

ERO

310

UNRRA

503 ✓
COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

Rooks

INCOMING MESSAGE

NUMBER: 19627
FROM: London
DATED: 18/3/48
RECEIVED: 18/3/48 - 8:06 a.m.

Personal Rooks from Lewis.

Deputy Controller airmailing letter agreeing dates and stages to which various accounts will be brought in ERO. Your 26144 has therefore been met and minimum tenure scheme will operate as from 25 March.

SPECIAL DISTRIBUTION

*DG - 1
CEO - 2
PNL - 4
Controller - 4
External Auditors - 1

ed:djs 180812
tp:fmw 180822
26c

ACTION COPY

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THE
OFFICE OF THE
SHERIFF
COUNTY OF LOS ANGELES
CALIFORNIA
JANUARY 1900

Cable Run

211

RECEIVED	1900
FILED	1900
INDEXED	1900
RECORDED	1900

UNRRA

503
COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

800-310
INCOMING MESSAGE
(Security)

NUMBER: 19609
FROM: London
DATED: 15/3/48
RECEIVED: 15/3/48 - 8:25 a.m.

Eyes only - Rooks from Lewis

Reur 26128 para 5.

Text begins

1. The confidential memorandum of 11 September 1947 recirculated as A.C. (47) 20 is cancelled and the following arrangements substituted.
2. In order to firm up the personnel staffing requirements for the remainder of the life of the European Regional Office as estimated at April, and also to enable the staff to know when they may expect to be released as far as it is possible to forecast release at this date, it is necessary to obtain forecasts of personnel requirements and availability of personnel through the month of September 1948.
3. You will therefore:-
 - A. Estimate your requirements monthly until that date.
 - B. Ascertain from the members of your staff whether they are willing to remain for the required period.
 - C. Complete the return as in the pro forma attached.

ACTION COPY

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4. Your return for the month of April will be regarded as a firm submission replacing the normal monthly submission. The later months will be regarded as estimates which you will be required to review monthly by notifying amendments to Comd. as heretofore. It is important that these estimates shall be as accurate as possible, both in the interests of the Administration and of individuals.

5. In complying with para 3 (B) above, functional chiefs will make clear to employees:-

- A. That the estimated minimum period for which each is required is subject to review and confirmation by higher authority.
- B. That the functional chief is dealing with whether or not the employee is surplus to functional requirements only.
- C. That redundancy to the Administration as a whole is for determination and promulgation by the CPD.
- D. That the employee will not be terminated for reduction in force before the date finally set unless an earlier date meets the convenience of both the Administration and the employee.
- E. That the Administration will regard the date set as a guarantee of minimum tenure of office but with no implication of obligation by the Administration to declare the employee redundant on that date, if, as may occur, it develops that his services are required beyond that date.
- F. That the Administration reserves its right under ER Order 58, As stated in the PRDG's memorandum to individual employees dated 10 February 1948, and that these rights are in no way over-ridden by any arrangements made under this plan.

- G. That the employee can rest assured that, as heretofore, the administration will go as far as possible to accommodate its requirements to those of the individual.
 - H. That the alternatives open to an employee who does not agree to remain for the estimated period are:-
 - I. That the Administration will declare the employee redundant at an earlier date only if the Administration can arrange the workload and assignments to enable this to be done without detriment to the work of the Administration.
 - II. That, if the workload and assignments cannot be so adjusted, it remains open to the employee to resign, forfeiting his bonus.
 - I. That the considerations in para (H) above will also apply if, at a later date, the employees services are required beyond the date then specified.
6. The pro forma completed in compliance with paras 3(C) and 5 above will be returned to the Comd. in duplicate not later than 18th March showing for each position on your approved personnel establishment for March the month during which you foresee the need for the position, whether the present incumbent is prepared to stay for the whole or part of that period, or beyond that period in a capacity to be determined later by the Administration without alteration to the employee's existing letter of appointment CN so far as it refers to emoluments.
7. The Comd. will arrange for review of the pro formas with the object of confirming the marking recommended by functional chiefs. When confirmed, the CPD. will notify

- 4 -

each individual employee in writing and note those portions in which you were interested and personally approved in draft left with you are contained in para 5 (E) and (F) above.

SPECIAL DISTRIBUTION

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ed:djs 150835
tp:fmw 150855
26c

U N R R A

503
COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

870-310 (Security)
INCOMING MESSAGE

NUMBER: 19616
FROM: London
DATED: 16/3/48
RECEIVED: 16/3/48 - 8:54 a.m.

Eyes only Rooks from Lewis.

Your 26128.

1. Letters received. Study so far indicates nothing which we cannot do.
2. Reply being prepared by Deputy Controller.
3. Controller's comments and wishes contained in these letters may result in adjustments to size of staff at any particular time between April and September but they do not (repeat not) affect outline plan conveyed my 19583. Only major variations in plan are reduced budget personnel allowance and advancement of final closure to September (your para 3). Personnel restriction will be taken to account in detailed implementation of plan. Whether final closure will be in September or October remains to be seen but September accepted as target date.
4. As far as minimum tenure of office is concerned you will see from my 19609 that staffing arrangements will be reviewed as heretofore month by month.

ACTION COPY

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5. There therefore seems no reason why we should not proceed to operate plan amended as above forthwith which is action agreed by Controller when he spoke 12th March.

6. Your 26128 para 1. Having been now complied with request permission to go ahead without further consultation as soon as study at para 1 above complete.

SPECIAL DISTRIBUTION

*DG - 1
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Controller - 4
External Auditors - 1

ed:djs 160903
tp:fmw 160919
26c

UNRRA

E Ro-310 (security)
OUTGOING CABLEGRAM

NUMBER: 26031
TO: UNRRA London
RECEIVED CABLE SECTION: 17/2/48 - 6:21 p.m.
DISPATCHED: 17/2/48 - 6:37 p.m.

Personal Lewis from Rooks.

1. Reur 19496. No urgency here set target dates which Howell thinks might more intelligently be done 15 March.
2. Related matter. Antepenultimate paragraph your letter 6 February which only arrived today. Impossible give unequivocal assurance no additional material work-load will be put upon you since in nature of things no one can tell what unforeseen matters may arise which will require solution. This fact reason behind my constant position that run-down dates target only (in no way binding) rather than firm dates.

Drafted by:
LWRooks (DG)
17 February 1948

Authorized by:
LWRooks (DG)

Cleared by:
None

SPECIAL DISTRIBUTION

DG - 1
CEO - 2
PNL - 4
Controller - 4

ed:djs 171835
tp:lcd 171900
19c

✓ X - E Ro-310,
NOTICE: Information copy only.

UNRRA

ERO - 310 (Transfer accounts)
INCOMING CABLEGRAM
(security)

NUMBER: 19494
FROM: London
DATED: 13/2/48
RECEIVED: 13/2/48 - 12:39 p.m.

Rooks from Lewis

1. Transfer of responsibility for final audit mission accounts to Headquarters. Accounting conference left this somewhat in the air. Negotiations with Deloitte London have resulted in a plan whereby Deloitte London will audit each mission account up to a point to be agreed which may leave outstanding certain transactions to be included later. At this point Deloitte London are prepared to issue a certificate and leave all remaining transactions for final handling at Headquarters.

2. Above is barest outline of plan which is communicated with full technical detail to Controller by Deputy Controller in our 19495. Adoption of the plan will effect great acceleration of our work here and also have considerable morale effect. Moreover, it is in precise agreement with views expressed by Mr. Cochrane to me during the accounting conference but which, for reasons he will explain had to be left to the initiative of his London office.

✓ ERO - 310 (Transfer accounts)
✓ 310 (Transfer accounts)

- 2 -

3. Strongly recommend that after consideration of technical details if necessary you personally consult Mr. Cochrane with object of approving the plan.

4. Related subject: Once approved, the plan will enable the shipment to Washington of complete records of each mission whose accounts have been certified by Deloitte London under the plan.

SPECIAL DISTRIBUTION

DG - 1

CEC - 2

*Controller - 4

GC - 1

ed:djs 131720

tp:led 131732

20c

UNRRA

INCOMING CABLEGRAM

ERO - 310 (security)

NUMBER: 19496
FROM: London
DATED: 13/2/48
RECEIVED: 13/2/48 - 1:15 p.m.

Personal to Rooks from Lewis

My letter 6th February penultimate paragraph.

1. Regret unable set date as forecast. D/C submitting to Controller modified procedure for mission accounts agreed by External Auditors London which will be relevant.
2. In view this and other factors 1st March seems earliest for reconsideration outline plan ERO as amended Washington after which date can be set with greater certainty.
3. Related subject. 25956 and 25957 now cleared by Controller. Thanks.

SPECIAL DISTRIBUTION

*DG - 1
CEO - 2
PNL - 4
Controller - 4

ed:djs/r 171835
tp:lcd 171850
23c

X-ERO-310

UNRRA

ER-310
OUTGOING CABLEGRAM

NUMBER: 26372
TO: UNRRA London
RECEIVED CABLE SECTION: 14/7/48 - 5:22 p.m.
DISPATCHED: 14/7/48 - 5:31 p.m.

For Accounts.

Last payments reported on following acquittance rolls
forwarded ourlet Con-F-4673 July 6:

L/Jun 122:	L/Jun 123:
Astras, G.	MacIntyre, J.L.
Branson, R.E.	
DeVries, J.A.	
Ekserdjian, N.M.	L/Jun 124:
Manticas, N.J.	Francis, K.B.
Miller, K.R.	Sampson, V.
Millican, M.	
Orringe, K.M.	
Wildbore, J.P.	

Drafted by:
JWConway (Actg. Chief,
Payroll)

Authorized by:
JWConway (Actg. Chief,
Payroll)

Cleared by:
None

SPECIAL DISTRIBUTION

DG - 1
PNL - 3
Controller - 4
Historian - 1
Chief, Int. Audit Staff - 1
External Auditors - 1

ed:mh 141723
tp:mh 141738
19c

NOTICE: Information copy only.

UNRRA

Ex-310 (debit advice)
INCOMING CABLEGRAM

NUMBER: 19993
FROM: London
DATED: 24/8/48
RECEIVED: 24/8/48 - 8:30 a.m.

Since we have not received debit advices for the following, we are issuing current credit advices in order to clear our accounts.

1. Barger, E.H., 37 pounds, 5 shillings, 8 pence, recovery of advance made in India.
2. Besford, J.C.P., 236 pounds, 1 shilling, 3 pence, 7-1/2 percent provident fund authorized for payment in China.
3. Harris, F.D., 1229 pounds, 4 shillings, 5 pence, final settlement authorized for payment in Washington.
4. Klain, I., 744 pounds, 9 shillings, 1 penny, final settlement authorized for payment in Washington.
5. Krikorian, H., 20 pounds, 13 shillings, 2 pence, 7-1/2 percent provident fund authorized for payment in China.
6. Morcher, J.W., 1 pound, 14 shillings, 6 pence

provident fund authorized for payment in Washington.
No further current advices or acquittance rolls will
be accepted but should be held in Headquarters pending
transfer of balances at 31st August.

SPECIAL DISTRIBUTION

DG - 1

CFC - 1

PNL - 3

*Controller - 4

GC - 1

Historian - 1

Records & Archives - 1

Audit Staff - 1

External Auditors - 1

ed:ah 240840

tp:ah 240850

18c

CONFIDENTIAL

8RO-310

TO: H. Howell
FROM: R. Thompson

FINANCE DIVISION1. Flow of Documents Affecting Accounts

(None at present)

2. Transfer of Functions

The paymaster function and staff, ably headed by a Mr. Reid, was transferred to Accounts four weeks ago. This leaves the Finance Division pretty much an advisory and negotiation staff of 14 people. Functional statement is attached. It is recommended that the function of reconciling the bank statements be taken over by the Audit Section.

3. Statistical or Fixed Reports

All reports are of a narrative form except Form EF2 "Amount and Utilization of Proceeds from Sale of UNRRA Supplies", copies attached.

No usable reports have yet been received from the Missions. While these are not taken into the official accounts, we will want to give greater emphasis to this area of reporting.

Due to their knowledge of economic conditions and exchange rates, this Division appears to be best qualified to appraise the Mission reports. Immediately after appraisal, they should be turned over to the reporting section of Accounts.

4. Efficiency of Organization and Staff

Struck me as low because they were vague about functions and what little they do surely could be done by fewer people.

A. Morhange, Director, was apparently selected for his experience in foreign banking and exchange alone. Possibly to add a little international flavour to the organization.

His assistant is Miss Parker, who is also in charge of the Financial Reports Unit. I can be wrong but I doubt if she is sufficiently trained in statistical work to handle the consolidation of Mission reports on proceeds from sale of supplies.

At the request of General Lewis, I reviewed the correspondence file of the Division for the month of March. My note to General Lewis is attached.

Ralph B. Thompson

X 8RO-140 (Finance Division)
X 8RO-309 (Proceeds of sale)

(1609) 23796/1381
2050,000 8/40 JC&SLtd
Gp644/229
(REGIMENT)
CODE 5-34-0

X-309- (Proceeds of sale)

[OVER]

29 ~~April~~ 1946

TO: C.F.A.
FROM: Ralph Thompson, Controller's Office
SUBJECT: Division of Finance Correspondence

1. I have ^{revised} ~~received~~ the attached correspondence and find little I can criticize. While I did not read every word of every memo, the ones I did read having to do with the Bureau of Supply seemed to cover proper functions of the Division of Finance.

2. I did note, however, that the Division has been making decisions in regard to budget matters, which henceforth should be made by the Budget Accounting Section as soon as it is functioning.

Ralph B. Thompson

CC for Mr. Howell

FUNCTIONS OF DIVISION OF FINANCE

FINANCIAL RESOURCES AND REPORTS BRANCH:- 4

A. Financial Resources:

1. To conduct correspondence in connection with the contributions of Member Governments, answer inquiries in connection with amounts payable, and keep Washington informed of receipts. This includes correspondence in connection with the provision of local currency by Member Governments and keeping Mission Chiefs informed of action taken by E.R.O.
2. To maintain contact with H.M. Treasury regarding the U.K. contribution and to put forward requests for cash to replenish the Administration's accounts with the Bank of England when required.
3. To deal with inquiries from Department of Supply regarding the uses of the convertible and non-convertible portions of the U.K. contribution, and pass on to them any views expressed by H.M. Treasury regarding the utilisation of funds.
4. To approve requests from Department of Supply for transfers of funds abroad and request Financial Operations Branch to effect the transfers.
5. To maintain contact with the Budget Control Branch in connection with estimating probable future requirements of funds.
6. To review and submit comments on the financial clauses of any documents submitted to Financial Adviser by Legal Branch affecting the use of UNRRA funds.

B. Financial Reports:

1. To produce a narrative Monthly Report covering the activities of all branches of Finance Division, and to keep Washington informed on these activities.
2. To be responsible for the collection of financial information submitted monthly by Missions in the Financial Cable, and to collect and maintain statistical records of local currency proceeds from the sale of UNRRA supplies, submitting a monthly statistical report to Washington.
3. To review Reports from Missions on financial matters and check that action has been taken by the appropriate Branch.

FINANCIAL ALLOWANCES AND PROCEDURES BRANCH:- 3

1. To initiate, draft, negotiate and arrange for the issue of all financial procedures, either as Administrative Orders or as Instructions to Finance Officers at E.R.O. and Missions
 - e.g. Living and Travel Allowances
 - Currency in which Salaries may be Paid
 - Transfer of Funds for Procurement
 - Statement on Exchange Regulations
 - Instructions on the cashing of personal cheques
 - Regulations governing the use of Military Exchange Facilities
 - Financial implications of liquidating UNRRA Missions or bases
 - Travellers Cheques for UNRRA Personnel
2. To administer the financial procedures and instructions issued by the

/Division

Division, including interpretations and rulings on exceptional cases.

3. To advise on the financial implications of procedures proposed by other Divisions.

FINANCIAL OPERATIONS BRANCH:- 2

1. To replenish the Bank of England accounts and arrange transfers to local bank accounts and to Missions or other destinations abroad on the instructions of the Financial Resources Branch. To maintain relevant books of account and carry out reconciliation of balances.
2. To bank monies received by E.R.O. for credit of Bank of England accounts, including donations from non-governmental sources.
3. To arrange transfers of funds on Washington instructions.
4. To advise on all matters relating to foreign exchange transactions and the Defence (Finance) Regulations to other offices of the Administration and to personnel.
5. To maintain liaison with the U.K. Foreign Exchange Control and to execute sterling transfer forms.
6. To maintain reserves of convertible currency against Provident Fund obligations. *possible loss in exchange when paid nationals of other countries when terminated*
7. To investigate and authorise transfers of personal funds.
8. To establish rates of exchange and the relevant Inter-Mission cross-rates to be used by the Administration for accounting purposes.

CLAIMS AND INSURANCE BRANCH:- 1

1. To process all matters of policy and procedure relating to Insurance in E.R.O. and clear with Legal Advisers.
2. To initiate and administer the entire Insurance programme of the Administration, including Fidelity and Forgery; Employers Liability; Workmen's Compensation; Public Liability; Property; Marine; Fire; Motor Vehicle; Baggage and Group Life Insurance.
3. To arrange with Insurance Companies or Lloyds for the most satisfactory and economical insurance of risks where the Administration is not self-insured.
4. To advise on the setting-up and maintenance of reserves for risks where the Administration is self-insured.
5. To review, through the Legal Advisers, all claims against the Administration, and
 - (i) Advise C.F.A. with respect to approval of claims
 - (ii) Supervise and review the local handling of claims in areas of operation
 - (iii) Negotiate claims with Insurance Companies or Lloyds carrying risks insured by the Administration.
6. To formulate and clear with the Legal Advisers instructions and procedures to be followed in the Field Offices in handling their own insurances; to authorise Field Offices to effect such insurances as may be advisable or demanded by the laws of the country.
7. To administer the Employees Compensation Plan.

To : Chief of Mission

From : Director of Finance and Financial Adviser, E.R.O.

Subject : Procedure for the Collection and Presentation of Statistics on Proceeds of Sale of U.N.R.R.A. Supplies.

1. Introductory

As you are aware, Article IV Paragraph (b) of the Agreement between the Administration and the Government of stipulates that the Government will provide the Administration quarterly with a record of the net proceeds derived in the preceding quarter from the sale, lease or other transfer of relief and rehabilitation supplies and services furnished by the Administration. It is also laid down that the Government will furnish the Administration with periodic reports of the expenditure incurred by the Government, out of these proceeds, on projects of relief and rehabilitation in accordance with the terms of the Agreement.

2. Administrative Order No.A.120

Your Mission has already been instructed by the provisions of Administrative Order No.A.120 to submit a monthly report on the Use of Proceeds from U.N.R.R.A. supplies (Supplement No.1 paragraph B), but no uniform method has been prescribed for the collection and presentation of the material required.

3. Procedure for Collection and Presentation of Information

In implementation of Administrative Order A.120, and in order to facilitate the collection and compilation of data by your Mission and its transmission to E.R.O. in a standard form, it is now proposed that you should supply the Government with a form for recording this information on a monthly basis. We are aware that in accordance with the Agreement the Government is only required to furnish this information quarterly, but it would be much appreciated if you could persuade the officials concerned to render a statement every month. Fifteen copies of Form E.F.2. with Explanatory Notes are enclosed and more can be sent on request.

4. Action to be taken by the Mission

A supply of Forms E.F.2. together with the Explanatory Notes, should be submitted by you to the appropriate Government Department, with a request that they will assist the Administration by doing their best to provide the required information in the form prescribed.

Once the agreement of the Government to the use of these forms is secured, the responsibility for the prompt collection of the required information and its transmission to E.R.O. should be delegated to the Chief Accountant or Finance Officer at the discretion of the Chief of Mission, who will:

- (I) Send a cable to E.R.O. Finance Division not later than the 7th day of the month giving that part of the information which is to be cabled. (See specimen cable attached, Enclosure 2). If in any given month the Government fails to provide any of the required information, a cable should nevertheless be sent on the appropriate date giving any new figures available and indicating that under other heads there is no change from the previous month. This will obviate the sending of reminders by E.R.O. and will enable E.R.O. to send as complete a statement as possible to Washington.

- (II) Despatch to E.R.O. by bag three copies of the form as completed by the Government and one copy to Washington. These copies should be an attachment to the Mission Report as required by Administrative Order No. 120 paragraph IV, and will take the place of the information hitherto given under the heading of Paragraph B of Supplement No.1 - "Use of Proceeds from U.N.R.R.A. Supplies".

5. Mission Financial Cable.

The Monthly Financial Cable (U.N.a.2783) should continue to be sent as usual, but care should be taken to see that the information given in Line 2, Column III of the Financial Cable tallies with that in Table I, Line C. Column 2 of Form E.F.2.

6. Period to which First Cable should relate

It is suggested that every effort should be made to get the Government to produce as quickly as possible cumulative figures to and that these should be cabled to E.R.O. on or about

7. Acknowledgement

Will you please acknowledge receipt of this letter by cable, informing us of the Government's reaction to the above proposals and stating:

1. The period to which your first cable will refer;
 2. Whether the Government will thereafter supply information on a monthly basis.
-

SPECIMEN CABLE

UNRRA. London

Proceeds of sale cable for January as follows. Information as of 30 November unless otherwise stated. Currency unit (krone).

Table I.	Column 1.	A.....	B.....	C.....
		D.....	E.....	G.....
		H.....		

Column 2. A..... B..... C.....
D..... E..... G.....
H.....

Table III. Column 1. A..... B..... C.....
D..... E..... F.....

Column 2. A..... B..... C.....
D..... E..... F.....
G.....

Column 3. A..... B..... C.....
 D..... E..... F.....
 G.....

Table IV.	Column 1.	A.....	B.....	C.....
		D.....	E.....	F.....
		G.....		

Column 2 A..... B..... C.....
 D..... E..... F.....
 G.....

Column 3. A..... B..... C.....
D..... E..... F.....
G.....

Note: Table I. lines F and J in Columns 1 and 2 need not be cabled.

Table II. need not be cabled at all.

Table III. Cable totals only of Columns 2 and 3.

Table IV. Cable Column 1 only.

AMOUNT & UTILISATION OF PROCEEDS FROM SALE OF UNRRA SUPPLIES.

COUNTRY

Serial No

Date.....

Period.....

Currency.....

Unit.....

TABLE I. GROSS PROCEEDS OF SALES AND RENTALS
WITH SUMMARY OF UTILISATION.

	Column 1. Cumulative Total to date.	Column 2. Current Period.
A. Gross Proceeds of Sales and Rentals
B. Distribution Costs
C. Currency transferred to Mission
D. Supplies & Services furnished to Mission.....
E. Supplies & Services furnished to other Areas.
F. Balance of Proceeds Available (A minus B.C.D & E)
G. Expenditure on Relief & Rehabili- tation Projects.
H. Commitments for Relief & Rehabili- tation Projects.
J. Balance available for future Expenditure

U.N.a.4696.

TABLE II. GROSS PROCEEDS OF SALES AND RENTALS DURING CURRENT
PERIOD ACCORDING TO COMMODITY GROUP.
(Breakdown of Table I Line A Column 2).

Commodity.	Amount.
0. Food, Fats, Oil & Soap
1. Clothing, Textiles & Footwear.
2. Medical Supplies & Equipment.
3. Industrial Equipment
4. Communication & Transport Equipment.
5. Other Equipment (except Agricultural)
6. Agricultural Supplies & Equipment.
7. Miscellaneous Manufactured Products.
8. Fuel, Lubricants & Petroleum.
9. Miscellaneous Raw Materials.

Total:

TABLE III EXPENDITURE BY GOVERNMENT ON RELIEF AND REHABILITATION PROJECTS.

(Breakdown of Table I. Line G. Columns 1 and 2)

	Column 1.	Column 2.			Column 3.		
	Budget	Cumulative Expenditure to date.			Expenditure during Current Period.		
		Total.	Short Term	Long Term.	Total	Short Term	Long Term.
A. Welfare Services
B. Health Services
C. Rehabilitation of Agriculture, Forestry & Fisheries
D. Rehabilitation of Industries
E. Rehabilitation of Public Utilities & Services
F. Displaced Persons
G. <u>Total</u>

TABLE IV.COMMITMENTS FOR RELIEF AND REHABILITATION PROJECTS.

(Breakdown of Table I. Line H. Column I).

	<u>Column 1.</u>		<u>Column 2.</u>	<u>Column 3.</u>
	<u>Total Commitments</u>	of which	<u>Long Term</u>	<u>Short Term.</u>
	<u>to date.</u>			
A. Welfare Services
B. Health Services
C. Rehabilitation of Agriculture, Forestry & Fisheries
D. Rehabilitation of Industries
E. Rehabilitation of Public Utilities & Services
F. Displaced Persons
G. <u>Total</u>

Approval of Government.

Signature

Title

Date.....

NOTES ON PROCEEDS OF SALE FORM E.F. 2.

1. Serial Number. To facilitate identification, forms should be serially numbered.
2. Date. The date given should be the last day of the period to which the information relates.
3. Period. State here quarter or month as the case may be. (Information should be supplied monthly if possible.)
4. Table I. Column 1 should contain cumulative figures up to the last day of the period covered.
Column 2 should contain figures for the month (or quarter) in question.

Line D. This should include the cost of all supplies or services provided for the U.N.R.R.A. Mission by the Government free of charge. (Use of buildings and equipment, personal services, transport etc.).

Line E. This is intended to cover any expenditure incurred by the Government on behalf of other areas in receipt of U.N.R.R.A. assistance which is not paid for in cash by the Mission. This might include such items as procurement of supplies for export through Government Agencies, free transportation, warehousing etc.

5. Table II. This is a breakdown of Table I Line A Column 2 and should be completed as accurately as possible.
6. Table III Column 1. Figures of the approved Budget for Relief and Rehabilitation projects should be given here with a note on the period which the Budget covers.

Columns 2 and 3, are a breakdown of Table I. Line G. Columns 1 and 2.

7. Table IV This is a breakdown of Table I, Line H. Column 1 and should cover known commitments on approved projects within the overall Budget figures given in Table III Column 1.

UNRRA

ERO-310 (Security)
OUTGOING CABLEGRAM

NUMBER: 26144
TO: UNRRA London
RECEIVED CABLE SECTION: 16/3/48 - 6:08 p.m.
DISPATCHED: 16/3/48 - 6:17 p.m.

Lewis eyes only from Rocks.

Reur 19616.

Request your para 6 agreed with understanding N.T.E. dates which fix minimum guarantee of tenure of office will only be established after agreement between Controller and Deputy Controller on stages to which various accounts will be brought completion E.R.O.

Drafted by:
LWRooks (DG)
16 March 1948

Authorized by:
LWRooks (DG)

Cleared by:
Weisl
Howell
Posner

SPECIAL DISTRIBUTION

DG - 1
CEO - 2
PNL - 4
Controller - 4
Ex. Auditors - 1

ed:ms 161812
tp:lcd 161821
2lc

UNRRA

ERO-310 (Security)
OUTGOING CABLEGRAM

NUMBER: 26128
TO: UNRRA London
RECEIVED CABLE SECTION: 11/3/48 - 5:48 p.m.
DISPATCHED: 11/3/48 - 6:09 p.m.

Lewis Eyes Only From Rocks.

Reur 19583.

1. Please suspend issuance rundown plan and staffing arrangements particularly guarantee minimum tenure office pending clarification of accounting problems by Controller who will inform Deputy Controller of points where his views appear divergent as reflected assumptions your Para 2, and program and rundown plan your paras 3 and 4.
2. For your information Controller has this date dispatched air mail four separate letters to Deputy Controller each setting forth in detail his views and proposed instructions on particular points of difference in assumptions and program your paras 2 and 3.
3. Minimum tenure of office plan your para 4. This plan depends directly on assumptions and program discussed in letters, hence suspend as in my para 1, above. Must emphasize my feeling final closure must be effected by 30 September latest. Regret now have inform you reduced your personnel budget from agreed 2910 man months to 2782 which action taken without prior notification because lack time and because could

- 2 -

not repeat not defend budget based on continuance ERO beyond 30 September; therefore lopped off personnel provided after that date. This only small reduction which hope will still leave sufficient funds cover your remaining operations but if not can always go back for deficiency appropriation. Budget already presented and will be considered CFC 23 March.

4. In general it seems to me divergent views of Headquarters and ERO stem from the conviction in ERO that they can produce final statements of the accounts and have the duty to do so whereas we here consider ERO should not repeat not produce accounts beyond agreed stage of completion at which stage Headquarters will assume responsibility final adjustment and consolidation. We are convinced that efforts to go beyond the agreed stage will only result in inefficient use of manpower and lost time. I know you are as anxious to avoid this as I and will give your full support toward arriving at a proper understanding.

5. May I have copy revised minimum guarantee of tenure of office plan of which you left no copy here?

Drafted by:
LWRooks (DG)
11 March 1948

Authorized by:
LWRooks (DG)

Cleared by:
None

SPECIAL DISTRIBUTION

DG - 1
CEO - 2
PNL - 4
Controller - 4
External Auditors - 1

ed:ms 111756
tp:lcd 111819
2lc

UNRRA

ERO-310 (Security)
INCOMING CABLEGRAM

NUMBER: 19583
FROM: London
DATED: 9/3/48
RECEIVED: 9/3/48 - 2:09 p.m.

Personal for Rooks from Lewis.

Reur 26031.

1. Your advice accepted. Resulting from recent developments outline plan final reduction and closure ERO discussed with you and Controller in Washington has been revised as a result of consultations between the Deputy Controller and Controller.

2. These developments and consultations have resulted in programme of work in accord with 8 FSC 16 and later Headquarters instructions thereon and are based on assumptions stated below.

Assumption 1. External Audit in London will be confined to reports on (A) 30 June 1947 accounts.
(B) Mission accounts.

Assumption 2. External Audit repercussion on ERO other than under assumption 1 will be confined to replying to queries raised by External Auditors.

3. Based on these assumption and on 8 FSC 16 amongst target dates set the following are significant for purposes this cable.

12 March 1948. Transmission to External Auditors London final revised consolidated trial balance sheets No. 3 for 30 June 1947.

Accounts including all adjustments.

30 April 1948. Completion transmission to External Auditors London terminal worksheet financial statements under plan approved your 26110.

1 July 1948. Commencement of recording of ERO transactions on cash book basis.

On or before 31 August 1948. Completion of ERO commodity accounts and despatch of final statement to Headquarters.

4. Arising from this programme the " minimum tenure of office" plan approved by you when I was in Washington will be based on:

(A) Gradual reduction of the office in accordance with Deputy Controller's latest assessment of man days of work required to meet above programme. Note that this will not exceed the 1600 man months agreed with you as a basis for budgetary provision (our 19450).

(B) Commencement of final phase of closure effective 1 September. Staff to include persons required to answer External Audit queries under para 2 assumption 2 and persons for final assignment to Washington if not previously assigned. Individuals for both of these classes to be selected at a later date.

UNRRA

INCOMING CABLEGRAM

- 3 -

(C) Target date for final closure of the office some time in October.

5. This schedule of work and calculations based on it considered satisfactory since if delays which we hope will not occur do occur we are covered under your para 6 (B) of the " minimum tenure of office" scheme.

6. We know of no proposal which could accelerate the programme in any significant degree and therefore consider that our minimum tenure arrangements should not be.

7. Considered here but without consulting them that above programme provides ample time for London External Audit activities.

8. Unless you advise me before 12 noon London time Monday 15 March of factors known to you and unknown here, which would in some measure invalidate the above plan and the staffing arrangements deriving from it, I shall issue instructions to make the plan effective from April through September except for closure staff and personnel attached to it referred to at para 4 (B) above, who will be warned that they will be required beyond 30 September it being impossible at this time to give precise dates for them.

SPECIAL DISTRIBUTION

DG - 1

CEO - 2

PNL - 4

*Controller - 4

External Auditors - 1

ed:djs 091410

tp:lcd 091655

25c

UNRRA

INCOMING MESSAGE

NUMBER: 19535
FROM: London
DATED: 24/2/48
RECEIVED: 24/2/48 - 7:54 a.m.

Urgent

Pass immediately to Rooks from Lewis

Reour 19533.

Turner will be present at 1030 EST conversation.

SPECIAL DISTRIBUTION

*DG - 1
CEO - 2
Controller - 4

ed:djs 240805
tp:fmw 240806
19c

to action
\$
F 24/2

ACTION COPY

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UNRRA

COMMUNICATIONS SECTION -
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING MESSAGE

*Howell will
draft and submit
reply.*

Rooks

NUMBER: 19533
FROM: London
DATED: 23/2/48
RECEIVED: 23/2/48 - 2:37 p.m.

Eyes only Rooks from Lewis

Your 26054.

1. Following is what we hope to discuss and clarify in conversation set for 1030 your time 24th February. Our conversation 19th questioned whether any essential differences between scheme our 19495 and scheme Appendix "E" to 8 FSO - 16. Differences as seen here are:-

- A. No mention of audit in Appendix "E". Essence of 19495 is to simplify and clarify audit arrangements. My 19494 para 1.
- B. Appendix "E" does not specify bases for External Audit. These will be additional financial statements mentioned para 3. our 19495.
- C. Appendix "E" requires ERO to record entries for both classes of Mission subsequent to financial statements as of 30 June 1947 and 31 December 1947 respectively but without setting date for cessation of recording supplementary entries at ERO. 19495 propose that ERO will establish dates after which no further entries will be recorded

Is this correct?

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by ERO. Thereafter original documents would go to Washington for entry.

D. Dates set under (C) above under 19495 scheme would be dates for production of final work sheets for External Audit in London. Appendix "E" does not cover this.

*What instructions?
Gauris?*
E. On completion of each External Audit documents of Mission concerned as far as External Auditors London are concerned but subject to instructions from External Auditors Washington can be called forward to Washington. This also not covered by Appendix "E".

2. When matter was again discussed between Chief, External Auditor London and D/C subsequent to our conversation Chief, External Auditor London agreed draft telegram to you from us in following terms: Begins

1. Scheme London to Washington 19495 is only an amplification of Appendix "E" 8 FSO - 16 and D/C's intention is to follow Appendix "E". Scheme 19495 merely implements Appendix "E" in an orderly and regular manner and with the undernoted arrangements enables us to achieve the desirable ends as specified in para 6 our 19495.
2. The work sheet final statements will incorporate all Mission balances already transferred and to be transferred to Washington under Appendix "E" with subsequent adjusting entries affecting position as of 31st December 1947.
3. Work sheet balances will enable Washington to verify accuracy of their 1st January Mission balances.

entirely satisfactory; no?

4. Deloitte, London, will report to their Washington office on work sheet final statements 31st December and will make arrangements for audit of subsequent transactions with their own office in Washington.
5. Agreed Deloitte London. Ends.
3. In explanation of above you should note that:
 - A. The dates for cessation of recording supplementary entries to be set under para 1 (C) will be determined by ERO as a result of progress on each Mission's accounts.
 - B. Reference quoted para 1 above D/C's intention is to follow and expand intention of Appendix "E" and to meet deadlines.
 - C. Quoted para 4 above. Deloitte London intention conveyed here is that they will audit final worksheet as a final action unless otherwise instructed by Deloitte Washington whose views on this matter they are necessarily unable to state.
4. All above excludes reference to code 0 and interoffice transaction analyses covered by your 26020.
5. I have gone into this matter at great length with the D/C and his advisers. To the best of our belief the 19495 scheme does not (repeat not) vary Appendix "E" except as shown above. D/C and Deloitte London are in complete agreement both as to what scheme involves and to

OK

It was agreed; no?

- 4 -

share of each in implementing it. The only point at issue is whether or not as explained above Controller is likely to raise any objection based on grounds outside our knowledge. If so Tuesday's conversation is time to do it. If not grateful confirmation that above explanation meets requirements of your 26032 and 26034 which latter not clearly understood here.

SPECIAL DISTRIBUTION

*DG - 1

CEO - 2

Controller - 4

ed:djs 231535

tp:fmw 231555

19c

U N R R A

INCOMING MESSAGE

NUMBER: 19530
FROM: London
DATED: 21/2/48
RECEIVED: 21/2/48 - 9:03 a.m.

Rooks from Lewis

Your 26054.

Call booked 10.30 EST Tuesday.

Action-fabes

SPECIAL DISTRIBUTION

*DG - 1
CEO - 2
Controller - 4

ed:djs 210910
tp:fmw 210917
19c

\$ 26/2

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Cable Pen

211

U N R R A

INCOMING MESSAGE

NUMBER: 19526
FROM: London
DATED: 20/2/48
RECEIVED: 20/2/48 - 1:14 p.m.

Eyes only.

Rooks from Lewis

Your telephonic request for differences between our 19495 and Appendix E. Am setting up call with you for 1530 hours Monday 23rd. Request Howell present.

SPECIAL DISTRIBUTION

*DG - 1
CEO - 2
Controller - 4

ed:ms/c 201756
tp:lcd 201824
20c

*Action folder
#26054*

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UNRRA

ER-310 (see)
INCOMING CABLEGRAM

NUMBER: 19504
FROM: London
DATED: 16/2/48
RECEIVED: 16/2/48 - 10:18 a.m.

Howell from Lewis

Continuing my 19499.

Turner absent several days recuperating. Unwilling disturb him but Winfield will release report to me if Delcittes Washington so instruct. You best judge of desirable action your end.

SPECIAL DISTRIBUTION

DG - 1

CEO - 2

DAS - 1

PNL - 4

*Controller - 4

Historian - 1

Chief, Int. Audit Staff - 1

External Auditors - 1

ed:djs 161020

tp:fmw 161027

27c

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING MESSAGE

563
ERO-310 (Security)

NUMBER: 19496
FROM: London
DATED: 13/2/48
RECEIVED: 13/2/48 - 1:15 p.m.

Personal to Rooks from Lewis

My letter 6th February penultimate paragraph.

1. Regret unable set date as forecast. D/C submitting to Controller modified procedure for mission accounts agreed by External Auditors London which will be relevant.
2. In view this and other factors 1st March seems earliest for reconsideration outline plan ERO as amended Washington after which date can be set with greater certainty.
3. Related subject. 25956 and 25957 now cleared by Controller. Thanks.

SPECIAL DISTRIBUTION

*DG - 1
CEO - 2
PNL - 4
Controller - 4

ed:djs/r 171835
tp:lod 171850
23c

Action taken
#26031
to London

ACTION COPY

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Cable Rm

211

UNRRA

820-310 (led)
OUTGOING CABLEGRAM

NUMBER: 26054
TO: UNRRA London
RECEIVED CABLE SECTION: 20/2/48 - 5:51 p.m.
DISPATCHED: 20/2/48 - 5:59 p.m.

Lewis from Rocks.

Your 19526. Monday holiday here. Could you arrange
call for 10:30 EST Tuesday?

Drafted by:
SJCcollins (Asst. to DG)
20 February 1948

Authorized by:
LWRocks (DG)

Cleared by:
None

SPECIAL DISTRIBUTION

DG - 1
CEO - 2
Controller - 4

ed:ms 201758
tp:led 201819
16c

UNRRA

ERO - 310 (see)
OUTGOING CABLEGRAM

NUMBER: 26014
TO: UNRRA London
RECEIVED CABLE SECTION: 12/2/48 - 6:26 p.m.
DISPATCHED: 12/2/48 - 6:49 p.m.

Eyes only for Lewis from Rooks.

1. Re your 19489. Careful reading Howell's letter 9 February shows no action required Deputy Controller or your office other than answers to questions of penultimate paragraph which you have now supplied. Plainly the information contained was passed as background material for later instructions which might ensue.

2. I have now seen further letter allied to letter 9 February dispatched Howell to Burnett on 11 February directing full accounting examination and report on specific matters detailed therein. In my view reference letter deals with pure accounting matter and Howell's procedure entirely proper. Any procedure under E.R. Order 45 would only follow from accounting examination requested. Please

- 2 -

inform Burnett accordingly.

Drafted by: LWRooks (DG)
12 February 1948

Authorized by: LWRooks (DG)

Cleared by: None

SPECIAL DISTRIBUTION

- DG - 1
- CEO - 1
- Controller - 1
- GC - 1
- Ex. Auditors - 1

ed:ms 121832
tp:led 121907
14c

UNRRA

ERO-310 (Security)
OUTGOING CABLEGRAM
K

NUMBER: 25540
TO: UNRRA London
RECEIVED CABLE SECTION: 7/11/47 - 7:18 p.m.
DISPATCHED: 7/11/47 - 7:34 p.m.

Lewis from Brown

Reur 19102

Confirming our phone conversation Director General does not wish question of 30 June accounts placed on agenda since decision has been made to work toward 30 June date.

Drafted by:
RRBrown (DDG & GEO)
7 November 1947

Authorized by:
LWRooks (Dir.
General)

Cleared by:
None

SPECIAL DISTRIBUTION

DG - 1	Controller - 1
GEO - 3	GC - 1
GCA - 2	Historian - 1
	Chief, Int. Audit Staff - 1
	Ex. Auditors - 1

ed:djs 071920
tp:lcd 071946
l9c

UNRRA

ERO 310 (Security)
INCOMING CABLEGRAM

NUMBER: 19102
FROM: London
DATED: 5/11/47
RECEIVED: 5/11/47 - 10:04 a.m.

Your 25515

1. Paragraph 1. I read this as accepting alternative (A) of paragraph 5 of my 19070.
2. But I am unable to decide whether it cancels or varies paragraph 1 your 25488. Please clarify.
3. Your paragraph 2(A) to (F). Am satisfied that arguments for or against setting new date for production of auditable accounts which I assume to be synonymous with "Financial report" mentioned in your 25515 cannot be usefully continued by cable.

SPECIAL DISTRIBUTION

DG - 1	GC - 1
CEO - 3	Historian - 1
CBA - 2	Chief, Int. Audit Staff - 1
*Controller - 1	External Auditors - 1

ed:djs 051020
tp:fmw 051027
23c

UNRRA

ERO-310 (Security)
K
OUTGOING CABLEGRAM

NUMBER: 25515
TO: UNRRA London
RECEIVED CABLE SECTION: 3/11/47 - 7:02 p.m.
DISPATCHED: 4/11/47 - 3:44 a.m.

Lewis from Rooks

Reur 19070.

1. Have weighed the numerous reasons pro and con and have decided that we must produce a financial report as of 30 June 1947. However, should new factors necessitating a change of this decision arise at the conference with the External Auditors, I should be prepared to reopen the question, but in this case I would hope for full agreement as to the necessity by the Controller and the External Auditors.

2. The reasons for arriving at above decision are as follows:

- a. Because the Administration has already asked and received an extension of the normal period for a financial report, a further request for extension will create doubts regarding our ability to produce an auditable report. Only if the shifting to a later date results in outstanding savings in work could we justify requesting the Central Committee to modify resolution 109.
- b. Practically all the accounting work required to remove qualifications from 30 June 1947 report will be required for any later report.
- c. While shifting the date to 31 December 1947 or

even 30 June 1948 will reduce some accounting problems, such as "in transit" and "warehousing" accounts, it will also result in a loss of work already performed and create additional work due to the longer period subject to audit.

- d. Further delay would mean that personnel now available to provide background information on complicated supply transactions would have left the Administration or would have to be retained solely for this purpose.
- e. The Administration and the External Auditors have requested member governments to provide statements as of 30 June 1947 for reconciliation purposes. Some of these have already been provided.
- f. Re question of segregation of items which should be included in 30 June 1947 statement, one of the prime purposes of the conference with the External Auditors is to secure general agreement on the subject and eliminate most of the need for lengthy discussions on individual items. Technical objections offered in first two sentences your para 4 not understood since accounts to 30 June have been drawn off and consolidated, at least on tentative basis, and it would therefore seem that bulk of work of selection and segregation already accomplished. Admittedly a great deal of work will

UNRRA

OUTGOING CABLEGRAM

- 3 -

be required in correcting and substantiating these accounts but this will have to be done anyway and to my mind, the sooner the better.

Drafted by:
ISwerdlow (Deputy
Controller, Of-
fice of the
Deputy Controller)
3 November 1947

Authorized by:
ISwerdlow (Deputy
Controller, Of-
fice of the
Deputy Controller)

Cleared by:
Thompson
Ludlow
McIntosh
Weisl
Rocks
GC

SPECIAL DISTRIBUTION

DG - 1
CEO - 3
CBA - 2
Controller - 1
GC - 1
Historian - 1
Chief, Int. Audit Staff - 1
Ex Auditors - 1

ed:ms 031907
tp:mk 040415
20c

UNRRA

9731 518
COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

ER-310
INCOMING MESSAGE
Security

NUMBER: 19070
FROM: London
DATED: 30/10/47
RECEIVED: 30/10/47 - 9:50 a.m.

RECEIVED IN
COMMUNICATIONS BRANCH
CABLE SECTION
UNRRA
NOV 3 7 03 PM '47

Personal for Rooks from Lewis.

1. Your (25488) *attached*
2. Your paras 1 and 2 noted. If the telegram had stopped there we should have confined remarks to our para 4 below but para 3 of your telegram indicates the possibility of alternation of 30 June date after (repeat after) conference has ended. Such later decision would require complete revision of many important decisions and schedules of work arrived at at conference.
3. Unless proceedings of conference are controlled by 30 June date, or some other date as firm basis for approach to all problems listed for consideration, it will not (repeat not) be possible to take decisions and arrange schedules of work in way which will be satisfactory to anybody.
4. Technical objections to retaining 30 June date in brief are that adherence to this date means selection from current accounts of recorded activities which should be included in 30 June statement and their

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attached

segregation from items which should not be so included. As indicated in our 19050 this involves very heavy workload which Deputy Controller, in light of accumulating experience, now estimates could not be completed satisfactorily before 31 March 1948 at earliest. Selection and segregation also provides endless opportunity for differences of opinion between ourselves and External Auditors as to what should and should not be regarded as recordable prior to 30 June. In our view it is still for review whether these technical difficulties and late date for presentation which they entail do not outweigh arguments for adhering to 30 June date.

5. Hope that I shall not be misunderstood when I say that view held here after full discussion is that a decision is vital to success of conference and so to UNRRA's closing phases. Decision must be taken before (repeat before) conference as to whether conference is:

(A) To work to 30 June date, or,

(B) To work to some other date which must be authoritatively fixed prior to conference, or,

(C) To devote itself to preparation of considered recommendations for setting date later than 30 June for presentation by you to Central Committee, or,

(D) To proceed as at (C) and then to conduct its work based on that date on assumption that when date is presented to Central Committee it will be accepted.

6. Our considered order of preference amongst these alternatives is (B), (D), (C) also ran (A). As guide to action under (B) our best guess at a later date to replace 30 June is currently 31 December 1947 but without prejudice to result of conference if ordered to work under (D).

- 3 -

7. Please realise I am not (repeat not) trying to "sell", anything to you or to force your hand but merely indicating the pressing need for a firm date before the conference in order to ensure that work of conference is not nugatory.

SPECIAL DISTRIBUTION

DG - 1
*CEO - 3
CBA - 2
Controller - 1
GC - 1
Historian - 1
Chief, Int. Audit Staff - 1
Ex Auditors - 1

ed:djs 301000
tp:ah 301017
23c

RECEIVED
NOV 3 7 03 PM '17
COMMUNICATIONS SECTION
UNRA

UNRRA

PR-310
OUTGOING CABLEGRAM
Security

NUMBER: 25488
TO: UNRRA London
RECEIVED CABLE SECTION: 27/10/47 - 6:18 p.m.
DISPATCHED: 28/10/47 - 2:54 a.m.

Lewis from Brown

Reur 19050

1. Have discussed with Director General who does not wish open matter validity 30 June date at Accounting Conference.
2. For your information External Auditors share same feeling that this not a matter to consider at forthcoming Accounting Conference.
3. When Conference completed and External Auditors and Administration consider new schedules, if 30 June date still major question, will be determined following such discussions headquarters.

Drafted by:
RRBrown (DDG & CXO)
27 October 1947

Authorized by:
RRBrown (DDG & CXO)

Cleared by:
FChait
WLevin

PR-310
SPECIAL DISTRIBUTION

DG - 1	GC - 1
CEO - 3	Historian - 1
CHA - 2	Chief, Int. Audit Staff - 1
Controller - 1	Ex Auditors - 1

ed:ms 271820
tp:mk 280315
20c

NOTICE: Information copy only.

UNRRA

GR-310
INCOMING CABLEGRAM
Security

NUMBER: 19050
FROM: London
DATED: 24/10/47
RECEIVED: 24/10/47 - 12:20 p.m.

Personal for Brown from Lewis as requested in telephone conversation 24 October.

1. Under Council Resolution 109 it was decided that next accounts to be produced for External Audit by Administration would be accounts to inclusive 30 June 1947. The Provisional Accounts submitted by us to comply with this Resolution are not, as you know, in form suitable to External Auditors. Further fact is that we believe the 30 September deadline submission of these accounts has now been formally withdrawn.
2. Workload of producing accounts suitable for External Audit with a date of 30 June is considerable, and in view of the fact that all operations did not terminate prior to that date presents many complications.
3. In conversation Sampson of Deloitte has indicated that in view of the complexities involved it is for consideration whether 30 June date is any longer a valid one for the preparation of auditable accounts.
4. Substitution of alternative date presents certain difficulties since what is true of 30 June may in the event be found equally true of any other date in the immediate future. On the other hand the later the date selected the smaller will be the repercussions subsequent to that date upon the accounts closed as of that date.

5. Following this argument to its logical conclusion ideal arrangement would be to produce no accounts for External Audit prior to date after which there can be no business of any sort remaining to be done. This is ideal which obviously can never be attained.

6. Amount of work to be done in producing accounts as of 30 June in form suitable for External Audit has considerable effect upon current work, and so may itself retard next date for production of auditable accounts.

7. It has therefore been suggested that question of continuing validity of 30 June date should be discussed at Accounting Conference. DG may object to our opening question at all in view of past history of administrations failure to produce accounts as of dates agreed, and his personal connection with this particular date, and the subsequent discussions thereon. Additionally Controller's personal position and attitude are unknown here. In these circumstances and despite practical advantages which might accrue, and despite Sampson's personal view I feel unable to decide whether or not the matter should be discussed at Accounting Conference.

8. Please discuss with DG and let us know as soon as possible (A) whether DG wishes open matter at Accounting Conference and if he does (B) if he desires to give any direction to guide discussion.

9. Vide your statement on telephone some discussion on this matter has already taken place so assume above outline of pros and cons will be adequate. If not am prepared expand in response any question you care put.

SPECIAL DISTRIBUTION

DG - 1	GC - 1
CEO - 3	Chief, Int. Audit Staff - 1
CBA - 2	Ex. Auditors - 1
Controller - 1	

ed:djs 271130
tp:mtj 271200
22c

UNRRA

9569
575
COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING MESSAGE

NUMBER: 7856
FROM: Shanghai to Washington;
London 526
DATED: 18/10/47
RECEIVED: 18/10/47 - 9:54 a.m.

Lewis from Rooks

Your 18983 and 18984.

November meeting will be detailed technical survey audit of entire financial records and transactions not (repeat not) a general conference. I discussed with Cochrane who agreed no necessity my attendance nor do I feel you should get in on it. Controller will represent administration and direct survey audit in full coordination Cochrane. Major objective with Deloitte is to present to me and appropriate committees a mutually agreed plan for completion of accounts. If extensions of closure or rundown involved in financial decision Howell will consult you and hope I may receive joint recommendation.

SPECIAL DISTRIBUTION

DG - 1
*CEO - 3
Controller - 1
Supply - 3

ed:djs 181005
tp:mk 181030
21c

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UNRRA

Pro-310 (Accounting Conference)
Sec.
OUTGOING CABLEGRAM

(ref)

NUMBER: 8046
TO: UNRRA Shanghai
RECEIVED CABLE SECTION: 15/10/47 - 6:02 p.m.
DISPATCHED: 15/10/47 - 6:43 p.m.

ROOKS FROM BROWN CONFIDENTIAL

1. Have received following cables from Lewis:

"18983 As explained to Jackson it would have been highly desirable for D.G. himself to take chair at conference. Am well aware of reasons why he was unable do so. However, in his absence I require very clear authority if conference is to be properly conducted to successful conclusion. In next following cable I request this authority".

"18984

1. We have now set up our procedures for accounting conference.

2. I have made arrangements open conference with plenary session at which I will take chair and after which will break up into working parties.

3. Plenary session will be held again to review and record all major recommendations on policy when working parties' work completed.

4. Plenary sessions will also be held as necessary if absence any decision on policy is shown to be delaying work of working parties.

5. In accordance with terms letter under which I hold my appointment I regard matters overall policy arising from this conference to be matters which I am bound refer to you since ERO is not competent take decisions on questions concerning accounts of administration as a whole.

6. In particular I shall draw your attention to any proposed activity which discloses risk that work will remain be done after 30 June 1948 on which date this office shuts. Shall then await your decision:

(A) Whether work is not to be begun or

(B) Whether it is to be begun and if not finished by 30 June 1948 it is to be transferred Washington together with such persons to perform it as I may be able persuade to go there.

7. In order that conference may run smoothly I should be grateful for your formal authorisation to proceed on above lines."

2. I feel this matter one you should decide in consultation Howell.

3. You may desire cable Lewis direct repeating Washington or instruct me for transmittal Lewis.

4. My own feeling conference designed along such technical matters that unnecessary you, I, or PRDG chair conference. Had such conference been held Washington believe you would have made only courtesy call at initial meeting and relied then on Controller's handling of sessions, including plenary.

5. Feel you should inform PRDG that wisest Controller conduct meeting and that you have instructed Controller that any determinations re audit or account schedules affecting modifications closure or rundown will be referred through PRDG to you

UNRRA

OUTGOING CABLEGRAM

- 3 -

for policy determination, with PRDG thus given opportunity to make his recommendations even though counter.

Drafted by:
RRBrown (DDG & CEO)
15 October 1947

Authorized by:
RRBrown (DDG &
CEO)

Cleared by:
Weisl
Swerdlow

SPECIAL DISTRIBUTION

DG - 1
CEO - 3
Controller - 1

ed:ms 151805
tp:lcd 151947
l4c

UNRRA

5379314
COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

ERO-310 (Accounting Conf.)
INCOMING MESSAGE

NUMBER: 18984
FROM: London
DATED: 15/10/47
RECEIVED: 15/10/47 - 9:45 a.m.

Eyes only Brown from Lewis.

Reference my 18983.

1. We have now set up our procedures for accounting conference.
2. I have made arrangements open conference with plenary session at which I will take chair and after which will break up into working parties.
3. Plenary session will be held again to review and record all major recommendations on policy when working parties' work completed.
4. Plenary sessions will also be held as necessary if absence any decision on policy is shown to be delaying work of working parties.
5. In accordance with terms letter under which I hold my appointment I regard matters overall policy arising from this conference to be matters which I am bound refer to you since ERO is not competent take decisions on questions concerning accounts of administration as a whole.

ACTION COPY

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6. In particular I shall draw your attention to any proposed activity which discloses risk that work will remain be done after 30 June 1948 on which date this office shuts. Shall then await your decision:

(A) Whether work is not to be begun or

(B) Whether it is to be begun and if not finished by 30 June 1948 it is to be transferred Washington together with such persons to perform it as I may be able persuade to go there.

7. In order that conference may run smoothly I should be grateful for your formal authorisation to proceed on above lines.

SPECIAL DISTRIBUTION

DG - 1

*CEO - 3

Controller - 1

ed:djs 150945

tp:ah 151153

17c

U N R R A

Res Cable Rm
**COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES**

INCOMING MESSAGE

ER-310 (accounting conference)

NUMBER: 18983
FROM: London
DATED: 15/10/47
RECEIVED: 15/10/47 - 9:45 a.m.

Eyes only Brown from Lewis.

Subject accounting conference.

As explained to Jackson it would have been highly desirable for D. G. himself to take chair at conference. Am well aware of reasons why he was unable do so. However in his absence I require very clear authority if conference is to be properly conducted to successful conclusion. In next following cable I request this authority.

SPECIAL DISTRIBUTION

DG - 1

*CEO - 3

Controller - 1

ed:mh 150958

tp:mtj 151144

17c

ACTION COPY

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93/5'
Ref to General
Director Sec
over 8046
Ans. by Shang has 7856

UNRRA

ERO-310 (Conf. Accounting)
INCOMING CABLEGRAM

NUMBER: 7826
FROM: Shanghai (Signed Cleveland)
DATED: 14/10/47
RECEIVED: 14/10/47 - 6:45 a.m.

Confidential

From Howell

Reur 1587 addressed Manila.

1. London program and schedule O.K. Essential Stephenson take complete data, therefore, delayed departure in order if necessary.
2. Due air schedules, unsettled Shanghai matters and Indian Holiday my arrival London probably delayed 1 week necessitating elimination Step II which is not significant.
3. Believe Conference will run full week beyond closing date given.
4. Have Thompson airmail Morcher set of HQ charts covering closing and audit schedules.

STANDARD DISTRIBUTION

*Controller

ed:djs 140812
tp:fmw 140829
5lc

UNRRA

9402 532
COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING MESSAGE

NUMBER: 18941
FROM: London
DATED: 8/10/47
RECEIVED: 8/10/47 - 11:32 a.m.

Personal to Acting Director General from Lewis

Continuing conversation with Collins of 7 October and re your 25360, 25361, 25362, 25364, 25365. *in file*

1. These cables seem to me to show lack of appreciation of local situation in London. They divide themselves into 2 categories:

Those in which information is in my view legitimately asked for but demanded at a speed which throws an undue load upon an already busy department and those which ask for information which no reasonable person should demand at this point in our life.

2. In the first category fall 25362, 25364 and 25361. These we will do our best to answer but as you were told when you asked for the administrative budget particulars at high speed you cannot expect to get as complete an answer as if you had given a more reasonable amount of time in which to prepare it.

3. When you set a date it is only natural that we should try to live up to it without regard to any qualifications

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you may give. Suggest more satisfactory to give later date than earlier date with qualifications.

4. In the later category fall 25360 and 25365. Our offices and missions are now shut; our mission chiefs and their chief executives disbanded. We have no first hand evidence available to make these reports and it is quite impracticable (repeat impracticable) to derive a satisfactory report from an attempt to screen the mass of missions records which we have. Moreover and most emphatically I am not prepared to accept or transmit the evidence of any subordinate employee who purely fortuitously may now happen to be with us and to "know something about it".

5. In principle I consider it improper that at this stage I should be asked to show to what extent the orders issued by ERO have been obeyed by its subordinate offices now closed. I recommend that you review your requirements in respect of P. X. and surplus disposals.

6. If I have misunderstood the intent of these 2 cables grateful for clarification. Deputy Controller is dealing direct with the others to best of his ability.

SPECIAL DISTRIBUTION

DG - 1
*CEO - 1
CBA - 2
Controller - 1
GC - 1
Chief, Int. Audit Staff - 1
Ex. Auditors - 1

ed:djs 081200
tp:lcd 081227
l4c

UNRRA

INCOMING MESSAGE

Rooks

NUMBER: 18758
FROM: London
DATED: 12/9/47
RECEIVED: 12/9/47 - 8:00 a.m.

Personal for Rooks from Jackson.

Your 25180 and in continuation of our telephone conversation.

1. Apparent that emphasis in my 18740 has not been quite understood. Primary objective of both PRDG and D/C is to ensure that UNRRA accounts are brought to a satisfactory conclusion. Against that policy there is no (repeat no) likelihood of staff being released in excess of reasonable UNRRA requirements.
2. As to your paragraph 3, procedure has been introduced which is designed to give minimum reassurance to key staff. This is designed to ensure that those men, who are required to complete accounts and other necessary functions, are retained for minimum period. This does not mean that their services cannot be extended at a later date.
3. I am satisfied from my discussions here that this is only arrangement by which administration can ensure essential staff are retained and your own policies implemented.
4. I am bringing back with me details of the arrangements which have been made in ERO.
5. Subject to above safeguards as to UNRRA's own requirements PRDG and D/C will release to PCIRO staff wherever available on phased programme deriving from above personnel policy.

ACTION COPY

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- 2 -

6. If necessary I can amplify all this on my return.
7. Accounting points mentioned in your telegram have been cleared up during telex conversation between Controller and D/C just completed.

SPECIAL DISTRIBUTION

*DG - 1
CEO - 3
CBA - 2
Controller - 1
GC - 1
OFEA - 1
Supply - 3

ed:djs 120850
tp:mtj 120927
24c

INCOMING MESSAGE

U H H V

100-1000 1000
1000 VD-100

SECTION OF THE MINISTRY OF DEFENSE
COMMUNICATIONS SECTION

UNRRA

ERO-310(JAP)
OUTGOING CABLEGRAM
K Security

NUMBER: 25180
TO: UNRRA London
RECEIVED CABLE SECTION: 10/9/47 - 6:59 p.m.
DISPATCHED: 11/9/47 - 3:51 a.m.

Jackson from Rooks

Hour 18740.

1. Gratified at progress in terminating UNRRA-PCIRO joint accounting plan and quite agreeable to variation in case of Paris through October.
2. Concur desirability determining as accurately as possible forecast of date to which each individual member of staff will be retained. Experience indicates, however, danger of firming up specific termination dates more than few days in advance. This danger currently emphasized by recent ERO cables reference adequacy of staff in ERO to complete supply program and consequent accounting problems. The prolonging of procurement and shipping make it almost certain that another financial statement covering operations from 1 July 1947 to say 31 March 1948 will be required. Moreover, bonus payments specifically provided as insurance against premature loss of staff. Terminal payments include thirty days pay in lieu of notice. I consequently do not repeat not believe that additional notice required to employees. Our first concern must be to retain the staff we require and only after that can we consider the welfare of individuals or other organizations.

3. In light of above, do not repeat not approve proposal that commitments be made now either to employees or to PCIRO reference availability individuals for PCIRO employment after 1 October.

4. The analysis of expenditure by currencies to avoid the error in double and triple conversions at fluctuating rates must be done in any event but does not have major priority. Howell informs me that it was arranged in ERO that this work was to be assigned to mission accountants before their release.

5. Know of no proceeds of sale analysis required other than reconciliation of currency advanced. External auditors have not pressed point of justification of use of local currency which was discussed specifically by Howell in London because (a) Agreement gives Mission full discretion (b) Other sources of local currency adequate to cover any items questioned. Burnett fully advised these points. Elimination this work not a factor in releasing personnel now. Other problems, in abeyance until November meeting, will be determinative.

6. I am convinced no appraisal of work load can be made until November accounting conference is ended. Present indications are that extensive work will be required on basis of which Headquarters Controller's Office is maintaining full staff at least to 31 December 1947. Feel ERO should take same course.

7. Repeat that you should be guided by general principle that UNRRA must retain sufficient personnel to tidy up its

UNRRA

OUTGOING CABLEGRAM

- 3 -

operations without reference to fact that this may result in difficulty on part of PCIRO or other successor agencies to recruit qualified personnel.

Drafted by:
LWRooks (Office Of
D.G.)
10 September 1947

Authorized by:
LWRooks (Dir.
General)

Cleared by:
None

SPECIAL DISTRIBUTION

DG - 1
CEO - 3
CBA - 2
Controller - 1
GC - 1
OFEA - 1
S - 3

ed:djs 101900
tp:lcd 110421
2lc

UNRRA

1032
COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

ERO-310 (JAP)
K Security
INCOMING MESSAGE

NUMBER: 18740
FROM: London
DATED: 9/9/47
RECEIVED: 9/9/47 - 1:43 p.m.

Personal for Rooks from Jackson

Subject Joint Accounting Plan

1. ERO is taking all possible steps to comply with your direction that Joint Accounting Plan should be wholly terminated effective 30 September. As at present planned there will only be 1 small variation of this whereby 5 persons on the payroll of PCIRO will remain in Paris to meet external auditors' requirements in Paris through October. ERO will reimburse PCIRO for these persons' salaries. Plan is completely agreed - D/C, Robson and Morrow, Sir Arthur Rucker and external auditors.
2. Under revised staffing arrangement approved by me ERO will know early in October precise date to which they propose to retain each individual member of staff in light of work load now set. This will enable them to throw up for PCIRO persons whom PCIRO urgently need if this continuing international organization is not (repeat not) to suffer from the same grave disabilities which UNRRA suffered from due to

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lack of proper accounting systems and persons to operate them.

3. Lewis and Burnett therefore plan to make available accounting staff for PCIRO on basis of current work load. If current work load is to be increased by the controller ERO must be told the extent and nature of the increases not later than 12 October. This is a real internal deadline as paramount in its effect as the 10th May deadline was for PCIRO.

4. This work load specifically excludes analysis of expenditure by currencies and analysis of proceeds of sale originally required by Controller and now suspended by him consequent upon representations of D/C stop see separate correspondence D/C - controller, on this subject.

5. This specific additional work derives partly from a suggestion on the part of the external auditors that they are responsible for answering questions to individual governments about how proceeds of sale were used. I have asked D/C here to inform the external auditors that the Administration is unable at this time to agree with such a suggestion. If they desire to pursue the matter further (thus adding to the work already thrust upon the administration) they should ask their representative in Washington to raise the matter personally with you. I have no doubt that before you accept such an additional commitment on the part of the administration you will desire to receive a specific direction either from Central Committee or Committee on Financial Control that this work is essential and unavoidable (repeat unavoidable).

6. ERO is now proceeding to transfer to PCIRO effective 1 October men to meet the more immediate and

- 3 -

urgent needs of PCIRO as far as the individuals are willing to go and can be released without prejudice to the discharge of current responsibilities placed upon ERO by the controller (see paragraph 3 above). In some cases persons willing to serve PCIRO and desired by them are not (repeat not) available 1 October. In all such cases Sir Arthur Rucker has agreed to substitute names and ERO is proceeding accordingly.

7. Request ERO be informed earliest;-

I. Of your general agreement with this cablegram as the implementation of general policy already approved and,

II. Specifically the results of your consultations with the appropriate authority on the analysis of proceeds of sale.

SPECIAL DISTRIBUTION

DG - 1
CEO - 3
*CBA - 2
Controller - 1
GC - 1
OFEA - 4
S - 3

ed:ms/w 091720
tp:mk 100029
28c

UNRRA

ERO-310
K **OUTGOING CABLEGRAM** *Security*

NUMBER: 25124
TO: UNRRA London
RECEIVED CABLE SECTION: 5/9/47 - 11:29 a.m.
DISPATCHED: 5/9/47 - 12:03 p.m.

Rour 18627.

Your letter AA/GAB/2/8682 credit advice L39 being eliminated from reconciliation. Letter follows.

Drafted by:
AAalkins (Accounts)
4 September 1947

Authorized by:
RWLudlow (Assistant
Controller)

Cleared by:
CCavanagh

SPECIAL DISTRIBUTION

DG - 1
SDDG - 1
CEO - 3
CBA - 2
PNL - 3
Controller - 1
Ex. Auditors - 1

ed:djs 051140
tp:mtj 051225
zlc

UNRRA

ERO-310
K *Security*
INCOMING CABLEGRAM

NUMBER: 18627
FROM: London
DATED: 27/8/47
RECEIVED: 27/8/47 - 7:10 a.m.

Reur 25026

Details of ERO debit advice 60 advances by Washington to London employees. M. Digby 6 pounds 4 shillings 1 pence. K. Graw 18 pounds 12 shillings 3 pence. Advance Mrs. M. Peck 102. pounds 11 shillings 3 pence debited in error to ERO.

SPECIAL DISTRIBUTION

DG - 1
3DDG - 1
CEO - 3
CBA - 2
PNL - 3
*Controller - 2
Ex - Auditors - 1

ed:ls 270712
tp:lcd 270716
23c

UNRRA

CR-310
~~OUTGOING CABLEGRAM~~
K

NUMBER: 24363
TO: London
RECEIVED CABLE SECTION: 7/1/47 - 3:20 p.m.
DISPATCHED: 7/1/47 - 3:46 p.m.

For Accounts.

Line 5 page 2 Schedule C shows field salary allotment \$51.64 J.A.DeAngeles Paybook 6197. Is this duplication Schedule B payment for Italia A. Pittman for June 1945? If so please correct and advise.

Drafted by:
Wallen(Payroll)
30 June 1947

Authorized by: Cleared by:
JWFairchild(Payroll) None

SPECIAL DISTRIBUTION

DG - 2
SDDG - 2
CEO - 2
CBA - 2
Controller - 1
PNL - 3
External Auditors - 1

ed:ms 011533
tp:ah 011624
220

UNRRA

OUTGOING CABLEGRAM

ERO-310
K Security

NUMBER: 23824
TO: London
RECEIVED CABLE SECTION: 3/6/47 - 8:17 p.m.
DISPATCHED: 4/6/47 - 3:38 a.m.

Further to my 23691. Control and consolidation of accounts.

(1) Receipt of this cable has now been acknowledged by Controller who will discuss matter with you in London. In a separate cable addressed to the Controller personally he is being informed that no financial decision on policy in this matter is to be made until Director General has given his personal approval.

(2) As indicated in our earlier telegram (paragraph three) we hope here, on information available to us, that it will be possible to revert to previous procedure.

(3) Subject to any new views which Controller may desire to advance Director General and I feel that all our accounting and financial work in the future should largely be carried out on lines acceptable to external auditors. In the past there may have been differences of opinion because the Administration desired to place main emphasis on actual supply, refugees, health and welfare operations, but that phase will be completed in about three weeks' time. It seems to us that our entire emphasis should be on working jointly with the external auditors and producing

the best possible financial result. The Director General has given personal undertaking to the Audit Sub-Committee that he will see that our accounts are pursued to a satisfactory conclusion, and the approach mentioned above seems to us an essential part of that undertaking.

Drafted by:
RGAJackson
(SDDG)
3 June 1947

Authorized by:
RGAJackson
(SDDG)

Cleared by:
None

SPECIAL DISTRIBUTION
DG - 2
SDDG - 2
CEO - 2

ed:mnr/j 032021
tp:lcd 040350
l4c

UNRRA

PRO-310
INCOMING CABLEGRAM
K Security

NUMBER: 17310
FROM: London
DATED: 17/5/47
RECEIVED: 17/5/47 - 7:29 a.m.

2444 - no dist
Immediate Lisner from Burnett

1. Reur 23477

Entry C 21 arises from failure of Supply Department to complete matching of Government invoices with internal invoices and thereby to prove acquisition and shipment and provide distribution information. Probably the Administration's records in Supply Department contain full information but due to backlog in clerical work of matching the information is not available to Accounts Division. Believe amount relates mainly to vehicles charged by Ministry of Supply in 1945. Suggest you modify note accordingly.

2. 1914 pounds sterling represent invoices from commercial suppliers which similarly have not been matched by Supply Department through backlog of clerical work. Probably full information is available in that Department.

X-PRO-740
SPECIAL DISTRIBUTION

DG - 2

SDDG - 2

CEO - 2

CEA - 2

*Controller - 2

X-PRO-310
ed:ls 171152

tp:mk 171240

20c
X-UK-756.1 (vehicles)

UNRRA

INCOMING CABLEGRAM

ERO-310

security

NUMBER: 15139
FROM: London
DATED: 30/1/47
RECEIVED: 30/1/47 - 12:41 p.m.

Personal for Katzin from Lewis

- ERO-310
Your 18576 and my 14946.

In view fact that contrary to agreements your staff also (repeat also)
questioned Missions direct prefer to withdraw from this particular
controversy. Quite agreeable to handle like matters through agreed
channels.

SPECIAL DISTRIBUTION

DG - 2
CEO - 2
*CBA - 2
CBAP - 1
GC - 1

ed:ma/w 301500
tp:fmw 301535
18c

✓ ERO-310

UNRRA

210-310
INCOMING CABLEGRAM

NUMBER: 14946
FROM: London
DATED: 23/1/47
RECEIVED: 23/1/47 - 6:36 a.m.

210-310
Reference your cable 18576.

1. Answers from missions show that no financial commitments were made in any of these cases.
2. Have you any documentary evidence of such commitments, if so please send and we will pursue matter further. Otherwise intend accept statements from missions.

SPECIAL DISTRIBUTION

DG - 2
CEO - 2
CBA - 1
CBAF - 1
PNL - 3

ed:ls 230636
tp:mtj 230659
l9c

ERO - 310 (accounting)

CONFIDENTIAL

18 JAN 1946

Director of Accounts and Audits
UNRRA
11 Portland Place
London, W. 1., England

Attention: Chief Accountant

Dear Sir:

I am enclosing herewith reconciliation of Head Office current account as shown on ERO books with ERO current account as shown on Head Office books as at 30 September 1945.

I regret that we were not able to forward this to you sooner but we had some difficulty in finally arriving at a reconciliation. However, we have now increased our staff so that I feel in future quarterly reconciliations will be forwarded at a much earlier date. I hope the length of the reconciliation does not terrify you, however, you may find some consolation in the fact that a few of the entries were included on your reconciliation because we did not receive the mission debit and credit notes, and it was easier for our consolidated accounts to consider the entries as reversed on your statements. These missing debit and credit notes have been requested from you but have not arrived yet.

You will note at the top of Page 4 that we have reversed certain debit notes issued by you covering expenditures for other regional offices, which in accordance with the Administration's policy should be retained on your books as a charge to Field Service Unassigned. Broadly speaking, the following expenses should be retained on the books of the regional office which does the recruiting of personnel for service in another regional office or mission:

1. Clothing Allowance
2. Salary expense until such time as the employee arrives at his ultimate destination.
3. Cost of visas and passport.
4. Travelling expenses to destination (if paid by office from which employee departed).

✓
ERO - 310 (accounting)

This policy will assist in cutting down the present number of debit and credit notes flowing through the various current accounts. You will note that a good many of the adjustments which you will have to put through as shown on our reconciliation arose by BHO issuing a credit note on the basis of information received from employees rather than waiting for our debit note. In future will you please arrange to await our debit note so these duplications may be avoided.

In general as far as BHO is concerned we find your debit and credit notes coming in in good order and we would like you to issue instructions to the field offices that their debit and credit notes must contain more information, and that they must give us the exact details as to what the debit or credit was for. We have run into great difficulty here trying to iron out our personnel accounts because we have received mission debit notes which, while they state that a payment was an advance, it turns out in fact to be either a per diem payment or a travel fare.

In a teletype conversation with Mr. Thistlewhite we requested certain information with respect to local currencies receipts and expenditures be shown separately on your 31st December financial statements. I wish to confirm the information required:

- a. Breakdown of mission expenditures by object classification and country for local currency expenditures out of local currencies made available by proceeds of sale.
- b. Similar breakdown for expenditures out of foreign funds; that is, funds other than local funds arising out of proceeds of sale.
- c. Copies of financial statements from all missions as at 31st December 1945. At present these are only being received regularly from Greece. Please instruct the missions to send these directly to the Director of Accounts and Audits at Headquarters. We should like in future to receive quarterly statements from all missions.

If it will facilitate the preparation of your financial statements to omit the columns "Accumulative Expenses to 30th September" and "Total for Quarter to 31 December", you may do so and utilize these columns for the segregation of local currency and other than local currency figures.

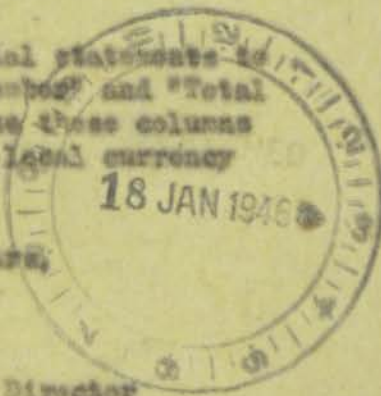
Very truly yours,

OTWayne/nh
17 January 1946

cc: Mr. Sampson - 2
Attachment

Mr. Cavanaugh
Mr. Clark

L. J. Lisner, Director
Accounts and Audits Division



UNRRA

ERO-310
INCOMING CABLEGRAM

security

NUMBER:	14294
FROM:	London
DATED:	30/12/46
RECEIVED:	30/12/46 - 2:48 p.m.

Katzin from Stein.

Your 18576. - *ERO-310*

Enquiring specific cases and will circularise all Missions.

SPECIAL DISTRIBUTION:

DG - 2
CEO - 2
*CBA - 1
CBAF - 1
GC - 1
PNL - 3

ed:ms 301630
tp:lrc 310040
23c

UNRRA

ERO - 310
OUTGOING CABLEGRAM

NUMBER: 18576 *security*
TO: London
RECEIVED CABLE SECTION: 24/12/46 - 11:47 a.m.
DISPATCHED: 24/12/46 - 12:43 p.m.

Katzin to Stein

Subject: Settlement of Accounts

1. Have called to attention Lewis prior his departure situation which we feel must (repeat must) be given immediate and firmest handling.

2. We at total loss to understand basis of following situations arising:

(A) Mrs. Lucien Levin, maiden name Polak, home station Brussels, repatriated from German Operations to U.S. with request we settle here in dollars.

(B) Henry B. Dickson, home station London, repatriated from MEO to U.S. with memorandum signed by Major Rowland entitled "Change of Home Station," expects settlement in dollars.

(C) Mrs. Carla Atherton, maiden name corbin, resident Kenya Colony, allowed paid annual leave by Italian Mission to U.S. as married U.S. citizen. Expects termination settlement in dollars although we have no instructions from Rome.

Examples (A) and (B) should have been returned in accord ERO 60.

3. Essential you remind mission, before leaving mission employee must understand any payments by mission in accord ERO 60 are in local currency and that balance of settlement must be in currency of home country. He must leave instructions for home accounting office for disposition to bank, relative, or otherwise before leaving mission.
4. Any commitment to contrary is illegal act and will not be honored by us. This matter is so important anyone in future making such commitment subject to summary dismissal.
5. Inform us soonest action taken (A) generally to all missions, (B) specifically Arolson, MEO and Rome.

Drafted by:
BEPalmer (Bur.Administration)
24 December 1946

Cleared by:
BEPalmer
RBrown

SPECIAL DISTRIBUTION

DG - 2
CEO - 2
CBA - 1
CBAF - 1
GC - 1
PNL - 3

ed:mnr 241223
tp: mjh 261207
l8c

UNRRA

OUTGOING TELEGRAM

NUMBER:

12772

TO:

London

RECEIVED CABLE SECTION:

19/8/46 - 2:54 p.m.

DISPATCHED:

19/8/46 - 4:57 p.m.

ERO. 310 - pay books
P
Security

To Division of Accounts and Audits

Please inform all Missions, Financial Officers and District Accountants. Paybooks are to be surrendered by employees terminating at post of duty and not returning to Washington and Paybook forwarded immediately to Washington. We refer letter 11 July from S. B. Hartogs re termination Sarah Comfort Cary. Paybook 5541 was cancelled and returned to employee. Washington notified to stop payment. Please recover paybook.

Drafted by:
FLariviere (Payroll Branch)
16 August 1946

Cleared by:
JWFairchild

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