



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

B-180814

July 9, 1974

40919

95271

Mr. R. R. Reuschling, Disbursing Officer  
Through Commandant of the Marine Corps (TDD)  
Department of the Navy  
Washington, D.C. 20380

Dear Mr. Reuschling:

Reference is made to your letter dated December 18, 1973 (file reference LPF-2b/Wk 4265), with enclosures, requesting a decision concerning the propriety of using a claim form as documentation for refunds to Marine Corps members for overcharges incident to purchasing uniform clothing through cash sales where the members have neither a sales receipt nor a cancelled check.

You indicate that Exec. Order No. 11,723, 6 C.F.R. 612, issued June 15, 1973, effective June 13, 1973, imposed a 60-day price freeze on the sale of all commodities offered for sale except prices charged for raw agricultural products. Prices were frozen at a level not to exceed the highest price charged during the base period, June 1-8, 1973. On July 1, 1973, price increases were effective for 37 articles of individual uniform clothing sold in Marine Corps retail clothing outlets.

You indicate further that Marine Corps Bulletin 10120 of July 23, 1973, implemented the provisions of Exec. Order No. 11,723 relative to the retail sale of clothing to individual marines. However, during the period from July 1, 1973, until receipt of the Marine Corps bulletin by Marine Corps retail clothing outlets, individuals who purchased the articles of clothing which had a price increase may have paid a price higher than the freeze base price. In keeping with the intent of the Executive order, the Marine Corps has determined that those individuals who were overcharged are entitled to a refund.

You say that the Marine Corps is publishing procedures for making refunds to individuals who were overcharged for purchases made by mail order or for checkage sales. However, you say that some question exists as to the documentation requirements for proof of purchase for cash sales in the absence of a sales receipt or a cancelled personal check. In light of the foregoing, you have

enclosed with your letter a copy of a proposed claim form to be used in order to effectuate a refund for uniform clothing overcharges in lieu of a sales receipt or a cancelled check.

The form provides for a certification by the member that he purchased an indicated quantity of certain items of uniform clothing from a Marine Corps retail clothing outlet on the date and at the location indicated. The price charged, lower price and difference are to be entered by the clothing officer. A statement regarding the penalty for willfully making a false claim is included below the member's certification. The commanding officer is required to certify that in his judgment the items were purchased as stated and that any overpayment should be reimbursed. Also, the clothing officer is to certify that the July 1, 1973 price increase applicable to the listed articles of uniform clothing was in effect at the retail clothing outlet on the date of purchase shown by the claimant. Additionally, the form provides for the member's certification that he has received payment for the overcharge.

Title 7, section 22.2 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies provides as follows regarding the documentation of disbursements:

"The disbursements shall be supported by basic payment documents, such as invoices, bills, or statements of account, showing sufficient information to adequately account for the disbursements and to enable the General Accounting Office to audit the transactions and make settlements with the certifying or disbursing officers as required by law. Such information shall include, but not be limited to:

"(1) Itemization of, or reference to, the items purchased or services rendered; the number of units purchased; the unit prices of items purchased, where appropriate; and the total amount of the disbursement.

"(2) Reference to any contracts or agreements.

"(3) Appropriate accounting classifications."

B-180814

Since the proposed claim form shows the items purchased, quantity, price paid, and amount of overcharge, as well as the date and place of the transaction, and contains certifications by the member, his commanding officer and the appropriate clothing officer, such documentation appears to be the best available evidence regarding the sales in question and a proper means of effectuating the overcharge refunds.

Accordingly, in the described circumstances, we have no local objection to the proposed claim form as documentation for making refunds to Marine Corps members for overcharges made incident to uniform clothing purchases where the member has neither a sales receipt nor a cancelled check.

Sincerely yours,

E. P. KELLER

Deputy | Comptroller General  
of the United States