

ILLUSTRATIVE

ACCOUNTING PROCEDURES --- FOR FEDERAL AGENCIES

SIMPLIFIED PAYROLL SYSTEM

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UNITED STATES GENERAL ACCOUNTING OFFICE

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Introduction

It is the purpose of this booklet to illustrate a simplified payroll system for the information of agencies which may find it helpful in developing their payroll systems. It is expected to be of most interest to the smaller agencies which do not have unusual payroll operations requiring a specially designed system.

It is the responsibility of each agency, under the provisions of section 113 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 66a), to establish and maintain an adequate payroll system in conformity with the principles and standards prescribed by the Comptroller General. These principles and standards are published as title 6 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies.

This booklet describes the forms, records, and procedures for a simplified payroll system for civilian per annum employees. It explains the preparation and use of payroll change slips, the maintenance of individual pay cards and the control register, the preparation and use of time and attendance reports, and the maintenance of leave records.

The suggested simplified payroll system provides for certain alternative procedures which may make the system adaptable to somewhat diverse situations. Where the basic system, even with the variations described, is not suitable, the forms and procedures described may be used as a starting point in developing a system adapted to a particular situation. Some of the individual forms and procedures may be used as described or with modifications even though a basically different system is adopted.

Facsimiles of many of the forms referred to are in appendix A to this booklet.

ILLUSTRATIVE SIMPLIFIED PAYROLL SYSTEM

Nature and Applicability

Nature of the System

A Federal Government payroll system for civilian per annum employees may usually be identified as a comprehensive payroll system or as a simplified payroll system.

A comprehensive payroll system involves the preparation for each pay period of a complete payroll, listing the name of each employee and itemizing the earnings and deductions entering into the computation of the net pay for each employee.

The simplified payroll system is based upon a skeletonized payroll prepared by the disbursing officer for each pay period from a file of addressograph plates or punch cards maintained from payroll change slips furnished by the agency payroll office. The skeleton payroll lists the name of each employee but shows only the amount of his net pay and the check number.

Under the simplified system, a control register maintained by the payroll office provides control totals for each of the earnings and deductions items and for the net pay amounts on the payroll. The register is maintained by recording only the changes in pay occurring during the pay period. It also serves as a control over the earnings, deductions, and net pay amounts recorded on the individual pay cards. The control register and pay card are usually posted manually.

Detailed postings are made to the pay card for the simplified system only when a pay change occurs. In lieu of posting the individual items for a pay period in which there is no change in the pay, the payroll clerk merely initials the pay card.

The administrative office of the employing agency makes a time and attendance report to the payroll office for each pay period, on an individual form or a schedule form. A leave record is maintained for each employee by the administrative office or the payroll office.

Applicability

The simplified payroll system is designed for use generally for civilian per annum employees whose earnings are computed on a biweekly basis.

Whether a simplified system or a comprehensive system is the more suitable for a particular payroll installation with a biweekly payroll may depend on several factors, but depends primarily on the relative number of payroll changes.

Inasmuch as the simplified system is based upon a file of addressograph plates or punch cards and the posting of changes only to the individual pay cards and the control register, it may not be the most efficient

and economical system when changes in pay occur each pay period for more than about 40 percent of the employees on the payroll.

It is not necessary that a single uniform system be used in all payroll offices of an agency or that only one system be used in each payroll office. The simplified system may be used in payroll offices which handle payrolls for only per annum employees with a low rate of change, and a comprehensive system may be used for offices with per diem and per hour employees or per annum employees with a high rate of change.

Where a payroll office handles payrolls for both per annum and other classes of employees, it may use a simplified system for the per annum employees even though a comprehensive system is required for the per diem and per hour employees. It may be advantageous to handle only certain groups of per annum employees under a simplified system and handle other groups under a comprehensive system separately or with the per diem and per hour employees.

Assistance From General Accounting Office

An agency may request advice and assistance of the General Accounting Office in determining whether the simplified system is suitable or can be adapted to meet the agency needs.

Standard and Stock Forms

Facsimiles of the following standard and stock forms, used in a simplified payroll system, are in appendix A to this booklet.

Standard Forms (SF's)

SF 50 (CSC)—Notification of Personnel Action

SF 71 (CSC)—Application for Leave

SF 1126—Payroll Change Slip

SF 1128—Payroll for Personal Services—Payroll Certification and Summary

SF 1150—Record of Leave Data Transferred

SF 1166—Voucher and Schedule of Payments

Stock Forms

Stock Form 1125—Payroll Control Register

Stock Form 1125A—Payroll Control Register

Stock Form 1127—Individual Pay Card

Stock Form 1130—Time and Attendance Report (individual form)

Stock Form 1135—Time and Attendance Report (short form)

Stock Form 1136—Time and Attendance Report (long form)

Stock Form 1137—Leave Record

Establishing the System

Timing the Installation

Any changeover from a comprehensive payroll system to a simplified system should be made as of the beginning of a biweekly pay period. The first pay period for which wages are *paid* in the calendar year is the best for making the change, since the wages *paid* and taxes withheld in the calendar year are totaled for reporting on Form W-2 (Withholding Tax Statement, Federal Taxes Withheld from Wages). If the change is made during the year, it should be done for the first pay period in the calendar quarter because of the quarterly tax returns on withheld taxes.

Arrangements With Disbursing Office

Arrangements must be made with the disbursing office to set up the addressograph or punch card file and to prepare the skeleton payroll, prior to adopting the simplified system.

A payroll list showing the name and net pay of each employee must be furnished the disbursing office for its use in setting up the addressograph plate or punch card file. The names should be arranged in blocks and in the order in which the payroll office desires to maintain the individual pay cards and the payroll control registers and to prepare the biweekly payrolls. The comprehensive payroll for the preceding pay period may be used for this purpose.

Arrangements With Personnel and Administrative Offices

Arrangements should be made with the agency personnel office to furnish the basic documents required for establishing the normal pay and the changes in the normal pay of each employee—principally SF 50, Notification of Personnel Action, and Form W-4, the Employee's Withholding Exemption Certificate—and the employee's social security account number.

Arrangements should also be made with the administrative offices to furnish the Time and Attendance Report, Stock Form 1130, 1135, or 1136, and to maintain the individual leave record if it is to be maintained on Stock Form 1130 in the administrative offices. The initial set of these forms should be prepared with the opening balances and furnished to the administrative offices or the necessary information should be supplied for setting them up.

Arrangements should be made for the administrative offices to furnish the payroll office the required information on the appropriations to which the payrolls are to be charged.

Opening the Payroll Records

The payroll records are opened with the beginning balances, usually obtained from the comprehensive payroll for the preceding pay period.

An Individual Pay Card, Stock Form 1127, is opened for each employee showing his earnings, deductions, and net pay for the beginning pay period. The cards should be arranged in blocks in the same order as that in which addressograph or punch card files are to be maintained by the disbursing officer (and the biweekly payrolls are to be prepared) for convenience in processing changes, verifying the biweekly payroll lists, and verifying and distributing the pay checks. Each block (or groups of blocks) should be assigned to a specific payroll clerk or unit in the payroll office.

A Payroll Control Register, Stock Form 1125 or 1125A, is opened for each control block showing the total of each item of earnings and deductions and the net "normal pay" at the beginning of the pay period, as established from the related individual pay cards.

A Time and Attendance Report, Stock Form 1130, or a Leave Record, Stock Form 1137, is opened for each employee showing his beginning leave balance.

Payroll Change Slip

Purpose of the Payroll Change Slip (SF 1126)

SF 1126, Payroll Change Slip, is the basic document and posting medium used in maintaining the payroll records in the payroll office and the addressograph file in the disbursing office. A copy of each change slip is furnished to the employee. It is also used as the personnel action document for the Official Personnel Folder and to furnish statistical information to the Civil Service Commission where the use of SF 50, Notification of Personnel Action, is not required by the Commission. (See the Federal Personnel Manual, chapter 296, and supplement 296-31.)

Preparation of SF 1126

SF 1126 is prepared in the payroll office, for each change in pay, name, or status, from personnel action documents and other advices.

When SF 1126 is prepared for changes for which SF 50 is executed and filed in the personnel folder, such as those relating to appointments and separations, a four-part set should be used because the Personnel Copy, SF 1126d, is not required. SF 1126 is prepared in these cases from the SF 50. The Personnel Copy is also unnecessary when SF 1126 is prepared for temporary changes such as those relating to overtime and holiday pay and for permanent changes such as changes in the number of tax exemptions and in bond deductions.

When SF 50 is not prepared and a copy of SF 1126 is to be filed in the Official Personnel Folder, principally in the case of within-grade increases but also in cases of administrative pay increases, certain pay adjustments, etc., the Personnel Copy will be prepared.

SF 1126 may be used but is not necessary when the pay of employees is adjusted as a whole by legislative action.

SF 1126 is prepared from source documents such as personnel action documents, time and attendance reports, bond deduction authorizations, and withholding exemption certificates. A concise explanation of the reason for the pay change should be given in the block for "Remarks," unless this information is otherwise indicated on the form or is shown on another document filed in the payroll office, a copy of which has been furnished to the employee.

Distribution and Use of SF 1126

After the SF 1126 is prepared, items on the Payroll Copy are posted to the Payroll Control Register, Stock Form 1125 or 1125A, individually or in total, and to the Individual Pay Card, Stock Form 1127, and held by

the payroll clerk who maintains the pay card until the payroll list is received from the disbursing office. After the roll is verified, the payroll copies are filed, usually in payroll sequence for each payroll period, to support the entries to the control register and the pay cards.

The Employee's Copy is forwarded to the person responsible for the receipt and distribution of the pay checks and is given to the employee with his check.

The Disbursing Officer's Copy is forwarded to the disbursing office, where the necessary change is made on the addressograph plate or punch card.

The Administrative Copy is prepared for statistical or other purposes, perhaps for use outside the payroll office.

When SF 1126 is used in lieu of SF 50 and a copy is required to be furnished to the Civil Service Commission, the Utility Copy is prepared for this purpose if no other copy in the set is available.

Individual Pay Card

Purpose of Individual Pay Card (Stock Form 1127)

Stock Form 1127, Individual Pay Card, is maintained as the earnings record for each employee. It is the individual bond account for employees who purchase U.S. Savings Bonds by payroll deduction. It is also the record for the current calendar year of retirement deductions and the source from which the Individual Retirement Record, SF 2806, is posted at the end of each calendar year and when the employee is separated or transfers to another Government agency.

The pay card is the source of data for reporting wages taxable under the Federal Insurance Contributions Act for each employee on the Employer's Quarterly Federal Tax Return (Form 941) and for preparing the annual Withholding Tax Statement (Form W-2) for Federal income tax and other similar withholding statements furnished to the States and territories for which income taxes are withheld. It is used in making the finding and report to the State employment security agency when the employee files a claim for unemployment compensation.

Posting Stock Form 1127

Stock Form 1127 is posted for each change in pay from the Payroll Change Slip, SF 1126. The bond account portion of the card is posted for bond purchases and refunds from the bond issuance schedules and refund vouchers.

At the time the card is established for a new employee, complete status information, including the amount of normal pay, is posted from the initial payroll change slip and other payroll documents, such as the Employee's Withholding Exemption Certificate (Form W-4) and the authorization for purchase of U.S. Savings Bonds. The payroll block number is entered on the card to identify the payroll block by which the card is to be filed.

All salary payments to the employee are recorded on the pay card. Detailed postings are made for earnings, deductions, and net pay when the card is established for a new employee and when a new card is set up at the beginning of each calendar year. Detailed postings are made for each pay period in which any of the amounts change from those of the preceding pay period; the detailed postings are made from the change slips, SF 1126. When the amounts are the same as those for the preceding pay period, the pay clerk merely initials the pay card.

Totaling the Pay Cards

The Individual Pay Card, Stock Form 1127, contains spaces for recording the totals of each of the earnings and deductions columns and the net pay column for each quarter and for the calendar year. The blocks for total earnings and total deductions for withheld Federal income and FICA taxes for the year are set apart on the form to facilitate preparation of the Withholding Tax Statement (Form W-2).

The quarterly totals are reconciled with totals of the Payroll Control Register, Stock Form 1125 or 1125A, and are used for preparing the Employer's Quarterly Federal Tax Return (Form 941). The annual total is posted to the Individual Retirement Record, SF 2806.

Payroll Control Register

Purpose of Payroll Control Register

The Payroll Control Register provides a means of securing independent totals for the various items of earnings and deductions and the net pay, as a control over the detailed amounts recorded in the individual pay cards, and a means of verifying the payroll list prepared by the disbursing office for each pay period.

The control register also provides a means of verifying quarterly that the postings to the general ledger are in agreement with the individual pay cards. The totals are developed for each pay period by posting only the changes in pay. Comparison of the total net pay shown on the payroll list with the predetermined total on the control register obviates the necessity of verifying each item. No detailed verification is necessary when the net pay totals agree, and only the items for which changes are shown on the control register need be verified on the payroll list to locate an error when the totals do not agree. All changes which affect current pay should be verified.

Alternative Forms

Two stock forms for the Payroll Control Register are provided. Stock Form 1125 is designed for detailed posting of each payroll change slip during the pay period or the summary posting of groups of change slips. Stock Form 1125A is designed for summary posting of the totals of the payroll change slips for the pay period. Substantial savings in the time required to post the control register are possible in many payroll offices by making the postings in summary at the end of the pay period on Stock Form 1125A or for groups of change slips during the pay period on Stock Form 1125.

Establishing the Control Register

A separate payroll control register should be established for each block of pay cards maintained by each payroll clerk. One or several control registers may be maintained for each payroll which is to be prepared.

The control register is established at the inauguration of the simplified system by posting the normal pay amount for each item of earnings and deductions and the net pay. A new control register is used for each pay period, to which the normal pay amounts are brought forward from the previous register.

Posting to Stock Form 1125

The normal pay amounts as of the beginning of the pay period are posted on the first line of Stock Form 1125, in the columns under "Previous

Normal Pay," from the "New Normal Pay" columns of the form for the preceding pay period. Changes in pay are posted from payroll change slips, individually for each change slip or in summary for a group of change slips. The amounts shown on the change slip as "Previous normal," "New normal," and "Pay this period" are posted to the corresponding sections and columns of Stock Form 1125.

After the end of the pay period the entries posted under "Previous Normal Pay," representing the previous normal pay of employees whose pay changed during the period, are totaled and deducted from the normal pay which was brought forward and was posted on the first lines. The balance, representing the normal pay of the employees whose pay did not change, is entered on the first line under "Pay for This Period" and under "New Normal Pay."

The totals for the columns under "Pay for This Period" represent the aggregate earnings, deductions, and net pay for the pay period and must agree with the totals of the payroll and the individual pay cards.

The totals for the columns under "New Normal Pay" represent the normal pay of the employees as of the beginning of the next pay period and will be entered on the first line of the control register for the next pay period under "Previous Normal Pay," thus establishing a continuity of control.

If there are adjustment transactions for canceled checks or cash collections for overpayments, they are posted after the columns are totaled, as described above. The adjustments are posted to the "Pay This Period" columns only. The amount of the canceled check or the cash collection is posted in red as a subtract item in the gross pay and net pay columns. The cancellation of the pay check or collection of an overpayment effects correction of the net pay for the employee but does not adjust the amounts previously deducted and processed for retirement, withheld taxes, etc.

The amount by which each of the deductions should be adjusted is posted in red in the deduction column and the total in the gross pay column. The adjustments are subtracted from the regularly determined totals, and the adjusted totals are shown on the control register. The change slips for the adjustments are posted to the individual pay cards but are not forwarded to the disbursing office. They are, however, routed within the agencies and distributed to the employees.

The adjusted totals for gross pay and the various deductions are used in scheduling the payroll for payment. However, the adjustments do not affect the net amounts shown by the disbursing office on the payroll list. Consequently, the total of the payroll list must agree with the regularly determined net pay amount on the control register, obtained before the adjustment entries are made. The totals of the individual pay cards must agree with the adjusted totals.

When a supplemental payroll for additional payments is necessary, the control register entries for such supplemental roll are made below the regular entries and the adjustment entries described above. The supplemental entries under "New Normal Pay" are added to the regularly determined totals to establish the correct "Previous Normal Pay" figures for the next ensuing control register.

Posting to Stock Form 1125A

Stock Form 1125A provides the same control totals as those provided by Stock Form 1125, but is posted in summary only. The detailed information is shown on the change slips.

The normal pay amounts as of the beginning of the pay period are posted on the first line from the "New Normal Pay" line of the register for the preceding pay period. The change slips are totaled after the end of the pay period and posted in summary to the control register. The totals of these summary postings represent the regularly determined "Pay This Period." Adjustments and supplemental payrolls are posted below these totals, in detail or in summary. The regularly determined and the adjusted totals are the same as those developed on Stock Form 1125 and are used in the same manner.

Vouchering and Payment

Scheduling the Payroll for Payment

Where the entire simplified payroll system is used, the biweekly payroll is scheduled for payment, separately from other types of vouchers, on SF 1166, Voucher and Schedule of Payments, in accordance with the practice of the agency in scheduling its disbursement vouchers. The preparation of SF 1128, Payroll for Personal Services—Payroll Certification and Summary, as a basic voucher for scheduling on SF 1166 is unnecessary when the payroll is scheduled in that manner. The preparation of SF 1096, Schedule of Voucher Deductions, as a collection voucher for the payroll deductions is necessary only in unusual cases, such as when deductions representing repayments to the civil service retirement and disability fund are effected by the agency at the specific request of the Civil Service Commission.

Use of Standard Form 1128

In payroll offices where the number of civilian per annum employees to be paid is small and adoption of the entire simplified system (with a file of addressograph plates or punch cards maintained by the disbursing office and a payroll list prepared each pay period from the plates or cards) is not justified, a comprehensive payroll may be prepared on SF 1128, Payroll for Personal Services—Payroll Certification and Summary.

When SF 1128 is so used it must contain detailed information on the earnings, deductions, and net pay of each employee, and the Payroll Control Register, Stock Form 1125 or 1125A, is unnecessary. Other forms of the simplified system may still be used, such as the Payroll Change Slip, SF 1126; the Individual Pay Card, Stock Form 1127; the Time and Attendance Reports, Stock Form 1130, 1135, or 1136; and the Leave Record, Stock Form 1137.

Lump-Sum Leave Payments

When lump-sum leave payments made under the act approved December 21, 1944, 5 U.S.C. 61b, are not included on regular pay period payrolls, they are vouchered on SF 1128 or the amount may be entered on SF 1166 direct from the change slip, SF 1126.

Time and Leave Records

Nature and Purpose

The simplified payroll system provides for certain forms to be used and certain procedures to be followed by the administrative offices in reporting attendance and absence from duty of each employee for each pay period to the payroll office for use in preparing the payroll. The system also provides for maintaining a leave record for each employee.

Alternative forms and procedures are provided for reporting time and attendance and for maintaining either a decentralized leave record in the administrative offices or a centralized record in the payroll office. The decentralized record maintained on Stock Form 1130 is usually preferred over the centralized record maintained on Stock Form 1137 from information supplied on Stock Form 1130, 1135, or 1136.

The time and attendance information on overtime and premium-pay duty time and on leave without pay is required for computing each employee's earnings when they differ from his normal pay. A leave record is necessary for each employee for administering the leave laws and regulations and for determining whether leave taken is with or without pay in computing the employee's pay and preparing the payroll.

The administration of leave is governed by the Annual and Sick Leave Act of 1951, 5 U.S.C. 2061, 2062, and the Annual and Sick Leave Regulations of the Civil Service Commission, 5 CFR 630.101 *et seq.*, or the Federal Personnel Manual, chapter 630, and supplements 990-1, part 630, and 990-2, book 630.

Time and Attendance Reporting

A time and attendance record is maintained in the administrative offices on a daily basis for each employee, and reports are furnished by the administrative offices to the payroll office each pay period showing the hours of duty attendance and absence for each employee. An individual form, Stock Form 1130, or a schedule form, Stock Form 1135 or 1136, of Time and Attendance Report may be used. The individual Time and Attendance Report, Stock Form 1130, contains space for showing the leave accruals and balances.

When Stock Form 1130 is used solely to report attendance and absence, only the central portion of the form is used. A separate form is maintained for each employee, and a new form is used for each biweekly pay period. It is maintained in the administrative offices by designated employees having supervision over duty attendance. The time in pay status is entered directly on the form each day. The time absent is entered directly on the form or is posted from SF 71 (CSC), Application for Leave. Time in pay status and time absent are classified so that the payroll office can determine the rate of pay for time worked and whether leave was with or without pay. The Stock Form 1130 is certified and forwarded to the payroll office at the end of each pay period for use in computing the employee's pay and preparing the payroll.

Time and attendance may be reported by the administrative offices to the payroll office on the schedule forms of the Time and Attendance Report, Stock Form 1135 (short form) or Stock Form 1136 (long form)

if the leave records are maintained centrally. These schedule forms contain space for recording daily the time in pay status and time absent for each employee and are maintained and used as described above for the individual form, Stock Form 1130.

Maintenance of Leave Records

In recognition that current information on leave status and characteristics of leave taking are of importance to the supervisor, the leave record should, if otherwise practicable, be maintained at this level. Generally, when the leave records are kept at this level, Stock Form 1130 is maintained and used as an individual leave record, as well as a time and attendance report. However, selection of the form used, whether it be Stock Form 1130 or 1137, should be based on operating needs and efficiency of maintenance.

Information on the leave balances and rate of leave accrual of a new employee is furnished by the personnel office, frequently by showing the information on the leave record for the first pay period. The leave accrued and leave taken are recorded during the pay period by the time and leave clerk when the leave record is maintained at that level.

The record showing leave taken should be initialed by the employee or supported by his signed application. Obtaining the employee's initials or a signed application may be waived by the department or agency when mechanical time-recording devices are used by the employee for recording and reporting attendance.

Sick leave absences in excess of 3 days must be supported by a medical certificate or other evidence that is administratively acceptable.

When Stock Form 1130 is used, the leave balances are computed and entered at the end of the period. The balances are carried forward to the new form for the next pay period, and the old form for the expired pay period is forwarded to the payroll office and filed there. The leave record and information for the current pay period, including the current balances, are available on the Stock Form 1130 in the administrative office and for prior periods on forms filed in the payroll office.

When Stock Form 1137, Leave Record, is used, the information on the Time and Attendance Report, Stock Form 1130, 1135, or 1136, is posted to the leave record prior to the forwarding of the time and attendance report to the payroll office.

When the leave records are centralized in the payroll office, they are maintained on Stock Form 1137. A separate form is maintained for each employee, and a new form is required for each leave year. The leave accruals and the totals of the leave taken for each pay period are posted from the Time and Attendance Report, Stock Form 1130, 1135, or 1136.

Leave Accruals

In an agency where the leave policy precludes the use of leave until it is earned, the leave accruals for the pay period are not added to the leave balances brought forward on Stock Form 1130 or other similar leave record until the close of the pay period.

In an agency where the leave policy permits the granting of leave before it is earned, the leave accruals for the pay period are added at the begin-

ning of the pay period to the balances of leave brought forward to show the aggregate of leave available at any time.

If the leave policy of an agency permits crediting employees at the beginning of the leave year with annual leave for all of the leave year, such leave is added to any leave balance brought forward from the prior leave year, thus making the total available at any time during the year.

Certification of Time and Leave Records

Persons responsible for maintenance and certification of time and leave records should have positive knowledge as to whether each employee for whom they are assigned recordkeeping responsibility is present or absent at all times.

Employees shall not be permitted to maintain, certify, or approve their own time and leave records except under unusual circumstances, such as when a person works alone at an isolated post and such authority has been given in writing by an appropriate official authorized by the head of the agency to grant such authority.

Transfer of Leave

Standard Form 1150, Record of Leave Data Transferred, is used for reporting leave transferred between Federal agencies in cases where the employee is transferred or reemployed with prior service in another agency. The procedures to be followed in the preparation and processing of SF 1150 will vary depending on whether the employee was separated before January 1, 1963, or after December 31, 1962. It follows:

1. Employees Separated Before January 1, 1963. When an employee who was separated before January 1, 1963, is reemployed, the employing agency should complete the reverse side of SF 1150 in duplicate and forward both the original and the copy to the agency from which the employee was separated for completion of the face of the form. In addition to the information for which space is provided, other pertinent information, such as foreign or nonforeign differential, should be shown in the "Remarks" space. The form should be signed by the person responsible for the accuracy of the leave record. The original of the form should be returned to the employing agency and the copy retained in the agency from which the employee was separated.

2. Employees Separated After December 31, 1962. When an employee is separated after December 31, 1962, the releasing agency should complete the face of SF 1150 in duplicate. In addition to the information for which space is provided, other pertinent information, such as foreign or nonforeign differential, should be shown in the "Remarks" space. The form should be signed by the person responsible for the accuracy of the leave record.

The original of the SF 1150 should be filed by the releasing agency on the right side of the Official Personnel Folder. If the employee is transferred or reemployed, the SF 1150 should be made available to the employing agency as part of the employee's Official Personnel File. If the new employment is in a position subject to the same leave system, the employing agency should remove the SF 1150 from the Official Personnel Folder and forward it to the office responsible for the leave records. A copy of the SF 1150 should be retained by the releasing agency.

Appendix A—Forms

- Standard Form 50—Notification of Personnel Action
- Standard Form 71—Application for Leave
- Standard Form 1126—Payroll Change Slip
- Standard Form 1128—Payroll for Personal Services, Payroll Certification and Summary
- Standard Form 1150—Record of Leave Data Transferred
- Standard Form 1166—Voucher and Schedule of Payments
- Stock Form 1125—Payroll Control Register
- Stock Form 1125A—Payroll Control Register
- Stock Form 1127—Individual Pay Card
- Stock Form 1130—Time and Attendance Report (individual form)
- Stock Form 1135—Time and Attendance Report (short form)
- Stock Form 1136—Time and Attendance Report (long form)
- Stock Form 1137—Leave Record

Standard Form 50

STANDARD FORM 50—Rev. December 1961
U.S. Civil Service Commission
FPMR (Chap. 51)

NOTIFICATION OF PERSONNEL ACTION (EMPLOYEE — See General Information on Reverse)

(FOR AGENCY USE)

1. NAME (CAPS) LAST—FIRST—MIDDLE		MR.—MISS—MRS.		2. (FOR AGENCY USE)		3. BIRTH DATE (Mo., Day, Year)		4. SOCIAL SECURITY NO.	
5. VETERAN PREFERENCE 1—NO 2—5 PT. 3—10 PT. DISAB. 4—10 PT. COMP. 5—10 PT. OTHER			6. TENURE GROUP		7. SERVICE COMP. DATE		8. PHYSICAL HANDICAP CODE		
9. FEGLI 1—COVERED 2—INELIGIBLE 3—WAIVED			10. RETIREMENT 1—CS 2—FICA 3—FS 4—NONE 5—OTHER			11. (FOR CSC USE)			
12. CODE NATURE OF ACTION			13. EFFECTIVE DATE (Mo., Day, Year)			14. CIVIL SERVICE OR OTHER LEGAL AUTHORITY			
15. FROM: POSITION TITLE AND NUMBER			16. PAY PLAN AND OCCUPATION CODE		17. (a) GRADE OR LEVEL (b) STEP OR RATE		18. SALARY		
19. NAME AND LOCATION OF EMPLOYING OFFICE									
20. TO: POSITION TITLE AND NUMBER			21. PAY PLAN AND OCCUPATION CODE		22. (a) GRADE OR LEVEL (b) STEP OR RATE		23. SALARY		
24. NAME AND LOCATION OF EMPLOYING OFFICE									
25. DUTY STATION (City—county—State)							26. LOCATION CODE		
27. APPROPRIATION			28. POSITION OCCUPIED 1—COMPETITIVE SERVICE 2—EXCEPTED SERVICE		29. APPORTIONED POSITION FROM: TO: STATE		1—PROVED-1 2—WAIVED-2		
30. REMARKS: <input type="checkbox"/> A. SUBJECT TO COMPLETION OF 1 YEAR PROBATIONARY (OR TRIAL) PERIOD COMMENCING _____									
<input type="checkbox"/> B. SERVICE COUNTING TOWARD CAREER (OR PERMANENT) TENURE FROM: _____									
SEPARATIONS: SHOW REASONS BELOW, AS REQUIRED. CHECK IF APPLICABLE: <input type="checkbox"/> C. DURING PROBATION <input type="checkbox"/> D. FROM APPOINTMENT OF 6 MONTHS OR LESS									
31. DATE OF APPOINTMENT AFFIDAVIT (Accession only)			34. SIGNATURE (Or other authentication) AND TITLE						
32. OFFICE MAINTAINING PERSONNEL FOLDER (If different from employing office)			35. DATE						
33. CODE EMPLOYING DEPARTMENT OR AGENCY									

☆ U.S. GOVERNMENT PRINTING OFFICE: 1963-O-703-276 #16-C

Standard Form 71 (Front)

NAME <i>(Print or type—Last, First, Middle Initial)</i>		IDENTIFICATION NO.	
ORGANIZATIONAL UNIT		FROM <i>(Mo., Day, Hr.)</i>	NO. OF HOURS
TYPE <input type="checkbox"/> ANNUAL—“I understand that any annual leave authorized in excess of the amount available to me during the leave year will be charged to LWOP.” <input type="checkbox"/> SICK—Complete other side of this form. LEAVE <input type="checkbox"/> WITHOUT PAY <input type="checkbox"/> COMPENSATORY <input type="checkbox"/> OTHER <i>(Specify)</i>		a.m. p.m.	a.m. p.m.
TO <i>(Mo., Day, Hr.)</i>		DATE	
REMARKS		SIGNATURE OF EMPLOYEE	

INSTRUCTIONS: Complete above part of form. If applying for sick leave, check appropriate box on back (top) of form. If you were under care of a doctor, he should complete “CERTIFICATE OF PHYSICIAN OR PRACTITIONER” also on back.

OFFICIAL ACTION ON APPLICATION

<input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED <i>(If disapproved, give reason)</i>	SIGNATURE AND DATE
---	--------------------

STANDARD FORM 71
Revised August 1964

71-107

APPLICATION FOR LEAVE

U.S. CIVIL SERVICE COMMISSION
FSM Suppl. 99-2

Standard Form 71 (Back)

EMPLOYEE <i>(If applying for sick leave)</i>	DURING THIS ABSENCE I WAS		<input type="checkbox"/> INCAPACITATED FOR DUTY BY SICKNESS OR INJURY	<input type="checkbox"/> INCAPACITATED FOR DUTY BY PREGNANCY AND CONFINEMENT	<input type="checkbox"/> UNDERGOING MEDICAL, DENTAL OR OPTICAL EXAMINATION OR TREATMENT
	<input type="checkbox"/> REQUIRED TO CARE FOR A MEMBER OF MY FAMILY WITH A CONTAGIOUS DISEASE <i>(Give name and relationship of member of family, and name of disease)</i>		<input type="checkbox"/> REQUIRED TO BE ABSENT BECAUSE OF EXPOSURE TO CONTAGIOUS DISEASE <i>(Give name of disease and circumstances of exposure)</i>		
CERTIFICATE OF PHYSICIAN OR PRACTITIONER	NAME OF EMPLOYEE		PERIOD UNDER PROFESSIONAL CARE		FROM <i>(Mo., Day, Year)</i>
	POSITION OCCUPIED		TO <i>(Mo., Day, Year)</i>		
	REMARKS				
	THE EMPLOYEE NAMED WAS UNDER MY PROFESSIONAL CARE DURING THE PERIOD STATED ABOVE. From the medical standpoint, his condition during this period was such that I considered it inadvisable for him to report to work.				
SIGNATURE			DATE		

☆ U.S. GOVERNMENT PRINTING OFFICE: 1964-O-795-147#14-E

Standard Form No. 1126

1. ORGANIZATION	2. PAYROLL PERIOD	3. BLOCK NO.	4. SLIP NO.
5. EMPLOYEE'S NAME	6. (FOR AGENCY USE)	7. SOCIAL SECURITY NO.	

PART A—NOTIFICATION OF BASIC PAY CHANGE

8. NATURE OF ACTION CODE	892 QUALITY INCREASE 893 WITHIN GR. INCREASE 894 PAY ADJUSTMENT	896 ADMINISTRATIVE PAY INCREASE 897 ADMINISTRATIVE PAY DECREASE OTHER (Specify)	9. EFFECTIVE DATE	10. DATE OF LAST EQUIV. INCREASE	11. OLD SALARY
12. (FOR AGENCY USE)			13. GRADE OR LEVEL	14. NEW STEP OR RATE	15. NEW SALARY
16. WORK IS OF AN ACCEPTABLE LEVEL OF COMPETENCE.			18. SIGNATURE		DATE
17. PERFORMANCE IS SATISFACTORY OR BETTER					

PART B—DATA ON UNPAID ABSENCE

19. PERIOD(S)	20. TOTAL EXCESS	21. IN PAY STATUS AT END OF WAITING PERIOD?	22. INITIALS
		1. YES 2. NO	

PART C—PAYROLL CHANGE DATA

	BASE PAY	OVERTIME	GROSS PAY	FEDERAL TAX	FICA	STATE TAX	BOND
23. PREV. NORM.							
24. NEW NORM.							
25. THIS PER.							
	CSA	GROUP LIFE INS.	HEALTH BENEFITS	ORGAN. DUES			NET PAY
23a. PREV. NORM.							
24a. NEW NORM.							
25a. THIS PER.							
26. APPROPRIATION(S)				27. PREPARED BY		28. AUDITED BY	

PART D—REMARKS

Standard Form No. 1150 (Front)

1. LAST NAME FIRST NAME INITIAL(S)	2. APPOINTMENT DATA Entered on duty <input type="checkbox"/> F/T <input type="checkbox"/> P/T Subject to Sec. 203(d), 1951 Leave Act <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Ceased to be subject to Sec. 203(d) <input type="checkbox"/> on _____ Annual Leave Bal. _____	3. TOTAL SERVICE FOR LEAVE <i>(as of date of separation)</i> Years Months Days _____																																																			
4. DATE AND NATURE OF SEPARATION:	5. SUMMARY OF ANNUAL AND SICK LEAVE <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">(HOURS)</th> <th style="width: 20%;">ANNUAL</th> <th style="width: 20%;">SICK</th> </tr> </thead> <tbody> <tr><td>5. Balance from prior leave year ended</td><td></td><td></td></tr> <tr><td>19.....</td><td></td><td></td></tr> <tr><td>6. Current leave year accrual through</td><td></td><td></td></tr> <tr><td>19.....</td><td></td><td></td></tr> <tr><td>7. Total</td><td></td><td></td></tr> <tr><td>8. Reduction in credits, if any (current year)</td><td></td><td></td></tr> <tr><td>9. Total leave taken</td><td></td><td></td></tr> <tr><td>10. Balance</td><td></td><td></td></tr> <tr><td>11. Total hours paid in lump sum</td><td></td><td></td></tr> <tr><td>12. Salary rate(s)</td><td></td><td></td></tr> <tr><td>13. Lump sum leave dates:</td><td></td><td></td></tr> <tr><td>From _____ to _____</td><td></td><td></td></tr> <tr><td style="text-align: right;">(Hours)</td><td></td><td></td></tr> <tr><td>20. Certified correct by:</td><td></td><td></td></tr> <tr><td style="text-align: center;">(Signature) (Date)</td><td></td><td></td></tr> <tr><td style="text-align: center;">(Title) (Telephone)</td><td></td><td></td></tr> </tbody> </table>		(HOURS)	ANNUAL	SICK	5. Balance from prior leave year ended			19.....			6. Current leave year accrual through			19.....			7. Total			8. Reduction in credits, if any (current year)			9. Total leave taken			10. Balance			11. Total hours paid in lump sum			12. Salary rate(s)			13. Lump sum leave dates:			From _____ to _____			(Hours)			20. Certified correct by:			(Signature) (Date)			(Title) (Telephone)		
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20. Certified correct by:																																																					
(Signature) (Date)																																																					
(Title) (Telephone)																																																					
6. SUMMARY OF HOME LEAVE <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">(DAYS)</th> <th style="width: 40%;">REMARKS</th> </tr> </thead> <tbody> <tr><td>14. Date arrival abroad for HL purposes</td><td></td></tr> <tr><td>15. Current balance as of _____ 19 _____</td><td></td></tr> <tr><td>16. 12-month accrual rate</td><td></td></tr> <tr><td>17. Dates leave used, prior 24 months</td><td></td></tr> <tr><td>18. Monthly accrual date</td><td></td></tr> <tr><td>19. Calendar days credit for next accrual date</td><td></td></tr> <tr><td>20. Date basic service period completed</td><td></td></tr> <tr><td colspan="2" style="text-align: center;">MILITARY LEAVE</td></tr> <tr><td>21. Dates during current calendar yr. _____ to _____</td><td></td></tr> <tr><td>22. Dates during preceding calendar yr. _____ to _____</td><td></td></tr> <tr><td colspan="2" style="text-align: center;">ABSENCE WITHOUT PAY</td></tr> <tr><td>23. During leave year in which separated</td><td></td></tr> <tr><td>24. During step-increase waiting period which began on _____</td><td></td></tr> <tr><td>25. During 12-month HL accrual period (dates): _____</td><td></td></tr> </tbody> </table>		(DAYS)	REMARKS	14. Date arrival abroad for HL purposes		15. Current balance as of _____ 19 _____		16. 12-month accrual rate		17. Dates leave used, prior 24 months		18. Monthly accrual date		19. Calendar days credit for next accrual date		20. Date basic service period completed		MILITARY LEAVE		21. Dates during current calendar yr. _____ to _____		22. Dates during preceding calendar yr. _____ to _____		ABSENCE WITHOUT PAY		23. During leave year in which separated		24. During step-increase waiting period which began on _____		25. During 12-month HL accrual period (dates): _____																							
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25. During 12-month HL accrual period (dates): _____																																																					

Standard Form No. 1150

RECORD OF LEAVE DATA TRANSFERRED

Standard Form No. 1150 (Back)

To: RELEASING ORGANIZATION— You are requested to furnish promptly the leave data on _____

[

]

(Name of employee)

(Date of birth)

(Date of request)

NOTE

If this address is not the correct one to which future inquiries should be mailed, insert the correct address below.

Return to: EMPLOYING ORGANIZATION

[

]

Stock Form No. 1130

NAME		HOURS OF DUTY IF N/D OR OTHER THAN REGULAR		ANNUAL		SICK		BLOCK											
Reporting Unit				Leave balances from prior period . . .															
Agency				Leave accrual rate this period . . .															
Pay Period				Aggregate leave available this period . . .															
TIME AND ATTENDANCE REPORT Stock Form No. 1130 Title 9, GAO Manual		TIME IN PAY STATUS				TIME ABSENT					INITIALS*								
		REGULAR	N/D	O/T	COMPEN- SATORY	DAY	FROM	TO	COMPEN- SATORY	AWOL		UNOP	ANNUAL	SICK	OTHER				
REMARKS						Sun.													
						Mon.													
						Tue.													
						Wed.													
						Thu.													
						Fri.													
						Sat.													
						Sun.													
						Mon.													
						Tue.													
						Wed.													
						Thu.													
						Fri.													
						Sat.													
PAY PERIOD TOTAL																			
COMPENSATORY TIME				Balances at close of this period												Tel.			
Brought forward				*W.O.P. total for leave year to end of prior period												Room			
Worked this pay period				*W.O.P. total for leave year to end of this period												Certified correct			
Total for this pay period				*Military leave granted to end of this period (days)												(Supervisor or timekeeper) * GPO : 1962 OF - 63279-112			
Used this pay period				*Certification for SICK LEAVE.															
Paid this pay period				I certify that this absence was due to illness which incapacitated me for duty.															
Balance at end of this pay period																			

Stock Form No. 1135

Stock Form No. 1135
 FIG 9
 GAO Manual

TIME AND ATTENDANCE REPORT

A - Annual Leave
 O - Other Leave With Pay
 W - Leave Without Pay
 NOTE - Regular hours in pay status will be entered daily on first line of daily blocks; hours other than regular hours will be entered on second and third lines of daily blocks with appropriate initials and kind of absence (from and to) on third and fourth lines with employee's initials on fifth line.

SUS - Suspension
 AWB - Absence Without Benefit
 C - Compensatory Time Taken
 CT - Compensatory Time Worked
 TR - Travel Status
 ND - Night Differential Time
 OT - Overtime Worked

Agency	Reporting Unit		Block							Pay Period																		
	FIRST WEEK			SECOND WEEK				HOURS IN PAY STATUS				HOURS ABSENT																
	Sun.	Mon.	Tue.	Wed.	Thu.	Fri.	Sat.	Sun.	Mon.	Tue.	Wed.	Thu.	Fri.	Sat.	Sun.	Comp.	Exc.*	L. Work	Comp.	Other								
1																												
2																												
3																												
4																												
5																												
6																												
7																												
REMARKS:															TOTALS		Certified correct:				(Supervisor or timekeeper)				(Telephone)			

*I certify that this absence was due to illness which incapacitated me for duty.

Stock Form No. 1136

Stock Form No. 1136
Title 9
GAO Manual

A—Annual Leave
S—Sick Leave
O—Other Leave With Pay
W—Leave Without Pay

SUS—Suspension
AWL—Absence Without Leave
C—Compensatory Time Taken
CT—Compensatory Time Worked

TS—Travel Status
HW—Holiday Work
ND—Night Differential Time
OT—Overtime Worked

TIME AND ATTENDANCE REPORT

NOTE.— Regular hours in pay status will be entered daily on first line of daily blocks; hours other than regular and hours absent, followed by proper symbol of above code, on second line; and time of absence (from and to) on third and fourth lines with employer's initials on fifth line.

Agency	Reporting Unit							Block							Hours of Duty if N/D or Other Than Regular				Pay Period						
NAME OF EMPLOYEE	FIRST WEEK							SECOND WEEK							HOURS IN PAY STATUS				HOURS ABSENT						
	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	KIND	1ST WEEK	2D WEEK	PAY PERIOD TOTAL	COMP TIME WED.	ANN.	SICK *	ILWOP	COMP.	OTHER	
1															Base										
2															Base										
3															Base										
4															Base										
5															Base										
6															Base										
7															Base										
8															Base										

Stock Form No. 1137 (Front)

LAST NAME		FIRST NAME AND INITIAL			IDENTIFICATION NO.			TYPE OF APPOINTMENT			EOD DATE		AGENCY		LEAVE YEAR									
Stock Form No. 1137 Title 9, GAO Manual		LEAVE RECORD																						
MONTH	PAY PER. NO.	ANNUAL			SICK			MONTH	PAY PER. NO.	ANNUAL			SICK			ABSENCE WITHOUT PAY W-AWL-SUSPENDED				COMPENSATORY TIME RECORD				
		TAKEN		HRS. ACCR.	TAKEN		HRS. ACCR.			TAKEN		HRS. ACCR.	TAKEN		HRS. ACCR.	DATE		TYPE		HRS.	TOTAL	PAY PERIOD	HOURS WORKED	HOURS TAKEN
		HRS.	TOTAL		HRS.	TOTAL			HRS.	TOTAL		HRS.	TOTAL		HRS.	TOTAL								
JANUARY								JULY																
FEBRUARY								AUGUST																
MARCH								SEPTEMBER																
APRIL								OCTOBER								REMARKS	YEARLY SUMMARY (HOURS)							
MAY								NOVEMBER									ITEM		Ann.	Sick				
JUNE								DECEMBER									BALANCE FROM PRIOR YEAR							
															YEARLY ACCRUAL									
															TOTAL									
															TOTAL TAKEN									
															BALANCE									
															FORFEITED						XXX			
															BALANCE FORWARDED									

* U. S. GOVERNMENT PRINTING OFFICE: 1963 O - 678159

Stock Form No. 1137 (Back)

LAST NAME		FIRST NAME AND INITIAL			IDENTIFICATION NO.			TYPE OF APPOINTMENT			EOD DATE		AGENCY		LEAVE YEAR									
Stock Form No. 1137 Title 9, GAO Manual		LEAVE RECORD																						
MONTH	PAY PER. NO.	ANNUAL			SICK			MONTH	PAY PER. NO.	ANNUAL			SICK			ABSENCE WITHOUT PAY W-AWL-SUSPENDED				COMPENSATORY TIME RECORD				
		TAKEN		HRS. ACCR.	TAKEN		HRS. ACCR.			TAKEN		HRS. ACCR.	TAKEN		HRS. ACCR.	DATE		TYPE		HRS.	TOTAL	PAY PERIOD	HOURS WORKED	HOURS TAKEN
		HRS.	TOTAL		HRS.	TOTAL			HRS.	TOTAL		HRS.	TOTAL		HRS.	TOTAL								
JANUARY								JULY																
FEBRUARY								AUGUST																
MARCH								SEPTEMBER																
APRIL								OCTOBER								REMARKS	YEARLY SUMMARY (HOURS)							
MAY								NOVEMBER									ITEM		Ann.	Sick				
JUNE								DECEMBER									BALANCE FROM PRIOR YEAR							
															YEARLY ACCRUAL									
															TOTAL									
															TOTAL TAKEN									
															BALANCE									
															FORFEITED						XXX			
															BALANCE FORWARDED									

* U. S. GOVERNMENT PRINTING OFFICE: 1963 O - 678159



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