310- UNRRA PLAN OF ACCOUNTING
2nd Draft
Permanent File

S-1301-0000-2006

310 UNRRA Plan of
Accounting 2nd Pt.

Permanent File

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FINANCE HANDBOOK

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SECTION C

BUDGETARY ACCOUNTING

310 - Accounting Procedures

I. GENERAL

Budgetary Accounting on the projects will cover the controlling of obligations and expenditures within authorized allotments issued by the Washington Office. These allotments will be issued periodically on the basis of budget estimates and other determining factors. The allotments will be issued by objective classification of expenditures subdivided by activities.

Without reservation, it is mandatorily required that allotments not be over-obligated either in total or for each object of expenditure. The Project Director may adjust at his own discretion within an objective class between activities. Adjustments of this type must not exceed 15% of the amount allotted to either the activity being increased or decreased. The adjustment may cover a decrease to more than one activity, but if such is the case, the aggregate of the increase may not exceed 15% of the amount allotted to the activity being increased. Allotments made to provide funds for special programs such as trainee, emergency reserve, etc., may be adjusted at the Project Director's discretion without regard to the 15% limitation.

In order to effect adjustments between activities by objective classes, there shall be prepared a Journal Voucher, Standard Form 1017G, in an original and duplicate showing the various changes which are being made in the allotments. The columnar headings of Debit and Credit printed on the Journal Voucher shall be changed to read Decrease and Increase respectively. These changes shall be posted only to the Allotment Ledger, Form WRA-79. The original and duplicate copy of the Journal Voucher shall be signed in the space provided therefor, by the Fiscal Accountant as the preparing officer and by the Finance Officer as the approving officer. Journal Voucher shall also be approved by the Chief of the Division from which Division funds are being withdrawn. The original Journal Voucher shall be used as the posting media to record the changes in the Allotment Ledgers. The signed duplicate copy of the Journal Voucher shall be promptly forwarded to the Washington Finance Section. All such adjustments must also be noted on the related allotment documents.

II. ALLOTMENT LEDGERS

Budgetary Accounting will be accomplished through the maintenance of Allotment Ledgers. These Ledgers will be maintained manually in ink on Form WRA 79, (Sample page C-2). Under each appropriation and limitation there will be a controlling account for each objective classification of expenditure. These objective classification accounts, when applicable, will be supported by subsidiary accounts for each major activity, described and key numbered as follows:

01.1 Personal Services (Indefinite Appointed)

00 - One Account (Total Project)

01.2 Personal Services (Without regard to Civil Service)
By divisions based on specific allotments

01.3 Personal Services (Evacuee)

10 - Project Management (Including Project Director, Relocation, Legal, and Reports Divisions)

20 Administrative Management Division
- 25 - Supply Section (Other than Mess)
- 26 - Mess
- 27 - Finance
- 29 - Other Administrative Management Division

30 Operations Division
- 32 - Engineering
- 33 - Agriculture
- 34 - Industry
- 35 - Motor Transport and Maintenance
- 36 - Fire Protection
- 39 - Other Operations Division

40 Community Management Division
- 43 - Education
- 44 - Health
- 45 - Welfare
- 46 - Internal Security
- 47 - Community Activities
- 49 - Other Community Management Division

01.4 Personal Services (Temporary Employees)

10 - Project Management
20 - Administrative Management Division
30 - Operations Division
40 - Community Management Division

02.1 Travel - Administrative

10 - Project Management
20 - Administrative Management Division
30 - Operations Division
40 - Community Management Division

02.2 Travel - Evacuee

10 - Project Management
40 - Community Management Division

03 Transportation of Things

00 - One Account (Total Project)

04 Communication Services

One Account (Total Project)

05 Rents and Utility Services

One Account (Total Project)

06.1 Printing and Binding - Regular

One Account (Total Project)

06.2 Printing and Binding - Field

One Account (Total Project)
(Allotments made only on basis of specific orders)

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04 Communication Services

00 - One Account (Total Project)

05 Rents and Utility Services

00 - One Account (Total Project)

06.1 Printing and Binding - Regular

00 - One Account (Total Project)

06.2 Printing and Binding - Field

00 - One Account (Total Project)
(Allotments made only on basis of specific orders)

07 Other Contractual Services

10 - Project Management
20 - Administrative Management Division
30 - Operations Division
40 - Community Management Division

08 Materials and Supplies

10 - Project Management (Including Project Director, Relocation, Legal, and Reports Divisions)

20 Administrative Management Division	25 - Supply Section (Other than Mess) 26 - Mess 27 - Finance 29 - Other Administrative Management Division
30 Operations Division	32 - Engineering 33 - Agriculture 34 - Industry 35 - Motor Transport and Maintenance 36 - Fire Protection 39 - Other Operations Division
40 Community Management Division	43 - Education 44 - Health 45 - Welfare 46 - Internal Security 47 - Community Activities 49 - Other Community Management Division

09.1 Equipment - Passenger Carrying Vehicles

00 - One Account (Total Project)

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09.2 Equipment - All Other

10 - Project Management (Including Project Director, Relocation, Legal, and Reports Divisions)

20 Administrative Management Division
- 25 - Supply (Other than Mess)
- 26 - Mess
- 27 - Finance
- 29 - Other Administrative Management

30 Operations Division
- 32 - Engineering
- 33 - Agriculture
- 34 - Industry
- 35 - Motor Transport and Maintenance
- 36 - Fire Protection
- 39 - Other Operations Division

40 Community Management Division
- 43 - Education
- 44 - Health
- 45 - Welfare
- 46 - Internal Security
- 47 - Community Activities
- 49 - Other Community Management Division

10 Lands & Structures

00 - One Account (Total Project)

11 Grants, Subsidies and Contributions

11.1 Public Assistance Grants

10 - Project Management (Payments for licenses, malpractice insurance, & illness compensation)
40 - Community Management (Usual welfare cases)
44 - San Francisco (Hospital cases)

11.2 Clothing Grants

40 - Community Management

11.3 Relocation Grants

10 - Project Management

11.4 Project Travel and Transfer Grants

10 - Project Management

11.5 Delayed Evacuation and Individual Exclusion Grants

10 - Project Management

11.6 Payments to States in Lieu of Taxes

00 - One Account (Total Project)

16 Loans

00 - One Account (Total Project)

(1) ADVICES OF ALLOTMENTS

Advices of Allotments shall be entered from the allotment documents forwarded by the Washington Office, in the appropriate column. Original advices and increases shall be entered in "black" and decreases in "red".

(2) OBLIGATIONS

Obligations shall be posted from Purchase Orders, Miscellaneous Obligations, Bills of Lading, etc. Increases shall be posted as charges (black) and decreases as credits (red). Adjustments of obligations as a result of liquidations or cancellations shall be entered in the obligations column with references to original documents; that is, if an obligation were for $100 and the related payment were $90, the Obligation Column would reflect as a result of the complete liquidation a credit amount of $10, and the Expenditure Column would show a debit amount of $90. When all obligations are liquidated the totals of the Obligation and Expenditure Columns will show comparable figures.

(3) EXPENDITURES

Expenditures will be posted on the basis of approved, audited vouchers; inter-office transfer vouchers, Form OEM 573; or other documents evidencing expenditures. The related obligation document reference shall be shown in the proper reference column. In the event a payment is recorded for which, through inadvertence, a previous obligation was not established, the amount of the expenditure will be entered in both the Obligation and Expenditure Columns. Instances of the latter type should be at a minimum.

The Allotment Ledgers shall be maintained to reflect accrued expenditures which are direct charges to the project and activity budgets. It will not necessarily reflect costs of operations since certain expenditures of materials, supplies, personal services, etc., are important in calculating costs of operations. However, they are not charges to the project budget. Obligations and expenditures shall be distributed to the activities' budget effected--purchasing documents shall show activity breakdowns premised on the requisitioning documents. The aggregate of the related columns of the activity accounts shall be in agreement with the Allotment Ledger Control Accounts.

(4) CLOSING OF ALLOTMENT LEDGERS

At the close of each monthly accounting period, a line will be drawn under the last entry for each account and the cumulative totals will be inscribed on the next line. The previous month's cumulative totals will then be transcribed directly under these entries and a subtraction of the two sets of figures will be

entered on the following line. This difference will represent the current month's activities. A double line will be drawn under the current month's figures and the cumulative totals as of the current month will be brought down as the opening entries for the subsequent month. The subsidiary activity accounts need not be closed in this manner each month. It will be acceptable on these accounts merely to show the cumulative totals as of the close of the month. However, each objective classification account must be closed in the manner indicated and the cumulative totals balanced to the subsidiary activity accounts thereunder.

BUDGET
ACCOUNTING

SECTION C

BUDGETARY ACCOUNTING

I. GENERAL

Budgetary Accounting on the projects will cover the controlling of obligations and expenditures within authorized allotments issued by the Washington Office. These allotments will be issued periodically on the basis of budget estimates and other determining factors. The allotments will be issued by objective classification of expenditures subdivided by activities.

Without reservation, it is mandatorily required that allotments not be over-obligated either in total or for each object of expenditure. The Project Director may adjust at his own discretion within an objective class between activities. Adjustments of this type must not exceed 15% of the amount allotted to either the activity being increased or decreased. The adjustment may cover a decrease to more than one activity, but if such is the case, the aggregate of the increase may not exceed 15% of the amount allotted to the activity being increased. Allotments made to provide funds for special programs such as trainee, emergency reserve, etc., may be adjusted at the Project Director's discretion without regard to the 15% limitation.

In order to effect adjustments between activities by objective classes, there shall be prepared a Journal Voucher, Standard Form 1017G, in an original and duplicate showing the various changes which are being made in the allotments. The columnar headings of Debit and Credit printed on the Journal Voucher shall be changed to read Decrease and Increase respectively. These changes shall be posted only to the Allotment Ledger, Form WRA-79. The original and duplicate copy of the Journal Voucher shall be signed in the space provided therefor, by the Fiscal Accountant as the preparing officer and by the Finance Officer as the approving officer. Journal Voucher shall also be approved by the Chief of the Division from which Division funds are being withdrawn. The original Journal Voucher shall be used as the posting media to record the changes in the Allotment Ledgers. The signed duplicate copy of the Journal Voucher shall be promptly forwarded to the Washington Finance Section. All such adjustments must also be noted on the related allotment documents.

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ALLOTMENT LE
FORM WRA 79

SHEET NO. _____

LOCATION _____

APPROPRIATION _____ CLASS _____

ENTRY DATE	DESCRIPTION	REFERENCES			EXPENDITURES	OBLIGATIONS	ALLOTMENTS	UNEXPENDED BALANCES	
		TYPE	NO.	OBLIG. REF.				UNLIQUIDATED OBLIGATIONS	UNOBLIGATED ALLOTMENTS

AL - Allotment
AP - Award of Purchase
BL - Bill of Lading
CC - Cancelled Check
DS - Direct Settlement
JV - Journal Voucher
MO - Miscellaneous Obligation
PA - Purchase Authority
PO - Purchase Order
573 - Payment by Other Office
PR - Payrolls
REIM - Reimbursement to Allotment Account
REQ - Requisition
TCW - Transfer and Counter Warrant
VO - Voucher (Form 1034)
1012 - Voucher (Form 1012)
1080 - Voucher (Form 1080)
1097 - Form 1097

C-5

6-0852 nobu-pun-wp

01.1 Personal Services (Indefinite Appointed)

00 - One Account (Total Project)

01.2 Personal Services (Without regard to Civil Service)
By divisions based on specific allotments

01.3 Personal Services (Evacuee)

10 - Project Management (Including Project Director, Relocation, Legal, and Reports Divisions)

20 Administrative Management Division
- 25 - Supply Section (Other than Mess)
- 26 - Mess
- 27 - Finance
- 29 - Other Administrative Management Division

30 Operations Division
- 32 - Engineering
- 33 - Agriculture
- 34 - Industry
- 35 - Motor Transport and Maintenance
- 36 - Fire Protection
- 39 - Other Operations Division

40 Community Management Division
- 43 - Education
- 44 - Health
- 45 - Welfare
- 46 - Internal Security
- 47 - Community Activities
- 49 - Other Community Management Division

01.4 Personal Services (Temporary Employees)

10 - Project Management
20 - Administrative Management Division
30 - Operations Division
40 - Community Management Division

02.1 Travel - Administrative

10 - Project Management
20 - Administrative Management Division
30 - Operations Division
40 - Community Management Division

02.2 Travel - Evacuee

10 - Project Management
40 - Community Management Division

03 Transportation of Things

00 - One Account (Total Project)

2/15/44
Supersedes 1/1/44

04 Communication Services

One Account (Total Project)

05 Rents and Utility Services

Project Management
Community Management Division
Operations Division
Administrative Management Division

06.1 Printing and Binding - Regular

One Account (Total Project)

06.2 Printing and Binding - Field

One Account (Total Project)
(Allotments made only on basis of specific orders)

04 Communication Services

00 - One Account (Total Project)

05 Rents and Utility Services

00 - One Account (Total Project)

06.1 Printing and Binding - Regular

00 - One Account (Total Project)

06.2 Printing and Binding - Field

00 - One Account (Total Project)
(Allotments made only on basis of specific orders)

07 Other Contractual Services

10 - Project Management
20 - Administrative Management Division
30 - Operations Division
40 - Community Management Division

08 Materials and Supplies

10 - Project Management (Including Project Director, Relocation, Legal, and Reports Divisions)

20 Administrative Management Division	25 - Supply Section (Other than Mess) 26 - Mess 27 - Finance 29 - Other Administrative Management Division
30 Operations Division	32 - Engineering 33 - Agriculture 34 - Industry 35 - Motor Transport and Maintenance 36 - Fire Protection 39 - Other Operations Division
40 Community Management Division	43 - Education 44 - Health 45 - Welfare 46 - Internal Security 47 - Community Activities 49 - Other Community Management Division

09.1 Equipment - Passenger Carrying Vehicles

00 - One Account (Total Project)

2/15/44
Supersedes 1/1/44

09.2 Equipment - All Other

10 - Project Management (Including Project Director, Relocation, Legal, and Reports Divisions)

20 Administrative Management Division
- 25 - Supply (Other than Mess)
- 26 - Mess
- 27 - Finance
- 29 - Other Administrative Management

30 Operations Division
- 32 - Engineering
- 33 - Agriculture
- 34 - Industry
- 35 - Motor Transport and Maintenance
- 36 - Fire Protection
- 39 - Other Operations Division

40 Community Management Division
- 43 - Education
- 44 - Health
- 45 - Welfare
- 46 - Internal Security
- 47 - Community Activities
- 49 - Other Community Management Division

10 Lands & Structures

00 - One Account (Total Project)

11 Grants, Subsidies and Contributions

11.1 Public Assistance Grants

10 - Project Management (Payments for licenses, malpractice insurance, & illness compensation)
40 - Community Management (Usual welfare cases)
44 - San Francisco (Hospital cases)

11.2 Clothing Grants

40 - Community Management

11.3 Relocation Grants

10 - Project Management

11.4 Project Travel and Transfer Grants

10 - Project Management

11.5 Delayed Evacuation and Individual Exclusion Grants

10 - Project Management

11.6 Payments to States in Lieu of Taxes

00 - One Account (Total Project)

16 Loans

00 - One Account (Total Project)

Obligations, Bills of Lading, etc. Increases shall be posted as charges (black) and decreases as credits (red). Adjustments of obligations as a result of liquidations or cancellations shall be entered in the obligation column with references to original documents; that is, if an obligation were for $100 and the related payment were $90, the Obligation Column would reflect as a result of the complete liquidation a credit amount of $10, and the Expenditure Column would show a debit amount of $90. When all obligations are liquidated the totals of the Obligation and Expenditure Columns will show comparable figures.

(3) EXPENDITURES

Expenditures will be posted on the basis of approved, audited vouchers; inter-office transfer vouchers, Form OEM 573; or other documents evidencing expenditures. The related obligation document reference shall be shown in the proper reference column. In the event a payment is recorded for which, through inadvertence, a previous obligation was not established, the amount of the expenditure will be entered in both the Obligation and Expenditure Columns. Instances of the latter type should be at a minimum.

(1) ADVICES OF ALLOTMENTS

Advices of Allotments shall be entered from the allotment documents forwarded by the Washington Office, in the appropriate column. Original advices and increases shall be entered in "black" and decreases in "red".

(2) OBLIGATIONS

Obligations shall be posted from Purchase Orders, Miscellaneous Obligations, Bills of Lading, etc. Increases shall be posted as charges (black) and decreases as credits (red). Adjustments of obligations as a result of liquidations or cancellations shall be entered in the obligations column with references to original documents; that is, if an obligation were for $100 and the related payment were $90, the Obligation Column would reflect as a result of the complete liquidation a credit amount of $10, and the Expenditure Column would show a debit amount of $90. When all obligations are liquidated the totals of the Obligation and Expenditure Columns will show comparable figures.

(3) EXPENDITURES

Expenditures will be posted on the basis of approved, audited vouchers; inter-office transfer vouchers, Form OEM 573; or other documents evidencing expenditures. The related obligation document reference shall be shown in the proper reference column. In the event a payment is recorded for which, through inadvertence, a previous obligation was not established, the amount of the expenditure will be entered in both the Obligation and Expenditure Columns. Instances of the latter type should be at a minimum.

The Allotment Ledgers shall be maintained to reflect accrued expenditures which are direct charges to the project and activity budgets. It will not necessarily reflect costs of operations since certain expenditures of materials, supplies, personal services, etc., are important in calculating costs of operations. However, they are not charges to the project budget. Obligations and expenditures shall be distributed to the activities' budget effected--purchasing documents shall show activity breakdowns premised on the requisitioning documents. The aggregate of the related columns of the activity accounts shall be in agreement with the Allotment Ledger Control Accounts.

(4) CLOSING OF ALLOTMENT LEDGERS

At the close of each monthly accounting period, a line will be drawn under the last entry for each account and the cumulative totals will be inscribed on the next line. The previous month's cumulative totals will then be transcribed directly under these entries and a subtraction of the two sets of figures will be

entered on the following line. This difference will represent the current month's activities. A double line will be drawn under the current month's figures and the cumulative totals as of the current month will be brought down as the opening entries for the subsequent month. The subsidiary activity accounts need not be closed in this manner each month. It will be acceptable on these accounts merely to show the cumulative totals as of the close of the month. However, each objective classification account must be closed in the manner indicated and the cumulative totals balanced to the subsidiary activity accounts thereunder.

2/15/44
Supersedes 2/1/44

the totals to date for each summary by objective classification, the monthly summary of allotment ledger totals shall be prepared by entering the totals to date for each objective class and subtotals to date entered for each column and limitation group. Beneath these totals there shall be entered "Grand Totals to Date" for the appropriation. Opposite a description of "Less Totals to Date Last Month", will be entered in the respective columns the accumulated totals to date for the preceding month, this information being obtained from the line "Grand Totals to Date" of the summary of allotment ledger totals for the said preceding month. The "Totals to Date Last Month" will be subtracted from the "Grand Totals to Date" resulting in the "Total for Current Month" for the appropriation.

From the summaries of allotment ledger accounts thus prepared, postings will be made to the general ledger accounts. (See Specimen Sample of Form WRA-79, Revised, Monthly Summary of Allotment Ledger Totals, on Pages C-14, 15, 16 and 17).

The Monthly Summary of Allotment Ledger Totals, Form WRA-79, Revised, together with the Activity Summaries shall be prepared for the 1946 Fiscal Year in duplicate and the original submitted to Washington Finance and Supply Section and the copy retained in Center Finance Section.

For the 1945 Fiscal Year, the Monthly Summary of Allotment Ledger Totals, Form WRA-79, Revised, together with Activity Summaries shall be prepared in duplicate through September 30, 1945, and distributed in the same manner as for the 1946 Fiscal Year. After the September report is submitted, it will no longer be necessary to submit to the Washington Office Activity Summaries (see pages C-15, 16, and 17) in support of the Monthly Summary of Allotment Totals, Form WRA-79,Revised. However, when the December 31, 1945, report (or if final report is prior thereto) is submitted it should be supported by the Activity Summaries but thereafter Activity Summaries are not required.

For the 1944 Fiscal Year, the Monthly Summary of Allotment Ledger Totals, Form WRA-79, Revised, shall be prepared in duplicate and distributed in the same manner as the 1946 and 1945 Fiscal Year reports. These reports need not be supported by Activity Summaries (see pages C-15, 16, and 17). However, when the December 31, 1945, report (or the final report is prior thereto) is submitted it should be supported by the Activity Summaries but thereafter Activity Summaries are not required.

It is not intended that the activity allotment accounts be discontinued even though Activity Summaries are not required. If allotment adjustments are needed in any activity accounts, these requirements should be listed by activity and objective class and submitted with the Monthly Summary of Allotment Ledger Totals, Form WRA-79, Revised.

The Monthly Summaries of Allotment Ledger Totals, Form WRA-79, Revised, shall be air mailed to Washington not later than the third business day of the subsequent month.

At the beginning of each fiscal quarterly period, the unencumbered balances of allotments as of the close of the preceding fiscal quarterly period, as reflected by the Monthly Summaries of Allotment Ledger Totals, Form WRA-79, Revised, will be withdrawn, except at the close of the fiscal year when the unobligated balance of allotment will be withdrawn.

As of the first of each quarterly fiscal period, except on July 1, a miscellaneous encumbrance shall be established for the amounts of the unencumbered balances of allotment, as reflected by the Monthly Summary of Allotment Ledgers, Form WRA-79, Revised, which shall be liquidated when allotment advices withdrawing the unencumbered balances are entered in the allotment accounts.

9/7/45
Supersedes Issuance of 2/1/45
Release # 234

CONTROL
ACCOUNTING

SECTION D

Control Accounting and General Operations

I. THE CONTROL OF APPROPRIATIONS

a. 1942 and 1943 FISCAL YEARS APPROPRIATIONS

(1) CONTROL ACCOUNTS

In the fiscal year of 1942 the President of the United States allocated funds to the Office of Emergency Management for the temporary operations of the War Agencies from an Emergency Fund appropriated by the Congress to be used at his discretion. Of this allocation $8,000,000 was allotted to the War Relocation Authority. This allotment was "earmarked" for the War Relocation Authority through the assignment of limitation symbols. In the fiscal year of 1943 the Congress of the United States made funds available to the War Relocation Authority as a portion of a master appropriation making funds available to the Office for Emergency Management.

Although specific appropriation limitations have been assigned to the War Relocation Authority, the Treasury Department Divisions of Bookkeeping and Warrants and Disbursements maintain accounts only by the master appropriations (without regard to limitation). Therefore, it is necessary that the appropriation controls, control of disbursing funds, and coordination of all activities affecting the appropriation be the responsibility of the Office for Emergency Management (it should be noted that the General Accounting Office does maintain accounts by appropriation limitations and, therefore, that office is interested in accounting transactions affecting the limitations - adjustments, etc.). In order to carry out their functions the Office for Emergency Management maintains summary allotment control accounts covering the accounting functions of the War Relocation Authority.

(2) DISBURSING FUNDS

The Office for Emergency Management assumes the responsibility of requisitioning the disbursing funds from the Division of Bookkeeping and Warrants, Treasury Department, and of transferring disbursing funds to the accounts of the regional assistant disbursing officers. These transfers are in amounts equivalent to

the amount allotted to the projects by the War Relocation Authority, Washington Office.

The Office for Emergency Management maintains records of reimbursements and repayments to appropriations in order that funds covering such amounts may be transferred to the regional assistant disbursing officer's account.

(3) AUDIT AND RECONCILIATION OF ACCOUNTS

The regional office of the Office for Emergency Management assumes the responsibility of auditing and reconciling their control accounts to the related accounts of the War Relocation Authority projects. This is accomplished through the medium of having reports forwarded to them by the projects. These reports include a monthly report on Form OEM 607 (Sample page D-3), Daily Statement of Transactions, and a statement of Allotment Ledger balances - Form WRA 80, Status of Funds Allotted.

The Office for Emergency Management will furnish each War Relocation Authority project, after the close of the monthly accounting period, with a statement showing the portion of the columnar totals of Standard Form 1095 (Sample page D-4), Disbursements and Collections by Appropriation and/or Limitation, which relates to the accounts of that project. These totals shall be reconciled with the monthly activity totals of columns six, seven, eight, nine, and ten of Form OEM 618 (Sample page D-5), Allotment Ledger Control Record. Discrepancies revealed in this reconciliation shall be brought to the attention of the Office for Emergency Management.

b. 1944 FISCAL YEAR APPROPRIATION

(1) CONTROL ACCOUNTS

In the fiscal year of 1944 the Congress of the United States made funds available directly to the War Relocation Authority. A separate appropriation account is maintained by the Treasury Department, Division of Bookkeeping and Warrants. The Division of Disbursements also makes a separate accounting for the War Relocation Authority appropriation through the assignment of

FORM OEM-607
(10-28-43)

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE FOR EMERGENCY MANAGEMENT
DIVISION OF CENTRAL ADMINISTRATIVE SERVICES

DAILY STATEMENT OF TRANSACTIONS
(LOT SHEET)

DATE	STATEMENT OR LOT NO.
APPROPRIATION AND LIMITATION SYMBOL	
AGENCY	
OFFICE LOCATION	PREPARED BY

FORM 618 COL.	TRANSACTIONS	OBLIGATIONS INCURRED	OBLIGATIONS LIQUIDATED	EXPENDITURES	ALLOTMENTS
3	ALLOTMENTS				
4 5	OBLIGATIONS				
6	APPROVED VOUCHERS (FORM 1064)				
7	ADJUSTMENT VOUCHERS (FORM 1081)				
8	CHECK CANCELLATIONS (FORM 1098)				
9	REFUNDS (COLLECTIONS ON FORM 1044, 1046, 1096)				
10	REIMBURSEMENTS (1080 OR CHECK FROM OTHER D.O. ISSUED ON 1080 TO BE SCHEDULED ON 1044)				
11	DISBURSEMENTS TRANSFERRED (T&CW, 1089, INTER-OFFICE TRANSFER)				
12	COLLECTIONS TRANSFERRED PROCUREMENT CREDITS ON T&CW, 6501D FOR PRIOR YEARS CANCEL'N, 6500 GAO RECOV'Y				
	(1080 NO CHECK)				
14	1097				
15	1017G WITHIN SAME SUFFIX LIMITATION				
16	NET EXPENDITURES 6+7+11±13±14±15-8-9-10-12				
	TOTALS				
	MACHINE TOTALS				
	NUMBER OF POSTINGS				

REMARKS

APPROVED

(Date) 77 (Signature)

C-0964 P5 HOPK

Standard Form No. 1095
Form approved by Comptroller General U. S.
June 9, 1936

SHEET No. _____

SUMMARY STATEMENT OF DISBURSEMENTS AND COLLECTIONS BY APPROPRIATION LIMITATIONS

Made for _____ _____
(Department or Establishment) (Bureau or Office)

By _____
(Signature)

_____
(Title)

To accompany account current of _____
(Name of accountable officer)

Period _____ *Station* _____ *Disbursing symbol No.* _____

APPROPRIATION AND LIMITATION SYMBOL NUMBER	DISBURSEMENTS		COLLECTIONS (CANCELED CHECKS, ETC.)		REMARKS
	CHARGED TO LIMITATION	TOTAL BY APPROPRIATION	CREDITED TO LIMITATIONS	TOTAL BY APPROPRIATION	
	$	$	$	$	

C-0449 P4

FORM OEM-618 (REVERSE)
(10-21-42)

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE FOR EMERGENCY MANAGEMENT

ALLOTMENT LEDGER CONTROL RECORD

APPROPRIATION AND/OR LIMITATION		
TITLE		SYMBOL
REGIONAL OFFICE (CITY)	REGION NO.	PAGE NO.
NAME OF AGENCY		MONTH OF

DATE	DOCUMENT OR LOT NUMBER	AUTHORIZATIONS	ALLOTMENTS	OBLIGATIONS	EXPENDITURE TRANSACTIONS								THIS SECTION FOR AGENCY TOTALS ONLY FOR EACH APPROPRIATION			
					LOCAL DISBURSING OFFICE					OTHER DISBURSING OFFICES		MISCELLANEOUS ADJUSTMENTS DR. - BLACK CR. - RED (1000 - NO CHECK 1097 - 1017 G)	NET EXPENDITURES (6+7+11-8-9-10-12-13)	CUMULATIVE TOTALS			UNOBLIGATED BALANCE OF ALLOTMENTS
					APPROVED VOUCHERS	ADJUSTMENT VOUCHERS - DR. (SCHEDULED ON FORM 1081)	CHECK CANCELLATIONS	REPAYMENTS		DISBURSEMENTS (INCLUDING T. & C.W. - DR.; OEM FORM 477)	COLLECTIONS (INCLUDING T. & C.W. - CR.; OEM FORM 477)			ALLOTMENTS	OBLIGATIONS	EXPENDITURES	
								REFUNDS	REIMBURSEMENTS								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
CUMULATIVE TOTALS BRT FORWARD																	
CUMULATIVE TOTALS CRD. FORWARD																	

4

C-0449 P5

D-5

of "Unit designations" in the disbursing accounts. The War Relocation Authority Finance Section maintains appropriation control accounts and the necessary control over disbursing funds. No reports or documents covering 1944 fiscal year activities will be forwarded by the projects to the Office for Emergency Management.

(2) DISBURSING FUNDS

The Washington Finance Section will request the transfer of disbursing funds to the regional assistant disbursing officers in an amount of approximately 75% of the initial quarterly budget allotment through the issuance of Treasury Form 1669 (Sample page D-7), Request for Transfer of Funds to Regional Disbursing Office Accounts. A copy of this document will be forwarded to the projects to evidence the transfer.

When the projects determine that additional disbursing funds are required (such needs shall be anticipated at least 15 days in advance of current requirements) they shall prepare Treasury Form 1669 in original and six copies, forwarding the original and five copies (unsigned) to the Washington Finance Section. These documents shall be covered by a transmittal letter. After processing of the documents a signed copy will be returned to the project to evidence the transfer and the original retained copy may be destroyed.

(3) ACCOUNTS CURRENT

For the purpose of verifying project records at the close of each accounting period, Relocation Centers will receive a copy of the Accounts Current together with copies of Summary Schedules of Disbursements and Summary of Schedules of Collections from the regional assistant disbursing officer.

(4) STANDARD FORM 1095, STATEMENT OF DISBURSEMENTS AND COLLECTIONS BY APPROPRIATION LIMITATIONS

Based on the project records for the same accounting period as the Accounts Current, Relocation Centers will prepare Form 1095, Statement of Disbursements and Collections by Appropriation Limitations, in triplicate showing the total charges and credits applicable to the specified limitations, forwarding original and one copy with reconciliation statement to Washington Finance Section retaining one copy for the project file.

August 15, 1943

C-0449 P6

Form No. 1669
TREASURY DEPARTMENT
Division of Disbursement
(Rev. 5-27-41)

Div. of Disb. No. _____

Adm. Office No. _____

REQUEST FOR TRANSFER OF FUNDS TO

REGIONAL DISBURSING OFFICE ACCOUNTS

_____ (Department or Establishment)

_____ (Bureau or Office)

To: Mr. G. F. Allen, *Chief Disbursing Officer,*
Division of Disbursement,
Treasury Department.

(Date Prepared)

In accordance with the procedure approved by the Secretary of the Treasury on June 18, 1934, you are requested to cause transfers of funds to be made to the accounts of the _____ Regional Office as follows:

APPROPRIATION	AMOUNT	THIS SPACE FOR DISBURSING DIVISION CHECKING SYMBOLS	
		FROM--	TO-->
	$		

Approved: _____ (Signature)

_____ (Title)

TRANSFER CHECKS			CERTIFICATES OF DEPOSITS		
SYMBOL NO.	CHECK NO.	AMOUNT	SYMBOL NO.	C/D NO.	AMOUNT
		$			$

Date of checks, C/D's and Telegrams _____

_____
Chief Accountant.

4

(5) RECONCILIATION STATEMENT

Any differences for the accounting period between the Accounts Current and project records will be detailed on a Reconciliation Statement prepared in triplicate. Original and one copy forwarded with Form 1095 to the Washington Finance Section retaining one copy for the project files.

The Reconciliation Statement and Standard Form 1095 will be transmitted by airmail to the Washington Finance Section not later than twenty days after the close of the month.

II. PROJECT CONTROL ACCOUNTING

a. GENERAL LEDGER

The General Ledger will be maintained manually in ink on Standard Form 1014 (Sample Page D-10). The General Ledger control accounts are maintained for the purpose of affording an over-all control of all project accounting activities and, therefore, audits with related accounts and subsidiary records must be accomplished currently and accurately.

b. PROCESSING OF DOCUMENTS

(1) Control of Allotments

Form OEM 618, Allotment Ledger Control Record, will be maintained to provide an independent posting media to the General Ledger for the major volume of transactions effecting the expenditure of funds. A separate Form OEM 618 will be maintained for each appropriation limitation without regard to objective classification. This record will be maintained independently of the Allotment Ledger in the Accounts Control Unit. Entries will be made in ink and columnar totals will be maintained on an accumulative basis. After the closing of the last day's business for the month, a second set of closing figures will be inscribed on the Form OEM 618 and will represent the month's activity; that is, the cumulative totals at the beginning of the month will be subtracted from the cumulative totals at the end of the month, the difference representing the current month's activity.

(2) Expenditure Clearing Account

All expenditures of funds shall be cleared through the Expenditure Clearing Account No. 49. All charges to this account will be made on the basis of Journal Vouchers prepared from Form OEM 618 and Journal Vouchers, covering other expenditures, which are not direct charges to project allotments, such as donated properties, depreciation, applications of deferred expenditures, etc.

Form WRA 212 Revised, Register of Expenditures For Purchases Charged to Inventory (Sample Page D-11), and Form WRA 212A Revised, Register of Expenditures - Other Than Purchases Charged to Costs or Inventory (Sample Page D-12), have been designed to control and furnish the posting media for the clearance "credits" to the Expenditure Clearing Account and to furnish the necessary charges for distribution to the production, construction, and current costs accounts.

GENERAL LEDGER

Standard Form No. 1014
Form approved by Comptroller General, U. S.
July 9, 1950

SHEET No. _____

ACCOUNT: _____

U. S. GOVERNMENT PRINTING OFFICE 10—1951

DATE	REFERENCE No.	DESCRIPTION	DEBIT	CREDIT	BALANCE	MEMORANDUM

4

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C-0469 P2

FORM WRA - 212 REVISED
8-25-43

PAGE NO. ____

WAR RELOCATION AUTHORITY

REGISTER OF EXPENDITURES FOR PURCHASES CHARGED TO INVENTORY

RELOCATION CENTER _____

| LINE | DOCUMENT REFERENCE 1/ | | | | | | AMOUNT OF DOCUMENT | | | | | |

FORM WRA - 212A REVISED
8-23-43

PAGE NO._____

WAR RELOCATION AUTHORITY

REGISTER OF EXPENDITURES - OTHER THAN PURCHASES

CHARGED TO COSTS OR INVENTORY

RELOCATION CENTER _____

LINE	ENTRY DATE (1)	DOCUMENT REFERENCE: FORM NO. OR TYPE (2)	DOCUMENT REFERENCE: NUMBER (3)	DOCUMENT REFERENCE: 1/ CROSS REF (4) PAGE	DOCUMENT REFERENCE: 1/ CROSS REF (4) LINE	UNVOUCHERED EXPENDITURES (Represents Obligations Charged Directly To Costs Or Inventory): FREIGHT: BILLS OF LADING OR FRT BILLS (5)	FREIGHT: AUDITED VOUCHERS (6)	FREIGHT: UNVOUCHERED AMOUNT (7)	TRAVEL: AUTHORIZATIONS (8)	TRAVEL: AUDITED VOUCHERS (9)	TRAVEL: UNVOUCHERED AMOUNT (10)	OTHER OBLIGATIONS 2/: ORIGINAL ENTRY DOCUMENT (11)	OTHER OBLIGATIONS 2/: AUDITED VOUCHERS (12)	OTHER OBLIGATIONS 2/: UNVOUCHERED AMOUNT (13)	PAY ROLL VOUCHERS: DISTRIBUTED (14)	PAY ROLL VOUCHERS: AUDITED VOUCHERS (15)	3/ DIRECT CHARGES FROM AUDITED VOUCHERS (16)	DEPRECIATION AND OTHER INDIRECT CHARGES (17)	TOTALS: CHARGES TO COSTS OR INVENTORY (18)	TOTALS: AUDITED VOUCHERS (19)	DISTRIBUTION TO GENERAL LEDGER CONTROL ACCOUNTS: ACCT 40 CURRENT COSTS (20)	ACCT 41 LOANS (21)	ACCT 43 DEFERRED EXPEND (22)	ACCTS 100 - 250 PROD-CONST CONTROL (23)	(24)	LINE
	CUMULATIVE TOTALS BROUGHT FORWARD																									
1																										1
2																										2
3																										3
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38																										38
39																										39
40																										40
41																										41
	CUMULATIVE TOTALS CARRIED FORWARD																									

1/ When an Audited Voucher is entered show in these columns the page and line number reference for the entry of the original document which was charged to Costs or Inventory. All original documents must show thereon reference to page and line number of entry.

2/ Represents estimated Rents, Utility Charges, and Other Obligations charged to Costs on the basis of Commitment Documents.

3/ Represents direct charges to Costs or Inventory on basis of Audited Vouchers for which previous entries have not been made on the basis of Commitment Documents.

4

C-0463 P4

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FORM WRA 212 REVISED, REGISTER OF EXPENDITURES FOR PURCHASES CHARGED TO INVENTORY, is designed to control the expenditures resulting from purchases. Items purchased shall be charged to inventory on the basis of Receiving Reports regardless of whether such Receiving Reports have been paid for or not. This Register also reconciles the charges to Inventory with the actual payment documents in order that all references for adjustment purposes will be available for comparing the amount of the purchases, as reflected on the Receiving Report, and the amount for which funds were credited on the basis of Audited Vouchers, or for which credit is taken in the Invested and Donated Capital Account.

When the total of the receiving report and the audited voucher vary in the amount of 5% or less as a result of changes in unit prices, erroneous estimates, etc., it is not necessary in order to clear column 16 of Form WRA 212 Revised to reprice the items. The difference between the audited voucher and the receiving report shall be credited in column 19. When, however, the difference in the dollar and cent value of the receiving report and the voucher exceeds 5%, then it is necessary that the property records and the inventory control accounts in the General Ledger be adjusted in the following manner: A corrected receiving report bearing the same number and reflecting the correct unit prices will be prepared in the accounting office after variation in prices has been justified through contact with the procurement officer. On the basis of the corrected receiving report a journal voucher shall be prepared reflecting the adjustment in the inventory and will be attached to the corrected receiving report. The original and one copy of the journal voucher supported by copies of the receiving report shall be forwarded to the property officer who will make the necessary corrections on his property cards and sign and return the original to the accounting office indicating that he has effected adjustment. The property officer will retain the copy. When the journal voucher is received in the accounting office, it will be entered in column 16 of Form WRA 212.

In the event the property officer has already issued the materials in question prior to receiving notice of change in unit price, he shall prepare corrected material issuance tickets reflecting thereon the total of the original material issuance ticket, the total of the corrected material issuance ticket and the difference showing thereon the particular items necessitating the adjustment and shall enter the document as a current transaction making a cross reference on the original material issuance ticket.

FORM WRA 212A, REVISED, REGISTER OF EXPENDITURES - OTHER THAN PURCHASES CHARGED TO COSTS OR INVENTORY, is designed to control all charges to Costs and Inventory, other than purchases, which have been charged off on the basis of commitment documents, or

for which the initial charge is made on the basis of payment voucher.

In order that costs may be on a current basis, all usual expenses shall be charged to the Current Cost Accounts when the commitment is made, that is, freight bills shall be charged on the basis of bills of lading, travel on the basis of authorizations issued, pay rolls on the basis of prepared pay rolls, etc. It is realized that many of the charges will be estimates and will require adjustments as vouchers are presented for payment. In order to eliminate the necessity for making numerous adjustments, in correcting accounts for the margin of error between the estimates and the actual payments, entries on the basis of the estimates, where numerous activities are involved, i.e., freight, travel, utilities, rents, etc., shall be charged to Division Overhead, and all necessary adjustments will be made through the Division Overhead Account. The Division Overhead will have been, of course, previously liquidated through allocation to the various Section Overhead Accounts and in turn will have been in a large part, distributed into individual Activity Accounts. However, the Division Overhead Accounts will serve as a clearing account to take care of the adjustments just outlined. After all bills have been paid, for any definite period, the Division Overhead Account may reflect an excess charge or credit figure. The corresponding off set to the excess figure will be in the Expenditure Clearing Account and the Division Overhead Accounts will be adjusted through this account on the same percentage basis as governed the original charge.

It shall be definitely understood that every expenditure of funds during the month shall be recorded in the books prior to their closing, for the month, in order that all costs will be reflected in the cost reports, that is, pay rolls shall be entered for the month on the basis of the prepared pay rolls, travel on the basis of authorizations issued, freight on the basis of bills of lading

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or freight bills, purchases on the basis of receiving reports, utilities on the basis of miscellaneous obligations, issues from the storehouse on the basis of material issuance tickets, depreciation on the basis of a Journal Voucher prepared from the Depreciation Ledger or the Motor Operations Report, etc. If, however, certain expenditure vouchers are received for which commitment documents have not been previously entered on Registers 212 Revised and 212A Revised, these expenditures shall be entered in the appropriate column on Form 212A Revised and the expenditure will be cleared by the charge to the Expenditure Clearing Account from Form OEM 618.

To summarize the foregoing procedure all expenditures charged to the Expenditure Clearing Account will be posted on the basis of Journal Vouchers prepared from OEM 618 which represent direct expenditure of funds, or from depreciation, or other records and documents representing indirect charges such as depreciation, donated property, allowances, etc. All clearances of the Expenditure Clearing Account and comparable charges to expenditure or inventory accounts will be made on the basis of Journal Vouchers prepared from Registers 212 Revised and 212A revised. All expenditures will be recorded in the accounts before the close of the regular accounting period whether such costs have been vouchered or not.

Form WRA 212a Revised is designed to identify the several types of usual charges which go into the cost of operations and also has a provision for recording those charges which are entered into the fund ledgers on the basis of miscellaneous obligations. That is, separate columns provide for freight, travel, payroll vouchers and other obligations (miscellaneous obligations) which are direct charges to funds. There are also related columns to each of the obligation columns for showing the actual payment as reflected on audited vouchers and for showing the unvouchered amount. Since clearances (credits) from the Account 49 are based, for the most part, on accruals (Obligations) and the charges to this account are for the most part based on the expenditure of funds, the Register, Form WRA 212A revised, provides the necessary columns for relating the obligation and audited vouchers and for showing the amount of obligations charged to cost and credited to the expenditure clearing account which have not been vouchered (unvouchered amount). These columns titled "unvouchered amount", therefore, represent the uncleared balances in Account 49. Also since the obligations recorded represent commitments for which service has been received or for which materials have been received or for which service is being furnished and for recurring charges, the difference between the obligations column and the audited vouchers column represents the Accounts Payable. Therefore, the unvouchered amounts for freight, travel, payrolls, unpaid receiving reports (Form WRA 212 Revised) and other commitments (other obligations) represent the balances in Account 91.30.

There has also been provided on Form WRA 212A Revised (column 16) a means for entering charges directly from audited vouchers when previous obligations have not been prepared or entered in the fund ledgers. This usually eliminates the necessity for preparing an obligation document for comparison with the audited voucher when the first evidence of commitment is on the basis of the payment document. In other words, entries in column 16 would represent those items which would be concurrently charged and credited to Account 49. In addition to charges representing direct expenditures of funds, there are other charges which go into costs as original entries that are indirect charges to funds. That is, the funds were expended for another purpose and the charges are applied as they accrue--such as depreciation on equipment and buildings. These charges are entered in column 17. Therefore, the total direct expenditures of funds for a given period reflected in columns 5, 8, 11, 14 and 16 plus the indirect charges for any given period make up the total charges to costs or inventory for any given period as reflected in column 18. In general, Form WRA 212 is designed to control charges to inventory on the basis of receiving reports. Those charges to inventory as reflected in Form WRA 212A usually include incidental charges to inventory such as freight on equipment. The charges to costs on the basis of expenditures of inventory (issues of materials) are considered as indirect in the same form as depreciation of capital investments, and are, therefore, entered in column 17. In order to prove column 18 to the budgetary control ledger (allotment), it is necessary to subtract the total of column 17.

The distributions reflected in columns 20, 21, 22, 23, and 24 are a distribution of the total reflected in column 18. Since the entries in columns 20 through 24 are intended to represent a control for all entries to costs or production and construction accounts, it should be pointed out that in addition to the direct charges and indirect charges which go into making up the costs for any given period, there are allocations of costs between Account 40, Current Costs, and the Production and Construction Accounts. These documents shall be entered in the distribution columns (20 through 24) but since in every case there would be an equivalent charge and credit, it is not necessary to enter them in column 18.

In addition to the foregoing, there is another type of adjustment which is on the basis of allocations representing adjustments within Current Costs which would usually affect column 20 and would, therefore, show a black and red figure in the same column. For record purposes, however, and in order to insure a complete control over all entries processed in costs, such journal vouchers shall be recorded on Form WRA 212A. It is important to note that when all accruals (obligations) reflected in columns 5, 8, 11 and 14 are liquidated, the totals of the obligation and audited vouchers column shall be identical and the balance reflected in the unvouchered amount column shall be zero. When this condition exists, accounts 49 and 91.30 should reflect zero balances.

Registers Form WRA 212 Revised and 212A Revised shall be maintained in the same manner as Form OEM 618, that is, at the close of the month, the necessary rulings will be made and the current month's activities will be secured by subtracting cumulative totals for the previous month from the cumulative totals for the current month. The closing cumulative totals for the total month will be brought down as the starting balances for the subsequent month.

(3) Collection and Accountability Accounts

Although collection documents affecting the expenditure accounts will be entered on the Registers Forms OEM 618 and WRA 212 Revised or WRA 212A Revised, the necessary entries in the General Ledger for the collection and accountability accounts shall be made from the original document. This is also true of all postings to be made to the collection and accountability accounts for special deposits, miscellaneous receipts, etc.

c. TICKLER FILES

Documents entered directly into clearing and accountability accounts (Undeposited Collections, Special Deposits, etc.) shall be placed in tickler files pending the clearance or final disposition of the items involved. This is particularly important in the maintenance of the Special Deposit Account because of the varied types of collections being handled. In this case, a breakdown of the tickler file should be made to support each type of transaction. At the close of the monthly accounting period the total of the

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documents held in tickler file shall be balanced with the related General Ledger Account balances.

d. FISCAL MONTH CUT-OFF

(1) It is important that all related figures for an accounting period be recorded in the books prior to the closing for the month. Accounting figures and statistical figures must be correlated for the period of time involved in order that resulting reports will reflect true statistical values.

(2) This shall be accomplished through establishing a worksheet in the Accounts Control Unit. This worksheet shall indicate the documents covering all types of transactions outlined in Section D, Journal Entries and Section E, Cost Accounting. It shall also indicate in a parallel column the related statistical data; i.e., meal count, student count, etc. The books shall not be closed until the worksheet indicates that all documents and transactions outlined in Sections D and E have been entered in the books. The last document of each type shall be clearly marked by the Accounts Unit as "last document for month of " and the Cost Unit shall not close their books until receipt of these documents.

Project records shall be maintained on a calendar month basis, and all accounting transactions effected during the month shall be entered up to and including the last day of the accounting period. The date for closing of the books shall be the last calendar day of the month. However, in order to effect a cut off with the Disbursing Officer and eliminate in transit items which necessitate a voluminous reconciliation between the Account Current and project records, all documents affecting the Disbursing Officer's Accounts, Schedules of Disbursements made, Schedules of Collections, Schedules of Voucher Deductions, etc., shall be cut off uniformly every month, except for the month of June, on the 25th day. No documents shall be forwarded to the Disbursing Officer for processing after the close of business on the 25th. If documents are forwarded to the Disbursing Officer between the 25th of the month and the first day of the following month, they shall be dated as of the first day of the following month, and a memorandum clearly stating that these documents are to be processed as of the subsequent month should be attached. For the month of June, the end of the Fiscal Year, documents shall be transmitted through the last day of the month and the necessary reports to the Office for Emergency Management shall be transmitted as of the first day of the following month, that is, on the first day of July. Although the Allotment Ledger will be closed as of the 25th of the month for each month of the year except June, transactions not effecting the funds or allotment ledger such as pay rolls, receiving reports, journal vouchers charged to general ledger, current costs, investment accounts, etc., will be processed through the General Ledger through the last day of the month.

e. AUDIT OF ACCOUNTS

The General Ledger Control Accounts shall be audited as promptly as possible after the closing of the accounting period and in accordance with detailed instructions prescribed for each account in Section VII-b-DESCRIPTION OF ACCOUNTS. An audit statement shall be prepared for each audit performed showing the comparable balances, itemization of reconciling accounts, and reference to the action taken to effect adjustments.

Prior to the monthly closing of the Allotment Ledger, a total of the Unliquidated Obligation file shall be run and balanced to the related ledger account balances.

f. ANNUAL CLOSING OF BOOKS

(1) Prior to the closing out of the accounts, at the end of the fiscal year, a preliminary trial balance shall be prepared on Form WRA 81, Revised, Trial Balance of General Ledger Control Accounts (Sample Page D-17). This report shall be clearly entitled "Preliminary End of Fiscal Year Trial Balance." The report shall be distributed in the same manner as the regular monthly report which is prescribed in Section F.

(2) After the required account closings have been effected and all accounts have been audited, a final closing trial balance shall be prepared and reported on Form WRA 81 Revised, Trial Balance of General Ledger Control Accounts. This trial balance will be entitled "Closing Fiscal Year Trial Balance" and shall be distributed in the same manner as the regular monthly report. After completion of the end of the fiscal year audit, all accounts and registers (General, Allotment, and Cost Ledgers) shall be ruled with double lines and the balances forwarded to new sheets.

Form WRA - 81 Rev
(July 18, 1943)

TRIAL BALANCE OF GENERAL LEDGER CONTROL ACCOUNTS

Period Ended _____ 194____ _____ Relocation Center

Debit Balance Accounts			Credit Balance Accounts		
Account No. & Title		Balance	Account No. & Title		Balance
	FUNDS			OBLIGATIONS (Current)	
02	Available Funds		91.3	Unliquidated Obligations	
03.31	Disbursing Officer's Cash - Disbursing Funds		91.30	Unvouchered Expenditures	
03.1	Undeposited Collections		91.31	Unpaid Audited Vouchers	
03.32	Disbursing Officer's Cash - Revenues & Repayments		91.9	Pending Adjustments - Net Charges	
03.37	Disbursing Officer's Cash - Special Deposits				
05	Deposits to General Fund - Miscellaneous Receipts				
06	Deposits to W.R.A. General Fund				
06.9	Transfers of Products to Projects - Book Value				
07	Deposits to Civil Service Retirement Fund				
	INVESTMENTS			OTHER	
19	Warehouse Account		66	Special Depositors' Accounts	
99	Divisional Storehouses		66.8	Employees' Pay Roll Allotments - War Bonds	
33	Equipment		66.9	Employees' Federal Tax Deductions	
34	Land & Fencing				
35	Buildings		70.1	Deferred General Fund Receipts	
36	Utilities Systems				
37	Roads & Bridges				
38	Drainage & Irrigation				
39	Other Investments				
10	Accounts Receivable - Sundry				
10.1	Accounts Receivable - Advances				
10.2	Accounts Receivable - Loans				
10.3	Accounts Receivable - Subsistence & Quarters				
	PRODUCTION & CONSTRUCTION			CAPITAL & SURPLUS	
100	In Process - Manufacturing - Industrial		55.1	Reserve for Depreciation - Equipment	
150	In Process - Manufacturing - Dairy Products		55.2	Reserve for Depreciation or Amortization - Utilities & Structures	
210	Land Preparation - Farm		56	Surplus (Production)	
220	Growing Crops		56.1	Discounts and Allowances - Undistributed	
250	Maintenance - Livestock - Meat Products		59	Invested & Donated Capital	
260	Maintenance - Dairy Cattle		80.1	Deferred Credits	
270	Maintenance . Poultry - For Consumption		91.2	Unobligated Allotments	
280	Maintenance - Poultry - Egg Producing				
410	Inventory - Finished Goods				
420	Inventory - Harvested Crops				
430	Inventory - Livestock - Meat Products				
440	Inventory - Livestock - Dairy Cattle				
450	Inventory - Poultry - For Consumption				
460	Inventory - Poultry - Egg Producing				
470	Inventory - Unprocessed Dairy & Poultry Products				
475	Inventory - Manufactured Dairy Products				
480	Inventory - Meat Products				
490	Inventory - Dressed Poultry				
510	Construction Account				
520	Improvements & Remodeling - In Process				
	EXPENDITURES			RECORD ACCOUNTS	
40	Current Costs		50	Sales	
41	Recoverable Expenditures - Loans		51	Sales - For Project Consumption	
42	Cost of Sales		52	Profit and Loss	
43	Deferred Expenditures		64	Retirement Contributions - Prior Years	
49	Expenditure Clearing Account		64.11	Retirement Contributions - Current Year	
			70	General Fund Receipts	
TOTAL DEBITS			91.4	Expended Appropriations	
			TOTAL CREDITS		

I certify this statement to be a true and accurate report of General Ledger Account Balances reflected on the books of this project for the date indicated.

Signed _____
Finance Officer

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ANALYSIS OF ACCOUNT 02

Appropriation And Limitation	Opening Balance	DEBITS: Allotments		Transfers to C.D.O.		Repayments			Cancelled Checks			Debit Adjustments			CREDITS: Transfers to D.O.		Expenditures (Audited Vouchers)	Credit Adjustments			Closing Balance
		Doc. No.	Amount	Doc. No.	Amount	Doc. No.	Form No.	Amount	Doc. No.	Form No.	Amount	Doc. No.	Form No.	Amount	Doc. No.	Amount		Doc. No.	Form No.	Amount	

ANALYSIS OF ACCOUNT 03.31

D.O. Symbol And Appropriation	Opening Balance	Transfers from C.D.O.		Cancelled Checks +	Debit Adjustments + [1]	Audited Vouchers −	Credit Adjustment − [1]	Transfers to C.O.O.		Closing Balance
		Doc. No.	Amount +					Doc. No.	Amount −	

ANALYSIS OF ACCOUNTS 03.1 and 03.32

Appropriation or Receipt Symbol (D.O. Symbol or Name)	Opening Balance	Debits			Credits			Closing Balance
		Doc. No.	Form No.	Amount	Doc. No.	Form No.	Amount	

1. *Explain entries in footnote*

III. SALES AND TRANSFERS

a. SALES OF PROJECT PRODUCED GOODS

(1) To Outside Buyers

Sales of Project produced goods to outside buyers will be billed on Standard Form 1114, Bill For Collection, (Sample Page D-19a). Project produced goods will be sold only for cash or certified check, and payment must be assured before shipment of goods if shipment is made on a Government Bill of Lading; or upon delivery if sold f.o.b. project. Receipts derived from such sales will be deposited to the WRA Special Fund, (See examples, Page G-79).

(2) To Other Projects

Sales of project produced goods to other projects will be billed on Form WRA 189a, Invoice For Project Produced Goods, (Sample Page D-19). Form WRA 189a will be prepared in sufficient copies to furnish the Washington Finance Office with one copy of the billing advice and to furnish the receiving project with three copies. The receiving project will receipt two of the copies, returning one to the shipping project and forwarding one to Washington.

(3) To The Producing Project

Sales of project produced goods to the producing project will be accomplished on Form WRA 189, Receipt and Invoice for Project Produced Goods Delivered to Warehouse, (Sample Page E-54).

(4) Administrative Policy - Determination of Sale Price of Project Produced Goods

<u>For Sales to Outside Buyers</u>

The sale price of project produced goods sold to outside purchasers will be determined in accordance with commercial market quotations for the comparable grades of commodities. The head of the producing activity, or his designated representative, will be responsible for this determination.

<u>For WRA Consumption</u>

Food Products:

Effective March 1, 1944, there are established the following policies governing the pricing of foodstuffs produced or processed by the centers for WRA consumption.

There is designated a base market for each of the centers, quotations at which markets will generally determine the pricing of project produced foodstuffs, unless otherwise specified in these instructions. The "base market price" hereinafter referred to will represent the f.o.b. base market quotation for comparable commodities at the designated market. It shall be the responsibility of the Project Supply Officer to obtain the necessary quotations from the base market, this information to be maintained as current as possible. Pricings will be made in accordance with the latest available quotations. The head of the producing activity or his designated representative will be responsible for determining the grade of the commodities produced.

The following base markets are designated for each of the centers as indicated:

Center	Base Market	Center	Base Market
Central Utah	Salt Lake City	Jerome	Memphis
Colorado River	Phoenix	Manzanar	Los Angeles
Gila River	Phoenix	Minidoka	Salt Lake City
Granada	Denver	Rohwer	Memphis
Heart Mountain	Denver	Tule Lake	San Francisco

Consumption on the Producing Center

Vegetables will be charged to the mess and credited to the farm at 85% of the base market price for comparable grades.

Meat and eggs will be charged to the mess and credited to the farm at the base market price for comparable grades.

Milk will be charged to the mess and credited to the farm at the price at which whole milk is purchased locally.

Vegetables for canning, dehydrating, or processing will be charged to the appropriate in-process accounts and credited to the farm at 85% of the base market price for comparable grades. (Foodstuffs transferred from the mess inventory to processing activities will be costed at their book value.)

Foods processed, canned, dehydrated, or manufactured will be charged to the mess and credited to the appropriate activity at 85% of the base market price for comparable grades.

Vegetables produced and stored for future use will be charged to the storage account and credited to the farm at 85% of the base market price for comparable grades at the time of storage. Vegetables delivered from storage to mess will be credited to storage account and charged to mess at 85% of the base market price for comparable grades at the time of delivery to mess.

Foods processed, for which there may be no comparable product on the commercial market, will be charged to mess at cost.

(Feed crops used in the maintenance of livestock shall be charged to the livestock activity and credited to the farm at 85% of the base market price for comparable grades.)

Shipments to Other Centers

Vegetables and foods other than meat will be charged to the mess of the receiving center and credited to the appropriate activity of the shipping center at the market price for comparable grades at the base market of the shipping center.

Livestock shipped between centers for immediate slaughter will be priced at the market quotation (live weight) at the base market of the shipping center. The cost of the livestock (base market price, live weight) will be credited to the farm of the shipping center and charged to an In-Process, Livestock Slaughtering account at the receiving center. All other costs incidental to this slaughtering activity will be charged to the in-process account. The dressed meat resulting from this activity will be credited to the slaughtering activity and charged to mess at the market price of the comparable grade at the base market of the consuming center. The freight costs of these shipments of livestock will be charged to the Mess Operations Overhead Account of the receiving center.

Freight costs arising from these shipments will be paid by the receiving center and charges therefor will be made to the appropriate activities.

Other Than Food Products:

The sale price for project produced goods other than food products sold for WRA consumption will be established at cost.

b. SALES OF SUBSISTENCE TO MILITARY POLICE

At the request of the Military Police, mess supplies may be furnished to the Officer in charge on a reimbursable basis. The General Accounting Office has informally advised that the War Relocation Authority may reimburse the current appropriation account with collections received from the sale of stores to the Military Police, under authority of Section 601 of the Economy Act. The reimbursement may be handled by a procedure utilizing adjustment voucher, Standard Form 1080, or may be made in cash. In the latter case, the billing will be accomplished on Standard Form 1114, Bill for Collection.

Since it will not be practical to show specific voucher reference covering these reimbursements, the following information shall be typed on the vouchers and collection schedules:

"Reimbursement for subsistence supplies furnished U. S. Army Military Police under authority of Section 601 of the Economy Act."

These collections shall be recorded as refunds to the project Allotment Accounts.

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WRA - 189A

WAR RELOCATION AUTHORITY

INVOICE FOR PROJECT PRODUCED GOODS

Shipped From _____
Relocation Center

No. _____

Date _____

Date Shipped _____

To _____

Tally Out No. _____

Car Number _____

Shipped-FOB- Origin - Destination (Delete One)

Government B/L No. _____

Quantity	Unit	Weight	Article and Description of Pack	Unit price	Amount

Tallied Out By: _____

Received By: _____
Accountable Officer

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Standard Form No. 1114
(General Regulations No. 100)
Form prescribed by Comptroller General, U. S.
October 4, 1943

BILL FOR COLLECTION

Bill No. .....

Date .....

(Department or Establishment and Bureau or Office)

(Address)

PAYER:

This bill should be returned by the payer with his remittance.

SEE INSTRUCTIONS BELOW.

Date	DESCRIPTION	Quantity	Unit Price		Amount	
			Cost	Per		

** The office preparing the bill will insert below, with rubber stamp or overprint, name of city where collections are deposited.*

AMOUNT DUE THIS BILL, $.....

This is not a receipt

INSTRUCTIONS

Tender of payment of the above bill may be made in cash, United States postal money order, express money order, bank draft, or check, to the office indicated. Such tender, when in any other form than cash, should be drawn to the order of the Treasurer, United States; also, if in the form of a United States postal money order, such money order should be drawn payable by the Postmaster at *.....

.....
(Name of city where collections are deposited)

Receipts will be issued in all cases where "cash" is received, and only upon request when remittance is in any other form, in which ...nt such receipt is not an acquittance until payment is received by the Treasurer of the United States.

Failure to receive a receipt for a cash payment should be promptly reported by the payer to the chief administrative officer of the bureau or agency mentioned above.

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D-19b

Standard Form No. 1114a
(General Regulations No. 100)
Form prescribed by Comptroller General, U. S.
October 4, 1943

OFFICIAL RECEIPT

Bill No. _____

Date _____

_____
(Department or Establishment and Bureau or Office)

_____
(Address)

PAYER:

To be issued as official receipt for cash remittances and when specifically requested if remittance is other than cash.

Date	DESCRIPTION	Quantity	Unit Price		Amount	
			Cost	Per		
					AMOUNT DUE THIS BILL,	$

RECEIVED as payment on above bill, $_____

Date _____ Signature _____ Title _____

NOTICE TO PAYER

If tender of payment of this bill is other than cash or United States postal money order, this receipt shall not become an acquittance until such tender has been cleared and the amount received by the Treasurer of the United States.

16—38093-1 U. S. GOVERNMENT PRINTING OFFICE

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C-1110 P13 nobu

D-19c

Standard Form No. 1114b
(General Regulations No. 100)
Form prescribed by Comptroller General, U. S.
October 4, 1943

COLLECTION VOUCHER

(FOR GENERAL ACCOUNTING OFFICE)

Coll. Vou. No. .....

Bill No. .....

Date .....

(Department or Establishment and Bureau or Office)

(Address)

PAYER:

ACCOUNTS OF

Date	DESCRIPTION	Quantity	Unit Price		Amount	
			Cost	Per		

AMOUNT DUE THIS BILL, $.....

I CERTIFY that the above bill is correct and just.

Amount received, $.....

Date ..... Signature ..... Title .....

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't *Amount*	Appropriation *Amount*

ALLOTMENT ACCOUNT		GENERAL ACCOUNT		COST ACCOUNT		OBJECTIVE CLASSIFICATION	
Symbol	Amount	Symbol	Amount	Symbol	Amount	Symbol	Amount

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D-19d

Standard Form No. 1114c
(General Regulations No. 100)
Form prescribed by Comptroller General, U. S.
October 4, 1943

COLLECTION VOUCHER (Copy)

(FOR ADMINISTRATIVE OFFICE)

Coll. Vou. No. _____

Bill No. _____

Date _____

(Department or Establishment and Bureau or Office)

(Address)

PAYER:

ACCOUNTS OF

Date	DESCRIPTION	Quantity	Unit Price		Amount	
			Cost	Per		

AMOUNT DUE THIS BILL, $_____

I CERTIFY that the above bill is correct and just.

Amount received, $_____

Date _____ Signature _____ Title _____

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't *Amount*	Appropriation *Amount*

ALLOTMENT ACCOUNT		GENERAL ACCOUNT		COST ACCOUNT		OBJECTIVE CLASSIFICATION	
Symbol	Amount	Symbol	Amount	Symbol	Amount	Symbol	Amount

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c. COLLECTIONS

All cash collections for sales of all types must be given to the Collection Officers (Agent Cashier) immediately upon receipt.

All billings for sales or other outstanding accounts shall be made on Standard Form 1114, Bill for Collection. Upon issuance of Standard Form 1114, Bill for Collection, Form 1114A, Official Receipt Form 1114B, Collection Voucher, Form 1114C, Collection Voucher (copy) shall also be utilized. Standard Form 1114B, shall support the GAO copy of the Schedule of Collections and Standard Form 1114C shall support the retained copy of the Schedule of Collections.

d. INTER-OFFICE AND/OR PROJECT ADJUSTMENTS OF FUNDS

Adjustments of expenditures between offices and/or projects of the War Relocation Authority will be accomplished on Form OEM 573, Inter-Office Transfer Voucher (Sample Page D-21), if the same Disbursing Officer is involved or when the transaction involves a transfer between the Washington Office and a Field Office. If the transfer is between two Field Offices of the WRA involving two different Disbursing Officers then the transfer shall be accomplished on Voucher Standard Form 1080. This procedure covers adjustments for transferring charges for materials and supplies between War Relocation Authority Offices and/or Projects (not including billing between offices and/or projects for project produced goods), when Allotment Ledger adjustments are to be made, and adjustments because of erroneous charges and credits effected by Transfer and Counter Warrants and other adjustment documents where more than one office is involved, etc.

Form OEM 573 shall be prepared in the original and five copies. The Office preparing the documents shall forward one copy to the Washington Finance Section and the original and two copies to the other office or project. The receiving office or project will indicate on two of the copies that it is entered in their records and will forward one to the Washington Finance Section together with a copy of the Receiving Report. Both projects and/or offices will forward a processed (entered) copy to the Office for Emergency Management in support of the monthly report, Form OEM 607, Daily Statement of Transactions.

2/15/44
Supersedes 8/15/43

e. TRANSFERS OF PROPERTY

1. Transfers of Property -- Project-Produced Goods. Transfers of project-produced goods from the producing activity to the project or mess warehouse shall be evidenced by Form WRA 189, Receipt And Invoice For Project Produced Goods Delivered To Warehouse. Form WRA 189 shall be the official posting media establishing the accountability on the property control cards.

   Shipments of project produced goods to outside buyers and other projects shall be evidenced by Form WRA 189a, Invoice For Project Produced Goods, which shall be supported by a Tally-Out signed by the storekeeper or person supervising the shipment. Form WRA 189a shall be the official posting media relieving the accountability on the property control cards. The Form WRA 189a supported by the signed Tally-Out shall be forwarded to the accounting office where the billing shall be accomplished in the following manner:

   If a sale to outsiders, the bill shall be on Standard Form 1114, Bill for Collection.

   If to another WRA project not involving the exchange of funds, the billing shall be accomplished on Form WRA 189a.

   If between WRA projects and other Government agencies involving the exchange of funds, the billing shall be on Standard Form 1080.

2. Transfers of Property -- Non-Project-Produced Properties-- Not Involving the Exchange of Funds. Such transfers shall be evidenced by Form OEM 61, and no billing advice shall be prepared by the accounting office. The Form OEM 61 shall be the official posting media to both the property control cards and when supported by a signed Tally-Out to the records of the accounting office.

3. Transfers of Property -- Non-Project Produced Properties-- Involving the Exchange of Funds. All transfers of property non-project produced shall be supported by Form OEM 61. When the Form OEM 61 is supported by a signed Tally-Out, it shall become the official posting media to relieve the accountability on the property control cards. The Form OEM 61 supported by the signed Tally-Out shall be forwarded to the accounting office, and the billing will be accomplished in the following manner:

   If to another WRA project within the same Disbursing Region, on Form OEM 573.

If to another WRA project in another Disbursing Region, on Standard Form 1080.

Between a WRA project and the Washington Office, on Form OEM 573.

Between a WRA project and another Government agency, on Standard Form 1080.

A copy of all Receiving Reports for property transfers shall be forwarded to the Washington Finance Section.

2/15/44
Supersedes 8/15/43

C-1110 p18 nobu

FORM OEM-573 (7-10-42)

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE FOR EMERGENCY MANAGEMENT

INTER-OFFICE TRANSFER VOUCHER

APPROPRIATION TITLE AND SYMBOL

TRANSFER VOUCHER NO.

DATE

DESCRIPTION OF ARTICLES AND/OR SERVICES, SHOWING NUMBER OF UNITS TRANSFERRED, NAMES OF INDIVIDUALS PAID, OR OTHER APPROPRIATE REFERENCE. (ATTACHMENTS MAY BE USED WHEN IDENTIFIED BY ADEQUATE REFERENCE IN THIS COLUMN)	OBJECT. CLASS. CODE	AMOUNT
TOTAL		

CHARGE: OFFICE BILLED (SHOW CITY AND STATE)

ALLOTMENT SYMBOLS	OBLIG. NO. (IF NONE, SO STATE)	AMOUNT

CREDIT: BILLING OFFICE (SHOW CITY AND STATE)

ALLOTMENT SYMBOLS	OBLIG. NO. (IF NONE, SO STATE)	AMOUNT

CERTIFICATE OF OFFICE BILLED

I CERTIFY THAT THE ABOVE ARTICLES WERE RECEIVED AND ACCEPTED OR THE SERVICES PERFORMED AS STATED AND SHOULD BE CHARGED TO THE APPROPRIATION AND ALLOTMENTS INDICATED ABOVE.

(DATE) (AUTHORIZED CERTIFYING OFFICER)

RECORDED BY: (INITIALS) DATE

CERTIFICATE OF BILLING OFFICE

I CERTIFY THAT THE ABOVE ARTICLES WERE TRANSFERRED OR THE SERVICES PERFORMED AS STATED; THAT THE AMOUNTS CHARGED ARE BASED ON COST OF LABOR AND/OR MATERIALS, AND THAT THE AMOUNTS LISTED ARE PROPERLY CREDITABLE TO THE APPROPRIATION AND ALLOTMENTS INDICATED ABOVE.

(DATE) (AUTHORIZED CERTIFYING OFFICER)

RECORDED BY: (INITIALS) DATE

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IV. AGENT CASHIERS

a. GENERAL

In order to facilitate certain types of payments, small cash purchases, and the handling of collections at the projects, one or more Agent Cashiers have been designated at each project to accomplish this work.

b. ADVANCES OF FUNDS

The initial advances of funds to Agent Cashiers will be handled upon approval of the Agent Cashier's bond by the Washington Finance Section through the Treasury Department, Division of Disbursements. Subsequent adjustment of these advances will be handled by the Agent Cashiers directly with the regional Assistant Disbursing Officer, on the basis of Treasury Form 1655. Agent Cashiers at the projects must not at any time maintain cash in excess of the normal requirements of the project.

c. RECORDING OF FUNDS

Cash advances to Agent Cashiers and Travelers shall be recorded as a charge to Accounts Receivable (10.1) until such time as the advances are repaid. The credit shall be reflected in Account 03.31 on a separate ledger sheet (without appropriation reference) which will carry an over-draft balance for the amount of the outstanding advances. Vouchers shall not be forwarded to the disbursing office in excess of the appropriation balance in Account 03.31 less the cash advances.

d. OBLIGATIONS COVERING RESERVES OF FUNDS FOR CASH PAYMENTS

Obligations shall be liquidated on the basis of the Agent Cashiers' approved reimbursement vouchers, supported by paid subvouchers, and not on the basis of the processing of individual paid receipts and other subvouchers prior to Agent Cashiers' claiming reimbursement.

e. DELEGATIONS OF AUTHORITY

The Chief Disbursing Officer grants authority to Agent Cashiers to make specific types of payments with the funds advanced to them. These delegations are forwarded to each Agent Cashier through the Washington Finance Section. In some instances the Chief Disbursing Officer grants a blanket authority to the War Relocation Authority for Agent Cashiers in their employ to make specific payments and he subsequently amends the Agent Cashiers' delegation to cover these payments. Agent Cashiers shall not withhold payments after being notified by the Washington Finance Section that clearance has been obtained from the Chief Disbursing Officer.

f. SUPERVISION OF AGENT CASHIERS

Agent Cashiers are under the technical supervision of the Chief Disbursing Officer and receive instructions for rendering accounts, methods of payments, etc., directly through the regional disbursing office. Agent Cashiers are under the administrative supervision of the War Relocation Authority and will perform such functions as may be designated from time to time.

g. HANDLING OF FUNDS

Agent Cashiers shall determine at all times that the funds advanced to them are accountable for in either cash, uncashed advance checks or paid vouchers. Agent Cashiers will not engage in the following practices:

Lend money to project activities, unless so directed by the Washington Office,
Lend money to individuals under any circumstances,
Cash checks, salary or otherwise.

h. RENDITION OF ACCOUNTS

Agent Cashiers will render their accounts through the Project Finance Officer not less often than once each month, using Treasury Form 1655, supported by paid vouchers, certificates of deposit, etc. If no transactions have been handled by the Agent Cashier during the month, a report will be rendered, nevertheless, in the prescribed manner.

i. COLLECTION OFFICER

The Agent Cashier shall assume the position of Collection Officer for the project. All collections as a result of sales, refunds, reimbursements, or any other source must be given to the Collection Officer as soon as possible by the employee initially receiving the funds. All cash payments of outstanding accounts must be made in person direct to the Collection Officer

The Collection Officer must issue a pre-numbered receipt in duplicate, officially acknowledging every collection of cash (including checks, money orders, and other negotiable instruments) received.

The Collection Officer shall at all times have sufficient cash or evidence of bank deposit to cover all pre-numbered receipts issued, for which receipted Certificates of Deposits have not been received by the Accounting Office.

2/15/44
Supersedes 8/15/43

V. PAYMENTS TO EVACUEE WORKERS

a. MONTHLY SCHEDULE OF HOURS AND RATES

Payments to enlistees for the calendar year 1944 will be computed in accordance with the schedule shown below. If the specified number of hours have been worked or credited for the respective months, the full grade rate, $12.00, $16.00, or $19.00, will be paid, if not, the hourly rate and the number of hours worked will be used to arrive at the amount due.

Month	Hours to Be Worked	Rate per Hour $12.00	$16.00	$19.00
January	188	$.0638	$.0851	$.101
February	184	.0652	.087	.1032
March	200	.060	.080	.095
April	180	.0666	.0888	.1055
May	200	.060	.080	.095
June	192	.0625	.0833	.099
July	188	.0638	.0851	.101
August	200	.060	.080	.095
September	188	.0638	.0851	.101
October	192	.0625	.0833	.099
November	192	.0625	.0833	.099
December	188	.0638	.0851	.101

Certain workers may work the required number of days each week but may not work the regular work week (8 hours per day Monday through Friday and 4 hours on Saturday). This variation in "work week" may result in a difference in the total number of hours of work credited for the month. If such is the case, the worker may be credited with compensatory time if the hours of work are greater than the required number, or he may be charged a sufficient amount of compensatory time to make up the required number of hours for the month. Such charge or credit of compensatory time shall be made through adding or subtracting from the total of hours worked for the month as shown on the time card. If a worker is on leave without pay any time during the month or is charged for unexcused absence, then he shall only be given sufficient compensatory time to make up the number of hours he would have been paid for had he been credited for the same number of work days under the regular work week. That is; a worker may not be given compensatory time to cover unexcused absence or leave without pay.

b. CASH PAYMENT OF WORKERS' PAY ROLL

(1) In order to facilitate the payment of workers' pay roll in currency, the following procedure is suggested:

Time Records will be kept in order by:

Section

Classification

Alphabetical

The Time Records will be listed on Pay Roll for Evacuee Workers, WRA Form 210 and 210a, by (a) sections, (b) classification, and (c) alphabetical. Separate pay rolls may be prepared for each division and/or section to best facilitate distribution of wages. In the preparation of Form WRA 210 if no deductions are to be made, it is not necessary to show an amount under "Gross Amount Earned." Showing the data under "Amount of Payment" will be sufficient.

(2) In order to provide proper denominations for the payment of workers, the Agent Cashier of the Finance Section shall prepare from the pay roll Form WRA 113, Change List (Sample page D-25a) as follows:

Form WRA-113

WAR RELOCATION AUTHORITY
CHANGE LIST

DIVISION _____ MONTH __

Page No.	Line	Amount	Dollars			Cents					Page No.	Lin
			10	5	1	50	25	10	5	1		
1	1	10.25	1				1					
	2	11.16	1		1			1	1	1		
	3	5.35		1			1	1				
	4	18.18	1	1	3			1	1	3		
	5	9.25		1	4		1					
	6	etc.										
	etc.	etc.										

(3) Each worker will be paid in the largest denominations of money available.

(4) The following procedure will aid a project in paying workers rapidly:

One copy of the pay roll will be given to a Time Checker familiar with the names of the workers in the division being paid. He will read off the names in the order that they appear on the sheet. Allow workers, in groups of three or four at a time, to approach the payoff table, which may be a dining table or any other suitable piece of furniture.

12/15/43
Supersedes 9/15/43

Form WRA-113

WAR RELOC/ N AUTHORITY
CHA.__ LIST

DIVISION _____ MONTH _____

Page No.	Line	Amount	Dollars			Cents					Page No.	Line	Amount	Dollars			Cents				
			10	5	1	50	25	10	5	1				10	5	1	50	25	10	5	1

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Upon reaching the table, have the worker identified by a Time Checker who is acquainted with him.

Have an aide to the Agent Cashier require the worker to sign the pay roll and show his Work Order. At the same time have the aide call the amount to the Agent Cashier, who should sit at his side.

The Agent Cashier will check the amount called, count out the cash, and pass it to another aide who recounts the money and hands it to the worker.

(5) After a section has been paid, the missing blanks covering those workers who failed to appear should be added and the total compared with the balance of cash set aside for the section as per the Change List.

c. PAYMENT BY CHECK

(1) Projects are authorized to make payment to workers by check and will follow the same procedure in keeping time and preparing the Time Records as those projects making payments to workers in cash. The Consumer Enterprises may charge a fee of not to exceed five cents for each government check cashed.

(2) After the Time Records have been completed, all workers will be listed on Pay Roll for Evacuee Workers, Form WRA 210, and the pay roll will be transmitted to the Division of Disbursement, Treasury Department, for payment.

(3) Upon receipt of the workers' checks from the Division of Disbursement, they will be distributed to the workers upon proper identification. Distribution of checks can be made by divisions and/or sections in the same manner as outlined for the distribution of cash with the addition that the finance copy of the pay roll, on which signatures will be secured, shall show the first and last check number of the group issued to cover the pay roll.

d. PART-TIME AND PARTIAL-DAY WORKERS

(1) If a worker is employed on a part-time or partial-day basis, his Notice of Assignment will be marked "Part-Time Worker" or "Partial-Day Worker" by the Employment Section.

(2) Part-time workers will be paid at the hourly rates prescribed in paragraph "a".

VI. GENERAL LEDGER PRO-FORMA ENTRIES

Entry
No.

1. ADVICES OF ALLOTMENT AND NET INCREASES, FORM OEM 376

Dr. 02	Available Funds
Cr. 91.2	Unobligated Allotments
Posting Media:	Journal Voucher prepared from Col. 4 of Form OEM 618.

2. TRANSFER OF DISBURSING FUNDS

a. From Chief Disbursing Officer

Dr. 03.31	Disbursing Officer's Cash - Disbursing Funds
Cr. 02	Available Funds
Posting Media:	Copy of Confirmed Form Treasury 1669, Request For Transfer of Funds (or Telegraphic Advice)

b. To Chief Disbursing Officer

Dr. 02	Available Funds
Cr. 03.31	Disbursing Officer's Cash - Disbursing Funds
Posting Media:	Copy of Confirmed Treasury Form 1669, Request for Transfer of Funds.

3. NET OBLIGATIONS AUTHORIZED (Requisitions, Purchase Orders, Miscellaneous Obligations, Bills of Lading, etc.).

Dr. 91.2	Unobligated Allotments
Cr. 91.3	Unliquidated Obligations
Posting Media:	Journal Voucher prepared from Col. 5 of Form OEM 618.

4. OBLIGATIONS CHARGED DIRECT TO COSTS OR INVENTORY

a. Receiving Reports - Purchases

Dr. 91.3	Unliquidated Obligations
Cr. 91.30	Unvouchered Expenditures - Accounts Payable
Posting Media:	Journal Voucher prepared from Col. 6 minus Col. 17 of Form WRA 212 Revised, Register of Expenditures For Purchases Charged to Inventory.

also

2/15/44
Supersedes 8/15/43

ACCOUNTS PAYABLE - RECEIVING REPORTS CHARGED DIRECT TO INVENTORY

Dr. 19	Warehouse Account
Dr. 26	Mess Warehouse
Dr. 33	Equipment
Dr. 43	Deferred Expenditures (For Deferred Distribution)
Cr. 49	Expenditure Clearing Account

Posting Media: Journal Voucher prepared from Columns 7 to 15 inclusive of Form WRA 212 Revised, Register of Expenditures for Purchases Charged to Inventory.

and

For Donated Property

Dr. 49	Expenditure Clearing Account
Cr. 59	Invested and Donated Capital

Posting Media: Journal Voucher prepared from Column 17 of Form WRA 212 Revised, Register of Expenditures for Purchases Charged to Inventory.

b. Freight (Bills of Lading, Freight Bills) Travel Authorizations, and Other Obligations Charged Direct to Costs or Inventory

Dr. 91.3	Unliquidated Obligations
Dr. 91.30	Unvouchered Expenditures - Accounts Payable

Posting Media: Journal Voucher prepared from Columns 5, 8, and 11 of Form WRA 212A Revised, Register of Expenditures - Other Than Purchases Charged to Costs or Inventory.

also

For Charges to Current Costs or Inventory
(See Entry No. 8)

2/15/44
Supersedes 8/15/43

5. NET EXPENDITURES

a. Appropriation Charges

For 1942-1943 Fiscal Year Appropriations

Charges for:

Pay Rolls (Gross Charge to Appropriations)
Miscellaneous Vouchers, Form 1034, 1067, etc.
Vouchers, Form 1012
Vouchers, Form 1080 (Check issued)
Loan Vouchers
Grant Vouchers
Transfer and Counter Warrants
Inter-Office Transfer Vouchers, Form OEM 573
Adjustment Charges, Form 1097
Director Settlements

Less Credits for:

Canceled Checks
Reimbursable Collections
Refunds for Credit-to Allotment Accounts
Credits from Other Offices
Transfer and Counter Warrant Credits
Credits, Form 1097

Dr.	49	Expenditure Clearing Account
Cr.	02	Available Funds

Posting Media: Journal Voucher prepared from Column 14 of Form OEM 618.

For 1944 Fiscal Year Appropriations

Charges For:

Payments By Local Disbursing Officer - Audited Vouchers

Dr.	49	Expenditure Clearing Account
Cr.	03.31	Disbursing Officer's Cash - Disbursing Funds.

Posting Media: Journal Voucher prepared from Columns 6 and 7 of Form OEM 618.

Payments by Other Disbursing Officer or on Basis of Warrants

Dr. 49 Expenditure Clearing Account
Cr. 02 Available Funds

Posting Media: Journal Voucher prepared from Columns 11 and 13 (Net) of Form OEM 618.

Credits For:

Cancelled Checks by Local Disbursing Office

Dr. 03.31 Disbursing Officer's Cash - Disbursing Funds
Cr. 49 Expenditure Clearing Account

Posting Media: Journal Voucher prepared from Column 8 of Form OEM 618.

Collections Reimbursable to Allotment Accounts and Cancelled Checks and Miscellaneous Credits by Other Offices.

Dr. 02 Available Funds
Cr. 49 Expenditure Clearing Account

Posting Media: Journal Vouchers prepared from Columns 9, 10, and 12 of Form OEM 618.

also

For All Appropriations

From Column 6 of Form OEM 618

Dr. 91.3 Unliquidated Obligations
Cr. 91.31 Unpaid Audited Vouchers

From Column 7 of Form OEM 618

Dr. 91.3 Unliquidated Obligations
Cr. 91.31 Unpaid Audited Vouchers

From Columns 8, 9, and 10 of Form OEM 618

Dr. 91.4 Expended Appropriations
Cr. 91.3 Unliquidated Obligations

From Column 11 of Form OEM 618

Dr. 91.3 Unliquidated Obligations
Cr. 91.4 Expended Appropriations

From Columns 12 and 13 (Net Credit) of Form OEM 618

Dr. 91.4	Expended Appropriations
Cr. 91.3	Unliquidated Obligations

B. For Vouchers Covering Purchase Orders for Which Receiving Reports Have Been Entered.

Dr. 91.30	Unvouchered Expenditures - Accounts Payable
Cr. 91.3	Unliquidated Obligations
Posting Media:	Journal Voucher prepared from Column 18 of Form WRA 212 Revised, Register of Expenditures For Purchases Charged to Inventory.

C. For Discounts on Purchases.

Dr. 49	Expenditure Clearing Account
Cr. 56.1	Discounts and Allowances - Undistributed.
Posting Media:	Journal Voucher prepared from Column 19 of Form WRA 212 Revised, Register of Expenditures For Purchases Charged to Inventory.

D. For Vouchers Covering Obligations Charged Directly to Costs Or Inventory From Original Documents.

Dr. 91.30	Unvouchered Expenditures - Accounts Payable
Cr. 91.3	Unliquidated Obligations
Posting Media:	Journal Voucher prepared from Columns 6, 9, and 12 of Form WRA 212A, Revised, Register of Expenditures - Other Than Purchases Charged to Costs or Inventory.

6. DELIVERIES OF MATERIALS AND SUPPLIES FROM MESS WAREHOUSE

Dr. 40	Current Costs
Cr. 26	Mess Warehouse
Posting Media:	Summary of Material Delivery Tickets from Mess Warehouse. (Note: For returns of materials reverse these entries).

7. MATERIAL DELIVERY TICKETS FROM PROJECT WAREHOUSE

Dr. 40 Current Costs

or

For Production and Construction Accounts, debit one or more of the following:

100	In Process - Manufacturing - Industrial
150	In Process - Manufacturing - Dairy Products
210	Land Preparation - Farm
220	Growing Crops
250	Maintenance - Livestock - Meat Products
260	Maintenance - Dairy Cattle
270	Maintenance - Poultry - For Consumption
280	Maintenance - Poultry - Egg Producing
430	Inventory - Livestock - Meat Products
440	Inventory - Livestock - Dairy Cattle
450	Inventory - Poultry - For Consumption
460	Inventory - Poultry - Egg Producing
510	Construction Account
520	Improvements & Remodeling - In Process

Cr. 19 Warehouse Account

Posting Media: Summary of Material Delivery Tickets from Project Warehouse. (Note: For Returns of Materials and Supplies to Project Warehouse, reverse these entries).

8. DISTRIBUTION OF EXPENDITURES OTHER THAN PURCHASES

a. For Current Costs

Dr. 40 Current Costs

b. For Loan Vouchers

Dr. 41 Recoverable Expenditure Loans

c. For Deferred Costs

Dr. 43 Deferred Expenditures

d. For Production and Construction Accounts

Dr. One or more accounts numbered from 100 to 520

Cr. 49 Expenditure Clearing Account

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Posting Media: Journal Voucher prepared from Columns 20, 21, 22, 24 and the original documents recorded in Column 23 of Form WRA 212A Revised, Register of Expenditures - Other Than Purchases Charged to Costs or Inventory.

also

e. For Allocation to Current Costs of Deferred Expenditures.

Dr.	49	Expenditure Clearing Account
Cr.	43	Deferred Expenditure

Posting Media: Journal Voucher prepared from Account 43

f. For Depreciation and Amortization

On Structures, Utilities, etc.

Dr.	49	Expenditure Clearing Account
Cr.	55.2	Reserve for Depreciation on Amortization - Utilities and Structures.

Posting Media: Journal Voucher prepared from Form WRA 209, Fixed Asset - Valuation Reserve Ledger.

On Equipment Other Than Mobile

Dr.	49	Expenditure Clearing Account
Cr.	55.1	Reserve for Depreciation - Equipment

Posting Media: Journal Voucher prepared from Form WRA 209, Fixed Asset - Valuation Reserve Ledger.

On Equipment (Motor Propelled) Mobile - Handled by Motor Pool

Dr.	49	Expenditure Clearing Account
Cr.	55.1	Reserve for Depreciation - Equipment

Posting Media: Journal Voucher prepared from Total Basic Charges on Form WRA 165, Monthly Report of Passenger Car and Truck Mileage.

g. For Value of Accrued Annual Leave and Uncompensated Overtime

Dr.	49	Expenditure Clearing Account
Cr.	91.8	Deferred Liabilities

Posting Media: Journal Voucher prepared from leave and compensatory time records.

2/15/44

9. FOR ALLOCATION OF CURRENT COSTS FROM DIVISION AND SECTION OVERHEAD

a. For Production and Construction Accounts

Dr. 100	In Process - Manufacturing - Industrial
	or
Dr. 150	In Process - Manufacturing - Dairy Products
	or
Dr. 210	Land Preparation - Farm
	or
Dr. 220	Growing Crops
	or
Dr. 250	Maintenance - Livestock - Meat Products
	or
Dr. 260	Maintenance - Dairy Cattle
	or
Dr. 270	Maintenance - Poultry - For Consumption
	or
Dr. 280	Maintenance - Poultry - Egg Producing
	or
Dr. 510	Construction Account
	or
Dr. 520	Improvements & Remodeling - In Process
	and
Cr. 40	Current Costs
Posting Media:	Form WRA 188, Monthly Summary of Completed Job and Production Orders

b. For Reconditioning of Equipment

By Motor Pool

Dr. 55.1	Reserve for Depreciation - Equipment
Cr. 40	Current Costs
Posting Media:	Journal Voucher prepared from Form WRA 180, Summary of Motor Repair Section - Repair Orders

10. PAID SCHEDULES OF DISBURSEMENTS

Dr. 91.31	Unpaid Audited Vouchers
Cr. 91.4	Unexpended Appropriations
Posting Media:	Register of Schedules of Disbursements

11. EXPENDITURES - SPECIAL DEPOSITS

a. For Miscellaneous Disbursements, Refunds and Transfers

August 15, 1943

Dr. 66 Special Depositor's Accounts
Cr. 03.37 Disbursing Officer's Cash - Special Deposits

Posting Media: Audited Vouchers and Standard Form 1046

b. For Refunds of Pay roll Deductions for Purchases of War Bonds

Dr. 66.8 Employees' Pay roll Allotments - War Bonds
Cr. 03.37 Disbursing Officer's Cash - Special Deposits

Posting Media: Refund Vouchers, Standard Form 1047

c. For Refunds of Withholding Tax Deductions

Dr. 66.9 Employees' Federal Tax Deductions
Cr. 03.37 Disbursing Officer's Cash - Special Deposits

Posting Media: Standard Form 1047

d. For Purchase of War Bonds