARD (Treasury Form TFS 5583)

a. The signature card is used by the disbursing officer to _____ the signature being submitted.

b. The signature card will be signed with your official signature and be forwarded with the specimen signature form and the power of attorney.

c. An additional heading of "Deputy for (name of the disbursing officer) will be on the signature card.

6. REVOCATION OF DEPUTY APPOINTMENT

a. A disbursing officer may revoke the appointment of a deputy at _____ _____.

b. In case of deputies a copy of the revocation will be furnished to CMC (Code FDD) with either:

(1) The power of attorney _____ the individual who will succeed the deputy.

(2) A letter requesting the _____ of the position.

c. When a deputy is transferred, a letter of revocation must be issued so the position can be filled and the deputy may be _____ at the new duty station.

d. In addition to CMC, a signed copy of the revocation will be sent to the Chief, Check Accounting Division, Officc of the Treasurer of the United States.

7. ESTABLISHMENT OF AGENT CASHIER POSITION

a. The establishment of an agent cashier position will be approved by the Commandant of the Marine Corps only when necessary to provide adequate _____ _____.

b. When the services of an agent cashier is required, a letter in duplicate stating the circumstance requiring each position will be forwarded to CMC (Code FDD), via the Commanding Officer. This request will include:

(1) Specific duties to be performed.

(2) The number of other deputies and agents already serving.

(3) The place where the agent will serve.

(4) The estimated funds to be advanced, collected and disbursed.

(5) For the first person to be appointed to a new position the request will also show:

(a) name.
(b) rank, rate or civilian grade.
(c) effective date of appointment.

8. AGENT CASHIER APPOINTMENT

a Individual agents will be appointed in _____ by the disbursing officer.

b. The letter of appointment will include duties and _____

c. Effective date and the person relieved if not a new position.

d. Agents will _____ their acceptance of the position on the original appointment letter and required copies.

e. The letter of appointment will include the statement "**I agree to hold myself accountable to the United States for all public funds received**"

f. Letters of appointment will be kept on file for a minimum of _____ years to show successive holder of each position.

9. OFFICIAL FACSIMILE SIGNATURE PLATE

a. Immediately upon receipt of orders to disbursing duty with check-signing equipment, prospective disbursing officers will provide their new duty station with three (3) specimens of their official signature, in black ink, on blank unlined white 3 by 5 cards. Stating the number to be shown on the plate, so that they may order the signature plate.

b. When the officer being relieved receives the specimen signatures and if a signature plate will be required, the officer will prepare a request for purchasing the signature plates.

c. The request form for signature plates or dies will be a _____ _____.

(1) Marine Corps disbursing officers using the Cummins check signer will forward requests for purchase of signature plates to the Navy Accounting and Finance Center (Disbursing Operations Branch).

(2) For manufacture and engraving of a signature die for use in the International Peropheral Systems Inc. check signer, requests will be made to that firm.

d. To _____ the plates that have been received, the disbursing officer who's name appears on the plate or die will:

(1) Make _____ copies of the facsimile signature, usually on IBM cards.
(2) Certify 2 copies as true facsimile signatures.
(3) Mail all copies to the Department of the Treasury with a letter requesting _____ of the facsimile for signing checks.

e. Treasury will notify the disbursing officer directly of authority to use facsimile signatures on checks. However, checks signed by machine will not be issued until the _____ has been obtained.

f. The disbursing officer will insure proper procedures are followed for the protection and to prevent _____ use of all plates held by deputies and other authorized personnel.

10. FACSIMILE SIGNATURE PLATE CERTIFICATE OF MUTILATION

a. Whenever a disbursing officer is detached from disbursing duty, any removable signature plates no longer required will be _____.

b. Mutilation is accomplished by cutting the plates with some sharp object to the extent that it cannot be used to sign checks.

c. Mutilation of signature plates will be _____ by another officer not under the supervision of the disbursing.

d. The disbursing officer will _____ the Treasury of the mutilation by submitting the certificate of mutilation.

11. RETURN OF SIGNATURE DIES

a. The signature dies housed in meterheads of the International Perpheral Systems Inc check signer are _____ and can only be removed by a company representative.

b. Immediately upon detachment from disbursing duties the disbursing officer whose signature die is sealed in a meterhead will initiate a request to issue a Purchase Order (DD Form 1155), for the _____ and _____ of the signature die to the Commandant of the Marine Corps (Code FDD.

c. The relieved disbursing officer will forwarded the meterhead, containing his signature die, with the copy of the purchase order to the International Peripheral Systems Inc.

d. The keys to the meterhead will be removed and taped to a 3 by 5-inch card and forwarded _____ with a letter of transmittal referencing the purchase order number that applies to the shipment of the meterhead.

e. When CMC receives the signature dies, a Certificate of Mutilation will be prepared and a copy will be provided to the disbursing officer concerned.

12. RECEIPT OF BLANK CHECKS

a. Upon relief the disbursing officer being relieved will _____ all unused checks to their successor for use under the same _____ number.

b. A _____ of transfer will be obtained by the disbursing officer being relieved.

c. The check receipt will contain the _____ of checks and inclusive checks _____ of all batches/series of checks used by the office.

PRACTICAL APPLICATION

SITUATION #1: The date is 1 October 198-. You plan to relieve Capt J.D. KNOWHOW as Disbursing Officer, 7th FSSG, FMF, and assume the symbol effective 1 Noverber 198-. You will be needing the services of a Deputy Disbursing Officer and an Agent Cashier.

REQUIREMENTS: Review and Certify the documents found on pages 11 thru 18, in accordance with the Navy Comptroller Manual Vol IV., for assuming symbol number 8190 and appointing the required agents. Identify any errors or omissions on the documents. Errors will be discussed during review of the lesson.

NOTES FOR DISCUSSION:

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28542-5050

7200.2
1 October 198-

From: Disbursing Officer
To: Commanding General, 7th Force Service Support, Fleet Marine Force, Camp Lejeune, North Carolina 28542-5050

Subj: AUTHORIZATION TO HOLD CASH FUNDS AT PERSONAL RISK

Ref: (a) NavCompt Manual Vol IV, para. 042300
(b) NavCompt Manual Vol IV, para. 042301

1. In accordance with the instructions contained in reference (a) and (b), it is requested that the undersigned be authorized to hold cash funds at personal risk.

2. As required by reference (a), the following information is furnished:

a. Name: Lynn MERTES, Colonel, USMC

b. Title: Disbursing Officer

c. Station: 7th Force Service Support Group, Fleet Marine Force

d. Type of payments requiring use (handling) of cash: Special payments of regular pay, settlement of military and civilian travel claims, other claims, and cashing of checks in accordance with reference (b).

e. Other transactions requiring use (handling) of cash: Collections for various types of overpayments made to individuals, collection of postal funds, payment for damaged and lost government property by individuals and payment for field rations by individuals.

f. Maximum amount of cash funds held at any one time: $50,000.00

3. The facilities/means to be utilized for safekeeping cash are as follows: Heavy duty, garrison type safes with 3-tumbler combination locks (the combination of the safes being known only to the officer/agent cashier to which the safe is assigned); and utilizatlion of a 24 hour-a-day, seven days-a-week duty/watch composed strictly of disbursing office personnel.

4. Approval of this request will not restrict the holding of cash funds in excess of the total amount shown in paragraph 2f, above, for meeting periodic payrolls.

FOR INSTRUCTIONAL PURPOSES ONLY L. MERTES

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28542-5050

7200.3
1 October 198-

From: Second Lieutenant, S. BRIGHT 528 56 5355/3404 USMC
To: Commanding General, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, N.C. 28542-5050
Via: Disbursing Officer, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, N.C. 28542-5050

Subj: AUTHORIZATION TO HOLD CASH FUNDS AT PERSONAL RISK

Ref: (a) NavCompt Manual, Vol IV, para. 042300.2

1. In accordance with the instructions contained in reference (a), it is requested that the undersigned be authorized to hold cash funds at personal risk.

2. The following information is furnished:

a. Name: S. BRIGHT

b. Title: Deputy Disbursing Officer

c. Station: 7th Force Service Support Group, Fleet Marine Force

d. The funds held are to be used for making authorized payments to personnel.

e. Maximum amount of cash funds to be held at one time: Five Thousand Dollars ($5,000.00).

S. Bright
S. BRIGHT

FIRST ENDORSEMENT on Second Lieutenant S. Bright's ltr of 1 Oct 198-

1 Oct 198-

From: Disbursing Officer
To: Commanding General

1. Forwarded recommending approval.

L. MERTES

FOR INSTRUCTIONAL PURPOSES ONLY

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28542-5050

7200.5
1 October 198-

From: Disbursing Officer
To: Commandant of the Marine Corps (Code FDD), Headquarters, U.S Marine Corps, Washington, D.C. 20380-0001

Subj: APPOINTMENT OF DEPUTY

Ref: (a) NavCompt Manual, Vol IV, para. 041510.3

Encl (1) NavCompt Form 195
(2) GPO Form 3023
(3) TFS Form 5583

1. In accordance with reference (a), enclosures (1), (2), and (3) are forwarded for approval of the below listed officer:

2ndLt. Sunny BRIGHT 528 56 5355/3404 USMC

2. The effective date of appointment is requested to be 1 November 198-.

L. MERTES

FOR INSTRUCTIONAL PURPOSES ONLY

NAVCOMPT Form 195 (Rev. 3-58)
S/N 0104-LF-700-2900

POWER OF ATTORNEY

1 October, 19 8-

Disbursing Office, 7th FSSG, FMF

Camp Lejeune, North Carolina 28542-5050
(Activity)

BE IT KNOWN, That I, Lynn Mertes, disbursing officer of the above designated activity do hereby pursuant to authority granted by an Act of Congress, approved July 3, 1926 (44 Stat. 888), designate and authorize 2ndLt. Sunny BRIGHT 528 56 5355/3404, effective 1 November, 19 8-, to act in my place as a disbursing officer of the United States Navy/Marine Corps (*strike words not applicable*) and to discharge all duties required according to law to be performed by me as such disbursing officer including the signing of checks in my name per his own name drawn on the Treasurer of the United States, in my account over the station disbursing symbol number E8190 and such other symbol number as from time to time may be assigned to this activity by the Treasurer of the United States.

L.MERTES

Colonel, U.S. Marine Corps
(Rank and service)

I HEREBY CONSENT TO THE ABOVE DESIGNATION AS DEPUTY, CHECKS TO BE SIGNED IN THE FOLLOWING MANNER:

Disbursing Officer

By S. Bright

NAVY DEPARTMENT

APPROVED:

_____, 19____

By direction of the Secretary of the Navy

FOR INSTRUCTIONAL PURPOSES ONLY

Department of the Treasury
Bureau of Government Financial Operations
Audit and Reconciliation Operations
Washington, D. C. 20226

My official signature as it will appear on checks drawn on the United States Treasury is shown in *EACH* of the 14 spaces below.

I understand that a legible signature is desirable and that signatures on checks should conform closely to these specimens. I will use a permanent ink of a dark–blue, blue–black, or black color.

I will furnish new specimen signatures if a change in the form of my signature is to be made, and I will observe all of the provisions of Treasury Department Circular No. 8 in the issue, care, and use of checks.

1 October 198-
(Date)

S. Bright
(Signature)

When the signagraph is used, submit additional signatures on blank sheets

SPECIMEN SIGNATURES

S. Bright
S. Bright
S. Bright
S. Bright
S. Bright
S. Bright
S. Bright

FOR INSTRUCTIONAL PURPOSES ONLY

SPECIMEN SIGNATURES

S. Bright
S. Bright
S. Bright
S. Bright
S. Bright
S. Bright
S. Bright

GFO FORM 6-74 3023 (FORMERLY FORM TUS 3023, 10-61, WHICH MAY BE USED)

DEPARTMENT OF THE TREASURY
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

FOR INSTRUCTIONAL PURPOSES ONLY

SIGNATURE CARD

The information requested on the enclosed form is required under the provisions of 31 U.S.C. 82b to identify the accredited official for disbursing operations. Failure to provide the information may affect the accreditation of the individual.

Notify the Bureau of GovernmentFinancial Operations of any change in this address.

Disbursing Office
7th FSSG, FMF,
Camp Lejeune, N.C. 28542-5050

Sign here, in form to be used on checks: S. Bright

I certify that the above signature is that of the disbursing officer named.

DO

The signature of person certifying should be known to the Bureau of Government Financial Operations

Title

Date: 1 Oct 198-

When signed forward immediately to the Bureau of Government Financial Operations Washington, D. C. 20226

TFS FORM 5583 9-76 PREVIOUS EDITION IS OBSOLETE

DEPT. OF THE TREAS.—FIS. SERV. BUR. OF GOV'T. FIN. OPS.

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Corps
Camp Lejeune, North Carolina 28542-5050

7200.7
1 October 198-

From: Disbursing Officer
To: Commandant of the Marine Corps (FDD), Headquarters, U.S. Marine Corps, Washington, D.C. 20380-0001
Via: Commanding General, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, N.C. 28542-5050

Subj: ESTABLISHMENT OF AGENT CASHIER POSITION

Ref: (a) NavCompt Manual, Vol.IV, para. 041510.2

1. In accordance with reference (a), it is requested that an agent cashier position be established within this office. It is further requested that 1 November 198- be the effective date.

2. The specific duties of the agent cashier will be to effect collecltions of monies, make cash disbursements, attest military pay documents and cashing checks for military personnel.

3. The funds estimated to be advanced, collected or disbursed should not exceed $10,000.00 per day.

4. Currently there is one deputy serving at this activity and the establishment of this position would serve to reduce the paperwork, over the counter payments and other disbursing officer duties required of the deputy, thus providing for greater efficiency in all areas.

5. The first agent cashier to be appointed upon approval will be:

Gunnery Sergeant Peter J. O'TOOLE, 233 84 5656/3432 U.S. Marine Corps

L. MERTES

OR INSTRUCTIONAL PURPOSES ONLY

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28542-5050

7200.10
1 October 198-

From: Colonel Lynn MERTES, 268 66 9355/3402 USMC
To: Navy Accounting and Finance Center, Disbursing Operations Branch, Washington, D.C. 20548-0002

Subj: REQUEST FOR OFFICIAL FACSIMILE SIGNATURE PLATES

Ref: (a) NavCompt Manual, Vol. IV, para. 042226.4c(1)(b)

Encl: (1) DD Form 1155 Purchase Order for Cummins Check Signer
(2) Three 3 by 5-inch white card specimen signatures

1. Reference (a) sets forth the requirements for obtaining facsimile signature plates. On 1 November 198- I will officially become the Disbursing Officer for the 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, North Carolina, Facsimile signature plates will be required.

2. Due to the short notice of the assignment, take over date and the approximately 15,000 checks issued monthly, it is requested that an immediate priority be assigned. The plate number to be assigned is one (1).

3. This office is recently purchased a Cummins Check Signer with the following specifications:

a. Manufacturer's Name: Cummins Check Signer

b. Type: Cummins Tallyprinter

c. Model Number: 274-01

d. Serial Number: 6920

4. The appropriation data chargeable is:

17-1106.2721 026 60909 0 060909 2D 000000 000000043331

L. MERTES

FOR INSTRUCTIONAL PURPOSES ONLY

SITUATION #2: The date is 15 October 198-. In response to the documents submitted for Situation #1, you have received the documents found on pages 20 thru 23.

REQUIREMENTS: Review these documents. Identify any errors or ommissions on the documents. Errors will be discussed during review.

NOTES FOR DISCUSSION:

FIRST ENDORSEMENT on Colonel L. MERTES's ltr of 1 Oct 198-

15 Oct 198-

From: Commanding General
To: Colonel L. Mertes, 268 66 9355/3404 USMC

1. Returned approved.

D.E. Helper

D.E. HELPER
By direction

FOR INSTRUCTIONAL PURPOSES ONLY

SECOND ENDORSEMENT on Second Lieutenant S. BRIGHT's ltr of 1 Oct 198-

15 Oct 198-

From: Commanding General
To: Second Lieutenant S.Bright 528 56 5355/3404 USMC

1. Returned approved.

D.E. Helper

D.E. HELPER
By direction

FOR INSTRUCTIONAL PURPOSES ONLY

NAVCOMPT Form 195 (Rev. 3-58)
S/N 0104-LF-700-2900

POWER OF ATTORNEY

1 October, 198-

Disbursing Office, 7th FSSG, FMF

Camp Lejeune, North Carolina 28542-5050
(Activity)

BE IT KNOWN, That I, Lynn Mertes, disbursing officer of the above designated activity do hereby pursuant to authority granted by an Act of Congress, approved July 3, 1926 (44 Stat. 888), designate and authorize 2ndLT. Sunny BRIGHT 528 56 5355/3404 effective 1 November, 198-, to act in my place as a disbursing officer of the United States Navy/Marine Corps (*strike words not applicable*) and to discharge all duties required according to law to be performed by me as such disbursing officer including the signing of checks in my name per his own name drawn on the Treasurer of the United States, in my account over the station disbursing symbol number E8190 and such other symbol number as from time to time may be assigned to this activity by the Treasurer of the United States.

L. Mertes
L. MERTES

Colonel, U.S.Marine Corps
(Rank and service)

I HEREBY CONSENT TO THE ABOVE DESIGNATION AS DEPUTY, CHECKS TO BE SIGNED IN THE FOLLOWING MANNER:

Disbursing Officer

By S. Bright

NAVY DEPARTMENT

APPROVED:

15 October 198-

By direction of the Secretary of the Navy

Paul James

FOR INTERNAL USE PURPOSES ONLY

DEPARTMENT OF THE NAVY
Headquarters United States Marine Corps
Washington, D.C. 20380-5050

FDD-jjs
15 October 198-

From: Commandant of the Marine Corps
To: Disbursing Officer, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, N.C. 28542-5050
Via: Commanding General, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, N.C. 28542-5050

Subj: ESTABLISHMENT OF AGENT CASHIER POSITION

Ref: (a) NavCompt Manual. Vol IV, para. 041510.2
(b) DO, 7th FSSG, FMF, ltr 7200.7 of 10ct8-

1. As requested by reference (b) and in accordance with reference (a), the establishment of an initial agent cashier position for your office is approved.

2. This position will be continued regardless of changes in disbursing officers or agent cashiers unless sooner disestablished by proper authority.

J. A. Rapp
/S/ J.A. RAPP
By direction

FOR INSTRUCTIONAL PURPOSES ONLY

SITUATION #3: The date is 1 November 198-. You will assume the duties as Disbursing Officer for symbol 8190.

REQUIREMENTS: Review and Certify the required documents found on pages 25 thru 29, to assume symbol number 8190, effective this date and to appoint your Deputy and Agent Cashier. Identify any errors or ommissions on the documents
Errors will be discussed during review.

NOTES FOR DISCUSSION:

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28542-5050

7200.1
1 November 198-

From: Colonel Lynn MERTES, 268 66 9355, U.S. Marine Corps
To: Department of the Treasury, Bureau of Government Financial Operations, Payment Reconciliation Section, Room 1017, General Accounting Office Building, Washington, D.C. 20226-0001
Via: Commandant of the Marine Corps (Code FDD), Headquarters, U.S. Marine Corps, Washington, D.C. 20380-0001

Subj: COMMENCEMENT OF DISBURSING DUTY NOTIFICATION

Ref: (a) NavCompt Manual Vol IV. para. 047500.

1. I will on 1 November 198- commence disbursing duties as Disbursing Officer, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, North Carolina, using symbol 8190, such account having been opened 1 August 1945, relieving Captain James D. KNOWHOW, 292 47 9686/3402 U.S. Marine Corps.

2. The alphabetic designator used by my predecessor was "D" therefore I will use "E".

3. I have assumed custody of the retained records and responsibility for the settlement of the account of Captain KNOWHOW and of any other accounts for which Captain KNOWHOW had settlement responsibility.

L.MERTES

Copy to: CMC (Code FDD)
Capt. J.D.Knowhow
All MC Disbursing Officers
File

FOR INSTRUCTIONAL PURPOSES ONLY

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28652-5050

7200.9
1 Novermer 198-

From: Disbursing Officer
To: Gunnery Sergeant Peter J. O'TOOLE, 233 84 5656/3432 USMC

Subj: APPOINTMENT OF AGENT CASHIER

Ref: (a) NavCompt Manual, Vol. IV, para. 041502.8b

1. In accordance with the provisions of reference (a), you are hereby appointed as agent cashier for the undersigned at Disbursing Office, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, North Carolina 28542-5050 effective 1 November 198-.

2. As agent cashier you will perform the following duties:

a. Make disbursements personnel.

b. Accept collections for official deposits to the United States Treasury.

c. Sign disbursing documents; except checks, and the Statement of Accountability or other specifically prohibited documents.

d. Attest entries on military pay documents.

e. Make currency change.

3. Your appointment as agent cashier is effective only while the undersigned continues to serve as disbursing officer or until terminated, whichever is earlier. Your funds will be kept in a safe, the combination of which will be known only to you, and will be changed at least once every six months.

L.MERTES

FIRST ENDORSEMENT on DO, 7th FSSG, FMF ltr 7200.9 of 1 November 198-

From: Gunnery Sergeant Peter J. O'TOOLE, 233 84 5656/3432 USMC
To: Disbursing Officer, 7th Force Service Support Group, Fleet Marine Force

Subj: APPOINTMENT OF AGENT CASHIER

FOR INSTRUCTIONAL PURPOSES ONLY

1. I hereby acknowledge receipt of appointment as agent cashier at Disbursing Office, 7th Force Support Group, Fleet Marine Force and I fully understand the limitations and duties connected with this appointment.

2. I am willing to serve in this position. I agree to hold myself accountable to the United States for all public funds received.

P.J. O'Toole
P.J. O'TOOLE

FOR INSTRUCTIONAL PURPOSES ONLY

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28542-5050

7200.12
1 November 198-

From: Colonel Lynn MERTES, USMC, Relieving Disbursing Officer
To: Captain James D. KNOWHOW, USMC, Relieved Disbursing Officer

Subj: RECEIPT FOR BLANK U.S. TREASURY CHECKS

1. I hereby acknowledge receipt from Captain James D. KNOWHOW, of Marine Corps disbursing officers blank checks, drawn on the United States Treasury, payable to order, symbol number 8190, in the quantity and serially numbered as shown below.

BEGINNING SERIAL#	ENDING SERIAL#	#CHECKS	TYPE OF CHECKS
70,123,456	99,999,999	29,876,544	Cont form check
01,265,479	09,999,999	08,734,521	Single checks
00,000,013	00,009,999	00,009,987	Control checks

L. MERTES

FOR INSTRUCTIONAL PURPOSES ONLY

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28542-5050

7200.11
1 November 198-

Department of the Treasury
Bureau of Government Financial Operations
Check Reconciliation Branch
General Accounting Office Building
Washington, D.C. 20226-0003

This certifies that on this date signature plates bearing the name J.D. KNOWHOW and plate number one (1) authorized by the Treasury for use in signing checks drawn on the United States Treasury has been mutilated in our presence to such an extent that it cannot be used again for signing checks.

J. D. Knowhow
J.D.KNOWHOW
Captain, U.S. Marine Corps

C.C. Rider
Witnessed by: C.C. RIDER
Second Lieutenant, U.S. Marine Corps

FOR INSTRUCTIONAL PURPOSES ONLY

SITUATION #4 The date is 1 January 198-. Lt Bright is being transferred to MCAS, Yuma, Arizoina effective 15 March 198-. Lt.Bright's replacement is 1stLt. Mario ANTHONY 538 98 4544/3404 USMC. Lt. ANTHONY was previously a deputy for Major F. ZAPPA, under symbol 8663.

REQUIREMENTS: Review and Certify the Revocation of Appointment for Lt.Bright found on page 31. Prepare and Certify the Power of Attorney found on page 32 for appointment of Lt. ANTHONY to succeed Lt.Bright as your deputy. Identify any errors for all four (4) Situations and be ready to discuss them during review.

NOTES FOR DISCUSSION:

OFFICE OF THE DISBURSING OFFICER
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28542-5050

7200.6
1 February 198-

From: Disbursing Officer
To: Second Lieutenant Sunny BRIGHT, 528 56 5355/3404 USMC

Subj: REVOCATION OF APPOINTMENT AS A DEPUTY OF COLONEL L. MERTES, U.S. MARINE CORPS, DISBURSING OFFICER, SYMBOL 8190

Ref: (a) NavCompt Manual, Vol. IV, para. 041510.5

1. Effective this date your appointment as a deputy of the undersigned is hereby revoked.

2. You were initially appointed by me as my deputy on 1 November 198-. Such appointment was approved by the Secretary of the Navy on 15 October 198-.

L. MERTES

FOR INSTRUCTIONAL PURPOSES ONLY

NAVCOMPT Form 195 (Rev. 3-58)
S/N 0104-LF-700-2900

POWER OF ATTORNEY

_____, 19____

_____

_____
(Activity)

BE IT KNOWN, That I, _____, disbursing officer of the above designated activity do hereby pursuant to authority granted by an Act of Congress, approved July 3, 1926 (44 Stat. 888), designate and authorize _____, effective _____, 19____, to act in my place as a disbursing officer of the United States Navy/Marine Corps (*strike words not applicable*) and to discharge all duties required according to law to be performed by me as such disbursing officer including the signing of checks in my name per his own name drawn on the Treasurer of the United States, in my account over the station disbursing symbol number _____ and such other symbol number as from time to time may be assigned to this activity by the Treasurer of the United States.

_____

_____
(Rank and service)

I HEREBY CONSENT TO THE ABOVE DESIGNATION AS DEPUTY, CHECKS TO BE SIGNED IN THE FOLLOWING MANNER:

_____

By _____

NAVY DEPARTMENT

APPROVED:

_____, 19____

By direction of the Secretary of the Navy

_____

FOR INSTRUCTIONAL PURPOSES ONLY

"HELPFUL HINTS"

1. Authorization to Sign Correspondence.

On entering upon duty as Disbursing Officer it is recommended that a letter be published with a copy to all concerned, setting forth the manner in which the deputies will sign corresondence. The following is recommended based on the guidelines set fourth in Articile 1608, Navy Regulations:

DISBURSING OFFICER	L.MERTES	
BY:	BY:	by direction
(checks)	(disbursing documents)	(correspondence)

2. Combinations on Safes and Vaults.

During the relieving process the relieving disbursing officer will, in the presence of the relieved disbursing officer, verify the contents of each safe which the relieving disbursing officer shall have for his own personal use. As it is required that the funds, blank checks, etc., be counted and verified prior to receipting for them. The following course of action is suggested:

a. Take the safes/vaults one at a time. The relieved disbursing officer will open the safe for at that point the combination on the safe is known only to him. Once the safe/vault is open the relieving disbursing officer will verify, by actual count, the contents therein. Once this is accomplished and a tally has been taken and the relieved disbursing officer agrees with the accuracy of the count, the relieving disbursing officer will then take custody of the safe and the contents. At this point the relieving disbursing officer must change the combination on the safe/vault to one that is known only to him.

b. While setting the combination on the safe the relieving disbursing officer is cautioned to follow the following procedure: with the door to the safe/vault open, set the new combination and then, with the door open, twirl the tumblers locking the safe. Work the combination several times making sure the door will open. When this has been accomplished several times to the satisfaction of the relieving disbursing officer, the door should be closed and locked and then reopened once or twice. REMEMBER: It is better to take a few minutes to make sure the combination works before shutting the door than to have to call for someone to cut the door open.

3. Security Folder.

This is a folder which should be kept by the Disbursing Officer when he has deputy disbursing offices. The purpose of maintaining such a folder is to provide the principal with all pertinent information regarding the security arrangements at each of the deputy offices.

4. Office SOP.

Determine if one exits and if so ensure that it is up-to-date and valid. It could well be that the existing one was written several years ago and the procedures outlined are now antiquated and in dire need of revision.

5. Transient Payments.

Ensure that a valid SOP on making transient payments exists. Make a check around the office to determine if the procedures outlined are being followed properly and most important of all, that the personnel concerned understand the purpose and the meaning of the SOP.

6. Date Processing Installation.

Ensure that DPI is notified of the change to the symbol number prior to the first payday immediately following the relief of disbursing officers. (i.e., D8190 not C8190)

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0303
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

MANAGE DISBURSING OFFICE AGENTS

PURPOSE: The purpose of this period of instruction is to provide the student with the knowledge to identify disbursing office agents duties.

STUDENT REFERENCE: Navy Comptroller Manual Vol.VI, Chapter 1, Part C, Section II.

TERMINAL LEARNING OBJECTIVE:

With the aid of the Navy Comptroller Manual Vol IV, list in writing the duties of the various disbursing office agents, in accordance with the Navy Comptroller Manual Vol IV. (1.2.3)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, list in writing the duties of a Deputy Disbursing Officer, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II. (1.2.3a)

2. With the aid of the Navy Comptroller Manual Vol IV, list in writing the duties of an Agent Cashier, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II. (1.2.3b)

3. With the aid of the Navy Comptroller Manual Vol IV, list in writing the duties of a Collection Agent, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II. (1.2.3c)

4. With the aid of the Navy Comptroller Manual Vol IV, list in writing the duties of an Authorized Custodian, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II. (1.2.3d)

5. With the aid of the Navy Comptroller Manual Vol IV, list in writing the duties of a Paying Agent, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II. (1.2.3e)

6. With the aid of the Navy Comptroller Manual Vol IV, list in writing the duties of a Imprest Fund Cashier, in accordance with the Navy Comptroller Manual Vol IV, Chapter 1, Part C, Section II. (1.2.3f)

OUTLINE

GENERAL DUTIES OF ALL AGENTS

A. All agents are required to keep safely, without loaning, using, deposition in any bank, or exchanging for other funds, except as **specifically** _____ by law and regulation, all the public money collected by them or otherwise at any time placed in their possession and custody. They are required to _____ for all amounts received by producing _____ of deposit, transfer, or other authorized disposition.

1. DEPUTY DISBURSING OFFICER

a. A deputy to a disbursing officer is an individual who, acting under an approved _____ ___ _____ executed by a disbursing officer, is authorized to perform _____ and _____ duties relating to the receipt, disbursement and custody of and accounting for, **public funds** in the name and for the _____ of the Disbursing Officer.

b. A deputy will perform such duties as _____ by the Disbursing Officer to include the signing of checks drawn on the disbursing officers checking account with the U.S. Treasury and the signing of the Statement of Accountability.

c. In case of death, incapacity, or unauthorized absence of the disbursing officer the deputy may _____ disbursing duties for a period not to extend beyond the last day of the _____ month in which the absence occurred.

2. AGENT CASHIER

a. An agent cashier is an individual who acting under a formal _____ from a disbursing officer, is authorized to perform **prescribed** duties for that disbursing officer, not including the signing of Treasury checks.

b. Agent cashiers will perform duties relating to public funds under the _____ of the disbursing officer.

c. Agent cashiers are authorized to sign official documents attesting to transactions made by them, which were **specifically** _____ by the disbursing officer. On all documents the agent cashier will sign their own name over their title.

3. COLLECTION AGENT

a. Collection agents are individuals who are authorized to _____ public funds in **excess** of $ _____, at a point **other then** the disbursing office.

b. Collection agents are appointed in **writing** by the officer directly responsible (OIC),for the _____ of the funds.

c. Collection agents must perform their duties under the _____ and as _____ by the officer for whom the agent acts.

d. The duties of a Collection Agent of, receipting for funds, recordkeeping, determinint amounts owed, making demands of debtors for amounts owed should be **segregated** to minimize the opportunity for _____.

e. Disbursing personnel will not be designated collection agents, nor may the disbursing officer _____ a collection agent.

4. AUTHORIZED CUSTODIAN

a. When the amount of collections is estimated to **less** $500.00 then an Authorized Custodian may be appointed rather than a Collection Agent.

b. The position of Authorized Custodian is established entirely by local _____ of the Commanding Officer.

c. Authorized Custodians perform the same _____ and have the same responsibilities of the Collection Agent only with a _____ amount of public funds.

5. PAYING AGENT

a. A Paying Agent is an officer, enlisted member or civilian employee appointed by the Commanding Officer (BN,CO) to act as an Agent of the Disbursing Officer.

b. Paying Agents are appointed for a _____ _____, relating to payments, currency conversions or check cashing transactions from funds **temporarily** advanced to them.

c. In the performance of their duties Paying Agents will be under the _____ _____ of the Disbursing Officer in matters concerning the funds advanced to them.

6. <u>IMPREST FUND CASHIER</u>

a. An imprest fund cashier is an individual who has been appointed by the commanding officer or officer in charge of an activity for the purpose of making authorized _____ _____ for materials or services purchased out of the supply system.

b. Imprest Fund Cashiers duties include maintaining custody of funds advanced by the Disbursing Officer and to file **periodic** vouchers to _____ for the cash paid out and have that cash _____ by the disbursing officer.

c. The form used by the Imprest Fund Cashier to replenish funds paid out is the **Reimbursement Voucher, SF 1129.**

d. The duties of Imprest Fund Cashier may _____ be assigned to Disbursing personnel.

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0304
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

MANAGE FISCAL INTERNAL CONTROL RECORDS

PURPOSE: The purpose of this period of instruction is to provide the student with the skills and knowledge to manage fiscal internal control records of a disbursing office.

STUDENT REFERENCES: Navy Comptroller Manual Vol. IV, and Student Advance Sheet "Manage Fiscal Internal Control Records"

TERMINAL LEARNING OBJECTIVE:

Given a simulated situation pertaining to internal controls and with the aid of references, perform the appropriate certification process to the various fiscal internal control records, in accordance with the Navy Comptroller Manual Vol IV and advance sheet "Manage Fiscal Internal Control Records". (1.2.4)

ENABLING LEARNING OBJECTIVES:

1. With the aid of an advance sheet, "Manage Fiscal Internal Control Records", state in writing the purpose of a Number's Log, in accordance with the advance sheet, "Manage Fiscal Internal Control Records". (1.2.4a)

2. With the aid of an advance sheet, "Manage Fiscal Internal Control Records", state in writing the purpose of a Disbursing Officer Voucher (DOV) Log, in accordance with the advance sheet, "Manage Fiscal Internal Control Records". (1.2.4b)

3. With the aid of an advance sheet, "Manage Fiscal Internal Control Records", state in writing the purpose of a Collection Voucher (CV) Log, in accordance with the advance sheet, "Manage Fiscal Internal Control Records". (1,2,4c)

4. With the aid of an advance sheet, "Manage Fiscal Internal Control Records", state in writing the purpose of a Certificate of Deposit (CD) Log, in accordance with the advance sheet, "Manage Fiscal Internal Control Records". (1.2.4d)

5. With the aid of an advance sheet, "Manage Fiscal Internal Control Records", state in writing the purpose of a Payroll Number's Log, in accordance with the advance sheet, "Manage Fiscal Internal Control Records". (1.2.4e)

6. With the aid of an advance sheet, "Manage Fiscal Internal Control Records", state in writing the purpose of a Record of Data-Checks Received and Deposited Form, in accordance with the advance sheet, "Manage Fiscal Internal Control Records". (1.2.4f)

7. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Cash Receipt Book (Navy Supply Form 470), in accordance with the Navy Comptroller Manual Vol IV, Chapter 3, Part B. (1.2.4g)

8. With the aid of an advance sheet, "Manage Fiscal Internal Control Records", state in writing the purpose of a Suspense Collection Book, in accordance with the advance sheet, "Manage Fiscal Internal Control Records". (1.2.4h)

9. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Cash Receipt Certificate, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section II. (1.2.4i)

10. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Check Record (DD Form 564), in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B. (1.2.4j)

11. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Balance Sheet (NavCompt Form 379), in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.4k)

12. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Cashbook (NavCompt Form 245), in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part D. (1.2.4l)

13. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Foreign Currency Record, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part D. (1.2.4m)

14. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Record of Cash Requirement/Limitation Analysis, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section I. (1.2.4n)

15. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Budget Clearing Account (Suspense), Navy, in accordance with the Navy Comptroller Manual Vol IV, Chapter 3, Part A. (1.2.4o)

16. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Suspense Account Control Ledger, in accordance with the Navy Comptroller Manual Vol IV, Chapter 3, Part A. (1.2.4p)

17. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Statement of Accountability (SF 1219), in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part E, Section 1. (1.2.4q)

18. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Successor Check Record, in accordance with the Navy Comptroller Manual Vol IV, Chapter 8, Part B, Section 3. (1.2.4r)

19. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a Record of Discounts Lost/Interest Paid (Prompt Payment Act), in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part B, Section II. (1.2.4s)

OUTLINE:

1. NUMBER'S LOG

a. The numbers log can be _____ type of record book, computer printout, record file or **diskette**. The type of log is not important, it's what goes in the log and the way it goes in thats important.

b. Numbers logs are used to record the **various numbers** assigned as _____ _____ for the different types of transactions.

c. Numbers logs are contain **different information** depending on the transactions being recorded, some will have very little information others will be comprehensive, depending on your office SOP, or various orders.

2. DISBURSING OFFICER VOUCHER LOG (DOV)

a. Every **expenditure/disbursement** of public funds must be documented and must be _____ disbursing officer voucher number.

b. Some documents contain more than one control number. For instance, a military payroll will initially have a _____ _____ assigned, and when **closed out** and **claimed** it will be assigned a **DOV** number because it has now become a disbursement. The **DOV** number will become the primary control number of the payroll for **fiscal purposes.**

c. Disbursing officer voucher numbers are _____ digit numbers, beginning with "00001" each **fiscal year** and run consectively throughout the fiscal year.

d. If it becomes necessary to start over with "00001" during the fiscal year to remain within the five digit limitation, a new series of numbers will be used beginning with the **first voucher** of a month and **disregarding/void** the unused numbers of the first series.

e. The minimum information you want in a DOV log is:

(1) _____
(2) _____
(3) _____
(4) _____

3. COLLECTION VOUCHER LOG (CV)

a. Every _____ of public funds received by the disbursing will be assigned a **collection voucher number.**

b. Collection voucher numbers are also a five digit numbers beginning with "00001" each fiscal year and run consecutively throughout the fiscal year without regard to **change** of disbursing officer.

c. The minimum information you want in a CV log is:

(1) _____
(2) _____
(3) _____
(4) _____

4. CERTIFICATE OF DEPOSIT LOG (CD)

a. Each certificate of deposit has a **preprinted number** when you receive it. These _____ digit numbers are used to control deposits of funds to the account of the _____ _____ _____.

b. Deposits are used by the disbursing officer to dispose of **excess cash** and **negotiable instruments** which come into the office usually in the form of **collections.**

(1) Negotiable instruments, other than currency, **cannot** be _____ into cash for use by the disbursing officer and **must** be _____ with the Treasury.

c. Each certificate of deposit number will be logged out when the deposit is _____ and will become a **permanent** record.

d. The minumum information you want in the CD log is:

(1) _____
(2) _____
(3) _____
(4) _____

5. PAYROLL NUMBER'S LOG (PR)

a. Each payroll number issued in a disbursing office must be logged in to keep from issuing the _____ number to **two** different payrolls.

b. A **separate series** of payroll numbers will be kept for each branch of the service. Example: Navy and Coast Guard use N001; Army would use A001 and Air Force AF001.

c. Each disbursing office differs in how to record payroll numbers in logs, however; the main thing is to maintain an _____ log of **all** payroll numbers assigned.

d. The minimum information you woul want in your payroll log is:

(1) _____
(2) _____
(3) _____
(4) _____
(5) _____
(6) _____

6. RECORD OF DATA-CHECKS RECEIVED AND DEPOSITED

a. Treasury regulation require that if a **check is lost** before or after deposit, the drawer will _____ _____ and _____ the check. In order to **identify** the drawer or endorsers of lost checks, the office making the deposit will maintain a _____ of each instrument deposited.

b. The Certificate of Deposit does not provide for the **listing of individual checks** which are **received/collected and deposited** by the disbursing officer. The record of data-checks received and deposited is used for this purpose.

c. Some offices _____ each check, others make Xerox copies of each check deposited as the internal control, to comply with Treasury regulations. During this course we will be using the record of data-checks received and deposited.

d. The minimum information you would want in your internal control of checks received and deposited is:

(1) Serial number (check number)
(2) Date of the check
(3) Drawer (If Treasury checks show DSSN)
(4) Payee
(5) Endorsers other than the Disbursing Officer
(6) Drawee's bank
(7) Amount
(8) _____

7. CASH RECEIPT BOOK (Navy Supply Form 470)

a. The Cash Receipt Book is a log that the disbursing officers signs when he or she _____ for **cash** from one of their collection agents.

b. Collection agents bring cash collected during the month to the disbursing officer and receive a receipt for that cash. These agents are usually mess and clothing sales personnel and they make several interim/unvouchered collections during the month.

c. The disbursing officer may keep their own cash receipt book as an additional internal control, to keep track of cash received from the different agents.

d. The information required for the cash receipt book is:

(1) Date
(2) Amount in words
(3) Amount in figures
(4) Signature of agent or other authorized person turning in cash
(5) Signature of the Disbursing Officer receipting for the cash

9. SUSPENSE COLLECTION BOOK

a. Several times during the month collection agents bring cash to the disbursing officer as **interim/unvouchered** collections. These collections are receipted for in the Cash Receipt Book, until they are vouchered and assigned _____ collection voucher number for the total months collections. This usually done at the end of the month.

b. The suspense collection book is used to _____ for the interim/unvouchered collections made with the disbursing officer during the month **until they are vouchered.**

c. The suspense collection book requires the following information:

(1) Date
(2) Daily total collection (for each agent)
(3) Monthly total " " " "
(4) Total Daily collections (for both agents)
(5) Total Monthly collections (for both agents)

9. CASH RECEIPT CERTIFICATE (NavCompt Form 2114)

a. Disbursing officers may _____ funds for official use to the custody of their deputies, agent cashiers, and other **agents** of the disbursing officer.

b. All funds advanced to these agents will be covered by a **formal** Cash Receipt Certificate.

c. The Cash Receipt Certificate will spcifically state that the agent holds themselfs _____ to the United States Government for the funds advanced.

d. The information on the Cash Receipt Certificate is:

(1) Received from
(2) The sum of: (in words)
(3) Amount: (in figures)
(4) Purpose (reason for the fund advance)
(5) Signature
(6) Receipt number
(7) Date

e. This receipt will be kept in the disbursing officers safe and be treated as _____.

10. CHECK RECORD DD Form 564 or NavCompt Form 2019

a. The disbursing officer will prepare two (2) records of each check drawn. One to be forwarded with the checking account returns and the other to be retained by the disbursing officer as an _____ _____ _____.

b. All information entered on the original check at the time of preparation **must** appear on the check record.

c. The minimum information required on the check record is

(1) DSSN
(2) Date
(3) Name of person W/SSN or Firm
(4) Amount in words
(5) Amount in figures
(6) PR#, Voucher#, Ex-Change for Cash (Disb or Remit)

d. There are several types of check records in use, depending of the type of check processing equipment used

11. BALANCE SHEET (NavCompt Form 379)

a. The balance sheet is one of the most **important** internal control records that you will have in your office.

b. The balance sheet serves three (3) main purposes:

(1) To maintain a _____ record of all _____ of the disbursing office.

(2) Assists in insuring the accuracy of handling cash funds.

(a) As a backup for the _____
(b) Used to prepare some required reports

(3) It is used to assist when cash in the disbursing office is being verified by the _____ _____ board, NAS, MCDOSET, or other authorized government agencies.

c. The Balance Sheet contains:

(1) Beginning Balance
(2) Checks Issued
(3) Total Collections
(4) Total Disbursements
(5) Total Cash
(6) Total Assets
(7) Certification

Note: You will receive a separate class on the Balance Sheet later in this course.

12. CASHBOOK (NavCompt Form 245)

a. The Cashbook is the internal control record of **all** transactions involving public funds and forms the **basis** for the preparation of the _____ _____ of the disbursing officer

b. All disbursing officers dealing with public funds will keep a cashbook. All receipts, expenditures/disbursements of funds, and other transactions affecting the _____ of the officer will be recorded in such a manner as to facilitate a ready _____

c. Of all the internal control records of the disbursing office the cashbook will be the one most likely audited by verification boards, or other government audit teams. **Correctness is imparitive.**

Note: You will receive a separate class on the Cashbook later in this course.

13. FOREIGN CURRENCY RECORD

a. When foreign currency is received or disbursed, a **subsidiary record** of each transaction will be maintained in addition to the entry required in the cashbook. This subsidiary record is known as the **Foreign Currency Record**

b. The foreign currency record will be maintained in terms of the foreign _____ _____ rather than in U.S. Dollar equivalent.

c. All transactions involvling foreign currency will be shown in the subsidiary record in such a way as to facilitate a ready balance

d. Columns in the cashbook used as a foreign currency record may be _____ as necessary.

14. CASH REQUIREMENT/LIMITATION ANALYSIS

a. Each disbursing officer is authorized to hold a certain amount of cash at any given time and **must not exceed** that authority except in special circumstances and when authorized. Example: Cashing a MC Exchange Remittence check just before paydays, Cash held for paydays, etc.

b. Because of the **high cost of intrest** on money held outside the Treasury, the Naval Audit Service recommended that a analysis be made on all money held by disbursing officers and that the analysis be used to _____ the amount of cash held.

c. Because of the large number of members going on Direct Deposit less and less cash is required by disbursing officers.

d. The information required on the Cash Requirement/Limitation Analysis:

(1) Month and Year
(2) DO or Deputy and Symbol number
(3) Location of disbursing office
(4) Amount authorized to be held and date of authority
(5) Cash analysis itself, that will be covered in another class

15. BUDGET CLEARING ACCOUNT (SUSPENSE) NAVY 17F3875, 17X6875.1210/20

a. It is imperative that a collection of public funds, for whatever reason collected, be _____ to the proper account, appropriation or fund from which it came.

b. The Budget Clearing account and Navy Suspense account are used for collections that **cannot be immediately credited** to the proper final account.

c. These collections will be held is _____ until they can be credited to the proper account, fund or appropriation.

d. _____ internal control records and control ledgers will be maintained for each **suspense** account.

e. In the case of items for which **complete accounting data** are not available, an _____ record will be maintained for each item showing:

(1) Date of receipt
(2) Remitter
(3) Description of remittance and purpose
(4) Amount
(5) Action taken
(6) Final Disposition

f. There is a **quarterly report** required by the Marine Corps Finance Center on the status of these accounts.

16. SUSPENSE ACCOUNT CONTROL LEDGER

a. The Suspense Account Control ledger is where you _____/_____ the collections that you credit to the two (2) suspense accounts.

b. The ledger will contain the following information:

(1) Date of collection or transfer
(2) Reference number (CV number)
(3) Amount
(4) Monthly total and balance
(5) And the same information for the disbursement of any of the funds

17. STATEMENT OF ACCOUNTABILITY (SF 1219)

a. The Statement of Accountability will show _____ totals of **all receipts and expenditures** of public funds occurring during the accounting period and the _____ of the disbursing officer's accounts at the close of that period.

b. The Statement of Accountability is machine generated and will contain at minimum the following information:

(1) Beginning balance]
(2) Checks issued
(3) Total increases in accountability
(4) Subtotal
(5) Net disbursements **(Gross disbursements less gross collections)**
(6) Deposits
(7) Total decreases in accountability
(8) Total accountability close of period
(9) Cash on Hand
(10) Cash in custody of agents
(11) Total of my accountability
(12) Amount of checks issued
(13) Amount of deposits

18. SUCESSOR CHECK RECORD

a. The Successor Check Record is used to account for **checks reissued** by the disbursing officer for _____, stolen, or _____ checks.

b. The minimum information required on this record is:

(1) Sequence number

(2) Original Check
Payee
Amount
Check number
Date of issue

(3) Successor Check
Check number
Date of issue

(4) Original Voucher
Original voucher number
Date of voucher

(5) SF-1184 Sent to Treasury
Agency reference number
Date sent

(6) SF-1184 Batch
Number

(7) SF-1184 Returned

Unpaid
Treasury number
Date

Paid
Date

19. RECORD OF DISCOUNTS LOST/INTEREST PAID (Prompt Payment Act)

a. The **Prompt Payment Act** provides for the _____ payment by all government agencies for materials and services provided.

b. The **requirement** for an agency to make _____ payments whenever that agency _____ to make payment proptly was viewed as the most effective means to ensure compliance with regulations

c. The interest payment provisions of the Act are viewed as a _____ for failure to accomplish the **important mission requirement** of making payment on time.

d. Along these same lines, _____ _____ for late payments must be **identified.**

e. The Act provides for **annual reports** to be sent to the Office of Management Budget from the Department of Defense of the number, dollar value, frequency and cause of _____ payment, and similar data for _____ payment.

f. The disbursing office making payments of materials and services on Public Vouchers **must account** for all lost discounts, or intrest paid on late payments and **assign a reason code** to each transaction for _____, and report this to the MCFC, NLT the 10th day of the month.

g. The report should contain the following information:

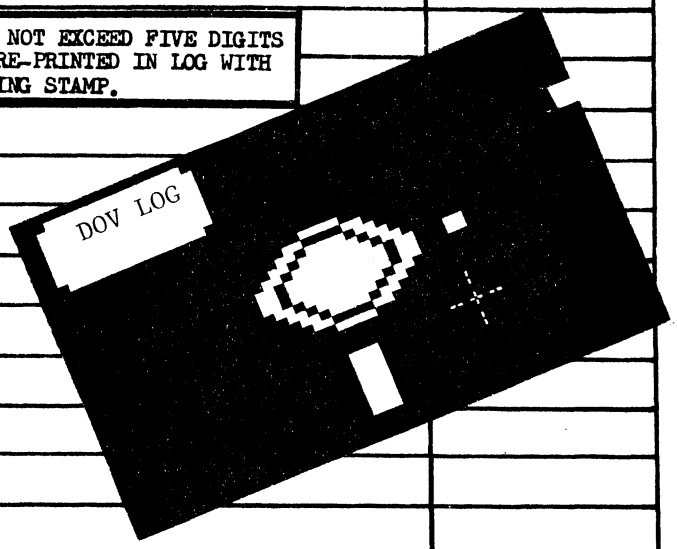
(1) Payment Due date
(2) Date Paid
(3) _____ Discount was lost or Interest paid
(4) List steps **taken** to prevent it ever happening again
(5) Assign _____ and _____

h. This internal control should be as detailed as possible, to insure that all information required is reported.

DISBURSING OFFICER VOUCHER (DOV) LOG

DOV#	DATE	NAME	AMOUNT
00001	10/1	DaDson, R.D.	152.14 TvL
00002	10/2	Ross, G. A.	129.80 TvL
00003	10/3	Daily spL mPR #025	1269.00
00004	10/5	Daily spL mPR #026	7500.00
00005	10/5	mPR # 99999001	98,905.00
00006	10/6	Daily spL mPR #027	7,600.00
00007	10/6	mPR # N-1	200.00
00008			
00009			
00010			
00011			
00012			
00013			
00014			
00015			
00016			
00017			
00018			
00019			
00020			
00021			
00022			
00023			
00024			
00025			
00026			
00027			

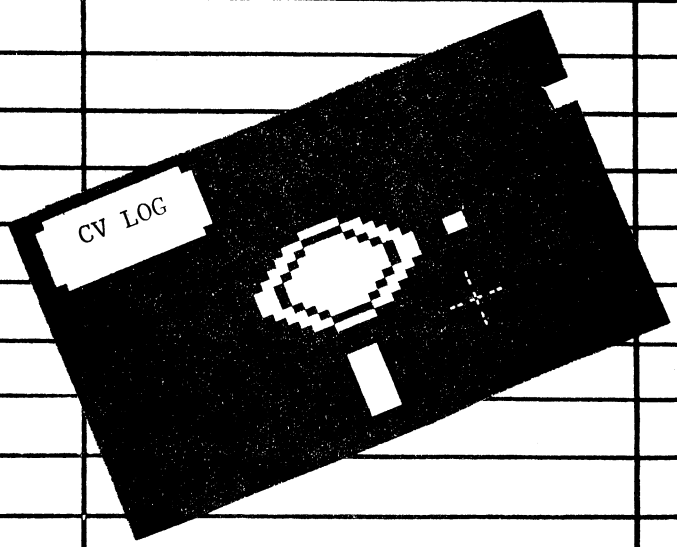
DOV# CAN NOT EXCEED FIVE DIGITS MAY BE PRE-PRINTED IN LOG WITH A NUMBERING STAMP.



EACH TYPE OF NUMBERS LOG CAN BE A SEPARATE SECTION OF ONE RECORD BOOK, DEPENDING ON OFFICE SOP.

COLLECTION VOUCHER (CV) LOG

CV#	DATE	NAME	AMOUNT
00001	10/1	Kochis, J.C.	150.00
00002	10/2	Hudson, A.A.	156.17
00003	10/3	Cooper, E.A.	717.54
00004	10/6	Salazar, J.J.	69.10
00005			
00006			
00007			
00008			
00009			
00010			
00011			
00012			
00013			
00014			
00015			
00016			
00017			
00018			
00019			
00020			
00021			
00022			



CERTIFICATE OF DEPOSIT (CD) LOG

CD #	DATE	LOCATION	AMOUNT
678901	3 Oct	1ST CITIZENS BK + TR Co.	934.50
678902	7 Oct	" " " " "	1144.60
678903	10 OCT	— VOID —	—0—
678904	12 Oct	Fed Res Bank, Charlotte, N.C.	1984.77
678905			
678906			
678907			
678908			
678909			
678910			
678911			
678912			
678913			
678914			
678915			
678916			
678917			
678918			
678919			
678920			
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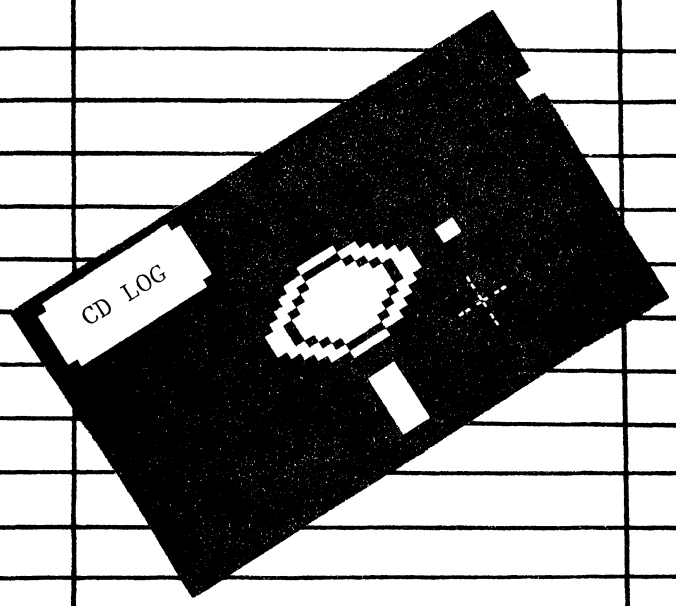
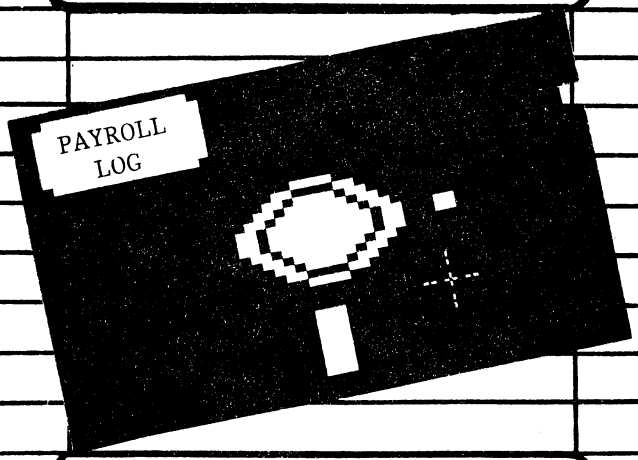
678923			
678924			



PAYROLL NUMBER'S (PR) LOG

MPR#	DATE	ORGANIZATION	AMOUNT
1-24		RESERVE FOR MCFC USE	
025	10/3	Daily Special	1369.00
026	10/5	Daily Special	7500.00
027	10/6	Daily Special	7600.00
028			
029			
030			
031			
032			
033			
034			
035			
036			
037			
038			
039			
040			
041			
042			
043			
044			
045			
046			
047			
048			
049			

MPR # 001 - 024 RESERVED FOR MCFC USE FOR REGULAR SCHEDULED PAY-DAYS. DISBURSING OFFICERS START WITH MPR #025 BEGINNING OF EACH FISCAL YEAR.



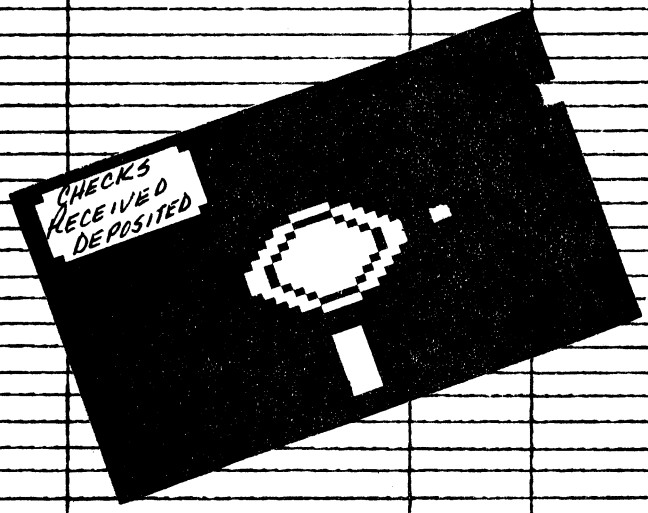
A SEPARATE MPR # LOG MAINTAINED FOR EACH SERVICE PAID. PAYROLL NUMBERS FOR PAYMENTS TO OTHER THAN MARINE CORPS WILL BE PRECEDED BY "N" FOR NAVY: "A" FOR ARMY: "AF" FOR AIR FORCE.

RECORD OF DATA - CHECKS RECEIVED AND DEPOSITED

OCTOBER 198-
(month)

Page 1

DATE	SERIAL NO.	DATE OF CHECK	AMOUNT	NAME AND OTHER IDENTIFICATION OF DRAWER	PAYEE	ENDORSERS ON CHECK	DRAWERS BANK	CD#
10 14	483	10/14	384.30	J. J. JONES	U.S. TIRES	NONE	1ST INTERSTATE	670493



NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

SHIP'S OR COMMISSARY STORE

MESS

U. S. Marine Corps

Month of October, 19 8-

* GPO : 1953—O—281445

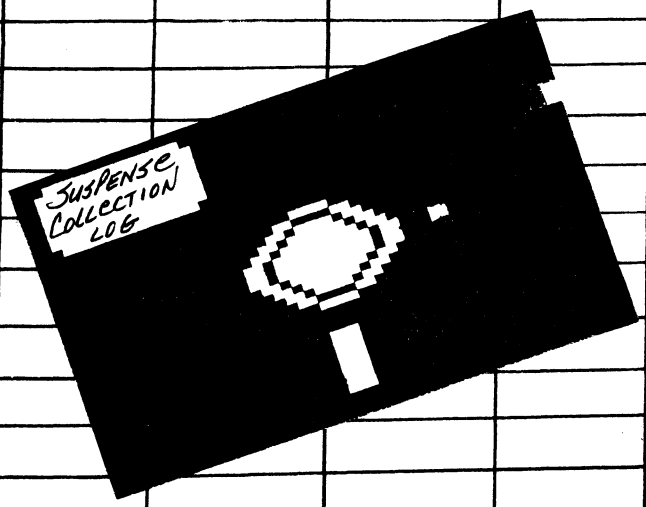
DATE	AMOUNT IN WORDS		FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
	Dollars	Cents				
2 OCT	One Hundred Four	Fifty	104	50	Jess L Chow	L. Mutes
5 OCT	Eighty Three	Twenty	83	20	Jess L Chow	L. Mutes
7 OCT	Fifty Five	Six	55	06	Jess L Chow	L Mutes
TOTAL						

October 198-
(month)

SUSPENSE COLLECTION BOOK

page # 1

MESS OFFICER			CLOTHING OFFICER			TOTAL COLLECTIONS	
DATE	DAILY TOTAL	MONTHLY TOTAL	DATE	DAILY TOTAL	MONTHLY TOTAL	DAILY	MONTHLY
-0-	-0-	-0-	10/1	108.09	108.09	108.09	108.09
10/2	41.91	41.91	-0-	-0-	-0-	41.91	150.00



CASH RECEIPT CERTIFICATE

RECEIVED FROM
L Mertes Disbursing Officer

THE SUM OF
Five thousand _____ DOLLARS

(Amount in figures)
$ 5,000.00

for which I hold myself accountable to The United States of America

PURPOSE (State reason for receipt of funds)
Payments of Pay and Allowances

SIGNATURE	NUMBER	DATE
J. M. Pay Deputy	2	7 Aug 198-

NAVCOMPT FORM 2114 (REV. 1-70)
S/N 0104-LF-703-9602

A-18088

CHECK RECORD
DD FORM 564, 1 SEP 51
REPLACES WD FD FORMS 48 & 48A, 16 APR 40
NAV S & A. FORM 53 (2M) WHICH MAY BE USED

8001
1 Oct 198-

I. M. NOTSOSURE 288 55 4355 ***$200.00***

* * * TWO HUNDRED AND NO/100* * *

PR #025

8002
1 Oct 198- _

U. R. REALSURE 487 96 3424 ***$150.00***

* * * ONE HUNDRED FIFTY AND NO/100 * * *

PR #025

FOR INSTRUCTIONAL PURPOSES ONLY

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-700-6903

DATE 21 MAR 84

DISBURSING OFFICE (60609) 7TH MARDIV, FMF, CAMP LEJEUNE N.C. 28542

SYMBOL 8190

BEGINNING BALANCE	$ 20,000.00
($30,000.00) EX-CASH (DISB) $5,000.00 CK# 742,364 CHECKS ISSUED	$ 6,700.00

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS COV# 022-024		$ 100.00	$ 300.00	$ 400.00		
C & SS UNVOU COLL		300.00	200.00	500.00		
COMMISSARY STORES UNVOU COLL		1,000.00	500.00	1,500.00		
SALE OF MEALS UNVOU COLL		200.00	50.00	250.00		
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL		1,600.00	1,050.00	2,650.00		
				DAILY TOTAL COLLECTIONS		$ 1,050.00
				TOTAL INCREASE IN ACCOUNTABILITY		$ 27,750.00

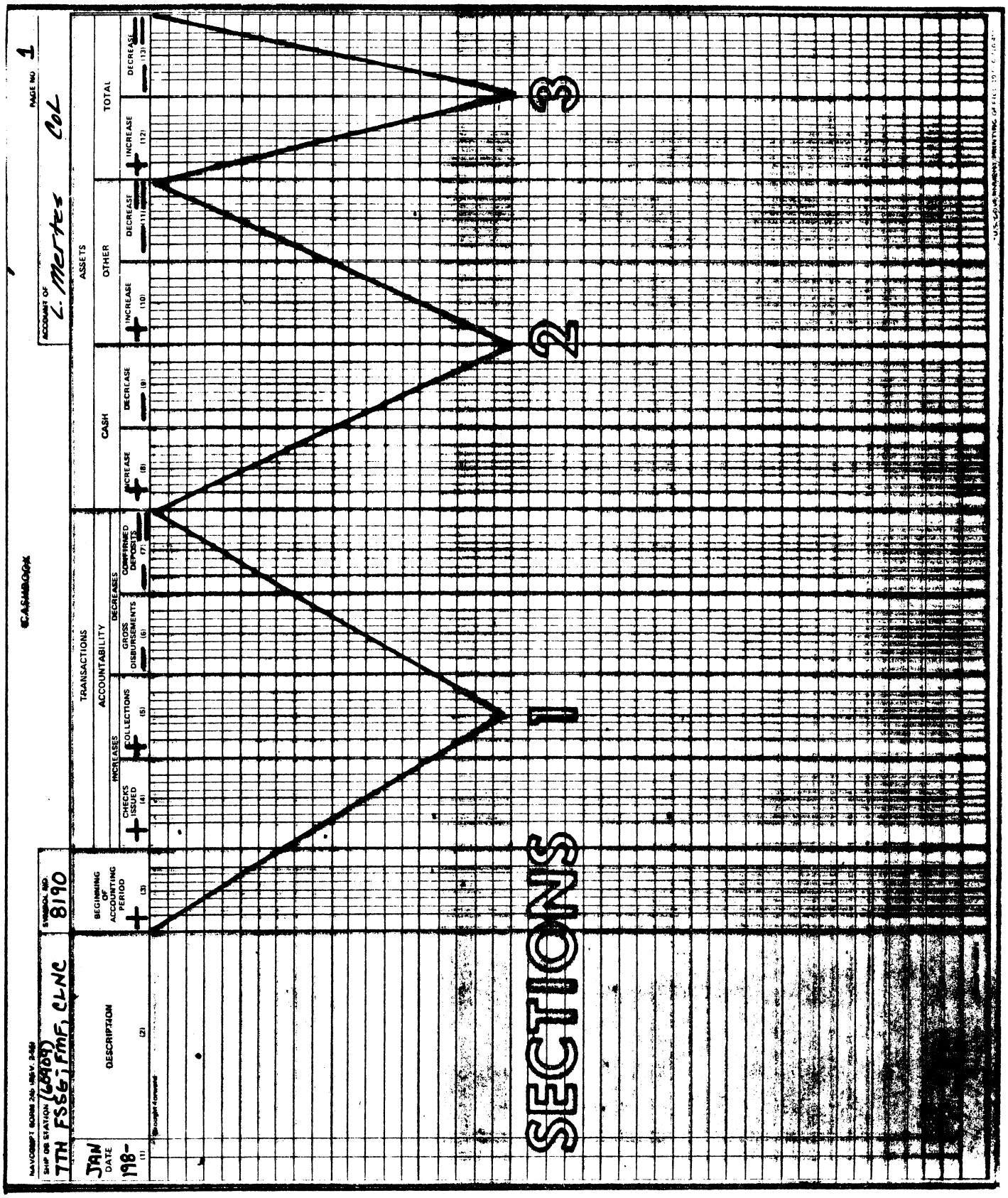
GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS PR# 86 DOV#60	3,000.00	1,200.00	4,200.00		
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)* DOV# 61-65	1,600.00	500.00	2,100.00		
PUBLIC VOUCHERS *(NIF)*					
TOTAL		1,700.00	6,300.00		
			DAILY TOTAL DISBURSEMENTS	$ 1,700.00	
($2,800.00) CD# 643876			CONFIRMED DEPOSITS	$ 1,000.00	
			TOTAL DECREASES IN ACCOUNTABILITY		$ 2,700.00
			ACCOUNTABILITY END OF PERIOD		$ 25,050.00

CASH *(Actual count)* J.D.KNOWHOW	$ 19,050.00	
LT. LM.PAY		$ 24,050.00
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS	1,000.00	
DEFERRED VOUCHERED ITEMS		
		$ 1,000.00
	TOTAL ASSETS	$ 25,050.00

I CERTIFY this to be a true statement of the receipts and disbursements for period 21MAR to 21MAR and the balance on hand as 21MAR 84 for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE L Mutes

☆ U.S. GOVERNMENT PRINTING OFFICE: 1973—714-865/3927 2-1

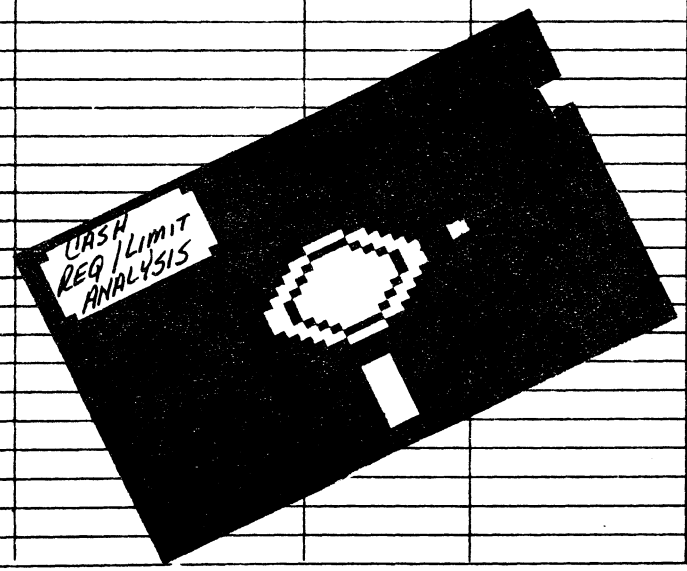

NAVCOMPT FORM 240 (REV. 2-66)
CASHBOOK
SHIP OR STATION 7TH FSG; FMF, CLNC (68109)
SERIAL NO. 8190
ACCOUNT OF L. Mertes COL
PAGE NO. 1
JAN DATE 198-
DESCRIPTION
BEGINNING OF ACCOUNTING PERIOD
TRANSACTIONS
ACCOUNTABILITY
INCREASES
DECREASES
CHECKS ISSUED
COLLECTIONS
GROSS DISBURSEMENTS
CONFIRMED DEPOSITS
ASSETS
CASH
OTHER
TOTAL
INCREASE
DECREASE
SECTIONS
1
2
3

RECORD OF CASH REQUIREMENT/LIMITATION ANALYSIS MONTH AUG YEAR 198-

DISBURSING OFFICE/DEPUTY 7TH FSSG, FMF SYMBOL NUMBER 8190

LOCATION CAMP LEJEUNE N.C. AUTHORITY TO HOLD FUNDS $ 60,000 DATED 30 JUNE

1	2	(±)	*3*	(-)	4	(-)	5	(±)	6	(-)	7	(=)	8
DATE	BALANCE BROUGHT FORWARD	COLLECTIONS CASH	COLLECTIONS CHECK	DAILY CASH REQUIREMENTS DISBURSEMENTS (CASH ONLY)		DEPOSITS		EX-CASH REMIT CHECKS		CASH HELD FOR PAYROLLS		CASH ON HAND FOR REGULAR DISBURSEMENTS	
8/1	36,000	19,000	5,000	21,000		5,000		13,000		16,000		31,000	
8/2	47,000	4,000	10,000	24,000		11,000		NONE		NONE		26,000	
8/5	26,000	10,000	2,000	19,000		6,000		20,000		NONE		33,000	
8/6	33,000	9,000	7,000	25,000		15,000		43,000		19,000		33,000	
8/7	52,000	3,000	1,000	30,000		4,000		10,000		NONE		32,000	



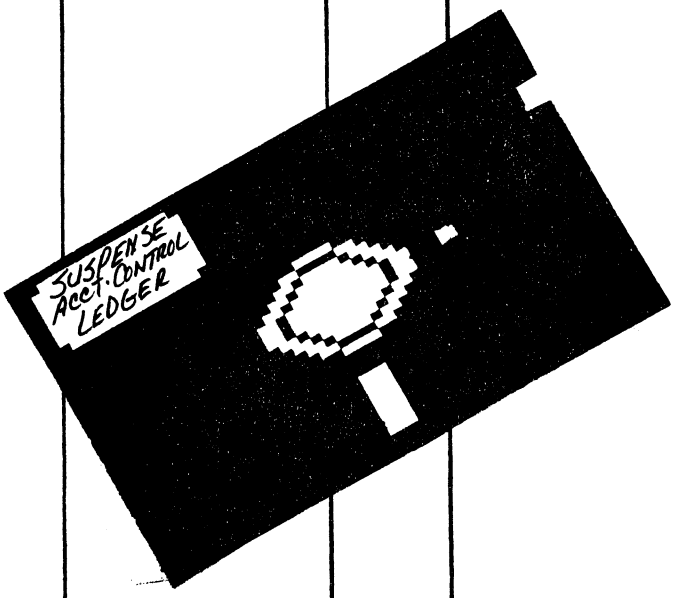
**Do not report transfers of Cash from CO, Other Deputies or Agents. Do not include "NO CHECK VOUCHER" Transactions.
*Do Not include regular payrolls, or "NO CHECK VOUCHER" transactions.

AVERAGE DAILY CASH REQUIREMENTS (COLUMN 4 DIVIDED BY ACTUAL WORK DAYS) $ 23,800

APPROPRIATE NO. OF DAYS FROM NC-042301 X 5 (1 week)

$119,000 MAX AUTHORITY

Suspense Account Control Ledger - 17X6875.1220					
Collections and Transfers			Disbursements		
Date	Ref	Amount	Date	Ref	Amount
1984					
7/3	COV# 123	100.00			
7/5	COV# 189	40.00	7/7	DOV# 12346	18.80
7/26	COV# 232	(53.30)			
7/31	July Total	86.70		July Total	18.80
8/1	Balance BF	67.90			
8/5	COV# 268	50.00	8/4	DOV# 13456	40.00



STANDARD FORM 1219
Revised 4-82
Department of the Treasury
I TFRM 2-3100

STATEMENT OF ACCOUNTABILITY

NAME OF DISBURSING OFFICER: LYNN MERTES	LOCATION OF DISBURSING OFFICER (Mailing address): (60909) 7TH FSSG, FMF CAMP LEJEUNE, N.C. 28542-5050
NAME OF AGENCY: UNITED STATES MARINE CORPS	
PERIOD OF ACCOUNT FROM: 1 SEPTEMBER 198- THROUGH: 30 SEPTEMBER 198-	AGENCY LOCATION CODE (ALC) (Show main check symbol number): E8190

SECTION I.—GENERAL STATEMENT OF ACCOUNT

PART A.—TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY

1.00	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD		$ 30,000.00
2.0	INCREASES IN ACCOUNTABILITY		
2.1	CHECKS ISSUED ON U.S. TREASURY	$ 176,000.00	
2.3	OTHER TRANSACTIONS		
2.34	DISCREPANCIES IN D.O. ACCOUNTS—CREDITS		
2.36	PAYMENTS BY ANOTHER D.O.		
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS		
2.39			
2.9	TOTAL INCREASES IN ACCOUNTABILITY		$ 176,000.00
3.0	SUBTOTAL		$ 206,000.00
4.0	DECREASES IN ACCOUNTABILITY		
4.1	NET DISBURSEMENTS	$ 159,500.00	
4.2	DEPOSITS PRESENTED OR MAILED TO BANK	11,500.00	
4.3	OTHER TRANSACTIONS		
4.34	DISCREPANCIES IN D.O. ACCOUNTS—DEBITS		
4.36	PAYMENTS FOR ANOTHER D.O.		
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS		
4.39			
4.9	TOTAL DECREASES IN ACCOUNTABILITY		$ 171,000.00
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD		$ 35,000.00

PART B.—ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY

6.1	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY (Name and location of depositary)		$
6.2	CASH ON HAND	L. MERTES	32,000.00
6.3	CASH—UNDEPOSITED COLLECTIONS		
6.4			
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS	I.M.PAY DEPUTY	2,500.00
6.6		I.O.YOU COLLECTION AGENT	500.00
6.7			
6.8			
6.9			
7.1	DEFERRED CHARGES—VOUCHERED ITEMS		
7.2	RECEIVABLES—CHECK OVERDRAFTS		
7.3	LOSSES OF FUNDS		
7.4	RECEIVABLES—DISHONORED CHECKS		
7.5			
7.6			
7.7			
7.8			
7.9			
8.0	TOTAL OF MY ACCOUNTABILITY		$ 35,000.00

PART C.—ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY

9.2	RECEIVABLES—CHECK OVERDRAFTS	$
9.3	LOSSES OF FUNDS	
9.4	OTHER ACCOUNTABILITY	
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY	$
11.0	TOTAL DISBURSING OFFICE ACCOUNTABILITY (Same as line 5.00 above)	$ 35,000.00

I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.

NAME AND TELEPHONE NUMBER OF CONTACT	SIGNATURE AND TITLE OF CERTIFIER	DATE
	L. MERTES COL. USMC	30 SEPT 198-

SECTION II.—SUMMARY BY SYMBOL OF CHECK AND DEPOSIT TRANSACTIONS WITH U.S. TREASURY

PART A.—CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS *

CHECK SYMBOL	AMOUNT OF CHECKS ISSUED THIS PERIOD	ADJUSTMENTS FOR PRIOR MONTHS' ISSUES (+ or −)				TOTAL CHECKS ISSUED † (Column 2 ± 3 and ± 4)
		BY TFS FORMS 5206		OTHER		
		ISSUE (Month and year)	AMOUNT	ISSUE (Month and year)	AMOUNT	
(1)	(2)	(3)		(4)		(5)
	TC 210		TC 211		TC 212	
8190	176,000.00					176,000.00
TOTALS ‡						

PART B.—SUMMARY OF DEPOSITS PRESENTED OR MAILED TO BANK *(Line 4.2)*

DEPOSIT SYMBOL	DEPOSITS PRESENTED OR MAILED TO BANK THIS MONTH	DEPOSITS PRESENTED OR MAILED TO BANK IN PRIOR MONTHS BUT RECORDED IN ACCOUNTS THIS MONTH		TOTAL DEPOSITS PRESENTED OR MAILED TO BANK ** (Column 2 + 4)
		MONTH PRESENTED OR MAILED TO BANK	AMOUNT	
(1)	(2)	(3)	(4)	(5)
	TC 420		TC 420	
8190	11,500.00			11,500.00
TOTALS ‡		27		

* The totals reported in these columns must be in agreement with the corresponding amounts reported on SF 1179.
† The total reported in this column must be in agreement with total shown on line 2.1 on the face of this statement.
‡ For use only if more than one (1) symbol is listed.
** The total reported in this column must be in agreement with total shown on line 4.2 on the face of this document.

SUCCESSOR CHECK LOG AND INSTRUCTIONS

1. SEQUENCE NUMBER	2. ORIGINAL CHECK				3. SUCCESSOR CHECK		4. ORIGINAL VOUCHER		5. SF-1184 SENT TO TREASURY		6. SF-1184 BATCH	7. SF-1184 RETURNED		
	PAYEE	AMOUNT	NUMBER	DATE	NUMBER	DATE	NUMBER	DATE	AGENCY REFERENCE NUMBER	DATE	NUMBER	UNPAID		PAID
												TREAS. NUMBER	DATE	DATE
001	R.D. DODSON	765.00	12,143	4/9	000,001	5/9	DOV222	5/9	0018190012143	4/11		34	5/8	
002														
003														

SAMPLE

This is a PERMANENT legal record. It is retained at the Disbursing Office issuing the original check. NAVCOMPT will issue specific written instruction on disposition and storage. This record is a part of the relief file turned over intact to the relieving Disbursing Officer.

INSTRUCTIONS FOR ENTRIES

Col. 1 — Enter a sequential control number starting with 001 and continuing through 999 before commencing the sequence again. "000" is not a valid sequence number. A new series of numbers will commence on 01 October of each year. The first number for the new year will be "001". Sequence numbers are used for every SF-1184, whether it is a 'cancellation/stop' or a transmittal letter for a batch of transactions.
Col. 2 — Enter the original check indentifying data. Blank for transmittal letters.
Col. 3 — Enter the successor check indentifying data. Blank for transmittal letters.
Col. 4 — Enter voucher number and date of ORIGINAL check. Blank for transmittal letters.
Col. 5 — Enter the agency reference number. Enter data on item count and batch number for transmittal letters.
Col. 6 — Enter the batch number which the SF-1184 was sent to Treasury. Blank for transmittal letters.
Col. 7 — Enter the identifying data on SF-1184 returned from Treasury in the appropriate column (UNPAID or PAID). Blank for transmittal letters.

NO "WHITING OUT", ERASURE OR OBLITERATION OF ENTRIES. Corrections will be lined through with a single line and initialled by the person making the correcting entry.

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0305
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY CHECKING ACCOUNT

PURPOSE: The purpose of this period of instruction is to provide the student with the skills and knowledge to certify the disbursing officers checking account.

TERMINAL LEARNING OBJECTIVE: With the aid of the Navy Comptroller Manual Vol IV, certify the Disbursing Officer's checking account, in accordance with the Navy Comptroller Manual Vol IV. (1.2.5)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, list in writing the five types of U. S. Treasury Checks, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section II. (1.2.5a)

2. With the aid of the Navy Comptroller Manual Vol IV, list in writing the four types of check assemblies, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section II. (1.2.5b)

3. With the aid of the Navy Comptroller Manual Vol IV, state in writing when U. S. Treasury Checks would be ordered, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section III. (1.2.5c)

4. With the aid of the Navy Comptroller Manual Vol IV, state in writing the minimum U. S. Treasury Check ordering quantities, in accordance with the Navy Comptroller Manual Vol IV, Cahpter 2, Part B, Section III. (1.2.5d)

5. Given a blank Purchase Order for Blank Treasury Checks (GPO Form 2431) and with the aid of the Navy Comptroller Manual Vol IV, prepare the GPO Form 2431, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Section III. (1.2.5e)

6. With the aid of the Navy Comptroller Manual Vol IV, list in writing the distribution of the GPO Form 2431, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section III. (1.2.5f)

7. With the aid of the Navy Comptroller Manual Vol IV, list in writing the six data elements required for proper check preparation, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5g)

8. Given a simulated blank U. S. Treasury Check and with the aid of the Navy Comptroller Manual Vol IV, prepare a U. S. Treasury Check, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5h)

9. With the aid of the Navy Comptroller Manual Vol IV, list in writing the eight authorized purposes for issuing U. S. Treasury Checks, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5i)

10. Given a simulated spoiled check, control check and with the aid of the Navy Comptroller Manual Vol IV, prepare a replacement (control) check, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5j)

11. Given a simulated Void-No Issue Check and with the aid of the Navy Comptroller Manual Vol IV, prepare the endorsement to render the check not negotiable, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5k)

12. With the aid of the Navy Comptroller Manual Vol IV, state in writing the required statement to render a Void-Reissued Check not negotiable, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5l)

13. With the aid of the Navy Comptroller Manual Vol IV, state in writing the required statement to render a Cancelled Check not negotiable, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5m)

14. With the aid of the Navy Comptroller Manual Vol IV, list in writing the two methods of check delivery to payee, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5n)

15. With the aid of the Navy Comptroller Manual Vol IV, list in writing the two alternatives available for Undeliverable Checks, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5o)

16. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose for an Exchange-For-Cash Disbursement Check, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5p)

17. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose for an Exchange-For-Cash Remittance Check, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5q)

18. With the aid of the Navy Comptroller Manual Vol IV, state in writing, by title, the form prepared by disbursing to substantiate nonreceipt, loss or destruction of a check drawn on the U. S. Treasury, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part B, Section IV. (1.2.5r)

STUDENT REQUIREMENTS:

1. Scan the references.

2. Perform the written assignment.

WRITTEN ASSIGNMENT

A. COMPLETION:

1. Checking account **symbol numbers** are assigned to a _____ _____ for use by the officer authorized to make _____ at that office.

2. When a Treasury checking account is first opened and **before** any checks are signed a _____ _____ and _____ _____ must be **on file** with the Treasury Department for each **disbursing officer** and **deputy** appointed.

3. The statement, **"Please acknowledge receipt of this order."** should appear with an original signature in the signature block of the Treasury Form TFS _____.

4. In lieu of a **serial number**, control checks have **preprinted** _____ _____ in the middle along the lower edge.

5. Bulk stock of **blank checks** will be maintained under the control of the _____ _____, a _____ _____ _____ or when authorized by the Commanding Officer, joint custody.

OUTLINE:

1. TYPES OF U.S. TREASURY CHECKS

a. Regular Issue Paper Checks: Are the only _____ which the Marine Corps dirbursing officers are _____ to draw on the account of the United States Treasury.

b. Control Checks: Control checks are used to _____ regular issue paper checks and can be distinguished from them by a preprinted control number in the middle along the lower edge, vice a _____ _____ in the upper right hand corner.

c. Specimen Checks (Grid): Specimen checks are for use in _____ or aligning computer equipment. Specimen checks are not for issue.

d. Emergency Checks: Are in reality, _____ issue paper checks and are for use by Marine Corps disbursing officers when there is no other practical means of making payment. You will never use an emergency check, unless someone in your office drppped the ball when it came to ordering new checks.

2. TYPES OF CHECK ASSEMBLIES

a. Single Checks: Cut single checks are of standard size and are utilized normally for _____ preparation.

b. Continuous Form: (One Up) Single Checks: These are nothing more than _____ checks joined by a 1/4 inch binding strip between checks. A 9/16 inch perforated margin is attached to each side to accommodate a pinfeed or overplaten feed devices. These checks are the ones used throughout the Marine Corps.

c. Continuous Form: (Two Up) Tandem Checks: Just like the One Up, but there is two side by side. Used by highly automated systems.

d. Continuous Form: (Stub Checks): These checks are joined by a 1/4 inch binding and have a 9/16 inch perforated margin on each side to accommodate penfeed or over platen devices. Each check on the left is attached directly at the center to an 80-column card stub on the right. These checks are for highly automated systems.

3. WHEN U.S. TREASURY CHECKS ARE ORDERED

a. Checks should be ordered in sufficent quantities to last ____ year, if the checks are ordered for a shorter period the reason will be stated on the order.

b. A supply of checks equal to _____ months requirement should be maintained at all times.

c. The normal ordering and shipping time is approxamently _____ months, so orders should be made when office supply reaches _____ months requirements.

d. In addition, the ordering activity should consider the following factors when selecting order quantities.

(1) economic order qunatities, and
(2) available security and storage.

4. MINIMUM U.S.TREASURY CHECKS ORDERING QUANTITIES

a. Single Checks _____

b. Continuous Form (One Up) Single Checks _____

c. Continuous Form (Two Up) Tandem Checks _____

d. Continuous Form (Stub) Checks _____

e. Control Checks _____

f. Specimen Checks _____

5. PREPARATION OF GPO Form 2431

a. Turn to enclosure on page 25

6. DISTRIBUTION OF GPO Form 2431

a. U.S. Government Printing Office (GPO) Form 2431, must be completed in an original and 8 copies, for distribution as follows:

(1) Original and 7 copies to:

Commandant of the Marine Corps
Headquarters, U.S Marine Corps (Code FDD)
Washington, D.C. 20380-0002

(2) 1 Copy to File

7. DATA ELEMENTS FOR PROPER CHECK PREPARATION

a. Name of payee or firm

b. Date of check

c. Amount of check is figures and _____

d. DOV, Payroll number or Ex-Cash

e. Serial number of check

f. Signature of disbursing officer

8. PREPATATION OF U.S. TREASURY CHECK

a. To be accomplish in practical application.

9. AUTHORIZED PURPOSES FOR ISSUING U.S. TREASURY CHECKS

a. Disbursing officers will not issue checks except for the following purposes and in pursuance of _____ and _____:

(1) Military pay and allowances

(2) Civilian payrolls

(3) **Public vouchers** for purchase of _____ and _____

(4) Travel claims

(5) Authorzed _____ to travelers and agents

(6) Deposits to the credit of the Treasurer of the United States

(7) Exchange for cash _____

(8) Exchange for cash _____

10. SPOILED CHECKS

a. A check will be classified as **spoiled** when it is:

(1) prenumbered as to the serial number

(2) spoiled or _____ for any reason, at any time, whether before and after release by the disbursing office.

(3) replaced by a _____ check or another paper check.

b. When replacing a spoiled check with a **control check** the _____ check will be rendered **nonnegotiable** by placing the words "SPOILED-NOT NEGOTIABLE; REPLACEMENT ISSUED UNDER CONTROL NUMBER" _____ " on the face of the check.

c. Each disbursing officer using control checks will print the _____1 check number and **all information** of the replaced check on the control check.

d. Control checks cannot me made for another DSSN, or if the amount is wrong and cannot be voided.

11. VOID-NO-ISSUE CHECK

a. A check will be classified as void-no issue when it is:

(1) prenumbered as to the serial number

(2) voided for any reason _____ to release by the disbursing office.

(3) **not replaced** by either a control or another check.

b. Should a void-no issue check apprar on any **check record** of check drawn, the item will be _____ before the check copies are submitted to the depositary account returns, and the block control level total will be reduced accordingly.

c. All void-no issue checks will be rendered nonnegotiable by placing the words "VOIS-NOT NEGOTIABLE; NO CHECK ISSUED UNDER THIS NUMBER" on the face of the check.

d. When a check is void-no issue the check record will show that the check was voided, and _____ amount in the amount field.

12. VOID-REISSUED CHECKS

a. A check will be classified as a void-reissued check when it is:

(1) prenumbered as to serial number

(2) spoiled or voided for any reason at any time, whether **before** or **after release** by the disbursing office.

(3) replaced by another check which is _____.

b. Should a void-reissued check appear on any record of checks drawn, the item will be **deleted** before the check copies are submitted with the depositary account returns.

c. Each void-reissued check will be rendered nonnegotiable by placing the words "VOID-NOT NEGOTIABLE; NO CHECK ISSUED UNDER THIS NUMBER (SEE CHECK NUMBER _____)" on the face of the check.

d. Checks issued in lieu of void-reissued checks will be reported, in all instances, on the check record and included in the block control level totals in the month in which issued in the same manner as original issues.

13. CANCELED CHECKS

a. Checks will be **canceled** when the amount is _____ due the payee or the payee's estate and _____ the transmission of the **financial returns**.

b. Disbursing officers may cancel checks drawn under their _____ official checking account, under the account of a predecessor, at the same activity, or under an account they are settling. In this connecltion is makes no difference whether:

(1) the disbursing account is _____ or _____.

(2) the check is current, uncurrent, or stale as to date of issue.

(3) the proceeds of the check are for repayment of an open or lapsed appropriation.

c. Canceled check transactions will be processed in a manner similar to that for _____. **Use a Schedule of Canceled or Undelivered Checks (Standard Form 1098)** as the collection document. Assign a _____ voucher number and print this number and the date of collection on the reverse of the canceled check.

d. The checks will be _____ for credit to the checking account symbol number used by the disbursing officer making the cancellation.

e. Disbursing officers will INSURE THAT THERE HAS NOT BEEN ANY STOP PAYMENT ACTION TAKEN on the check being canceled.

f. If the check being canceled is for pay and allowances a **credit cancel check** entry to the members MMPA must be made.

g. Canceled checks will be stamped on the face with the statement "NOT-NEGOTIABLE-FOR PAYMENT AND CREDIT IN THE TREASURER'S ACCOUNT. D.O. SYMBOL _____".

h. Canceled checks will be deposited on _____ Deposit Ticket (Standard From 215) from all other collections and will be deposited with the **Federal Reserve Bank** or **Branch**.

i. All canceled and undelivered checks will be credited to the proper appropriation, fund, or account by use of the collection voucher, **Schedule of Canceled or Undelivered Checks (Standard Form 1098)**, showing the correct appropriation data.

14. METHODS OF CHECK DELIVERY

a. After preparation of checks thay will be delivered to the payee by:

(1) Hand
(2) Regular Mail

b. Distribution of checks prior to payday is prohibited. Disbursing officers are responsible for ensuring the proper delivery of checks, whoever delivers them. BE SURE NO CHECKS GET OUT EARLY

15. ALTERNATIVES AVAILABLE FOR UNDELIVERABLE CHECKS

a. Every effort will be taken by the disbursing officer to deliver all checks, and if its a dilligent effort has been made there should be very few,if any undeliverable checks

b. If delivery is not effected within _____ months after the month of issue, undeliverable checks will be disposed of as follows:

(1) Navy and Marine Corps Funds

(a) Will be _____ to the appropration originally charged.

(b) Deposited on a Deposit Ticket (SF 215)

(c) Successor checks issued pursuant to submission of an Unavailable Check Cancellation (Standard Form 1184) and charged to 17F3880 are an exception to the rule.

(2) Army and Air Force

(a) Checks will be marked "Not negotiable" on the face of the check and be _____ with a letter of transmittal explaining the reason for the transmittal and identifying the voucher under which issued and the accounting data charged, to either:

(b) Commanding General
Finance Center, U.S. Army
Indianapolis, IN 46249

or:

Air Force Accounting and Finance Center
Central Accounts Division
Denver, CO 80205

(3) Defense Logistics Agency

(a) Will be **credited** to the appropriation and subsidiary accounting data originally charged.

(b) Deposited on Standard Form 215.

16. EXCHANGE-FOR-CASH DISBURSEMENT CHECK

a. Exchange-for-Cash checks may be drawn by any disbursing officer in favor of themselfs to obtain funds for _____.

b. The check will be **endorsed** to the bank or other institution furnishing the cash or when cashed by another disbursing officer, to such officer by title and activity rather than by name as "**Pay to the order of the disbursing officer (name of ship or station)**".

c. All checks drawn to obtain funds for disbursements will whow "**Exchange-for-Cash Disbursements**" as the object for which drawn.

17. EXCHANGE-FOR-CASH REMITTANCE CHECK

a. Exchange-for-cash remittance checks are drawn for the following purposes:

(1) For remitting _____ funds.

(2) For remitting funds to charitable organizations or other agencies when the collection of such funds has been _____ officially.

(3) For the convenience of naval personnel in remitting personal funds.

(4) For remitting personal funds of decedents.

(5) For remitting funds _____ with disbursing officer by morale, welfare, and recreation activities.

(6) For providing funds to Navy/Marine Corps _____ on payday.

b. All checks issued to remit funds will show "Exchange-for-Cash Remittance" as the object for which drawn.

18. UNAVAILABLE CHECK CANCELLATION (Standard Form 1184)

a. Unavailable Treasury checks that are reported to the disbursing officer as _____, _____, _____ or not received by the payee must be canceled.

b. An unavailable U.S. Treasury check is defined as a properly vouchered and _____ check that is not held by the disbursing officer or by the payee.

c. The payee must report the loss, theft, mutilation or nonreceipt of the original U.S. Treasury check within _____ years from the date of issue of the check or the claim is **barred** under the **statute of limitation** for claims against the Government.

d. Checks which are unavailable to the payee/or the disbursing officer and for which _____ to the payment exists may be **replaced** by a new check called a "**Successor Check**.

e. A successor check bears an **new check** serial number and is **vouchered** and **recorded** as a disbursement in the disbursing officer's cashbook.

f. Successor check controls to link the original check and its replacement must be established. Treasury checks **never** become "stale" or uncashable.

g. Original and successor checks must be _____, cross-referenced and tracked **indefintely** or until both have been paid or recovered and distroyed.

h. The "**Unavailable Check Cancellation** " (Standard Form 1184) is the prescribed form that is required for all cancellations .

i. The disbursing officer must obtain a _____, in writing, from the payee to substantiate the necessity for issuing a successor check, this begins the SIX PHASES of the successor check process.

j. The six phases of the successor check process are:

(1) Notification: The payee _____ the disbursing officer (DO) issuing the original check that the check is unavailable

(2) Process Initiation: The DO that issued the original check will _____ a completed SF 1184. Before a successor check can be issued. Accurancy, legibility and inclusion of all data elements are essential otherwise Treasury will reject the form without action.

(3) Process Control: Tight control and continuing accountability are required for Treasury checks.

(4) Feedback: Throughout the successor check process Treasury will be providing feedback in the form of "Daily Advice of Status" as to whether the check is still outstanding or paid. In addition to the DAS Treasury will also provide other claim documents and letters as required.

(5) Successor Check: Payees should receive counselling in direct deposit and cautioned against cashing the original check if it is found. Successor Checks should not be delayed or denied as a punitive or disciplinary action, but MAY be issued at one of several points in the process. All credits and charges for Successor checks issued to replace unavailable original checks and for credits to restore funds for unavailable checks to which a payee is not entitled are cleared through **Unavailable Check Cancellations and Overpayments, Suspense, 17F3880.**

(6) Improper Payment Recovery: Tight control over successor check process and the excercise of sound judgement on the part of the DO is a must to keep the number of successor checks down. When both checks are cashed, the disbursing officer will immediately attempt to collect the overpayment by notifying the payee and requesting repayment of the funds improperly disbursed or by checkage of pay to offset the debt, returning all funds collected to suspense account 17F3880.

k. Standard Form 1184 Preparation

(1) CH.SYM. THIS FIELD IS REQUIRED.

Enter the 4-digit DSSN of the disbursing office that issued the _____ check.

(2) CK.SERIAL. THIS FIELD IS REQUIRED.

Enter th 8-digit check number of the **original check** that is being canceled and on which "STOP PAYMENT" action is being requested of the U.S. Treasury.

(3) CK.AMOUNT. THIS FIELD IS REQUIRED.

Enter the full amount of the original check. This field is limited to 10-digits. Do Not use dollar signs. Use of commas is optional. Always show the decimal point separating dollars and cents.

(4) CK.DATE. THIS FIELD IS REQUIRED.

Enter the issue date of the original check in _____ form (MMDDYY): month, expressed as two digits; day expressed as two digits; and year, expressed as two digits.

(5) AGY/PAYEE ID NO. THIS FIELD IS REQUIRED.

The data is this field consists of eleven digits entered in numeric form: **DSSN** of the preparing disbursing office, four numbers (1-4); **Julian Date**, three numbers (5-7) indicating the Julian day of preparation and a fourth number (8) indicating the unit's position of the calendar **year**; and a **sequential number** consisting of three numbers (9-11) , commencing with 001 as the first number assigned on 01 October of each year, continuing through 999 before re-cycling the sequential numbers.

(6) LINE CODE. THIS FIELD IS REQUIRED.

Enter the numeric digit indicating the total number of lines used for both the payee's name and address. Use "0" for Direct Deposit checks. Use "1" for nonentitlement. For all other cases. use digits "3 through 6." If the address is only two lines, pad the third line of the address with blanks so "3" is the correct line code.

(7) STOP CD. THIS FIELD IS REQUIRED.

Enter the alpha character code from the table of stop codes that describes the nature of the action required on the original check. The only codes authorized for use are "A" "D" "E" "F" "G" "K" and "R".

(8) AGENCY CODE. THIS FIELD IS REQUIRED.

The agency code is a single alpha character used to identify the submitting Government agency. Marine Corps disbursing officer will use the character "L".

(9) PAYEE NAME. THIS FIELD IS REQUIRED.

Enter the payee's name as it appeared on the original check.

(10) ADDRESS. THIS FIELD IS REQUIRED.

This field will accommodate 120 characters. Data to be entered in this field is determined as follows: In cases on nonreceipt, enter the payee's current address because this field is used by the U.S. Treasury to prepare claims document address labels; when the STOP CODE indicates nonentitlement, the disbursing office address will be entered in this field.

(11) NAME OF DECEDENT. REQUIRED FOR STOP CODE "E" ONLY

Type the deceased payee's name: Last name; First name; Middle initial(s). The Treasury will reject without action any SF 1184 with STOP CODE "E" if no name appears in this field.

(12) D. OF DEATH. REQUIRED FOR STOP CODE "E" ONLY.

Enter the date of death in numeric form (MMDDYY): month, expressed as two digits; day, expressed as two digits; year, expressed as two digits.

(13) AMT. TO BE RECLAIMED. THIS FIELD IS REQUIRED ON ALL STANDARD FORMS 1184 REGARDLESS OF STOP CODE USED.

Enter the amount to be recovered from either the banking system or U.S. Treasury. Usually, this will be the full amount of the original check. A lesser amount could occur in the case of nonentitlement, where the payee was entitled to a lesser amount than the original check. In that case, the amount to be reclaimed would be the **difference** between the amount of the original check and the amount to which the payee is entitled. **Do Not use dollar signs**. Use of commas is optional. Always show the decimal point separating dollars and cents.

(14) AGY. LOC. CODE. THIS FIELD IS REQUIRED.

Enter "1700"

(15) AGENCY OUTPUT. THIS FIELD IS REQUIRED

Enter "3"

(16) AGENCY REFERENCE. THIS FIELD IS OPTIONAL

Local disbursing officers may use this 35 character field as necessary to identify actions or explain the reason for the SF 1184.

(17) FOR AGENCY USE. THIS FIELD IS REQUIRED

Type the name of the preparing disbursing office on Agency line. The disbursing officer must sign the Signature line on every SF 1184 submitted.

(18) FOR D.O. USE.

This block is used only when the Standard Form 1184 is prepared as a Batch Transmittal form.

ACCOUNTING FOR SUCCESSOR CHECKS

a. General. All credits and charges for successor checks issued to replace canceled original checks and for credits to restore funds for canceled checks to which the payee is not entitled are cleared through Unavailable Check Cancellations and Overpayments, Suspense, 17F3880. The appropriation 17F3880 is controlled and maintained at the headquarters level, Navy Accounting and Finance Center, Washington, DC. The following accounting data elements will be used to report transactions effecting 17F3880.

	DISBURSEMENTS	COLLECTIONS	NONENTITLEMENT
APPN	17F3880	17F3880	17F3880
SBHD	BLANK	BLANK	BLANK
OBJ CLASS	BLANK	BLANK	BLANK
BCN	BLANK	BLANK	BLANK
SUB ALLOT	BLANK	BLANK	BLANK
AAA	00020	00020	00020
TRANS TYPE	1R	2D	2D
PAA	Original Check Issue Date	Original Check Issue Date	Original Check Issue Date
COST CODE	DO's DSSN and Original Check Number	DO's DSSN and Original Check Number	DO's DSSN and Original Check Number

b. Vouchers. Disbursing officers will voucher transactions effecting 17F3880 on the Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277). Refer to NAVCOMPTINST 7000.43 dated 13 July 1981 for instructions on the preparation of NAVCOMPT Form 2277. Special usage of blocks is shown in the following table. All vouchers processed will be included on the monthly Statement of Accountability (Standard Form 1219), Part A, line 4.1 as "Net Disbursements."

BLOCK NO.	DISBURSEMENTS	COLLECTIONS	NONENTITLEMENT
1.	"X" DISB box	"X" COLLECT box	"X" DISB and COLLECT boxes
2.	Date Prepared	Date Prepared	Date Prepared
3.	Use the Disbursing Office Voucher (DOV) number and date of original check		
4-8.	See NAVCOMPTINST 7000.43 dtd 13 July 1981		
9C.	"Successor check for check no. (orig. ck.) issued on (Day/Mo/Yr)"	"Collection on check no. (orig. ck.) issued on (Day/Mo/Yr)"	"Nonentitlement recovery on check no. (orig. ck.) issued on (Day/Mo/Yr)"
10.	"X" COMPLETE box	"X" in appropriate box (COMPLETE, PARTIAL OR FULL)	"X" in appropriate box (COMPLETE, PARTIAL OR FULL)
11.	NOT APPLICABLE	Accounting Data from the successor check voucher EXCEPT Transaction Type Code is changed to "2D"	Accounting Data from the original check (payment) voucher
12.	NOT APPLICABLE		
13.A.	BLANK	NOT APPLICABLE	BLANK
B.	17F3880	NOT APPLICABLE	17F3880
C.	BLANK	NOT APPLICABLE	BLANK
D.	BLANK	NOT APPLICABLE	BLANK
E.	BLANK	NOT APPLICABLE	BLANK
F.	BLANK	NOT APPLICABLE	BLANK
G.	00020	NOT APPLICABLE	00020
H.	1R	NOT APPLICABLE	2D
I.	Original Check Issue Date (MMDDYY)	NOT APPLICABLE	Original Check Issue Date (MMDDYY)
J.	DO's DSSN and Original Check No.	NOT APPLICABLE	DO's DSSN and Original Check No.
K.	Dollar and Cents amount	NOT APPLICABLE	Dollar and Cents amount
L.	NOT APPLICABLE		
14-15.	NOT APPLICABLE		
16-18.	See NAVCOMPTINST 7000.43 dtd 13 July 1981		

DECISION TABLE TO DETERMINE WHEN TO ISSUE SUCCESSOR CHECKS

A. If the answer to the below statements is YES, issue a successor check when the payee claims nondelivery.

1. The original check was issued by this disbursing office.

2. The check was not endorsed by the payee.

3. The check was not a direct deposit-electronic funds transfer check.

4. The check was not a successor check issued to replace an earlier check.

5. The check was issued within the past 15 days, 30 days if outside CONUS.

6. The check was over $50 or it is a composite check.

7. The check is over $2500 and DO believes that immediate replacement is in the best interest of the Department of the Navy.

8. The Standard Form 1184 has been submitted.

9. Stop reason code is not Nonentitlement or Deceased.

B. If the answer to the below statements is YES, issue a successor check when the U.S. Treasury DAS is received.

1. The original check was issued by this disbursing office.

2. The check was not endorsed by the payee.

3. The U.S. Treasury has reported the check is outstanding.

4. The payee has not claimed unavailability, loss or theft of a previous U.S. Treasury check during the past 6 months.

5. The payee is: a current employee with a stable work history; or an active duty military or reserve military member with no disciplinary action pending; an established vendor having continuing business contacts with the Department of the Navy.

C. If the answer to the below statements is YES, issue a successor check when the U.S. Treasury credit on the DAS is received.

1. The original check was issued by this disbursing office.

2. The U.S. Treasury has reported the check is outstanding.

3. The check was a successor check issued to replace an earlier check.

4. The original check was a lost/stolen endorsed check or a direct deposit-electronic funds transfer check.

5. Stop reason code is not Nonentitlement or Deceased.

DECISION TABLE TO DETERMINE WHEN TO ISSUE SUCCESSOR CHECKS

D. If the answer to the below statements is YES, issue a successor check after the payee has submitted a TFS Form 1133.

1. The original check was issued by this disbursing office.

2. The U.S. Treasury has reported the check paid, has returned a photocopy of the check and a claim form and a claims document.

3. The payee has seen a copy of the paid check and claims it was forged and the payee denies receiving any benefit from the negotiated check.

4. The payee is: a current employee with a stable work history; or an active duty military or reserve military member with no disciplinary action pending; an established vendor engaged in a continuous business activity with the Department of the Navy.

5. The payee has previously made a formal complaint that the endorsement on the check was obtained under duress.

6. Stop reason code is not Nonentitlement or Deceased.

E. If the answer to the below statements is YES, issue a successor check ONLY after the U.S. Treasury has recovered the funds from the banking system.

1. The original check was issued by this disbursing office.

2. The U.S. Treasury has recovered from the bank honoring the check even though it was endorsed, then lost by the payee.

3. The U.S. Treasury has determined the check was forged.

4. Stop reason code is not Nonentitlement or Deceased.

F. If the answer to the below statements is YES, DO NOT issue a successor check. Refer the case to NAFC-6 for settlement.

1. The original check was not issued by this disbursing office.

2. The U.S. Treasury has determined; the claim was submitted 6 years after the check issue date; or settlement is not recommended pending refund receipt.

3. The payee has an outstanding obligation against which the payment should be offset.

STOP	MEANING	CONDITIONS FOR USE
A	SUCCESSOR CHECK ISSUED	1. Payee entitled to original check. 2. Payee claims nonreceipt, loss, theft or mutilation. 3. Check *was not* endorsed by payee when lost or stolen. 4. Department of the Navy is making a second payment by SUCCESSOR CHECK. 5. Payment was not a direct deposit-electronic funds transfer check.
D	STATUS OF ORIGINAL CHECK	1. Payee entitled to original check. 2. Payee claims nonreceipt, loss, theft or mutilation. 3. Check *was not* endorsed by payee when lost or stolen. 4. Department of the Navy *will not* issue a successor check until reply is received from the U.S. Treasury.
E	PAYEE DECEASED	1. Payee died before original check issue date. 2. Payee's estate *is not* entitled to the proceeds of the original check.
F	NONENTITLEMENT	1. Payee *is not* entitled to all, or any part of, the proceeds of the check.
G	LOST/STOLEN—ENDORSED	1. Payee entitled to proceeds of the check. 2. Check was in payee's possession and had been endorsed before it was lost or stolen.
K	PHOTOCOPY	1. Photocopy needed for administrative purposes. 2. No indication of nonreceipt, loss, theft or that a claim will be involved.
R	FOLLOW-UP ON PRE-CERTIFICATION STOP	1. DO needs information on stop payment (Standard Form 1180) submitted prior to recertification procedures. (Prior to 2 July 1984) 2. This code does not cancel an original check.

STATEMENT OF NONRECEIPT OR LOSS OF CHECK

Date _____

I am entitled to payment of $ _____ for (complete one of the following): ( ) Regular Pay _____ ( ) Travel Pay _____
(pay period dates) (dates travel performed)

( ) Vendor Payment _____ ( ) Other _____.
(contract or invoice no.) (purpose and dates)

I never received this payment because the check was ( ) Not Delivered ( ) Lost ( ) Stolen ( ) Destroyed ( ) Other _____.
(give explanation)

The check was received and endorsed before being lost or stolen _____.
(yes or no)

The endorsement read _____.
(indicate manner in which check was endorsed)

Explain how the check was lost/stolen/destroyed: _____

_____.
(use additional form if required)

CERTIFICATION:

I certify that if at any time I recover the original check described above, I will return it immediately to the disbursing office. I understand that by the issuance of a successor check to replace the missing original check, I am entitled only to the proceeds of the successor check. I understand that if I willfully and knowingly negotiate both checks, I am committing an act of fraud against the U.S. Government and that civil, criminal and/or disciplinary action may be taken against me. I further understand that if after an investigation and an opportunity to be heard, it is determined that I have negotiated both checks, I will be required to repay the value of the original check. If I do not repay when requested, I consent to having the total amount withheld from my next scheduled payroll check, vendor payment or collected by any other means available to the U.S. Government.

Payee _____ _____
(signature) (number, street, apartment number)

_____ _____
(area code and telephone number) (city, state, zip code)

Co-payee _____ _____
(signature) (area code and telephone number)

FOR DISBURSING OFFICE USE ONLY

Original Check Number _____ DSSN _____ Issue Date _____

Voucher Number _____ Amount _____

DO Signature _____ Date _____

BGFO - BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

NSN 7540-00-526-3709

Standard Form No. 1184 (Rev. 6-84)
Prescribed by Dept. of the Treasury
I TFRM 4-7000
1184-108
Previous Edition Unusable

UNAVAILABLE CHECK CANCELLATION

CK. SYM.	CK. SERIAL	CK. AMOUNT	CK. DATE	AGY./PAYEE ID NO.

LINE CODE	STOP CD.	AGENCY CODE

PAYEE NAME

ADDRESS

NAME OF DECEDENT

FOR D. O. USE

☐ *Request processed*

☐ *Payment returned and cancelled by DO on* _____

☐ *No payment issued*

☐ *Incorrect/incomplete SF-1184*

D. O. Activity

(Signature)

D. OF DEATH	AMT. TO BE RECLAIMED	AGY. LOC. CODE	AGENCY OUTPUT

AGENCY REFERENCE

FOR AGENCY USE

Agency *(Signature)*

ORIGINAL—ADMINISTRATIVE AGENCY WILL FORWARD TO BGFO THROUGH DISBURSING OFFICE

SUCCESSOR CHECK LOG AND INSTRUCTIONS

1. SEQUENCE NUMBER	2. ORIGINAL CHECK				3. SUCCESSOR CHECK		4. ORIGINAL VOUCHER		5. SF-1184 SENT TO TREASURY		6. SF-1184 BATCH	7. SF-1184 RETURNED		
	PAYEE	AMOUNT	NUMBER	DATE	NUMBER	DATE	NUMBER	DATE	AGENCY REFERENCE NUMBER	DATE	NUMBER	UNPAID		PAID
												TREAS. NUMBER	DATE	DATE

SAMPLE

This is a PERMANENT legal record. It is retained at the Disbursing Office issuing the original check. NAVCOMPT will issue specific written instruction on disposition and storage. This record is a part of the relief file turned over intact to the relieving Disbursing Officer.

INSTRUCTIONS FOR ENTRIES

Col. 1 — Enter a sequential control number starting with 001 and continuing through 999 before commencing the sequence again. "000" is not a valid sequence number. A new series of numbers will commence on 01 October of each year. The first number for the new year will be "001". Sequence numbers are used for every SF-1184, whether it is a 'cancellation/stop' or a transmittal letter for a batch of transactions.
Col. 2 — Enter the original check indentifying data. Blank for transmittal letters.
Col. 3 — Enter the successor check indentifying data. Blank for transmittal letters.
Col. 4 — Enter voucher number and date of ORIGINAL check. Blank for transmittal letters.
Col. 5 — Enter the agency reference number. Enter data on item count and batch number for transmittal letters.
Col. 6 — Enter the batch number which the SF-1184 was sent to Treasury. Blank for transmittal letters.
Col. 7 — Enter the identifying data on SF-1184 returned from Treasury in the appropriate column (UNPAID or PAID). Blank for transmittal letters.

NO "WHITING OUT", ERASURE OR OBLITERATION OF ENTRIES. Corrections will be lined through with a single line and initialled by the person making the correcting entry.

VOUCHER FOR DISBURSEMENT AND/OR COLLECTION – NAVCOMPT FORM 2277 (8PT.) (2-81) S/N 0104-LF-702-2770 Page 1 of Pages

1. Purpose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
DISB. ☒ COLLECT ☐	16 JAN 87	23467151286		27398

6. FROM:

DISBURSING OFFICER
7TH FORCE SERVICE SUPPORT GROUP, FMF
CAMP LEJEUNE, N.C. 28542-5050

7. PAID BY:
CHECK NO.
70,382,147

(60909)
7TH, FSSG, FMF, CLNC
870116
L. MERTES
SYMBOL 8190

8. TO:

JOHN SMITH 238 76 9387
4782 SOUTH MAIN STREET
JACKSONVILLE, N.C. 28540

9. ARTICLES, SERVICES OR ITEMS

A. INVOICE OR ORDER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
		Successor check for check number 70,183,263 issued on 15 Dec 1986				668.00

G. DISCOUNT TERMS H. TOTAL 668.00

10. TYPE OF PAYMENT OR BILL: COMPLETE ☒ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

11. ACCOUNTING CLASSIFICATION TO BE CREDITED *(COLLECTION)*

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT *(U.S. CURRENCY ONLY)*

12. DEDUCTIONS

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D. TAX	E. RESERVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN *(U.S. CURRENCY ONLY)*

H. CURRENCY: EXCHANGE RATE =$1.00 I. TOTAL DEDUCTIONS

13. ACCOUNTING CLASSIFICATION TO BE CHARGED *(DISBURSEMENT)*

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT *(U.S. CURRENCY ONLY)*
	17F3880					00020	1R	121586	000070183263	668.00

L. TOTAL NET AMOUNT TO BE PAID *(BLOCK 9-H MINUS BLOCK 12-I)* 668.00

14. INSPECTION REPORT NOS: 15. GOV'T B/L NOS:

16. APPROVED
BY _____
TITLE _____
(DATE)

17. CERTIFIED
BY L. Mertes
L. MERTES
870116 TITLE DISBURSING OFFICER
(DATE)

18. PAYMENT RECEIVED:
PAYEE –
PER –
TITLE –

VOUCHER FOR DISBURSEMENT AND/OR COLLECTION – NAVCOMPT FORM 2277 (8PT.) (2-81) S/N 0104-LF-702-2770 Page 1 of Pages

1. Purpose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
DISB. ☐ COLLECT ☒	18 FEB 87	23467151286		CV 14832

6. FROM:

DISBURSING OFFICER
7TH FORCE SERVICE SUPPORT GROUP, FMF
CAMP LEJEUNE, N. C. 28542-5050

7. PAID BY: CHECK NO.

(60909)
7TH, FSSG, MEM, CLNC
870219
COLLECTION VOUCHER
L.MERTES
SYMBOL 8190

8. TO:

JOHN SMITH 238 76 9387
4782 SOUTH MAIN STREET
JACKSONVILLE, N.C. 28540

9. ARTICLES, SERVICES OR ITEMS

A. INVOICE OR ORDER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
		COLLECTION ON CHECK #70,183,263 ISSUED ON 15 DEC 1986. SUCCESSOR CHECK ISSUED ON 17 JAN 1987 ON DOV #27398				668.00

G. DISCOUNT TERMS H. TOTAL 668.00

10. TYPE OF PAYMENT OR BILL: COMPLETE ☒ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

11. ACCOUNTING CLASSIFICATION TO BE CREDITED (COLLECTION)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)
	17F3880					00020	2D	121586	000070183263	668.00

12. DEDUCTIONS

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D. TAX	E. RESERVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN (U.S. CURRENCY ONLY)

H. CURRENCY: EXCHANGE RATE =$1.00 I. TOTAL DEDUCTIONS

13. ACCOUNTING CLASSIFICATION TO BE CHARGED (DISBURSEMENT)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)

L. TOTAL NET AMOUNT TO BE PAID (BLOCK 9-H MINUS BLOCK 12-I) 668.00

14. INSPECTION REPORT NOS: 15. GOV'T B/L NOS:

16. APPROVED
BY _____
_____ TITLE _____
(DATE)

17. CERTIFIED
BY L. Mertes L.MERTES
870219 TITLE DISBURSING OFFICER
(DATE)

18. PAYMENT RECEIVED:
PAYEE –
PER –
TITLE –

GPO Form 2431
(4-85)

U.S. GOVERNMENT PRINTING OFFICE
PRINT ORDER—DEPARTMENT OF THE TREASURY PAPER CHECKS AND PROOFS

1. ncy order # _____ _____ (Signature and Title)

2. TYPE OF ORDER
- ☐ CHECKS
- ☐ PROOF
- ☐ REVISION TO PROOF

GOVERNMENT PRINTING OFFICE INFORMATION

3. DEPARTMENT	4. REQ. NO.	5. DATE	6. PURCHASE ORDER NO.	7. PRINT ORDER NO.
			80337	

8. CONTRACTOR	9. JACKET NO	10. ESTIMATED COST	11. SHIP DATE
U.S. BANKNOTE CORPORATION			

12. TITLE	13. OBJECT CLASS	14. STATE CODE	15. CONTR'S CODE	16. PROGRAM NO.
TREASURY CHECKS	24	120	89715	C249-S

17. SHIP TO	18. APPROPRIATION CHARGEABLE	19. (BAC)	20. QUANTITY

21. REQUESTED SHIPPING DATES
Partial shipments on (continue on separate sheet, if necessary)

Ship Complete By:

22. SHIP BY—
- ☐ Contractor's Truck
- ☐ Registered Air Mail ("Postage and Fees Paid" label) (Agency to furnish own labels)
- ☐ Truck:
- ☐ Other:

23.
- ☐ DOMESTIC
- ☐ OVERSEAS

24. **AVAILABLE CHECK ASSEMBLIES AND VOLUMES**—CHECK QUANTITY PER BOX OR CORE SIZE IF NECESSARY

☐ A. SINGLE	☐ 1,000	☐ 2,000	☐ 5,000	☐ 10,000
☐ B. SINGLE SET W/2 CARBONS	☐ 1,000	☐ 2,000	☐ 5,000	☐ 10,000
☐ C. SINGLE SET W/1 CARBON	☐ 1,000	☐ 2,000	☐ 5,000	☐ 10,000
☐ D. CONTINUOUS—1 UP	☐ 1,000	☐ 4,000	☐ 5,000	
☐ E. CONTINUOUS W/RIGHT STUB—4,000 CHECKS AND 4,000 STUBS				
☐ F. CONTINUOUS—2 UP—8,000 CHECKS				
☐ G. CONTINUOUS—W/TOP STUB—	☐ 1,000 CHECKS	☐ 4,000 CHECKS		
☐ H. CONTINUOUS—2 UP ROLL—65,000 W/	☐ 3" CORE	☐ 5" CORE		
☐ I. CONTINUOUS W/LEFT STUB—	☐ 1,000 CHECKS	☐ 4,000 CHECKS		

25. **AVAILABLE CHECK TYPES—REGULAR CHECKS**
- ☐ RP ☐ RP-NB ☐ RB ☐ RB-NB

IF CHECKED, BOX 27 MUST BE COMPLETED

26. **CONTROL AND SUBSTITUTE CHECKS**
- ☐ C ☐ C-NB
- ☐ S ☐ S-NB

CONTROL NUMBERS
FROM _____ TO _____

27. **CHECK SYMBOL, SERIAL AND INVENTORY CONTROL NUMBERS**

SYMBOL AND SERIAL NUMBERS MUST BE SHOWN ON ALL ORDERS FOR REGULAR CHECKS. USE ANTICIPATED RANGE FOR TYPES RB AND RB-NB.

SYMBOL **SERIAL NUMBERS**
FROM _____ Ascending ☐
TO _____ Descending ☐

IF CHECK TYPES RB OR RB-NB, SHOW SPECIFIC ICN RANGE

INVENTORY CONTROL NUMBERS (ICN)
FROM _____ TO _____

28. PROOF NO. _____ FOR REVISIONS COPY OF PROOF WITH CHANGES INDICATED ATTACHED

29. PRINT FROM: ☐ EXISTING PROOF ☐ CORRECTED PROOF ☐ NEW PROOF

30. **TYPE OF CHECK WRITING EQUIPMENT**

31. **TYPE OF BURSTING EQUIPMENT**

32. **REMARKS**

33. ISSUE STATISTICS AND ESTIMATE *(If quantities differ significantly, explain under* REMARKS *in item 32 above)* Ordering Agency to Complete

QUANTITY ISSUED		AVERAGE MONTHLY ISSUE EXPECTED
LAST CALENDAR MONTH	CALENDAR MONTH BEFORE LAST	

FOR QUESTIONS ON THIS ORDER CONTACT: *(ORDERING AGENCY)*

'AME _____ TELE. NO. *(Including Area Code)* _____

(ORDERING AGENCY) REVIEWER	DEPARTMENT OF THE TREASURY PRINTING OFFICER
	HENRY E. HARTMAN 202-566-5381
CONTRACTING OFFICER	PRINTING SPECIALIST
FRANK NEWMAN 202-275-2195	JACK SCOTT 202-275-2195

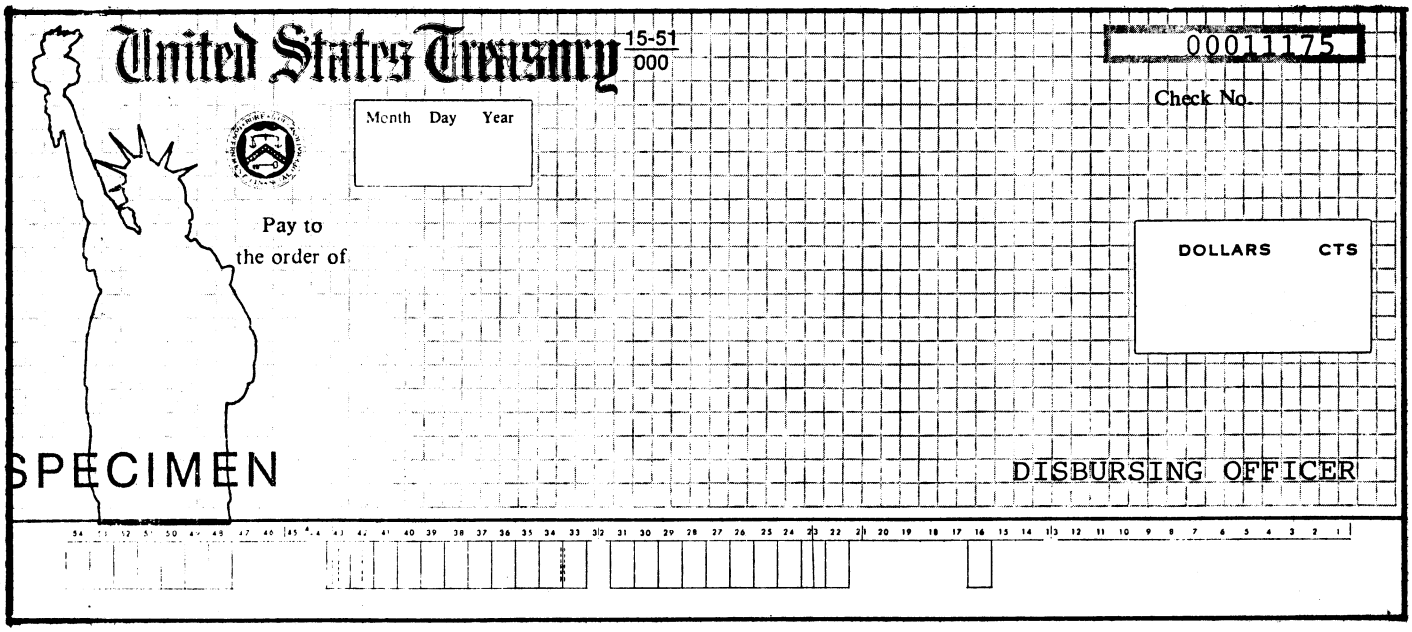
(See Reverse Side of Part 9 for Instructions)

DO NOT CONTINUE UNTIL DIRECTED BY THE INSTRUCTOR

PRACTICAL EXERCISE: Check handling application, perform the requirements of the four situations given.

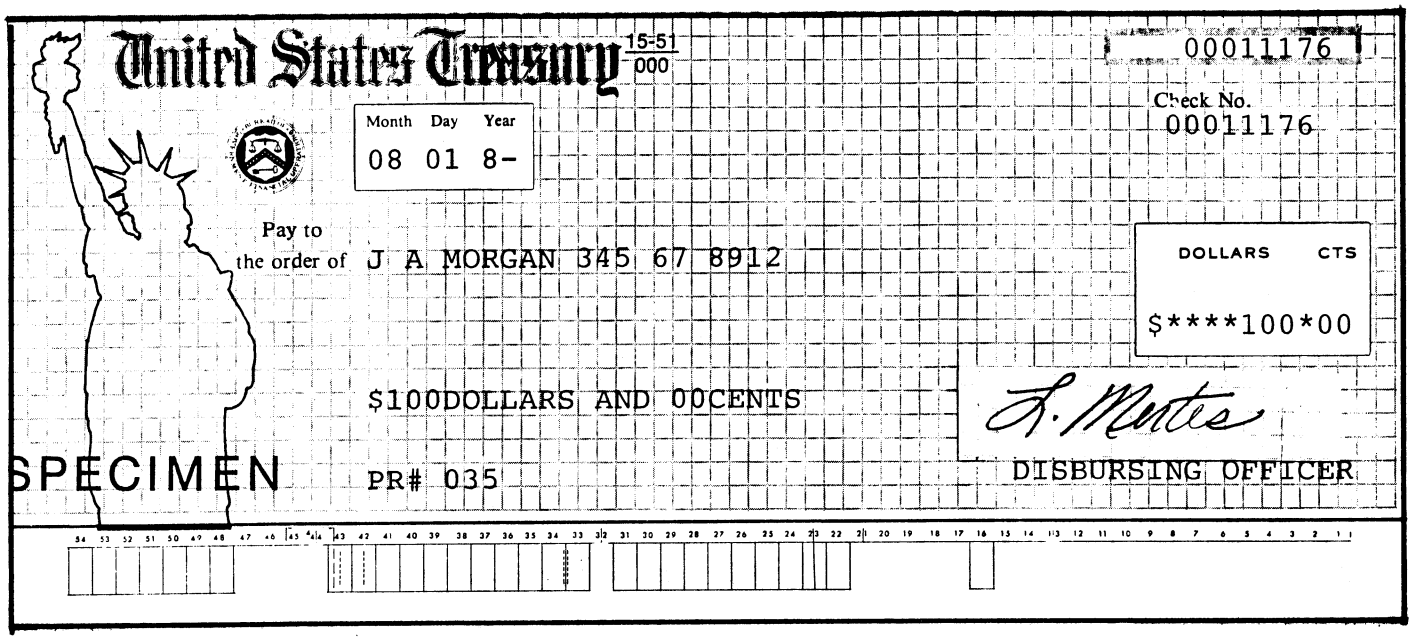
SITUATION: The date is 1 AUG 198 . For the pay day of 1 AUG 198 , you need $38,000.00. Arrangements have been made with the First Citizens Bank & Trust Company, Jacksonville, N.C. to pick up the cash at 0900 1 AUG 198 .

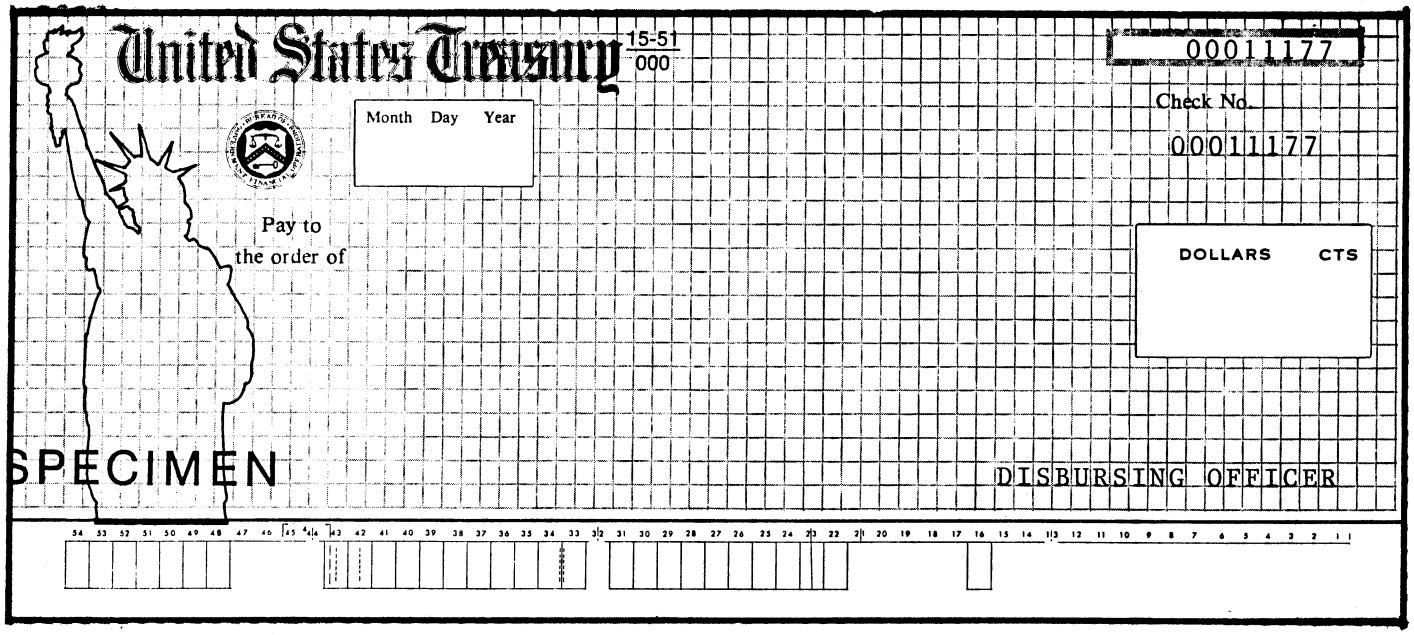
REQUIREMENTS: Prepare the necessary check. Use the check shown immediately below.



SITUATION: Check #11176 was drawn in the wrong amount. The correct amount should be $50.00, amt due on disch.

REQUIREMENTS: Take the necessary action to correct this situation. Both checks shown below may be used.





SITUATION: Prior to delivery of check #11178 it was determined that the member was in an overpaid status and not entitled to the proceeds. Check #11178 is shown below.

REQUIREMENTS: Take the necessary corrective action.

United States Treasury 15-51/000

00011178

Check No. 00011178

Month Day Year
08 01 8-

Pay to the order of R F KISS 257 56 0681

DOLLARS CTS
$*****25*00

$25DOLLARS AND 00CENTS

L. Mertes

SPECIMEN PR# 035

DISBURSING OFFICER

SITUATION: Check #11179 was returned to your office after the close of the accounting period ending 31 Aug 198 . Member is not entitled to the proceeds. Check #11179 is shown below.

REQUIREMENTS: Take the necessary corrective action.

United States Treasury 15-51/000

00011179

Check No. 00011179

Month Day Year
08 05 8-

Pay to the order of M O ZAK 256 57 6081

DOLLARS CTS
$*****48*00

$48DOLLARS AND 00CENTS

L. Mertes

SPECIMEN PR# 037

DISBURSING OFFICER

STANDARD FORM 1098
Revised July 1980
Department of the Treasury
I TFRM 4-7000
1098-110

SCHEDULE OF CANCELED OR UNDELIVERED CHECKS

CANCELED: [X] UNDELIVERED: [ ]

DEPARTMENT OR ESTABLISHMENT: MARINE CORPS	SCHEDULE NUMBER: CV# 00123
BUREAU OR OFFICE: 7TH FORCE SERVICE SUPPORT GROUP, FMF	SHEET NUMBER: 1 of 1
LOCATION: CAMP LEJEUNE, NORTH CAROLINA 28542	D. O. SYMBOL NO.: 8190
ACCOUNTING PERIOD: 1 September 30 September	AGENCY LOCATION CODE (ALC):

DATE OF ISSUE	CHECK NUMBER	PAYEE	VOUCHER NUMBER APPLICABLE	AMOUNT	SYMBOL OF APPROPRIATION OR FUND TO BE CREDITED
			TOTAL		

FOR INSTRUCTIONAL PURPOSES ONLY

The amount of the above check(s) was deposited for credit in the account of the U.S. Treasury, on deposit ticket no. 687342

DATE OF DEPOSIT TICKET: 30 Sep 8-

FORWARDED *(Date)*

BY *(Name)*

TITLE

DISBURSING OR ACCOUNTABLE OFFICER: L.MERTES COL. USMC

DATE

NSN 7540-00-634-4287

PREVIOUS EDITION NOT USABLE

PRACTICAL EXERCISE:

SITUATION: The date is 23 August 1987. You are L. MERTES, Disbursing Officer, 7th FSSG. A lost check was reported to your office by Pvt. I.M. Broke, SSN 123 45 6127 from B Co. 1st BN, 7th FSSG, FMF, CLNC. Pvt Broke submitted the below statement of claimant. The next sucessor check for issue is check number 11180, Sequence number 009. The next DOV number is 12345 for 23 August 1987. You plan to issue a successor check after all required documents are completed.

REQUIREMENTS: Complete all required documents, i.e, SF 1184, Successor Check Log, NavCompt Form 2277, for issuing a Successor check. Issue check on page 34.

STATEMENT OF NONRECEIPT OR LOSS OF CHECK

Date 23 AUG 87

I am entitled to payment of $ 450.00 for (complete one of the following): ( ) Regular Pay 1-15 AUG 1987 (pay period dates) ( ) Travel Pay _____ (dates travel performed)

( ) Vendor Payment _____ (contract or invoice no.) ( ) Other _____ (purpose and dates).

I never received this payment because the check was ( ) Not Delivered (X) Lost ( ) Stolen ( ) Destroyed ( ) Other _____ (give explanation).

The check was received and endorsed before being lost or stolen NO (yes or no).

The endorsement read N/A (indicate manner in which check was endorsed).

Explain how the check was lost/stolen/destroyed: I lost the check while taken it to the bank to be cashed. (use additional form if required).

CERTIFICATION:

I certify that if at any time I recover the original check described above, I will return it immediately to the disbursing office. I understand that by the issuance of a successor check to replace the missing original check, I am entitled only to the proceeds of the successor check. I understand that if I willfully and knowingly negotiate both checks, I am committing an act of fraud against the U.S. Government and that civil, criminal and/or disciplinary action may be taken against me. I further understand that if after an investigation and an opportunity to be heard, it is determined that I have negotiated both checks, I will be required to repay the value of the original check. If I do not repay when requested, I consent to having the total amount withheld from my next scheduled payroll check, vendor payment or collected by any other means available to the U.S. Government.

Payee _____ (signature) 123 Maple St. (number, street, apartment number)

(919) 355-2757 (area code and telephone number) Jacksonville, N.C. 28540 (city, state, zip code)

Co-payee _____ (signature) _____ (area code and telephone number)

FOR DISBURSING OFFICE USE ONLY

Original Check Number 1745623 DSSN 8190 Issue Date 15 AUG 1987

Voucher Number 23456 Amount 450.00

DO Signature L. Mertes Date 23 AUG 1987

BGFO - BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

NSN 7540-00-526-3709

Standard Form No. 1184 (Rev. 6-84)
Prescribed by Dept. of the Treasury
I TFRM 4-7000
1184-108
Previous Edition Unusable

UNAVAILABLE CHECK CANCELLATION

CK. SYM.	CK. SERIAL	CK. AMOUNT	CK. DATE	AGY./PAYEE ID NO.

LINE CODE	STOP CD.	AGENCY CODE

FOR D. O. USE

- ☐ *Request processed*
- ☐ *Payment returned and cancelled by DO on* _____
- ☐ *No payment issued*
- ☐ *Incorrect/incomplete SF-1184*

D. O. Activity

(Signature)

PAYEE NAME

ADDRESS

NAME OF DECEDENT

D. OF DEATH	AMT. TO BE RECLAIMED	AGY. LOC. CODE	AGENCY OUTPUT

AGENCY REFERENCE

FOR AGENCY USE

Agency *(Signature)*

ORIGINAL—ADMINISTRATIVE AGENCY WILL FORWARD TO BGFO THROUGH DISBURSING OFFICE

SUCCESSOR CHECK LOG AND INSTRUCTIONS

1. SEQUENCE NUMBER	2. ORIGINAL CHECK				3. SUCCESSOR CHECK		4. ORIGINAL VOUCHER		5. SF-1184 SENT TO TREASURY		6. SF-1184 BATCH	7. SF-1184 RETURNED		
	PAYEE	AMOUNT	NUMBER	DATE	NUMBER	DATE	NUMBER	DATE	AGENCY REFERENCE NUMBER	DATE	NUMBER	UNPAID		PAID
												TREAS. NUMBER	DATE	DATE

SAMPLE

This is a PERMANENT legal record. It is retained at the Disbursing Office issuing the original check. NAVCOMPT will issue specific written instruction on disposition and storage. This record is a part of the relief file turned over intact to the relieving Disbursing Officer.

INSTRUCTIONS FOR ENTRIES

Col. 1 — Enter a sequential control number starting with 001 and continuing through 999 before commencing the sequence again. "000" is not a valid sequence number. A new series of numbers will commence on 01 October of each year. The first number for the new year will be "001". Sequence numbers are used for every SF-1184, whether it is a 'cancellation/stop' or a transmittal letter for a batch of transactions.
Col. 2 — Enter the original check indentifying data. Blank for transmittal letters.
Col. 3 — Enter the successor check indentifying data. Blank for transmittal letters.
Col. 4 — Enter voucher number and date of ORIGINAL check. Blank for transmittal letters.
Col. 5 — Enter the agency reference number. Enter data on item count and batch number for transmittal letters.
Col. 6 — Enter the batch number which the SF-1184 was sent to Treasury. Blank for transmittal letters.
Col. 7 — Enter the identifying data on SF-1184 returned from Treasury in the appropriate column (UNPAID or PAID). Blank for transmittal letters.

NO "WHITING OUT", ERASURE OR OBLITERATION OF ENTRIES. Corrections will be lined through with a single line and initialled by the person making the correcting entry.

VOUCHER FOR DISBURSEMENT AND/OR COLLECTION – NAVCOMPT FORM 2277 (8PT.) (2-81) S/N 0104-LF-702-2770 Page 1 of Pages

1. Purpose DISB. ☐ COLLECT ☐	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
6. FROM:			7. PAID BY: CHECK NO.	
8. TO:				

9. ARTICLES, SERVICES OR ITEMS

A. INVOICE OR ORDER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION *(REMITTER, EXPLANATION, DETAILS, ETC.)*	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT

G. DISCOUNT TERMS | H. TOTAL

10. TYPE OF PAYMENT OR BILL: COMPLETE ☐ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

11. ACCOUNTING CLASSIFICATION TO BE CREDITED *(COLLECTION)*

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT *(U.S. CURRENCY ONLY)*

12. DEDUCTIONS

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D. TAX	E. RESERVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN *(U.S. CURRENCY ONLY)*

H. CURRENCY: EXCHANGE RATE =$1.00 | I. TOTAL DEDUCTIONS

13. ACCOUNTING CLASSIFICATION TO BE CHARGED *(DISBURSEMENT)*

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT *(U.S. CURRENCY ONLY)*

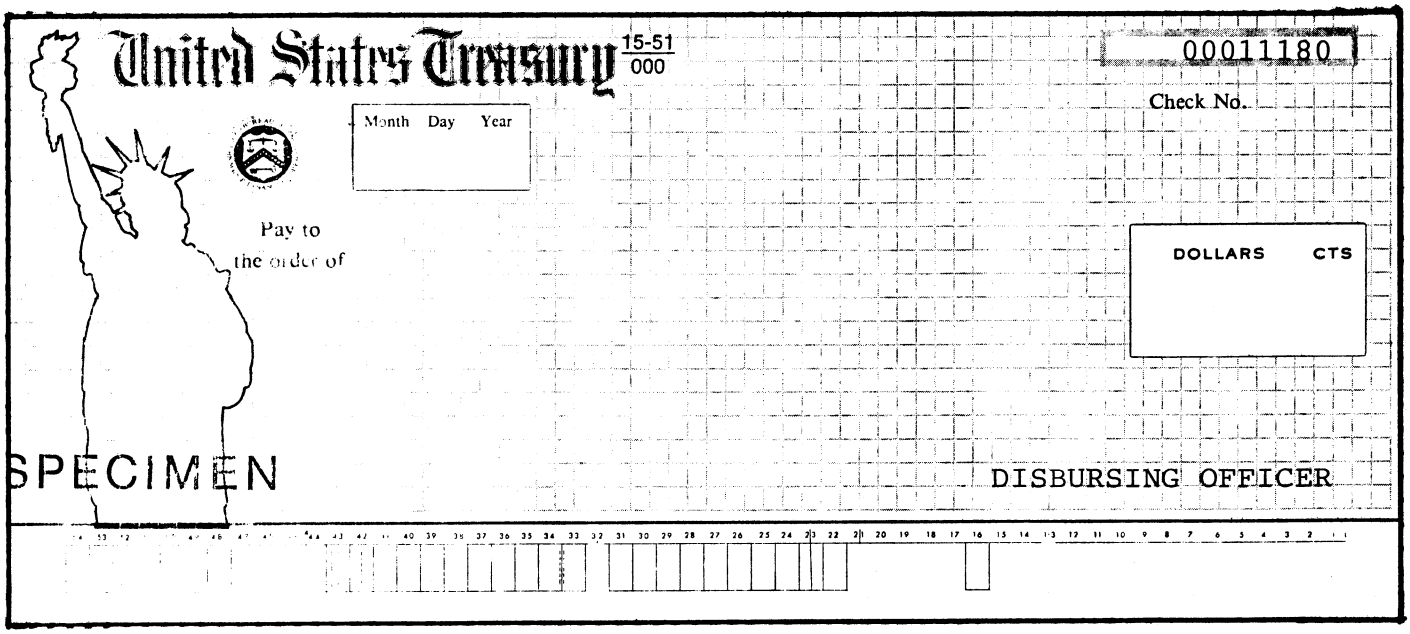
L. TOTAL NET AMOUNT TO BE PAID *(BLOCK 9-H MINUS BLOCK 12-I)*

14. INSPECTION REPORT NOS: | 15. GOV'T B/L NOS:

16. APPROVED
BY _____
_____ TITLE _____
(DATE)

17. CERTIFIED
BY _____
_____ TITLE _____
(DATE)

18. PAYMENT RECEIVED:
PAYEE –
PER –
TITLE –


United States Treasury
15-51
000
00011180
Check No.
Month Day Year
Pay to
the order of
DOLLARS
CTS
SPECIMEN
DISBURSING OFFICER

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0306
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY CASH FUND

PURPOSE: The purpose of this period of instruction is to provide you with the skills and knowledge to properly maintain cash funds of the Disbursing Officer.

STUDENT REFERENCES: Navy Comptroller Manual Vol. IV, Chapter 2, Part C, Section I and Chapter 7, Part C, Section II.

TERMINAL LEARNING OBJECTIVE:

Given a simulated situation pertaining to cash funds verification and with the aid of the Navy Comptroller Manual Vol IV, certify cash funds for the situation, in accordance with the Navy Comptroller Manual Vol IV. (1.2.6)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, list in writing the three items that constitute cash funds to be held at personal risk, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section I. (1.2.6a)

2. With the aid of the Navy Comptroller Manual Vol IV, list in writing the two types of public funds, in accordance with the Navy Comptroller Manual IV, Chapter 2, Part A. (1.2.6b)

3. With the aid of the Navy Comptroller Manual Vol IV, list in writing the four storage container limitations, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section II. (1.2.6c)

4. With the aid of the Navy Comptroller Manual Vol IV, list in writing the two criteria used to determine cash requirements, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Sections I and II. (1.2.6d)

5. Given a simulated situation, pertaining to the Computation of Cash-On-Hand requirements, a blank Record of Cash Requirement/ Limitation Analysis and with the aid of the Navy Comptroller Manual Vol IV, prepare a Record of Cash Requirement/Limitation Analysis for the situation, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2. (1.2.6e)

6. Given a simulated letter to hold cash funds at personal risk, six completed Cash Requirement/Limitation Analysis Forms and with the aid of the Navy Comptroller Manual Vol IV, complete an Authorization to Hold Cash Funds at Personal Risk Letter based on an analysis of the Cash Requirement/Limitation Analysis Forms, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2. (1.2.6f)

7. With the aid of the Navy Comptroller Manual Vol IV, state in writing, by title, the form used to record daily cash requirements, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section I. (1.2.6g)

8. With the aid of the Navy Comptroller Manual Vol IV, state in writing the disbursing officer's initial source for cash funds, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section I. (1.2.6h)

9. With the aid of the Navy Comptroller Manual Vol IV, state in writing the disbursing officer's primary source for cash funds, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section I. (1.2.6i)

10. With the aid of the Navy Comptroller Manual Vol IV, list in writing the five paper currency terms, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section I. (1.2.6j)

11. With the aid of the Navy Comptroller Manual Vol IV, list in writing the two requirements levied on the disbursing officer when transporting cash funds in excess of $1,000.00, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Sections I-II. (1.2.6k)

12. With the aid of the Navy Comptroller Manual Vol IV, list in writing the four methods of detecting Counterfeit/Altered U. S. Currency, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Section II. (1.2.6l)

13. Given a simulated situation pertaining to the receipt of cash, a blank Cash Receipt Certificate (NavCompt Form 2114) and with the aid of the Navy Comptroller Manual Vol IV, prepare a Cash Receipt Certificate for the situation, in accordance with Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section II. (1.2.6m)

14. With the aid of the Navy Comptroller Manual Vol IV, state in writing the frequency for conducting a cash verification, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part C, Section 2, Chapter 7, Part C. (1.2.6n)

STUDENT REQUIREMENTS:

1. Scan references.

2. Perform the written assignment.

WRITTEN ASSIGNMENT:

A. COMPLETION:

1. Disbursing officers will request authority to hold cash funds at personal risk from the _____ _____.

2. Calculation of the cash requirements to be held at personal risk will be based on the average of the past _____ months.

3. A surprise cash verification of the disbursing officers cash funds will be held at least once in each _____.

4. Disbursing officers in need of cash for disbursements will usually issue an _____-_____-_____ _____ check to themselfs to obtain those funds.

5. When transporting cash funds off ship or station in excess of $1.000.00 the disbursing officer will first notify the _____ _____ and then request _____ _____ to accompany him/her.

OUTLINE:

1. (3) ITEMS THAT CONSTITUTE CASH HELD AT PERSONAL RISK

a. Each disbursing officer, deputy, agent cashier, and alternate agent cashier will request _____ to hold cash at personal risk for the appropriate _____ authority. These cash funds include:

(1) United States currency and coin on hand.

(2) Foreign currency and coin on hand.

(3) Cash on deposit in a designated depository. The cash on deposit usually in a foreign bank will not be used by the bank, but left for the exclusive use of the disbursing officer.

2. (2) TYPES OF PUBLIC FUNDS

a. Deposit Funds: Deposit funds are amounts appropriated by _____ and held in a general deposit fund by the U.S Treasury subjeect to _____ by disbursing officers of the United States.

(1) All _____ payments made by Marine Corps disbursing officers are made under these deposited funds held by the Treasury.

(2) Disbursing officers may make a check payable to themselfs to obtain _____ from these Deposited funds by the use of an Exchange-for-Cash check.

b. Cash Funds: Cash funds when approved by the Commanding Officer may be held at personal risk, for making _____ or _____ cash payment of payrolls and vouchers.

(1) Cash funds are **only** to be used when required for official disbursements, that can't be otherwise be paid by check.

(2) Disbursing officers not requiring cash or a lesser amount of cash for official disbursements **will not maintain** a cash balance or a lesser cash balance and will deposit all excess immediately.

3. STORAGE CONTAINER LIMITATIONS

a. There are (2) categories of storage containers that are approved by the General Services Administration or that have been certified by Underwriters Laboratories, which _____ GSA's rating, that will be used to store **cash** and **negotiable instruments** of the disbursing officer.

(1) Security Containers

(a) Class 1 or Class 2 cabinet
(b) Class 4 or Class 5 cabinet
(c) Class 5 or Class 6 map and plan file or Class 6 drawer file

NOTE: Of these containers, the Class 1 and Class 5 have been rated to provide protection against force entry up to 10 man minutes

(2) Burglary Resistant Safes.

(a) Tool-Resistant Safe - TL-15
(b) Tool-Resistant Safe - TL-30
(c) Torch and Tool Resistant Safe - TRLT-30
(d) Torch and tool Resistant Safe - TRLT-60

(3) Container Limitations

(a) For amounts under $2,000.00 any of the Security containers or burglary resistant safes may be used.

(b) For amounts $2,000.00 - $10,000.00 any of the security containers or burglary resistant safes may be used.

(c) For amounts $10,000.00 - $50,000.00 a security container carrying a Class 1 or 5 rating or a burglary resistant safe carrying at least a classification of Tool-Resistant Safe, TL-15 having a Group 1R combination lock, will be used.

(d) For amounts $50,000.00 or more a burglary resistant safe, carring at least a classification of Tool-Resistant Safe, TL-30 with a Group 1R combination lock will be used.

4. CRITERIA USED TO DETERMINE CASH REQUIREMENTS

a. Safeguarding facilities available: In determining cash requirements, disbursing officers, deputies and agent cashiers will **first** give full consideration to the safeguarding facilities available.

b. Source of funds: When determining cash requirements and authority to hold cash at personal risk the **second criteria** used, will the source of funds.

(1) Source of Funds Close: When the source of funds is reasonable close to the disbursing office, and when no more than ____ hours notice is required to obtain them, then cash may be authorized for:

(a) 2 weeks' requirements when the amount is less than $10,000.00. (except if the amount is less than $2,000.00 the amount of cash held may be based on monthly requirements.)

(b) 1 weeks' requirements when the amount is $10,000.00 or over but less than $100,000.00

(c) 3 days requirements when the amount is $100,000.00 or over.

(2) Source of Funds Not Reasonable Close: When the source of funds are not reasonably close to the disbursing office or _____ than 24 hours notice is required to obtain them, cash may be authorized for:

(a) 1 months requirement when the amount is less than $10,000.00

(b) 2 weeks' requirements when the amount is $10,000.00 or over, but less than $100,000.00

(c) 1 weeks' requirement when the amount is $100,000.00 or over

(3) Source of Funds Remote: When source of funds is remote, cash may be authorized for:

(a) 1 months requirement when the amount is less than $200,000.00

(b) 2 weeks' requirement when the amount is $200,000.00 or over

5. RECORD OF CASH REQUIREMENT/LIMITATION ANALYSIS

a. Each disbursing officer is required to maintain a record of _____ cash requirements similar to the one in your advance sheet.

b. Entries should be made as frewuently as funds are _____:

c. A separate record must be maintained for each branch/deputy office.

d. A copy of the summary level record must be submitted with the disbursing officers _____ _____ each month.

e. The latest (2) records will be made available to the cash verification boards or other such audit teams i.e. MCDOSET, NAS. These records will be kept in 3-month intervals.

f. Preparation procedures

(1) Heading:

(a) Month and Year
(b) Disbursing office/Deputy and Symbol number
(c) Location
(d) Authority to hold Funds (Total amount of D.O. authorization)
(e) Dated (Last date of the accounting period)

(2) Body:

(a) Date
(b) Balance Brought Forwarded: The amount is the total of columns 7 and 8 of the previous day or accouting period.

(c) Collections: Cash and Check collections
(d) Daily Cash Disbursements (Cash Only)
(e) Deposits
(f) EX-CASH REMIT CHECKS
(g) Cash held for payrolls
(h) Cash on hand for regular disbursements

(3) Object of this analysis is to determine if the disbursing officer is _____ his authorized limits of cash on hand. You do this by keeping a daily/weekly total of your cash requirements to get your **average daily cash requirements** or **average weekly cash requirements** (daily X 5 = weekly). Then using the formula on NavComptMan par. 042301, determine the if amount currently authorized is the actual cash requirements needed. If you find the amount authorized **exceeds** your needs then you should **lower** the amount, if you find your needs are for more cash then you should request authority to hold a greater amount.

6. AUTHORIZATION TO HOLD CASH FUNDS AT PERSONAL RISK LETTER

a. To be accomplished during PA.

7. FORM USED TO RECORD DAILY CASH REQUIREMENTS

a. The form used to record dalily cash requirements is a locally produced form similar to the form in your handout and is called a Record of Cash Requirements Limitation Analysis form.

8. DISBURSING OFFICER'S INITIAL SOURCE OF CASH FUNDS

a. Generally, the initial source of cash funds that the disbursing officer will receive will be obtained by _____ from the disbursing officer being relieved.

b. The obtaining of cash funds by transfer from another disbursing officer without the issuance of an Exchange-for-Cash check is authorized **only** upon the _____ of a disbursing officer and **only** from the disbursing officer being relieved.

9. DISBURSING OFFICER'S PRIMARY SOURCE OF CASH FUNDS

a. The primary source of cash funds of the disbursing officer is the use of an EXCHANGE-FOR-CASH CHECK, made out to themselfs or mailed to the bank.

b. The disbursing officer when cashing an exchange for cash check will _____ the bank in advance so the bank can prepare for the withdrawal.

10. (5) PAPER CURRNECY TERMS

a. Package or Strap: A package is a unit of _____ bills bound with a paper **strap** around the center. The strap indicates the date of assembly and whether the package was assembled by the U.S. Treasury or by a bank.

b. "New" Money Bundle: A new money bundle contains a specific number of packages of new bills shich have never been in circulation, secured together with two steel bands and wrapped in an unbroker paper wrapper by the Bureau of Engraving and Printing, Treasury Dept. Labels on the outside of the wrapper indicate the denomination, serial numbers, and value of the contents. Except for higher denominations, a new money bundle contains 40 packages or straps of 100 bills each or a total of 4,000 bills. A bundle thus contains $4,000 in ones and $20,000 in fives, etc.

c. "Fit" Money Bundle: A fit money bundle contains a specific number of packages of used bills and unused bills from broken packages of new money, secured together with steel bands, twine, or paper tape by the Treasury of the U.S., a Federal Reserve bank, or general depositary and are usually wrapped in unbroken paper wrappers. Fit money bundles may contain any number of packages.

d. "Unfit" and Mutilated Money Unfit and mutilated bills are those in too poor a condition to be circulated.

e. Wrapper The wrapper is the outside paper covering placed around the money bundles.

11. (2) REQUIREMENTS LEVIED ON THE DISBURSING OFFICER WHEN TRANSPORTING CASH FUNDS

a. The commanding Officer will be _____ whenever the disbursing officer or any other person leaves their ship or station with official funds (Cash) in excess of $_____.

b. Transactions occurring with the limits of the ship or station need not be reported.

c. Disbursing officers or any other person transporting Government funds of coin and currency in excess of $1,000.00 will be accompanied by _____ _____ as required under the circumstances.

12. (5) METHODS OF DETECTING COUNTERFEIT/ALTERED CURRENCY

a. Paper Genuine paper contains no _____. It has tiny red and blue fibers imbedded throughout. The fibers are not embedded in the counterfeit, although they are sometimes simulated by surface printing.

b. Portrait The genuine portrait appears _____ and stands out distinctly from the fine screenlike background. The counterfeit portriat is usually lifeless and flat. Details merge into the background which is ofter too dark or mottled.

c. Treasury Seal On the genuine bill the sawtooth points of the Treasury seal are clear, distinct and sharp. The counterfeit Treasury seal may have uneven, blunt or broker sawtooth points.

d. Border The fine lines in the border of a genuine bill are clear and _____. On the counterfeit the lines in the outer margin and scroll work may be blurred and indistinct.

e. Serial Numbers Genuine serial numbers have a distinctive style and are _____ spaced. They are printed in the same ink color as the Treasury Seal. On a counterfeit the serial number may differ in color or shade of ink from the Treasury seal. The numbers may not be uniformly spaced or aligned.

13. CASH RECEIPT CERTIFICATE (NavCompt Form 2114)

a. Disbursing officers entrusting funds for **official use** to the custody of their deputies, agent cashiers, and other agents of the disbursing officer will receive a _____ receipt in the form of a Cash Receipt Certificate.

b. All funds advanced will be covered by a Cash Receipt Certificate (NAVCOMPT Form 2114) **specifically** stating that the recipient of the money hold himself _____ to the U.S Government.

14. FREQUENCY FOR CONDUCTING A CASH VERIFICATION

a. Commanding Officers appointment of Verification Board

(1) The commanding officer of each ship or other activity to which a disbursing officer (including deputies when on duty outside the principal's office) is attached for duty will _____ in writing a board of _____ or more persons, as required, to verify the cash account of the disbursing officer.

(2) The verification will be made at least _____ a quarter and will be a suprise verification completely _____ and at _____ intervals

(3) During quarters when a suprise audit by representatives of a Navy area audit office, MCDOSET, NAS, ect, the quarterly verification may be _____ at the option of the CO.

(4) The disbursing officer will total and balance the Cashbook (NavCompt Form 245) in the same manner as at the _____ of the accounting period.

(5) After the board verifies the cash by _____ count, in the presence of the disbursing officer there will be a statement made in the cash book stating the results of their count.

b. Disbursing Officers Cash Verification

(1) The disbursing officer will verify the funds in the hands of a deputy, agent cashier, or other agent as least once in each _____.

(2) The verification will be on a surprise and unannounced basis.

(3) The cash verification may be omitted for months in which a cash verification board or other Navy audit teams have verified the funds. (At the option of the Disbursing Officer)

15. PRACTICAL APPLICATION

a. Using the information contained on this page complete the Record of Cash Requirements/Limitation Analysis on page 12

b. Determine if the amount authorized to hold at personal risk is too much, to little, just right (1,000.00 more or less) of the authorized cash amount of $50,000.00.

Authorization for Cash Funds $50,000.00

Amount of Cash on Hand, Brought Forwarded June 30, 198- $30,000.00

Source of Funds Close

JULY 1			
Collections	Cash = $10,000		Check = $2,000.00
Disbursements (Daily Cash Transactions)		$18,000.	
Deposits		3,000.	
Ex-Cash Remit Checks		10,000.	
Cash held for Payrolls (Daily Payrolls Only)		13,000.	
JULY 2			
Collections	Cash = $3,000.		Check = $7,000.
Disbursements		$22,000.	
Deposits		10,000.	
Ex-Cash Remit Checks		15,000.	
Cash held for Payrolls		NONE	
JULY 3			
Collections	Cash = $10,000.		Check = $2,000.
Disbursements		$18,000.	
Deposits		5,000.	
Ex-Cash Remit Checks		20,000.	
Cash held for Payrolls		NONE	
JULY 6			
Collections	Cash = $8,000.		Check $5,000.
Disbursements		$24,000.	
Deposits		12,000.	
Ex-Cash Remit Checks		36,000.	
Cash held for Payrolls		16,000.	
JULY 7			
Collections	Cash = $3,000.		Check = $2,000.
Disbursements		$28,000.	
Deposits		5,000.	
Ex-Cash Remit Checks		12,000.	
Cash held for Payrolls		NONE	

RECORD OF CASH REQUIREMENT/LIMITATION ANALYSIS MONTH _____ YEAR _____

DISBURSING OFFICE/DEPUTY _____ SYMBOL NUMBER _____

LOCATION _____ AUTHORITY TO HOLD FUNDS $_____ DATED _____

1	2	(±)	*3*	(-)	4*	(-)	5	(±)	6	(-)	7	(=)	8
DATE	BALANCE BROUGHT FORWARD	COLLECTIONS CASH	COLLECTIONS CHECK	DAILY CASH REQUIREMENTS DISBURSEMENTS (CASH ONLY)		DEPOSITS		EX-CASH REMIT CHECKS		CASH HELD FOR PAYROLLS*		CASH ON HAND FOR REGULAR DISBURSEMENTS	

FOR INSTRUCTIONAL PURPOSES ONLY

**Do not report transfers of Cash from CO, Other Deputies or Agents. Do not include "NO CHECK VOUCHER" Transactions.

*Do Not include regular payrolls, or "NO CHECK VOUCHER" transactions.

AVERAGE DAILY CASH REQUIREMENTS (COLUMN 4 DIVIDED BY ACTUAL WORK DAYS) $_____

APPROPRIATE NO. OF DAYS FROM NC-042301 X_____

MAXIMUM AMT. _____

UNIT "SAMPLE" Appointment letter for the "Verification of Cash" at a Deputy Disbursing Office 28542

5000
5 January 198-

From: Commanding General
To: Captain R. D. WILSON 411 23 45 67/3402 USMC (MCSSS)

Subj: Verification of cash in the hands of the Deputy Disbursing Officer, Camp Johnson

Ref: (a) NAVCOMPTMAN, Vol. IV, par. 0447111.2

Encl: (1) Verification Procedures for Cash and Other Assets in the Custody of the Deputy Disbursing Officer and Agent Cashier, Camp Johnson
(2) Report Format for Deputy Disbursing Office, Camp Johnson

1. In accordance with the reference, a Board consisting of yourself as the Senior Member and the officer indicated below as a Member is hereby appointed to verify the subject named cash/funds during the period January - June 198-.

Captain P. B. ANDERSON 216 43 81 55/3002 USMC (MCSSS)

2. You will conduct these surprise visits completely unannounced at irregular intervals and at least once a month. Do not establish a pattern of visiting at the same approximate time or date each month. You will ensure that your verifications are not conducted on the same day(s)/week(s) of the preceding verification.

3. Each Member of the Board will familiarize himself/herself with the provisions of the reference.

4. You will report your findings, in writing, to the Commanding General, Marine Corps Base, Camp Lejeune immediately upon completion of verification, with a copy to the Base Disbursing Officer.

R. F. PETERS
By direction

Copy to:
AC/S, COMP
BDisbO
Dep DisbO
CO
FILE

Verification Procedures for Cash and Other Assets in the Custody of the Deputy Disbursing Officer and Agent Cashier, Camp Johnson.

Ref: (a) NavCompt Manual, Vol. IV

1. Purpose: The purpose of this verification is to ascertain the effectiveness of procedures to safeguard cash and other assets in the custody of the Deputy Disbursing Officer and Agent Cashier at Camp Johnson.

2. General: Reference (a) details the responsibility of the personnel appointed to the verification board; however, the below information has been abstracted to guide you in the performance of the audit.

a. The deputy disbursing officer acts under the approval power of attorney executed by the disbursing officer and will possess a copy of the power of attorney (NAVCOMPT 195). The agent cashier is appointed in writing by the disbursing officer but reports to the deputy disbursing officer. The agent cashier possesses a copy of the appoint- letters.

b. The deputy disbursing officer and agent cashier must keep the funds entrusted to them for safekeeping in a container specified by NAVCOMPT Manual, Vol. IV exclusively for their use. The combination will be known only to the deputy disbursing officer or agent cashier, and he/she will not communicate it or place it in the custody of anyone else. The combination to the container must be changed upon appointment and not less than every six months. The deputy disbursing officer or agent cashier must personally set the combintation on the safe tumbler dials to protect against compromise. The combination lock will be an integral part of the container. The dial of the container will be concealed by a shelf made of cardboard or other suitable material so that the operation of the combination cannot be observed by others. The name and phone number of the deputy or agent will be affixed to the inside of the container, or alternatively the container number and the phone number of a 24-hour duty (this duty must have access to the deputy or agent) will be affixed to the outside of the safe.

c. At no time will public funds be stored with classified matter.

d. A Balance Sheet (NAVCOMPT Form 379) will be remitted to the disbursing officer daily reporting funds collected, disbursed, and assets on hand at the Deputy Disbursing Office. The disbursing officer or authorized representative will sign the original and a copy of the report. The copy is returned to the deputy disbursing officer and will be available for review.

e. The deputy disbursing officer and agent cashier must request authority from the Commanding General to hold funds at personal risk. Each will possess a copy which will detail the amount of cash authorized to be held.

"SAMPLE"

Verification Procedures for Cash and Other Assets in the Custody of a Deputy Disbursing Officer and Agent Cashier.

Enclosure (1)

3. Procedures: The following steps relate to enclosure (2) and will be followed in the course of the verification. Should there be discrepancies, determine the causes and include them on enclosure (2). (The numerals in parenthesis for each step correspond to the numerals shown on enclosure (2). The Verification Board will:

a. Arrive unannounced.

b. Examine the power of attorney for the deputy disbursing officer to determine his/her authority and the appointing letter for the agent cashier to determine their duties and responsibilities.

c. Determine the amount of Cash (1) by counting cash (including checks) in the possession of the deputy and agent cashier.

d. Determine Other Assets (2) by examining and totalling amounts on vouchers (i.e., Travel Vouchers (DD 1351-2), Collection Voucher (DD 1131), Public Vouchers (SF 1034), Military Pay Voucher (DD 117 MC), Military Payroll Money List (DD 115 MC) held by the deputy disbursing officer and agent cashier.

e. Determine Total Assests (3) which is the sum of (1) and (2). This amount should equal the amount on the Deputy Disbursing Officer's Balance Sheet (NAVCOMPT 379) for the date of the audit. Sign the Balance Sheet (NAVCOMPT 379) as follows:

On (date) at (time) the undersigned verified by count, cash in the amount of $_____ which is (or is not) in agreement with the closing (or opening) cash balance shown herein.

_____
Signature/Rank of Verifying Officer

f. Examine NAVCOMPT 379's dated subsequent to the last audit and verify that submissions are made daily. Verify that the disbursing officer or an authorized representative signed and dated each NAVCOMPT 379 certifying receipt.

g. Examine requests to hold cash at personal risk for the deputy and agent cashier and ensure that the amount of cash on hand does not exceed that authorized.

h. Examine the permanent record of combination change for compliance with reference (a).

i. Determine if safekeeping deposits are being held. If held, reconcile the amount on hand to the Safekeeping Deposit Records total (NAVCOMPT Form 8). Sign NAVCOMPT Form 8 as follows:

Active safekeeping deposits serial numbers _____, verified (date . Total cash deposits equal (amount) .

_____
Signature & Rank of Verifying Officer

4. Report: Submit the report using the format shown on enclosure (2). (It is not necessary to forward the report via the chain of command.)

5. Assistance: The Assistant Chief of Staff, Comptroller, Internal Review, (Building #1, Room 1150, extensions 4444/3333) may be contacted for additional guidance.

6. Revoked Appointment: You are requested to contact the Assistant Chief of Staff, Comptroller, Internal Review (Building #1, Room 1150, extensions 4444/3333) if you will be unable to perform the duties as a verification officer.

Report Format for Deputy Disbursing Office, Camp Johnson

"SAMPLE"

Report Format for Verification of Cash and Other Assets in the custody of a Deputy Disbursing Officer and Agent Cashier.

File Code

Date

From: Your (rank, name, SSN, MOS, and component)
To: Commanding General, Marine Corps Base, Camp Lejeune, North Carolina 28542

Subj: Verification of Cash and Other Assets in the Custody of the Deputy Disbursing Officer and Agent Cashier, Camp Johnson

Ref: (a) CG MCB CamLej ltr (enter identification data from appointing letter)
(b) NavCompt Manual, Vol. IV

1. In accordance with references (a) and (b), cash and other assets in the custody of the Deputy Disbursing Officer and Agent Cashier, Camp Johnson were verified on (insert date). The audit of cash and other assets revealed:

Cash (1)	XXX
Other Assets (2)	XXX
Total Assets (3)	XXX

2. Cash, Other Assets and Total Assets agree with the amounts reflected on the Deputy Disbursing Officer's Balance Sheet (NAVCOMPT 379) dated (insert date). This Balance Sheet (NAVCOMPT 379) has been certified and signed by the verification officer.

3. The cash held at personal risk does/does not exceed the amount authorized by the Commanding General.

4. (Report findings concerning safekeeping deposits.)

5. The power of attorney for the deputy disbursing officer and the appointing letter for the agent cashier are current.

6. Combination to the deputy's safe was last changed on _____ by _____, who is/is not the authorized deputy disbursing officer. This date is/is not within the six month time frame. Combination to the agent cashier's safe was last changed on _____ by _____, who is/is not the authorized agent cashier. This date is/is not within the six month time frame. A permanent record of combination changes is/is not kept on file. The authorized deputy disbursing officer or agent cashier personally makes combination changes on the safe tumbler dials to protect against compromise and is the only person who knows the safe combination. (If they do not personally make changes, explain.)

7. Explain discrepancies and submit recommendations to improve cash controls or disbursing procedures.

8. The last previous unannounced inspection and verification was _____.

Signed

Typed name

Copy to:
(Same as appointing letter)

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE: 30JUL8

DISBURSING OFFICE: {60909} 7TH FSSG, FMF, CAMP LEJEUNE, N.C. 28542

SYMBOL: 8190

BEGINNING BALANCE $ 18,565.00

{$33,196.60} EX-CASH {DISB} $10,000.00 CK # 10,020

CHECKS ISSUED $ 12,681.60

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE
VARIOUS		$ 4,125.00	$ -0-	$ 4,125.00
C & SS		650.00	-0-	650.00
COMMISSARY STORES				
SALE OF MEALS		500.00	-0-	500.00
CSRDF	.01			
	.02			
ELIF	.01			
	.02			
FEHB	.01			
	.02			
FICA AND INCOME TAX				
SAVINGS DEPOSITS				
NIF				
TOTAL		5,275.00	-0-	5,275.00

DAILY TOTAL COLLECTIONS $ -0-

TOTAL INCREASE IN ACCOUNTABILITY $ 31,246.60

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE
MILITARY ROLLS PR 142 & 99999020	34,518.20	1,501.00	36,019.20
CIVILIAN ROLLS *(General)*			
CIVILIAN ROLLS *(NIF)*			
PUBLIC VOUCHERS *(General)* DOV's 00751 & 00753	11,206.80	2,715.60	13,922.40
PUBLIC VOUCHERS *(NIF)*			
TOTAL	45,725.00	4,216.60	49,941.60

DAILY TOTAL DISBURSEMENTS $ 4,216.60

{$11,500.00} CONFIRMED DEPOSITS $ -0-

TOTAL DECREASES IN ACCOUNTABILITY $ 4,216.60

ACCOUNTABILITY END OF PERIOD $ 27,030.00

CASH *(Actual count)* J.D. DNOWHOW $17,030.00

$ 17,030.00

OTHER ASSETS *(Actual count)*
UNCONFIRMED DEPOSITS $
AGENT CASHIERS
IMPREST FUND CASHIERS 10,000.00
DEFERRED VOUCHERED ITEMS

On 30 July 198- at 0900 the undersigned verified by actual count, cash in the amount of $17,030.00 which is in agreement with the closing cash balance shown herein.

I.M. BROKE, 1stLt. R.D. Wilson, Capt.

$ 10,000.00

TOTAL ASSETS $ 27,030.00

I CERTIFY this to be a true statement of the receipts and disbursements for period 30Jul to 30Jul 198 and the balance on hand as of 31Jul 198 for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE L. Mertes
L. MERTES COL. USMC

CASHBOOK

7TH, FSSG, FMF, CLNC 8190

ACCOUNT OF L. MEETES COL USMC

198-	BEGINNING OF ACCOUNTING PERIOD	TRANSACTIONS: ACCOUNTABILITY: INCREASES: CASH RECEIPTS	TRANSACTIONS: ACCOUNTABILITY: INCREASES: DISBURSEMENTS	TRANSACTIONS: ACCOUNTABILITY: DECREASES: CASH DISBURSEMENTS	TRANSACTIONS: ACCOUNTABILITY: DECREASES: UNCLAIMED DEPOSITS	ASSETS: CASH: INCREASE	ASSETS: CASH: DECREASE	ASSETS: OTHER: INCREASE	ASSETS: OTHER: DECREASE	ASSETS: TOTAL: INCREASE	ASSETS: TOTAL: DECREASE
JULY 29	5000000	2000000	500000	4500000	1000000	7500000	6500000	3500000	2500000	3500000	1500000
29 Wr. Vou Coll (Meals) Cov # 00112			20000			20000				20000	
29 PR # 141 Dov # 00750				65000			65000				65000
29 Dov # 00749 (TVL)		7500		7500							
29 CD # 671121					150000		150000				150000
29 PR # 99999020 (HQ Co)		44000					111100	155100		44000	
29 Cov # 00113			7500			7500				7500	
PENCIL FOOTINGS	5000000	2051500	527500	4572500	1150000	7527500	6826100	3655100	2500000	3571500	1715000
30 Dov # 00751 (TVL)				8400			8400				8400
30 PR # 142 Dov # 00752		5000		5000							
30 Dov # 00753 (TVL)		263160		263160							
30 EX-CASH (DISB) CK # 19020		1000000				1000000				1000000	
30 PR # 99999020 Dov # 00754 (HQ Co)				145100		10000			155100		145100
	5000000	3319660	527500	4994160	1150000	8537500	6834500	3655100	2655100	4571500	1868500

CASH
ON HAND 1703000
TOTAL CASH 1703000
OTHER ASSETS
IMPREST FUND CASHIERS 1000000
TOTAL OTHER ASSETS 1000000
TOTAL ASSETS 2703000
4571500

On 30 JULY 198- at 0900 the undersigned verified by actual count cash in the amount of $ 17,030.00 and vouchers held as cash or other assets in the amount of $ 10,000.00, total $ 27,030.00 which is in agreement with the total asset balance shown above. R.D. Wilson, Capt.
P.B. Allen, Capt.

	5000000	3319660	527500	4994160	1150000	8537500	6834500	3655100	2655100	4571500	1868500

20

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0307
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY COLLECTIONS

PURPOSE: The purpose of this period of instruction is to provide the student with the skills and knowledge to properly collect, record and account for collections of public funds.

STUDENT REFERENCES: Navy Comptroller Manual Vol. IV, Chapter 3, Parts A and B.

TERMINAL LEARNING OBJECTIVE:

Given a simulated situation pertaining to collections, and with the aid of the Navy Comptroller Manual Vol IV, certify collections for the situation, in accordance with the Navy Comptroller Manual IV. (1.2.7)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, list in writing the four accounts creditable upon receipt of funds, in accordance with the Navy Comptroller Manual Vol IV, Chapter 3, Part A. (1.2.7a)

2. Given a simulated situation pertaining to collection voucher preparation, two blank collection vouchers and with the aid of the Navy Comptroller Manual Vol IV, prepare Voucher for Disbursement and /or Collection (NavCompt Form 2277), in accordance with the Navy Comptroller Manual Vol IV, Chapter 3, Part A. (1.2.7b)

3. With the aid of the Navy Comptroller Manual Vol IV, list in writing the four periods when collections will be delivered to the disbursing officer, in accordance with the Navy Comptroller Manual Vol IV, Chapter 3, Part A. (1.2.7c)

4. Given a simulated situation pertaining to interim collection (receipts), a Suspense Collection Book extract, a Cash Receipt Book extract and with the aid of the Navy Comptroller Manual Vol IV, prepare a Suspense Collection Book, in accordance with the Navy Comptroller Manual Vol IV, Chapter 3, Part B. (1.2.7d)

5. Given a blank SF 1098, three simulated U. S. Treasury Checks and with the aid of an advance sheet, "Schedule of Cancelled Checks (SF 1098) Preparation Procedures", complete the SF 1098, in accordance with the advance sheet, "Schedule of Cancelled Checks (SF 1098) Preparation Procedure". (1.2.7e)

STUDENT REQUIREMENTS:

1. Scan the references.

2. Perform the written assignment.

WRITTEN ASSIGNMENT:

1. When an appropriation has lapsed, any collection which otherwise would be credited to such appropriation will be credited to the appropriate _____ _____ account.

2. Collections received by a disbursing officer which cannot be credited to the final account will be held in a _____ account until proper disposition of the funds can be accomplished.

3. Excess of funds in a disbursing officer's account,(source unknown) will be held for a period no to exceed 90 days in the _____ _____ Account (Suspense), Navy.

4. Interim collections (unvouchered collections) received by the disbursing will be accounted for by use of an _____ _____ log, until vouchered usually _____ a month.

5. The collection document used for canceled checks is the "_____ of _____ or _____ checks" (Standard Form _____).

OUTLINE:

1. (4) ACCOUNTS CREDITABLE UPON RECEIPT OF FUNDS

a. All receipts/collections will be taken up in the official accounts of the disbursing officer and reported in the financial returns. Credit will be given to the proper:

(1) _____
(2) _____
(3) _____
(4) _____

b. It IMPERATIVE to credit the _____ appropriation, fund or account when crediting receipts/collections.

c. Collections that cannot be immediately be credited to the proper final account will be held in a _____ account.

2. VOUCHER FOR DISBURSEMENT AND OR COLLECTION (NavCompt Form 2277)

a. Preparation of NavCompt 2277 when used as a collection document:

Block	Description	Voucher Items
(1)	Purpose.....	Collection
(2)	Date.....	Date vouchered prepared
(3)	Ref Document No.....	Documents that may refer to this voucher.
(4)	Bill Number.....	Vendors bill receive on this voucher.
(5)	Voucher No.....	DO Voucher Number (DOV)
(6)	From.....	Preparing activity (name, address) remitter
(7)	Paid by.....	DO, UIC No., Date, DSSN,
(8)	To.....	Name and address of person or firm.
(9)	Articles, Services,..... or Items	Description of remitance and Amount
(11)	Accounting Classsifcation..... to be credited	Complete appropriation data
(16)	Approved.....	Name, title of approving authority. date
(17)	Certified.....	Name, title of Disbursing Officer. date

3. (4) PERIODS WHEN COLLECLTIONS WILL BE DELIVERED TO THE DISBURSING OFFICER

a. Except in very few cases all receipts/collections will be delivered to the disbursing officer or be deposited with a Government depositary.

(1) Daily when practical.

(2) At least _____a week when daily deposit is impractical and weekly volume is over $_____.

(3) At least _____ when daily deposit is impractical and weekly volume is $200.00 or less.

(4) On the _____ business day of the month regardless of the normal frequency.

4. SUSPENSE COLLECTION BOOK (LOG)

a. Interim/unvouchered collections of cash and other items will be recorded in a suspense collection log until _____.

b. Activities processing many transactions during the accounting period will make interim deposits of cash with the disbursing officer, these activities include, but limited to:

(1) Mess (Sale of Meals)
(2) Commissary
(3) Cash Sales (Clothing Issue)

c. _____ voucher will be prepared for these unvouchered collections at the end of the account period for the total of the months receipts.

5. SCHEDULE OF CANCELED OR UNDELIVERED CHECKS (Standard Form 1098)

a. All Treasury checks canceled or undelivered by the disbursing officer during the accounting period will be _____ using the Standard Form 1098.

b. Check bearing a symbol number other than of the canceling officer will be listed separately under the heading "Checks issued over symbol DSSN"

c. Each check on the schedule will show:

(1) Month and year of issue.
(2) Check serial number (and DSSN if other than shown on the heading.
(3) Name of payee (firm or person)
(4) Amount of check.
(5) Accounting data to be credited.

d. The schedule will also show the _____ number the checks will be deposited under, the date of deposit, and the disbursing officers signature.

PRACTICAL APPLICATION:

SITUATION: #1. You have received the checks on page 6 for cancelation, and the preparation of collection document.

REQUIREMENTS: Using the "Schedule of Canceled or Undelivered Checks" on page 7, and with the aid of all references, complete the schedule in accordance with NavCompt Vol IV, for deposit of the checks under CD# 567890 dated 31 July 198-. The checks issued to enlisted Marines for pay and allowances. Todays date 31 July.

SITUATION: #2. You have received the Cash Receipt Book from the Mess and Clothing Officer's to prepare your Suspense Collection Book (Log)

REQUIREMENTS: Using the Cash receipt Book on page 8 , complete the Suspense Collection Book (Log) on page 9.

United States Treasury 15-51/000

70678025

Check No.
70678025

Month Day Year
07 15 8-

Pay to
the order of A I DADA 123 45 6097

DOLLARS CTS
$****150*00

$150DOLLARS AND 00CENTS

L. Mertes
DISBURSING OFFICER

SPECIMEN

PR# 019

United States Treasury 15-51/000

70735157

Check No.
70735157

Month Day Year
07 24 8-

Pay to
the order of C GUVERIA 567 48 9287

DOLLARS CTS
$****600*00

$600DOLLARS AND 00CENTS

L. Mertes
DISBURSING OFFICER

SPECIMEN

PR# 156

United States Treasury 15-51/000

70735259

Check No.
70735259

Month Day Year
07 26 8-

Pay to
the order of K MARKS 987 61 2347

DOLLARS CTS
$*****50*00

$50DOLLARS AND 00CENTS

L. Mertes
DISBURSING OFFICER

SPECIMEN

PR# 163

STANDARD FORM 1098
Revised July 1980
Department of the Treasury
I TFRM 4-7000
1098-110

SCHEDULE OF CANCELED OR UNDELIVERED CHECKS

CANCELED: ☒ UNDELIVERED: ☐

DEPARTMENT OR ESTABLISHMENT: UNITED STATES MARINE CORPS	SCHEDULE NUMBER: CV# 00129
BUREAU OR OFFICE: DISBURSING OFFICE, 7TH FSSG, FMF, CLNC 28542	SHEET NUMBER: 1 of 1
LOCATION: CAMP LEJEUNE, NORTH CAROLINA 28542-5050	D. O. SYMBOL NO.: 8190
ACCOUNTING PERIOD: 1 - 31 JULY 198-	AGENCY LOCATION CODE (ALC): (60909)

DATE OF ISSUE	CHECK NUMBER	PAYEE	VOUCHER NUMBER APPLICABLE	AMOUNT	SYMBOL OF APPROPRIATION OR FUND TO BE CREDITED
					17-1105 2702 011 2I 71130
			TOTAL		

The amount of the above check(s) was deposited for credit in the account of the U.S. Treasury, on deposit ticket no. 567890	DATE OF DEPOSIT TICKET: 31 JULY 8-	FORWARDED *(Date)*
DISBURSING OR ACCOUNTABLE OFFICER: L. MERTES, COL USMC	DATE: 31 JULY 8-	BY *(Name)*
		TITLE

NSN 7540-00-634-4287

PREVIOUS EDITION NOT USABLE

NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

SHIP'S OR COMMISSARY STORE MESS COLLECTIONS

U. S. MARINE CORPS, 7TH, FSSG, FMF

Month of JULY, 19 8-

☆ GPO : 1953—O—281445

DATE	AMOUNT IN WORDS		FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
	Dollars	Cents				
7/1	FIFTY	SIXTY THREE	50	63	J. M. Poy	L. Mertes
7/3	TWENTY THREE	FIFTY ONE	23	51	J. M. Poy	L. Mertes
7/7	FOURTY EIGHT	SIXITY	48	60	J. M. Poy	L. Mertes

NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

SHIP'S OR COMMISSARY STORE CASH SALES

U. S. MARINE CORPS, 7TH, FSSG, FMF

Month of JULY, 19 8-

☆ GPO : 1953—O—281445

DATE	AMOUNT IN WORDS		FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
	Dollars	Cents				
7/3	ONE HUNDRED SIXITY ONE	NINE	161	09	Calvin Kline	L. Mertes
7/5	TWENTY FIVE	SIX	25	06	Calvin Kline	L. Mertes
7/9	TWO HUNDRED TWELVE	FIVE	212	05	Calvin Kline	L. Mertes
TOTAL						

July 198_
(month)

SUSPENSE COLLECTION BOOK

page # 1

MESS OFFICER			CLOTHING OFFICER			TOTAL COLLECTIONS	
DATE	DAILY TOTAL	MONTHLY TOTAL	DATE	DAILY TOTAL	MONTHLY TOTAL	DAILY	MONTHLY

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0308
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY DEPOSITS

PURPOSE: The purpose of this period of instruction is to provide the student with the skills and knowledge to certify deposits of the disbursing officer.

STUDENT REFERENCES: Navy Comptroller Manual Vol. IV, Chapter 2, Part D, Section II.

TERMINAL LEARNING OBJECTIVE:

Given a simulated situation pertaining to deposits and with the aid of the Navy Comptroller Manual Vol IV, certify the deposits for the situation, in accordance with the Navy Comptroller Manual Vol IV. (1.2.8)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, list in writing the four types of negotiable instruments, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part D, Section II. (1.2.8a)

2. With the aid of the Navy Comptroller Manual Vol IV, state in writing when the disbursing officer must deposit negotiable instruments, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part D, Section II. (1.2.8b)

3. With the aid of the Navy Comptroller Manual Vol IV, list in writing the three places to deposit negotiable instruments, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part D, Section II. (1.2.8c)

4. With the aid of the Navy Comptroller Manual Vol IV, state in writing the notation placed on the reverse of checks for deposit, in accordance with the Navy Comptroller Vol IV, Chapter 2, Part D, Section II. (1.2.8d)

5. With the aid of the Navy Comptroller Manual Vol IV, state in writing the endorsement placed on the reverse of all checks, drafts and money orders for deposit, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part D, Section II. (1.2.8e)

6. Given a simulated situation pertaining to check receipt, two simulated personal checks, (2) simulated U. S. Treasury checks, a blank Record of Data-Checks Received and Deposited Form and with the aid of an advance sheet "Record of Data Checks Received and Deposited Preparation Procedures" prepare a Record of Data-Checks Received and Deposited Form, in accordance with the advance sheet. (1.2.8f)

7. Given a simulated situation pertaining to check deposit, two simulated personal checks, a blank Deposit Ticket (SF 215) and with the aid of the Navy Comptroller Manual Vol IV, prepare the SF 215, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part D, Section II. (1.2.8g)

8. With the aid of the Navy Comptroller Manual Vol IV, state in writing the distribution of the SF 215, in accordance with the Navy Comptroller Manual Vol IV, Chapter 2, Part D, Section II. (1.2.8h)

STUDENT REQUIREMENTS:

1. Scan the references.

2. Perform the written assignment.

WRITTEN ASSIGNMENT:

A. COMPLETION:

1. The least perfered method of depositing cash is by _____ _____.

2. A Record of Instruments Deposited, is maintained in order to identify the drawer or endorsers of _____ checks, whether before or after deposit.

3. Deposit Tickets (Standard Form 215), used for cash deposits will be stamped with the legend "_____ _____" on the lower right hand corner just above the signature area the total amount of _____ and _____ will be added thereto.

4. All checks, drafts and money orders prepared for deposit into the Treasury, will be stamped on the reverse or face with an _____ or _____ or both.

5. Deposits of food stamps will be made on with a _____ _____ bank or branch.

OUTLINE:

1. (4) TYPE OF NEGOTIABLE INSTRUMENTS

a. All funds received by disbursing officers which are not required for current disbursing operations, and including all **checks** and other **negotiable instruments** will be _____ with a general depository. These negotiable instruments are:

(1) Cash
(2) Checks
(3) Drafts
(4) Money Orders

2. FREQUENCY AND TIMELINESS OF DEPOSITS

a. Deposits will be made on a _____ basis if volume of receipts is $ _____ or more.

b. If daily receipts are less than $1,000.00, they may be held until the total of all receipts equals $1,000.00.

c. In no case will deposits be made less frequently than _____.

3. (3) PLACES TO DEPOSIT NEGOTIABLE INSTRUMENTS

a. All negotiable instruments, (except those payable **only** on foreign banks) payable in U.S. dollars will be deposited to the account of the U.S. Treasury with:

(1) Federal Reserve Bank
(2) Branch
(3) U.S. Government General Depositary

b. Checks drawn on foreign banks and payable only at foreign banks will be deposited with:

(1) Mellon Bank, U.S.Treasury Foreign Collection Operations
P.O. Box 371782 M
Pittsburgh, PA 15251

4. NOTATION PLACED ON CHECKS FOR DEPOSIT

a. The following notation will be stamped or typed on the face or reverse of all checks, _____ those drawn on the U.S Treasury.

(1) "This check is in payment of an obligation to the United States and must be paid at par. N.P. Do Not wire non-payment, U.S. NAVY

5. ENDORSEMENT PLACED ON CHECKS, DRAFTS, MONEY ORDERS FOR DEPOSIT

a. All checks, drafts and money orders in payment of an obligation due the United States regardless of the payee to which drawn (including U.S.Treasury, the Navy Department, a Navy or Marine Corps activity, any officer or the Government) will be endorsed as follows:

(1) "U.S. Department of the Navy" (depositing activity) Pay to the order of any Federal Reserve Bank or Branch or general depository for credit to the U.S. Treasury, (date) (name of depositor)

6. PREPARATION OF RECORD OF DATA-CHECKS RECEIVED AND DEPOSITED

a. Treasury regulation require that if a check is lost, before or after deposit, the depositor will adjust his account immediately and request the drawer to _____ _____ and replace the check or other payment. In order to identify the drawer or endorsers of lost checks of lost checks the office making the deposit will maintain a _____ of each instrument deposited which will show the following:

(1) Serial number
(2) Date
(3) Drawer (show DSSN and serial number of U.S.Treasury checks
(4) Payee
(5) Endorsers other than the disbursing officer
(6) Drawee bank
(7) Amount

b. To comply with the Treasury requirement some offices use microfilm, Xerox copies of front and back of each check or a log. If a machine is used a backup system must be available in case of system failure.

7. PREPARATION PROCEDURES FOR DEPOSIT TICKET (Standard Form 215)

a. All deposits will be made using a Deposit Ticket, SF 215.

b. Deposit tickets are _____ part, _____ forms that have no accountability as to any voided or spoiled, nor is it necessary to utilize the forms in strict numerical sequence.

c. Deposit tickets will be typed with ANSI OCR-A 10 pitch type. If ANSI OCR-A type style is not available, PICA, 10 pitch should be used. Specialty types are not acceptable.

d. Preparation of Deposit Ticket will be as follows:

BLOCK NUMBER

(1) Deposit Number: Prenumbered 6 digit number deposit ticket number.

(2) Date Presented or Mailed to Bank: Type the **date** that the document, (a) is mailed to a Federal Reserve bank or branch; or (b) if delivered to a depository, the _____ _____ of the depository at time of presentation. The date will consist of 2-digit month, day, and year order separated by hyphens. (01-16-46)

(3) 4-Digit Disbursing Office Symbol Number (DSSN): Type the 4-digit disbursing office symbol number, left justified.

(4) Amount: Type the total amount of the deposit left justified, including normal punctuation of commas and decimal points. Do not use dollar or cent signs.

(5) Date Confirmed by Bank: To be completed after confirmed copy is received from depository.

(6) Agency Use: Leave blank.

(7) Name and Address of Depository: Type the name and address of the depository which the Standard Form 215 is mailed or presented.

(8) Depository Certification: Certified an time of deposit by depository

(9) Depositors Title, Department or Agency and Address: Type:(example)

DISBURSING OFFICER
U.S.MARINE CORPS
7TH FSSG, FMF,
CAMP LEJEUNE, N.C. 28542-=5050

8. DISTRIBUTION AND DISPOSITION OF SF 215

a. The **original**, **depository**, and **confirmed** copies of the SF 215 are submitted to the depositary with the deposit.

b. The **memorandum** copy os always submitted to the MCFC as part of the financial returns.

c. The **confirmed** copy is will be returned after deposit is made and will be submitted with the financial returns.

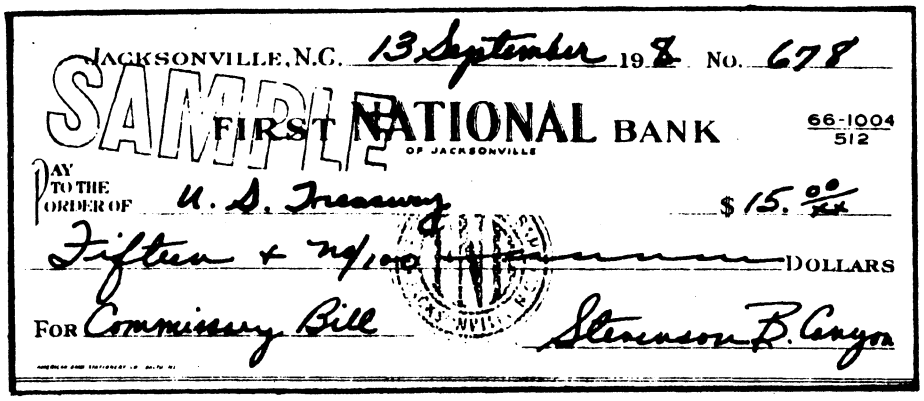
d. The **agency** copy is retained by the disbursing officer for his retain records, after inserting confirmed date.

Copies prepared	Name block (10)	Original distribution	Final disposition
Original	Original	To depositary with deposit	Depositary forwards to United States Treasury
Duplicate	Memorandum	Disbursing officer retains	Submit with original Financial Returns Schedule of Deposit Activity for the month in which the deposit is included in the amount shown on line 4.2 of the Statement of Accountability (Standard Form 1219). This copy will be retained by the Financial Information Processing Center.
Triplicate	Depositary	To depositary with deposit	Depositary retains
Quadruplicate	Agency	Disbursing officer retains	After receiving confirmed copy from depositary insert the confirmed date in block (5) and all disbursing officers retain for inclusion in their retained records.
Quintuplicate	Confirmed	To depositary with deposit	Upon return by the depositary, the Deposit Ticket will be reported on line 20.1 or 31.0 of the Schedule of Deposit Activity for the current month. The confirmation copy and the Schedule of Deposit Activity should be submitted to the Financial Information Processing Center as a part of the financial returns. This copy will be retained by the Financial Information Processing Center.

PRACTICAL EXCERCISES

SITUATION: The date is 15 September 198-. The CD number is 367783. You are the Disbursing Officer, 7th FSSG, FMF, Camp Lejeune, N.C.

REQUIREMENTS: Using the checks depicted on pages 7 thru 10, the Record of Data-Checks Received and Deposited, page 11, and a copy of the Certificate of Deposit page 12, accomplish in proper sequence a deposit for credit to the U.S. Treasury.


JACKSONVILLE, N.C. 13 September 19 8 No. 678

SAMPLE

FIRST NATIONAL BANK OF JACKSONVILLE

66-1004
512

PAY TO THE ORDER OF U. S. Treasury $ 15. 00/xx

Fifteen + no/100 DOLLARS

FOR Commissary Bill Stevenson B. Canyon

REVERSE OF CANYON'S CHECK →

THE BANK OF OCCOQUAN
WOODBRIDGE, VIRGINIA

No. 2406

68-408
514

12 Sept 19 8

PAY TO THE ORDER OF U. S. Treasury $46. 71/100

Forty Six 71/100 DOLLARS

SAMPLE

FOR

Louis R. Edge

⑆0514⑈0408⑆

REVERSE OF EDGE'S CHECK →

United States Treasury 15-51/000

00011181

Check No.
00011181

Month Day Year
09 11 8-

Pay to
the order of I M LEADER 289 73 4444

DOLLARS CTS
$****150*00

$150DOLLARS AND 00CENTS

L. Mertes

SPECIMEN

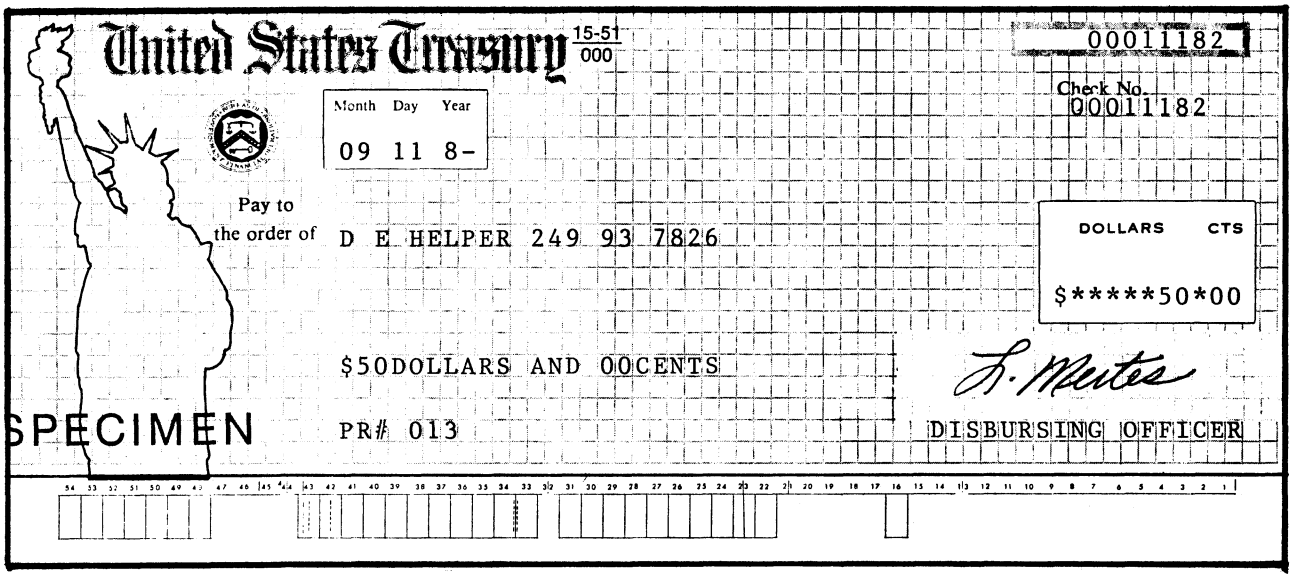
PR# 013

DISBURSING OFFICER

REVERSE OF LEADER'S CHECK →

"PAY TO THE ORDER OF THE
DISBURSING OFFICER
7th FORCE SERVICE SUPPORT GROUP

I. M. Leader


United States Treasury 15-51 / 000

00011182

Check No. 00011182

Month Day Year
09 11 8-

Pay to the order of D E HELPER 249 93 7826

DOLLARS CTS
$*****50*00

$50DOLLARS AND 00CENTS

L. Mentes

SPECIMEN

PR# 013

DISBURSING OFFICER

REVERSE OF HELPER'S CHECK →

"PAY TO THE ORDER OF THE
DISBURSING OFFICER
7TH FORCE SERVICE SUPPORT GROUP

D E Helper

RECORD OF DATA - CHECKS RECEIVED AND DEPOSITED

_____ 198_
(month)

Page _____

DATE	SERIAL NO.	DATE OF CHECK	AMOUNT	NAME AND OTHER IDENTIFICATION OF DRAWER	PAYEE	ENDORSERS ON CHECK	DRAWERS BANK	CD#

367783

DISBURSING OFFICER
7TH FORCE SERVICE SUPPORT GROUP,
FMF
CAMP LEJEUNE, N.C. 28542-5050

FIRST CITIZENS BANK AND TRUST
JACKSONVILLE, N.C. 28542

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0309
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY PUBLIC VOUCHERS

PURPOSE: The purpose of this period of instlruction is to provide the student with the skills and knowledge to properly certify public vouchers.

STUDENT REFERENCES: Navy Comptroller Manual Vol. IV, Chapter 6, Part B, Section I. Chapter 6, Part B, Section III. Chapter 6, Part H, Section II. Advance Sheet "Prompt Payment Act Extract".

TERMINAL LEARNING OBJECTIVE:

Given a simulated situation pertaining to Public Vouchers and with the aid of the Navy Comptroller Manual Vol IV, certify the public vouchers for correctness prior to payment for the situation, in accordance with the Navy Comptroller Manual Vol IV. (1.2.9)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of a public voucher, in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part A. (1.2.9a)

2. With the aid of the Navy Comptroller Manual Vol IV, state in writing the five requirements of a public voucher, in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part A. (1.2.9b)

3. With the aid of the Navy Comptroller Manual Vol IV, list in writing the nine obligations for payment requiring preparation of a Voucher for Disbursement and/or Collection (NAVCOMP FORM 2277), in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part B, Section I. (1.2.9c)

4. With the aid of the Navy Comptroller Manual Vol IV, identify in writing NAVCOMPT FORM 2277 preparation procedures, in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part B, Section II. (1.2.9d)

5. Given a simulated situation pertaining to discount computation, a completed NAVCOMPT FORM 2277, and with the aid of the Navy Comptroller Manual Vol IV, audit the discount computation on the NAVCOMPT FORM 2277, in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part B, Section II. (1.2.9e)

6. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the procedures for computing interest on a NAVCOMPT FORM 2277 settlement, in accordance with the Navy Comtroller Manual Vol IV, Chapter 6, Part B, Section II. (1.2.9f)

7. With the aid of the Navy Comptroller Manual Vol IV, list in writing the six NAVCOMPT FORM 2277 items requiring verification prior to payment by the paying officer, in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part H, Section I. (1.2.9g)

8. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the distribution of the NAVCOMPT FORM 2277 paid by central disbursing officers, in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part I, Section II. (1.2.9h)

9. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of the Summary of Accounting Data (NAVCOMPT FORM 2035), in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part B, Section II. (1.2.9i)

10. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the three general uses of the NAVCOMPT FORM 2277 when used to transfer funds between appropriations of funds between government agencies, in accordance with the Navy Comptroller Manual Vol IV, Chapter 6, Part C, Section I. (1.2.9j)

STUDENT REQUIREMENTS:

1. Scan the references.

2. Perform the written assingment.

WRITTEN ASSIGNMENT:

A. COMPLETION:

1. Vouchers for payment of construction contracts will be prepared and _____ by the officer in charge of_____, and will charge appropriation 17X4912 which is the _____.

2. Discounts to be taken must be _____ and _____ before deducted from the payment.

3. Each disbursement voucher will be assigned a _____ _____ voucher number prior to payment.

4. Discounts may be taken for amounts less than $_____, provided that the discount rate _____ or _____ the Treasury rate.

5. A NavCompt Form 2277 can be used as a _____ voucher, a _____ voucher or both.

OUTLINE:

1. PURPOSE OF A PUBLIC VOUCHER

a. A public voucher is the _____ form used by departments of the United States Government to pay for purchases of equipment, materials, and supplies and for services other than personal.

a. A public voucher is used as the _____ for payment of the Department of the Navy regularly incurred _____.

2. (5) REQUIREMENT OF A PUBLIC VOUCHER

a. A public voucher is correctly prepared when:

(1) The payment discharges a _____ liability of the United States Government.

(2) The written evidence assembled in support of the payment is _____ and adiquate.

(3) The voucher is charged to an appropriation or fund _____ for and properly applicable to its payment.

(4) The _____ over disposition of the public voucher (original and copies) and the maintenance of permanent _____ is such that there exists no possibility of _____ payment and/or _____ by the Government.

(5) The accounting data are _____ and complete so that proper abstraction and adjustment of appropriations and/or funds may be accoumplished.

3. (9) OBLIGATIONS FOR PAYMENT REQUIRING DISBURSEMENT VOUCHER

a. Various forms.

b. Most widely used.

c. NavCompt Form 2277 when used as disbursement voucher for obligations for:

(1) Payment of purchases of equipment

(2) Materials

(3) Supplies

(4) Repayment to members MMPA for excess shipment of household goods.

(5) Payment of claims under the Military Personnel and Civilian Employees Claims Act of 1964

(6) Advance pay for civilian employees assigned to foreign areas

(7) Payment of services other than personal

(8) Fees to civilian witnesses

(9) Most advertising

4. NAVCOMPT FORM 2277 PREPARATION PROCEDURES

a. Prepared other then disbersing office

b. Contracts will specify activity which will make payment

c. Procedures for preparing vouchers for payment

d. Item to verify on 2777

(1) Purpose

(2) Date

(3) Reference Document number

(4) Bill number

(5) Voucher number

(6) From:

(7) Paid by:

(8) To:

(9) Articles, Services or Items.

(a) Invoice or order number

(b) Date of delivery/Service

(c) Description

(d) Quantity

(e) Unit price (cost per)

(f) Amount in dollars

(g) Discount terms

(10) Type of payment or bill

(a) Complete

(b) Partial

(c) Final

(d) Progress

(e) Advance

(11) Collection

(12) Deductions

(a) ACRN

(b) Transportation

(c) Discounts

(d) Tax

(e) Reserve

(f) Miscellaneous

(g) Total amount of deductions

(h) Currency and Exchange rate.

(i) Total deductions

(13) Accounting data for disbursement.

(1) Total Net Amount to be paid (Block 9-H minus Block 12-I)

(14) Inspection report no

(15) Gov't bill of leading no.

(16) Approved

(17) Certified

(18) Payment received for in cash.

5. DISCOUNT COMPUTATION

a. Discounts offered for prompt payment

b. Discounts will be taken if accepted and earned

c. Any type of discount offer on dealer's bill

d. Discount period begins

e. Discount periods that expires on Sunday or Holiday

f. Discount expires on non-work day

g. "Tenth Proximo"

h. Annual percentage rate

i. IN NO CASE WILL DISCOUNTS BE TAKEN IF THE DISCOUNT RATE IS LESS THAN THE TREASURY RATE

6. COMPUTING INTEREST ON OVERDUE SETTLEMENTS/PAYMENTS

a. Overdue payments or Discounts taken in error

b. "Grace Period"

c. Specified periods when interest is not due

(1) Meat and Meat products

(2) Perishable agricultural commodities

(3) All others

d. Interest due from day after due date

e. Interest on discounts taken in error

f. Interest due through the day of the second payment

7. (6) ITEMS OF THE NAVCOMPT 2277 REQUIRING VERIFICATION PRIOR TO PAYMENT

A. Minimum auditing requirements.

(1) Proper invoice

(2) Name of Person/Firm

(3) Due Date

(4) Description

(5) Appropriation data and Amount

(6) Approval Authority

b. Disbursing Officer's endorsements

8. DISTRIBUTION OF THE NAVCOMPT 2277 BY CENTRAL DISBURSING OFFICER

a. Original

b. Abstract Copy

Bureau Control Copy

Retain Copy

Payee Copy

NOTE: Other copies as required

9. PURPOSE OF THE SUMMARY OF ACCOUNTING DATA (NavCompt Form 2035)

a. Voucher support

b. Becomes part of the original voucher

10. (3) GENERAL USES OF THE NAVCOMPT FORM 2277, WHEN USED TO TRANSFER FUNDS BETWEEN APPROPRIATIONS OR FUNDS BETWEEN GOVERNMENT AGENCIES.

a. No checks issued

(1) To bill amounts due for materials or services furnished

(2) To request advance payment for materials and servic es

(3) To accomplish certain payment for materials or services

b. Two (2) different transactions.

(1) Disbursement (DOV)

(2) Collection (CV)

c. Required copies for each transaction

11. <u>(3) FORMS USED FOR PAYMENT OF MILITARY TRAVEL/EXPENSES</u>

a. Travel Voucher DD Form 1351

(1) Advance

(2) Cover sheet for PCS settlements

b. Subvoucher DD Form 1351-2

(1) Settlements of PCS/TAD Travel

c. Dependent Travel Voucher DD Form 1351-4

(1) Payment of Dependent travel

(2) Dislocation allowance

12. <u>REIMBURSEMENT VOUCHER (Standard Form 1129)</u>

a. Imprest Fund Cashier

b. Replenish funds paid out

c. Audit for correctness

EFFECTIVE [illegible] .01

DAILY RATE OF INTEREST FOR ANNUAL RATE OF 7.625%

DAYS	0	1	2	3	4	5	6	7	8	9
		0.000212	0.000424	0.000635	0.000847	0.001059	0.001271	0.001483	0.001694	0.001906
10	0.002118	0.002330	0.002542	0.002753	0.002965	0.003177	0.003389	0.003601	0.003813	0.004024
20	0.004236	0.004448	0.004660	0.004872	0.005083	0.005295	0.005507	0.005719	0.005931	0.006142
30	0.006354	0.006567	0.006781	0.006994	0.007207	0.007420	0.007633	0.007846	0.008059	0.008273
40	0.008486	0.008699	0.008912	0.009125	0.009338	0.009551	0.009765	0.009978	0.010191	[illegible]
50	0.010617	0.010830	0.011044	0.011257	0.011470	0.011683	0.011896	0.012109	0.012322	[illegible]
60	0.012749	0.012963	0.013178	0.013392	0.013607	0.013821	0.014036	0.014250	0.014465	[illegible]
70	0.014894	0.015108	0.015323	0.015537	0.015752	0.015966	0.016181	0.016395	0.016610	[illegible]
80	0.017039	0.017253	0.017468	0.017682	0.017897	0.018111	0.018326	0.018540	0.018755	0.018970
90	0.019184	0.019400	0.019616	0.019832	0.020048	0.020263	0.020479	0.020695	0.020911	0.021127
100	0.021343	0.021559	0.021775	0.021990	0.022206	0.022422	0.022638	0.022854	0.023070	0.023286
110	0.023501	0.023717	0.023933	0.024149	0.024365	0.024581	0.024797	0.025013	0.025228	0.025444
120	0.025660	0.025877	0.026095	0.026312	0.026529	0.026746	0.026964	0.027181	0.027398	[illegible]
130	0.027833	0.028050	0.028267	0.028484	0.028702	0.028919	0.029136	0.029353	0.029570	[illegible]
140	0.030005	0.030222	0.030439	0.030657	0.030874	0.031091	0.031308	0.031526	0.031743	[illegible]
150	0.032177	0.032396	0.032615	0.032833	0.033052	0.033271	0.033489	0.033708	0.033926	0.034145
160	0.034364	0.034582	0.034801	0.035020	0.035238	0.035457	0.035675	0.035894	0.036113	0.036331
170	0.036550	0.036768	0.036987	0.037206	0.037424	0.037643	0.037862	0.038080	0.038299	0.038517
180	0.038736	0.038956	0.039176	0.039396	0.039616	0.039836	0.040056	0.040276	0.040496	0.040716
190	0.040936	0.041156	0.041376	0.041596	0.041816	0.042036	0.042256	0.042476	0.042696	0.042916
200	0.043136	0.043356	0.043576	0.043796	0.044016	0.044236	0.044456	0.044676	0.044896	0.045116
210	0.045336	0.045558	0.045779	0.046001	0.046222	0.046444	0.046665	0.046886	0.047108	0.047329
220	0.047551	0.047772	0.047993	0.048215	0.048436	0.048658	0.048879	0.049100	0.049322	0.049543
230	0.049765	0.049986	0.050207	0.050429	0.050650	0.050872	0.051093	0.051315	0.051536	0.051757
240	0.051979	0.052202	0.052424	0.052647	0.052870	0.053093	0.053316	0.053538	0.053761	0.053984
250	0.054207	0.054430	0.054652	0.054875	0.055098	0.055321	0.055544	0.055767	0.055989	0.056212
260	0.056435	0.056658	0.056881	0.057103	0.057326	0.057549	0.057772	0.057995	0.058218	0.058440
270	0.058663	0.058887	0.059112	0.059336	0.059560	0.059784	0.060009	0.060233	0.060457	0.060681
280	0.060905	0.061130	0.061354	0.061578	0.061802	0.062027	0.062251	0.062475	0.062699	0.062924
290	0.063148	0.063372	0.063596	0.063820	0.064045	0.064269	0.064493	0.064717	0.064942	0.065166
300	0.065390	0.065616	0.065842	0.066067	0.066293	0.066519	0.066744	0.066970	0.067195	0.067421
310	0.067647	0.067872	0.068098	0.068324	0.068549	0.068775	0.069001	0.069226	0.069452	0.069678
320	0.069903	0.070129	0.070355	0.070580	0.070806	0.071032	0.071257	0.071483	0.071709	0.071934
330	0.072160	0.072387	0.072614	0.072841	0.073068	0.073295	0.073523	0.073750	0.073977	0.074204
340	0.074431	0.074658	0.074885	0.075112	0.075339	0.075566	0.075793	0.076021	0.076248	0.076475
350	0.076702	0.076929	0.077156	0.077383	0.077610	0.077837	0.078064	0.078291	0.078519	[illegible]
360	0.078973	0.079201	0.079430	0.079658	0.079887	0.080115	0.080344			

FORMULA FOR COMPUTING INTEREST

Interest will be computed in one of two ways:

Formula 1 - May be used when compound interest tables are available

P x dri = interest payable, where

P = principal = net amount payable to the vendor prior to adding on interest

dri = daily rate of interest from table. Attached is a compound interest table for a prescribed Treasury interest rate of 11-1/4 %. A revised interest table will be promulgated upon each change to the Treasury prescribed interest rate. The table takes compounding into account.

Formula 2 - May be used when interest tables are unavailable.

$$[P(1 + \frac{i}{12})^n - P] + [P+(P(1 + \frac{i}{12})^n - P)] (i)(Z) =$$

interest payable, where

P = principal net amount payable to the vendor prior to adding on interest

i = interest rate = as prescribed by Treasury expressed in decimal form

n = number of full periods, e.g., number of days divided by 30

$Z = \frac{\text{number of residual days}}{360}$ (number of days less than a 30 day period)

Note that $P(1 + \frac{i}{12})^n - P$ = compound interest

$$P + [P(1 + \frac{i}{12})^n - P] (i) (Z) = \text{residual interest}$$

Example: Principal $500.00

Julian Pay Date 3251
Julian Due Date 2290
326 days

Interest rate = 15-1/2% = .155
n = 10, i.e. 326/30 = 10, the remainder becoming Z = 26

Calculations:
Formula 1 P x dri = interest payable
500.00 X .149666 = $74.83

Formula 2

$$[500.00\ (1+\frac{.155}{12})^{10} - 500.00] + [500.00 + (500.00\ (1+\frac{.155}{12})^{10} - 500.00)](.155)(\frac{26}{360})$$

$$[500.00(1.012917)^{10} - 500.00] + [500.00 + (500.00(1.012917)^{10} - 500.00)](.011194)$$

$$[500.00(1.136942)-500.00] + [500.00 + (500.00(1.136942)-500.00)](.011194)$$

$$68.47 + (568.47)(.011194)$$
$$68.47 + 6.36 = \$74.83$$

ACCOUNTING CLASSIFICATIONS FOR INTEREST PAYMENTS

Type of Payment	(1)	(2)	(3)1/	(4)	(5)	(6)	(7)	(8)2/	(9)3/
Navy Non-FMS	17*1804	97LP	000	JA514	0	068342	2D	XXXXXX	XXX000000000
Navy FMS (Reimbursable)	17*1804	9RZ8	000	JA514	0	068342	2D	XXXXXX	XXX0000XXXXX4/
Marine Corps	17*1106	2720	000	0027	7	000027	2D	XXXXXX	XXX0000XXXXX4/

* designates the last position of the fiscal year. For interest payments, the fiscal year cited will be the fiscal year current at time of payment.

1/ Object classification data reported as prescribed in NAVCOMPT Manual pars. 027003 and 027004.

2/ Enter the UIC of the activity responsible for the late payment. The first position will be "R" or "V" if a fleet unit is the responsible activity. Otherwise, the first position will be zero for Navy and alpha/numeric for other DOD activities.

3/ Enter the applicable reason code and invoice count. The reason code will be entered in the first position of the cost code field. Enter an invoice count in the second and third positions of the cost code field that will indicate the number of invoices (01-98) to which the amount applies. For instance, if an interest payment amount includes a total for five (5) invoices, the second and third position of the cost code field would reflect "05". The count will permit summarization of identical records in mechanized systems. When FMS funds are included for payment with other appropriations, and the interest penalty is prorated between the Navy non-FMS and Navy FMS centrally managed accounts, the first affected accounting line relating to the invoice will include the invoice count. All other accounting lines relating to the same invoice will include a nonsignificant "99" as the invoice count. The nonsignificant "99" invoice count is applicable only to payments involving FMS funds that require prorating of the interest penalties.

FOR INSTRUCTIONAL PURPOSES ONLY

4/ Enter the applicable country code and case code when interest payments relate to FMS cases. When the AAA is 065916 in the basic FMS case accounting line, enter the country code in the eighth and ninth positions of the cost code field. The country code can be obtained from the second and third positions of the PAA field of the basic FMS case accounting line. Enter the case code in the tenth through twelfth positions of the cost code field. The case code can be obtained from the tenth through twelfth positions of the cost code field of the basic FMS case accounting line. When the AAA is 068342 in the basic FMS case accounting line, enter the four (4) position subhead of the basic FMS case accounting line in the last four (4) positions (ninth through twelfth) of the cost code field. The subhead represents both the country code and case code.

FOR INSTRUCTIONAL PURPOSES ONLY

PRACTICAL APPLICATION

SITUATION: You have received the Disbursing vouchers on pages 14 thru 19 for audit.

REQUIREMENTS Audit the Disbursing vouchers found on pages 14 thru 19 for correctness, circle any errors, become familiar with the different vouchers. Audit the six items of proper disbursing voucher preparation.

CLAIM CERTIFICATION AND VOUCHER FOR DEATH GRATUITY PAYMENT

(Act August 1, 1956, 70 Stat. 857, and regulations pursuant thereto)

1. BUREAU VOUCHER NO.

2. D. O. VOUCHER NO. 12344

3. APPROPRIATION SYMBOL AND TITLE
17-1105.2762 042 53690 0 000027 2D 000000 000000071163

4. ACCOUNTS OF
PAID
(60909)
7TH FSSG, FMF
1 Oct 198-
8190

THE UNITED STATES, DR. TO:

5. NAME AND ADDRESS OF PAYEE *(Street and Number, City and State)*
Barbara CLARK
6408 Spring St.
Jacksonville, N.C. 28540

FOR THE SIX MONTHS' GRATUITY PAY AS THE RESULT OF THE DEATH OR PRESUMED DEATH IN ACCORDANCE WITH A FINDING BY THE SECRETARY OF THE SERVICE CONCERNED. THE SIX MONTHS' GRATUITY IS AN AMOUNT EQUAL TO SIX TIMES THE MONTHLY RATE OF MILITARY PAY *(EXCLUDING ALLOWANCES)* RECEIVED BY THE DECEASED SERVICE MEMBER AT THE TIME OF DEATH, WITH AN $800 MINIMUM AND A $3,000 MAXIMUM.

6. SERVICE PERSON *(Last name—First name—Middle initial)*	7. SERVICE NUMBER	8. GRADE
CLARK, KENT	528 56 5387	Captain

9. PLACE OF DEATH	10. DATE OF DEATH	11. YEARS SERVICE
7th Force Service Support Group, FMF, CLNC	1 October 198-	over 10 years

12. ADDITIONAL PAY FOR *(Identified by type)*	13. TOTAL MONTHLY PAY *(Including Block 12)*	14. DUE PAYEE
None	$2447.10	$3,000.00

15. **CERTIFICATE OF PAYEE** *(Place an "X" in one of the following boxes, according to your relationship to the decedent)*

I CERTIFY THAT I HAVE NOT RECEIVED THE SIX MONTHS' GRATUITY PAY; THAT $2,447.10 X 6mos = $3,000.00 (maximum)

☐ (a) I AM ☒ **HIS WIDOW** ☐ **HER WIDOWER.** *(Complete only Block 17a and have Block 17 signed by two certifying witnesses)*

☐ (b) I AM A CHILD OF THE DECEDENT; THAT THERE IS NO WIDOW *(widower)* SURVIVING; THAT THE CONTENTS OF BLOCK 16 ARE ACCURATE AS SHOWN. *(If payee is a minor at time of preparation of this form, Block 17a must be completed by the duly appointed guardian and documentary proof of guardianship furnished. Complete Blocks 16 and 17a and have Block 17 signed by two certifying witnesses.)*

☐ (c) I AM THE ☐ **FATHER** ☐ **MOTHER** ☐ **BROTHER** ☐ **SISTER** OF THE DECEDENT; THAT THERE IS NO WIDOW *(widower)*, OR CHILD SURVIVING. *(Complete Blocks 16 and 17a and have block 17 signed by two certifying witnesses.)*

16. **LIST CHILDREN OF THE DECEDENT** *(If none, so state. Use reverse side if more space is needed)*

NAME	ADDRESS

17. **CERTIFICATE OF WITNESSES TO SIGNATURE OF PAYEE** *(Two witnesses are required)*

I CERTIFY THAT I AM PERSONALLY WELL ACQUAINTED WITH THE ABOVE-NAMED PAYEE THAT I HAVE READ THE ABOVE STATEMENT WHICH WAS SIGNED IN MY PRESENCE, AND THAT SAID STATEMENT IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

17a. SIGNATURE OF PAYEE *(Must be affixed in the presence of two witnesses)*
Barbara Clark

SIGNATURE AND ADDRESS OF 1ST WITNESS	SIGNATURE AND ADDRESS OF 2D WITNESS	ADDRESS OF PAYEE
Mrs J.J. Smith 6410 Spring Street Jacksonville, N.C.	Mrs Carol Jones 6412 Spring Street Jacksonville N.C.	6408 Spring St. Jacksonville N.C.

18. **ADMINISTRATIVE STATEMENT** DATE 1 October 198-

THE ABOVE-NAMED PAYEE, IS AUTHORIZED TO RECEIVE THE SIX MONTHS' GRATUITY PAY ON ACCOUNT OF THE DEATH OF THE DECEDENT; THAT BROTHER AND/OR SISTER PAYEES HAVE BEEN SO DESIGNATED BY THE DECEDENT IN THOSE CASES WHERE PARENT(S) ALSO SURVIVE AND THAT PAYMENT THEREOF IS APPROVED IN THE AMOUNT OF $ $3,000.00

PAID BY CHECK DRAWN IN FAVOR OF PAYEE NAMED ABOVE

CHECK NUMBER	AMOUNT OF CHECK	DATE OF CHECK
73,123,001	$3,000.00	1 October

SIGNATURE
I M Leader

TYPED NAME AND TITLE
I.M.LEADER, CAPTAIN, COMMANDING

NOTE: *Penalty for presenting false claims or making false statements in connection with claims: Fine of not more than $10,000 or imprisonment for not more than five years or both. Act 25 June 1948, 18 U. S. C. 287, 1001.*

DD FORM 1 DEC 57 397 PREVIOUS EDITIONS OF THIS FORM AND DD FORM 397-1, 1 NOV 50, ARE OBSOLETE Form approved by Comptroller General, U. S. November 18, 1957 ☆ U. S. GOVERNMENT PRINTING OFFICE : 1958 O-F—453757

Standard Form 1129
7 GAO 5100
1129--106--01

ATTACH SUBVOUCHERS HERE

REIMBURSEMENT VOUCHER

Voucher No. DOV. 12345

Schedule No.

PAID BY
(60909)
7TH FSSG, FMF
5 Oct 198-
8190

U.S. MARINE CORPS
(Department, bureau, or establishment)

Payee's name Lawrence R. MOORE, 1stLt, USMC

Mailing address H&S Bn., 7th FSSG, FMF
Camp Lejeune, N.C. 28542

For payments made on account of official business as per attached subvouchers numbers 1-85 to 12-85, inclusive, for the period 1 October, 19 8-, to 5 October, 19 8-, and reclaimed subvouchers numbers →

AMOUNT	
DOLLARS	CENTS
452	69

STATUS OF FUND	DOLLARS	CENTS
This Voucher	452	69
Unpaid Reimbursement Voucher Dated		
Unscheduled Subvouchers		
Interim Receipts for Cash		
Cash on Hand	547	31
Total	1000	00

Differences

Amount verified; correct for 452 69

(Signature or initials)

(For Administrative Use)

Approved:

FOR INSTRUCTIONAL PURPOSES ONLY

I certify that the disbursements claimed herein are correct and proper, that payment has not been received, and that the status of the fund for which I am accountable is as stated above.

10/5/8- (Date) Lawrence R. Moore (Cashier)

Title 1stLt, USMC

Number of reimbursement checks desired

in the amounts of

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

10/5/8- (Date) B. JUAREZ, Major, USMC
Authorized Certifying Officer.

ACCOUNTING CLASSIFICATION (Revised 7-65)

APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONTROL AND SUB. ALLOT. NO.	AUTH. ACCT'G ACTIVITY	TYPE	PROPERTY ACCT'G ACTY	COST CODE	AMOUNT
17-1106.2720	000	60909 0	060909	2D	000000	11111B8DIPOI	$100.00
17-1106.2730	000	60909 0	06909	2D	000000	13579LBJR037	$352.69

Paid by Check (s) No.(s)

Paid by cash, $ 452.69 on 5 Oct 198- (Date)

Payee Lawrence R. Moore

☆U. S. GOVERNMENT PRINTING OFFICE: 1966 O - 797-777

JCHER FOR DISBURSEMENT AND/OR COLLECTION—NAVCOMPT FORM 2277 (8PT.) (2-81) S/N 0104-LF-702-2770

Purpose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
ISB. ☒ COLLECT ☐	15 Oct 198-	M67011-85-c-69a10		DOV 12346

FROM:

DISBURSING OFFICER
7TH FORCE SERVICE SUPPORT GROUP, FMF
CAMP LEJEUNE, N.C. 28542

7. PAID BY:
CHECK NO. 73,123,012

(60909)
7TH FSSG, FMF
18 Oct 198-
8190

TO:

BOYGEORGE CORPORATION
5675 SWEETHEART ST.
NEW YORK, NEW YORK, 10015

ARTICLES, SERVICES OR ITEMS

NVOICE OR ORDER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
2 SEPT 8- ɔd P001 ɪv 16080	16 Sept 8-	AS PER INVOICE ATTACHED REQ #93151-31923-0020				32,923.01

FOR INSTRUCTIONAL PURPOSES ONLY

. DISCOUNT TERMS | H. TOTAL 32.923.01

0. TYPE OF PAYMENT OR BILL: COMPLETE ☐ PARTIAL ☒ FINAL ☐ PROGRESS ☐ ADVANCE ☐

ACCOUNTING CLASSIFICATION TO BE CREDITED (COLLECTION)

A. CRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)

12. DEDUCTIONS

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D. TAX	E. RESERVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN (U.S. CURRENCY ONLY)

H. CURRENCY: EXCHANGE RATE =$1.00 | I. TOTAL DEDUCTIONS

13. ACCOUNTING CLASSIFICATION TO BE CHARGED (DISBURSEMENT)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)
	17-1109	6004	031	00002	0	060909	1I	069090	22390012310W	32,923.01

L. TOTAL NET AMOUNT TO BE PAID (BLOCK 9-H MINUS BLOCK 12-I)

14. INSPECTION REPORT NOS: | 15. GOV'T B/L NOS:

16. APPROVED
BY D. E Mark
17 Sept 8- TITLE Fiscal Acctg Supv
(DATE)

17. CERTIFIED
BY L. Mertes
18 Oct 8- TITLE DISBURSING OFFICER
(DATE)

18. PAYMENT RECEIVED:
PAYEE—
PER—

VOUCHER FOR DISBURSEMENT AND/OR COLLECTION—NAVCOMPT FORM 2277 (8PT.) (2-81) S/N 0104-LF-702-2770

1. Purpose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
DISB. ☒ COLLECT ☐	18 Oct 198-	DOV 0999315108-		DOV 12347

6. FROM:
DISBURSING OFFICER
7TH FORCE SERVICE SUPPORT GROUP, FMF
CAMP LEJEUNE, N.C. 28542

7. PAID BY:
CHECK NO. 73,123,233

(60909)
7TH FSSG, FMF
18 Oct 198-
8190

8. TO:
JOHN P. JONES
123 SPRING ST.
JACKSONVILLE, N.C. 28542

9. ARTICLES, SERVICES OR ITEMS

A. INVOICE OR ORDER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
		Successor Check for check No, 73,123,189 issued on 15 Oct 198-				689.00

FOR INSTRUCTIONAL PURPOSES ONLY

G. DISCOUNT TERMS

H. TOTAL 689.00

I. TYPE OF PAYMENT OR BILL: COMPLETE ☒ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

ACCOUNTING CLASSIFICATION TO BE CREDITED (COLLECTION)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)

12. DEDUCTIONS

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D. TAX	E. RESERVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN (U.S. CURRENCY ONLY)

H. CURRENCY: EXCHANGE RATE =$1.00 I. TOTAL DEDUCTIONS

13. ACCOUNTING CLASSIFICATION TO BE CHARGED (DISBURSEMENT)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)
	17F3880					00020	1R	10158-	0819073123189	689.00

L. TOTAL NET AMOUNT TO BE PAID (BLOCK 9-H MINUS BLOCK 12-I)

14. INSPECTION REPORT NOS:

15. GOV'T B/L NOS:

16. APPROVED
BY _____
TITLE _____
(DATE)

17. CERTIFIED
BY L. Mertes
18 Oct 8- TITLE DISBURSING OFFICER
(DATE)

18. PAYMENT RECEIVED:
PAYEE–
PER–
TITLE–

TRAVEL VOUCHER OR SUBVOUCHER — *(Complete by typewriter, ink, or ball point pen (PRESS HARD) do not use pencil)*

READ PRIVACY ACT STATEMENT ON REVERSE PRIOR TO COMPLETING THIS FORM.

LAST NAME FIRST NAME MIDDLE INITIAL (Print/Type)	GRADE/RANK	SSN
TORRES, Hank	MSGT	456 78 9123

CHECK MAILING ADDRESS (Include ZIP Code): HqCo, HqBn, 7th MarDivFMF CLNC 28542

DUTY PHONE NO.: BF549

ORGANIZATION AND STATION: Same as Above

TRAVEL ORDERS (Paragraph, S.O. No., Issuing Hq., Date) (Include amending orders): MCSO 81-8

PRIOR TRAVEL PAYMENTS OR ADVANCES UNDER THESE ORDERS (Amount, DO Voucher No., Date Received, Place paid, or DO Station No. If none, so state): NONE

10. **FOR DO USE ONLY**

DO VOUCHER NO.: 12348

SUBVOUCHER NO.:

PAID BY

(60909)
7th FSSG FMF CLNC
1 October 198_
Symbol #8190

1. ITINERARY (See Item 25 for Symbols)

DATE 198	LOCAL TIME (24 Hour Clock)		PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)	MODE OF TRAVEL	REASON FOR STOP	2. COST OF LODGING	3. NUMBER OF MEALS GOVT DED*	OPEN MESS	4. POC MILES
9/10	DEP	0830	Camp Pendleton	PA					
9/10	ARR	1830	Phoenix Arizona		LV				
9/28	DEP	0930		PA					
9/30	ARR	1845	Camp Lejeune		MC				
	DEP		North Carolina						
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								

COMPUTATIONS

2642 x $.15=$396.30

$44.94 x 9(DAYS)=$404.46

5. REIMBURSABLE EXPENSES/CHARGE FOR DEDUCTIBLE MEALS * (See Item 24)

DATE	NATURE AND EXPLANATION	AMT CLAIMED	ALLOWED
	DET: 10 September 198_		
	PRO: 11 September-14 September (04)		
	DEL: 15 September-21 September (07)		
	TVL: 22 September-30 September (09)		

6. Long distance telephone calls are certified as necessary in the interest of the Government.

APPROVING OFFICER (31 USC 680a)

7. TR'S/MTA'S/MT'S (If none, so state)

NUMBER	FROM	TO

FOR INSTRUCTIONAL PURPOSES ONLY

SUMMARY OF PAYMENT

Per Diem	$404.46
Actual Expense	
Mileage or Transp Allowances	$396.30
Reimbursable Expenses	
Total Entitlement	$800.76
Less Previous Payments	
Less Voucher Deductions	
Amt Charged to Acctg Class	$800.76

11. PAYMENT DESIRED ☐ CHECK ☒ CASH

12. ☐ PER DIEM REQUESTED

13. BAS RATE

8. LEAVE STATEMENT: 7 days 0 hours taken between 9/15 and 9/21

9. POC TRAVEL: ☐ OWNER/OPERATOR (See Item 22d) ☐ PASSENGER

PENALTY: The penalty for willfully making a false claim is: A MAXIMUM FINE OF $10,000 OR MAXIMUM IMPRISONMENT OF 5 YEARS, OR BOTH (U.S. Code, Title 18, Section 287.)

→ I hereby claim any amount due me. The statements on face, reverse, and attached are true and complete. Payment or credit has not been received.

14. SIGNATURE OF CLAIMANT: Hank Torres

DATE:

15. ACCOUNTING CLASSIFICATION

17_1105.2752 021 43690/0 000027 2D 000000 000000074123 $396.30
17_1105.2752 021 43690/0 000027 2D 000000 000000074125 $404.46

16. COLLECTION DATA

17. COMPUTED BY	18. AUDITED BY	19. TVL RCRD POSTED BY	20. RECEIVED (Payee signature and date or check no.)	21. AMOUNT PAID
			Hank Torres 10ct 8—	→ $800.76

DD FORM 1 JUN 78 1351-2 EDITION OF 1 JUL 65 WILL BE USED UNTIL EXHAUSTED.

Exception to SF 1012 and 1012a approved by NARS, GSA April 1978.

TRAVEL VOUCHER

BUREAU VOUCHER NUMBER

D.O. VOUCHER NO. 12349

I. PAYMENT FOR

1. ADVANCE OF TRAVEL ALLOWANCES *(TDY/TAD)*		6. TRANSPORTATION OF DEPENDENTS	XXX
2. ADVANCE OF TRAVEL ALLOWANCES *(PCS)*		7. DISLOCATION ALLOWANCE	XXX
3. ACCRUED PER DIEM FOR TDY/TAD		8. TRAILER ALLOWANCE	
4. SETTLEMENT OF TDY/TAD TRAVEL		9.	
5. SETTLEMENT OF PCS TRAVEL	XXX	10.	

PAID BY

PAID
(60909)
7th FSSG, FMF
3 October 198_
SYMBOL #8190

II. INDIVIDUAL PAYMENT

1. PAYEE *(Last Name, First, Middle Initial)*	2. RANK OR GRADE	3. SSN
VICTOR, HenryH.	SSgt	118 04 8716

4. ORGANIZATION AND STATION
HqCo, HqBn, 7thMarDivFMF, N.C. 28542

5. TRAVEL ORDER
MCSO 89-8

6. ADVANCE OF TRAVEL ALLOWANCES ELECTED BY ABOVE-NAMED MEMBER AS FOLLOWS:

7. CHECK NUMBER	8. CHECK DATE	9. AMOUNT PAID	10. DATE PAID	11. RECEIVED IN CASH *(Signature of payee)*
		$473.22	3 OCT 198	Henry H. Victor

III. PAYMENTS CONSOLIDATED

1. PER SUBVOUCHER NO. THROUGH ATTACHED. 2. PER TRAVEL ALLOWANCE PAYMENT LISTS ATTACHED.

IV. APPROVED FOR PAYMENT *(When required by individual service regulations)*

1. TYPED NAME AND TITLE	2. SIGNATURE
L. MERTES, COL USMC	L. Mertes

V. REMARKS

BAQ ED: $337.80

Depn Tvl: 28 August-30 September 198_

DET: 28 August 198_
PRO: 29 August-1 September 198
DEL: 02 September-21 September
TVL: 22 September-30 September

VI. ACCOUNTING CLASSIFICATION(S)

APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUR. CONT. NO./SUB. ALLOT. NO.	AUTH. ACCT'G ACTIVITY	TYPE	AUXILIARY COST CODE	COST CODE	AMOUNT
17 1105.2752	021	43690/0	000027	2D	000000	000000074123	$46.80
17 1105.2752	021	43690/0	000027	2D	000000	000000074125	$44.94
17 1105.2752	021	43690/0	000027	2D	000000	000000074179	$43.68
17 1105.2752	012	43690/0	000027	2D	000000	000000074167	$337.80

FOR INSTRUCTIONAL PURPOSES ONLY

COMPUTED BY	AUDITED BY	POSTED TO TVL RECORD BY	DATE ENTERED	AMOUNT PAID
				$473.22

DD FORM 1 JUL 65 1351 (7PT)(NAVY OVERPRINT) S/N 0102-LF-013-2502

FORM APPROVED BY COMP. GEN., U.S. APRIL 28, 1972

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0310
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY BALANCE SHEET

PURPOSE: The purpose of this period of instruction is to provide the student with the skills and knowledge to certify the balance sheet.

STUDENT REFERENCES: Navy Comptroller Manual Vol. IV, Chapter 7, Part C.

TERMINAL LEARNING OBJECTIVE:

Given a simulated situation pertaining to a balance sheet, calculator, necessary logs, subsidiary records, sample disbursing vouchers and with the aid of the Navy Comptroller Manual Vol IV, certify the Balance Sheet, in accordance with the Navy Comptroller Manual Vol IV. (1.2.10)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of the balance sheet, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.10a)

2. With the aid of the Navy Comptroller Manual Vol IV, identify in writing when the balance sheet is prepared, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.10b)

3. Given a simulated situation pertaining to balance sheet "Heading" preparation, calculator, a completed balance sheet, a simulated check record and with the aid of the Navy Comptroller Manual Vol IV, prepare the heading portion of the balance sheet, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.10c)

4. Given a simulated situation pertaining to balance sheet "Collections" preparation, calculator, a completed balance sheet, sample collection documents and with the aid of the Navy Comptroller Manual Vol IV, prepare the collection portion of the balance sheet, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.10d)

5. Given a simulated situation pertaining to balance sheet "Gross Disbursements" preparation, calculator, a completed balance sheet, sample payroll, two sample travel vouchers, sample public voucher and with the aid of the Navy Comptroller Manual Vol IV, prepare the gross disbursements portion of the balance sheet, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.10e)

6. Given a simulated situation pertaining to the balance sheet "Confirmed Deposits" preparation, calculator, a completed balance sheet, a balance sheet, sample deposit ticket, and with the aid of the Navy Comptroller Manual Vol IV, prepare the confirmed deposit section of the balance sheet, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.10f)

7. Given a simulated situation pertaining to balance sheet "Cash/ Other Assets" preparation, calculator, a completed balance sheet, a balance sheet completed through gross disbursements section and with the aid of Navy Comptroller Manual Vol IV, prepare the cash/other assets portion of the balance sheet, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.10g)

8. Given a simulated situation pertaining to balance sheet "Certification" preparation, a completed balance sheet, a balance sheet completed through the other assets section and with the aid of the Navy Comptroller Manual Vol IV, prepare the certification portion of the balance sheet, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.10h)

9. Given a simulated situation pertaining to preparation of the cash verification statement on the balance sheet, a completed balance sheet and with the aid of the Navy Comptroller Manual Vol IV, prepare the cash verification entry on the balance sheet, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part C. (1.2.10i)

STUDENT REQUIREMENTS:

1. Scan the references.

2. Perform the written assignment.

WRITTEN ASSIGNMENT:

A. COMPLETION:

1. A _____ written record of each funds balancing signed by the _____ _____ afloat or ashore outside CONUS and Hiwaii, may be maintained by use of a _____ Form _____, or by entry in the Cashbook. If used this form will be kept in the _____ _____ of the disbursing officer or their _____.

2. The two lines on the balance sheet that must always agree are the _____ end of period and Total _____.

OUTLINE

1. PURPOSE TO THE BALANCE SHEET

a. Maintain daily record of all transactions.

b. Insure accuracy in the handling of funds

c. To comply with the requirement of verification of cash. (daily/weekly)

d. Assists in verification of cash funds by boards/audit teams.

2. WHEN THE BALANCE SHEET IS PREPARED

a. Afloat and Ashore Outside Continental United States and Hawaii.

(1) At least once within each week

(2) Immediately after each payday

(3) On the last day of the month

b. Ashore within Continental United States and Hawaii

(1) Daily

NOTE: The balance sheet may be prepared the following day but will show the previous days business. No transaction days (Saturdays, Sundays, Holidays) will be shown on the next balance sheet as inclusive dates of the balance sheet.

3. HEADING PORTION OF THE BALANCE SHEET

a. Date

b. Unit Identification Code (UIC) and Disbursing Office address

c. Symbol Number (DSSN)

d. Beginning balance. (previous day or last day of previous month

e. Checks issued. (total checks issued for that day

BALANCE SHEET **NAVCOMPT FORM 379 (REV. 12-65)** S/N 0104-LF-700-6903		DATE 16 JAN 198-
DISBURSING OFFICE (60909) 7TH FORCE SERVICE SUPPORT GROUP, FMF, CAMP LEJEUNE, N.C. 28542-5050		SYMBOL 8190
	BEGINNING BALANCE	$ 15,000.00
(123,987.00) EX-CASH (DISB) $35,000.00 CK# 73,123,456	**CHECKS ISSUED**	$ 37,000.00

4. COLLECTIONS PORTION OF THE BALANCE SHEET

a. Collection description

(1) Various (All collection with no other/separate description)

(2) C & SS (Clothing and Small Stores)

(3) Commissary Stores

(4) Sales of Meals

(5) CSRDF (Civil Service Retirement and Disability Fund)

(6) ELIF (Employee Life Insurance Fund)

(7) FEHB (Federal Employees Health Benefits Fund)

(8) Fica and Income Tax

(9) Savings Deposits

(10) NIF (Navy Industrial Fund)

b. Brought Forward Column

(1) Previous days Month to Date totals (blank on first day of the month)

c. Daily Total Column

(1) The total of collections for the day

d. Month to Date Column

(1) The total brought forward amount and daily total

e. Daily Total Collections

(1) The total of Daily Total Collections column

f. Total Increse in Accountability

(1) THE TOTAL OF: Beginning Balance + Checks Issued + Daily Total Collections

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS V# 12345-12349		$ 1,000.00	$ 300.00	$ 1,300.00		
ISS UnVou Coll		800.00	200.00	1,000.00		
COMMISSARY STORES						
SALE OF MEALS UnVou Coll		600.00	100.00	700.00		
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL		2,400.00	600.00	3,000.00		
					DAILY TOTAL COLLECTIONS	$ 3,000.00
					TOTAL INCREASE IN ACCOUNTABILITY	$ 55,000.00

5. GROSS DISBURSEMENTS PORTION OF THE BALANCE SHEET

a. Disbursement description

(1) Miltary Rolls

(2) Civilian Rolls (General)

(3) Civilian Rolls (NIF)

(4) Public Vouchers (General)

(5) Public Vouchers (NIF)

b. Brought Forward Column

(1) Same as for Collections

c. Daily Total Column

(1) Same as for Collections

d. Month to Date Column

(1) Same as for Collections

e. Daily Total Disbursements

(1) Same as for Collections

6. DEPOSITS

a. The total of all deposits for the day. (under disbursements because they represent a decrease in the accounability of the Disbursing Officer)

b. Total decrease in Accountability

(1) THE TOTAL OF: Daily Total Disbursements + Total Deposits.

c. Accountability End of Period

(1) Total Increses in Accountability - (minus) Decreases in Accountability

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS PR# 089 DOV 34567	96,000.00	6,800.00	102,800.00		
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)* DOV#34568-34579	64,956.00	4,555.00	69,511.00		
PUBLIC VOUCHERS *(NIF)*					
TOTAL	160,956.00	11,355.00	172,311.00		
			DAILY TOTAL DISBURSEMENTS	$ 11,355.00	
(17,436.00) CD# 987652			CONFIRMED DEPOSITS	$ 400.00	
				TOTAL DECREASES IN ACCOUNTABILITY	$ 11,755.00
				ACCOUNTABILITY END OF PERIOD	$ 43,245.00

7. CASH/OTHER ASSETS PORTION OF THE BALANCE SHEET

a. Cash (Actual Count)

(1) Disbursing Officer's and Deputy's actual "CASH" on separate lines

b. Other Assets (Actual count)

(1) Unconfirmed Deposits

(2) Agent Cashiers

(3) Imprest Fund Cashiers

(4) Deferred Vouchered Items

CASH *(Actual count)*	L. MERTES	$ 12,245.00	
	I.M. PAY 1STLT USMC Deputy	20,000.00	$ 32,245.00
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS		$	
AGENT CASHIERS	T.R.AVEL	10,000.00	
IMPREST FUND CASHIERS	C.O. DEE	1,000.00	
DEFERRED VOUCHERED ITEMS			
			$ 11,000.00
		TOTAL ASSETS	$ 43,245.00

8. CERTIFICATION PORTION OF THE BALANCE SHEET

a. Disbursing Officers signature

b. Inclusive dates must be shown

I CERTIFY this to be a true statement of the receipts and disbursements for period 16Jan to 16Jan 19 8- and the balance on hand as of 16Jan 19 8- for which I hold myself accountable to THE UNITED STATES OF AMERICA.	SIGNATURE L. Mertes L. MERTES, COL. USMC

☆U.S. GOVERNMENT PRINTING OFFICE: 1984—705-012/7471 2-1

9. CASH VERIFICATION STATEMENT ON THE BALANCE SHEET

Will appear on the balance sheet when cash and other assets are verified by boards/audit teams.

(1) "On (date) at (time) the udersigned verified by actual count, cash in the amount of $_____ which is (or is not) in agreement with the closing (or opening) cash balance shown herein.

_____
Signature of verifying officer

CASH (Actual count)			
	L. MERTES	$ 12,245.00	
	I.M. PAY 1STLT USMC Deputy	20,000.00	$ 32,245.00
OTHER ASSETS (Actual count) UNCONFIRMED DEPOSITS	On 17 Jan 8- at 0800 the undersigned verified by actual count, cash in the	$	
T.R. AVEL AGENT CASHIERS	amount of $32,245.00 which is in agreement with the closing cash balance shown herein	10,000.00	
C.O. DEE IMPREST FUND CASHIERS	B.B.WRIGHT CAPT USMC B.B Wright	1,000.00	
DEFERRED VOUCHERED ITEMS			
			$ 11,000.00
		TOTAL ASSETS	$ 43,245.00

PRACTICAL EXERCISE

CERTIFY BALANCE SHEET

SITUATION: You are Colonel L. MERTES, Disbursing Officer, 7th Force Service Support Group, FMF, Camp Lejeune, North Carolina 28542-5050. The office symbol number is "8190" with an alphabetical designator of "E". The activity accounting number (UIC) of the 7th FSSG is "(60909)". The accountability and other assets at the close of business on 30 Sept 198- were as follows;

Cash:			
On Hand	$29,500.00		
Total Cash		$29,500.00	
Other Assets;			
Imprest Fund Cashier	500.00		
Total Other Assets		500.00	
Total Assets			$30,000.00

After the explanation of the balance sheet prepared for 1 Oct 198- and upon the direction of the instructor, complete the following requirements;

REQUIREMENTS:

1. Prepare a balance sheet for the following days in Oct. Dates not listed are "NO BUSINESS" days.

2	October 198-	pages 22 - 25
3	October 198-	pages 26 - 36
15	October 198-	pages 37 - 46
17	October 198-	pages 47 - 51
19	October 198-	pages 52 - 57
30	October 198-	pages 58 - 59
31	October 198-	pages 60 - 67

NOTES:

a. Appropriate numbers have been assigned to the various documents included herein and a completed number log is depicted on page 11. Review the method of obtaining voucher numbers and the assignment thereof.

b. Completed check records are given on pages 14 thru 16 Utilize them on a day by day basis as needed. Dates are on the checks

c. In lieu of the physical count of cash, which would be the normal practice, take the beginning cash balance, add any receipts of cash funds and subtract any disposition of cash funds.

d. Make all entries in P E N C I L .....

2. Maintain the Suspense Collection Book and Record of Data-Checks Received and Deposited as required.

NOTE: Make appropriate notations and endorsements on associated documents as necessary to complete these transaction.

DOV LOG

DATE	DESCRIPTION	DOV#
10/1	Tvl Vou TORRES	00001
10/1	Tvl Vou TOBY	00002
10/1	PR # 025	00003
10/2	PR # 026	00004
10/3	Tvl Vou VICTOR	00005
10/3	Tvl Vou INDIA	00006
10/3	Tvl Vou MIKE	00007
10/3	PR # 027	00008
10/3	Imprest Fund	00009
10/15	PR # 028	00010
10/15	Tvl Vou CHARLIE	00011
10/15	Tvl Vou TANGO	00012
10/15	Tvl Vou HOTEL	00013
10/15	Death Gratuity	00014
10/17	PR # 001	00015
10/17	PR # 029	00016
10/19	PR # 030	00017
10/19	Tvl Vou FOXTROT	00018
10/30	PR # 002	00019
10/31	Tvl Vou JOHNSON	00020
10/31	Tvl Vou DEERE	00021
10/31	Tvl Vou ERNST	00022
10/31	PR# 031	00023

REGULAR PAYROLL LOG

DATE	PAYROLL NUMBER
10/15	001
10/30	002

CV LOG

DATE	DESCRIPTION	CV #
10/2	J.J. BRAVO	00001
10/3	M.E. MILLARD	00002
10/3	Cancelled Check	00003
10/15	A.J. VESSEY	00004
10/31	H. SNYDER	00005
10/31	Mess Officer	00006
10/31	Clothing Officer	00007

CD LOG

DATE	DEPOSITED WITH	CD #
10/3	1stCitBk&TrCo	302219
10/3	FRB, Rich., Va.	302220
10/19	1stCitBk&TrCo	302221

SPECIAL PAYROLL LOG

DATE	PAYROLL #
10/1	025
10/2	026
10/3	027
10/15	028
10/17	029
10/19	030
10/31	031

RECORD OF DATA - CHECKS RECEIVED AND DEPOSITED

October 198-
(month)

Page 1

DATE	SERIAL NO.	DATE OF CHECK	AMOUNT	NAME AND OTHER IDENTIFICATION OF DRAWER	PAYEE	ENDORSERS ON CHECK	DRAWERS BANK	CD#

October 193_
(month)

SUSPENSE COLLECTION BOOK

page # 1

MESS OFFICER			CLOTHING OFFICER			TOTAL COLLECTIONS	
DATE	DAILY TOTAL	MONTHLY TOTAL	DATE	DAILY TOTAL	MONTHLY TOTAL	DAILY	MONTHLY
-0-	-0-	-0-	10/1	108.09	108.09	108.09	108.09

CHECK RECORD
DD FORM 566, 1 SEP 51
REPLACES WD FD FORMS 48 & 48A, 16 APR 40 &
NAV S & A FORM 53 (2M) WHICH MAY BE USED
(For General Accounting Office)

7420

1 October 198-
$264.90

HANK TORRES
456 78 9123

TWO HUNDRED SIXTY FOUR 90/100

DOV # 00001

7421

2 October 198-
$340.00

OSCAR J. HALFTRACK
567 89 1234

THREE HUNDRED FORTY AND NO/100

PR #026

7422

3 October 198-
$40.00

ROBERT D. LIMA
678 91 2345

FORTY AND NO/100

PR #027

7423

3 October 198-
$60.00

FRED C. TANGO
789 12 3456

SIXTY AND NO/100

PR #027

7424

3 October 198-
$20.00

ROBERT L. MIKE
891 23 4567

TWENTY AND NO/100

PR #027

Symbol No. 8190

FOR INSTRUCTIONAL PURPOSES ONLY

CHECK RECORD
DD FORM 504, 1 SEP 51
REPLACES WD FD FORMS 48 & 48A, 16 APR 40 &
NAV S & A FORM 93 (2M) WHICH MAY BE USED
(For General Accounting Office)

7425

3 October 198-

EGBERT L. MIKE
136 96 6969

$836.00

*** EIGHT HUNDRED THIRTY SIX AND NO/100***

DOV #00007

7426

15 October 198-

JAMES D. KNOWHOW
912 34 5678

$40,000.00

FORTY THOUSAND AND NO/100

EX-CASH (DISB)

7427

15 October 198-

FRED 6. TANGO
987 65 4321

$532.44

FOUR HUNDRED TWELVE AND 06/100

DOV #00012

7428

15 October 198-

JAMES J. BRAVO
876 54 3219

$125.00

ONE HUNDRED TWENTY FIVE AND NO/100

PR # 028

7429

15 October 198-

HELEN L. CLARK

$3,000.00

THREE THOUSAND AND NO/100

DOV # 00014

FOR INSTRUCTIONAL PURPOSES ONLY

Symbol No. 8190

CHECK RECORD
DD FORM 504, 1 SEP 51
REPLACES WD FD FORMS 40 & 40A, 16 APR 15 &
NAV S & A FORM 53 (2M) WHICH MAY BE USED
(For General Accounting Office)

7430
17 October 198-
$30.00

CLARK P. KILO
765 43 2198

THIRTY AND NO/100

PR # 029

7431
17 October 198-
$50.00

BILLY W. OBOE
654 32 1987

FIFTY AND NO/100

PR #029

7432
19 October 198-
$45.00

IVAN B. HOW
543 21 9876

FORTY FIVE AND NO/100

PR #030

Symbol No. 8190

FOR INSTRUCTIONAL PURPOSES ONLY

TRAVEL VOUCHER OR SUBVOUCHER — *(Complete by typewriter, ink, or ball point pen (PRESS HARD) do not use pencil)*

READ PRIVACY ACT STATEMENT ON REVERSE PRIOR TO COMPLETING THIS FORM.

LAST NAME FIRST NAME MIDDLE INITIAL (Print/Type)	GRADE/RANK	SSN
TORRES, Hank	MSGT	456 78 9123

CHECK MAILING ADDRESS (Include ZIP Code): HqCo, HqBn, 7TH FSSG CLNC

DUTY PHONE NO.: 9-6842

ORGANIZATION AND STATION: "SAME AS ABOVE"

TRAVEL ORDERS (Paragraph, S.O. No., Issuing Hq., Date) (Include amending orders): MCSO 81-8

PRIOR TRAVEL PAYMENTS OR ADVANCES UNDER THESE ORDERS (Amount, DO Voucher No., Date Received, Place paid, or DO Station No. If none, so state): $535.86 DOV 99999 SYM 8109 8 Sept 8-

1. ITINERARY (See Item 25 for Symbols)

DATE 19 8	LOCAL TIME (24 Hour Clock)		PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)	MODE OF TRAVEL	REASON FOR STOP	2. COST OF LODGING	3. NUMBER OF MEALS GOVT DED*	OPEN MESS	4. POC MILES
9/10	DEP	0830	CAMP PENDLETON CA	PA					
9/10	ARR	1830			LV				
9/28	DEP	0930	PHOENIX AZ	PA					
9/30	ARR	1845			MC				
	DEP		CAMP LEJEUNE NC						
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								

6. REIMBURSABLE EXPENSES/CHARGE FOR DEDUCTIBLE MEALS * (See Item 24)

DATE	NATURE AND EXPLANATION	AMT CLAIMED	ALLOWED
	DET: 9/10		
	PR: 9/11 - 9/14 {4}		
	DE: 9/15 - 9/21 {7}		
	TR: 9/22 - 9/30 {9}		

5. Long distance telephone calls are certified as necessary in the interest of the Government. APPROVING OFFICER (31 USC 680a)

7. TR'S/MTA'S/MT'S (If none, so state)

NUMBER	FROM	

FOR INSTRUCTIONAL PURPOSES ONLY

8. LEAVE STATEMENT: _____ days _____ hours taken between _____ and _____

9. POC TRAVEL: ☐ OWNER/OPERATOR (See Item 22d) ☐ PASSENGER

10. FOR DO USE ONLY

DO VOUCHER NO.: 00001

SUBVOUCHER NO.:

PAID BY: {60909} 7TH FSSG, FMF, CLNC D8190 1 October 198_

COMPUTATIONS

2642 miles x $.15 = $396.30

9/22- $44.94 x 9 = $404.46
9/30

SUMMARY OF PAYMENT

Per Diem	
Actual Expense	
Mileage or Transp Allowances	$800.76
Reimbursable Expenses	
Total Entitlement	$800.76
Less Previous Payments	$535.86
Less Voucher Deductions	
Amt Charged to Acctg Class	$264.90

11. PAYMENT DESIRED: ☒ CHECK ☐ CASH

12. ☐ PER DIEM REQUESTED

13. BAS RATE

PENALTY: The penalty for willfully making a false claim is: A MAXIMUM FINE OF $10,000 OR MAXIMUM IMPRISONMENT OF 5 YEARS, OR BOTH (U.S. Code, Title 18, Section 287.)

I hereby claim any amount due me. The statements on face, reverse, and attached are true and complete. Payment or credit has not been received.

14. SIGNATURE OF CLAIMANT: H. Torres — HANK TORRES — DATE: 1 OCT 198

15. ACCOUNTING CLASSIFICATION

17 1105.2752	021	43690/0	000027	2D	000000	000000074123	$396.30
17 1105.2752	021	43690/0	000027	2D	000000	000000074125	$404.46
				1K		000456789123	$535.86CR

16. COLLECTION DATA

17. COMPUTED BY	18. AUDITED BY	19. TVL RCRD POSTED BY	20. RECEIVED (Payee signature and date or check no.)	21. AMOUNT PAID
			Ck# 7420 1 Oct 198-	$264.90

DD FORM 1 JUN 78 1351-2

Exception to SF 1012 and 1012a approved by NARS, GSA April 1978.

TRAVEL VOUCHER OR SUBVOUCHER — *(Complete by typewriter, ink, or ball point pen (PRESS HARD) do not use pencil)*

READ PRIVACY ACT STATEMENT ON REVERSE PRIOR TO COMPLETING THIS FORM.

LAST NAME FIRST NAME MIDDLE INITIAL (Print/Type)	GRADE/RANK	SSN
TOBY, Mitchel E	LCPL	305 81 7998

CHECK MAILING ADDRESS (Include ZIP Code): HqCo, HqBn, 7TH FSSG,FMF CLNC

DUTY PHONE NO.: 9-6842

ORGANIZATION AND STATION: "SAME AS ABOVE"

TRAVEL ORDERS (Paragraph, S.O. No., Issuing Hq., Date) (Include amending orders): MCSO 79-8

PRIOR TRAVEL PAYMENTS OR ADVANCES UNDER THESE ORDERS (Amount, DO Voucher No., Date Received, Place paid, or DO Station No. If none, so state): NONE

10. FOR DO USE ONLY

DO VOUCHER NO.: 00002

SUBVOUCHER NO.:

PAID BY

{60909}

7TH FSSG, FMF, CLNC

D8190

1 October 198_

1. ITINERARY (See Item 25 for Symbols)

DATE 19 8	LOCAL TIME (24 Hour Clock)		PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)	MODE OF TRAVEL	REASON FOR STOP	2. COST OF LODGING	3. NUMBER OF MEALS GOVT DED*	OPEN MESS	4. POC MILES
9/13	DEP	0845	NTC GLAKES IL	PA					
9/13	ARR	0930			LV				
9/29	DEP	1005	CHICAGO IL	PA					
9/30	ARR	1610			MC				
	DEP		CAMP LEJEUNE NC						
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								

FOR INSTRUCTIONAL PURPOSES ONLY

COMPUTATIONS

968 miles x $.15 = $145.65

9/28- $44.94 x 3 = $134.82

9/30

5. REIMBURSABLE EXPENSES/CHARGE FOR DEDUCTIBLE MEALS * (See Item 24)

DATE	NATURE AND EXPLANATION	AMT CLAIMED	ALLOWED
	DET: 9/13		
	DE: 9/14 - 9/27 {14}		
	TR: 9/28 - 9/30 {3}		

6. Long distance telephone calls are certified as necessary in the interest of the Government. APPROVING OFFICER (31 USC 680a)

7. TR'S/MTA'S/MT'S (If none, so state)

NUMBER	FROM	TO

SUMMARY OF PAYMENT

Per Diem	
Actual Expense	
Mileage or Transp Allowances	$280.47
Reimbursable Expenses	
Total Entitlement	$280.47
Less Previous Payments	
Less Voucher Deductions	
Amt Charged to Acctg Class	$280.47

11. PAYMENT DESIRED: ☒ CHECK ☐ CASH

8. LEAVE STATEMENT: _____ days _____ hours taken between _____ and _____

12. ☐ PER DIEM REQUESTED

9. POC TRAVEL: ☐ OWNER/OPERATOR (See Item 22d) ☐ PASSENGER

13. BAS RATE

PENALTY: The penalty for willfully making a false claim is: A MAXIMUM FINE OF $10,000 OR MAXIMUM IMPRISONMENT OF 5 YEARS, OR BOTH (U.S. Code, Title 18, Section 287.)

I hereby claim any amount due me. The statements on face, reverse, and attached are true and complete. Payment or credit has not been received.

14. SIGNATURE OF CLAIMANT: Mitchel E Toby — MITCHEL E TOBY

DATE: 1 OCT 198

15. ACCOUNTING CLASSIFICATION

17_1105.2752	021	43690/0	000027	2D	000000	00000074123	$145.65
17_1105.2752	021	43690/0	000027	2D	000000	00000074125	$134.82

16. COLLECTION DATA

17. COMPUTED BY	18. AUDITED BY	19. TVL RCRD POSTED BY	20. RECEIVED (Payee signature and date or check no.)	21. AMOUNT PAID
			Mitchel E Toby	$280.47

DD FORM 1 JUN 78 1351-2

Exception to SF 1012 and 1012a approved by NARS, GSA April 1978.

FOR INSTRUCTIONAL PURPOSES ONLY

MILITARY PAY VOUCHER (OCR)

TYPE AN "X" IN THIS BOX. CONTINUE TYPING "XS" ON THIS LINE TO ASSURE ALIGNMENT HERE

IDENTIFICATION

PROGRAM NUMBER	1. DEPARTMENT	2. VOUCHER NUMBER
J05	U S MARINE CORPS	00003

3. ATTACHMENT	4. ORGANIZATION AND LOCATION	5. FOREIGN COUNTRY CODE	6. PAYROLL NUMBER
4 PAGES	DISURSING OFFICE 7TH FSSG FMF		025

7. PURPOSE OF PAYMENT	8. DATE PAID
USMC SPECIAL PAYMENT	8-1001

9. IDENTIFICATION NUMBER	10. LAST NAME, FIRST NAME, MIDDLE INITIAL	11. MCFC USE ONLY

12.

13. PAID BY

PAID
(60909)
7TH FSSG, FMF
1 Oct 198-
L. Mertes
8190

BRIEF STAMP

CERTIFICATION

I CERTIFY this voucher is correct and proper for payment from the appropriation and/or fund indicated below,

14. TYPE NAME OF DISBURSING OFFICER OR CERTIFYING OFFICER	15. DSSN	16. SIGNATURE OF DISBURSING OFFICER OR CERTIFYING OFFICER
L. MERTES	8190	L. Mertes

As Agent Officer to the above Disbursing Officer, I CERTIFY the amounts shown on the attached money lists have been paid by me to members listed thereon after proper identification.

17. SIGNATURE OF AGENT OFFICER	18. DATE PAID

APPROPRIATION CHARGES

19. AMOUNT	20. APPROPRIATION
$483.00	17 1105/2701/011/2I/71110
$1822.00	17 1105/2702/011/2I/71130

21. TOTAL $2305.00

PAYMENT DATA

CHECK	22. AMOUNT	23. PAID BY CHECK NUMBERS FROM TO INCL,
CASH	24. AMOUNT	

25. I ACKNOWLEDGE RECEIPT OF CASH PAYMENT IN AMOUNT STATED.

19

SIGNATURE OF PAYEE (FOR AN INDIVIDUAL CASH PAYMENT)

DD FORM 1 JAN 69 117-MC

NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

SHIP'S OR COMMISSARY STORE CLO SALES

U. S. MARINE CORPS, 7TH FSSG, FMF

Month of OCTOBER, 19 8-

* GPO : 1953—O-281445

DATE	AMOUNT IN WORDS		FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
	Dollars	Cents				
10/1/8-	ONE HUNDRED EIGHT	NINE	108	09	Troy Y. Haly	L. Mertes
TOTAL						

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE	SYMBOL
1 October 198-	8190

DISBURSING OFFICE
(60909) 7TH FSSG, FMF, Camp Lejeune, N.C. 28542-5050

BEGINNING BALANCE	$30,000.00
CHECKS ISSUED (264.90)	$ 264.90

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
VARIOUS		$	$	$	
C & SS Un Vou Coll		-0-	108.09	108.09	
COMMISSARY STORES					
SALE OF MEALS					
CSRDF	.01				
	.02				
ELIF	.01				
	.02				
FEHB	.01				
	.02				
FICA AND INCOME TAX					
SAVINGS DEPOSITS					
NIF					
TOTAL			108.09	108.09	

DAILY TOTAL COLLECTIONS	$ 108.09
TOTAL INCREASE IN ACCOUNTABILITY	$ 30,372.99

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
MILITARY ROLLS PR 025 DOV 003	-0-	2,305.00	2,305.00	
CIVILIAN ROLLS *(General)*				
CIVILIAN ROLLS *(NIF)*				
PUBLIC VOUCHERS *(General)* DOV 001-002	-0-	545.37	545.37	
PUBLIC VOUCHERS *(NIF)*				
TOTAL	-0-	2,850.37	2,850.37	

DAILY TOTAL DISBURSEMENTS	$ 2,850.37
CONFIRMED DEPOSITS	$ -0-
TOTAL DECREASES IN ACCOUNTABILITY	$ 2,850.37
ACCOUNTABILITY END OF PERIOD	$ 27,522.62

CASH *(Actual count)* L. MERTES, COL. USMC	$ 27,002.62	
		$ 27,022.62
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS	500.00	
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$ 500.00
	TOTAL ASSETS	$ 27,522.62

FOR INSTRUCTIONAL PURPOSES ONLY

I CERTIFY this to be a true statement of the receipts and disbursements for period 10ct to 10ct 19 8- and the balance on hand as of 10ct 19 8- for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE L. Mertes
L. MERTES, COL USMC

☆U.S. GOVERNMENT PRINTING OFFICE: 1984—705-012/7471 2-1

UCHER FOR DISBURSEMENT AND/OR COLLECTION—NAVCOMPT FORM 2277 (8PT.) (2-81) S/N 0104-LF-702-2770 Page 1 of Pages

Purpose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
DISB. ☐ COLLECT ☒	2 Oct 198-			CV 00001

FROM:

DISBURSING OFFICER
7TH FORCE SERVICE SUPPORT GROUP, FMF
CAMP LEJEUNE, N.C. 28542-5050

TO:

7. PAID BY:
CHECK NO.

(60909)
7TH, FSSG, FMF, CLNC

2 Oct 198-
L. MERTES
SYMBOL 8190

ARTICLES, SERVICES OR ITEMS

INVOICE OR ORDER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
	20/2/8-	JAMES J. BRAVO, 876 54 3219 1STLT, USMC Cash Collection to offset overpayment of pay and allowances (Miscomputation of Excess Leave)				55.00

G. DISCOUNT TERMS H. TOTAL

10. TYPE OF PAYMENT OR BILL: COMPLETE ☐ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

11. ACCOUNTING CLASSIFICATION TO BE CREDITED (COLLECTION)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)
	17 1105	2701	011	11690	0	000027	2I	000000	000000071110	$55.00

12. DEDUCTIONS

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D. TAX	RESERVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN (U.S. CURRENCY ONLY)

H. CURRENCY: 0 I. TOTAL DEDUCTIONS

13. BURSEMENT)

A. ACRN	B. APPROPRI	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)

MINUS BLOCK 12-I)

14. GOV'T B/L NOS:

16. IFIED

BY

10/2/8- TITLE DISBURSING OFFICER
(DATE)

18. PAY

MARINE CORPS BASE BRANCH
SECURITY FIRST NATIONAL BANK
No. 14
October 2 1987
CALIFORNIA
$ 55.00
PAY TO THE ORDER OF U. S. Treasury
Fifty-five and no/100 James J. Bravo
BANK
ADDRESS 800
PHONE NUMBER 98253

FOR INSTRUCTIONAL PURPOSES ONLY

TYPE AN "X" IN THIS BOX. CONTINUE TYPING "XS" ON THIS LINE TO ASSURE ALIGNMENT HERE

MILITARY PAY VOUCHER (OCR)

IDENTIFICATION

PROGRAM NUMBER	1. DEPARTMENT	2. VOUCHER NUMBER
J05	U S MARINE CORPS	00004

3. ATTACHMENT	4. ORGANIZATION AND LOCATION	5. FOREIGN COUNTRY CODE	6. PAYROLL NUMBER
2 PAGES	DISBURSING OFFICE 7TH FSSG FMF		026

7. PURPOSE OF PAYMENT	8. DATE PAID
USMC SPECIAL PAYMENT	8-1002

9. IDENTIFICATION NUMBER	10. LAST NAME, FIRST NAME, MIDDLE INITIAL	11. MCFC USE ONLY

12.

13. PAID BY

PAID
(60909)
7TH FSSG, FMF
2 Oct 198-
L.MERTES
8190

BRIEF STAMP

CERTIFICATION

I CERTIFY this voucher is correct and proper for payment from the appropriation and/or fund indicated below.

14. TYPE NAME OF DISBURSING OFFICER OR CERTIFYING OFFICER	15. DSSN	16. SIGNATURE OF DISBURSING OFFICER OR CERTIFYING OFFICER
L. MERTES	8190	L. Mertes

As Agent Officer to the above Disbursing Officer, I CERTIFY the amounts shown on the attached money lists have been paid by me to members listed thereon after proper identification.

17. SIGNATURE OF AGENT OFFICER	18. DATE PAID

APPROPRIATION CHARGES

19. AMOUNT	20. APPROPRIATION
$8800.00	17 1105/2701/011/2I/71110

21. TOTAL
$8800.00

PAYMENT DATA

22. AMOUNT (CHECK)	23. PAID BY CHECK NUMBERS FROM	TO	INCL.
24. AMOUNT (CASH)			

25. I ACKNOWLEDGE RECEIPT OF CASH PAYMENT IN AMOUNT STATED.

SIGNATURE OF PAYEE (FOR AN INDIVIDUAL CASH PAYMENT)

DD FORM 1 JAN 69 117-MC

NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

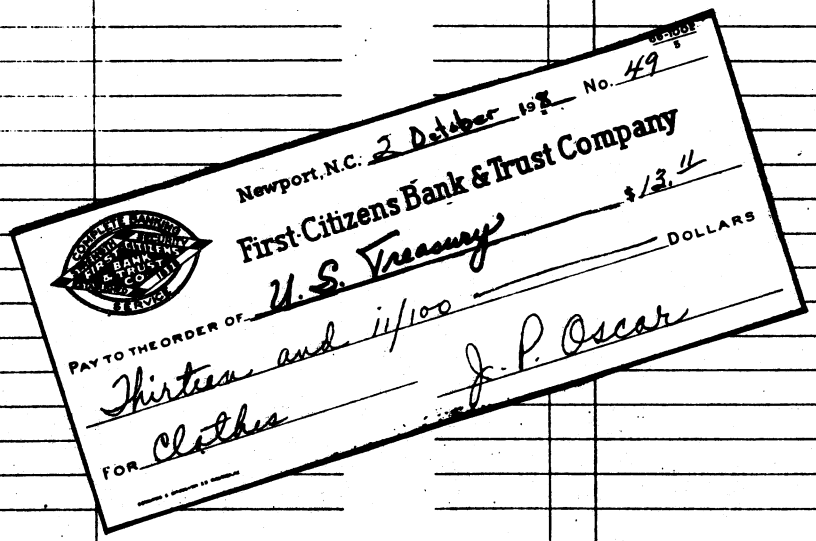
SHIP'S OR COMMISSARY STORE CLO SALES

U. S. MARINE CORPS, 7TH FSSG, FMF

Month of OCTOBER, 19 8-

★ GPO : 1953—O—281445

DATE	AMOUNT IN WORDS		FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
	Dollars	Cents				
10/1/8-	ONE HUNDRED EIGHT	NINE	108	09	Troy Y. Haly	L. Mertes
10/2/8-	FIFTY THREE	ELEVEN	53	11	Troy Y. Haly	L. Mertes
TOTAL						



BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
FOR INSTRUCTIONAL PURPOSES ONLY		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. GOVERNMENT PRINTING OFFICE: 1984—705-012/7471 2-1

TRAVEL VOUCHER

BUREAU VOUCHER NUMBER

D.O. VOUCHER NO. 00005

I. PAYMENT FOR

1. ADVANCE OF TRAVEL ALLOWANCES *(TDY/TAD)*		6. TRANSPORTATION OF DEPENDENTS	X
2. ADVANCE OF TRAVEL ALLOWANCES *(PCS)*		7. DISLOCATION ALLOWANCE	X
3. ACCRUED PER DIEM FOR TDY/TAD		8. TRAILER ALLOWANCE	
4. SETTLEMENT OF TDY/TAD TRAVEL		9.	
5. SETTLEMENT OF PCS TRAVEL	X	10.	

PAID BY

{60909}
7TH FSSG, FMF, CLNC
D8190
3 October 198_

II. INDIVIDUAL PAYMENT

1. PAYEE *(Last Name, First, Middle Initial)*: VICTOR, Henry H
2. RANK OR GRADE: SSGT
3. SSN: 118 04 8716
4. ORGANIZATION AND STATION: HqCo, HqBn, 7TH FSSG,FMF Camp Lejeune, NC 28542
5. TRAVEL ORDER: MCSO 89-8
6. ADVANCE OF TRAVEL ALLOWANCES ELECTED BY ABOVE-NAMED MEMBER AS FOLLOWS:

7. CHECK NUMBER	8. CHECK DATE	9. AMOUNT PAID	10. DATE PAID	11. RECEIVED IN CASH *(Signature of payee)*
		$1650.54	8 1003	Henry H. Victor

III. PAYMENTS CONSOLIDATED

1. PER SUBVOUCHER NO. THROUGH ATTACHED.
2. PER TRAVEL ALLOWANCE PAYMENT LISTS ATTACHED.

IV. APPROVED FOR PAYMENT *(When required by individual service regulations)*

1. TYPED NAME AND TITLE: L. MERTES, COL USMC
2. SIGNATURE: L Mertes

V. REMARKS

DET: 8/28
PR: 8/29 - 9/1 {4}
DE: 9/2 - 21 {20}
TR: 9/22 - 30 {9}

VI. ACCOUNTING CLASSIFICATION(S)

APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUR. CONT. NO./SUB. ALLOT. NO.	AUTH. ACCT'G ACTIVITY	TYPE	AUXILIARY COST CODE	COST CODE	AMOUNT
17 1105.2752	021	43690/0	000027	2D	000000	00000074123	$396.30
17 1105.2752	021	43690/0	000027	2D	000000	00000074125	$404.46
17 1105.2752	021	43690/0	000027	2D	000000	00000074179	$511.98
17 1105.2752	021	43690/0	000027	2D	000000	00000074167	$337.80

FOR INSTRUCTIONAL PURPOSES ONLY

COMPUTED BY	AUDITED BY	POSTED TO TVL RECORD BY	DATE ENTERED	AMOUNT PAID
				$1650.54

TRAVEL VOUCHER OR SUBVOUCHER

(Complete by typewriter, ink, or ball point pen (PRESS HARD) do not use pencil)

READ PRIVACY ACT STATEMENT ON REVERSE PRIOR TO COMPLETING THIS FORM.

LAST NAME FIRST NAME MIDDLE INITIAL (Print/Type)	GRADE/RANK	SSN
INDIA, Charles S	GYSGT	033 21 7708

CHECK MAILING ADDRESS (Include ZIP Code): HqCo, HqBn, 7TH FSSG, FMF CLNC

DUTY PHONE NO.: 9-6842

ORGANIZATION AND STATION: "SAME AS ABOVE"

TRAVEL ORDERS (Paragraph, S.O. No., Issuing Hq., Date) (Include amending orders): Hq, 7th FSSG, FMF Camp Lejeune, NC 28542 TON 0116

PRIOR TRAVEL PAYMENTS OR ADVANCES UNDER THESE ORDERS (Amount, DO Voucher No., Date Received, Place paid, or DO Station No. If none, so state): NONE

10. FOR DO USE ONLY

DO VOUCHER NO.: 00006

SUBVOUCHER NO.:

PAID BY

{60909}

7TH FSSG, FMF, CLNC

D8190

3 October 198_

1. ITINERARY (See Item 25 for Symbols)

DATE 19 8	LOCAL TIME (24 Hour Clock)		PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)	MODE OF TRAVEL	REASON FOR STOP	2. COST OF LODGING	3. NUMBER OF MEALS GOVT DED*	OPEN MESS	4. POC MILES
9/17	DEP	0615	CAMP LEJEUNE NC	GA					
9/17	ARR	1945			TD		9/17		
10/2	DEP	0730	FT BENNING GA	GA			{0}		
10/2	ARR	2030			MC		9/18-10/1		
	DEP		CAMP LEJEUNE NC				{ALL}		
	ARR						10/2		
	DEP						{1}		
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								

COMPUTATIONS

9/17 $50.00-54%-$5.06=$17.94

9/18-$50.00-54%-39%+$1.38=

10/1 $7.64x14=$106.96

10/2 $50.00-54%-13%+$1.38-

$1.68x2=$14.52

5. REIMBURSABLE EXPENSES/CHARGE FOR DEDUCTIBLE MEALS * (See Item 24)

DATE	NATURE AND EXPLANATION	AMT CLAIMED	ALLOWED

6. Long distance telephone calls are certified as necessary in the interest of the Government.

APPROVING OFFICER (31 USC 680a)

FOR INSTRUCTIONAL PURPOSES ONLY

7. TR'S/MTA'S/MT'S (If none, so state)

NUMBER	FROM	TO

SUMMARY OF PAYMENT

Per Diem	$139.42
Actual Expense	
Mileage or Transp Allowances	
Reimbursable Expenses	
Total Entitlement	$139.42
Less Previous Payments	
Less Voucher Deductions	
Amt Charged to Acctg Class	$139.42

11. PAYMENT DESIRED: CHECK ☐ CASH ☒

8. LEAVE STATEMENT: _____ days _____ hours taken between _____ and _____

12. ☒ PER DIEM REQUESTED

9. POC TRAVEL: ☐ OWNER/OPERATOR (See Item 22d) ☐ PASSENGER

13. BAS RATE

PENALTY: The penalty for willfully making a false claim is: A MAXIMUM FINE OF $10,000 OR MAXIMUM IMPRISONMENT OF 5 YEARS OR BOTH (U.S. Code, Title 18, Section 287.)

I hereby claim any amount due me. The statements on face, reverse, and attached are true and complete. Payment or credit has not been received.

14. SIGNATURE OF CLAIMANT: Charles S India — CHARLES S INDIA

DATE: 3 OCT 198

15. ACCOUNTING CLASSIFICATION

17_1106.2710 000 24620/0 060909 2D 000116 BD8057676700 $139.42

16. COLLECTION DATA

17. COMPUTED BY	18. AUDITED BY	19. TVL RCRD POSTED BY	20. RECEIVED (Payee signature and date or check no.)	21. AMOUNT PAID
			Charles S India 3 Oct 198	$139.42

DD FORM 1 JUN 78 1351-2

EDITION OF 1 JUL 65 WILL BE USED UNTIL EXHAUSTED.

Exception to SF 1012 and 1012a approved by NARS, GSA April 1978.

TRAVEL VOUCHER OR SUBVOUCHER

(Complete by typewriter, ink, or ball point pen (PRESS HARD) do not use pencil)

READ PRIVACY ACT STATEMENT ON REVERSE PRIOR TO COMPLETING THIS FORM.

10 FOR DO USE ONLY

DO VOUCHER NO: 00007

SUBVOUCHER NO:

LAST NAME FIRST NAME MIDDLE INITIAL (Print/Type): EGBERT L. MIKE

GRADE/RANK: CPL

SSN: 136 96 69 69

CHECK MAILING ADDRESS (Include ZIP Code): HQCOHQBN 7thFSSGFMFCLNC 28542

DUTY PHONE NO: 6-8642

ORGANIZATION AND STATION: SAME AS ABOVE

TRAVEL ORDERS (Paragraph, S.O. No., Issuing Hq., Date) (Include amending orders): TON 0111 Hq 7th MarDivFMF(REIN) CamLej

PRIOR TRAVEL PAYMENTS OR ADVANCES UNDER THESE ORDERS (Amount, DO Voucher No., Date Received, Place paid, or DO Station No. If none, so state): $32.00 SYM:D8190 DATE: 8 0907 DOV# 00007

PAID BY: (609090 7TH FSSG FMF 3 Oct 198_

1 ITINERARY (See Item 25 for Symbols)

DATE 19 8	LOCAL TIME (24 Hour Clock)		PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)	MODE OF TRAVEL	REASON FOR STOP	2 COST OF LODGING	3 NUMBER OF MEALS GOVT/DED*	OPEN MESS	4 POC MILES
9/9	DEP	0820	MCB Camlej	CA					
9/9	ARR	0850	Jacksonville		CM				
9/9	DEP	0945	Airport	TP					
9/9	ARR	1150	Wash DC		CM				
9/9	DEP	1200		GA		$437.00 ALL			
9/9	ARR	1245	QUANTICO VA		TD				
10/2	DEP	1450		GA					
10/2	ARR	1530	Wash DC		CM				
10/2	DEP	1615		TP					
10/2	ARR	1715	Jacksonville		CM				
10/2	DEP	1730	Airport	CA					
10/2	ARR	1759	MCB CamLej		MC				
	DEP								
	ARR								

COMPUTATIONS

ACL 437.00/24days=18.21+ $23.00=$41.21

9/9 $31.35

9/10 - 10/1 = $795.30

10/2 $31.35

5. REIMBURSABLE EXPENSES/CHARGE FOR DEDUCTIBLE MEALS * (See Item 24)

DATE	NATURE AND EXPLANATION	AMT CLAIMED	ALLOWED
9/1	Cabfare from MCB CamLej to Jax Ap	$5.00	$5.00
10/2	" " Jax PA to MCB CamLej	$5.00	$5.00
9/9 - 10/1	Hotel Cost $19.00 per day	$437.00	

6 Long distance telephone calls are certified as necessary in the interest of the Government.

APPROVING OFFICER (37 USC 680a)

FOR INSTRUCTIONAL PURPOSES ONLY

7 (If none, so state)

NUMBER	FROM	TO
M4,705,887	JACKSONVILLE NC	WASHINGTON DC
	AND RET	

SUMMARY OF PAYMENT

Per Diem	$858.00
Actual Expense	
Mileage or Transp Allowance	
Reimbursable Expenses	$10.00
Total Entitlement	$868.00
Less Previous Payments	$32.00
Less Voucher Deductions	
Amt Charged to Acctg Class	$836.00

11 PAYMENT DESIRED: X CHECK CASH

8 LEAVE STATEMENT: 00 days hours taken between and

12 PER DIEM DUE

9 POC TRAVEL: OWNER/OPERATOR (See Item 22d) PASSENGER

13 GAS RATE

PENALTY: The penalty for willfully making a false claim is: A MAXIMUM FINE OF $10,000 OR MAXIMUM IMPRISONMENT OF 5 YEARS, OR BOTH (18 U.S. Code 287, 1001)

I hereby claim any amount due me. The statements on face, reverse, and attached are true and complete. Payment or credit has not been received

14 SIGNATURE OF CLAIMANT

DATE

15 ACCOUNTING CLASSIFICATION

17_1106.2710 000 24620/0 060909 2d 000111 BD8057676700 $868.00

17_1106.2710 000 24620/0 060909 1k 000111 BD805767600 $32.00

16. COLLECTION DATA

17. COMPUTED BY	18. AUDITED BY	19. TVL RCRD POSTED BY	20. RECEIVED (Payee signature and date or check no.)	21. AMOUNT PAID
			CK# 7425 of 3 Oct 198	$836.00

DD FORM 1 JUN 78 1351-2 EDITION OF 1 JUL 65 WILL BE USED UNTIL EXHAUSTED.

Exception to SF 1012 and 1012a approved by NARS, GSA April 1978.

FOR INSTRUCTIONAL PURPOSES ONLY

TYPE AN "X" IN THIS BOX. CONTINUE TYPING "XS" ON THIS LINE TO ASSURE ALIGNMENT HERE

MILITARY PAY VOUCHER (OCR)

IDENTIFICATION

PROGRAM NUMBER	1. DEPARTMENT	2. VOUCHER NUMBER
J05	U S MARINE CORPS	00008

3. ATTACHMENT	4. ORGANIZATION AND LOCATION	5. FOREIGN COUNTRY CODE	6. PAYROLL NUMBER
3 PAGES	DISBURSING OFFICE 7TH FSSG, FMF		027

7. PURPOSE OF PAYMENT	8. DATE PAID
USMC SPECIAL PAYMENT	8-1003

9. IDENTIFICATION NUMBER	10. LAST NAME, FIRST NAME, MIDDLE INITIAL	11. MCFC USE ONLY

12.

13. PAID BY

PAID
(60909)
7TH FSSG, FMF
3 Oct 198-
L. MERTES
8190
BRIEF STAMP

CERTIFICATION

I CERTIFY this voucher is correct and proper for payment from the appropriation and/or fund indicated below.

14. TYPE NAME OF DISBURSING OFFICER OR CERTIFYING OFFICER	15. DSSN	16. SIGNATURE OF DISBURSING OFFICER OR CERTIFYING OFFICER
L.MERTES	8190	

As Agent Officer to the above Disbursing Officer, I CERTIFY the amounts shown on the attached money lists have been paid by me to members listed thereon after proper identification.

17. SIGNATURE OF AGENT OFFICER	18. DATE PAID

APPROPRIATION CHARGES

19. AMOUNT	20. APPROPRIATION
$4220.00	17 1105/2701/011/2I/71110
$1255.00	17 1105/2702/011/2I/71130

21. TOTAL $5475.00

PAYMENT DATA

CHECK: 22. AMOUNT — 23. PAID BY CHECK NUMBERS FROM — TO — INCL.

CASH: 24. AMOUNT

25. I ACKNOWLEDGE RECEIPT OF CASH PAYMENT IN AMOUNT STATED.

SIGNATURE OF PAYEE (FOR AN INDIVIDUAL CASH PAYMENT)

DD FORM 1 JAN 69 117-MC

Standard Form 1129
7 GAO 5100
1129-106-01

ATTACH SUBVOUCHERS HERE

REIMBURSEMENT VOUCHER

Voucher No. DOV 00009

Schedule No.

PAID BY

(60909)
7TH FSSG, FMF
3 Oct 198-
L. MERTES
8190

U.S. MARINE CORPS
(Department, bureau, or establishment)

Payee's name LAWRENCE R. MOORE, 1STLT USMC

Mailing address H&S BN, 7TH FSSG, FMF

CAMP LEJEUNE, N.C. 28542

For payments made on account of official business as per attached subvouchers numbers 1 - 8- to 11 - 8-, inclusive, for the period 1 October, 19 8-, to 3 October, 19 8-, and reclaimed subvouchers numbers →

AMOUNT	
DOLLARS	CENTS
368.	71

STATUS OF FUND	DOLLARS	CENTS
This Voucher	368.	71
Unpaid Reimbursement Voucher Dated		
Unscheduled Subvouchers	11.	29
Interim Receipts for Cash		
Cash on Hand	120.	00
Total	500.	00

Differences

Amount verified; correct for 368.71

(Signature or initials)

(For Administrative Use)

Approved:

FOR INSTRUCTIONAL PURPOSES ONLY

I certify that the disbursements claimed herein are correct and proper, that payment has not been received, and that the status of the fund for which I am accountable is as stated above.

10/3/8- (Date) L.R. Moore (Cashier)

Title 1STLT USMC

Number of reimbursement checks desired

in the amounts of

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

10/3/8- (Date) W.S. McClain

W.S. MCCLAIN, MAJOR USMC
Authorized Certifying Officer.

ACCOUNTING CLASSIFICATION (Revised 7-65)

APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONTROL AND SUB. ALLOT. NO.	AUTH. ACCT'G ACTIVITY	TYPE	PROPERTY ACCT'G ACTY	COST CODE	AMOUNT
17-1106.2720	000	60909 0	060909	2D	000000	11111B8DLP0I	$100.00
17-1106.2730	000	60909 0	060909	2D	000000	139068B80IT3	$268.71

Paid by Check(s) No.(s)

Paid by cash, $ $368.71 on 3 October 198- (Date)

Payee Lawrence R. Moore

☆U. S. GOVERNMENT PRINTING OFFICE: 1966 OF - 797-777

NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

SHIP'S OR COMMISSARY STORE SALE OF MEALS

U. S. MARINE CORPS, 7TH FSSG, FMF

Month of OCTOBER, 19 8-

☆ GPO : 1953—O—281445

DATE	AMOUNT IN WORDS		FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
	Dollars	Cents				
10/3/8-	FORTY TWO	NO	42	00	Jesse L. Chow	L. Mestes
TOTAL						

VOUCHER FOR DISBURSEMENT AND/OR COLLECTION—NAVCOMPT FORM 2277 (8PT.) (2-81) S/N 0104-LF-702-2770 Page 1 of 1 Pages

1. Purpose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
DISB. ☐ COLLECT ☒	3 Oct 198-			CV 00002

6. FROM:

M.E. MILLARD
334456677
HQHQCO 7th FSSG, FMF

7. PAID BY:
CHECK NO.

(60909)
7TH FSSG, FMF CLNC

3 Oct 198-
8190

8. TO:

Disbursing Officer
7TH FSSG, FMF,
Camp Lejeune, N.C. 28542

9. ARTICLES, SERVICES OR ITEMS

A. INVOICE OR ORDER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
		Cash collection to offset overpayment of pay and allowance.				$56.00

FOR INSTRUCTIONAL PURPOSES ONLY

G. DISCOUNT TERMS

H. TOTAL

I. TYPE OF PAYMENT OR BILL: COMPLETE ☐ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

ACCOUNTING CLASSIFICATION TO BE CREDITED *(COLLECTION)*

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)
	17-1105	2702	011	12690	0	000027	2I	000000	000000071130	$56.00

12. DEDUCTIONS

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D. TAX	E. RESERVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN (U.S. CURRENCY ONLY)

H. CURRENCY: EXCHANGE RATE =$1.00 I. TOTAL DEDUCTIONS

13. ACCOUNTING CLASSIFICATION TO BE CHARGED *(DISBURSEMENT)*

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)

L. TOTAL NET AMOUNT TO BE PAID *(BLOCK 9-H MINUS BLOCK 12-I)*

14. INSPECTION REPORT NOS:

15. GOV'T B/L NOS:

16. APPROVED

BY _____

TITLE _____

(DATE)

17. CERTIFIED

BY L. Mertes

3 Oct 8- TITLE Disbursing Officer

(DATE)

18. PAYMENT RECEIVED:

PAYEE–

PER–

TITLE–

ANDARD FORM 1098
vised July 1980
epartment of the Treasury
FRM 4-7000
98-110

SCHEDULE OF CANCELED OR UNDELIVERED CHECKS

CANCELED: [X] UNDELIVERED: [ ]

EPARTMENT OR ESTABLISHMENT: NAVY	SCHEDULE NUMBER: CV 00003
JREAU OR OFFICE: MARINE CORPS	SHEET NUMBER: 1
OCATION: 7TH FORCE SERVICE SUPPORT GROUP, FMF, CAMP LEJEUNE N.C.	D. O. SYMBOL NO.: 8190
CCOUNTING PERIOD:	AGENCY LOCATION CODE (ALC): (60909)

DATE OF ISSUE	CHECK NUMBER	PAYEE	VOUCHER NUMBER APPLICABLE	AMOUNT	SYMBOL OF APPROPRIATION OR FUND TO BE CREDITED
9/19/8-	11181	CHARLES, Thomas J. 347 82 7764	PR# 707	$35.00	17-1105.2702 011 12690 0 000027 2I 000000 0000000 71130

The State Treasury 15-61

00011181

Check No.

00011181

Year

09 19 8-

Pay to the order of T J CHARLES 347 82 7764

DOLLARS CENTS

$*****35*00

$35DOLLARS AND 00CENTS

L. Mertes

PR# 707

DISBURSING OFFICER

TOTAL	$35.00	

The amount of the above check(s) was deposited for credit in the account of the U.S. Treasury, on deposit ticket no. 302220	DATE OF DEPOSIT TICKET 10/3/8-	FORWARDED (Date)
DISBURSING OR ACCOUNTABLE OFFICER L. Mertes L.MERTES, COL. USMC	DATE 10/3/8-	BY (Name)
		TITLE

NSN 7540-00-634-4287

PREVIOUS EDITION NOT USABLE

STANDARD FORM 215 (REV. 5-78)
PRESCRIBED BY DEPT. OF TREASURY
I TFRM 5-3000 215-102

DEPOSIT TICKET

DEPARTMENT OF THE TREASURY
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK (M M D D Y Y)	8 DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT
(1) 302219	(2) 10-03-8-	(3) 8190	(4) 68.11

(5) AGENCY USE

FOR INSTRUCTIONAL PURPOSES ONLY

DISBURSING OFFICER
7TH FSSG, FMF
CAMP LEJEUNE, N.C. 28542

(9) DEPOSITORS TITLE DEPARTMENT OR AGENCY AND ADDRESS

(7) NAME AND ADDRESS OF DEPOSITARY
First Citizens Bank and
Trust Jacksonville N.C.

(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN.

AUTHORIZED SIGNATURE

M M D D Y Y
CONFIRMED DATE

DEPOSITARY DATE, SIGN, AND RETURN THIS COPY TO DEPOSITOR

ORIGINAL

STANDARD FORM 215 (REV. 5-78)
PRESCRIBED BY DEPT. OF TREASURY
I TFRM 5-3000 215-102

DEPOSIT TICKET

DEPARTMENT OF THE TREASURY
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK (M M D D Y Y)	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT
(1) 302220	(2) 10-03-80	(3) 8190	(4) 35.00

(6) AGENCY USE

FOR INSTRUCTIONAL PURPOSES ONLY

DISBURSING OFFICER
7TH FSSG, FMF
CAMP LEJEUNE, N.C. 28542

(7) NAME AND ADDRESS OF DEPOSITARY
FEDERAL RESERVE BANK OF RICHMOND
RICHMOND, VIRGINIA 23219

(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN.

AUTHORIZED SIGNATURE

CONFIRMED DATE (M M D D Y Y)

(9) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS

DEPOSITARY DATE, SIGN, AND RETURN THIS COPY TO DEPOSITOR.

ORIGINAL

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

FOR INSTRUCTIONAL PURPOSES ONLY

MILITARY PAY VOUCHER (OCR)

TYPE AN "X" IN THIS BOX. CONTINUE TYPING "XS" ON THIS LINE TO ASSURE ALIGNMENT HERE

IDENTIFICATION

PROGRAM NUMBER	1. DEPARTMENT	2. VOUCHER NUMBER
J05	U S MARINE CORPS	00010

3. ATTACHMENT	4. ORGANIZATION AND LOCATION	5. FOREIGN COUNTRY CODE	6. PAYROLL NUMBER
2 PAGES	DISBURSING OFFICE 7TH FSSG FMF		028

7. PURPOSE OF PAYMENT	8. DATE PAID
USMC SPECIAL PAYMENT	8-1015

9. IDENTIFICATION NUMBER	10. LAST NAME, FIRST NAME, MIDDLE INITIAL	11. MCFC USE ONLY

12.

13. PAID BY

PAID
(60909)
7TH FSSG, FMF

15 Oct 198-
L. MERTES
8190

BRIEF STAMP

CERTIFICATION

I CERTIFY this voucher is correct and proper for payment from the appropriation and/or fund indicated below.

14. TYPE NAME OF DISBURSING OFFICER OR CERTIFYING OFFICER	15. DSSN	16. SIGNATURE OF DISBURSING OFFICER OR CERTIFYING OFFICER
L. MERTES	8190	L. Mertes

As Agent Officer to the above Disbursing Officer, I CERTIFY the amounts shown on the attached money lists have been paid by me to members listed thereon after proper identification.

17. SIGNATURE OF AGENT OFFICER	18. DATE PAID

APPROPRIATION CHARGES

19. AMOUNT	20. APPROPRIATION
$250.00	17 1105/2701/011/2I/71110
$125.00	17 1105/2702/011/2I/71130

21. TOTAL

$375.00

PAYMENT DATA

CHECK

22. AMOUNT

23. PAID BY CHECK NUMBERS FROM TO INCL.

CASH

24. AMOUNT

25. I ACKNOWLEDGE RECEIPT OF CASH PAYMENT IN AMOUNT STATED.

SIGNATURE OF PAYEE (FOR AN INDIVIDUAL CASH PAYMENT)

DD FORM 1 JAN 69 117-MC

TRAVEL VOUCHER OR SUBVOUCHER

(Complete by typewriter, ink, or ball point pen (PRESS HARD) do not use pencil)

READ PRIVACY ACT STATEMENT ON REVERSE PRIOR TO COMPLETING THIS FORM.

10. FOR DO USE ONLY

DO VOUCHER NO. 00011

SUBVOUCHER NO.

PAID BY

{60909}

7TH FSSG, FMF, CLNC

D8190

15 October 198_

LAST NAME FIRST NAME MIDDLE INITIAL (Print/Type)	GRADE/RANK	SSN
CHARLIE, Joseph B	PFC	527 65 1927

CHECK MAILING ADDRESS (Include ZIP Code)	DUTY PHONE NO
HqCo, HqBn, 7TH FSSG, FMF CLNC	9-6842

ORGANIZATION AND STATION

"SAME AS ABOVE"

TRAVEL ORDERS (Paragraph, S.O. No., Issuing Hq., Date) (Include amending orders)

MCSO 94-8

PRIOR TRAVEL PAYMENTS OR ADVANCES UNDER THESE ORDERS (Amount, DO Voucher No., Date Received, Place paid, or DO Station No. If none, so state)

NONE

1. ITINERARY (See Item 25 for Symbols)

DATE 19 8	LOCAL TIME (24 Hour Clock)		PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)	MODE OF TRAVEL	REASON FOR STOP	2. COST OF LODGING	3. NUMBER OF MEALS GOVT / DED*	OPEN MESS	4. POC MILES
10/1	DEP	0850	QUANTICO VA	CB					
10/1	ARR	1255			LV				
10/14	DEP	1410	RALEIGH NC	CB					
10/14	ARR	1645			MC				
	DEP		CAMP LEJEUNE NC						
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								

COMPUTATIONS

312 miles x $.15 = $46.80

10/14 $44.94 x 1 = $44.94

5. REIMBURSABLE EXPENSES/CHARGE FOR DEDUCTIBLE MEALS * (See Item 24)

DATE	NATURE AND EXPLANATION	AMT CLAIMED	ALLOWED
	DET: 10/1		
	DE: 10/2 - 13 {12}		
	TR: 10/14 {1}		

6. Long distance telephone calls are certified as necessary in the interest of the Government.

APPROVING OFFICER (31 USC 680a)

7. TR'S/MTA'S/MT'S (If none, so state)

NUMBER	FROM	TO

FOR INSTRUCTIONAL PURPOSES ONLY

SUMMARY OF PAYMENT

Per Diem	
Actual Expense	
Mileage or Transp Allowances	$91.74
Reimbursable Expenses	
Total Entitlement	$91.74
Less Previous Payments	
Less Voucher Deductions	
Amt Charged to Acctg Class	$91.74

11. PAYMENT DESIRED CHECK [X] CASH

8. LEAVE STATEMENT: _____ days _____ hours taken between _____ and _____

12. [ ] PER DIEM REQUESTED

9. POC TRAVEL: [ ] OWNER/OPERATOR (See Item 22d) [ ] PASSENGER

13. BAS RATE

PENALTY: The penalty for willfully making a false claim is: A MAXIMUM FINE OF $10,000 OR MAXIMUM IMPRISONMENT OF 5 YEARS, OR BOTH (U.S. Code, Title 18, Section 287.)

→ I hereby claim any amount due me. The statements on face, reverse, and attached are true and complete. Payment or credit has not been received.

14. SIGNATURE OF CLAIMANT: Joseph B Charlie JOSEPH B CHARLIE

DATE 15 OCT 198

15. ACCOUNTING CLASSIFICATION

17_1105.2752	021	43690/0	000027	2D	000000	00000074123	$46.80
17_1105.2752	021	43690/0	000027	2D	000000	00000074125	$44.94

16 COLLECTION DATA

17 COMPUTED BY	18 AUDITED BY	19 TVL RCRD POSTED BY	20 RECEIVED (Payee signature and date or check no.)	21. AMOUNT PAID
			Joseph B Charlie 15 Oct 198	→ $91.74

DD FORM 1 JUN 78 1351-2

EDITION OF 1 JUL 65 WILL BE USED UNTIL EXHAUSTED.

Exception to SF 1012 and 1012a approved by NARS, GSA April 1978.

TRAVEL VOUCHER

BUREAU VOUCHER NUMBER

D.O. VOUCHER NO. 00012

I. PAYMENT FOR

1. ADVANCE OF TRAVEL ALLOWANCES *(TDY/TAD)*		6. TRANSPORTATION OF DEPENDENTS	X
2. ADVANCE OF TRAVEL ALLOWANCES *(PCS)*		7. DISLOCATION ALLOWANCE	X
3. ACCRUED PER DIEM FOR TDY/TAD		8. TRAILER ALLOWANCE	
4. SETTLEMENT OF TDY/TAD TRAVEL		9.	
5. SETTLEMENT OF PCS TRAVEL	X	10.	

PAID BY

{60909}
7TH FSSG, FMF, CLNC
D8190
15 October 198_

II. INDIVIDUAL PAYMENT

1. PAYEE *(Last Name, First, Middle Initial)*: TANGO, Fred G
2. RANK OR GRADE: MSGT
3. SSN: 789 12 3456
4. ORGANIZATION AND STATION: HqCo, HqBn, 7th FSSG. FMF Camp Lejeune, NC 28542
5. TRAVEL ORDER: MCSO 100-8
6. ADVANCE OF TRAVEL ALLOWANCES ELECTED BY ABOVE-NAMED MEMBER AS FOLLOWS:

7. CHECK NUMBER	8. CHECK DATE	9. AMOUNT PAID	10. DATE PAID	11. RECEIVED IN CASH *(Signature of payee)*
7427	8-1015	$532.44	8 1015	

III. PAYMENTS CONSOLIDATED

1. PER SUBVOUCHER NO. THROUGH ATTACHED.
2. PER TRAVEL ALLOWANCE PAYMENT LISTS ATTACHED.

IV. APPROVED FOR PAYMENT *(When required by individual service regulations)*

1. TYPED NAME AND TITLE
2. SIGNATURE

V. REMARKS

DET: 9/8
PR: 9/9 - 12 {4}
DE: 9/13 - 10/11 {30}
TR: 10/12 {1}

FOR INSTRUCTIONAL PURPOSES ONLY

VI. ACCOUNTING CLASSIFICATION(S)

APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUR. CONT. NO./SUB. ALLOT. NO.	AUTH. ACCT'G ACTIVITY	TYPE	AUXILIARY COST CODE	COST CODE	AMOUNT
17 1105.2752	021	43690/0	000027	2D	000000	00000074123	$45.00
17 1105.2752	021	43690/0	000027	2D	000000	00000074125	$44.94
17 1105.2752	021	43690/0	000027	2D	000000	00000074179	$42.00
17 1105.2752	021	43690/0	000027	2D	000000	00000074167	$400.50

COMPUTED BY	AUDITED BY	POSTED TO TVL RECORD BY	DATE ENTERED	AMOUNT PAID
				$532.44

DD FORM 1 JUL 65 1351 (7PT)(NAVY OVERPRINT) S/N 0102-LF-013-2502

FORM APPROVED BY COMP. GEN., U.S. APRIL 28, 1972

TRAVEL VOUCHER OR SUBVOUCHER

(Complete by typewriter, ink, or ball point pen (PRESS HARD) do not use pencil)

READ PRIVACY ACT STATEMENT ON REVERSE PRIOR TO COMPLETING THIS FORM.

LAST NAME FIRST NAME MIDDLE INITIAL (Print/Type)	GRADE/RANK	SSN
HOTEL, Clarence L	GYSGT	247 74 2011

CHECK MAILING ADDRESS (Include ZIP Code): HqCo, HqBn, 7TH FSSG,FMF CLNC

DUTY PHONE NO.: 9-6842

ORGANIZATION AND STATION: "SAME AS ABOVE"

TRAVEL ORDERS (Paragraph, S.O. No., Issuing Hq., Date) (Include amending orders): Hq, 7th FSSG, FMF Camp Lejeune, NC 28542 TON 0123

PRIOR TRAVEL PAYMENTS OR ADVANCES UNDER THESE ORDERS (Amount, DO Voucher No., Date Received, Place paid, or DO Station No. If none, so state): $58.00 DOV 22345 SYM D8190 dated 30 Sep 198_

10. FOR DO USE ONLY

DO VOUCHER NO.: 00013

SUBVOUCHER NO.:

PAID BY

{60909}

7TH FSSG, FMF, CLNC

D8190

15 October 198_

1. ITINERARY (See Item 25 for Symbols)

DATE 19 8	LOCAL TIME (24 Hour Clock)		PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)	MODE OF TRAVEL	REASON FOR STOP	2. COST OF LODGING	3. NUMBER OF MEALS GOVT / DED *	OPEN MESS	4. POC MILES
10/1	DEP	0805	CAMP LEJEUNE NC	PA					
10/1	ARR	1430			TD		10/1		
10/14	DEP	0830	FT BRAGG NC	PA			{1}		
10/14	ARR	1500			MC		10/2-13		
	DEP		CAMP LEJEUNE NC				{ALL}		
	ARR						10/14		
	DEP						{1}		
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								

COMPUTATIONS

10/1 $50.00-54%-13%-$1.68-13%+$1.38=$9.70

10/2- $50.00-54%-39%+$1.38x 10/13 3=$7.64x12=$91.68

10/14 $50.00-54%-13%+$1.38-$1.68-13%=$9.70

152 miles x $.16 x 2 = $48.64

5. REIMBURSABLE EXPENSES/CHARGE FOR DEDUCTIBLE MEALS * (See Item 24)

DATE	NATURE AND EXPLANATION	AMT CLAIMED	ALLOWED

6. Long distance telephone calls are certified as necessary in the interest of the Government.

APPROVING OFFICER (31 USC 680a)

7. TR'S/MTA'S/MT'S (If none, so state)

NUMBER	FROM	TO

FOR INSTRUCTIONAL PURPOSES ONLY

SUMMARY OF PAYMENT

Per Diem	$111.08
Actual Expense	
Mileage or Transp Allowances	$48.64
Reimbursable Expenses	
Total Entitlement	$159.72
Less Previous Payments	$58.00CR
Less Voucher Deductions	
Amt Charged to Acctg Class	$101.72

11. PAYMENT DESIRED: CHECK ☐ CASH ☒

12. ☒ PER DIEM REQUESTED

13. BAS RATE

8. LEAVE STATEMENT: _____ days _____ hours taken between _____ and _____

9. POC TRAVEL: ☒ OWNER/OPERATOR (See Item 22d) ☐ PASSENGER

PENALTY: The penalty for willfully making a false claim is: A MAXIMUM FINE OF $10,000 OR MAXIMUM IMPRISONMENT OF 5 YEARS, OR BOTH (U.S. Code, Title 18, Section 287.)

I hereby claim any amount due me. The statements on face, reverse, and attached are true and complete. Payment or credit has not been received.

14. SIGNATURE OF CLAIMANT: Clarence L Hotel — CLARENCE L HOTEL

DATE: 15 OCT 198

15. ACCOUNTING CLASSIFICATION

17_1106.2710	000	11599/0	060909	2D	000123	BD8057676700	$159.72
17_1106.2710	000	11599/0	060909	1K	000123	BD8057676700	$58.00CR

16. COLLECTION DATA

17. COMPUTED BY	18. AUDITED BY	19. TVL RCRD POSTED BY	20. RECEIVED (Payee signature and date or check no.)	21. AMOUNT PAID
			Clarence L Hotel 15 Oct 198	$101.72

DD FORM 1 JUN 78 1351-2

EDITION OF 1 JUL 65 WILL BE USED UNTIL EXHAUSTED.

Exception to SF 1012 and 1012a approved by NARS, GSA April 1978.

NAVMC 430-FD (REV. 1-66)
SUPERSEDES NAVMC 430-SD (REV. 6-63) AND NAVMC 429-SD (REV. 12-50) WHICH WILL BE USED.

1. COMMANDING OFFICER'S DELEGATION OF AUTHORITY TO RECEIPT FOR FUNDS

15 October 198-
(Date)

HqCo., HqBn., 7TH FSSG, FMF Camp Lejeune, North Carolina 28542
(Official mailing address of commanding officer)

PETER B. DOG (Name), 1stLt (Rank)

is hereby delegated to receive and receipt for such funds as may be turned over to him by the disbursing officer for payment to the enlisted personnel of this command. A combination lock type safe will be provided for the exclusive use of the paying officer.

Peter B. Dog
(Specimen signature of paying officer)

I. M. Leader
I. M. LEADER
(Signature of commanding officer)

2. RECEIPT FOR CASH TURNED OVER TO COMMANDING OFFICER OR DELEGATED SUBORDINATE OFFICER

15 October 198-
(Date)

HqCo., HqBn., 7TH FSSG, FMF Camp Lejeune, North Carolina 28542
(Official mailing address of commanding officer)

Received of L. Mertes (Name of disbursing officer), Col. (Rank), USMC,

Pay Roll Money List computed to 15 October 198- (Date) and

the sum of **SIX THOUSAND EIGHT HUNDRED DOLLARS* (Amount in words)

(Amount in words) ($ 6,800.00 (Figures)), in cash,

for payment to the enlisted personnel of this command, for which sum I hold myself accountable to the United States.

FOR INSTRUCTIONAL PURPOSES ONLY

CHANGE LIST		
DENOMINATION	NUMBER	AMOUNT
$20	250	$5,000.00
$10	150	1,500.00
$5	40	200.00
$1	100	100.00
	TOTAL	$6,800.00

Peter B. Dog
Peter B. DOG
(Signature of officer receiving funds)

1stLt., USMC.
(Rank)

NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

SHIP'S OR COMMISSARY STORE SALE OF MEALS

☆ GPO : 1953—O—281445

U. S. MARINE CORPS, 7TH FSSG, FMF

Month of OCTOBER, 19 8-

DATE	AMOUNT IN WORDS		FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
	Dollars	Cents				
10/3/8-	FORTY TWO	NO	42	00	Jesse L. Chow	L. Mentes
10/15/8-	THIRTY EIGHT	NINTY	38	90	Jesse L. Chow	L. Mentes
TOTAL						

DREW EXCHANGE FOR CASH - DISBURSEMENTS CHECK AND CASHED IT AT THE First Citizens Bank and Trust Company, Jacksonville, North Carolina

(See Check Record)

DOF 0310
NOV 1985

CLAIM CERTIFICATION AND VOUCHER FOR DEATH GRATUITY PAYMENT
(Act August 1, 1956, 70 Stat. 857, and regulations pursuant thereto)

1. BUREAU VOUCHER NO.

2. D. O. VOUCHER NO. 00014

3. APPROPRIATION SYMBOL AND TITLE
17 1105.2762 042 53690 0 000027 2D 000000 000000071163

4. ACCOUNTS OF
PAID
(60909)
7TH FSSG, FMF
15 October 198-
8190

THE UNITED STATES, DR. TO:

5. NAME AND ADDRESS OF PAYEE *(Street and Number, City and State)*

FOR THE SIX MONTHS' GRATUITY PAY AS THE RESULT OF THE DEATH OR PRESUMED DEATH IN ACCORDANCE WITH A FINDING BY THE SECRETARY OF THE SERVICE CONCERNED. THE SIX MONTHS' GRATUITY IS AN AMOUNT EQUAL TO SIX TIMES THE MONTHLY RATE OF MILITARY PAY (EXCLUDING ALLOWANCES) RECEIVED BY THE DECEASED SERVICE MEMBER AT THE TIME OF DEATH, WITH AN $800 MINIMUM AND A $3,000 MAXIMUM.

6. SERVICE PERSON *(Last name—First name—Middle initial)*	7. SERVICE NUMBER	8. GRADE
CLARK, Kent	206 96 9019	Captain

9. PLACE OF DEATH	10. DATE OF DEATH	11. YEARS SERVICE
7TH FSSF, FMF Camp Lejeune, N.C.	12 October 198-	over 10 years

12. ADDITIONAL PAY FOR *(Identified by type)*	13. TOTAL MONTHLY PAY *(Including Block 12)*	14. DUE PAYEE
None	$1,330.80	$3,000.00

15. **CERTIFICATE OF PAYEE** *(Place an "X" in one of the following boxes, according to your relationship to the decedent)*

I CERTIFY THAT I HAVE NOT RECEIVED THE SIX MONTHS' GRATUITY PAY; THAT $1,330.80 x 6 mos = $3,000.00 (maximum)

☐ (a) I AM ☒ **HIS WIDOW** ☐ **HER WIDOWER.** *(Complete only Block 17a and have Block 17 signed by two certifying witnesses)*

☐ (b) I AM A CHILD OF THE DECEDENT; THAT THERE IS NO WIDOW (widower) SURVIVING; THAT THE CONTENTS OF BLOCK 16 ARE ACCURATE AS SHOWN. *(If payee is a minor at time of preparation of this form, Block 17a must be completed by the duly appointed guardian and documentary proof of guardianship furnished. Complete Blocks 16 and 17a and have Block 17 signed by two certifying witnesses.)*

☐ (c) I AM THE ☐ **FATHER** ☐ **MOTHER** ☐ **BROTHER** ☐ **SISTER** OF THE DECEDENT; THAT THERE IS NO WIDOW (widower), OR CHILD SURVIVING. *(Complete Blocks 16 and 17a and have block 17 signed by two certifying witnesses.)*

16. **LIST CHILDREN OF THE DECEDENT** *(If none, so state. Use reverse side if more space is needed)*

NAME	ADDRESS

FOR INSTRUCTIONAL PURPOSES ONLY

17. **CERTIFICATE OF WITNESSES TO SIGNATURE OF PAYEE** *(Two witnesses are required)*

I CERTIFY THAT I AM PERSONALLY WELL ACQUAINTED WITH THE ABOVE-NAMED PAYEE THAT I HAVE READ THE ABOVE STATEMENT WHICH WAS SIGNED IN MY PRESENCE AND THAT SAID STATEMENT IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF

17a. SIGNATURE OF PAYEE *(Must be affixed in the presence of two witnesses)*
Helen L. Clark

SIGNATURE AND ADDRESS OF 1ST WITNESS	SIGNATURE AND ADDRESS OF 2D WITNESS	ADDRESS OF PAYEE
Mrs J. B. Burke 701 Short Street Jacksonville, N.C.	Mrs A. S. Long 703 Short Street Jacksonville, N.C.	702 Short Street Jacksonville, N.C.

18. **ADMINISTRATIVE STATEMENT** DATE 15 October 198-

THE ABOVE-NAMED PAYEE, IS AUTHORIZED TO RECEIVE THE SIX MONTHS' GRATUITY PAY ON ACCOUNT OF THE DEATH OF THE DECEDENT; THAT BROTHER AND/OR SISTER PAYEES HAVE BEEN SO DESIGNATED BY THE DECEDENT IN THOSE CASES WHERE PARENT(S) ALSO SURVIVE AND THAT PAYMENT THEREOF IS APPROVED IN THE AMOUNT OF $ 3,000.00

PAID BY CHECK DRAWN IN FAVOR OF PAYEE NAMED ABOVE

CHECK NUMBER	AMOUNT OF CHECK	DATE OF CHECK
7429	$3,000.00	15 October 198-

SIGNATURE
I. M. Leader

TYPED NAME AND TITLE
I. M. LEADER, CAPTAIN, COMMANDING

NOTE: *Penalty for presenting false claims or making false statements in connection with claims: Fine of not more than $10,000 or imprisonment for not more than five years or both. Act 25 June 1948, 18 U. S. C. 287, 1001.*

DD FORM 1 DEC 57 397 PREVIOUS EDITIONS OF THIS FORM AND DD FORM 397-1, 1 NOV 50, ARE OBSOLETE General, U. S. 7 ☆ U. S. GOVERNMENT PRINTING OFFICE 1958 O-F-453757

VOUCHER FOR DISBURSEMENT AND/OR COLLECTION—NAVCOMPT FORM 2277 (8PT.) (2-81) S/N 0104-LF-702-2

1. Purpose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
DISB. ☐ COLLECT ☒	15 Oct 198-			00004

6. FROM:

7. PAID BY:
CHECK NO.

(60909)
7TH FSSG, FMF CLNC

15 Oct 198-
8190

8. TO:

Disbursing Officer
7th FSSG, FMF
Camp Lejeune, N.C. 28542

9. ARTICLES, SERVICES OR ITEMS

A. INVOICE OR ORDER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
	10/15	Overpayment of Pay and Allowance Arthur J. VESSEY 2NDLT 967341794 USMC				503.00

FOR INSTRUCTIONAL PURPOSES ONLY

G. DISCOUNT TERMS

H. TOTAL

0. TYPE OF PAYMENT OR BILL: COMPLETE ☐ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

I. ACCOUNTING CLASSIFICATION TO BE CREDITED (COLLECTION)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)
	17-1105	2701	011	11690	0	000027	2I	000000	000000071110	$503.00

12. DEDUCTIONS

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D. TAX	E. RESERVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN (U.S. CURRENCY ONLY)

H. CURRENCY: EXCHANGE RATE =$1.00 I. TOTAL DEDUCTIONS

13. ACCOUNTING CLASSIFICATION TO BE CHARGED (DISBURSEMENT)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)

L. TOTAL NET AMOUNT TO BE PAID (BLOCK 9-H MINUS BLOCK 12-I)

14. INSPECTION REPORT NOS:

15. GOV'T B/L NOS:

16. APPROVED

BY _____

TITLE _____

(DATE)

17. CERTIFIED

BY L. Mutes

10/15/8- TITLE Disbursing Officer

(DATE)

18. PAYMENT RECEIVED:

PAYEE–

PER–

TITLE–

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
VARIOUS		$	$	$	
C & SS					
COMMISSARY STORES					
SALE OF MEALS					
CSRDF	.01				
	.02				
ELIF	.01				
	.02				
FEHB	.01				
	.02				
FICA AND INCOME TAX					
SAVINGS DEPOSITS					
NIF					
TOTAL					

DAILY TOTAL COLLECTIONS	$
TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
MILITARY ROLLS				
CIVILIAN ROLLS *(General)*				
CIVILIAN ROLLS *(NIF)*				
PUBLIC VOUCHERS *(General)*				
PUBLIC VOUCHERS *(NIF)*				
TOTAL				

DAILY TOTAL DISBURSEMENTS	$
CONFIRMED DEPOSITS	$
TOTAL DECREASES IN ACCOUNTABILITY	$
ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
TOTAL ASSETS		$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

FOR INSTRUCTIONAL PURPOSES ONLY

TYPE AN "X" IN THIS BOX. CONTINUE TYPING "XS" ON THIS LINE TO ASSURE ALIGNMENT HERE

MILITARY PAY VOUCHER (OCR)

IDENTIFICATION

PROGRAM NUMBER	1. DEPARTMENT	2. VOUCHER NUMBER
J05	U S MARINE CORPS	00015

3. ATTACHMENT	4. ORGANIZATION AND LOCATION	5. FOREIGN COUNTRY CODE	6. PAYROLL NUMBER
5 PAGES	HQ CO HQ BN 7TH FSSG, FMF		001

7. PURPOSE OF PAYMENT	8. DATE PAID
USMC REGULAR PAYMENT	8 1015

9. IDENTIFICATION NUMBER	10. LAST NAME, FIRST NAME, MIDDLE INITIAL	11. MCFC USE ONLY

12.

13. PAID BY

PAID
(60909)
7TH FSSG, FMF

17 Oct 198-
L. MERTES
8190
BRIEF STAMP

CERTIFICATION

I CERTIFY this voucher is correct and proper for payment from the appropriation and/or fund indicated below.

14. TYPE NAME OF DISBURSING OFFICER OR CERTIFYING OFFICER	15. DSSN	16. SIGNATURE OF DISBURSING OFFICER OR CERTIFYING OFFICER
L. MERTES	8190	

As Agent Officer to the above Disbursing Officer, I CERTIFY the amounts shown on the attached money lists have been paid by me to members listed thereon after proper identification.

17. SIGNATURE OF AGENT OFFICER	18. DATE PAID

APPROPRIATION CHARGES

19. AMOUNT	20. APPROPRIATION
$2705.00	17 1105/2701/011/2I/71110
$4095.00	17 1105/2702/011/2I/71130

21. TOTAL
$6800.00

PAYMENT DATA

CHECK	22. AMOUNT	23. PAID BY CHECK NUMBERS FROM	TO	INCL.
CASH	24. AMOUNT			

25. I ACKNOWLEDGE RECEIPT OF CASH PAYMENT IN AMOUNT STATED.

SIGNATURE OF PAYEE (FOR AN INDIVIDUAL CASH PAYMENT)

DD FORM 1 JAN 69 117-MC

NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

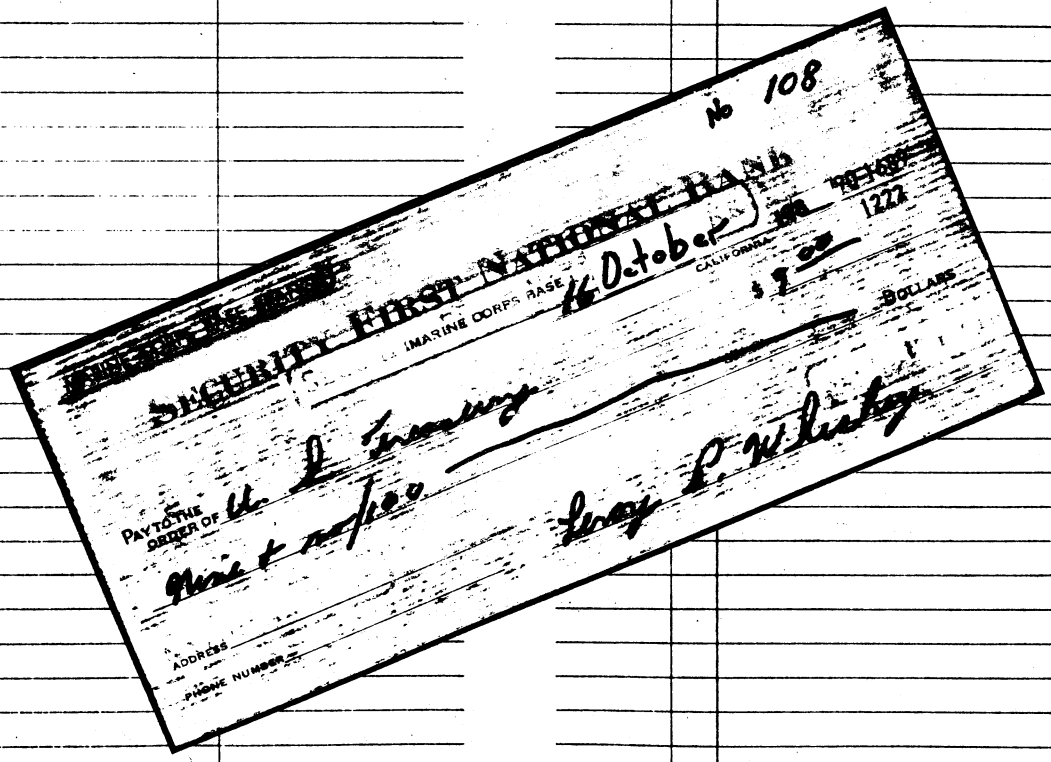
SHIP'S OR COMMISSARY STORE CLO SALES

U. S. MARINE CORPS, 7TH FSSG, FMF

Month of OCTOBER, 19 8-

☆ GPO : 1953—O—281445

DATE	AMOUNT IN WORDS		FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
	Dollars	Cents				
10/1/8-	ONE HUNDRED EIGHT	NINE	108	09	Troy Y. Haly	L. Mertes
10/2/8-	FIFTY THREE	ELEVEN	53	11	Troy Y. Haly	L. Mertes
10/17/8-	THREE HUNDRED NINETEEN	FOUR	319	04	Troy Y. Haly	L. Mertes
TOTAL						



FOR INSTRUCTIONAL PURPOSES ONLY

TYPE AN "X" IN THIS BOX. CONTINUE TYPING "XS" ON THIS LINE TO ASSURE ALIGNMENT HERE

MILITARY PAY VOUCHER (OCR)

IDENTIFICATION

PROGRAM NUMBER	1. DEPARTMENT	2. VOUCHER NUMBER
J05	U S MARINE CORPS	00016

3. ATTACHMENT	4. ORGANIZATION AND LOCATION	5. FOREIGN COUNTRY CODE	6. PAYROLL NUMBER
4 PAGES	DISBURSING OFFICE 7TH FSSG FMF		029

7. PURPOSE OF PAYMENT	8. DATE PAID
USMC SPECIAL PAYMENT	8 1017

9. IDENTIFICATION NUMBER	10. LAST NAME, FIRST NAME, MIDDLE INITIAL	11. MCFC USE ONLY

12.

13. PAID BY

PAID
(60909)
7TH FSSG, FMF

17 Oct 198-
L.MERTES
8190

BRIEF STAMP

CERTIFICATION

I CERTIFY this voucher is correct and proper for payment from the appropriation and/or fund indicated below.

14. TYPE NAME OF DISBURSING OFFICER OR CERTIFYING OFFICER	15. DSSN	16. SIGNATURE OF DISBURSING OFFICER OR CERTIFYING OFFICER
L. MERTES	8190	

As Agent Officer to the above Disbursing Officer, I CERTIFY the amounts shown on the attached money lists have been paid by me to members listed thereon after proper identification.

17. SIGNATURE OF AGENT OFFICER	18. DATE PAID

APPROPRIATION CHARGES

19. AMOUNT	20. APPROPRIATION
$2600.00	17 1105/2701/011/2I/71110
$2965.00	17 1105/2702/011/2I/71130

21. TOTAL $5565.00

PAYMENT DATA

CHECK	22. AMOUNT	23. PAID BY CHECK NUMBERS FROM TO INCL.
CASH	24. AMOUNT	
		25. I ACKNOWLEDGE RECEIPT OF CASH PAYMENT IN AMOUNT STATED. SIGNATURE OF PAYEE (FOR AN INDIVIDUAL CASH PAYMENT)

DD FORM 1 JAN 69 117-MC

UNITED STATES MARINE CORPS
Headquarters Battalion
Seventh Force Service Support Group
Fleet Marine Force
Camp Lejeune, North Carolina 28542-5050

7210
15 October 198-

From: Gunnery Sergeant Troy T, HULY, 807 44 2388/3049 USMC
To: Commanding Officer, Headquarters Battalion, 7th FSSG, FMF, Camp Lejeune, N.C. 28542

Subj: Request for Change Fund

Ref: (a) NavCompt Manual Vol.IV para. 042451

1. In accordance with the provisions of reference (a) it is requested that I be authorized a change fund in the amount of $100.00 for use in connection with my duties as collection agent for the Clothing Sales Outlet, 7th FSSG, FMF.

Troy Y. Huly
TROY Y HULY

FIRST ENDORSEMENT on GySgt Troy Y. HULY's ltr 7210 of 15 Oct 198-

From: Commanding Officer
To: Disbursing Officer, 7th Force Service Support Group, FMF, Camp Lejeune N.C. 28542-5050

John Jones
JOHN JONES

CASH RECEIPT CERTIFICATE

RECEIVED FROM

L. MERTES, COL. USMC

THE SUM OF — (Amount in figures)

One Hundred---------- DOLLARS — $ 100.00***

for which I hold myself accountable to The United States of America

PURPOSE (State reason for receipt of funds)

For use as collection agent change fund

SIGNATURE Troy Y. Huly T.Y. HULY — NUMBER — DATE 17 October 198-

NAVCOMPT FORM 2114 (REV. 1-70)
S/N 0104-703-9602

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

FOR INSTRUCTIONAL PURPOSES ONLY

MILITARY PAY VOUCHER (OCR)

TYPE AN "X" IN THIS BOX. CONTINUE TYPING "XS" ON THIS LINE TO ASSURE ALIGNMENT HERE

IDENTIFICATION

PROGRAM NUMBER	1. DEPARTMENT	2. VOUCHER NUMBER
J05	U S MARINE CORPS	00017

3. ATTACHMENT	4. ORGANIZATION AND LOCATION	5. FOREIGN COUNTRY CODE	6. PAYROLL NUMBER
3 PAGES	DISBURSING OFFICE 7TH FSSG FMF		030

7. PURPOSE OF PAYMENT	8. DATE PAID
USMC SPECIAL PAYMENT	8 1019

9. IDENTIFICATION NUMBER	10. LAST NAME, FIRST NAME, MIDDLE INITIAL	11. MCFC USE ONLY

12.

13. PAID BY

PAID
(60909)
7TH FSSG, FMF

19 Oct 198-
L.MERTES
8190

BRIEF STAMP

CERTIFICATION

I CERTIFY this voucher is correct and proper for payment from the appropriation and/or fund indicated below.

14. TYPE NAME OF DISBURSING OFFICER OR CERTIFYING OFFICER	15. DSSN	16. SIGNATURE OF DISBURSING OFFICER OR CERTIFYING OFFICER
L MERTES	8190	L. Mertes

As Agent Officer to the above Disbursing Officer, I CERTIFY the amounts shown on the attached money lists have been paid by me to members listed thereon after proper identification.

17. SIGNATURE OF AGENT OFFICER	18. DATE PAID

APPROPRIATION CHARGES

19. AMOUNT	20. APPROPRIATION
$3095.00	17 1105/2701/011/2I/71110
$5025.00	17 1105/2702/011/2I/71130

21. TOTAL $8120.00

PAYMENT DATA

CHECK	22. AMOUNT	23. PAID BY CHECK NUMBERS FROM	TO	INCL.
CASH	24. AMOUNT			

25. I ACKNOWLEDGE RECEIPT OF CASH PAYMENT IN AMOUNT STATED.

SIGNATURE OF PAYEE (FOR AN INDIVIDUAL CASH PAYMENT)

DD FORM 1 JAN 69 117-MC

TRAVEL VOUCHER OR SUBVOUCHER

(Complete by typewriter, ink, or ball point pen (PRESS HARD) do not use pencil)

READ PRIVACY ACT STATEMENT ON REVERSE PRIOR TO COMPLETING THIS FORM.

10. *FOR DO USE ONLY*

DO VOUCHER NO: 00018

SUBVOUCHER NO.

LAST NAME FIRST NAME MIDDLE INITIAL *(Print/Type)*: FOXTROT, Harry P

GRADE/RANK: MAJOR

SSN: 222 34 7799

CHECK MAILING ADDRESS *(Include ZIP Code)*: HqCo, HqBn, 7TH, FSSG CLNC

DUTY PHONE NO.: 9-6842

ORGANIZATION AND STATION: "SAME AS ABOVE"

TRAVEL ORDERS *(Paragraph, S.O. No., Issuing Hq., Date) (Include amending orders)*: Hq, 7th FSSG, FMF Camp Lejeune, NC 28542 TON 0126

PRIOR TRAVEL PAYMENTS OR ADVANCES UNDER THESE ORDERS *(Amount, DO Voucher No., Date Received, Place paid, or DO Station No. If none, so state)*: NONE

PAID BY

{60909}
7TH FSSG, FMF, CLNC
D8190
19 October 198_

1. ITINERARY *(See Item 25 for Symbols)*

DATE 19 8	LOCAL TIME (24 Hour Clock)		PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)	MODE OF TRAVEL	REASON FOR STOP	2. COST OF LODGING	3. NUMBER OF MEALS GOVT/DED*	OPEN MESS	4. POC MILES
10/12	DEP	0810	CAMP LEJEUNE NC	GA					
10/12	ARR	2130			TD		10/12		
10/18	DEP	0630	MCSC PHIL PA	GA			{0}		
10/18	ARR	2010			MC		10/13-17		
	DEP		CAMP LEJEUNE NC				{ALL}		
	ARR						10/18		
	DEP						{0}		
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								

COMPUTATIONS

10/12 $50.00-54%-13%=$16.50
10/13-$50.00-54%-39%+$3.06 x
10/17 3=$12.68 x 5=$63.40
10/18 $50.00-54%=$23.00

5. REIMBURSABLE EXPENSES/CHARGE FOR DEDUCTIBLE MEALS * *(See Item 24)*

DATE	NATURE AND EXPLANATION	AMT CLAIMED	ALLOWED

6. Long distance telephone calls are certified as necessary in the interest of the Government.

APPROVING OFFICER *(31 USC 680a)*

7. TR'S/MTA'S/MT'S *(If none, so state)*

NUMBER	FROM	TO

SUMMARY OF PAYMENT

Per Diem	$102.90
Actual Expense	
Mileage or Transp Allowances	
Reimbursable Expenses	
Total Entitlement	$102.90
Less Previous Payments	
Less Voucher Deductions	
Amt Charged to Acctg Class	$102.90

11. PAYMENT DESIRED: [X] CHECK [ ] CASH

12. [X] PER DIEM REQUESTED

13. BAS RATE

8. LEAVE STATEMENT: _____ days _____ hours taken between _____ and _____

9. POC TRAVEL: [ ] OWNER/OPERATOR *(See Item 22d)* [ ] PASSENGER

PENALTY: The penalty for willfully making a false claim is: A MAXIMUM FINE OF $10,000 OR MAXIMUM IMPRISONMENT OF 5 YEARS, OR BOTH *(U.S. Code, Title 18, Section 287.)*

I hereby claim any amount due me. The statements on face, reverse, and attached are true and complete. Payment or credit has not been received.

14. SIGNATURE OF CLAIMANT: Harry P Foxtrot
HARRY P FOXTROT

DATE: 19 OCT 198

15. ACCOUNTING CLASSIFICATION

17_1106.2710 000 24620/0 000027 2D 000126 BD8057676800 $102.90

16. COLLECTION DATA

17. COMPUTED BY	18. AUDITED BY	19. TVL RCRD POSTED BY	20. RECEIVED *(Payee signature and date or check no.)*	21. AMOUNT PAID
			Harry P Foxtrot 19 Oct 198	$102.90

DD FORM 1 JUN 78 1351-2

EDITION OF 1 JUL 65 WILL BE USED UNTIL EXHAUSTED.

Exception to SF 1012 and 1012a approved by NARS, GSA April 1978.

NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

SHIP'S OR COMMISSARY STORE SALE OF MEALS

U. S. MARINE CORPS, 7TH FSSG, FMF

Month of OCTOBER, 19 8-

* GPO : 1953—O-281445

DATE	AMOUNT IN WORDS		FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
	Dollars	Cents				
10/3/8-	FORTY TWO	NO	42	00	Jesse L. Chow	L. Mentes
10/15/8-	THIRTY EIGHT	NINTY	38	90	Jesse L. Chow	L. Mentes
10/19/8-	TWENTY THREE	SEVEN	23	07	Jesse L. Chow	L. Mentes
TOTAL						

NAV. S. AND A. FORM 470 (REV. 11-53)

SAMPLE

CASH RECEIPT BOOK

SHIP'S OR COMMISSARY STORE CLO SALES

U. S. MARINE CORPS, 7TH FSSG, FMF

Month of OCTOBER, 19 8-

☆ GPO: 1953—O—281445

DATE	AMOUNT IN WORDS: Dollars	AMOUNT IN WORDS: Cents	FIGURES		I hereby certify that cash received in this store from sales in the amount set opposite my name has been turned over to the Officer in Charge.	I hereby acknowledge receipt, from the cashier, of the amount set opposite our names.
10/1/8-	ONE HUNDRED EIGHT	NINE	108	09	Troy Y. Haly	L. Mertes
10/2/8-	FIFTY THREE	ELEVEN	53	11	Troy Y. Haly	L. Mertes
10/17/8-	THREE HUNDRED NINETEEN	FOUR	319	04	Troy Y. Haly	L. Mertes
10/19/8-	SIXTY SEVEN	FORTY SIX	67	46	Troy Y. Haly	L. Mertes
TOTAL						

WELDON, N.C. 18 October 19 8 No. 69

66-911
5

THE BANK OF HALIFAX

$13.30 DOLLARS

PAY TO THE ORDER OF U. S. Treasury

Thirteen and 30/100

FOR Clothing Sales

Louis P. Edge

STANDARD FORM 215 (REV. 5-78)
PRESCRIBED BY DEPT. OF TREASURY
I TFRM 5-3000 215-102

DEPOSIT TICKET

DEPARTMENT OF THE TREASURY
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK (M M D D Y Y)	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT
(1) 302221	(2) 1 0 19 8 -	(3) 8190	(4) 22.20

(6) AGENCY USE

FOR INSTRUCTIONAL PURPOSES ONLY

DISBURSING OFFICER
7TH FSSG, FMF
CAMP LEJEUNE, N.C. 28542

(9) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS

(7) NAME AND ADDRESS OF DEPOSITARY
FEDERAL RESERVE BANK BRANCH
CHARLOTTE, N.C.

(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN.

AUTHORIZED SIGNATURE

CONFIRMED DATE (M M D D Y Y)

DEPOSITARY RETAIN THIS COPY.

ORIGINAL

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

FOR INSTRUCTIONAL PURPOSES ONLY

MILITARY PAY VOUCHER (OCR)

TYPE AN "X" IN THIS BOX. CONTINUE TYPING "XS" ON THIS LINE TO ASSURE ALIGNMENT HERE

IDENTIFICATION

PROGRAM NUMBER	1. DEPARTMENT	2. VOUCHER NUMBER
J05	U S MARINE CORPS	00019

3. ATTACHMENT	4. ORGANIZATION AND LOCATION	5. FOREIGN COUNTRY CODE	6. PAYROLL NUMBER
4 PAGES	HQCO HQBN 7TH FSSG FMF		002

7. PURPOSE OF PAYMENT	8. DATE PAID
USMC REGULAR PAYMENT	8 1030

9. IDENTIFICATION NUMBER	10. LAST NAME, FIRST NAME, MIDDLE INITIAL	11. MCFC USE ONLY

12.

13. PAID BY

PAID
(60909)
7TH FSSG,FMF

30 Oct 198-
L MERTES
8190

BRIEF STAMP

CERTIFICATION

I CERTIFY this voucher is correct and proper for payment from the appropriation and/or fund indicated below.

14. TYPE NAME OF DISBURSING OFFICER OR CERTIFYING OFFICER	15. DSSN	16. SIGNATURE OF DISBURSING OFFICER OR CERTIFYING OFFICER
L MERTES	8190	

As Agent Officer to the above Disbursing Officer, I CERTIFY the amounts shown on the attached money lists have been paid by me to members listed thereon after proper identification.

17. SIGNATURE OF AGENT OFFICER	18. DATE PAID

APPROPRIATION CHARGES

19. AMOUNT	20. APPROPRIATION
$2420.00	17 1105/2701/011/2I/71110
$1550.00	17 1105/2702/011/2I/71130

21. TOTAL

$3970.00

PAYMENT DATA

CHECK

22. AMOUNT

23. PAID BY CHECK NUMBERS FROM TO INCL.

CASH

24. AMOUNT

25. I ACKNOWLEDGE RECEIPT OF CASH PAYMENT IN AMOUNT STATED.

SIGNATURE OF PAYEE (FOR AN INDIVIDUAL CASH PAYMENT)

DD FORM 1 JAN 69 117-MC

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

VOUCHER FOR DISBURSEMENT AND/OR COLLECTION—NAVCOMPT FORM 2277 (BPT.) (2-51) S/N 0104-LF-702-2770

1. Purpose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
DISB. ☐ COLLECT ☒	31 Oct 198-			CV 00005

6. FROM:

7. PAID BY:
CHECK NO.

(60909)

7TH FSSG, FMF

31 October 198-

8190

8. TO:

Disbursing Officer
7th FSSG, FMF
Camp Lejeune, N.C. 28542

9. ARTICLES, SERVICES OR ITEMS

A. INVOICE OR ORDER NO	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
	10/31/8-	SNYDER, Henry R. SSGT 511 97 5027 USMC To offset overpayment of pay and allowances				$185.00

G. DISCOUNT TERMS

H. TOTAL

10. TYPE OF PAYMENT OR BILL: COMPLETE ☐ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

11. ACCOUNTING CLASSIFICATION TO BE CREDITED (COLLECTION)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)
	17-1105	2702	011	12690	0	000027	2I	000000	000000071130	$185.00

12. DEDUCTIONS

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D. TAX	E. RESERVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN (U.S. CURRENCY ONLY)

FOR INSTRUCTIONAL PURPOSES ONLY

H. CURRENCY: EXCHANGE RATE =$1.00 I. TOTAL DEDUCTIONS

13. ACCOUNTING CLASSIFICATION TO BE CHARGED (DISBURSEMENT)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)

L. TOTAL NET AMOUNT TO BE PAID (BLOCK 9-H MINUS BLOCK 12-I)

14. INSPECTION REPORT NOS:

15. GOV'T B/L NOS:

16. APPROVED

BY _____

TITLE _____

(DATE)

17. CERTIFIED

BY L. Mentes

10/31/8- TITLE Disbursing Officer

(DATE)

18. PAYMENT RECEIVED:

PAYEE—

PER—

TITLE—

HER FOR DISBURSEMENT AND/OR COLLECTION—NAVCOMPT FORM 2277 (8PT.) (2-81) S/N 010- LF-702-2770 Page 1 of

pose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
3. ☐ COLLECT ☒	31 Oct 198-			CV 00006

OM:

7. PAID BY:
CHECK NO.
(60909)
7TH FSSG, FMF
31 Oct 198-
8190

):

Disbursing Officer
7TH FSSG, FMF
Camp Lejeune, N.C. 28542

ARTICLES, SERVICES OR ITEMS

VOICE OR DER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
	1-31 Oct	JESS R. CHOW, 1stLt, USMC Sale of Meals in the General Mess for month of Oct 198-				$114.97

FOR INSTRUCTIONAL PURPOSES ONLY

DISCOUNT TERMS | H. TOTAL

TYPE OF PAYMENT OR BILL: COMPLETE ☐ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

ACCOUNTING CLASSIFICATION TO BE CREDITED (COLLECTION)

RN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)
	17-1105	2741	007	000000	0	60909	3C	60909	000000073111	$114.97

2. DEDUCTIONS

CRN	B. TRANSPORTATION	C. DISCOUNT	D.	E. RVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN (U.S. CURRENCY ONLY)

I. CURRENCY: EXCHANGE I. TOTAL DEDUCTIONS

Sale of Meals for month of Oct 198-

10/3	42.00
10/15	38.90
10/19	23.07
10/31	11.00
TOTAL	$114.97

3. ACCOUNTING CLASSIFIC BURSEMENT)

CRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)

L. TOTAL NET AMOUNT TO BE PAID (BLOCK 9-H MINUS BLOCK 12-I)

14. INSPECTION REPORT NOS: 15. GOV'T B/L NOS:

16. APPROVED BY Jess R. Chow JESS R. CHOW 1STLT USMC
10/31/8- TITLE Mess Officer
(DATE)

17. CERTIFIED BY L. Mertes
10/31/8- TITLE Disbursing Officer
(DATE)

18. PAYMENT RECEIVED:
PAYEE—
PER—

VOUCHER FOR DISBURSEMENT AND/OR COLLECTION—NAVCOMPT FORM 2277 (8PT.) (2-61)

1. Purpose	2. Date	3. Reference Document No.	4. Bill Number	5. Voucher No.
DISB. ☐ COLLECT ☒	31 Oct 198-			CV 00007

6. FROM:

Clothing Sales
Collection Agent
7TH FSSG, FMF
Camp Lejeune, N.C. 28542

7. PAID BY:
CHECK NO.

(60909)
7TH FSSG,FMF
31 Oct 198-
8190

8. TO:

Disbursing Officer
7TH FSSG, FMF
Camp Lejeunn N.C. 28542

9. ARTICLES, SERVICES OR ITEMS

A. INVOICE OR ORDER NO.	B. DATE OF DELIVERY/SERVICE	C. DESCRIPTION (REMITTER, EXPLANATION, DETAILS, ETC.)	D. QUANTITY	E. UNIT PRICE COST	E. UNIT PRICE PER	F. AMOUNT
	1-31 Oct	TROY Y. HULY GySgt USMC Sale of Individual Clothing (Uniform) Enlisted				$547.70

FOR INSTRUCTIONAL PURPOSES ONLY

G. DISCOUNT TERMS | H. TOTAL

10. TYPE OF PAYMENT OR BILL: COMPLETE ☐ PARTIAL ☐ FINAL ☐ PROGRESS ☐ ADVANCE ☐

ACCOUNTING CLASSIFICATION TO BE CREDITED (COLLECTION)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)
	17X4913		007	60909	0	000150	3A	060909	000000098026	$547.70

12.

A. ACRN	B. TRANSPORTATION	C. DISCOUNT	D.	RVE	F. MISCELLANEOUS	G. TOTAL FOR ACRN (U.S. CURRENCY ONLY)

H. CURRENCY: EXCHANG .00 I. TOTAL DEDUCTIONS

Sale of Clothing for month of Oct 198-

10/1	108.09
10/2	53.11
10/17	319.04
10/19	67.46
TOTAL	$547.70

13. ACCOUNTING CLASSI DISBURSEMENT)

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BUREAU CONTROL	F. SA	J. COST CODE	K. AMOUNT (U.S. CURRENCY ONLY)

L. TOTAL NET AMOUNT T MINUS BLOCK 12-I)

14. INSPECTION REPORT NOS:

15. GOV'T B/L NOS:

16. APPROVED BY T.Y. Huly GySgt USMC
10/31/8_ (DATE) TITLE Clothing Collection Agent

17. CERTIFIED BY L. Mentes
10/31/8_ (DATE) TITLE DISBURSING OFFICER

18. PAYMENT RECEIVED:
PAYEE--
PER--
TITLE--

TRAVEL VOUCHER

BUREAU VOUCHER NUMBER

D.O. VOUCHER NO. 00020

I. PAYMENT FOR

1. ADVANCE OF TRAVEL ALLOWANCES *(TDY/TAD)*		6. TRANSPORTATION OF DEPENDENTS	
2. ADVANCE OF TRAVEL ALLOWANCES *(PCS)*	X	7. DISLOCATION ALLOWANCE	
3. ACCRUED PER DIEM FOR TDY/TAD		8. TRAILER ALLOWANCE	
4. SETTLEMENT OF TDY/TAD TRAVEL		9.	
5. SETTLEMENT OF PCS TRAVEL		10.	

PAID BY

{60909}
7TH FSSG, FMF, CLNC
D8190
31 October 198_

II. INDIVIDUAL PAYMENT

1. PAYEE *(Last Name, First, Middle Initial)*	2. RANK OR GRADE	3. SSN
JOHNSON, Ralph P	PFC	427 01 3566

4. ORGANIZATION AND STATION
HqCo, HqBn, 7th FSSG, FMF Camp Lejeune, NC 28542

5. TRAVEL ORDER
MCSO 107-8

6. ADVANCE OF TRAVEL ALLOWANCES ELECTED BY ABOVE-NAMED MEMBER AS FOLLOWS:
Paid ADV/MALT $7140 fm CLNC to NAS, J'ville, FL
Paid ADV/PD $89.88 fm CLNC to NAS, J'ville, FL via PA

7. CHECK NUMBER	8. CHECK DATE	9. AMOUNT PAID	10. DATE PAID	11. RECEIVED IN CASH *(Signature of payee)*
		$161.28	8 1031	Ralph P Johnson

III. PAYMENTS CONSOLIDATED

1. PER SUBVOUCHER NO. THROUGH ATTACHED. 2. PER TRAVEL ALLOWANCE PAYMENT LISTS ATTACHED.

IV. APPROVED FOR PAYMENT *(When required by individual service regulations)*

1. TYPED NAME AND TITLE	2. SIGNATURE

V. REMARKS

FOR INSTRUCTIONAL PURPOSES ONLY

VI. ACCOUNTING CLASSIFICATION(S)

APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUR. CONT. NO./SUB. ALLOT. NO.	AUTH. ACCT'G ACTIVITY	TYPE	AUXILIARY COST CODE	COST CODE	AMOUNT
17 1105.2752	021	43690/0	000027	1K	000000	0004270135 66	$161.28

COMPUTED BY	AUDITED BY	POSTED TO TVL RECORD BY	DATE ENTERED	AMOUNT PAID
				$161.28

DD FORM 1 JUL 65 1351 (7PT)(NAVY OVERPRINT) S/N 0102-LF-013-2502

FORM APPROVED BY COMP. GEN., U S APRIL 28, 1972

TRAVEL VOUCHER OR SUBVOUCHER

(Complete by typewriter, ink, or ball point pen (PRESS HARD) do not use pencil)

READ PRIVACY ACT STATEMENT ON REVERSE PRIOR TO COMPLETING THIS FORM.

10. FOR DO USE ONLY

DO VOUCHER NO. 00021

SUBVOUCHER NO.

LAST NAME FIRST NAME MIDDLE INITIAL (Print/Type): DEERE, John B

GRADE/RANK: 1STLT

SSN: 888 43 2704

CHECK MAILING ADDRESS (Include ZIP Code): HqCo, HqBn, 7TH FSSG, FMF CLNC

DUTY PHONE NO.: 9-6842

ORGANIZATION AND STATION: "SAME AS ABOVE"

TRAVEL ORDERS (Paragraph, S.O. No., Issuing Hq., Date) (Include amending orders): MCSO 105-8

PRIOR TRAVEL PAYMENTS OR ADVANCES UNDER THESE ORDERS (Amount, DO Voucher No., Date Received, Place paid, or DO Station No. If none, so state): NONE

PAID BY

{60909}

7TH FSSG, FMF, CLNC

D8190

31 October 198_

1. ITINERARY (See Item 25 for Symbols)

DATE 8 19__	LOCAL TIME (24 Hour Clock)		PLACE (Home, Office, Base, Activity, City and State; City and Country, etc.)	MODE OF TRAVEL	REASON FOR STOP	2. COST OF LODGING	3. NUMBER OF MEALS GOVT / DED *	OPEN MESS	4. POC MILES
10/18	DEP	0840	I&I HELENA MT	PA					
10/20	ARR	1510			LV				
10/29	DEP	0950	NASHVILLE TN	PA					
10/30	ARR	1530			MC				
	DEP		CAMP LEJEUNE NC						
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								
	DEP								
	ARR								

COMPUTATIONS

2381 x $.15 = $357.15

10/23- $50.00 x 8 = $400.00

10/30

5. REIMBURSABLE EXPENSES/CHARGE FOR DEDUCTIBLE MEALS * (See Item 24)

DATE	NATURE AND EXPLANATION	AMT CLAIMED	ALLOWED
	DET: 10/18		
	PR: 10/19 - 22 {4}		
	TR: 10/23 - 30 {8}		

6. Long distance telephone calls are certified as necessary in the interest of the Government.

APPROVING OFFICER (31 USC 680a)

7. TR'S/MTA'S/MT'S (If none, so state)

NUMBER	FROM	TO

FOR INSTRUCTIONAL PURPOSES ONLY

SUMMARY OF PAYMENT

Per Diem	
Actual Expense	
Mileage or Transp Allowances	$757.15
Reimbursable Expenses	
Total Entitlement	$757.15
Less Previous Payments	
Less Voucher Deductions	
Amt Charged to Acctg Class	$757.15

11. PAYMENT DESIRED ☒ CHECK ☐ CASH

12. ☐ PER DIEM REQUESTED

13. BAS RATE

8. LEAVE STATEMENT: _____ days _____ hours taken between _____ and _____

9. POC TRAVEL: ☐ OWNER/OPERATOR (See Item 22d) ☐ PASSENGER

PENALTY: The penalty for willfully making a false claim is: A MAXIMUM FINE OF $10,000 OR MAXIMUM IMPRISONMENT OF 5 YEARS, OR BOTH (U.S. Code, Title 18, Section 287.)

→ I hereby claim any amount due me. The statements on face, reverse, and attached are true and complete. Payment or credit has not been received.

14. SIGNATURE OF CLAIMANT: John B Deere JOHN B DEERE

DATE: 31 OCT 198

15. ACCOUNTING CLASSIFICATION

17_1105.2752	021	43690/0	000027	2D	000000	000000074123	$357.15
17_1105.2752	021	43690/0	000027	2D	000000	000000074125	$400.00

16. COLLECTION DATA

17. COMPUTED BY	18. AUDITED BY	19. TVL RCRD POSTED BY	20. RECEIVED (Payee signature and date or check no.)	21. AMOUNT PAID
			John B Deere 31 Oct 198	→ $757.15

DD FORM 1 JUN 78 1351-2 EDITION OF 1 JUL 65 WILL BE USED UNTIL EXHAUSTED.

Exception to SF 1012 and 1012a approved by NARS, GSA April 1978.

TRAVEL VOUCHER

BUREAU VOUCHER NUMBER

D.O. VOUCHER NO. 00022

I. PAYMENT FOR

1. ADVANCE OF TRAVEL ALLOWANCES *(TDY/TAD)*	XX	6. TRANSPORTATION OF DEPENDENTS	
2. ADVANCE OF TRAVEL ALLOWANCES *(PCS)*		7. DISLOCATION ALLOWANCE	
3. ACCRUED PER DIEM FOR TDY/TAD		8. TRAILER ALLOWANCE	
4. SETTLEMENT OF TDY/TAD TRAVEL		9.	
5. SETTLEMENT OF PCS TRAVEL		10.	

PAID BY

{60909}
7TH FSSG, FMF, CLNC
D8190
31 OCT 8_

II. INDIVIDUAL PAYMENT

1. PAYEE *(Last Name, First, Middle Initial)*	2. RANK OR GRADE	3. SSN
ERNEST, Leslie O	GYSGT	013 97 0025

4. ORGANIZATION AND STATION
HqCo, HqBn, 7TH FSSG, FMF CAMP LEJEUNE, NC 28542

5. TRAVEL ORDER
Hq, 7TH FSSG, FMF Camp Lejeune, NC {TON 0127} dated 27 Oct 198

6. ADVANCE OF TRAVEL ALLOWANCES ELECTED BY ABOVE-NAMED MEMBER AS FOLLOWS:
PER DIEM

7. CHECK NUMBER	8. CHECK DATE	9. AMOUNT PAID	10. DATE PAID	11. RECEIVED IN CASH *(Signature of payee)*
		$112.00	31 OCT 8	Leslie O Ernest

III. PAYMENTS CONSOLIDATED

1. PER SUBVOUCHER NO. THROUGH ATTACHED. 2. PER TRAVEL ALLOWANCE PAYMENT LISTS ATTACHED.

IV. APPROVED FOR PAYMENT *(When required by individual service regulations)*

1. TYPED NAME AND TITLE	2. SIGNATURE

V. REMARKS

FOR INSTRUCTIONAL PURPOSES ONLY

VI. ACCOUNTING CLASSIFICATION(S)

APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUR. CONT. NO./SUB. ALLOT. NO.	AUTH. ACCT'G ACTIVITY	TYPE	AUXILIARY COST CODE	COST CODE	AMOUNT
17 1106.2710	000	24620/0	000027	1K	000000	BD8057676700	$112.00

COMPUTED BY	AUDITED BY	POSTED TO TVL RECORD BY	DATE ENTERED	AMOUNT PAID
				$112.00

DD FORM 1 JUL 65 1351 (7PT)(NAVY OVERPRINT) S/N 0102-LF-013-2502

FORM APPROVED BY COMP. GEN., U S
APRIL 28, 1972

FOR INSTRUCTIONAL PURPOSES ONLY

MILITARY PAY VOUCHER (OCR)

TYPE AN "X" IN THIS BOX. CONTINUE TYPING "XS" ON THIS LINE TO ASSURE ALIGNMENT HERE

IDENTIFICATION

PROGRAM NUMBER	1. DEPARTMENT	2. VOUCHER NUMBER
J05	U S MARINE CORPS	00023

3. ATTACHMENT	4. ORGANIZATION AND LOCATION	5. FOREIGN COUNTRY CODE	6. PAYROLL NUMBER
1 PAGES	DISBURSING OFFICE 7TH FSSG FMF		031

7. PURPOSE OF PAYMENT	8. DATE PAID
USMC SPECIAL PAYMENT	8 1031

9. IDENTIFICATION NUMBER	10. LAST NAME, FIRST NAME, MIDDLE INITIAL	11. MCFC USE ONLY

12.

13. PAID BY

PAID
(60909)
7TH FSSG FMF

31 Oct 198-
L MERTES
8190

BRIEF STAMP

CERTIFICATION

I CERTIFY this voucher is correct and proper for payment from the appropriation and/or fund indicated below.

14. TYPE NAME OF DISBURSING OFFICER OR CERTIFYING OFFICER	15. DSSN	16. SIGNATURE OF DISBURSING OFFICER OR CERTIFYING OFFICER
L MERTES	8190	L. Mertes

As Agent Officer to the above Disbursing Officer, I CERTIFY the amounts shown on the attached money lists have been paid by me to members listed thereon after proper identification.

17. SIGNATURE OF AGENT OFFICER	18. DATE PAID

APPROPRIATION CHARGES

19. AMOUNT	20. APPROPRIATION
$60.00	17 1105/2702/011/2I/71130

21. TOTAL $60.00

PAYMENT DATA

CHECK	22. AMOUNT	23. PAID BY CHECK NUMBERS FROM	TO	INCL.
CASH	24. AMOUNT			

25. I ACKNOWLEDGE RECEIPT OF CASH PAYMENT IN AMOUNT STATED.

SIGNATURE OF PAYEE (FOR AN INDIVIDUAL CASH PAYMENT)

DD FORM 1 JAN 69 117-MC

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1963—605-010/8145 2-1

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
VARIOUS		$	$	$	
C & SS					
COMMISSARY STORES					
SALE OF MEALS					
CSRDF	.01				
	.02				
ELIF	.01				
	.02				
FEHB	.01				
	.02				
FICA AND INCOME TAX					
SAVINGS DEPOSITS					
NIF					
TOTAL					

DAILY TOTAL COLLECTIONS	$
TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
MILITARY ROLLS				
CIVILIAN ROLLS *(General)*				
CIVILIAN ROLLS *(NIF)*				
PUBLIC VOUCHERS *(General)*				
PUBLIC VOUCHERS *(NIF)*				
TOTAL				

DAILY TOTAL DISBURSEMENTS	$
CONFIRMED DEPOSITS	$
TOTAL DECREASES IN ACCOUNTABILITY	$
ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
TOTAL ASSETS		$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆ U.S. Government Printing Office: 1983—605-010/8145 2-1

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0311
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY CASHBOOK

PURPOSE: The purpose of this period of instruction is to provide the student with the skills and knowledge to properly certify the cashbook.

STUDENT REFERENCE: Navy Comptroller Manual Vol IV.

TERMINAL LEARNING OBJECTIVE:

Given a simulated situation pertaining to the Cashbook (NavCompt Form 245), calculator, completed balance sheets, necessary logs, subsidiary records, sample disbursing vouchers, and with the aid of the Navy Comptroller Manual Vol IV, certify the Cashbook for the situation, in accordance with the Navy Comptroller Manual Vol IV. (1.2.11)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, state in writing the purpose of the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section I. (1.2.11a)

2. With the aid of the Navy Comptroller Manual Vol IV, list in writing the six general rules for cashbook maintenance, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section I. (1.2.11b)

3. Given a simulated situation pertaining to cashbook "Heading" preparation, a blank cashbook (NavCompt Form 245), prepare the heading portion of the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11c)

4. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of column (1) in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11d)

5. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of column (2) in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11e)

6. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of column (3) in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11f)

7. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of column (4) in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11g)

8. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of column (5) in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11h)

9. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of column (6) in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11i)

10. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of column (7) in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11j)

11. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of columns (8) and (9) in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Part A, Section II. (1.2.11k)

12. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of columns (10) and (11), in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.111)

13. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the purpose of columns (12) and (13) in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11m)

14. Given a simulated situation pertaining to the receipt of funds by transfer, a blank cashbook page extract and with the aid of the Navy Comptroller Manual Vol IV, prepare the receipt of funds by transfer entry in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11n)

15. Given a simulated situation pertaining to opening the cashbook for a new accounting cycle, a simulated close-out entry from the previous accounting cycle, a blank cashbook page extract and with the aid of the Navy Comptroller Manual Vol IV, prepare the entry to open the cashbook for a new accounting cycle, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11o)

16. Given a simulated situation pertaining to vouchered collection posting procedures, a blank cashbook page extract, CV Log, collection voucher, balance sheet (collection section extract) and with the aid of the Navy Comptroller Manual Vol IV, post the vouchered collection entry to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11p)

17. Given a simulated situation pertaining to unvouchered collection posting procedures, a blank cashbook page extract, suspense collection book extract, balance sheet (collection section extract) and with the aid of the Navy Comptroller Manual Vol IV, post the unvouchered collection entry to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part A, Section II. (1.2.11q)

18. Given a simulated situation pertaining to disbursement check transaction procedures, a blank cashbook page extract, DOV Log, Military Pay Voucher (DD Form 117), Public Voucher (SF 1034), Check Record (DD Form 564), balance sheet (disbursement section extract) and with the aid of the Navy Comptroller Manual Vol IV, post the disbursement check entries to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11r)

19. Given a simulated situation pertaining to disbursement cash transaction procedures, a blank cashbook page extract, DOV Log, Military Payroll Money List (DD Form 115), Travel Voucher (DD Form 1351), balance sheet (disbursement section extract) and with the aid of the Navy Comptroller Manual Vol IV, post the disbursement cash entries to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11s)

20. Given a simulated situation pertaining to cancelled check transaction procedures, a blank cashbook page extract, CV Log, Schedule of Cancelled Checks (SF 1098), CD Log, balance sheet (deposit section extract) and with the aid of the Navy Comptroller Manual Vol IV, post the deposit transactions to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11t)

21. Given a simulated situation pertaining to deposit transaction procedures, a blank cashbook page extract, Record of Data-Checks Received and Deposited Form extract, CD Log, balance sheet (deposit section extract) and with the aid of the Navy Comptroller Manual Vol IV, post the deposit transactions to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11u)

22. Given a simulated situation pertaining to exchange for cash transaction procedures, a blank cashbook page extract, Check Record (DD Form 564) and with the aid of the Navy Comptroller Manual Vol IV, post the exchange for cash transactions to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11v)

23. Given a simulated situation pertaining to advance of funds transaction procedures, a blank cashbook page extract, a sample Imprest Fund Cashier Appointment Letter and with the aid of the Navy Comptroller Manual Vol IV, post an advance of funds transactioin to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11w)

24. Given a simulated situation pertaining to revoking an agents' position, a sample letter revoking an agents' position and with the aid of the Navy Comptroller Manual Vol IV, post a revocation of agents' position transaction to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11x)

25. Given a simulated situation pertaining to debit voucher posting procedures, a blank cashbook page extract, Record of Date-Checks Received and Deposited form extract, CV Log, CD Log, balance sheet (collection/deposit section extract) and with the aid of the Navy Comptroller Manual Vol IV, post debit voucher entries to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11y)

26. Given a simulated situation pertaining to pencil footing procedures, completed balance sheet, cashbook extract (depicting one days posting of entries), calculator and with the aid of an advance sheet "Cashbook Pencil Footing Procedures",enter in writing the pencil footing totals for the applicable columns, in accordance with the advance sheet. (1.2.11z)

27. With the aid of the Navy Comptroller Manual Vol IV, list three methods to verify total assets in the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11aa)

28. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the procedures used to verify column totals against the balance sheet, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11bb)

29. Given a simulated situation pertaining to cashbook close-out procedures, cashbook (depicting an entire accounting cycle posted), calculator and with the aid of the Navy Comptroller Manual Vol IV, prepare the close-out entry to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11cc)

30. Given a simulated situation pertaining to transfer upon relief posting procedures, a closed-out cashbook extract and with the aid of the Navy Comptroller Manual Vol IV, prepare the transfer upon relief entry to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11dd)

31. Given a simulated situation pertaining to cash verification posting procedures, a completed balance sheet, closed-out cashbook and with the aid of the Navy Comptroller Manual Vol IV, prepare the cash verification entry to the cashbook, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part B, Section II. (1.2.11ee)

OUTLINE:

1. PURPOSE OF THE CASHBOOK (NavCompt Form 245)

a. Section 3643, R.S (31 U.S.Code 3302), requires that a _____ be kept of all **receipts** and **expenditures** of public funds.

b. The Cashbook is the book of record of all transactions incolving public funds and forms the basis for the preparation of _____ returns.

2. (6) GENERAL RULES FOR CASHBOOK MAINTENANCE

a. All officers disbursing public funds will keep a cashbook in which all receipts, expenditures of funds, and other transactions affecting the _____ of the officer will be recorded in such form as will faclitate a ready _____.

b. The cashbook will be posted daily in _____ and each entry must **clearly** define the receipt or expenditure.

c. Posting will be made on the day the transaction occur or at the beginning of business on the following workday. Posting made on the day following the day the transaction occurred will be dated as of the _____ day.

d. Afloat, the cashbook will be maintained and posted _____ by the disbursing officer.

e. Ashore, the disbursing officer may designate a member or employee to perform this function.

f. Erasures will not be made in the cashbook: erroneous entries will be _____ _____ and initialed by the disbursing officer or deputy.

3. HEADING PREPARATION OF THE CASHBOOK

a. Page Number: All pages in the cashbook are numbered in consecutive sequence.

b. Account of: Enter the name, rank, and branch of service of the disbursing officer. i.e. L.Mertes, Col. USMC

c. Ship or Station: Enter address of disbursing office. i.e.(60909) 7th FSSG, FMF, Camp Lejeune, N.C. 28542

d. Symbol Number: Enter the disbursing office symbol number i.e. 8190.

4. COLUMN (1): DATE:

a. The month and year will be entered in the Cashbook in the space provided at the top of the column only.

b. Each transaction will be dated as to the date of that transaction and will be entered along with the rest of the entry on the same line.

5. COLUMN (2): DESCRIPTION:

a. A brief description of the entry being made which will clearly define the transaction. Use of DOV, CV, CD numbers etc, will be sufficient to identify the transaction.

b. There is a few excepetions to this, thay are: Exchange-for-Cash checks, establishing Imprest Fund Cashiers, advances and transfer entries of disbursing officers, thay may need a more detailed description.

c. Disbursing officers with a large volume of disbursements and collection are exempt from this cashbook entry requirement. _____ sheets which will be filed with retained copies of the Balance Sheet will be used instead. These control sheets must include all collections and disbursing vouchers used during the period stated on the balance sheet.

6. COLUMN (3): BEGINNING OF ACCOUNTING PERIOD

a. On the first day of each month the amount (total) of cash and other assets for which the officer was accountable at the close of the previous month.

b. This amount _____ _____ change during the accounting period.

c. When an entry is made in column (3) a simultaneous entry will be made also in columns ( ), ( ), and ( ), as appropriate.

7. COLUMN (4): CHECKS ISSUED

a. The total of all _____ checks issued will be entered in the column.

b. When an entry is made in this column, a simultaneous entry will be made as required in one or more of columns ( ), ( ), ( ), and ( ).

8. COLUMN (5): COLLECTIONS

a. All collecltion received by the disbursing officer, including _____ checks, and deductions from civilian payrolls and public vouchers.

b. Debit Vouchers for uncollectible checks previously received as collections will be entered as _____ _____ entries in columns (5) and (7).

9. COLUMN (6): GROSS DISBURSEMENTS

a. All expenditures chargeable to an appropriation or fund will be entered in this column.

b. A simultaneous entry will be made in one or more of columns ( ), ( ), ( ) and ( ).

10. COLUMN (7): DEPOSITS

a. The amount of deposits made to the Treasury will be entered in this column, with a simultaneous entry in columns ( ) and ( )

b. Debit Vouchers will be entered as red ink entries in column (7) with a simultaneous entry in column (5) or simultaneous entries in columns (8) and (12) or (10 and (12). what?

11. COLUMN (8) and (9): CASH

a. Increases The amount of all currnecy, coin, checks, money orders, other negotiable instruments received, and amounts deposited in depository checking accounts will be entered in columns (8) and (12) in addition to an entry in column ( ), ( ), or ( ) which indicates the _____ of the receipt .

b. Decreases The total amount of all cash, including checks for deposit, leaving the custody of the disbursing officer whether or not the transaction immediately goes in to an "Other Asset" status, will be entered in columns (9) and (13) in addition to an entry in column ( ), ( ), and ( ) which indlicates the _____ of the expenditure.

12. COLUMN (10) and (11): OTHER ASSETS

a. Increases Column (10) will be used to enter the amount of funds for which the disbursing officer remains accountable but which are not _____ in his custody or the custody of a deputy or agent cashier located in the _____ disbursing office. Column (10) will also be used to record certain noncash assets for which the disbursing officer is accountable but which are not immediately convertible to cash. Examples include losses of funds, counterfeit currency, checks overdrafts receivable, and dishonored checks.

b. Decreases Column (11) will be used to reduce the amount of other assets upon completion of the transactions. Such entry will be made when a voucher is processed for a deferred expenditure, when a change fund, imprest fund, or other advance is returned, and when recoupment is made or relief obtained for a loss of funds, a **dishonored check**, counterfeit currency, or a check overdraft receivable.

13. COLUMNS (12) and (13): TOTAL

a. Increases Column (12) will be used to record total receipts of cash and other assets. All entries in column (8) or (10) require an entry in column (12) unless the transaction being recorded requires an offsetting entry in column (9) or (11). Posting in column (12) may be either by separate item or by summary entry for each days total.

b. Decreases Column 13) will be used to record total decreases in cash and other assets. All entries in column (9) or (11) require an entry in column (13) unless the transaction being recorded requires an offsetting entry in column (8) or (10). Posting may be made to column (13) by separate item or by summary entry for each days total.

14. RECEIPT OF FUNDS BY TRANSFER ENTRY

a. A transfer entry showing the name, rank and service of the officer being releived will be made in column (2) with simultaneous entry in columns (3), ( ), ( ), ( ) as appropriate.

b. This entry should be made on the _____ line of the cashbook, on the first day of the accounting period. (usually the first day of the month)

c. It will show the amount of Total, cash and other assets brought forwarded from the previous month.

15. ENTRY TO OPEN CASHBOOK FOR NEW ACCOUNTING PERIOD

a. The first line of the cashbook for a new accounting period will be used to enter the amount brought forwarded from the last accounting period.

b. This amount will be entered in column ( ), ( ), ( ) and ( ) as appropriate.

16. VOUCHERED COLLECTION ENTRY

a. Vouchered collections will be made in column ( ), ( ), ( ) and show the collection number in column (2).

b. Collections may be in the form of cash, checks, money orders and will be handled the same.

17. UNVOUCHERED COLLECTIONS ENTRY

a. Unvouchered Collections will be handled the same as vouchered collections except that no CV number will be assigned until the end of the accounting period when the voucher is presented.

b. If the collection voucher is presented without additional funds, X's will be annotated in the appropriate columns of the cashbook.

18. DISBURSEMENT MADE BY CHECK ENTRY

a. The entry for disbursements made by check is one of the simple entries made in the cashbook, entrly is made in column ( ) and ( ) only.

19. DISBURSEMENTS MADE BY CASH ENTRY

a. Cash disbursements will be posted to the cashbook in column (4), (9) and (13)

20. CANCELED CHECK ENTRY

a. Canceled checks are collections and will be entered in columns (5), (8) and (12).

21. DEPOSIT ENTRY

a. Deposits will be posted in columns (7), (9 and (13).

22. EXCHANGE FOR CASH ENTRY

a. Exchange for cash entry will be entered in columns ( ), ( ) and ( ).

23. ADVANCE OF FUNDS ENTRY

a. An advance of funds entry will be posted in column (9) and (10).

24. REVOCATION OF AGENTS POSITION ENTRY

a. An revocation of agent is just the reverse of the advance of funds entry, which will be (8) and (11).

25. DEBIT VOUCHER ENTRY

a. A debit voucher will be posted in columns (red ink) (5) and (7) for debit vouchers for uncollectible checks received as collections.

b. A debit voucher received for uncollectible checks previously cashed by the disbursing officer will be a (red ink) entry column (7) and regular intry in column (10) and (12).

c. A debit voucher received for uncollectible checks from Housing Units, Retail Colthing Stores, Commissary Stores and Ship Stores will be (red ink) entry in column and regular entry in columns (8) and (12).

26. PENCIL FOOTING TOTALS

a. Pencil footing totals are nothing more then subtotals of the daily transactions.

27. THREE METHODS TO VERIFY TOTAL ASSETS IN THE CASHBOOK

a. To verify the total assets in the cashbook, think of the cashbook as having three parts. The first subsection will be computed and verified as follows:

(1) ADD columns (3), (4), (5) and SUBTRACT columns (6) and (7) the answer you get should equal TOTAL ASSETS

b. The second subsection to verify is as follows:

(2) ADD column (8), SUBTRACT column (9), ADD column (10), and SUBTRACT column (11) the answer should equal TOTAL ASSETS

c. The third subsection to verity is as follows:

(3) ADD column (12) and SUBTRACT column (13) and this should also equal TOTAL ASSETS.

28. VERIFY CASHBOOK COLUMN TOTALS AGAINST THE BALANCE SHEET

a. Column (3) should equal TOTAL ASSETS of the last balance sheet of the previous month.

b. Column (4) should equal MTD TOTAL OF CHECKS ISSUED kept on the check issued line of the balance sheet.

c. Column (5) should equal MTD TOTAL OF COLLECTIONS on the previous days balance sheet.

d. Column (6) should equal MTD TOTAL DISBURSEMENTS previous days balance sheet.

e. Column (7) should equal MTD TOTAL OF DEPOSITS kept on the deposits line.

f. Column (8) minus (9) should equal CASH ON HAND of the disbursing officer and his/her deputies.

g. Column (10) minus (11) should equal TOTAL OTHER ASSETS of the balance sheet.

h. Column (12) minus (13) should equal TOTAL ASSETS on the balance sheet.

29. CLOSE OUT ENTRY

a. The close out entry will be made at the end of the accounting period under columns (7) thru (13).

BOOK

PAGE NO. 5

ACCOUNT OF L. MEETES, CGL. USMC

	ASSETS					
	CASH		OTHER		TOTAL	
CONFIRMED DEPOSITS (7)	INCREASE (8)	DECREASE (9)	INCREASE (10)	DECREASE (11)	INCREASE (12)	DECREASE (13)
					4874970	
CASH:						
ON HAND				1494380		
TOTAL CASH					1494380	
OTHER ASSETS:						
IMPREST FUND CASHIER				100000		
CHANGE FUND				10000		
TOTAL OTHER ASSETS:					110000	
TOTAL ASSETS:						1604380
						4874970

CASHBOOK

NAVCOMPT FORM 245 (REV. 2-55)

CASH

SHIP OR STATION (60909)
7TH FSSG, FMF

SYMBOL NO. 8190

DATE 198— (1)		DESCRIPTION (2)	BEGINNING OF ACCOUNTING PERIOD (3)	TRANSACTIONS — ACCOUNTABILITY — INCREASES: CHECKS ISSUED (4)	INCREASES: COLLECTIONS (5)	DECR: GROSS DISBURSEMENTS (6)
Oct	1	Brought forward	12360.50			
	1	DOV #00001		152.14		152.14

BOOK

PAGE NO. 1

ACCOUNT OF
L. MERTES, COL USMC

ASES: CONFIRMED DEPOSITS (7)	ASSETS — CASH: INCREASE (8)	CASH: DECREASE (9)	OTHER: INCREASE (10)	OTHER: DECREASE (11)	TOTAL: INCREASE (12)	TOTAL: DECREASE (13)
	12360.50				12360.50	

PAGE NO. 5

ACCOUNT OF
L. MERTES COL. USMC

ASSETS					
CASH		OTHER		TOTAL	
INCREASE (8)	DECREASE (9)	INCREASE (10)	DECREASE (11)	INCREASE (12)	DECREASE (13)

The above assets transferred to L. Mertes as of the close of business 31 October 198-.

UPON RELIEF, NO TRANSFER ENTRY WILL BE MADE IN THE CASH BOOK PRIOR TO CLOSING. HOWEVER, THE ABOVE ENTRY WILL BE MADE BELOW THE DOUBLE LINES UNDER COLUMNS 8 THROUGH 13.

NAVCOMPT FORM 345 (REV. 2-55)

CASHBOOK

PAGE NO. 5

SHIP OR STATION: (60909) 7th FSSG, FMF, CLNC 28542

SYMBOL NO.: 8190

ACCOUNT OF: L. MERTES, Col. USMC

DATE (1)	DESCRIPTION (2)	BEGINNING OF ACCOUNTING PERIOD + (3)	TRANSACTIONS – ACCOUNTABILITY – INCREASES: + CHECKS ISSUED (4)	+ COLLECTIONS (5)	DECREASES: – GROSS DISBURSEMENTS (6)	– CONFIRMED DEPOSITS (7) =	ASSETS – CASH: + INCREASE (8)	– DECREASE (9)	OTHER: + INCREASE (10)	– DECREASE (11) =	TOTAL: + INCREASE (12)	– DECREASE (13) =
	Brought forward											
	SECTIONS			-1-				-2-			-3-	

PRACTICAL APPLICATION: This is a continuation of Fiscal Problem #1, Daily Balance Sheet.

FISCAL PROBLEM #2

SITUATION:

This part specifically applies to Cash Book entries. Although the posting of the Cash Book would take place immediately following the preparation of each days balance sheet, you will, for the purpose of this problem, proceed as if this had been the case, using the documents and dates contained in Fiscal Problem #1. After the explanation of the Cash Book entries for 1 October and upon the direction of the instructor, complete the following requirements.

REQUIREMENTS:

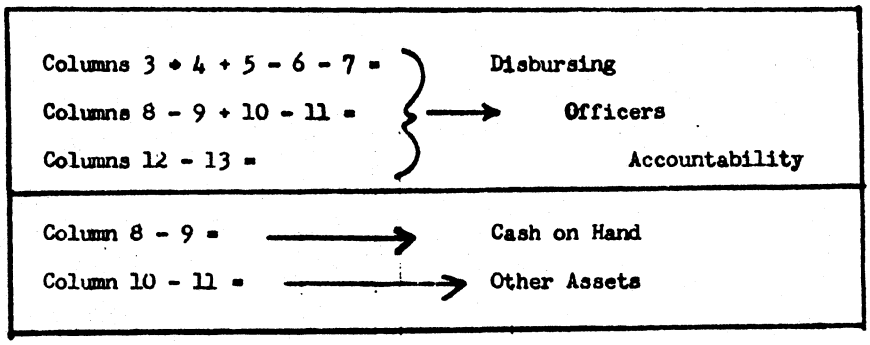
1. Using the Cash Book handouts (provided by the instructor) make the necessary entries for each days business. Note: Each transaction must be recorded as a single line entry.

2. Balance the Cash Book. Use pencil footings after each days business has been entered to keep a running month-to-date total for each column. Remember to balance the three sections of the Cash Book and to verify the Cash Book with the Balance Sheet. For the sake of legibility and to aid yourself and the instructor, a separate line of the Cash Book, annotated "Pencil Footings" in the description colum, will be used in lieu of the correct procedure.

3. Upon completion of the entries for 31 October close and balance the Cash Book.

4. Following the closing entry show the entry which would appear on the Cash Book page opened for 1 November.

NOTE: The following formula applies to entries made in the Cash Book, whether single line, multiple line entries, pencil footings at the close of the day or for closing at the end of an accounting period. The procedure will always remain the same. Each section of the Cash Book must balance with the same figure.



ACCOUNTING FOR PUBLIC FUNDS

FISCAL PROBLEM #3

SITUATION: You are Colonel, Lynn Mertes USMC Disbursing Officer, 7th FSSG, FMF, Camp Lejeune, N.C. 28542. The office symbol number is "8190", alphabetical designator "E" The activity accounting number of the 7th Force Service Support Group is "60909". The accountability and other assets at the close of business 31 October were as follows:

Cash:		
On Hand	$27,878.47	
Total Cash		$27,878.47
Other Assets:		
Change Fund	50.00	
Imprest Fund	500.00	
Total Other Assets		550.00
Total Assets:		$28,428.47

The transactions as listed below have been effected by your office during the month of November.

REQUIREMENTS:

1. Prepare a balance sheet, make the necessary entries in the control records and post the Cash Book for each days business.

2. Assign the Payroll, Voucher, ect, numbers for each transaction as required.

3. Balance the Cash Book, i.e., insert pencil footings at the completion of each days business. Remember to use a separate line of the Cash Book for the pencil footings and to balance the Cash Book for the pencil footings and to balance the Cash Book and balance sheet must be reconciled at the end of each days business.

4. Record each entry as a single line entry in te cash book.

TRANSACTIONS:

1 November Prepared an Exchange for Cash Check, check number 7433, in the amount of $60,000.00. Received the funds from the First Citizens Bank and Trust Company, Jacksonville, N.C. 28542.

Paid two (2) public vouchers, one (1) for $6,875.24 (check) and one (1) for $2,322.00 (cash).

Paid and claimed the daily special payroll: Cash $10,800.00. Check $1,200.00.

2 November Received in cash an unvouchered collection from the Clothing Sales Collection Agent in the amount of $200.00.

2 November (cont'd)	Paid and claimed the daily special payroll: Cash $32,800.00 Check $6,500.00. Paid five (5) vouchers: 1. $23.00 (cash), 2. $1,110.00 (check), 3. $105.00 (check), 4. $920.00 (check), 5. $1,285.00 (check).
3 November	Received for cancellation check #7424, symbol #8190, in the amount of $20,00. Check was drawn on 3 Oct and had been claimed as paid on that date. The payee was not due the proceeds.
	Paid by cash a reimbursement voucher from the Imprest Fund Cashier in the amount of $450.00.
	Deposited all negotiable instruments with the local depositary/ Federal Reserve Bank.
	Paid and claimed the daily special payroll in the amounts of $3,800.00 (cash) and 200.00 (check).
4 November	Received a collection voucher in the amount of $620.00 (cash) from the Supply Officer for monies collected for Government Property, Lost, Destroyed or Damaged.
	Received $80.00 (cash) from the Mess Officer (unvouchered collection) meals.
	Issued an Exchange for Cash (Remittance) check, check #7455, $3,600.00 to the Post Office.
	Paid three (3) vouchers: 1. $250.00 (cash), 2. $370.00 (cash), 3. $100.00 (check)
	Paid and claimed the daily special payroll. $300.00 (cash).
5 November	Received a personal check in the amount of $200.00 from Captain J. WILLIS USMC, for the purpose of liquidating an overpayment in his pay account. This check, #13 is drawn on the Fourth National Bank of Salt Lake City, Utah. It is dated 5 Nov., payable to U.S. Treasury.
	Paid and claimed the daily special payroll: $5,780.00 (cash), $500.00 (check).
	Deposited all negotiable instruments with the local depositary/ Federal Reserve Bank.
6 November	NO BUSINESS
7 November	NO BUSINESS
8 November	Received two (2) unvouchered collections: Mess Officer $38.00 (cash), Clothing Officer $1,300.00 (cash).
	Paid three (3) vouchers: 1. $170.00 (check), 2. $310.00 (check), 3. $490.00 (check).

8 November (cont'd)	Paid and claimed the daily special payroll: $2,850.00 (cash), $1,000.00 (check).
9 November	Received two (2) collection vouchers: Mess Officer $118.00, Clothing Officer $1,500.00.
	Paid and claimed the daily special payroll: $890.00 (cash)

REQUIREMENTS:

5. Close and balance the cash records.

6. Prepare the entry below the double lines under columns 8-13, including the appropriate entry transferring all assets of L. Mertes, being relieved, to I.M. BOGUS, W-1, USMC, relieving. Relief is effective 9 November.

_____198

SUSPENSE COLLECTION BOOK

page # ____

MESS OFFICER			CLOTHING OFFICER			TOTAL COLLECTIONS	
DATE	DAILY TOTAL	MONTHLY TOTAL	DATE	DAILY TOTAL	MONTHLY TOTAL	DAILY	MONTHLY

RECORD OF DATA - CHECKS RECEIVED AND DEPOSITED

_____ 198_
(month)

Page _____

DATE	SERIAL NO.	DATE OF CHECK	AMOUNT	NAME AND OTHER IDENTIFICATION OF DRAWER	PAYEE	ENDORSERS ON CHECK	DRAWERS BANK	CD#

SPECIAL PAYROLL LOG

DATE	DESCRIPTION	PR #
10/31	Daily Special	031

DOV LOG

DATE	DESCRIPTION	DOV #
10/31	PR# 031	00023

REGULAR PAYROLL LOG

DATE	DESCRIPTION	PR #
10/30	HQ CO, HQ BN	002

CV LOG

DATE	DESCRIPTION	CV #
10/31	Clothing Sales	00007

CD LOG

DATE	DESCRIPTION	CD #
10/19	1stCitBk&TrCo	302221

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DISBURSING OFFICE	DATE
	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
VARIOUS		$	$	$	
C & SS					
COMMISSARY STORES					
SALE OF MEALS					
CSRDF	.01				
	.02				
ELIF	.01				
	.02				
FEHB	.01				
	.02				
FICA AND INCOME TAX					
SAVINGS DEPOSITS					
NIF					
TOTAL					

DAILY TOTAL COLLECTIONS	$
TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
MILITARY ROLLS				
CIVILIAN ROLLS *(General)*				
CIVILIAN ROLLS *(NIF)*				
PUBLIC VOUCHERS *(General)*				
PUBLIC VOUCHERS *(NIF)*				
TOTAL				

DAILY TOTAL DISBURSEMENTS	$
CONFIRMED DEPOSITS	$
TOTAL DECREASES IN ACCOUNTABILITY	$
ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
TOTAL ASSETS		$

I CERTIFY this to be a true statement of the receipts and disbursements for period_____ to_____ 19____ and the balance on hand as of_____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE	
DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
VARIOUS		$	$	$	
C & SS					
COMMISSARY STORES					
SALE OF MEALS					
CSRDF	.01				
	.02				
ELIF	.01				
	.02				
FEHB	.01				
	.02				
FICA AND INCOME TAX					
SAVINGS DEPOSITS					
NIF					
TOTAL					

DAILY TOTAL COLLECTIONS	$
TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
MILITARY ROLLS				
CIVILIAN ROLLS *(General)*				
CIVILIAN ROLLS *(NIF)*				
PUBLIC VOUCHERS *(General)*				
PUBLIC VOUCHERS *(NIF)*				
TOTAL				

DAILY TOTAL DISBURSEMENTS	$
CONFIRMED DEPOSITS	$
TOTAL DECREASES IN ACCOUNTABILITY	$
ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
TOTAL ASSETS		$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1963—605-010/8145 2-1

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
VARIOUS		$	$	$	
C & SS					
COMMISSARY STORES					
SALE OF MEALS					
CSRDF	.01				
	.02				
ELIF	.01				
	.02				
FEHB	.01				
	.02				
FICA AND INCOME TAX					
SAVINGS DEPOSITS					
NIF					
TOTAL					

DAILY TOTAL COLLECTIONS	$
TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE	
MILITARY ROLLS				
CIVILIAN ROLLS *(General)*				
CIVILIAN ROLLS *(NIF)*				
PUBLIC VOUCHERS *(General)*				
PUBLIC VOUCHERS *(NIF)*				
TOTAL				

DAILY TOTAL DISBURSEMENTS	$
CONFIRMED DEPOSITS	$
TOTAL DECREASES IN ACCOUNTABILITY	$
ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
TOTAL ASSETS		$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

☆U.S. Government Printing Office: 1983—605-010/8145 2-1

BALANCE SHEET
NAVCOMPT FORM 379 (REV. 12-65) S/N 0104-LF-700-6903

DATE

DISBURSING OFFICE	SYMBOL

BEGINNING BALANCE	$
CHECKS ISSUED	$

COLLECTIONS		BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
VARIOUS		$	$	$		
C & SS						
COMMISSARY STORES						
SALE OF MEALS						
CSRDF	.01					
	.02					
ELIF	.01					
	.02					
FEHB	.01					
	.02					
FICA AND INCOME TAX						
SAVINGS DEPOSITS						
NIF						
TOTAL						
					DAILY TOTAL COLLECTIONS	$
					TOTAL INCREASE IN ACCOUNTABILITY	$

GROSS DISBURSEMENTS	BROUGHT FORWARD	DAILY TOTAL	MONTH TO DATE		
MILITARY ROLLS					
CIVILIAN ROLLS *(General)*					
CIVILIAN ROLLS *(NIF)*					
PUBLIC VOUCHERS *(General)*					
PUBLIC VOUCHERS *(NIF)*					
TOTAL					
				DAILY TOTAL DISBURSEMENTS	$
				CONFIRMED DEPOSITS	$
				TOTAL DECREASES IN ACCOUNTABILITY	$
				ACCOUNTABILITY END OF PERIOD	$

CASH *(Actual count)*	$	
		$
OTHER ASSETS *(Actual count)* UNCONFIRMED DEPOSITS	$	
AGENT CASHIERS		
IMPREST FUND CASHIERS		
DEFERRED VOUCHERED ITEMS		
		$
	TOTAL ASSETS	$

I CERTIFY this to be a true statement of the receipts and disbursements for period _____ to _____ 19____ and the balance on hand as of _____ 19____ for which I hold myself accountable to THE UNITED STATES OF AMERICA.

SIGNATURE

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UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0312
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY REPORTS

PURPOSE: The purpose of this period of instruction is to provide the student with the skills and knowledge to certify disbursing officer's reports.

STUDENT REFERENCES: Navy Comptroller Manual Vol. IV, and MCO P7250.6

TERMINAL LEARNING OBJECTIVE:

Given a simulated situation pertaining to reports, completed cashbook, completed records/reports pertaining to disbursing officer's financial returns, and with the aid of references, certify the reports for the situation, in accordance with the Navy Comptroller Manual Vol IV and MCO P7250.6. (1.2.12)

ENABLING LEARNING OBJECTIVES:

1. With the aid of MCO P7250.6, list in writing the three register numbers used to identify disbursements, in accordance with MCO P7250.6. (1.2.12a)

2. With the aid of MCO P7250.6, list in writing the three register numbers used to identify collections, in accordance with MCO P7250.6. (1.2.12b)

3. Given a completed Schedule of Disbursements/Collections (NavCompt Form 1024) a completed cashbook, completed records pertaining to disbursing officer's financial returns and with the aid of the Navy Comptroller Manual Vol IV, audit the Schedule of Disbursements/ Collections, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part E, Section II. (1.2.12c)

4. Given a completed Schedule of Deposit Activity, a completed cashbook, completed records pertaining to disbursing officer's financial returns and with the aid of the Navy Comptroller Manual Vol IV, audit the Schedule of Deposit Activity, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part E, Section II. (1.2.12d)

5. Given a completed Statement of Accountability (SF 1219), a completed cashbook, completed records pertaining to disbursing officer's financial returns, and with the aid of the Navy Comptroller Manual Vol IV, audit the Statement of Accountability, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part E, Section II. (1.2.12e)

STUDENT REQUIREMENTS

1. Scan the references.

2. Complete the written assignment.

WRITTEN ASSIGNMENT

A. COMPLETION:

1. The Statement of Accontability (Standard Form 1219) will show _____ totals of all _____ and _____ of public funds occurring during the _____ _____ and the _____ of the disbursing officer's _____ at the close of that period.

2. In order to provide the MCFC, (Code QAE) with an accurate picture of the status of the disbursing officer's assets, a Detailed Analysis of _____ and _____ Assets will be prepared in support of Section I, Part B of the Standard Form 1219.

3. All collections will be recorded on a collection document which will show _____ _____ data.

4. Marine Corps machine record installation will prepare a schedule of collections on the Schedule of _____/_____ NacCopmt Form 1024.

5. The primary purpose of the Schedule of _____ _____ is to enumerate the detailed transaction included on line 4.2 of the Standard Form 1219.

OUTLINE

CLASS I DISBURSING OFFICER VOUCHER (DOV) SYSTEM

a. The Class I DOV System will accept and process all input records in a _____ process. In theory, all data that is necessary to complete an entire months financial returns may be input, and the system will produce all required reposts, including the MCDN (Marine Corps Data Network) tape. This process in not recommended, howeve, since it could result in record with errors being sent to the MCFC.

b. By use of the system in its entirety, including _____ processing and certain reports received on an "as required" basis, the user can effectively submit error-free returns with a minumum of difficulty.

c. The system operates on the regional automated service certer (RASC) concept where _____ disbursing functions are supported via remote job entry (RJE) lines as well as on-site functions. All input is processed in _____ cycle. Cycle numbers consis of the calender year plus a three-character number beginning with 001 and incremented by one for each cycle throughout the year. i,e., the first cycle in 1987 was 87001.

d. The disbursing officer information table (DOIT) will be produced for each established DSSN in each cycle, weather or not any input is made. If records were input, the DOIT will be the only product you'll get out of the cycle.

c. All records are assigned _____ _____ (sequence numbers) when they are initially read by the system for processing. The numbering begins with the first cycle of the year and continues throughout the year. The first record of each year is the _____ record which will consist of the calendar year and a seven-digit number (870000001). The first record for a DSSN will be 870000002. Each record processed will be assigned a sequence number except formal _____ such as NAVCOMPT Form 623's and 634's, Financial Returns, etc. These products contain processing dates and other dates for identification.

d. Generally the only records that will reject are those with an invalid record type, unmatched record, and two-card format records which are out of sequence, all others will be loaded into the system. Records with errors will be _____ on the enternal record and will not be selected by the system for reports requested during the month., thus enabling the user to correct them prior to the reporting to other units. At the end of the month the error flags will be disregarded and reports on flagged records will be produced.

e. Voucher records will be totaled by amount for each disbursement _____ for all collection _____ prior to input. The dollar value of amounts charged via correction processing will be predetermined. When output products are received, the _____ totals will be compared to the system totals. The number of records input must be compared with output records. The use of control totals is <u>mandatory</u> as it provides a high degree of assurance that all records have been correctly processed.

f. The system creates a month-to-date master file. Totals are accumulated on a daily update basis (Daily Update to Master). These totals must be reconciled with the totals in the _____ to ensure that all transactions have been accurately recorded in both the system and cashbook.

a. ADPE-FMF

1. Record input. (ADPE-FMF)

A. Record Type	Description
(1) T1, T2, T3	DOIT
(2) CV	Corrections
(3) 05, 07, 13, 14, 15, 33	Voucher Records
(4) S0, S1, S2	Statement of Accountability
(5) 01, 01	Checks and Deposits
(6) R1, R2, R3, R5, RM	Report Generators

b. ON LINE KEY ENTRY SYSTEM (ON LINE)

1. Record input. (ON-LINE)

A. Application Number	Description
01	DOIT
02	Corrections
03	Voucher Records
04	Voucher Batch Totals
05	Register 02
06	Register 02 Totals
07	Statement of Accountability

Application Number	Description
08	Register 01
09	Report Generators
10	Review Menu
11	Terminate Program
12	Batch Release
13	Batch Re-release

c. MASTER APPROPRIATION TABLE

1. Annual Production

2. Table Updates

1. (3) REGISTER NUMBER USED TO IDENTIFY DISBURSEMENTS

a. Register 05 Public Voucher

b. Register 07 Civilian Payroll

c. Register 15 Military Pay and Allowances

2. (3) REGISTER NUMBER USED TO IDENTIFY COLLECTIONS

a. Register 13 Funded Reimbursements

b. Register 14 Unfunded Reimbursements

c. Register 33 Refunds

3. SCHEDULE OF DISBURSEMENTS/COLLECTIONS (NavCompt Form 1024)

4. SCHEDULE OF DEPOSIT ACTIVITY

5. STATEMENT OF ACCOUNTABILITY (Standard Form 1219)

PRACTICAL APPLICATION

a. Prepare Statement of Accountability

PROCEDURES FOR THE PREPARATION OF THE STATEMENT OF ACCOUNTABILITY

1. General. The Statement of Accountability (Standard Form 1219) (Rev Apr 82) will show summary totals of all receipts and expenditures of public funds occurring during the accounting period and the status of the disbursing officer's accounts at the close of that period. The Standard Form 1219 will be prepared as prescribed in subpars. 2 through 9. Erasures, strike-overs, or marks of any description other than legitimate entries are not permitted on the Standard Form 1219. A Standard Form 1219 will be submitted each month for each disbursing symbol, whether or not any transactions occur or any accountable balance is involved, until a Standard Form 1219 marked "FINAL" at the top of the form has been rendered and the notice required by par. 047501 has been made. A Standard Form 1219 marked "FINAL" will be submitted only when a disbursing officer is detached without relief or the account is closed. When a disbursing officer is relieved of duty, his last return will be endorsed as prescribed in par. 042420 but will not be marked "FINAL."

2. Heading. Immediately below the title of the form enter "RCS: 1177-TD-MO." The full name of the disbursing officer and his rank will be entered in the space marked "Name of Disbursing Officer." The unit identification code, name, and location of the activity to which the disbursing officer is attached will be entered in the space marked "Location of Disbursing Officer." "Navy" or "Marine Corps," as applicable, will be entered in the "Name of Agency" space. A separate Standard Form 1219 will be prepared for each symbol number under which the disbursing officer is operation and the applicable symbol will be entered in the space marked "Agency Location Code." The "Period of Account" spaces will contain the first and last days of the accounting period as defined in par. 047202.

3. Transactions During Period Affecting Accountability

a. Total Accountability Beginning of Period, Line 1.00. The balance of cash items and other assets at the close of the previous accounting period will be carried forward from the previous Standard Form 1219 and will equal the total of column (3) of the Cashbook (NAVCOMPT Form 245). Disbursing officers reporting foreign currency will reflect the amount of foreign currency held at the beginning of the accounting period opposite the amount column in line 1.00. In the case of the initial Standard Form 1219 of the relieving disbursing officer, the total accountability at the beginning of the period will be the amount of the cash and other assets certified as received on the last Standard Form 1219 of the disbursing officer relieved.

b. Checks Issued on U.S. Treasury, Line 2.1. The total amount of all checks issued, including any adjustments, during the period under the symbol number covered by the Standard Form 1219 will be entered opposite the caption "Checks Issued on U.S. Treasury" and will equal the total of column (4) of the NAVCOMPT Form 245. The total of checks issued, including adjustments, entered opposite this caption refers only to checks drawn on the U.S. Treasury and will not include depositary account checks. Depositary account checks will be treated as cash transactions and will be reflected on line 6.1.

c. Other Transactions, Lines 2.3 through 2.39. The caption "Other Transactions" will only be used for reporting special transactions as provided in specific instructions.

d. Total Increases in Accountability, Line 2.9. The total of checks issued, and other transactions will be entered opposite the caption "Total Increases in Accountability."

e. Accountability Subtotal, Line 3.0. The total accountability beginning of period will be added to the total increases in accountability and entered in the space provided opposite the caption "Subtotal."

f. Net Disbursements, Line 4.1. The net of Gross Disbursements (total of column (6) of the Cashbook (NAVCOMPT Form 245)) less Collections (total of column (5) of the NAVCOMPT Form 245)) will be entered opposite the caption "Net Disbursements."

g. Deposits Presented or Mailed to Bank, Line 4.2. The amount entered here will be taken from line 20.0 of the Schedule of Deposit Activity. EXCEPTION: IF A TRANSITION SCHEDULE OF DEPOSIT/DEBIT ACTIVITY OCCURING 31 DECEMBER 1982 OR EARLIER IS PREPARED, THE AMOUNT SHOWN ON LINE 20.0 OF THE SCHEDULE OF DEPOSIT ACTIVITY WILL BE ENTERED ON LINE 70.0 OF THE TRANSITION SCHEDULE AND THE AMOUNT ENTERED ON LINE 4.2 WILL BE TAKEN FROM LINE 80.0 OF THE TRANSITION SCHEDULE. This amount should also equal the total of the "Deposits" column, column (7) (formerly labled "Confirmed Deposits") of the NAVCOMPT Form 245.

h. Other Transactions, Lines 4.3 through 4.39. The caption "Other Transactions" will be used for reporting special transactions as provided in specific instructions.

i. Total Decreases in Accountability, Line 4.9. The total of net disbursements, deposits, and other transactions will be entered opposite the caption "Total Decreases in Accountability."

j. Total Accountability Close of Period, Line 5.00. The accountability subtotal (line 3.0) less the total decreases in accountability will be entered opposite the caption "Total Accountability Close of Period" and will equal the differences between the total of columns (12) and (13) of the NAVCOMPT Form 245. Disbursing officers reporting foreign currency will reflect the amount of foreign currency held at the close of the accounting period opposite the amount column on line 5.00.

4. Analysis of Incumbent Officer's Accountability

a. Cash on Deposit in Designated Depositary, Line 6.1. The total cash on deposit in depositary checking accounts will be entered opposite the caption "Cash on Deposit in Designated Depositary." The name of the bank and the monetary unit of the account sucha s "Yen" will be shown on the line provided. If more than one depositary checking account is maintained, a separate schedule will be furnished showing the name, location, and monetary unit for each depositary. Cash on deposit applicable to each depositary checking account will be stated in the United States dollar equivalents.

b. Cash on Hand, Line 6.2. The amount of United States currency and coin, excluding cash held for payrolls, will be entered on the line "Cash on Hand." If any foreign currency, coin, or negotiable instruments are on hand, such amounts, less currency and coin held for payrolls, will be stated in

United States dollars and included in the total amount shown for the caption "Cash on Hand." In addition to inclusion of the amount of foreign funds (excluding amounts held for payrolls) in the total cash on hand, separate amounts for foreign funds will be shown in parentheses in the space between the caption and the amount column. Cash held for payrolls will be reported on line 6.8. The total of "Cash on Deposit in Designated Depositary", "Cash on Hand", "Undesposited Collections" and "Cash Held for Payrolls" will equal the differences between the total of columns (8) and (9) of the NAVCOMPT Form 245.

c. Cash-Undeposited Collections, Line 6.3. The amount of undeposited checks, money orders, and other negotiable instruments on hand which are stated in United States dollars will be entered on the line "Cash-Undeposited Collections."

d. Line 6.4. Leave blank.

e. Cash in Custody of Government Cashiers, Line 6.5. The amount of authorized advances of funds to agent cashiers, imprest fund cashiers, collection agents, change funds, etc., will be entered opposite the caption "Cash in Custody of Government Cashiers." Separate amounts for foreign funds advanced to agents will be shown in parentheses in the space between the caption and the amount column.

f. Unconfirmed Deposits (31 December 1982), Line 6.6. Enter the above caption on this line. The amount entered is the total of unconfirmed deposits included in line 6.4 of the 31 December 1982 Standard Form 1219 which remain unconfirmed at the end of the current reporting period. This amount should be extracted from line 50.2 of the Transition Schedule. Unconfirmed deposits presented or mailed on or after 1 January 1983 should be included in the amount reported on line 4.2 as described above.

g. Other Cash Items

(1) Funds in Transit, Line 6.7. All funds in transit other than unconfirmed deposits will be reported on line 6.7 opposite the typed caption "Funds in Transit." This caption will cover all exchange-for cash checks and exchange-for-cash funds in transit including counterfeit or altered currency receipts forwarded to the Navy Accounting and Finance Center or the Commandant of the Marine Corps (FDD) in accordance with par. 042350. Separate amounts for foreign funds in transit will be shown in parentheses in the space between the caption and the amount column.

(2) Cash Held for Payrolls, Line 6.8. All cash held for payment of payrolls will be reported on line 6.8 opposite the typed caption "Cash Held for Payrolls." Separate amounts for foreign funds will be shown in parentheses in the space between the caption and the amount column.

(3) Other Cash Items, Line 6.9. Other cash items for which a specific caption is not prescribed will be reported on line 6.9 opposite "Other Cash Items." A schedule in original and 1 copy will be furnished with the financial returns listing each item included opposite this caption. Separate amounts for foreign funds will be shown in parentheses in the space between the caption and the amount column.

h. Deferred Charges-Vouchered Items, Line 7.1. The amounts paid on public vouchers or payrolls for which credit will be claimed in the next subsequent month but not the current month financial returns will be entered opposite the caption "Deferred Charges-Vouchered Items."

i. Receivables-Check Overdrafts, Line 7.2. The total of receivables-check overdrafts applying to checks issued by the current disbursing officer will be entered in the spaces provided under the caption "Receivables-Check Overdrafts."

j. Losses of Funds, Line 7.3. Under the caption "Losses of Funds", entry will be made for the losses of the current disbursing officer and all of his appointed agents. Losses of predecessor disbursing officers and their agents will be accounted for on separate Standard Forms 1219 prepared by the cognizant Financial Information Processing Center (FIPC) or the Marine Corps Fianance Center (MCFC) (Accounting Division), as appropriate.

k. Receivables-Dishonored Checks, Line 7.4. The amount of dishonored checks on hand which were received by the disbursing officer in exchange for cash will be entered opposite the caption "Receivables-Dishonored Checks." Dishonored checks received as collections will be handled in accordance with par. 0431330.

l. Lines 7.5 through 7.9.

(1) Advances to Contractors. All advances to contractors outstanding at the end of the accounting period will be reported on line 7.5 opposite the typed caption "Advances to Contractors." Amounts reported opposite this caption will be supported in accordance with par. 046358.

(2) Other Items. Lines 7.6, 7.7, and 7.8 will be left blank; all other items, representing payments to be recovered or vouchered at a later date for which no specific caption is prescribed will be reported on line 7.9 opposite the typed caption "Other." A schedule listing each item reported opposite this caption will be prepared in an original and duplicate, and furnished with the financial returns.

m. Total Accountability of Incumbent Officer, Line 8.0. The total of lines 6.1 through 7.9 will be entered opposite the caption "Total of My Accountability" and, except when an entry is required on line 9.2, will equal the entry opposite the caption "Total Accountability Close of Period" in Section I, Part A of the Standard Form 1219.

5. Analysis of Predecessor Officer's Accountability

a. Receivables-Check Overdrafts, Line 9.2. The total of receivables-check overdrafts applying to checks issued by predecessor disbursing officers will be entered opposite item 9.2 "Receivables-Check Overdrafts."

b. Lines 9.3 and 9.4. The captions "Losses of Funds" (item 9.3) and "Other Accountability" (item 9.4) will not be used since these items will be accounted for on separate Standard For 1219 prepared as outlined in subpar. 4j.

c. Total Predecessor Officer's Accountability, Line 10.0. Any amount recorded opposite item 9.2 will be entered also opposite item 10.0 captioned "Total Predecessor Officers' Accountability" since line 9.3 and 9.4 will not be used.

6. Total Disbursing Office Accountability. The total of items 88.0 and 10.0 will be entered opposite 11.0 "Total Disbursing Office Accountability" and will equal the entry opposite the caption "Total Accountability Close of Period," line 5.00 in Section I, Part A of the Standard Form 1219.

7. Certificate. The disbursing officer will sign all copies of the Standard Form 1219 in the space provided using the same signature as used for signing of checks. The rank of the disbursing officer and the date of submission will be typed in the spaces provided. The name and the autovon phone number of the individual who prepares the Standard Form 1219 will also be shown. When the last day or two of the month are nonwork days and the Standard Form 1219 is submitted prior to the last day, the date shown will be the last day of the month. In the case of a disbursing officer being relieved, the relieving disbursing officer will certify the receipt of cash and cash items at the bottom of the Standard Form 1219 as prescribed in par. 042420. Deputies will sign the Standard Form 1219 only as necessary due to the absence of the disbursing officer. When a deputy signs the Standard Form 1219 the name rank of the disbursing officer will be typed above the deputy's signature and the signature will be identified by the word "Deputy" as prescribed in par. 041400-2.

8. Reverse of Statement of Accountability-Part A

a. Column (1). The symbol number covered by the Standard Form 1219 will be entered in column (1). Depositary checking account check issues will be shown on a separate report as prescribed in par. 042504-7.

b. Column (2). The total amount of checks issued during the accounting peirod will be entered in column (2). Any check issue adjustments applicable to checks issued during the current accounting period will be included in the total shown in this column. Therefore, the amount shown will equal the total shown in column (4) "Check Issue" of the NAVCOMPT Form 245 after eliminating any adjustment applicable to checks issued in a prior period. Check issue adjustments are discussed further in par. 047453.

c. Column (3). The amount of each adjustment applicable to checks issued in prior months documented by an Advice of Check Issue Discrepancy (TFS Form 5206) will be entered in the "Amount" space of column (3). The month and year of issuance of the check to which each adjustment is applicable will be shown in the space provided. The total of this column will agree with the amount shown on the Recapitulation of Block Control Level Totals of Checks Issued (Standard Form 1179) opposite the caption 2(a) for the same accounting period. Check issue adjustments are discussed in par. 047453.

d. Column (4). The amount of each adjustment applicable to checks issued in prior months which is initiated to correct a difference for which a TFS Form 5206 has not been received will be entered in the "Amount" space of column (4). The month and year of issuance of the check to which each adjustment is applicable will be shown in the space provided. The total of

this column will agree with the amount shown on Standard Form 1179 opposite the caption 2(b) for the same accounting period. Check issue adjustments are discussed in par. 047453.

e. Column (5). The amount entered in column (2), plus or minus the amounts entered in columns (3) and (4), will be entered in column (5). The grand total in column (5) will be in agreement with the amount reported on line 2.1 on the face of the Standard Form 1219 opposite the caption "Checks Issued on U.S. Treasury."

9. Reverse of Statement of Accountability-Part B. This section of the Standard Form 1219 will be left blank. In lieu thereof, a Statement of Deposit Activity and, if necessary, a transition schedule will be prepared in accordance with the instructions contained in enclosure (2) and (3) of this notice.

10. Erroneous Statements of Accountability. Erroneous Standard Forms 1219 submitted by associate disbursing officers will be replaced by a properly prepared Standard Form 1219 prior to the submission of the consolidated Standard Forms 1219 by central disbursing officers. Disbursing officers reporting to the Fleet Accounting and Disbursing Centers (fleet only) and Marine Corps disbursing officers will make necessary corrections to erroneous Standard Form 1219 by adjustment in subsequent month returns in accordance with specific instructions from the Fleet Accounting and Disbursing Centers or the Marine Corps Finance Center (Accounting Division), as appropriate.

11. Detailed Analysis of Cash and Other Assets

a. General. In order to provide the FIPC or the MCFC, Code QAE, with an accurate picture of the status of the disbursing officer's assets, a Detailed Analysis of Cash and Other Assets will be prepared in support of Section I, Part B of the Standard Form 1219. This information will enable the individual assigned to examine the financial returns in determining if cash holdings are within authorized limits, whether deposits are being made on a timely basis, and whether aggressive action is being taken to clear noncash items.

b. Heading. The page will be headed by the name of the ship or shore activity to which the disbursing officer is assigned, followed by the title "Detailed Analysis of Cash and Other Assets." Following the title will be the name and disbursing station symbol number of the disbursing officer, and the month and year of the corresponding Statement of Accountability (Standard Form 1219). If the period covered by the financial returns is other than a full month, the beginning and ending dates will be cited.

c. Cash Authorized To Be Held at Personal Risk. State the total amount of cash authorized to be held by the disbursing officer at personal risk in accordance with par. 042300, the title of the approving authority, and the date of the approval letter. As noted in par. 042300, this amount includes cash held by all deputies and agent cashiers in the main disbursing office. Thus, a breakdown of authorized levels by main office deputies and agents is not necessary.

d. Analysis of Accountability. Each group of cash and other asset items will be identified by the applicable line number of Section I, Part B of the

Standard Form 1219. If the amount on any particular line is zero, the line number may be omitted.

Line 6.1. - State the total U.S. dollar equivalent of cash on deposit in designated depositories. No further breakdown is required.

Line 6.2. - State the total amount of cash held as defined by par. 4b above. If holdings are entirely in U.S. currency, no further breakdown is required. If foreign currency is included, state the name and country of origin of each currency, the U.S. dollar equivalent for each currency, and the total U.S. dollar equivalent for all currency held. The sum of lines 6.1 and 6.2 should not exceed amounts authorized to be held at personal risk. If multiple currencies are held and there is insufficient space to enter all required data on the Standard Form 1219 a subsidiary schedule should be prepared.

Line 6.3. - List the total dollar amount of undeposited collections and the total number of instruments on hand for each of the following categories: U.S. Treasury checks, personal checks, and all other negotiable instruments. For each of the latter two categories, state the date of the oldest instrument on hand.

Line 6.4. - Leave blank.

Line 6.5. - Cash held by Government cashiers will be broken down into three major categories and described as follows: (1) Deputies and agent cashiers at branch offices. List each accountable position number, the amount authorized to be held at personal risk, the title of the authorizing official, the date of the authorization, and the amount actually held as included on the Standard Form 1219. The last figure should also be totalled. If the advance is in foreign currency, the name and country of origin and the U.S. dollar equivalent should be listed; (2) Deputies and agent cashiers under other command. Provide the same information as in subpar. 1; (3) Imprest fund cashier, collection agents, and others. List the title of the individual holding the advance and the date of the Cash Receipt Certificate (NAVCOMPT Form 2114). Also provide a total of all advances in this category as well as a grand total of all cash held by Government cashiers. For advances made in foreign currency also list the name of the currency, the country of origin, and the U.S., dollar equivalent.

Line 6.6. - A complete list of all unconfirmed deposits included in line 6.4 of the 31 December 1982 Standard Form 1219 which remain unconfirmed at the end of the current reporting period will be shown in Section 50.2 of the transition schedule. That list need not be repeated here. See instructions relating to the preparation of that schedule for details.

Line 6.7. - List each individual item included on the Standard Form 1219 as funds in transit. For all exchange-for-cash checks, list the check number, the amount, and date of mailing and the organization to which the check was mailed. For all counterfeit or altered currency, list the denomination and the date the request for removal of the deficiency was forwarded in accordance with par. 042350-3.

Line 6.8. - State the total amount of funds held for regular payrolls by the disbursing officer and his deputies and agent cashiers located in the main disbursing office. A breakdown by individual accountable officer or agent is not necessary. Identify any foreign currency by name of the currency, country of origin, and U.S. dollar equivalent. Also state the most distant payday for which the funds are being held. Shore disbursing offices should specify whether the funds are being held for military or civilian pay, and if both, separate amounts for each type of payday should be listed.

Line 6.9. - Identify each other cash item, including a brief description of action being taken to effect clearance of the item.

Line 7.1. - List each deferred charge by type (e.g., travel advances, civilian payroll, military payroll) and by amount. If an entire payroll is deferred, list the payroll number rather than the individual payees.

Line 7.2. - List each check issue overdraft receivable by check number, date of check, payee and amount. Briefly describe action being taken to effect clearance.

Line 7.3. - List each loss of funds by name and position of the accountable officer or agent and amount. Also include the date the loss was reported in accordance with Article 0719, U.S. Navy Regulations, and a brief description of action being taken to clear the deficit.

Line 7.4. - List each dishonored check by debtor's name, date of the applicable debit voucher, and amount. Also include a brief description of action being taken to clear the deficit.

Line 7.5. - Since a breakdown of advance payments is provided by the report rendered in accordance with par. 046359-5, no further breakdown is required.

Line 7.9. - Identify each other noncash item, including a brief description of the action being taken to effect clearance of the item.

Line 9.2. - Enter the same information required for line 7.2, but also include the name of the accountable disbursing officer.

Revised 4-82
Department of the Treasury
I TFRM 2-3100

STATEMENT OF ACCOUNTABILITY

NAME OF DISBURSING OFFICER	LOCATION OF DISBURSING OFFICER *(Mailing address)*
NAME OF AGENCY	
[illegible]	AGENCY LOCATION CODE (ALC) (Show main check symbol number)
FROM THROUGH	

SECTION I.—GENERAL STATEMENT OF ACCOUNT

PART A.—TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY

1.00	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD		$
2.0	INCREASES IN ACCOUNTABILITY		
2.1	CHECKS ISSUED ON U.S. TREASURY	$	
2.3	OTHER TRANSACTIONS		
2.34	DISCREPANCIES IN D.O. ACCOUNTS—CREDITS		
2.36	PAYMENTS BY ANOTHER D.O.		
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS		
2.39			
2.9	TOTAL INCREASES IN ACCOUNTABILITY		$
3.0	SUBTOTAL		$
4.0	DECREASES IN ACCOUNTABILITY		
4.1	NET DISBURSEMENTS	$	
4.2	DEPOSITS PRESENTED OR MAILED TO BANK		
4.3	OTHER TRANSACTIONS		
4.34	DISCREPANCIES IN D.O. ACCOUNTS—DEBITS		
4.36	PAYMENTS FOR ANOTHER D.O.		
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS		
4.39			
4.9	TOTAL DECREASES IN ACCOUNTABILITY		$
5.00	TOTAL ACCOUNTABILITY CLOSE OF PERIOD		$

PART B.—ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY

6.1	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY _____ *(Name and location of depositary)*	$
6.2	CASH ON HAND	
6.3	CASH—UNDEPOSITED COLLECTIONS	
6.4		
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS	
6.6		
6.7		
6.8		
6.9		
7.1	DEFERRED CHARGES—VOUCHERED ITEMS	
7.2	RECEIVABLES—CHECK OVERDRAFTS	
7.3	LOSSES OF FUNDS	
7.4	RECEIVABLES—DISHONORED CHECKS	
7.5		
7.6		
7.7		
7.8		
7.9		
8.0	TOTAL OF MY ACCOUNTABILITY	$

FOR INSTRUCTIONAL PURPOSES ONLY

PART C.—ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY

9.2	RECEIVABLES—CHECK OVERDRAFTS	$
9.3	LOSSES OF FUNDS	
9.4	OTHER ACCOUNTABILITY	
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY	$
11.0	TOTAL DISBURSING OFFICE ACCOUNTABILITY *(Same as line 5.00 above)*	$

I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.

NAME AND TELEPHONE NUMBER OF CONTACT	SIGNATURE AND TITLE OF CERTIFIER	DATE

NSN 7540-00-834-4245

PREVIOUS EDITION NOT USABLE 1219-106

SECTION II.—SUMMARY BY SYMBOL OF CHECK AND DEPOSIT TRANSACTIONS WITH U.S. TREASURY

PART A.—CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS *

CHECK SYMBOL	AMOUNT OF CHECKS ISSUED THIS PERIOD	ADJUSTMENTS FOR PRIOR MONTHS' ISSUES (+ or −)				TOTAL CHECKS ISSUED † (Column 2 ± 3 and ± 4)
		BY TFS FORMS 5206		OTHER		
		ISSUE (Month and year)	AMOUNT	ISSUE (Month and year)	AMOUNT	
(1)	(2)	(3)		(4)		(5)
	TC 210		TC 211		TC 212	
TOTALS ‡						

PART B.—SUMMARY OF DEPOSITS PRESENTED OR MAILED TO BANK *(Line 4.2)*

FOR INSTRUCTIONAL PURPOSES ONLY

DEPOSIT SYMBOL	DEPOSITS PRESENTED OR MAILED TO BANK THIS MONTH	DEPOSITS PRESENTED OR MAILED TO BANK IN PRIOR MONTHS BUT RECORDED IN ACCOUNTS THIS MONTH		TOTAL DEPOSITS PRESENTED OR MAILED TO BANK ** (Column 2 + 4)
		MONTH PRESENTED OR MAILED TO BANK	AMOUNT	
(1)	(2)	(3)	(4)	(5)
	TC 420		TC 420	
TOTALS ‡				

* The totals reported in these columns must be in agreement with the corresponding amounts reported on SF 1179.
† The total reported in this column must be in agreement with total shown on line 2.1 on the face of this statement.
‡ For use only if more than one (1) symbol is listed.
** The total reported in this column must be in agreement with total shown on line 4.2 on the face of this document.

STANDARD FORM 1219 (BACK)
REVISED 4-82

03/28/83 DISBURSING OFFICER INFORMATION TABLE PAGE 1

DATA ELEMENTS	DATA	ERROR MSG
DISBURSING STATION SYMBOL NUMBER (DSSN)	5116	
REPORT MONTH	01	
CALENDAR YEAR	1983	
NAME	JOHN PAUL JONES	
RANK	MAJOR	
SERVICE COMPONENT	USMC	
UIC	55300	
LOCATION DISBURSING OFFICE	4TH MAB, DET B	
2ND LINE OF ADDRESS	FPO, NEW YORK, NY 09502	
3RD LINE OF ADDRESS		
DESIGNATED DEPOSITARY CHECKING ACCOUNT	BANK OF ITALY (LIRA)	
CYCLE NUMBER	83010	
RECORDS THIS RUN		

-Disbursing Officer Information Table (DOIT).

8. Daily Update to Master File. This report displays (by register) the beginning balance of disbursements and collections with a total record count as of the end of the previous cycle, the update for a cycle with a total record count and the total amounts of disbursements and collections, the month-to-date disbursements, and collections, with an accumulative record count, and the total month-to-date disbursements, collections, and net amount. An example of this report is shown in figure 1-17.

06/27/84 DSSN 6193 DAILY UPDATE TO MASTER FILE CYCLE 84006 PAGE 1

	BEGINNING BAL		UPDATE		MONTH-TO-DATE	
REG NO	RECORD COUNT	AMOUNT	RECORD COUNT	AMOUNT	RECORD COUNT	AMOUNT
05	7	8,028.18	3	320,317.10	10	328,345.28
07	0	.00	4	79,072.22	4	79,072.22
15	4	1,030,883.00	2	37,369.00	6	1,068,352.00
13	4	10,588.26-	2	1,800.09-	6	12,388.35-
14	4	6,357.45-	2	1,394.70-	6	7,752.15-
33	3	1,123.43-	2	748.02	5	375.41-
TOTAL	22		15		37	

TOTAL DISBURSEMENTS	$ 1,475,769.51
TOTAL COLLECTIONS	20,525.91-
NET AMOUNT	1,455,243.60

Daily Update to Master File Listing.

10/18/83 SUMMARY OF DISBURSEMENTS-COLLECTIONS CYCLE 83001 PAGE 1

GERALD FRANCIS GALLAGHER, COLONEL, USMC
DSSN 6160

MARINE CORPS FINANCE CENTER
1500 EAST 95TH STREET
KANSAS CITY, MO 64197

DO	APPN	SUBHEAD	SOURCE CODE	DEBITS	CREDITS		NET VALUE
PUBLIC VOUCHERS							
4	021105	2752		434.70	.00		434.70
4	021106	2780		887.72	.00		887.72
4	021107	2710		56.00	.00		56.00
		2730		28.50	.00		28.50
4	021108	2731		264.30	.00		264.30
		2732		504.60	.00		504.60
4	031105	2760		36.64	.00		36.64
4	031107	2710		71.84	315.00-		243.16-
						SUB TOTAL	1,969.30
CIVILAN PAY							
4	031106	2780		21,383.75	4,546.15-		16,837.60
		2790		744,810.58	890.35-		743,920.23
4	031107	2730		883,738.18	14,509.21-		869,228.95
						SUB TOTAL	1,429,986.78
MILITARY PAY							
4	041105	2701		15,374.78	.00		15,374.78
		2702		64,168.28	.00		64,168.28
4	041108	2731		1,642.94	.00		1,642.94
		2732		213.00	.00		213.00
4	041453	2202		6,106.00	.00		6,106.00
4	042010			1,105.00	.00		1,105.00
						SUB TOTAL	88,810.00
COLLECTIONS							
4	0X6875	1220		.00	101.00-		101.00-
4	021106	2790		.00	307.60-		307.60-
4	021107	2730	003	.00	1,860.39-		1,860.39-
4	021108	2731	007	.00	8.00-		8.00-
		2732	021	.00	261.68-		261.68-
4	031105	2702	011	.00	1,566.00-		1,566.00-
		2740	007	.00	13.50-		13.50-
		2741	007	.00	41.65-		41.65-
4	031106	2780		.00	400.00-		400.00-
		2790		137.95	530.16-		392.21-
		2790	007	.00	9.11-		9.11-
4	031107	2730		226.62	337.00-		110.38-
4	031108	2731	007	.00	14.00-		14.00-
4	173019			.00	62.30-		62.30-

10/18/83 SUMMARY OF DISBURSEMENTS-COLLECTIONS CYCLE 83001 PAGE 2

GERALD FRANCIS GALLAGHER, COLONEL, USMC
DSSN 6160

MARINE CORPS FINANCE CENTER
1500 EAST 95TH STREET
KANSAS CITY, MO 64197

DO	APPN	SUBHEAD	SOURCE CODE	DEBITS	CREDITS		NET VALUE
COLLECTIONS							
4	173099			.00	250.00-		250.00-
						SUB TOTAL	5,197.82-
GRAND TOTAL				1,541,191.38	25,823.10-		1,515,368.28

Summary of Disbursements - Collections.

SCHEDULE OF DEPOSIT ACTIVITY

ORGANIZATION MARINE CORPS FINANCE CENTER
LOCATION CENTRALIZED PAY DIVISION
KANSAS CITY MO 64197

DSSN 6102 D.O. THERLON EUGENE HUGHES, LTCOLONEL, USMC PERIOD OF REPORT MAR 1983

20.0 DEP OR DEBIT VOUCHERS REPORTED THIS MONTH

20.1 REPORTED THIS MO. AND CONFIRMED THIS MO. OR EARLIER
(CONFIRMATION COPY IS ENCLOSED HEREWITH)

DEPOSIT NO./ DEBIT VOUCHER NO.	DATE PRESENTED OR MAILED	DATE CONFIRMED	AMOUNT
00529933	830226	830226	471,010.00
00830529	830301	830301	1,364.39
00529910	830302	830302	257.86
00123456	830303	830301	100.00-
00824261	830305	830305	701.00
00123456	830327	830327	6,566,114.70
00083897	830301	830301	270.00-

20.1 NET OF 20.1 ITEMS $ 7,041,077.95

20.2 DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED

DEPOSIT NUMBER	DATE PRESENTED OR MAILED	AMOUNT
00529921	830314	200,203.00
00529987	830328	2,604,367.00
00043747	830305	105.44-

20.2 TOTAL OF 20.2 ITEMS $ 2,804,464.56

20.0 TOTAL REPORTED THIS MO. (20.1 + 20.2 ENTER ON LINE 4.2) $ 9,845,542.51

30.0 TOT. UNCONFIRM. DEP. BROUGHT FORWARD (LINE 34.0 PREV. MO.) $ 1,000.00
31.0 DEPOSITS REPORTED PREVIOUS MONTHS
(CONFIRMATION COPY IS ENCLOSED HEREWITH)

DEPOSIT NUMBER	DATE PRESENTED OR MAILED	DATE CONFIRMED	AMOUNT
00123459	830119	830131	500.00
00123460	830124	830210	600.00

31.0 TOTAL OF 31.0 ITEMS $ 1,100.00

SCHEDULE OF DEPOSIT ACTIVITY

32.0 DEP. REPORTED PREV. MO. BUT NOT YET CONF. $ 100.00

DEPOSIT NUMBER	DATE PRESENTED OR MAILED	AMOUNT
00123461	830126	700.00
00123462	830127	800.00

TOTAL - MUST EQUAL 32.0 ABOVE $ 1,500.00 ** TOTAL NOT EQUAL LINE 32.0

33.0 DEP. REPORTED THIS MO. BUT NOT YET CONFIRMED (LINE 20.2 ABOVE) $ 2,804,464.56
34.0 TOT. DEP. REPORTED WHICH REMAIN UNCONFIRMED $ 2,804,564.56

-Register 02 (Schedule of Deposit Activity) Report.

SF 1219 STATEMENT OF ACCOUNTABILITY D.O. SYMBOL 6193
GERALD FRANCIS GALLAGHER, COLONEL, USMC (67443) MARINE CORPS FINANCE CENTER
MARINE CORPS KANSAS CITY MO 64197
FROM 01 JAN 1983 THROUGH 31 JAN 1983

SECTION 1.-GENERAL STATEMENT OF ACCOUNT

PART A.-TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY

1.00		TOTAL ACCOUNTABILITY BEGINNING OF PERIOD		$ 28,486.40
2.0		INCREASES IN ACCOUNTABILITY		
2.1		CHECKS ISSUED ON TREASURER, U.S.	$ 1,489,067.22	
2.3		OTHER TRANSACTIONS		
	2.34	DISCREPANCIES IN D.O. ACCOUNTS-CREDITS		
	2.36	PAYMENTS BY ANOTHER D.O.		
	2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS		
	2.39			
2.9		TOTAL INCREASES IN ACCOUNTABILITY	ERROR CODE 62	$ 1,513,645.84
3.0		SUBTOTAL		$ 1,542,112.24
4.0		DECREASES IN ACCOUNTABILITY		
4.1		NET DISBURSEMENTS	$ 1,455,243.60	ERROR CODE 64
4.2		DEPOSITS PRESENTED OR MAILED TO BANK	17,076.56	
4.3		OTHER TRANSACTIONS		
	4.34	DISCREPANCIES IN D.O. ACCOUNTS-DEBITS		
	4.36	PAYMENTS FOR ANOTHER D.O.		
	4.37	TRANSFERS TO OTHER DISBURSING OFFICERS		
	4.39			
4.9		TOTAL DECREASES IN ACCOUNTABILITY	ERROR CODE 66	$ 1,496,698.80
5.00		TOTAL ACCOUNTABILITY CLOSE OF PERIOD		$ 45,213.44

PART B.-ANALYSIS OF INCUMBENT OFFICERS ACCOUNTABILITY

	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY	
6.1		$
6.2	CASH ON HAND	8,013.44
6.3	CASH - UNDEPOSITED COLLECTIONS	
6.4		
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS	1,200.00
6.6		
6.7	FUNDS IN TRANSIT	36,000.00
6.8		
6.9		
7.1	DEFERRED CHARGES-VOUCHERED ITEMS	
7.2	RECEIVABLES-CHECK OVERDRAFTS	
7.3	LOSSES OF FUNDS	
7.4	RECEIVABLES-DISHONORED CHECKS	
7.5		
7.6		
7.7		
7.8		
7.9		
8.0	TOTAL OF MY ACCOUNTABILITY	$ 45,213.44

PART C.-ANALYSIS OF PREDECESSOR OFFICERS ACCOUNTABILITY

9.2	RECEIVABLES-CHECK OVERDRAFTS	$
9.3	LOSSES OF FUNDS	
9.4	OTHER ACCOUNTABILITY	
10.0	TOTAL PREDECESSOR OFFICERS ACCOUNTABILITY	$

11.0 TOTAL DISBURSING OFFICE ACCOUNTABILITY $ 45,213.44

I CERTIFY THAT THIS IS A TRUE AND CORRECT STATEMENT OF ACCOUNTABILITY FOR THE PERIOD STATED AT THE OFFICE REFERRED TO ABOVE

DATE	TITLE	SIGNATURE
ERRORS ON STATEMENT OF ACCOUNTABILITY---RE-AUDIT*****		
04/26/83	COLONEL USMC	

SECTION II.-SUMMARY BY SYMBOL OF CHECK AND DEPOSIT TRANSACTIONS WITH TREASURER U.S.

PART A.-CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS

	CHECK SYMBOL	AMOUNT OF CHECKS ISSUED THIS PERIOD	ADJUSTMENTS FOR PRIOR MONTHS ISSUES BY FORMS TO 5208 ISSUE M/Y	AMOUNT	OTHERS ISSUE M/Y	AMOUNT	TOTAL CHECKS ISSUED (COLUMN 2 +/- 3 & +/- 4)
830001898	6193	1,489,067.22					1,489,067.22
TOTAL $							

PART B.-SUMMARY OF DEPOSITS CONFIRMED (LINE 4.2 OR 4.22 ONLY)

DEPOSIT SYMBOL	DEPOSITS CONFIRMED THIS MONTH (PER SUPPORTING LIST)	DEPOSITS CONFIRMED IN PRIOR MONTHS BUT RECORDED IN ACCOUNTS THIS MONTH (PER SUPPORTING LIST) MONTHS CONFIRMED	AMOUNT	TOTAL DEPOSITS CONFIRMED (COLUMN 2+4)
TOTAL $				

-Standard Form 1219: Statement of Accountability.

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Service Support Schools
Marine Corps Base
Camp Lejeune, North Carolina 28542-5050

DOF 0313
JAN 1987

STUDENT OUTLINE/ADVANCE SHEET

CERTIFY FINANCIAL RETURNS

PURPOSE: The purpose of this period of instruction is to provide the student with the skills and knowledge to properly certify financial returns.

STUDENT REFERENCES: Navy Comptroller Manual Vol.IV, Joint Uniform Military Pay System Field Procedures Manual (JFPM).

TERMINAL LEARNING OBJECTIVE:

Given a simulated situation pertaining to disbursing officer's financial returns, completed reports, and with the aid of the Navy Comptroller Manual Vol IV, certify financial returns for the situation, in accordance with the Navy Comptroller Manual Vol IV. (1.2.13)

ENABLING LEARNING OBJECTIVES:

1. With the aid of the Navy Comptroller Manual Vol IV, identify in writing the documents/vouchers that make up the disbursing officer's financial returns, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part E, Section III. (1.2.13a)

2. Given a simulated situation pertaining to the Recapitulation of Block Level Control Totals (SF 1179), completed check records, check abstract report, of the Navy Comptroller Manual Vol IV and JFPM, prepare the SF 1179, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part F and JFPM, Chapter 5, Section 3, para. 50311. (1.2.13b)

3. Given a simulated situation pertaining to Void Check Listing preparation, sample voided checks, and with the aid of the Navy Comptroller Manual Vol IV, prepare the Void Check Listing, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part F. (1.2.13c)

4. Given a simulated situation pertaining to Spoiled Check Listing preparation, sample spoiled checks and with the aid of the Navy Comptroller Manual Vol IV, prepare the Spoiled Check Listing, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part F. (1.2.13d)

5. Given a simulated situation pertaining to Letter of Transmittal (NAVMC Form 11079) preparation and with the aid of the Navy Comptroller Manual Vol IV, prepare the Letter of Transmittal, in accordance with the Navy Comptroller Manual Vol IV, Chapter 7, Part E, Section IV. (1.2.13e)

STUDENT REQUIREMENTS:

1. Scan the references.

2. Perform the written assignment.

WRITTEN ASSIGNMENTS

A. COMPLETION

1. Every disbursing officer (with active symbol number) must render _____ _____ of their account.

2. Finanacial returns of a disbursing officer constitute a _____ _____ to the United States for all _____ _____ received and _____ by them.

3. Financial returns form a basis of the official _____ and _____ of the disursing officer's account by the _____ _____ _____ and are used to provide data for _____ _____ controls by the Navy Department.

4. Financial returns will be forwarded on the _____ workday following the close of the _____ period.

5. Original returns will be grouped by the following categories (1) _____ (2) _____ (3) _____ (4) _____ when being forwarded to the MCFC.

6. Vouchers will be arranged in _____ order, by _____ number for each category/group being forwarded.

7. Disbursing officer's financial returns consist of (1) _____ (2) _____ (3) _____ and their retain account.

OUTLINE:

1. DISBURSING OFFICERS FINANCIAL RETURNS

a. Checking Account Returns

(1)

(2)

(3)

(4)

(5)

(a) Time of submission:

(b) Submitted to:

b. Original financial returns/Advance returns/Retains

FINANCIAL RETURNS

Name of document or voucher	Original returns	Advance returns	Retains
Statement of Accountability (Standard Form 1219)	Original	None	1 copy
Analysis of Cash and Other Assets	Original	None	1 copy
Record of Cash Requirement	1 copy	None	Original
Schedule of Deposit Activity	Original	1 copy	1 copy
Deposit Ticket (Standard Form 215) (See par. 042410-2c)	1 copy	None	1 copy
Unavailable Check Cancellation (Standard Form 1184)	None	Copy D	1 copy
Debit Voucher (Standard Form 5515)	None	Memorandum copy	1 copy
Recapitulation of Block Control Level Total of Checks Issued (Standard Form 1179)	1 copy	None	1 copy
Schedule of Collections	Original	None	1 copy
Collection Vouchers			
Army	Original	1 copy	1 copy
Air Force	Original	2 copies	1 copy
Coast Guard	Original	1 copy	1 copy
DoD	Original	1 copy	1 copy
Marine Corps	Original	1 copy appropriations 17x4913, 20x6133, and 24x8135	1 copy
Navy	Original	None	1 copy
Schedules of Disbursements	Original	None	1 copy
Certification of Reevaluation of Foreign Currency	Original	1 copy	1 copy
Foreign Currency Report	1 copy	Original and 1 copy	1 copy
Military Pay Vouchers			
Army	Original	1 copy	1 copy
Air Force	Original	2 copies	1 copy
Navy	Original	None	1 copy
Marine Corps	Original	None	1 copy
Coast Guard	Original	1 copy	1 copy
Military Payroll Money List (Navy, Army, Air Force, Marine Corps, Coast Guard)	Original	None	1 copy
Public Vouchers			
Army	Original	1 copy	1 copy
Air Force	Original	2 copies	1 copy
DoD	Original	1 copy	1 copy
Marine Corps	Original	1 copy M account	1 copy
Navy	Original	1 copy of M1804	1 copy
Coast Guard	Original	1 copy	1 copy
Civilian Payroll Certification Sheet	Original	None	1 copy
Labor Roll/Material Charges and Credits (NAVCOMPT Form 2051) for labor	Original	None	1 copy
Financial Return Listing	Original	None	1 copy

(2) Time of Submission:

(3) Submitted to:

(4) Packaging:

2. Recapitualation of Block Level Control Totals (SF 1179)

a. Heading

b. Body

c. Summary

(1) Control number used

(2) Total checks issued

(3) Net adjustments prior months

(4) Net total

3. Void Check Listing

a. No Issue

b. Reissued

4. Spoiled Check Listing

5. Letter of Transmittal (NAVMC Form 11079)

a. Heading

b. Body

(1) Identify basic folders.

(2) Category I: Travel Vouchers

(3) Category II: Military Payrolls

(a) Regular
(b) Special
(c) Other military payrolls

(4) Category III: Civilian Payrolls

(5) Category IV: All Other Vouchers

(a) Collection Vouchers
(b) Public Vouchers

(6) Any Other Financial Returns

c. Certification

(1)Disbursing Officer Signature/Date

IAVMC 11079 (5-81)
N: 0000-00-006-7960
I/I: PADS OF 50

TRANSMITTAL OF ORIGINAL FINANCIAL RETURNS

(7250)

O: GENERAL ACCOUNTING OFFICE
A: COMMANDING OFFICER (CODE A), MARINE CORPS FINANCE CENTER, KANSAS CITY, MO. 64197

OM U.S. MARINE CORPS DISBURSING OFFICER (Typed Name and Rank)	SYMBOL	FOR THE PERIOD OF
Lynn Mertes, Colonel USMC	8190	1 AUGUST 198- TO 31 AUGUST 198-

F: (A) NAVCOMPT MANUAL, VOL. IV, PAR 047317

In compliance with the reference, financial returns are forwarded and consist of the following: (An "X" in the ballot boxes correspond the type of documents submitted. Detailed information is furnished under the specific categories. Vouchers have been arranged in ascending der. If additional space is required for any items, use plain paper.)

[X] **BASIC FOLDER OF ORIGINAL RETURNS CONSISTING OF:**

[X] STATEMENT OF ACCOUNTABILITY [X] SCHEDULE OF CONFIRMED DEPOSITS [X] DEPOSIT TICKETS [ ] CIVILIAN PAYROLL CERTIFICATION SHEET [X] RECAPITULATION OF BLOCK CONTROL

[ ] **CATEGORY I: TRAVEL VOUCHERS**

NUMBER OF TRAVEL VOUCHERS SUBMITTED 2753
TRAVEL VOUCHER FOLDER NUMBERS 13 THRU 67

TRAVEL VOUCHER NUMBERS (Indicate any skips in DOV # series):
03775 TO 03828 . SKIPS:
10458 TO 11632 . SKIPS:
50252 TO 52284 . SKIPS:

[ ] **CATEGORY II: MILITARY PAYROLLS**

[X] REGULAR MILITARY PAYROLLS
NUMBER OF PAYROLLS SUBMITTED 2
PAYROLL FOLDER NUMBERS 4 THRU 7
PAYROLL NUMBER(S) ____ TO ____

[X] SPECIAL MILITARY PAYROLLS
NUMBER OF PAYROLLS SUBMITTED 27
PAYROLL NUMBER(S) 363 TO 389

[ ] OTHER MILITARY PAYROLLS

[ ] ARMY PAYROLL
NUMBER OF PAYROLLS SUBMITTED ____
PAYROLL NUMBER(S) ____ TO ____

[ ] COAST GUARD PAYROLL
NUMBER OF PAYROLLS SUBMITTED ____
PAYROLL NUMBER(S) ____ TO ____

[ ] NAVY PAYROLL
NUMBER OF PAYROLLS SUBMITTED ____
PAYROLL NUMBER(S) ____ TO ____

[ ] RESERVE FORCES PAYROLL
NUMBER OF PAYROLLS SUBMITTED
PAYROLL NUMBER(S) ____ TO ____

[ ] AIR FORCE PAYROLL
NUMBER OF PAYROLLS SUBMITTED
PAYROLL NUMBER(S) ____ TO ____

[ ] **CATEGORY III: CIVILIAN PAYROLLS**

NUMBER OF PAYROLLS SUBMITTED ____
PAYROLL FOLDER NUMBER(S) ____ THRU ____

PAYROLL VOUCHER NUMBERS
____ TO ____ ____ TO ____
____ TO ____ ____ TO ____

[ ] **CATEGORY IV: ALL OTHER VOUCHERS**

[X] COLLECTION VOUCHERS
NUMBER OF COLLECTION VOUCHERS SUBMITTED 119
COLLECTION VOUCHER FOLDER NUMBERS 1 TO 3

COLLECTION VOUCHER NUMBERS (Indicate any skips in COV # series):
01254 TO 01372 . SKIPS:
____ TO ____ . SKIPS"
____ TO ____ . SKIPS:

[X] PUBLIC VOUCHERS
NUMBER OF PUBLIC VOUCHERS SUBMITTED 34
PUBLIC VOUCHER FOLDER NUMBERS 8 THRU 12

PUBLIC VOUCHER NUMBERS (Indicate any skips in DOV # series):
00336 TO 00369 . SKIPS:
____ TO ____ . SKIPS:
____ TO ____ . SKIPS:

ANY OTHER FINANCIAL RETURNS *(Please specify. If additional space is required for any item, use plain paper.)*

FOR INSTRUCTIONAL PURPOSES ONLY

ED NAME OF DISBURSING OFFICER	SIGNATURE OF DISBURSING OFFICER	DATE

STANDARD FORM NO. 1179
7 GAO 6000
1179-102
01 09-203-0901

RECAPITULATION OF BLOCK CONTROL LEVEL TOTALS OF CHECKS ISSUED

Checking Account Symbol No. 8190

DISBURSING STATION AND LOCATION	DISBURSING OFFICER'S SIGNATURE	MONTH AND YEAR FOR WHICH RENDERED
7TH Force Service Support GRP CAMP LEJEUNE, N.C. 28542	L. Mertes	TAPE FOR PRD 1 thru 7 APRIL 1984

BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK
7164360 7164698	$ 1,713,452.00				

Total amount of checks issues on this magnetic tape.

Beginning and Ending check numbers on this magnetic tape.

Identify Period covered by magnetic tape of checks issued. (Weekly)

SUMMARY
(Complete on last page only)

No Control Numbers used XXX
Control Numbers used From _____ Thru _____

1. Enter on this line the total amount of checks issued this month as shown in this report. A complete detailed check issue list or check carbon copies showing, as a minimum, the serial number and amount of each check should be attached. (Total must agree with the total of checks issued reported in column 2 of the reverse of Standard Form 1219 (unfunded accounts) or line 4 of Standard Form 1178 (funded accounts)) ..... $ 1,713,452.00

2. Net Adjustments to Prior Months:

   (*a*) Enter on this line the net adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, Forms 5206, are attached ..... _____

   (*b*) Enter on this line the net adjustments to prior months for which Journal Vouchers, Stock Forms 1017-G (or comparable forms), are attached ..... _____

3. NET TOTAL ..... $ 1,713,452.00

NOTE.—Only the heading and SUMMARY portion of this form need be completed for accounts authorized to report at Block Control Level 1 (i. e., single check level) *provided* that carbon copies of all checks issued are submitted together with an adding machine listing of the amounts. The total of the adding machine listing must agree with the totals shown on the forms on line 1 above.

FOR INSTRUCTIONAL PURPOSES ONLY

STANDARD FORM NO. 1179
7 GAO 6000
1179-102
01 09-203-0901

RECAPITULATION OF BLOCK CONTROL LEVEL TOTALS OF CHECKS ISSUED

Checking Account Symbol No. 8190

DISBURSING STATION AND LOCATION	DISBURSING OFFICER'S SIGNATURE	MONTH AND YEAR FOR WHICH RENDERED
7TH ForceServiceSupportGroup CAMP LEJEUNE, N.C. 28542	L. Mertes	TAPE FOR PRD 8 thru 18 APRIL 1984

BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK
7164699 7165012	$ 1,546,370.00				

Total amount of check issues on this magnetic tape.

Beginning and Ending check numbers on this magnetic tape.

Identify Period covered by magnetic tape of checks issued. (Weekly)

SUMMARY
(Complete on last page only)

No Control Numbers used XXX
Control Numbers used From _____ Thru _____

1. Enter on this line the total amount of checks issued this month as shown in this report. A complete detailed check issue list or check carbon copies showing, as a minimum, the serial number and amount of each check should be attached. (Total must agree with the total of checks issued reported in column 2 of the reverse of Standard Form 1219 (unfunded accounts) or line 4 of Standard Form 1178 (funded accounts)) ..... $ 1,546,370.00

2. Net Adjustments to Prior Months:

   (*a*) Enter on this line the net adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, Forms 5206, are attached ..... _____

   (*b*) Enter on this line the net adjustments to prior months for which Journal Vouchers, Stock Forms 1017-G (or comparable forms), are attached ..... _____

3. NET TOTAL ..... $ 1,546,370.00

NOTE.—Only the heading and SUMMARY portion of this form need be completed for accounts authorized to report at Block Control Level 1 (i. e., single check level) *provided* that carbon copies of all checks issued are submitted together with an adding machine listing of the amounts. The total of the adding machine listing must agree with the totals shown on the forms on line 1 above.

FOR INSTRUCTIONAL PURPOSES ONLY.

STANDARD FORM NO. 1179
7 GAO 6000
1179-102
01 09-203-0901

RECAPITULATION OF BLOCK CONTROL LEVEL TOTALS OF CHECKS ISSUED

Checking Account Symbol No. 8190

DISBURSING STATION AND LOCATION	DISBURSING OFFICER'S SIGNATURE	MONTH AND YEAR FOR WHICH RENDERED
7TH ForceServiceSupportGroup CAMP LEJEUNE, N.C. 28542	L. Mertes	TAPE FOR PRD 19 thru 24 APRIL 1984

BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK
7165013 7165222	$21,252.42				

Total amount of check issues on this magnetic tape.

Beginning and Ending check numbers on this magnetic tape.

Identify period covered by magnetic tape of checks issued. (Weekly)

Number of Control Checks issued.

Check numbers of Control Checks .

SUMMARY
(Complete on last page only)

No Control Numbers used 3

Control Numbers used From 0123 Thru 0125

1. Enter on this line the total amount of checks issued this month as shown in this report. A complete detailed check issue list or check carbon copies showing, as a minimum, the serial number and amount of each check should be attached. (Total must agree with the total of checks issued reported in column 2 of the reverse of Standard Form 1219 (unfunded accounts) or line 4 of Standard Form 1178 (funded accounts)) ..... $ 21,252.42

2. Net Adjustments to Prior Months:

   (*a*) Enter on this line the net adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, Forms 5206, are attached .....

   (*b*) Enter on this line the net adjustments to prior months for which Journal Vouchers, Stock Forms 1017-G (or comparable forms), are attached .....

3. NET TOTAL ..... $ 21,252,42

NOTE.—Only the heading and SUMMARY portion of this form need be completed for accounts authorized to report at Block Control Level 1 (i. e., single check level) *provided* that carbon copies of all checks issued are submitted together with an adding machine listing of the amounts. The total of the adding machine listing must agree with the totals shown on the forms on line 1 above.

FOR INSTRUCTIONAL PURPOSES ONLY

STANDARD FORM NO. 1179
7 GAO 6000
1179-102
0109-203-0901

RECAPITULATION OF BLOCK CONTROL LEVEL TOTALS OF CHECKS ISSUED

Checking Account Symbol No. 8190

DISBURSING STATION AND LOCATION	DISBURSING OFFICER'S SIGNATURE	MONTH AND YEAR FOR WHICH RENDERED
7TH ForceServiceSupportGroup CAMP LEJEUNE, N.C. 28542	L. Mertes	TAPE FOR PRD 25 thru 30 APRIL 1984

BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK
7165223 7165322	$ 34,567,98				

Identify Period covered by magnetic tape of checks issued. (Weekly)

Beginning and Ending check numbers on this magnetic tape.

CHECKS ISSUED ON MAGNETIC TAPE MUST CONTAIN 100 CHECKS. OR BALANCE MUST BE VOIDED (NO ISSUE)

EXAMPLE: CHECKS 7165305 WAS LAST CHECK ISSUED FOR MONTH OF APRIL. CHECKS 7165306 THRU 7165322 WERE VOIDED (NO ISSUE) TO EQUAL 100 CHECKS

SUMMARY
(Complete on last page only)

No Control Numbers used [XX]
Control Numbers used From _____ Thru _____

1. Enter on this line the total amount of checks issued this month as shown in this report. A complete detailed check issue list or check carbon copies showing, as a minimum, the serial number and amount of each check should be attached. (Total must agree with the total of checks issued reported in column 2 of the reverse of Standard Form 1219 (unfunded accounts) or line 4 of Standard Form 1178 (funded accounts)) ..... $ 34,567.98

2. Net Adjustments to Prior Months:

   (*a*) Enter on this line the net adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, Forms 5206, are attached ..... _____

   (*b*) Enter on this line the net adjustments to prior months for which Journal Vouchers, Stock Forms 1017-G (or comparable forms), are attached ..... _____

3. NET TOTAL ..... $ 34,567.98

NOTE.—Only the heading and SUMMARY portion of this form need be completed for accounts authorized to report at Block Control Level 1 (i. e., single check level) *provided* that carbon copies of all checks issued are submitted together with an adding machine listing of the amounts. The total of the adding machine listing must agree with the totals shown on the forms on line 1 above.

FOR INSTRUCTIONAL PURPOSES ONLY

STANDARD FORM NO. 1179
7 GAO 6000
1179-102
0109-203-0901

RECAPITULATION OF BLOCK CONTROL LEVEL TOTALS OF CHECKS ISSUED

Checking Account Symbol No. 8190

DISBURSING STATION AND LOCATION	DISBURSING OFFICER'S SIGNATURE	MONTH AND YEAR FOR WHICH RENDERED
7TH ForceServiceSupportGroup CAMP LEJEUNE, N.C. 28542	L.Mertes	CONSOLIDATED 1 thru 10 APRIL 1984

BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK
7164360 7164698	$ 1,713,452.00				
7164699 7165012	1,546,370.00				
7165013 7165222	21,252.42				
7165223 7165322	34,567.98				
	$3,315,642.40				

Total amount of checks issued on each magnetic tape.

Total amount of checks issued for the month.

Beginning and Ending check numbers of All magnetic tapes submitted tapes for the month.

SUMMARY
(Complete on last page only)

No Control Numbers used ☐
Control Numbers used From _____ Thru _____

1. Enter on this line the total amount of checks issued this month as shown in this report. A complete detailed check issue list or check carbon copies showing, as a minimum, the serial number and amount of each check should be attached. (Total must agree with the total of checks issued reported in column 2 of the reverse of Standard Form 1219 (unfunded accounts) or line 4 of Standard Form 1178 (funded accounts)) ..... $ 3,315,642.40

2. Net Adjustments to Prior Months:

   (*a*) Enter on this line the net adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, Forms 5206, are attached ..... _____

   (*b*) Enter on this line the net adjustments to prior months for which Journal Vouchers, Stock Forms 1017-G (or comparable forms), are attached ..... _____

3. NET TOTAL ..... $ 3,315.642.40

THIS TOTAL MUST AGREE WITH THE AMOUNT SHOWN IN COLUMN 5, SECTION II, PART A, OF SF 1219

be completed for accounts authorized to report at Block Control Level 1 (i. e., single gether with an adding machine listing of the amounts. The total of the adding machine

FOR INSTRUCTIONAL PURPOSES ONLY