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FM 14-8

DEPARTMENT OF THE ARMY FIELD MANUAL

Supersedes FM 14-8 (14 April 72)

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CLASS A AGENT OFFICERS

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HEADQUARTERS, DEPARTMENT OF THE ARMY
AUGUST 1963

FIELD MANUAL
No. 14-8

HEADQUARTERS,
DEPARTMENT OF THE ARMY
WASHINGTON 25, D.C., *22 August 1963*

CLASS A AGENT OFFICERS

		Paragraph	Page
SECTION I.	INTRODUCTION		
	Purpose and scope	1	3
	Definitions	2	3
II.	GENERAL PROCEDURES		
	Utilization of class A agents	3	4
	Appointment orders	4	4
	Safeguarding of funds	5	4
	Identification and signatures of payees or vendors	6	5
	Returns	7	6
	Other instructions	8	6
III.	PAY PROCEDURES		
	Preliminary payday procedures	9	7
	Receiving funds for payment	10	7
	Preparations for payment	11	8
	Payment procedures	12	8
	Unpaid account reconciliation	13	9
	Return of vouchers and cash to the finance officer	14	9
	Overages and shortages in class A agent officer's cash	15	9
APPENDIX I.	REFERENCES	--	10
II.	SAMPLE SPECIAL ORDERS	--	11
III.	SAMPLE HAND RECEIPT	--	12
IV.	SAMPLE WITNESSING OFFICERS' CERTIFICATE		13
V.	SAMPLE DD FORM 1081, ADVANCE OF FUNDS	--	14
VI.	SCHEMATIC: PAY POINT	--	15
VII.	SAMPLE DD FORM 1081, RETURN OF FUNDS	--	16

SECTION I
INTRODUCTION

1. Purpose and Scope

a. This manual provides guidance to officers designated by commanders to make specific payments for, and in the name of, finance officers. The manual is based on policies and procedures described in regulations referred to in appendix I. Adherence to the doctrine herein will assist class A agent officers in the performance of their duties and will provide a measure of assurance that funds entrusted to agents are adequately protected and that agents' duties are performed in an efficient manner.

b. Users of this manual are encouraged to submit recommended changes or comments to improve the manual. Comments should be keyed to the specific page, paragraph, and line of the text in which the change is recommended. Reasons should be provided for each comment to insure understanding and complete evaluation. Comments should be forwarded direct to President, Finance Corps Board, U.S. Army, Washington, D.C. 20315.

2. Definitions

a. Class A Agent Officers. Class A agent officers are commissioned officers or warrant officers who are appointed to act as agents for accountable disbursing officers (finance officers) for the purpose of making such payments as are specified in the appointment orders. As a matter of internal control, personnel officers will not be appointed class A agent officers except under unusual circumstances such as maneuvers or under combat conditions.

b. Payroll Signature. A payroll signature is normally the payee's name written by himself, as shown on the payment voucher. It includes first name, middle initial, last name, and any suffix. (Exceptions are described in par. 6*b*(1).)

c. Finance Officer. As used in this manual, the term "finance officers" includes finance and accounting officers, accountable disbursing officers, and class B agent officers.

SECTION II
GENERAL PROCEDURES

3. Utilization of Class A Agents

Ordinarily, class A agents are used to make payments to troops, to exchange foreign currency for military payment certificates or U.S. currency, to make payments for purchases and rentals for units away from their home installations, and to pay court witness fees. Commanders will insure that other duties assigned the class A agent officer do not complicate or delay performance of the agent's functions.

4. Appointment Orders

Orders appointing class A agents will be issued by local commanders or higher authority and will specify the payments to be made (app. II). If desired, class A agent officers may be appointed for an indefinite period of time and continue on such duty until relieved by the appointing authority. The agent should have a copy of the appointment orders in his possession when reporting to the finance officer for entrustment of funds.

5. Safeguarding of Funds

a. The safeguarding of entrusted cash and paid vouchers is a personal responsibility of the class A agent and will be adequately provided for at all times. On request of the class A agent, the unit commander will provide adequate armed guards. The number of armed guards required must be based upon the amount to be protected, the distance and terrain to be covered, location of payment point, and the type of transportation to be used. Funds retained overnight should be secured in an adequate safe. File cabinets equipped with three-way dial combination locks and steel lock bars and field safes are not considered adequate protection. In the event funds are secured in a field safe or file cabinet, an armed guard must be posted until the funds are removed. Field safes offer poor protection, particularly if not securely attached to an immovable object such as a radiator waterpipe of large diameter or eyebolt specifically provided to secure the field safe. An armed guard posted to safeguard funds should be thoroughly instructed concerning his responsibilities. Further, provisions should be made for frequent checks of the secured area. In the event these precautions cannot be taken, unexpended funds and paid vouchers will be sealed in a suitably marked envelope or container and returned to the finance officer for safekeeping. A hand receipt for the envelope or container will be furnished to the agent by the finance officer (app. III). The hand receipt will be surrendered by the agent upon recovery of the envelope or container.

b. Class A agent officers are directly responsible by regulation to the finance officer from whom the funds were obtained. The United States may legally and at its option look to either the finance officer or the class A agent officer for recovery of any improperly disbursed public funds.

(1) Class A agent officers—

(*a*) May not insure entrusted funds.

(*b*) May not use entrusted funds for any purpose other than specifically stated in the appointing orders.

(*c*) Will not gamble while responsible for entrusted funds. A commanding officer discovering a class A agent officer engaged in any game of hazard while responsible for funds will, when deemed appropriate, suspend immediately the functions of the class A agent officer, require him to return all funds in his keeping, report the matter to the officer exercising general court-martial jurisdiction over the command and to the Commanding General, Finance Center, U.S. Army, ATTN: Chief, Field Service Division, Fort Benjamin Harrison, Ind., and cause the matter to be investigated at once with a view toward appropriate disciplinary action, including trial by court-martial, against the class A agent officer.

(*d*) Will not loan, use, convert to their own use, deposit in any bank, or exchange for other funds (except as specifically instructed by the finance officer) any portion of the entrusted funds.

(*e*) Will not, under any circumstances, commingle entrusted funds with personal funds or attempt to balance their cash by adding or by withdrawing amounts from their entrustment.

(*f*) Who embezzle, steal, or knowingly convert to their own use or the use of another or who improperly dispose of any voucher or money are subject to criminal prosecution.

(*g*) Who pay a sum less than stated and require the payee to receipt for an amount greater than paid may be subjected to a charge of embezzlement.

(*h*) Who receive monies which they are not authorized to retain as pay or other emolument and who fail to render their accounts as provided by law may be guilty of embezzlement.

(2) Officers and warrant officers found guilty of violation of punitive provisions may be fined not more than $10,000 or a sum equal to the amount embezzled, or imprisoned for not more than 10 years, or both. Lesser violations will subject individual to trial by a competent court.

(3) Class A agent officers may not entrust funds or paid vouchers to any other person for any purpose and must personally make the return of funds or paid vouchers to the finance officer unless otherwise instructed by this officer (for example, return to a class B agent finance officer, to a courier, or by registered mail may be directed).

6. Identification and Signatures of Payees or Vendors

a. Identification. Class A agent officers are responsible for establishing positive identification of each payee prior to making payment. In the event the payee is not personally known by the class A agent officer, DD Form 2A (Armed Forces of the United States Identification Cards), will be utilized for establishing identification. The appearance and signature of the payee must correspond to the photograph and signature on the identification card.

b. Signatures. Class A agent officers are responsible for obtaining the proper payroll signatures of military payees. On cash payment to a vendor, signature of the vendor is obtained as indicated in (2) below.

(1) Vouchers paid by agents are prepared from official personnel or finance records. The name imprinted on the voucher should correspond exactly to the individual's name as shown on his Armed Forces of the United States identification card. Agents will not change vouchers to agree with the identification card but will notify the finance officer of any difference to permit correction of the voucher and other official records prior to payment. Signatures must be obtained in the presence of the agent and written by the payee, in black or blue-black permanent ink. In the event the payee's signature is not the same as the name shown on the voucher, the incorrect signature will be lined out and the payee will be required to affix his signature to agree with the name shown on the voucher prior to payment. If the payee is unable to sign his name because of a physical disability and authorizes his name to be signed by another individual in his presence, the signature will be regarded as a signing by the payee. The signing of the payee's name by his representative, however, must be certified to by two witnesses. The certificate will be attached (app. IV). Individuals unable to write will indicate receipt of payment by signing with a mark (X). The individual's mark (X) must be witnessed by a disinterested party, preferably by a commissioned officer. The signature and address of the witnessing officer will be placed adjacent to the individual's mark (X).

(2) Receipt for payment to commercial vendors will be signed by a duly authorized officer or agent of the company. The receipt will be signed with the company name, followed by the autograph signature of the officer or agent with his title. In addition to insuring positive identification of the company representative, the agent officer must assure himself that the representative is authorized by the company to receive payment. Detailed information on this subject is provided in paragraph 6–41*c*, AR 37–103.

7. Returns

a. Every effort will be made by class A agent officers to return funds and paid vouchers within 24 hours after completion of the specified payment. If at all possible, payment should be completed and paid vouchers and funds returned to the finance officer on the same day that the funds are received. The local finance officer usually specifies the maximum time a payroll may be retained by a class A agent.

b. Agent officers will make every effort to return the payroll personally to the finance officer from whom they received the payroll and cash for payment. However, if military necessity precludes return to the finance officer making the entrustment, the agent will, if at all possible, contact him for instructions on the proper disposition of the payroll and cash. If it is impossible to return the payroll and cash or to obtain disposition instructions, the agent will turn in the payroll and any remaining cash to the nearest or most conveniently located Army finance officer at the earliest practicable date. Concurrently, the agent officer will use electrical means to advise the finance officer from whom the advance was received of the date, amount, disbursing station symbol number, and name and grade of the officer to whom the turn-in was made.

8. Other Instructions

Finance officers will, in accordance with paragraph 15–54, AR 37–103, issue detailed written instructions to each class A agent. Topics covered in this instructional letter will include the specific local requirements which must be met in all cases.

SECTION III
PAY PROCEDURES

9. Preliminary Payday Procedures

a. Arrangement will be made with the unit to be paid to furnish an adequate armed guard to accompany the class A agent officer to the finance office for entrustment of funds, to be posted during payment, and to accompany the agent when making the return to the finance office. When it is anticipated that payment cannot be completed in one day and cash and paid vouchers cannot be adequately secured in a safe or conveniently returned to the finance officer for safekeeping, arrangements should include provisions for the posting of armed guards. Agent officers will insure that live ammunition is provided for the guards and that appropriate safety measures are stressed regarding the handling of weapons.

b. Where distance requires the use of transportation to pick up the funds and payroll, it should be arranged for in advance. The use of privately owned vehicles should be avoided. Prior to departure to the finance office or such other place designated, an inspection of the vehicle for operating conditions should be made to reduce the probability of breakdown and delay. Different routing and time scheduling should be followed on each trip to and from the finance office.

c. A suitable place of payment should be arranged. If at all possible, a sheltered or inclosed area should be used. Dayrooms, dining rooms, and orderly rooms are suitable places for payment. If possible, pay points where personnel not involved in payment will be performing other duties or congregating should be avoided.

d. A schedule for payments should be established in order that individuals may be paid in an orderly manner with a minimum loss of time. Hospitalized personnel and others who are unable to be paid with the unit should be paid by the agent immediately after personnel present for duty are paid.

e. When collections are to be made or authorized donations solicited on payday, separate facilities away from the pay point should be provided in order to prevent confusion of the pay operation. Class A agents will under no circumstances engage in the receipt of collections or donations or the exchange of foreign currency concurrent with the payment of payrolls or vouchers.

f. If the envelope system of payment is to be employed, arrangements should be made for the unit to be paid to furnish the required number of envelopes.

10. Receiving Funds for Payment

a. Prior to payday, class A agent officers will be notified through the daily bulletin or other media as to the time and place funds will be entrusted. The agent should report promptly at the designated place.

b. Upon proper identification as a class A agent officer the finance officer, deputy, or cashier will provide funds for payment and the payroll or voucher(s) to be paid. Prior to departing from the finance office, the agent must verify (count) the money entrusted to him. This count is a protective measure which precludes questions arising at a later time as to the exact amount of funds entrusted. A change list (number and denomination of bills to make up the total cash) will normally be shown on the payroll or voucher(s). Verification of the money received must include a comparison of the count with the change list.

c. Currency used by most finance officers is packed in bundles of 100 pieces. If the currency has been in use, it is recommended that the bills in each bundle be counted. If the currency has not been in use and still has a Treasury band, a verification of the serial numbers (001 to 100) is recommended. Replacement bills in new currency may appear out of order; however, examination should disclose the serial number preceded by a star. Money bands on currency should not be destroyed before verification has been made since they show the activity and the name of the individual preparing the bundle. The ink bond between new currency can be broken by grasping a corner of the bundle and rolling the bundle forward and backward.

d. An official receipt must be signed by the agent prior to his departure from the finance office (app. V). Upon departure the agent should proceed directly to the unit or activity to be paid.

11. Preparations for Payment

Unless the class A agent is an experienced cashier or possesses extensive experience in handling cash, it is strongly recommended that the payroll cash be segregated into individual payments prior to beginning payment. The finance officer will have furnished the class A agent the exact denomination of bills with which to make payment. In making payment or preparing envelopes, the largest denomination possible should be used to make the amount to be paid (i.e., if the amount to be paid is $118: use five $20 bills, one $10 bill, one $5 bill, and three $1 bills). The breakdown will be made from original vouchers. Preparing individual payments serves to assure accurate payment of each individual and, at the same time, reverifies the count made at the finance office. The amount due each payee may be placed in an individual envelope or paperclipped to the payee's copy of the voucher.

12. Payment Procedures

a. Three individuals provide an adequate pay team (app. VI.)

(1) The class A agent officer to pass the money physically to the individual being paid.

Note. Notwithstanding the duties of the other team members, the class A agent is personally responsible for payment of the correct amount to the proper payee and for obtaining the proper payee signature.

(2) The first sergeant, or other responsible NCO, to assist the agent in obtaining signatures on the vouchers.

(3) The unit pay clerk, or other individual, to pass to each payee the payee copy of the military pay voucher after payment has been made.

b. Where the unit commander is not serving as class A agent officer he will normally be present to supervise the payment of personnel of his unit.

c. A typical arrangement of individuals in a pay team is shown in appendix VI.

d. After checking that all arrangements are satisfactory, payment should proceed according to a routine similar to the following:

(1) The first sergeant calls the name of the individual for payment.

(2) Individual moves to pay table, salutes, and signs the receipt for payment. First sergeant checks signature with identification card and against the name printed on the military pay voucher; if the signature is proper, he calls the name of the payee and passes the original pay voucher and the payee's identification card to the class A agent for verification of signature and ascertaining the amount to be paid. If the amount entered in block titled "amount paid" has been corrected (lined out and a new amount entered), the payee will be required to initial opposite the corrected amount at the time he signs his name.

(3) The class A agent officer extracts the envelope or the folded copy of the payee's voucher for the individual and either removes the cash for payment or precounts the cash from stacked bills. He then counts out the payment to the payee and requests him to verify the amount paid prior to leaving the pay point.

(4) When the name of the individual was called, the unit clerk should have withdrawn the payee copy of the military pay voucher, and checked the amount called by the first sergeant. After the class A agent officer has completed payment, the unit clerk will hand the payee copy of the military pay voucher to the individual.

e. The procedure is repeated until all individuals present are paid.

f. Soldiers who were not present in the regular pay formation may be paid at such time as is convenient. Hospitalized personnel of the unit for whom money is included in the payroll should also be paid provided the agent can reasonably travel to the place of hospitalization. Under no conditions will agents or any other persons sign vouchers for personnel not present for pay and hold amounts due for subsequent payment upon return of these individuals to the unit.

g. Normally, individuals in an AWOL status, in the hands of civil authorities, or in confinement by military authority will not appear on the payroll. However, if vouchers for these individuals are inadvertently included in the payroll, the agent will

not make payment but will return the vouchers and funds when returning funds and paid vouchers upon completion of specified payment.

13. Unpaid Account Reconciliation

a. Two significant items may be used to determine individuals not paid by class A agent officer.

(1) Original vouchers which have not been signed by payee.

(2) Information copies of military pay vouchers which have not been delivered to payees.

b. Independent totals should be drawn from each source and a comparison made to determine the actual amount not paid.

c. After determination of amount not paid, as outlined above, the cash remaining after payment should be counted to determine that the cash is in agreement with the vouchers.

d. Finance officers entrusting funds to class A agent officers for payment may require the submission of a list of individuals not paid, indicating the reason for nonpayment or other detailed information, to assist in handling the agent's return at the finance office. Agents should comply with these instructions.

e. After reconciliation, cash for unpaid vouchers should be assembled by denomination for easier handling.

14. Return of Vouchers and Cash to the Finance Officer

Class A agent officers must make fund returns in person unless otherwise instructed by the finance officer from whom they received the funds. The same precautions observed for safeguarding funds en route from the finance office to the point of payment should be observed in making returns of paid vouchers and cash. The regulations permit a period of 24 hours after payment for the return of paid vouchers and cash; however, it is recommended that class A agent officers make returns as soon as possible after completion of payment. Early return will relieve the class A agent officer of the pecuniary liability for the funds.

a. Upon reporting to the finance office to make a return of vouchers and cash, the class A agent officer will be directed to a finance clerk who will verify the voucher for proper signatures and determine the amount of cash, if any, the agent should have remaining for vouchers not paid. The finance clerk will prepare the receipt for return of funds and paid vouchers (app. VII). Since cash returns must be made to the cashier, deputy or finance officer, the finance clerk will then direct the agent to one of these individuals and the return will be made to him.

b. The receipt provided the agent will show the amount of the paid voucher and the amount of cash returned. Agents will compare the amount of cash returned to insure that it agrees with the amount previously determined in the reconciliation of the paid vouchers as provided in paragraph 13.

c. The agent will deliver the vouchers and the receipt to the cashier and turn in all cash not paid to individuals. After verification of the cash return, the receipt will be signed by the finance officer and the class A agent has then been properly relieved of responsibility for the funds originally entrusted for payment. It is suggested that agents retain these receipts for at least one year in their personal papers in case a question should arise after relief of pecuniary liability for payment.

15. Overages and Shortages in Class A Agent Officer's Cash

When a discrepancy which cannot be rectified is discovered in an agent's cash account, the agent should immediately suspend further payment and report the incident to the finance officer. The finance officer will, in the event a discrepancy does in fact exist, report the incident to the installation commander for appropriate investigation.

APPENDIX I
REFERENCES

AR 37-103	Finance and Accounting for Installations—Disbursing Operations.
AR 37-104	Finance and Accounting for Installations—Pay and Allowances for Military Personnel.
AR 37-106	Finance and Accounting for Installations—Travel and Transportation Allowances.
U.S. Treasury Pamphlet	Know Your Money.

APPENDIX II
SAMPLE SPECIAL ORDERS

HEADQUARTERS
1st Battalion, 99th Infantry
Fort Knight, Maryland

SPECIAL ORDERS
NUMBER 239 EXTRACT 26 December 1963

3. TC 350. Fol indiv this org APPOINTED

BARNES, RICHARD H. 088139 1st Lt Inf Co C 1st Bn 99th Inf
Apt to: Class A Agent to F&AO Fort Knight, Maryland
Eff Date: 26 Dec 63
Pd: Indef
Purpose: To make regular monthly payments to Off and EM assigned and attached to Co C 1st Bn 99th Inf
Auth: Par 15-3, AR 37-103
Sp instr: Funds will not be entrusted to others for any purpose. Class A agent will familiarize himself with contents of FM 14-8.

FOR THE COMMANDER:

J. N. Jackson
J. N. JACKSON
Captain, AGC
Adjutant

OFFICIAL:

J. H. KELLY
CWO W-4, USA
Asst Adj

(SAMPLE)

APPENDIX III
SAMPLE HAND RECEIPT

FINANCE AND ACCOUNTING OFFICE
FORT KNIGHT, MARYLAND

HAND RECEIPT FOR CASH AND PAID VOUCHERS

_____
(date)

Received from _____,

Class A Agent to the Finance and Accounting Officer, Fort Knight, Maryland, _____ envelope(s) and _____ container(s), contents of which have not been verified, for safekeeping until _____ hours on _____. The Agent agrees that the safekeeping of this container in no way relieves him of his responsibilities to settle his account in the normal manner. It is further agreed that the Finance and Accounting Officer assumes no pecuniary accountability for the contents of the container. Signature of the Agent appearing across the sealed edges of the envelope(s) and/or container(s), if undisturbed, is evidence that the envelope(s) and/or container(s) have not been opened during this safekeeping.

_____
Finance and Accounting Officer

(SAMPLE)

APPENDIX IV
SAMPLE WITNESSING OFFICERS' CERTIFICATE

C E R T I F I C A T E

I hereby certify that on _____ I witnessed the signing of

this voucher by _____
(name, grade, service number, organization)

on behalf of _____ who was present for pay
(name, grade, ASN of payee)

and that such payee personally accepted the pay due him in the

amount of $_____ from _____
(name, grade, ASN, org of Class A agent)

(Signature)
Typed name, grade,
service number, organization

(Signature)
Typed name, grade,
service number, organization

(SAMPLE)

APPENDIX V

SAMPLE DD FORM 1081, ADVANCE OF FUNDS

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.	AGENT OFFICER'S NAME, ADDRESS, AND CLASS
U. B. Wright, Lt Col, FC Fort Knight, Maryland A6350	Richard H. Barnes, 1st Lt, Inf Co C, 1st Bn, 99th Inf Fort Knight, Maryland Class A Agent Officer

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS	INCREASE (Received by Agent)	DECREASE (Turned in by Agent)	BALANCE (In Agent's Account)
1. BALANCE FORWARD			XXX
2. CASH	$10,000.00		
3. COLLECTIONS			
4. DEPOSITS			
5. NEGOTIABLE INSTRUMENTS:			
A. TREASURY CHECKS			
B. MILITARY PAYMENT ORDERS			
C. OTHER (Specify)			
6. PAID VOUCHERS			
7. INCORRECT VOUCHERS RETURNED			
8.			
9.			
10.			
11.			
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER			$10,000.00

SAMPLE For Illustration Only

ANALYSIS OF BALANCE ON LINE 12

TYPE OF CURRENCY	AMOUNT	TOTAL
13. U.S. DOLLARS	$10,000.00	
14. FOREIGN CURRENCY		
15. MILITARY PAYMENT CERTIFICATES		
16. TOTAL FUNDS IN HANDS OF AGENT OFFICER		$10,000.00

STATEMENTS

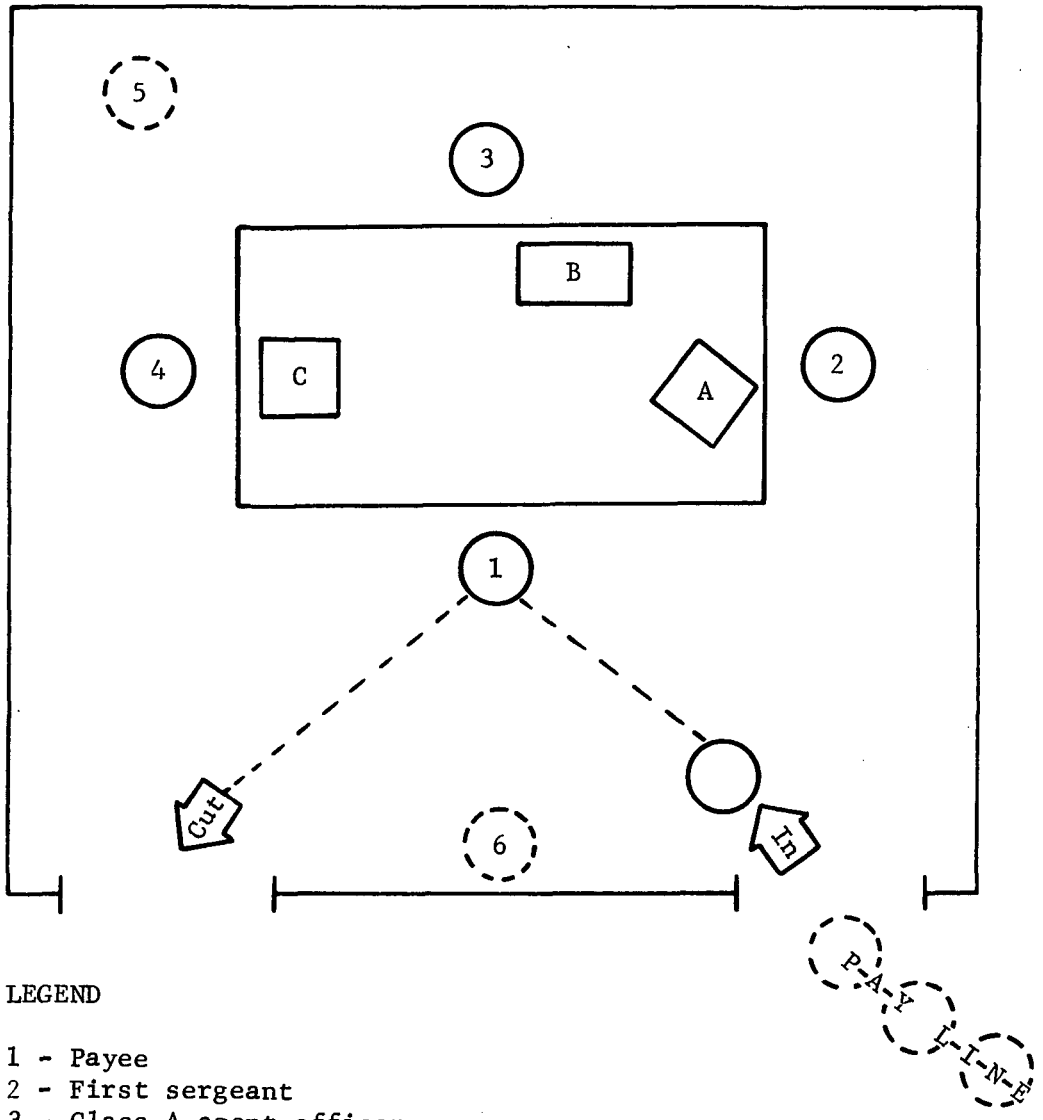
DISBURSING OFFICER	AGENT OFFICER
☒ **ON ADVANCE:** I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER. ☐ **ON RETURN:** I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.	☐ **ON ADVANCE:** I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER. ☐ **ON RETURN:** THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.
DATE 31 Dec 63 — SIGNATURE OF DISBURSING OFFICER U. B. Wright	DATE 31 Dec 63 — SIGNATURE OF AGENT OFFICER Richard H. Barnes

DD FORM 1 DEC 57. 1081 REPLACES DA FORMS 14-47 AND 14-48, 7 OCT 43: 14-49 AND 14-50, 1 DEC 44, WHICH ARE OBSOLETE.

* GPO : 1960 OF—538476

FORM APPROVED BY COMPTROLLER GENERAL, U.S. 4 DECEMBER 1957

APPENDIX VI
SCHEMATIC: PAY POINT



LEGEND

1 - Payee
2 - First sergeant
3 - Class A agent officer
4 - Unit clerk
5 - Unit commander
6 - Armed guard
A - Original vouchers
B - Individual envelopes containing pay
C - Payee's copy of voucher

APPENDIX VII

SAMPLE DD FORM 1081, RETURN OF FUNDS

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.	AGENT OFFICER'S NAME, ADDRESS AND CLASS
U. B. Wright, Lt Col, FC Fort Knight, Maryland A6350	Richard H. Barnes, 1st Lt, Inf Co C, 1st Bn, 99th Inf Fort Knight, Maryland Class A Agent Officer

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS	INCREASE (Received by Agent)	DECREASE (Turned in by Agent)	BALANCE (In Agent's Account)
1. BALANCE FORWARD			
2. CASH		$ 500.00	$10,000
3. COLLECTIONS			
4. DEPOSITS			
5. NEGOTIABLE INSTRUMENTS:			
A. TREASURY CHECKS			
B. MILITARY PAYMENT ORDERS			
C. OTHER (Specify)			
6. PAID VOUCHERS		$9,500.00	
7. INCORRECT VOUCHERS RETURNED			
8.			
9.			
10.			
11.			
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER			None

SAMPLE For Illustration Only

ANALYSIS OF BALANCE ON LINE 12

TYPE OF CURRENCY	AMOUNT	TOTAL
13. U.S. DOLLARS		
14. FOREIGN CURRENCY		
15. MILITARY PAYMENT CERTIFICATES		
16. TOTAL FUNDS IN HANDS OF AGENT OFFICER		

STATEMENTS

DISBURSING OFFICER	AGENT OFFICER
☐ **ON ADVANCE:** I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER. ☒ **ON RETURN:** I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.	☐ **ON ADVANCE:** I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER. ☐ **ON RETURN:** THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.
DATE: 1 Jan 64 — SIGNATURE OF DISBURSING OFFICER: U. B. Wright	DATE: 1 Jan 64 — SIGNATURE OF AGENT OFFICER: Richard H. Barnes

DD FORM 1 DEC 57 1081 REPLACES DA FORMS 14-47 AND 14-48, 7 OCT 43; 14-49 AND 14-50, 1 DEC 44, WHICH ARE OBSOLETE.

* GPO : 1960 OF—538476

FORM APPROVED BY COMPTROLLER GENERAL, U.S. 4 DECEMBER 1957

By Order of the Secretary of the Army:

EARLE G. WHEELER,
General, United States Army,
Chief of Staff.

Official:

J. C. LAMBERT,
Major General, United States Army,
The Adjutant General.

Distribution:

Active Army, NG and USAR:

To be distributed in accordance with DA Form 12–9 requirements for DA Regulations, Financial Administration—A.

SEP 1 1967