

310 ACCOUNTING (General) 1946

S-1301-0000-2003

310 Accounting  
(General) '46

UNRRA

310  
OUTGOING CABLEGRAM

(X ref)

NUMBER:	18425
TO:	London
REPEATED:	Shanghai 5017
RECEIVED CABLE SECTION:	19/12/46 - 3:46 p.m.
DISPATCHED:	19/12/46 - 5:04 p.m.

In response numerous cabled inquiries from Sydney regarding expense accounting and debit and credit advice procedure under ERO Bulletin 7 and 8 corresponding Headquarters Financial Control Orders 1 and 2 we have cabled Sydney clarification as follows. To ensure uniformity please be guided thereby and ERO should instruct missions:

1. Maintain on your books all cash transactions consummated your office for (a) administrative and (b) relief and rehabilitation expenses (c) including salaries regardless of office to which applicable and (d) including any salary payments made in your office such as final settlements to employees with home accounting offices other than your office, (e) equipment, (f) clothing collection expenses, (g) deposits by voluntary agencies for payment field allotments elsewhere, (h) contributions.

2. (a) Charge to expense account of applicable office on your books gross salaries all employees with home accounting office your office, crediting cash amount paid locally and appropriate liability accounts for deductions and salary entitlements due for payment elsewhere. (b) Other offices paying salary entitlements and salary advances elsewhere will charge such to expense their books sending you acquittance rolls which you will debit to liability account crediting salary expense.

ERO-310  
NOTICE: Information copy only.



UNRRA

## OUTGOING CABLEGRAM

- 3 -

8. We emphasize you should not make final termination settlements or authorize other offices to make until certain all pertinent documentation received and in order. Partial settlements may be made.

Drafted by:  
FMBellows (Chief, Proc. &  
Bureau of Accounts & Finance)  
17 December 1946

Cleared by:  
LJLiemer  
WFBanse  
WOSTephenson

STANDARD DISTRIBUTION

ed:db 191611  
tp:mtj 200439  
cic

NOTICE: Information copy only.

310- (Debits & Credits)

DEC 18 1946

Brethren Service Committee  
22 South State Street  
Elgin, Illinois

Attention: Stephen C. Blickenstaff, Liaison

Gentlemen:

Your letter of 13 December 1946 has been very helpful in accounting for unpaid invoices. Credit for the \$241.00 cash receipt had been applied to General Mission Board, Church of Brethren. The credit has been transferred to the proper account. We have adjusted charges on Invoice Sept 82 in accordance with your letter of 23 September 1946 from \$171.50 to \$16.32. Your New Windsor, Maryland office will be contacted in regard to Invoice Sept 57 if we do not hear from them in a reasonable time.

Several debits and credits remain open on your account, of which you have either been notified recently or not at all. We would appreciate your help in adjusting these items. All open items on your account follow:

Cash receipt #3396 dated 16 August 1946, expense of Wayne S. Bowman, apparently duplicates cash receipt #3686, your check #76032 dated 19 September 1946	241.00 Cr.
Payment to Air Transport Command, UNRRA Voucher #20063, transportation L. S. Brubaker Shanghai to U.S. on ticket #X-460779 dated 9 July 1946, \$934.00 plus \$140.10 tax = 1074.10 Less: Payment by Mr. Brubaker in China <u>934.00</u>	140.10 Dr.
Charges due on account of transportation Roy Nakedegawa and Paul K. Baker per your letter 23 September 1946, explained above.	16.32 Dr.
Invoice Sept 57 referred to your New Windsor office	40.00 Dr.
2 days subsistence @ 6.00 for John O'Connell paid on our voucher V-24914 dated 5 November 1946	<u>12.00 Dr.</u>
Subtotal	32.58 Cr.

040 - Brethren Service Committee -



Two weeks advance payment - services of  
cattlemen

67,000.00 Dr.

Balance per ledger, after current adjustments  
are taken into account

66,967.42 Dr.

It is believed you will prefer to handle the \$67,000.00 item separately. If the other items agree with your records, this office is agreeable to making a cash refund of the credit balance above (\$32.58). However it would be preferable to hear from your New Windsor office before making the adjustment.

Sincerely yours,

M. M. WISSER, Chief  
Voucher Audit Branch  
Division of Accounts

C.A.Thomas/ma  
17 December 1946



UNRRA

*310 (Vouchers)*  
**OUTGOING CABLEGRAM**

NUMBER: 17403  
TO: London  
RECEIVED CABLE SECTION: 25/11/46 - 2:12 p.m.  
DISPATCHED: 25/11/46 - 4:57 p.m.

*25/11/46 (Voucher)*  
Reour 17150.

Please airmail requested documents covering stationary  
filter grids.

Drafted by:  
LW Waller (Ocean Ship. Div.)  
25 November 1946

Cleared by:  
WGDominick

STANDARD DISTRIBUTION

ed:mno 251553  
tp:bp 260040  
60c



FORM AD-87  
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

Not dated

CROSS INDEX

310 (Commodity accts)

TO

Mr. L. J. Lismer

FROM

T. W. Whartenby

SUMMARY

Re: Question raised by the external auditors in connection with  
Commodity Accounts.

RECORD FILED

321

TYPIST

kw

DATE

12 December 1946

FORM AD-87  
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

22 November 1946

CROSS INDEX

310 - (Write off Procedure)

ERO - 310 - (Write off. Procedure)

TO

Col. A. G. Katzin

FROM

B. E. Palmer

SUMMARY

Decentralization of Write Off. Procedure

RECORD FILED

ERO - 744

TYPIST

kw

DATE

29 November 1946



UNRRA

*310 (Vouchers)*  
**OUTGOING CABLEGRAM**

NUMBER: 17150  
TO: London  
REPEATED: Vienna 1426; Prague 2388;  
Athens 4217; Rome 4813; Warsaw  
2582; Belgrade 3867; Shanghai 4661  
RECEIVED CABLE SECTION: 19/11/46 - 5:53 p.m.  
DISPATCHED: 19/11/46 - 10:32 p.m.

Vouchers for air express cargoes will not repeat not be approved for payment unless airway bills and cargo consignee receipt evidencing delivery signed by UNRRA representative. Airmail these documents promptly to Ocean Shipping Division.

Drafted by:  
LW Waller (Ocean Ship. Div.)  
19 November 1946

Cleared by:  
Dominick

STANDARD DISTRIBUTION

ed:ls 192055  
tp:bp 200049  
82c

FORM AD-87  
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

18 November 1946

CROSS INDEX

310 - (Accounting procedure)

TO

C. V. Mayne

FROM

B. E. Palmer

SUMMARY

Accounting procedure for surplus property sales

RECORD FILED

777 - (UNRRA-surprop sales)

TYPIST

kw

DATE

25 November 1946



UNRRA

*310*  
**INCOMING CABLEGRAM**

NUMBER: 12902  
FROM: London  
DATED: 8/11/46  
RECEIVED: 8/11/46 - 12:20 p.m.

Reur 16056.

Not practicable to implement plan outlined at this stage.  
Taking steps to implement equivalent arrangements and  
will advise later.

STANDARD DISTRIBUTION  
\*CBAF

ed:gt 081250  
tp:tdw 081345  
67c

UNRRA

COMMUNICATIONS SECTION  
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING MESSAGE

310

*L. Limer*

*Thayne H. Adams*

*Please F/U*

NUMBER: 12902  
FROM: London  
DATED: 8/11/46  
RECEIVED: 8/11/46 - 12:20 p.m.

Reur 16056.

Not practicable to implement plan outlined at this stage.  
Taking steps to implement equivalent arrangements and  
will advise later.

STANDARD DISTRIBUTION  
\*CBAF

ed:gt 081250  
tp:tdw 081345  
67c

**ACTION COPY**

NOTE: RECIPIENT OF THIS COPY SHOULD TAKE ACTION IMMEDIATELY. IF NO ACTION REQUIRED INDICATE ☐ NO ACTION  
AND RETURN TO COMMUNICATIONS SECTION. IF THIS ACTION COPY IS MISDIRECTED FORWARD IMMEDIATELY BY HAND TO  
PROPER PERSON OR RETURN TO COMMUNICATIONS SECTION.



UNRRA

310 (Acquittance Roll)  
OUTGOING CABLEGRAM  
5.

NUMBER: 1038  
TO: Manila  
REPEATED: Shanghai 4506; Sydney 2524;  
London 16515  
RECEIVED CABLE SECTION: 5/11/46 - 2:18 p.m.  
DISPATCHED: 5/11/46 - 5:40 p.m.

Subject our 1019 Manila 4402 Shanghai 2503 Sydney repeated  
16149 London.

Advanced payments authorized first sentence paragraph 4 to be  
handled under acquittance roll procedure and not (repeat not)  
by debit note or through current account.

Drafted by:  
FMBellows (Accounts & Finance)  
29 October 1946

Cleared by:  
JWFairchild  
WDStephenson  
JDCooper  
CVMeyne  
LJLisner

STANDARD DISTRIBUTION

ed:mno 051634  
tp:lcd 052131  
72c

FORM AD-87  
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

4 November 1946

CROSS INDEX

310 -

TO

Commdr. R.G.A. Jackson

FROM

H. E. Howell

SUMMARY

Re: Accounting for the World Health Organization

RECORD FILED

040 - World Health Organization

TYPIST

DATE

kw

8 November 1946



FORM AD-87  
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

Incoming

DATE

25 October 1946

CROSS INDEX

310 (Debit Advice)

TO

FROM

Shanghai (Signed Edgerton) 4316

SUMMARY

Re: Debit advice 169

RECORD FILED

China 700

TYPIST

kw

DATE

22 November 1946

310  
477  
25 October 1946

MEMORANDUM

TO: Mr. Wm. D. Stephenson

FROM: Harry E. Howell

Mr. Davies of Deloitte, Plender, Griffiths & Company advises me:

1. That no accounts receivable trial balances have been drawn off since the first of the year and that titles are not in control with the control accounting.
2. That no trial balance of accounts payable or vouchers payable have been made for some months and that title is not in balance with the control accounting.
3. That no system exists whereby it can be shown that debit vouchers have been adjusted to match the charges made against missions and ERO for transactions subject to debit memoranda thus causing serious discrepancies in inter-office transfer accounts.

While the Deloitte, Plender, Griffiths & Company seem to think this is an internal audit matter we know that you understand that I consider it an elementary part of ordinary accounting routine. Will you please let me know the reason for the above defaults?



*X Reference*

14 October 1946

*310 (clearance)*

To: Mr. Irving Sverdlow  
Mr. W. D. Stephenson  
Mr. Ralph Boyer

From: L. J. Lisner

Subject: Clearance

Effective immediately, no transfers of funds or authorizations to spend money, or cables or letters providing information on transfers of funds or authorizations to spend money will be cleared by any Division of the Bureau of Accounts and Finance unless the document identifies the allotment and serial number to which the funds are to be charged.

The Division of Resources and Operating Reports will assure itself before clearing any such documents that the proper funds are provided for in the allotment advice.

Divisions wishing to verify the existence of allotments should contact the Division of Resources and Operating Reports. Mr. William Levin will answer all questions relative to commodities, shipping, and transportation and warehousing, while Mr. McRae will answer all questions regarding administrative and operating costs.

AGF  
RDMcRae:ebp

*307 (clearance)*



UNRRA

*310-(accounting reports)*  
**INCOMING CABLEGRAM**

NUMBER: 441  
FROM: Manila  
DATED: 11/10/46  
RECEIVED: 11/10/46 - 9:23 p.m.

Reur 927 dated 16 September received Manila 10 October.  
Accounting reports leaving Manila safehand 14 October.

STANDARD DISTRIBUTION  
\*CBAF

ed:gbc 112239  
tp:fmv 121123  
60c

NOTICE: Information copy only. Action to be taken on Action Copy in hands of persons indicated by (\*) asterisk.



UNRRA

COMMUNICATIONS SECTION  
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING MESSAGE

*Source  
Stephenson*

NUMBER: 441  
FROM: Manila  
DATED: 11/10/46  
RECEIVED: 11/10/46 - 9:23 p.m.

Reur 927 dated 16 September received Manila 10 October.  
Accounting reports leaving Manila safehand 14 October.

STANDARD DISTRIBUTION  
\*CBAF

ed:gbc 112239  
tp:fmw 121123  
60c

**ACTION COPY**

NOTE: RECIPIENT OF THIS COPY SHOULD TAKE ACTION IMMEDIATELY. IF NO ACTION REQUIRED INDICATE ☒ NO ACTION  
AND RETURN TO COMMUNICATIONS SECTION. IF THIS ACTION COPY IS MISDIRECTED FORWARD IMMEDIATELY BY HAND TO  
PROPER PERSON OR RETURN TO COMMUNICATIONS SECTION.





310 (clearance)

877

11 October 1946

MEMORANDUM

TO: Mr. Lawrence J. Lisner, Chief  
Bureau of Accounts and Finance

FROM: Joseph D. Cooper, Acting Director  
Division of Procedural Coordination

SUBJECT: Clearance of Accounting Instructions

Last night I happened by accident to learn of a proposed cable and accompanying instructions entitled "Payment for Home Allotments, Accrual of Provident Fund, and Termination of Indian Nationals" which was circulated for clearance by the Bureau of Accounts and Finance. In glancing over the clearance list I noted that neither the Division of Administrative Planning, which is functionally concerned with liquidation planning, nor the Division of Procedural Coordination, which is concerned with the clearance and coordination of all basic instructions, were listed for clearance.

We have sometimes had to explain to offices that our own clearance interest is not confined to formalized materials which go out as administrative orders or inserts for the basic manuals. We are concerned rather with assuring the Office of the Director General, and the Administration as a whole, that any basic policy and procedural instructions which are published have been reviewed by all those functionally interested, and that any differences have been properly reconciled. Our experience has been that this should be accomplished through the use of formally prescribed clearance channels.

The point I particularly want to clarify is that the necessity of clearance is not governed by the form of issuance. If you would convey this thought to such members of your staff as are responsible for preparation and issuance of instructional materials, it would be very much appreciated.

cc: Mr. Greer  
Mr. Palmer  
Mr. Thompson  
JDCooper/tco

UNRRA

310  
OUTGOING CABLEGRAM

NUMBER: 16056  
TO: London  
RECEIVED CABLE SECTION: 25/10/46 - 4:47 p.m.  
DISPATCHED: 25/10/46 - 6:22 p.m.

Please request London and each Mission and Field Office to prepare and mail to Director of Accounts Headquarters by fifteenth November:

- A. Statement of items chargeable against voluntary agencies, other organizations, etc., which are payable to Administration in dollars.
- B. Copies of bills issued.

In future each office must mail Headquarters copy bill when rendered.

Drafted by:  
EROWens (Accounts & Finance)  
24 October 1946

STANDARD DISTRIBUTION

Cleared by:  
WDStephenson

ad:bge 251748  
tp:pb 261058  
63c



UNRRA

INCOMING CABLEGRAM

*310 (accounting reports)*

NUMBER: 415  
FROM: New Delhi  
DATED: 26/9/46  
RECEIVED: 26/9/46 - 11:41 a.m.

Reur 600.

Books closed as of 23rd September. Estimates made 30th September inclusive airmailed today ETA Washington 12th October.

STANDARD DISTRIBUTION  
\*CBAP

ed:ms 261140  
tp:ah 261300  
60c

NOTICE: Information copy-only. Action to be taken on Action Copy in hands of persons indicated by (\*) asterisk.

MEMORANDUM

26th September, 1946

*310-Pay Books*  
*mc*

To: Mr. L.J. Lisner

From: H.E. Howell

Subject: Travel Advance Procedure

Will you please see that necessary instructions are issued to implement the attached.

I think it eliminates the use of form F.I-5 - Travel Advance sheet - and will require that every traveller from Headquarters or anywhere else carries a Paybook.

Copy to Mr. A.F.D. Campbell,  
E.R.O.





310(Paybook) *ec*

25 SEP 1946

Major General Glen E. Edgerton  
Director of the China Office  
UNRRA  
Embankment Bldg.  
370 N. Soochow Road  
Shanghai, China

Subject: Paybook Washington Personnel not picked up by employee prior  
departure for Shanghai.

Dear Sir:

Confirming our cable of today:

"Reur 3698 Ben T. Watkins Paybook 11630 issued; reur 3524 Paybook 11596 issued Carrie Mae Dokken. Also paybooks 11480 Virginia M. Trumble; 11672 Helen Johnson were issued all forwarded you today. Above did not clear Payroll Clearance Unit prior departure Shanghai."

Enclosed are four paybooks, FI-23 and original authorizations as follows:

1. Carrie Mae Dokken, USPHS, Paybook No. 11596, FI-23 dated 14 August 1946, and original travel authorization 5557, reur 3524.
2. Ben B. Watkins Paybook 11630, FI-23 dated 29 August 1946, and original travel authorization No. 5810. Refer your cable 3698.
3. Helen Johnson, USPHS, Paybook 11672, FI-23 dated 5 June 1946, and original travel authorization No. 5231.
4. Virginia M. Trumble, Paybook 11480, FI-23 dated 14 July 1946 and original travel authorization 5476.

Yours very truly,

*[Signature]*  
R. W. Ludlow  
Director of Accounts.



*A-3413*  
Enclosures: (12)

JWFairchild/fl/fs  
20 September 1946 *102*

CROSS REFERENCE SHEET

**Outgoing**

DATE  
**25 September 1946**

CROSS INDEX  
  
**Philippine Mission - 825 (SS Tropic Star)**  
  
**310 -**

TO  
**Manila 950**

FROM  
**HAHazell (Freight Audit Section)**

SUMMARY  
  
**Re: Stevedoring expenses**

RECORD FILED  
  
**Philippine Mission - 450 (Stevedoring)**

TYPYST  <b>kw</b>	DATE <b>8 October 1946</b>
-------------------------	-------------------------------



310 (debit)  
EC

23 September 1946

TO: J. W. Patchild  
FROM: C. Cavanagh, Jr. *WCB*  
SUBJECT: Debit Advices from Various Offices

Herewith for necessary action are the following copies of debit advices issued by various offices, together with supporting papers pertaining to Dollar Travellers Cheques issued and charged to the personal accounts of the employees as listed. Please have the deductions made by your Branch coded to the Employees Ledger Controlling Account, Travellers Cheques Issued, as these accounts have been charged to that account.

<u>Issued by</u>	<u>Advice No.</u>	<u>Attachments</u>
U.S. Zone Pasing	Pasing 62/WSH 9	
Arolsen	ARO 85/WASH.15	1 Receipt for T.C. Issued
		1 Certification for T. C.
	ARO 84/WASH 14	1 Receipt for T.C. Issued.
		3 Certifications for T.C.
Paris Mission	2443	1 Receipt for T. C.
		1 Certification for T.C.

Kindly acknowledge receipt of the advices and supporting paper on the attached copy and return it to me.

Attachments

CCjr:Hutchinson/aj  
CFS & GLBr.

310 (debit) *cc*

23 September 1946

TO: M. M. Wisser

FROM: C. Cavanagh, Jr. *CC*

SUBJECT: Debit Advices from Various Offices

Herewith for necessary action are the following copies of debit advices from various office, together with supporting papers covering the individual transactions. Any deductions made by you in the settlement of these accounts for travel expenses and cash refunded by the persons involved should be credited to the Employees' Ledger Controlling Account or Accounts Receivable. At the time of coding please make reference to the accounts maintained by the Sub-Ledger Section of your Branch.

<u>Issued by</u>	<u>Advice No.</u>	<u>Attachments</u>
Austrian Mission	518/Wash - 26 519/Wash - 27 1299/Wash-21 1284/Wash-18 522/Wash-23	Cy of ltr fm ERO to Austrian Mission dtd 25 July 1946
Brussels Mission	D/P Operations Brussels 92/Wah 7	3 Petty Cash Receipts
European Regional Office	ERO 571/Wash.278 ERO 573/Wash.280 ERO 577/Wash.283	
Greece Mission	GR.876/W302	
Arolsen	ARO 108/Wash.17 ARO 74/Wash.9	
Italian Mission	Italy/217 Wash/22 Italy/229 Wash/35	15 Cps of Requests for Travel Advances

Kindly acknowledge receipt of the advices and supporting papers on the attached copy and return it to me.



310 (debit) *cc*

23 September 1946

TO: J. W. Fairchild  
FROM: C. Cavanagh, Jr. *WFB*  
SUBJECT: Debit Advices from Various Offices

Herewith for necessary action are copies of debit advices issued by various offices. Please cause these advices to be noted on your records in order that the proper deductions will be made from the salaries of the employees involved. The deductions made by your Branch should be coded to the Employees' Ledger Controlling Account as these advices have been charged to that account.

<u>Issued by</u>	<u>Advice No.</u>
European Regional Office	XRO 572/W.279. Cy of ltr dtd 6 Aug 46 attached. XRO 575/Wsh.282 XRO 580/Wsh.284
Greece Mission	GR. 797/W 272
Arolsen	ARO 109/WASH.18 ARO 113/WASH.19

Kindly acknowledge receipt of the advices and supporting paper on the attached copy and return it to me.

**Attachments**

CCjr:Hutchinson/aj  
CPS & GLBr.

310 (credit) cc

23 September 1946

TO: M. M. Wisser  
FROM: G. Cavanagh, Jr. *GC*  
SUBJECT: Credit Advices from Various Offices.

Herewith for necessary action are the following copies of credit advices from various offices. Any payments made by you in the settlement of these accounts should be charged to the Employees' Ledger Controlling Account.

At the time of coding by your Branch please make reference to the Accounts maintained by the Sub-Ledger Section of your Branch.

We invite your attention to Credit Advice Paris 2317 dated 1 August 1946, re Mr. Brailly, Travel Officer. This amount has already been charged against Accounts Receivable (Jewish Agency for Palestine) and is, therefore, now being credited to the same account.

<u>Issued by</u>	<u>Advice No.</u>
Paris Mission	2317 2195
Greece Mission	Gr. 795/5270
Yugoslav Mission	JUG/198A WASH/45

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments.

CCjr:Hutchinson/aj  
CFS & GLBr.



310 (debit) *cc*

18 September 1946

TO: Mr. J. W. Fairchild  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are copies of the following debit advices from various offices. Please cause these advices to be noted on your records in order that proper deduction will be made from the salaries of the employees involved. The deductions made by your Branch should be coded to the Employees' Ledger Controlling Account as these advices have been charged to that account.

<u>Issued by</u>	<u>Advice No.</u>
European Regional Office	ERO 528/Wash.256
Italy	Italy/233 Wash/36 4 copies orders for Cook's Travellers Cheques 4 copies memos authorising deduction from Home Allt. 4 copies certification of Travellers Cheques issued.
China	<del>Wash-48 SIRA-8</del> Wash-49 Wash-50

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature  
\_\_\_\_\_

310 (credit) cc

18 September 1946

TO: Mr. Milton Wisser  
FROM: Charles Cavanagh, Jr. *WCB*  
SUBJECT: Credit Advices from Various Offices.

Herewith for necessary action are the following copies of credit advices issued by various offices. Any payments made by you in the settlement of these accounts should be charged to Employees' Ledger Controlling Account. At the time of coding please make reference to the accounts maintained by the Sub-Ledger Section of your Branch.

<u>Issued by</u>	<u>Advice No.</u>
Arolsen	ARO 92/Wash-16
European Regional Office	ERO 523/Wash.253 ERO 538/Wash.261 ERO 585/Wash.288 Letter supporting advices attached.

Kindly acknowledge receipt of the advices above on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



310 (debit) *ec*

18 September 1946

TO: Mr. Milton Wisser  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices from various offices. Any deductions made by you in the settlement of these accounts for travel expenses and cash refunded by the persons involved should be coded to Employees' Ledger Controlling Account or Accounts Receivable. At the time of coding please make reference to the accounts maintained by the Sub-Ledger Section of your Branch.

<u>Issued by</u>	<u>Advice No.</u>
European Regional Office	WRO 505/Wash. 239 1 copy request travel advance
Brussels Mission	Brussels 87/Wash-6 3321 3 receipts for advances on Travel expenses
China Office	Wash-57

Kindly acknowledge receipt of the above advices and supporting papers on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

310 (debit)  
cc

17 September 1946

TO: Mr. Milton Wiesser  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices issued by various offices. Any deductions made by you in the settlement of these accounts for travel expenses and cash refunded by the persons involved should be credited to Employees' Ledger Controlling Account or Accounts Receivable. At the time of coding please make reference to the accounts maintained by the Sub-Ledger Section of your Branch.

<u>Issued by</u>	<u>Advice No.</u>	<u>Attachments</u>
European Regional Office	ERO 504/Wash.238	3 copies requests for travel advances and receipts attached
	ERO 507/Wash.240	
	ERO 521/Wash.251	
	ERO 522/Wash.252	
	ERO 526/Wash.254	
	ERO 541/Wash.264	
	ERO 530/Wash.258	
	ERO 531/Wash.259	
	ERO 537/Wash.260	
	ERO 548/Wash.266	
	ERO 550/Wash.268	
	ERO 551/Wash.269	
	ERO 552/Wash.270	
	ERO 555/Wash.273	
Albania Mission	Alb.111-Washington 12	
	Alb.112-Washington 15	
Austria Mission	504 Wash-22	
China Mission	Wash.-47	
	" 53	
	" 56	

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Received above advices  
Date \_\_\_\_\_



310 (credit) cc

16 September 1946

TO: Mr. J. W. Fairchild  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Credit Advices from Various Offices.

Herewith for necessary action are the following copies of credit advices from various offices covering Life Insurance Premiums deducted from certain employees' salaries for the months of June and July 1946. Also please note the attached Debit Advice ERO 513/Washington-245 which adjusts an error on Credit Advice ERO 486/Washington-227.

<u>Issued by</u>	<u>Advice No.</u>
European Regional Office	ERO 513/Washington-245
Southwest Pacific Area Office	93

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

UNRRA

## OUTGOING CABLEGRAM

*316 (accounting reports)*

NUMBER: 3899  
TO: Shanghai  
REPEATED: Sydney 2374; Manila 927;  
New Delhi 600  
RECEIVED CABLE SECTION: 16/9/46 - 2:07 p.m.  
DISPATCHED: 16/9/46 - 4:13 p.m.

Monthly accounting reports cumulative to 30 September as prescribed by financial control order No. 2 must be despatched to reach here by 15 October therefore close books sufficiently early to meet this requirement. Confirm.

Drafted by:  
CVMayne (Bureau of Accounts &  
Finance)  
13 September 1946

Cleared by:  
LJLismar  
RWLudlow

STANDARD DISTRIBUTION

ed:mnc 161503  
tp:dl 162220  
72c

NOTICE: INFORMATION COPY ONLY



CROSS REFERENCE SHEET

DATE

13 September 1946

CROSS INDEX

310 - (Debit Advices)

TO

Deloitte, Plender, Griffiths & Co.

FROM

C. V. Mayne

SUMMARY

Paris Surplus Property Transactions

RECORD FILED

Paris Office - 777 - (Transactions)

TYPIST

kw

DATE

19 September 1946

310 (debit)  
ec

13 September 1946

TO: Mr. Milton Wisser  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Debit Advice from Pasing.

Herewith for necessary action is a copy of debit advice Pasing-66/Washington-13, 1638. Any deductions made by you in the settlement of these accounts for travel expenses and cash refunded by the persons involved should be credited to the Employees' Ledger Controlling Account. At the time of coding please make reference to the accounts maintained by the Sub-Ledger Section of your Branch.

Kindly acknowledge receipt of the above advice on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



UNRRA

310  
F.  
OUTGOING CABLEGRAM

NUMBER: 3842  
TO: Shanghai  
RECEIVED CABLE SECTION: 12/9/46 - 10:02 a.m.  
DISPATCHED: 12/9/46 - 10:35 a.m.

Request you instruct all paying officers separate acquittance  
rolls must be used for U.S.P.H.S. and voluntary aid personnel.

Drafted by:  
JEdelaMotte (Payroll)  
11 September 1946

STANDARD DISTRIBUTION

ed:mno 122211  
tp:pb 121120  
630

NOTICE: INFORMATION COPY ONLY

310 (debit)  
cc

12 September 1946

TO: Mr. Milton Wisner  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices from various offices together with supporting papers covering the individual transactions. Any deductions made by you in the settlement of these accounts for travel expenses and cash refunded by the persons involved should be credited to the Employees' Ledger Controlling Account or Accounts Receivable. At the time of coding please make reference to the accounts maintained by the Sub-Ledger Section of your Branch.

<u>Issued by</u>	<u>Advice No.</u>	<u>Attachments</u>
Paris	2439	2 requests and 2 receipts for \$ Travellers' Cheques.
Italy	Italy 221/Wash-34	17 copies requests for Travel Advances.
Jugoslavia	JUG-203/Wash-45	
Greece	Gr. 845/Wash-293 Gr. 878/Wash-303 Gr. 886/Wash-305 Gr. 889/Wash-306 Gr. 895/Wash-308	1 copy of letter

Kindly acknowledge receipt of the above advices and papers on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



310 (Commodity) ecMEMORANDUM

12 September 1946

TO: Henry Lee  
Lynn E. Baker

FROM: Ralph B. Thompson

SUBJECT: Commodity Accounting

You will recall that one of Mr. Howell's first actions was to consolidate the Commodity Records Division of the Bureau of Supply with detailed commodity accounting activities in the Bureau of Accounts and Finance. At that time we went over the system and prepared a procedure chart reflecting the consolidation.

Prior to his going to London, Mr. Baker made a quick survey of the system with the idea of installing a similar one in ERO. It appears from reading Mr. Baker's reports that all the time he has been able to devote to commodity accounting has been taken up with development and installation of drills for raising documents for use by the accountants. It is also evident from this end when attempting to consolidate reports, a review of the ERO system with the idea of getting it in line with the Headquarters system is now in order.

About a month ago I assigned Mr. Eckhaus to the task of making a detailed audit of the Headquarters system with a two-fold objective of "unearthing any bugs" remaining in the system and to come up with a manual system for ERO which would develop identical figures for a consolidated report.

I am, therefore, attaching a narrative description of the Headquarters accounts which in most respects should be comparable to the ERO accounts. Also attached is a chart of relations between the UNRRA Headquarters acquisition and distribution commodity accounts showing relationship between subsidiary and general ledger accounts. Also attached is a set of forms used in the machine accounting system at Headquarters. Under separate cover are a set of procedure charts covering the machine system. Also attached is a set of recommended forms, ship control register and four suggested subsidiary ledgers for use in the manual system in ERO.

A7416

Messrs. Lee and Baker

- 2 -

12 September 1946

We appreciate the fact that the manual system is already in operation and submit these recommendations more as a check against the completeness of your present system rather than with the idea of your throwing out work already completed.

If Mr. Baker has not already left before this material arrives, I suggest that he go over it carefully and interpret it to your Commodity Accounting Division. If he has left, it should arrive about the same time as Mr. Cole and Mr. Ludlow, who are also familiar with the material.

Attachments

cc: Mr. Howell  
Mr. Ludlow  
Mr. Cole

RBThompson/mcs  
12 Sept. 1946





310 (debit)  
12 September 1946 *EC*

TO: Mr. J. W. Fairchild  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices issued by various offices, together with supporting papers pertaining to Dollar Travellers' Cheques issued and charged to the personal accounts of the employees as listed. Please have the deductions made by your Section coded to the Employees' Ledger Controlling Account, Travellers' Checks Issued, as these advices have been charged to that account.

<u>Issued by</u>	<u>Advice No.</u>	<u>Attachments</u>
Austria	Wash-17. 1282	5 copies requests for Travellers' Chks. and 2 receipts for T.Chks. issued.
Pasing	4307 Pasing-67/Wash-14	2 copies requests and 2 copies receipts for T.Chks. and 1 list of names & certifications.
	Pasing-77/Wash-16	3 lists names and 13 copies requests, 10 receipts for Travellers' Chks. issued.
	4367 Pasing-80/Wash-17	7 copies requests, 1 list Paybook nos., 4 copies receipts for chks. issued, 1 list names.
Arolsen	ARO-78/Wash-10	1 copy receipt and request for T.Chks. issued.
	ARO-79/Wash-11	"
	ARO-81/Wash-12	"

Kindly acknowledge receipt of the above advices and supporting papers on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

CROSS REFERENCE SHEET

DATE

11 Sept 1946

CROSS INDEX

310 debit

TO

Hon. C. R. King, House Office Bldg.  
Wash, D.C.

FROM

Harry C. Lamberton, Assistant Gen. Counsel

SUMMARY

Concerning debit Notes evidencing cash advancements made to you in Oct. and  
Nov. 1945 etc....

RECORD FILED

060 Hon, C. R. King

TYPIST

vb

DATE

13 Sept 1946



*Cross Reference*

*310 (debit)*

11 SEP 1946

Honorable C. R. King, M.C.  
House Office Building  
Washington, D. C.

Dear Mr. King:

Our Rome office has sent our Washington office Debit Notes evidencing cash advancements made to you by that Mission during October and November 1945 in the total amount of \$684.00. Invoice in duplicate dated 19 August 1946 is enclosed showing the items and the amounts advanced.

We are sending the invoice to you for remittance and we will be grateful if you will return the duplicate pink copy of the invoice with your remittance. This will expedite credit to your account. Our delay in sending you these invoices has been occasioned by slow communications from our Rome Mission.

Sincerely yours,

Harry C. Lamberton  
Assistant General Counsel

Enclosures  
GWTellier/gb  
10 September 1946



*060 King C. R. (Honorable)*



310 - Debit Advice  
m c

9 September 1946

TO: Mr. H. Wisser  
FROM: E. R. Owens  
SUBJECT: B.R.O. Adjustments - Balances in Employees Ledger, August 1946  
(F12-70)

I have analyzed the open B.R.O. adjustment balances which Miss Eastman was kind enough to list for me and find that they fall into two groups:

- (1) Actual balances owing to or by the Administration.
- (2) Balances which will be offset by postings from the "Payments Abroad" column on F.S.U. payroll voucher 493.

(1) Actual balances:

(Mr. Fairchild will wish to settle these balances through payroll if person is now employed; otherwise he will give Mr. Wisser a bill for collection or payment)

	<u>Debit</u>	<u>Credit</u>
Berkey, Thelma	2.61	
Bishop, Crawford	345.67	
Burton, M. C.	26.62	
Byron, Gertrude	221.69	
Glass, Velma June	108.31	
Jacobs, Sam	1.82	
Kalner, Nicholas	554.81	
Kanazaki, Antigone		38.34
Montgomery, W. P.		26.16
Myers, E. E.		26.16
Mayton, A. F.		43.60
Philbin, Robert		128.16



9 September 1946

		<u>Debit</u>	<u>Credit</u>
Pierce, Clarence			
Per list	\$1,098.49		
Credit-FV493	<u>670.79</u>	427.70	
Purlia, Vaso		42.87	
Sevareid, Lois			
Per list	\$900.33		
Credit-FV493	<u>598.50</u>	301.83	
Sutherland, Dorothy			
Per list, credit	\$1.96		
Debit-FV493	<u>74.70</u>		7.26
Tait, William			
Per list	336.55		
Credit-FV493	<u>343.09</u>		6.54
Thrupp, F. E.		5.45	
Young, Rodney			40.00
Young, Frank			<u>26.16</u>

(2) Balances to be offset by Posting

"Payments Abroad" on F.S.U.  
payroll voucher 493:

Chapple, Helen E.		14.80
Chladek, Marion	18.74	
Eldred, Helen	52.95	
Erickson, Nell	18.74	
Fletcher, Ruth M.		14.80
Goodell, Lois A.		24.98
Gordon, June W.		18.74
Hoover, Frances		50.00
Jahraus, C. C.		24.98
Johnson, Ruth		32.18
Landesco, John	3.27	
Lomason, Melanie		24.98
Cosmins, Petronilla		64.80
Sevareid, Lois	598.50	
Beeler, Leslie	580.56	
Sutherland, Dorothy		74.70
Tait, William H.	343.09	
Petrovich, Anne		77.97
Pierce, Clarence M.	<u>670.79</u>	
	<u>\$2,286.64</u>	<u>\$422.93</u>
	<u>\$1,863.71</u>	

EROWens/eb

cc - Mr. Fairchild  
Mr. Pinto

310 —  
9 September 1946 *ec*

TO: Mr. Milton Wisser  
FROM: Charles Cavanagh, Jr. *WFB*  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices from various offices. Any deductions made by you for travel expenses and cash refunded by the persons involved should be credited by your Branch to Employees' Ledger Controlling Account. At the time of coding please make reference to the accounts maintained by the Sub-Ledger Section of your Branch.

<u>Issued by</u>	<u>Advice No.</u>
Arolsen, Germany	ARO-82 WASH-13
UKRAINE	UKR 4/ERO-1

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



310 (credit advice)  
30 August 1946

TO: Mr. Milton Wisser  
FROM: Charles Cavanagh, Jr. *WJH*  
SUBJECT: Credit Advices from Various Offices.

Herewith for necessary action are the following copies of credit advices issued by various offices. Please cause these advices to be noted on your records in order that proper credit will be made to the employees involved. The payments made by your Branch should be coded to the Employees' Ledger Controlling Account as these advices have been credited to that account.

<u>Issued by</u>	<u>Advice No.</u>
Paris Mission	2311 2315
Pasing Mission	Pasing 46/Wash-5 (4431)
Italian Mission	Italy/59 Wash-16 " 65 " 18

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

310 (Debit advice)  
30 August 1946

TO: Mr. J. W. Fairchild  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are copies of the following debit advices from various offices. Please cause these advices to be noted on your records in order that proper deduction will be made from the salaries of the employees involved. The deductions made by your Branch should be coded to the Employees' Ledger Controlling Account as these advices have been charged to that account.

<u>Issued by</u>	<u>Advice No.</u>
Arolsen	ARO 60/WASH 7
	ARO 35/WASH 3
	ARO 45/WASH 6
	ARO 63/WASH 8
Pasing	Pasing 47/Wash. 6
	" 50 " 7
	" 59 " 8

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



310 (debit advice)  
30 August 1946 877

TO: Mr. Milton Wisser  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices issued by various offices. Any deductions made by you in the settlement of these accounts for travel expenses and cash refunded by the persons involved should be credited to Employees' Ledger Controlling Account. At the time of coding please make reference to the accounts maintained by the Sub-Ledger Section of your Branch.

<u>Issued by</u>	<u>Advice No.</u>
Jugoslav Mission	JUG-166 WASH/37
Paris Mission	2431
Greece Mission	Gr.755/W.265
Italian Mission	Italy 153 Wash/23 " 154 " 24
Pasing	Pasing 41/Washington 3 " 43 " 4 (4299)
Austria Mission	Wash-14 1274

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

8, SHARIA DAR EL-SHIFA, GARDEN CITY, CAIRO.

CAWA 113

TELEGRAPHIC ADDRESS  
UNRRA-CAIRO

REFS. :

OURS

CALO

TELEPHONES :  
53170, 51421, 55439,  
41217, 43830

YOURS

310 - (Debit Advice)Ref : FA.327/19/GAS.

2nd September, 1946.

Attention : Division of Accounts & Audit.

Dear Sir,

With reference to your letter dated 16 August regarding our Debit Advice MEO.1206/WSH.233, it is understood that Mr. C. Tyler WOOD is the United States Member of the UNRRA Administrative Council. This gentleman accompanied our Director General, Mr. Fiorello LA GUARDIA, on his recent tour of inspection through Cairo.

2. As regards your letter dated 19 August regarding our Debit Note MEO.1208/WSH.234, Mr. F. HIRSCHMAN was, we understand, Special Adviser to the Director General whom he accompanied on his recent tour. Mr. G. STEWART was attached to the Engert Mission to Turkey, whilst Mr. R. HERBERT is member of the E.R.O. Supply Division.

3. Will you please transfer our Debits to the E.R.O. in the appropriate case or cases.

Yours faithfully,  
For Chief of Middle East Office.

*Ted L. Smith*  
(Ted L. Smith)

Director of Finance & Administration.

The Director General,  
U.N.R.R.A.,  
1344 Connecticut Avenue,  
WASHINGTON D.C.

LWGE/im.





RECEIVED

SEP 13 10 10 AM '46

COMMUNICATIONS BRANCH  
POSTAL SECTION  
UNRRA

RECEIVED  
SEP 13 1946

RECEIVED  
SEP 13 1946

TO: DIRECTOR, UNITED NATIONS  
FROM: [illegible]  
SUBJECT: [illegible]

1. [illegible]  
2. [illegible]  
3. [illegible]  
4. [illegible]  
5. [illegible]

END

RECEIVED  
SEP 13 1946

RECEIVED  
SEP 13 1946

RECEIVED  
SEP 13 1946

RECEIVED  
SEP 13 1946

RECEIVED  
SEP 13 1946

310 (Debit advice)  
28 August 1946

TO: Mr. Thomas Whartenby  
FROM: Charles Cavanagh, Jr. *WFB*  
SUBJECT: Commodity Debit Advice.

Herewith for your information and record is Commodity Debit  
Advice No. E-COM-618 from Headquarters to the European Regional  
Office.

Kindly acknowledge receipt of the above advice on the attached  
copy and return it to me.

Attachment  
CC:mb

Received above advice

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



x Ref

310- (Procedure)

29 AUG 1946

TO: Mr. R. E. Saul  
Principal Liaison Officer  
UNRRA - AFHQ  
3 Via Romagna, Rome, Italy

FROM: Mr. Bert Rand, Chief  
Overseas Administrative  
Requirements Branch

SUBJECT: Administrative Service's Blanket Purchase Order #10122 -  
Accounting Procedure.

1. It is regretted that no satisfactory action was taken on your requests for procedure. Apparently both ERO and Headquarters Offices understood that action was to be taken by the other.
2. Re such administrative items already charged UA990 or Non-Reimbursable Fund. Any necessary adjustment will be made at Headquarters level.
3. Re charges approved against 10122 but held in suspense. Attached is copy of blanket purchase order delivered to OFLC in Washington. Distribute documentation as indicated in this attachment. OFLC will present or cause the War Department to present bills for payment to Finance Officials at Headquarters. You indicate in your accounts that these charges have been made against the Blanket Purchase Order accepted by OFLC in Washington and that payment is made in non-convertible dollars in the U.S.A.

17363

Bert Rand  
Chief, Overseas Adm. Require. Branch

Attachment:  
1. Blanket Purchase Order.

CC: Mr. Charles A. Parvis,  
Surprop Office

28 August 1946 - BBrand/meb



774.4- (Blanket P.O.)

310 (Debit)

19 August 1946

TO: Mr. Milton Wisser  
FROM: Charles Cavanagh, Jr.  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices issued by various offices. Any deductions made by you in the settlement of these accounts for travel expenses and cash refunded by the persons involved should be credited by your Branch to Employees' Ledger Controlling Account. At the time of coding by your Branch please make reference to the accounts maintained by the Sub-Ledger Section of the General Ledger Branch.

<u>Issued by</u>	<u>Advice No.</u>
Greece Mission	Gr. 802/W.275 810/W.279 821/W.284 823/W.286 ) attached 816/W.280 ) 824/W.287 827/W.288 828/W.289 838/W.291 841/W.292 847/W.294 848/W.295 854/W.297 860/W.299
Middle East Office	MEO/1206 WSH/233 MEO/1208 WSH/234
Italy Mission	Italy 157/W.25 195/W.31 207/W.32
European Regional Office	ERO 5579
Paris Office	2402 2404

Continued Page/2/



Page 2.

Issued by

Advice No.

Ukraine

UKR.3/ERO.2

Jugoslav Mission

JUG-197 WASH/44

Germany Mission

<sup>lach</sup>  
Hase~~del~~ 8/Wash.1  
Pasing 64/W-11  
Pasing 65/W-12

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments

CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

310- (Form FI-23)

16 August 1946

TO: Mr. J. W. Fairchild  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Miscellaneous Documents pertaining to employees  
Personal Accounts.

Herewith for necessary action are the following documents pertaining to the employees indicated:

<u>Name</u>	<u>Documents</u>
Gallo, Albert A.	2 Copies Form FI-23 2 " " P-3 No. 298
Wixson, Edwin A.	2 " " FI-23 2 " " P-3 No. 276
Pawley, Miss Ruth	2 " " P-3 No. 260 4 " " FI-23 Transcript of Account Period June 16, 1945 - April 9, 1946.
Blatch, David A.	3 Copies Form FI-23 Record Card for his Paybook 8645 2 Copies P-3 No. 287 2 " P-3 No. 288 Transcript of Account period Sept. 18, 1945 - July 23, 1946.
Tyson, Miss Winifred	2 Copies Form FI-23 3 " P-3 No. 364 Transfer Acquittance Roll No. W226/866

Kindly acknowledge receipt of the above documents on the attached copy and return it to me.

Attachments  
CC : mb

Received above documents

Signature

Date

✓ 410- (Personal action)



310 (credit)  
16 August 1946

TO: Mr. J. W. Fairchild  
FROM: Charles Cavanagh, Jr. *WZb*  
SUBJECT: Credit Advices covering Life Insurance Premiums.

Herewith for necessary action are the following copies of credit advices from various offices, covering Group Life Insurance premiums deducted from certain employees' salaries for the months of June and July 1946.

<u>Issued by</u>	<u>Advice No.</u>
Middle East Office	MEO/1225 WSH/243
European Regional Office	ERO.309/W.145

Kindly acknowledge receipt of these advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

✓ X-240-

FORM AD-87  
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

16 August 1946

CROSS INDEX

310

TO

Lt. Col. P. L. Browns  
Dept. of National War Services  
Ottawa, Canada

FROM

L. J. Lismer  
Chief, Bu. Accts. & Finance

SUMMARY

Concerning the auditors of the Canadian United Allied Relief Fund.

RECORD FILED

040 - United Allied Relief Fund

TYPIST

kw

DATE

22 August 1946



FORM AD-87  
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

16 August 1946

CROSS INDEX

310

TO

Mr. F. M. Bellows

FROM

C. V. Mayne

SUMMARY

Request for definition of accounts to following, etc.

RECORD FILED

853

TYPIST

kw

DATE

22 August 1946

310 (debit) *ec*

16 August 1946

TO: Mr. J. W. Fairchild  
FROM: Charles Cavanagh, Jr. *CC*  
SUBJECT: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices issued by various offices. Please cause these advices to be noted on your records in order that proper deduction will be made from the salaries of the employees involved. The deductions made by your Branch should be coded to the Employees' Ledger Controlling Account as these advices have been coded to that account.

<u>Issued by</u>	<u>Advice No.</u>
Paris	JV 4/262 2412 JV 4/267 2402 2404
Sweden	SW.18 WASH.4
Austria	Wash-19/1290
Arolsen	ARO 35/WASH 3 (Travellers' Cheques Cert. Papers attached) - ARO 37/WASH 4 (Travellers' Cheques Cert. Papers Attached] - ARO 40/WASH 5 Gr. 796/W.271 (copy letter att.) Gr. 797/W.272 " " "
Greece Mission	
Italian Mission	Italy/207 Wash-32 (request for Travel Advance att.)
Pasing U.S. Zone	Pasing 65 Wash 12

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Received above advices

Attachments  
CC:mb

\_\_\_\_\_  
Date



UNRRA

INCOMING CABLEGRAM

370  
K

NUMBER: Fifth Council 126  
FROM: Geneva  
DATED: 14/8/46  
RECEIVED: 14/8/46 - 4:16 p.m.

Lisner from Howell.

Your 169.

Our reports use term shipped not distributed. Therefore no in transit. We agreed in transit highly theoretical concept this late date with knowledge of subsequent safe arrival.

STANDARD DISTRIBUTION

\*Controller

ed:ms 141718  
tp:mtj 141759  
67c

X-850

UNRRA

## OUTGOING TELEGRAM

310

K

NUMBER: Council 169  
TO: Geneva  
RECEIVED CABLE SECTION: 13/8/46 - 3:25 p.m.  
DISPATCHED: 13/8/46 - 4:39 p.m.

Immediately for Howell from Lismer.

Will you please confirm that you reached agreement with Deloitte that all cargoes, shipped prior to thirty-first December nineteen forty-five which had not reached their destination at that date were to be considered as in transit for purposes financial statement?

My understanding from conversations with you was opposite namely such cargoes considered as being distributed please confirm.

Drafted by:  
LJLismer (Acting Controller)  
13 August 1946

### STANDARD DISTRIBUTION

ed:db 131550  
tp:ah 131715  
63c



310- (Admin)

12 August 1946

TO: Voucher Audit Branch  
Attention : Mr. Nelles

FR: Charles Cavanagh, Jr. *CC*

Would you kindly check your files to see whether or not you  
have received the following listed advices with memos attached/  
If so, may we have the signed receipts for our files?

Memo dates

31 July 1946	Austria Mission	Wash-15 1277	Gillespie
"	"	Wash-16 1279	J.J. Fee
"	Brussels Mission	3279	Mrs. Laidlaw
25 July 1946	European Reg. Office	ERO.323/W.149	Westfall, Freyhof, Anderson, Steinhouse
"	Arolsen, Germany	ARO.23/ERO 9	" "
"	Middle East Office	MEO/1150 WSH.216	Ramlel Dhundale
21 June 1946	" " "	MEO/1066 WSH.191	Mary A. Sears
21 June 1946	Jugoslav Mission	JUG-133 Wash/32	H.G. Calkins
"	"	JUG-142 Wash/34	Millard Peck

CC:mb

310  
cc

7 August 1946

TO: Mr. J. W. Fairchild  
FR: Charles Cavanagh, Jr. *WFB*  
SUBJ: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices issued by various offices. Please cause these advices to be noted on your records in order that proper deductions will be made from the salaries of the employees involved. The deductions made by your Branch should be coded to the Employees' Ledger Controlling Account as these advices have been charged to that account.

<u>Issued by</u>	<u>Advice No.</u>
European Regional Office	ERO.355/WSH.166
Middle East Office	MEO/1178 WSH.226
Italy Mission	Italy/191 Wash/29

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



310 ec

MEMORANDUM

TO: Harry E. Howell  
FROM: L. J. Lismer

Attached are the figures for the revised April 30 receipts, plus May and June figures as of today's date as presented in my cable sent today. A considerable number of reports have been received in the last two days, which are not included in the attached figures. The staff working on this are doing their best to keep up to date. The worst spot of all is the surprop offices, Paris and Caserta, due I believe to the difficulty of reconciling the transfer shipping documents received by the consignees with the freight document. No reference is made on any inland bill of lading or curfew ticket to any theatre shipping document. I understand Paris and Caserta are working on this and are fully aware of the urgency.

Attachment.

Drafted by: LJJlismr:mr  
6 Aug. 1946.

FORM **AD-87**  
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

**6 Aug 1946**

CROSS INDEX

**770 (Procedure)**

**310 (Debit Advice)**

**852**

TO

**Mr. F. M. Bellows**

FROM

**C. V. Mayne**

SUMMARY

**Procurement by Surprop Agent, Manila etc.....**

RECORD FILED

**Philippine 777**

TYPIST

**vb**

DATE

**12 Aug 1946**



FORM AD-87  
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

6 August 1946

CROSS INDEX

310 -

TO

Mr. J. W. Fairchild

FROM

Charles Cavanagh, Jr.

SUMMARY

Credit Advice covering Life Insurance Deductions

RECORD FILED

China Office - 240 - (Life)

TYPIST

kw

DATE

9 August 1946

310  
EC

5th August, 1946.

TO: Deloitte, Plender, Griffiths & Co.  
FROM: L.J. Lisner  
SUBJECT: Accounts to 31st December 1945

I wish to reply at this time to some of the questions raised in your memorandum dated 31st July 1946 on the above subject. At a later date I will reply to the other points raised in your memorandum which are not covered in this memorandum.

- (a) These payroll adjustments will be made in a very short while.
- (b) This matter has been discussed with you verbally and we understood that you agreed to advise us if you required any further approval.
- (c) The last amendment to Requisition UA-1145 is No. 5. If you are missing any of these amendments, will you please contact Mr. Jack R. Kaplan.
- (d) The new instructions on clothing allowances have, I understand, been sent to the printers. These will be embodied as a revision to the Basic Manuals.
- (e) I have been informed that all Mexican doctors, working for the Administration either directly or on loan from the Mexican Government, have been taken up on the Administration's payroll. No attempt is being made at present to have the salaries of these doctors paid from the Mexican contribution.
- (f) This will be covered by a separate memorandum.
- (g) I can find no record of the Egyptian Government pressing its claim for \$3,000,000.00 for services rendered to UNRRA. I have read through our file on this subject and it is evident that the Egyptian Government has mentioned their services rendered estimated to be \$3,000,000.00 in connection with refugees, as justification for not making a larger operating contribution to the Administration. It is quite possible that a portion of the charges, if properly documented by the Egyptian Government, could be claimed as an operating contribution to UNRRA. However,



5th August, 1946.

it appears that a large portion of the charges would not be accepted by UNRRA because of their nature or as they do not apply to the UNRRA program. Typical examples are:

1. Cost of resident Government's taxes and charges during the 5 year period for Greek and Yugoslav refugees, estimated at \$1,000,000.00.
  2. Government rental for refugee camps and custom dues for imported supplies, etc. \$1,000,000.00.
  3. Contributions of relief and rehabilitation to war victims in upper Egypt and Suez \$1,000,000.00.
- (h) It is hoped that we will be able to discuss this whole subject with the War Department this week.
- (i) The adoption of the conversion rate of \$3.20 for New Zealand pound was established in our letter of 8th December 1945 to Southwest Pacific Area. A copy of this letter was sent to you. The change from \$3.26 to \$3.20 was made in ink after the letter had been written and was the result of discussions with your Mr. Sampson. There has been no change in Field Administrative Order 90 revised, which covers procedure for the transfer to Head Office of all accounts receivable which are over 60 days and for which Field Office can take no further action. Therefore, the listing of accounts over 60 days, as provided for in the financial control order, would refer to those accounts which have not been transferred to Headquarters because Field Office felt it could still take further action to recover.
- (j) This will be dealt with.
- (k) Our first letter to the State Department in connection with differences will be despatched tomorrow and I have asked Mr. W.J. Cole, who is writing the letters, to ensure that a copy of each one be sent direct to you.
- (l) The Bureau of Census rendered an account for approximately \$5,000.00 for services rendered. Subsequently we were informed by Mr. Linton Smith that they had agreed to waive this charge and requested that the bill be returned to them. The bill has now been returned.

Copy to H.E. Howell



310 - (Accounting System)

823

5th August, 1946.

TO: Mr. T.W. Whartenby  
Mr. H.A. Hazell

FROM: C.V. Mayne

SUBJECT: Accounting System for Freight

In a general letter addressed by the Council's auditors to Mr. Lister, questioning a number of points in connection with the examination of the accounts, they state as follows:

"The accounting system for freight in 1946 was stated to be in process of settlement between the Ocean Shipping Division and the Freight Audit Section. We have seen no accounting instructions for this and consider their issue highly desirable in view of the matters disclosed in our examination of the 1945 freight accounts, when the system of operation should have been simpler."

It is not entirely clear to me what is meant by "when the system of operation should have been simpler", but assuming it does not apply to surplus property or freight payable in sterling (both of which subjects we have under advisement), do you know of any loopholes in the present system whereby you might not receive complete and prompt information with respect to Western Hemisphere sailings, or do you know of any change which may simplify the present system without detracting from its accuracy?

I should like to have your reply as soon as possible so that we may answer a series of questions which they have brought up.

Copy to R.W. Ludlow

CVMayne:raw

✓ 853 (Freight)



310 (debit)

2 August 1946

TO: Mr. Milton Wisser  
FR: Charles Cavanagh, Jr. *1/26*  
SUBJ: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices issued by various offices. Any deductions made by you in the settlement of these accounts for travel expenses and cash refunded by the persons involved should be credited by your Branch to Employees' Ledger Controlling Account or Accounts Receivable. At the time of coding by your Branch please make reference to the accounts maintained by the Sub-Ledger Section of the General Ledger Branch.

<u>Issued by</u>	<u>Debit Advice No.</u>
European Regional Office	ERO.343 W.161 ERO.345 W.163 ERO.350.W.164 ERO.354 W.165 ERO.364 W.167
Middle East Office	MEO/1177 WSH/225
Jugoslav Mission	JUG-185 WASH/40 JUG-189 WASH/41
Italy Mission	Italy/189 Wash/28 Italy/191 Wash/29

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

310 (debit) cc

31 July 1946

TO: Mr. Milton Wisser  
FR: Charles Cavanagh, Jr. *CC*  
SUBJ: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices issued by various offices. Any deductions made by you in the settlement of these accounts for travel expenses and cash refunded by the persons involved should be credited by your Branch to Employees' Ledger Controlling Account. At the time of coding by your Branch please make reference to the accounts maintained by the Sub-Ledger Section of the General Ledger Branch. 3

<u>Issued by</u>	<u>Advice No.</u>
Austria Mission	Wash/15 1277 Wash/16 1279
Brussels Mission	3279

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



310  
ec

29 JUL 1946

Mr. Michail Sergeichic  
Chief of Mission  
UNRRA  
Kajja Ferdinanda No. 5  
Belgrade, Yugoslavia

Dear Sir:

Acquittance Roll

Duplicate Acquittance Roll No. Y-Jul-1, is enclosed for your attention please.

Very truly yours,

*[Signature]*

R. W. Ludlow  
Director of Accounts

Enclosure-1 ✓

cc: London

JWFairchild:JEM/mlw  
22 July 1946

A1271



310(debit)  
cc

26 July 1946

TO: Mr. J. W. Fairchild  
FR: Charles Cavanagh, Jr. *CC*  
SUBJ: Debit Advices from Various Offices.

Herewith for necessary action are the following copies of debit advices issued by various offices, with supporting papers which pertain to Dollar Travellers' cheques issued and charged to the personal accounts of employees as listed. Please have the deductions made by your Section coded to the Employees' Ledger Controlling Account, Travellers Checks Issued, as these advices have been charged to that account.

<u>Issued by</u>	<u>Debit Advice No.</u>
European Regional Office	ERO 323/W.149
Arolsen Germany	ARO 23/ERO 9

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advices

\_\_\_\_\_  
Signature



310 (Credit) cc

26 July 1946

TO: Mr. Milton Wieser  
FR: Charles Cavanagh, Jr. *CC*  
SUBJ: Credit Advices from Various Offices.

Herewith for necessary action are the following copies of credit advices from various offices. Any payments made by you in the settlement of these accounts should be charged by your Branch to Employees' Ledger Controlling Account or Accounts Payable. At the time of coding by your Branch please make reference to the accounts maintained by the Sub-Ledger Section of the General Ledger Branch.

<u>Issued by</u>	<u>Credit Advice No.</u>
European Regional Office	ERO325/W.150
	ERO336/W.156
	ERO344/W.162
Greece Mission	Gr.710/W.254
	Gr.724/W.258
	Gr.743/W.2

Kindly acknowledge receipt of the above advices on the attached copy and return it to me.

Attachments  
CC:mb

Received above advice

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

CROSS REFERENCE SHEET

DATE

**26 July 1946**

CROSS INDEX

**306.01**  
**310 - (Paybook)**

TO

**Dr. M.P.L. Gaud**  
**Hunter College**  
**N. Y.**

FROM

**J. W. Fairchild**  
**Div., Accts.**

SUMMARY

**Acknowledgement of letter and paybook No. 7148 and check.**

RECORD FILED

**400 - Gaud, M.P.L.**

TYPIST

**kw**

DATE

**1 August 1946**



310 (debit) cc

26 July 1946

TO: Charles Kavenagh, Jr.


FROM: Henry F. Koller

Will you please process the necessary debit notes for the following transfers; effected to ERO:

1. \$960,512 covering 6,700 tons beans from Portugal.
2. \$230,000 for dollar portion kippered herring commitment.
3. \$4,370.67 for books on the Amenities Supplies Program.
4. \$1,750,000 for potash acquired in the Soviet Occupied Zone in Germany.

5. \$3,041,690 for following commodities:

<u>Commodity</u>	<u>Valued at</u>	<u>Country of Procurement</u>
Seed	\$1,000,000	France, Belgium, Holland Czechoslovakia
Calcium Nitrate	110,750	Norway
Rock Phosphate	300,000	North Africa
Pesticides	112,000	Italy
Horses	1,000,000	Denmark
Palm Oil	528,940	Belgian Congo.

 HFKoller/bjb