

313 Procedures, Manuals

S-1301-0000-2017

313 Procedures,
Manuals

FORM AD-87
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

CROSS INDEX ~~12~~ November 1946

313 (Procedure)

TO

C. V. Mayne

FROM

R. R. Boyer

SUMMARY

Proposed accounting procedure for surplus property sales.

RECORD FILED

777 (sales)

TYPIST

kw

DATE

15 November 1946

FORM AD-87
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

CROSS INDEX 8 November 1946

313 (Procedure)

TO

R. R. Boyer

FROM

Nathan Taflove

SUMMARY

Accounting procedure for surplus property sales draft 1, 4
November 1946.

RECORD FILED

777 (sales)

TYPIST

kw

DATE

14 November 1946

313 (Procedures)

477

5 November 1946

TO: H. E. Howell

FROM: L. J. Lismer

SUBJECT: Accounting Procedure for Surplus Property Sales

I am attaching for your review and clearance a draft of a procedure on the above subject. It is intended that this procedure be issued for internal accounting use at Headquarters.

I would suggest that its provisions be incorporated in a Financial Control Order which would supplement the instructions with instructions on reporting these transactions to Headquarters and would amend any provisions in Headquarters Administrative Order No. 91 and Field Administrative Order No. 93 that are inconsistent therewith. I would suggest also that such a Financial Control Order be transmitted to ERO with a suggestion that a comparable order be issued to the missions under ERO's jurisdiction.

In connection with the relation of these instructions to Headquarters Administrative Order No. 91 and Field Administrative Order No. 93, I am not quite clear as to the status of those Orders. You will recall that you wished various changes made in the system prescribed in those Orders and that we prepared a draft incorporating those changes which you were to take to London for a consultation there. Will you please inform me as to what method of accounting for general equipment is being used by ERO and what instructions have been issued by ERO to the missions.

FMHollows/rf

X- 777 (Sales)

Handled by hand -
Central Registry

Rm 226

313 (manual)

26 September 1946

MEMORANDUM

TO: Ralph R. Boyer
FROM: Nathan Taflove
SUBJECT: Accounts and Finance Manual

This is in reference to Mr. Thompson's memorandum of September 4 with the attached copy of the Receipts and Disbursements chapter of the Accounts and Finance Manual.

In reviewing the first five pages which relate to this branch, the following comments are made: On page 2 (110.2) entitled, "Other Contributions of Governments," the statement is made that conditional contributions are further defined in detail under Section 111.4. The reference (111.4) has not been completed; however, the procedure to be followed is outlined in Administrative Order #85, which is current as to procedure regarding contributions of non-member governments except: regarding paragraph 2 1 (a) formal acknowledgment of governmental (non-member) contributions is properly the responsibility of the Office of the Diplomatic Advisor rather than the Bureau of Supply.

In scanning the balance of the drafts attached, we note the pencilled corrections and additions made by Henry Koller which are incorporated below:

1. Referring to Section 131.1 (a), entitled "Letters of Credit"--all charges other than commissions must be billed directly to UNRRA and paid separately. These charges cannot be drawn from the Administration's Federal Reserve Banking Account No. 5.
2. Referring to Section 131.1 (c)--an additional comment is needed to the effect that the Disbursing and Banking Branch prepares an office voucher (form FI 125) in duplicate to cover the payment after entry has been made in the letter of credit register.

RBC
RBCrowl/fms
26 September 1946

September 6, 1946

313-(Manual)

To: R. E. Asher, Director
Division of Procedural Coordination

Attention: Joseph Cooper

From: Richard W. Turner, Chief
Insurance and Claims Branch

Subject: Insurance Provisions of Finance Manual

It is our understanding that in connection with a revision of the Finance Manual, now being made, you would like to have the material on marine insurance revised and brought up to date.

We are attaching proposed material for Pages 105 and 106 of the Finance Manual. It is our understanding that we will have an opportunity to clear the provisions relating to insurance before the new manual becomes final.

With respect to baggage and group life insurance, we would recommend simply incorporating the pertinent Administrative Orders, Administrative Orders Nos. 83 and 78. We propose a brief introductory paragraph in each case along the line of the opening paragraphs now in the Finance Manual. With respect to Administrative Order No. 83, the following additions and changes should be made:

- (1) Include policy terms (Pages 117 to the top of Page 121 of the Finance Manual).
- (2) Change rates in policy terms (Page 121) and Section 2.3 of Administrative Order 83 to 2% for ordinary risk and 1% for war risk.
- (3) Revise Section 3.12 of Administrative Order 83 as follows:
"Employees on field payrolls shall prepare two copies of Form FI-96. One copy shall be forwarded to the office on whose payroll the applicant is listed. That office shall use its copy as authorization for payroll deduction. The second copy shall be forwarded directly to the Insurance and Claims Branch, Headquarters, for issuance of the insurance certificate. Headquarters will issue a debit advice to the field or regional office making the deduction."
- (4) Change form number of Statement of Loss in Section 6.21 to FI-118.
- (5) Omit second sentence in Section 6.23.

We are attaching copies of both orders with the forms used in connection with them.

40
33-(Baggage)
433-(Claims)
308-(Claims)
X-
X-
X-

4. PROPERTY LOSS OR DAMAGE.

Camp equipment, trucks, and other physical property of UNRRA throughout the world is subject to loss or damage through theft, fire, windstorm, and related hazards. Such property is widely scattered, with only a small percentage in any one location. Accordingly, the Administration has not purchased any insurance to cover these risks. It will absorb these losses as they occur. It is the policy of the Administration to prosecute claims against persons responsible for loss of or damage to UNRRA property. However, the best protection is, of course, adequate policing of UNRRA supplies.

5. MARINE LOSSES.

Ships and cargo are exposed to a wide variety of hazards during a voyage which give rise to losses and to claims and counter-claims between ship and cargo, and cargo and cargo. The basic policy of self-insurance has been applied in this field with respect to direct loss or damage to UNRRA cargo. This means that all such loss or damage will be borne by the Administration. It is believed that the large volume of shipments has spread the risks as effectively as the purchase of insurance. It may be expected, however, that an occasional loss of an entire cargo will have to be taken. Partial losses to cargo are more obviously minimized by the wide spread of exposure.

The program of self-insurance has been supplemented by the negotiation of an agreement with the United States War Shipping Administration, which is the principal United States shipowner, whereby claims of the ship and governmental cargo against UNRRA cargo will be waived and UNRRA claims against the shipowner and the governmental agencies appearing as cargo owners will be assigned to the War Shipping Administration. This "washing out" of claims will reduce the necessity for defending the prosecuting claims to a minimum.

Now that privately owned ships and privately owned cargo are again predominant in the shipping field, the necessity of prosecuting and defending claims becomes important. In order to provide the necessary documentation

for the successful prosecution of claims, it is necessary to follow closely the procedure with reference to giving notice of claim and obtaining surveys as set forth in Bureau of Supply Field Memorandum No. 30, Supplement No. 1. It is the responsibility of the field offices to follow these procedures in all cases.

With respect to both privately owned ships and War Shipping Administration operated ships, it is important to follow closely the outturn and discrepancy report procedure as set forth in Bureau of Supply Memorandum No. 30.

With respect to claims against the Administration arising out of the Administration's use of privately operated ships as distinguished from War Shipping Administration operated ships, such as claims by ships or other cargo owners for general average contribution or claims for salvage services, the Administration's basic policy of self-insurance has not been followed. Since such claims frequently take many years to settle and since the servicing of such claims presents a substantial administrative problem it was deemed advisable to transfer this risk to the insurance carrier and insurance for this purpose has been purchased, shipments from the Western hemisphere being covered by U. S. underwriters and shipments from the Eastern hemisphere by London underwriters. Upon a general average or salvage claim arising, an average agreement is executed by UMRRA and Underwriters guarantees are furnished by Underwriters so that there may be no delay in the discharge of UMRRA cargoes through the assertion of liens, etc.

No reserve has been established for cargo losses but they are written off as they occur. This would appear to be a sound policy since it is goods that will be lost. With supplies short, no device can be counted on to replace them. A reserve of one million dollars (\$1,000,000.00) has been established to cover premiums for general average in salvage insurance.

6. GROUP LIFE INSURANCE.

The purchase of group life insurance by UMRRA employees as individuals

on a payroll deduction basis was arranged for the convenience of employees. This was thought necessary particularly in order to make available to them a type of life insurance which would include the exposure to war risk, riot, and civil commotion. This insurance has

Cent. Registry

313
K (adm. prop. acc. manual)

MEMORANDUM

4 June 1946

TO: L. J. Lisner
FROM: F. L. Parnell

Reference is made to your memorandum, dated 31 May 1946, and memorandum from W. J. Cole to you, dated 28 May 1946, regarding Administrative Property Accountability Manual.

The facts as indicated in the above memoranda are true that purchase orders were written combining non-expendable and expendable items and information was not furnished to the Property Control Unit with any regularity. However, that was only up to and including the month of December, since this time the purchase procedures as set forth in the Property Accountability Manual have been adhered to. There have been several instances as in the case of emergencies that necessary papers were not processed in time due to the emergency need of such equipment and that sometimes documents are routed in error. However, I wish to report that there is very close cooperation between the Purchase Unit and the Property Control Unit in obtaining the necessary information for property accountability and the conditions as outlined in these memoranda have been corrected.

AK
PVKreh/cc

31 May 1946

To: Mr. F.L. Parnell

From: L.J. Lisner

Subject: Administrative Property Accountability Manual

313 (Property manual)
Xm

I am attaching hereto a report which I have received from Mr. W.J. Cole on how the provisions of the above mentioned manual are being carried out.

You will note that in Paragraphs 3 and 4 he brings to our attention two procedures that should be improved. Will you therefore be kind enough to have these two matters attended to as soon as possible?

In due course we shall have completed our audit of your records to 31 December 1945, and at that time we shall submit a complete report.

Encl.

cc: Mr. B.E. Palmer
Mr. W.J. Cole

313 (Procedure Clearance)
25 May 1946

MEMORANDUM

TO: Lawrence Lissner
Charles V. Mayne
Fred Bellows
W. J. Cole
Linton Smith
Irving Sverdlov
R. E. Ludlow
D. B. Clark
Ralph Boyer
R. E. Asher
Ralph Thompson

FROM: Harry E. Howell
Controller

SUBJECT: Procedure clearance

I have advised Mr. Asher, Director of the Division of Procedural Coordination, that henceforth he will look to Ralph Thompson, Chief of Systems Planning in my office, for final clearance and approval of proposed procedures which originate in the Bureau of Accounts and Finance or which originate elsewhere but affect financial control in any way.

This merely means that, instead of sending proposed releases directly to Mr. Asher they are to be routed through Mr. Thompson, Room 1010, Dupont Circle Building, Extension 375, who will make sure that all interested parties have been consulted and decide when a procedure is properly approved and ready for release.

Mr. Asher will also direct proposed releases by other bureaus to Mr. Thompson who will decide who in the Bureau of Accounts and Finance should be consulted prior to giving final approval of the Controller.

The establishment of this formal liaison channel should in no way affect the present free exchange of ideas and communication during the course of procedural development, but should assure every one concerned of the opportunity to express himself prior to publication.

RBThompson/mcs

X-201-(Procedures)

UNRRA

313 - Manual, Basic Field
OUTGOING CABLEGRAM

NUMBER: 6499
TO: London
RECEIVED CABLE SECTION: 17/5/46 - 11:48 a.m.
DISPATCHED: 17/5/46 - 6:16 p.m.

Reur 5785

Eager receive your comments. Will hold Part III until 22 May.

Drafted by:
REAsher (Administration)
15 May 1946

STANDARD DISTRIBUTION

ed:gt
tp:tld
67c

UNRRA

313- Manual, Basic Field
INCOMING CABLEGRAM
P.

NUMBER: 6336
FROM: London
DATED: 23/5/46
RECEIVED: 23/5/46 - 5:49 a.m.

Your 6499

Our comments on part III administrative services and controls basic field manual now completed and despatched by airmail today. Hope you will be able to hold publication until their receipt.

STANDARD DISTRIBUTION
*CBA

ed:sr 908
tp:fmw 215
71c

UNRRA

313-Manual, Basic Field
INCOMING CABLEGRAM
5

NUMBER: 5785
FROM: London
DATED: 11/5/46
RECEIVED: 11/5/46 - 3:24 p.m.

Following for Palmer.

Your letter to Lewis 29 April subject part III Administrative Services and Controls of the Basic Field Manual.

Regret we cannot forward our comments by 11 May. Matter is receiving close examination and we will do our best to let you have our comments within next 10 days.

STANDARD DISTRIBUTION:

*CBA

editac 715
tp:an 209
71c

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING MESSAGE

NUMBER: 5785
FROM: London
DATED: 11/5/46
RECEIVED: 11/5/46 - 3:24 p.m.

~~① Palmer~~
~~② Gisher~~
Mr. Warr
Progress Report

Following for Palmer.

Your letter to Lewis 29 April subject part III Administrative Services and Controls of the Basic Field Manual.

Regret we cannot forward our comments by 11 May. Matter is receiving close examination and we will do our best to let you have our comments within next 10 days.

Recd. 15 May, 10:00 am

STANDARD DISTRIBUTION:

*CBA

edit:ac 715
tp:an 209
71c

ACTION COPY

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

FORM AD-87
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

OUTGOING

DATE

11 April, 1946.

CROSS INDEX

030 - War Dept.

~~700-UNRRA~~

030 - USFA

313 (asst Procedure)

TO

Vienna

FROM

War Dept. Washington - *84164-war.*

SUMMARY

Instructions re accounting procedure for supplies turned over by USFA to UNRRA for your guidance follow; etc.....

RECORD FILED

Austria - 790
~~Austria Mission - 211.41~~

TYPIST

nhs

DATE

1/5/46

FORM AD-87
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE 15 March 1946

CROSS INDEX

313 (Procedure)

TO D. Bannerman Clark

FROM L. J. Lismer

SUMMARY

I am returning to you herewith papers regarding the discrepancy of
Petty Cash Fund...Etc.

RECORD FILED

307 - (Petty Cash) Discrepancy

TYPIST

gmt

DATE

April 6, 1946

FORM AD-87
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

11 March 1946

CROSS INDEX

313 (Procurement)

TO

Mr. B. B. Greidinger

FROM

Harry E. Hazell

SUMMARY

Concerning procedure for handling letters of credit.

RECORD FILED

303.1

TYPIST

kw

DATE

6 April 1946

313 (Field Manual
12 February 1946
3

TO: E. A. Macklow
FROM: B. B. Greidinger
SUBJECT: Field Manual of Finance - Revisions

1. Current issues of the Field Manual for Finance should be modified as follows. Page references are given for both the Manual for officers reporting to the European Regional Office, and the Manual for officers reporting to other than the ERO.

	<u>ERO</u>	<u>OTHER</u>	
Page	13	13	FI 40 (revised) should be FI40 and 40A
"	29	30	Signature card should be FI-36
"	35	36	FI-19 should be revised in accordance with recommendation now under review by Mr. Bellows
"	59	61	FI-5 (reverse) this nomenclature is confusing because FI-5 (reverse) is a form separate from FI-5
"	75	79	FI-63 (revised) should be FI-90

The following changes affect the sections devoted to insurance:

(a) For the section on Group Life Insurance substitute the text of Administrative Order No. 78. Page 2 of Administrative Order No. 78 has a typographical error, namely in section 3.1, the reference to Form No. G 10630 should read "Form No. 10639. This error should be corrected before inserting in the Manual.

(b) For the section on Baggage Insurance substitute the text of Administrative Order No. 83, to which should be added the Terms of Baggage Insurance Policy as set forth in paragraph (a), starting on page 117 in the Manual for Field Officers other than those reporting to ERO.

JGreenhalgh:FM

FORM AD-87
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

OUTGOING

DATE 6 February, 1946.

CROSS INDEX
313 (Procedure)

TO
London 331

FROM
REAscher (M&B)

SUMMARY

Presiding Your 922 of 25 January and our 10472 and 26 January.
Administrative Order. etc...

RECORD FILED
310 (Commodity)

TYPIST
mhs

DATE
15/3/46

FORM AD-87
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

5 February 1946

CROSS INDEX

313 (Procedures)

TO

Miss Jane Woolfitt, San Francisco, Calif.

FROM

E. Watkins

SUMMARY

Petty cash imprest fund

RECORD FILED

San Francisco Office 307 (Petty cash)

TYPIST

mal

DATE

25 Mar 46

UNRRA

OUTGOING TELEGRAM

NUMBER:

313
1532

TO:

London

RECEIVED CABLE SECTION:

27/2/46 - 11:20 a.m.

DISPATCHED:

27/2/46 - 2:40 p.m.

Relet Grimond to Gill requesting distribution information A.C.
22, Employees Compensation Plan. 1300 copies distributed as
follows:

Missions

Italy	50
Greece	50
Yugoslavia	30
Czechoslovakia	20
Poland	30
Austria	30
Albania	20
Middle East Office	30
Byelorussian	10
Ukraine	10
Ethiopia	10
Dodecanese Island	10
Finland	10

Liaison Missions

France	20
Belgium	10
Holland	5
Luxembourg	5
Norway	5
Denmark	5

✓
X-280.3

- 2 -

D. P. - Germany 550

D. P. - Austria 200

European Regional
Office 150

Approximate Total 1,300

No additional stock on hand.

Drafted by:
JDCooper (H & B)
25 February 1946

Cleared by:
Catlin

STANDARD DISTRIBUTION

ed:gt
tp:mtj
62c

51/5100 - 5:40 P.M.

51/5100 - 11:50 P.M.

7835

CROSS REFERENCE SHEET

OUTGOING

DATE

26 January, 1946.

CROSS INDEX

204.3 (order-Adm. #76

313 (procedure)

TO

London 10472, repeated Shanghai 577; Sydney 1204; India 232; Manila 255

FROM

Lisner (DAA)

SUMMARY

Your 992. Reference Administrative Order No. 76 revision No. 1,
para. 6.22 authority for write-off of commodities is hereby suspended.etc.....

RECORD FILED

310 (Commodity)

TYPIST

mhs

DATE

18/3/46

FORM AD-87
(REVISED)
(7 MAR 45)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

OUTGOING

DATE: 24 January, 1946.

CROSS INDEX:

777 - #219
A.U.P.M., Caserta - 790.1 (prices)
~~313 (procedure)~~
030 - OFIC
774.3

TO: Paris 661, repeated Rome 1225; London 10299

FROM: BEMcKeever (S)

SUMMARY:

Surprop #219
Surprop Paris and Caserta failure to follow instructions and
operating procedure covering pricing and submission of priced transfer
invoices to this Headquarters creating serious difficulties and
cannot be permitted to continue, etc.,,.....

RECORD FILED:

A.U.P.M., Paris - 790.1 (prices)

TYPIST:

mhs

DATE:

1/3/46

UNRRA

OUTGOING TELEGRAM

(4 ref)

313

(manual - prop. acc.)

NUMBER: 1055
TO: Cairo
REPEATED: Sydney 1112; Shanghai 353; Bogota 54;
Montevideo 2; Rio De Janeiro 249; Havana;
Mexico City 87
RECEIVED CABLE SECTION: 10/1/46 - 1:39 p.m.
DISPATCHED: 10/1/46 - 4:00 p.m.

As prescribed by property accountability manual, priced inventory of all non-expendable administrative property your office and each branch office should be taken as of December 31, 1945. Mail two copies to administrative services, Washington.

Drafted by:
JRNolan
9 January 1946

Cleared by:
FLParnell

STANDARD DISTRIBUTION:
FA

ed:sr
tp:an
62c

NOTICE: INFORMATION COPY ONLY.

760

UNRRA

OUTGOING TELEGRAM

313

NUMBER: 9205
TO: London
RECEIVED CABLE SECTION: 5/1/46 - 1:36 p.m.
DISPATCHED: 6/1/46 - 5:25 p.m.

Lisner to Legros

Request you cable following urgently all offices as present unsatisfactory documentation and methods making final settlements creating serious condition. Please confirm issuance instructions. Cabling you separately general subject currency conversions.

1. Field offices shall not request home stations make transfers funds representing all or in part final settlements.
2. Final settlements to be made only by home stations and not in any form by field Office. Specifically, settlements shall not be made to employees in local currency and practice of making such settlements and employees utilizing army exchange facilities for conversion must cease. Please refer paragraphs 1(d) and 2 cable number (insert here reference to cable despatched to each mission quoted your cable 3480 to headquarters).
3. Final settlement to be made by home station only after receipt from field office of certified transcript personal account with complete description and justification items subject to doubt.
4. Travel authorization issued by field office for returning traveler must state cash advances that may be drawn enroute and must be endorsed to show any cash advance given after certification final settlement.

- 2 -

5. Any office making cash advance to returning traveler enroute must endorse amount on original Travel Authorization and account will not be settled with traveler excepting on presentation such original.

Call to your attention case Jane Gordon Greek Mission given fifty thousand drachma - in currency by Greek Mission partial final settlement. She exchanged local currency for dollars US Army Finance Office. This contrary your instructions your cable 3480, Italy. Rome office advanced her additional one hundred fifty dollars but made no record on her Travel Authorization or personal account passbook. Had she not voluntarily notified us we would have made final settlement without deductions such advances which we would not have been advised of until much late on receipt debit advice.

Drafted by:
Bellows (Procedures)
4 January 1946

Cleared by:
LLisner
CVMayne
NTaflve

STANDARD DISTRIBUTION
FA

FORM AD-87
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

28 April 1947

CROSS INDEX

313 (Procedure)

695 (Child feeding)

030 - State Dept.

TO

Mr. H. E. Howell

FROM

G. W. Tellier

SUMMARY

Emergency Food Collection Funds and child feeding project

RECORD FILED

723

050 - (Emergency Food Collection)

TYPIST

DATE

RW

15 May 1947

Central Registry
(Keld direct)

313 (Cash Control Procedure)

Am

26 February 1947

TO: Mr. Ralph Thompson
FROM: Ralph R. Boyer
SUBJECT: Cash Control Procedure

This is in response to your memorandum of 24 February requesting comments on the draft of the procedure proposed for the operation of a cash control system. This proposal is the culmination of a series of meetings held in your office, attended by the Controller, the Acting Chief of the Bureau of Accounts and Finance, the Directors of the Divisions of Accounts, Resources and Operating Reports, and Finance; Mr. Linton Smith and Mr. William Burgess, Chief of the Disbursing and Banking Branch.

At these meetings I took a strong stand that the control objective should be accomplished by a system of registers without setting up separate bank accounts. This position was based largely upon the following opinions:

1. It was urged that administrative difficulties would defeat the control purpose of the plan.
 - a. The setting up of numerous bank accounts risks the injection of some confusion into a simple system which is operating smoothly.
 - b. The bank accounts would be opened with deposits estimated by another Division.
 - c. Still another Division would select the bank accounts on which checks were to be drawn.
- These factors, (b and c) meant that the Division of Finance would be responsible for a resulting bank balance over which it had no control whatever.
- d. Any mistakes in original estimates or in the drawing of checks would be reflected both in the books of the Administration and in the bank statements. The plan as projected frankly recognizes that corrections will be required and makes provision for adjustments for this as well as other reasons.

2. A strong protest was also made that bank balances normally reflect precise figures rather than the rough kind of balances which will result from this system.

These arguments were all discussed thoroughly in the series of meetings referred to above, with the result that at the meeting held on Wednesday morning, 19 February, a decision was made to go ahead with the plan. All of those present, with the exception of myself, were in favor of the plan. In view of this overwhelming opinion, it was obvious that the Administration should get on with it.

The procedure which has been drafted reflects this basic decision as well as the decision to create a special cash control section within the office of the Chief of the Bureau of Accounts and Finance. I would like to suggest that before this proposed location of the control section becomes final that further consideration be given to placing this responsibility in the Disbursing and Banking Branch.

A review of the functions listed under paragraph 7 on page 6 of the proposed procedure suggests that they are functions frequently carried on in such a unit. It is clear that the proposed cash control section would simply duplicate in its registers the organization of the cash book and registers of the Disbursing and Banking Branch. It is also noted that in seeking personnel to man a new section, thinking has focused about Mr. Burgess, the Chief of the Disbursing and Banking Branch, who is needed to give general supervision to the affairs of the Branch but who is also interested in the control aspect of the problem.

I recognize that Supplement 4 of Administrative Order 92, in defining the functions of the Division of Finance, excludes this control concept, placing it in other Divisions. Even reference to the convertible fund control maintained by the Disbursing and Banking Branch was deliberately omitted from the functions of the Division when this order was written by the Administration.

In my judgment, it is essential that the cash fund control section be placed in the Disbursing and Banking Branch in order to give it authority which begins to approach the responsibility which it is being asked to bear by this plan. Where supervision of the Disbursing and Banking Branch is located is of less significance. The Disbursing and Banking Branch could be left in the Division of Finance, or it could be made directly responsible to the Chief of Finance and Accounts.

It is also desired to offer several recommendations supplementing the proposed classification of bank accounts:

1. That the present Federal Reserve #1 Account be retained to receive all funds for which specific bank accounts cannot be readily determined, and to hold any residuary funds not assigned to one of the given classifications.

26 Feb. 1947

2. That Federal Reserve #5 Account be continued for use in disbursing funds under letter of credit commitments. Hereafter, deposits to this Account will be from the appropriate special account.
3. That the new bank accounts corresponding to the new classifications be opened in the Riggs National Bank, Dupont Circle Branch.
4. That they be given numbers beginning with, say, 21 in order to distinguish them from accounts bearing the lower numbers heretofore used.
5. That the existing Riggs Account #1 for payroll and Account #2 for miscellaneous disbursements be maintained as one-signature imprest accounts. They might be covered by actual allotments of \$400,000 each.
6. That all checks other than letter of credit, Provident Fund, employers liability, bond account, etc., be released through these two accounts and that they be reimbursed as required from the newly classified accounts. This would allow the new accounts to be opened as two-signature accounts but avoid the necessity of drawing numerous checks on these accounts.
7. That special procurement accounts, such as the Special Italian Wheat Procurement and the Greek Procurement Accounts, be retained in the American Security and Trust Company. If the Employer's Liability Bank Account were transferred to the Riggs, the intended segregation of these special procurement accounts would be complete.

It is also desired to note that the proposed procedure sets 1 March as the date after which withdrawals should be made against the new accounts. The proposed use of Riggs Accounts #1 and #2 would probably give several days' leeway before refunding of these imprest accounts is required. Nevertheless, it takes time to obtain properly prepared checks for any new account. Past experience has indicated ten days. Also, new bank accounts require the preparation of letters covering full instructions to the banks for signature by the Director General. Before these letters can be written it will be necessary to decide what accounts will require one signature and what accounts will require two signatures, etc. There is also the problem of organizing the new cash books and registers and training of staff.

RRBoyer:ecm
26 Feb. 1947

cc. Howell
Mayne
Burgess

313 (manual)

fn

31 January 1947

TO: Ralph R. Boyer
FROM: Joseph D. Cooper
SUBJECT: Finance and Accounts Manual

Attached is the outline of the material which we developed jointly in your office as part of the chapter on Revenues, Resources, and Disbursements. I am sending along at this time only those subchapter breakdowns in which Mr. Taflove was interested together with some notes on the treatment I think we should look for in the development of this material.

It seemed clear to me after our two conferences that we had agreed generally that this manual is not organized along lines of formal divisions of responsibilities. Accordingly, there are materials in this chapter which would not necessarily relate to the direct responsibilities of the Division of Finance. There are also materials for which the Division of Finance would be directly responsible which would be found in other chapters of the manual. We can deal with these separately.

With respect to the contributions and revenues portion of the attached outline, our objective is to define and describe the various types of income which UNRRA has, with notes on their conditions, limitations, use, etc. We should also put down on paper how we enter these revenues on the books. In some cases some of the items will be outside of your functional responsibility. I assume this is so when we consider the subject of contribution in kind, as an example. Presumably, we must set down how we convert the value of contributions. Perhaps there is no policy, and perhaps we have never done so.

Similarly, with respect to foreign exchange the particular information which we ought to put on paper would include definition of the various types of currency and their conditions of use, etc. There will also be some basic rules for the governance of UNRRA's operation and staff.

I am sending you together with this memorandum, a copy of a monograph on "The Coordination of Policy and Procedure". Appendix E of the monograph, page 83, deals with the subject of numbering and headings. It describes the system which we use and may be of value to Mr. Taflove. As our copies of this monograph are limited, I would appreciate the return of this copy when Mr. Taflove is finished with it.

Attachment 2

JDCooper:cc
Copy to Ralph Thompson

X reference

313 (manuals)

8 JAN 1947

Mr. Leo J. Richards
Controller
World Health Organization
63rd Floor, Empire State Bldg.
New York, New York

Dear Mr. Richards:

Sorry I missed you before you left yesterday. I am enclosing the following material which should be of assistance in setting up your procedures.

Administrative Property Accountability Manual which includes form for requisitioning equipment, supplies and service, inventory record, receipt for property issued, property record card, job order, equipment control and property survey report. While these are not strictly accounting documents, I think you will find it wise in the early days of WHO to prescribe all of the control procedures and forms used by the service divisions in order to assure the eventual arrival of proper documents in the accounts section.

I am also enclosing a copy of the statement on policy and organization which includes statement of the principles of this accounting plan and definition of terms.

As for financial reports from the field, I am enclosing our financial control orders Numbers 1 and 2 which are of rather recent issue and report the best we have been able to develop after several years of trial and error. It may be that you will want cable reports of expenditures for funding purposes so I am attaching a copy of the proposed field procedure for reporting expenditures by cable.

As for travel, you already have the charts on handling authorization and vouchers. I am attaching copy of a proposed plan on travel advances which we were never able to put into effect in UNRRA as we were too far committed on the use of debit and credit advices. However, I see no reason why you couldn't adopt this plan in WHO. As you probably already know, the business of handling travel money in the field is one of the worse accounting headaches you will encounter.

As for handling receipts and disbursements, we now have a manual in process which I will send you as soon as it is cleared, which should be within the next ten days.

040-World Health Organization

Mr. Richards

- 2 -

As I advised you, Mr. Marsh has already given Dr. Chism a set of our basic manuals. While there is no accounting section in the basic manual, you may find them helpful in developing other policies and forms.

I trust you obtained all the information you needed on payrolls. Did you make up a list of the forms you would need so that we could put in a requisition for supply?

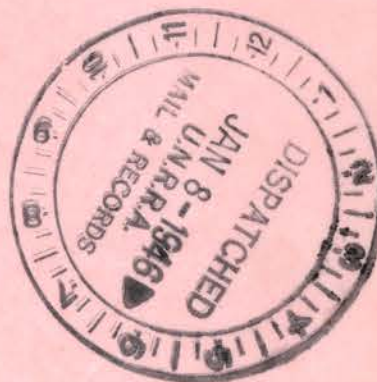
Please do not hesitate to call on me any time I can be of assistance.

Sincerely,

Ralph B. Thompson
Chief, Systems Planning
Controller's Office

Enclosures

RBThompson/mcs
8 Jan. 1947



11 December 1945

313 (Finance Manual)

Transmittal Memorandum for Revisions

in Finance Manual for Offices Not Reporting to ERO

1. The changes indicated below apply only to the Manual for Offices not reporting to ERO.
2. The following pages are to be destroyed, and replaced by the attached pages with like numbers which bear the date 1 November 1945. They are as follows:

III -- IV	35 - 36	64 - 65
V -- VI	37 - 38	67 - 68
5 -- 6	45 - 46	97 - 98
23 -- 24	54 - 55	121 - 122
29 -- 30	58 - 59	129 -- 130
31 -- 32	62 - 63	131 - 132

3. Pages 125 - 126 are to be destroyed and replaced by Form FI - 96, attached.
4. Administrative Order #22, Second Revision, attached, is to be inserted after page 132. Pages 133, 134, 135 and 136 are to be removed and destroyed. Page 137, 138, etc., will follow after Administrative Order #22, second revision.

(SIGNED) ^{RB} RALPH R. BOYER
ACTING DIRECTOR OF FINANCE

5 December 1945

313- (Accounting manual)

MEMORANDUM

To: Mr. L. J. Lisner
From: Mr. Malcolm Catlin
Subject: Accounting Manual

We have sent to Mr. Bellows for clearance on behalf of your Division a copy of a Headquarters personnel manual and a field personnel manual. This week we will also send for clearance by your Division a copy of an administrative services manual, one chapter of which will be a codification of all material pertaining to travel. These manuals are designed as parts of a Headquarters series of manuals and a corresponding series of field manuals. These manuals are being set up under Administrative Order No. 84 which calls for a uniform system of issuing policy and procedural instructions.

I understand that you now have under preparation an accounting manual. I am particularly pleased to know of this because such a project will help us round out the two series of manuals. It would be helpful if we could coordinate with your Division in the early stages of preparation so that the final copy might be prepared to correspond with the organization, numbering and necessary cross referencing of the other parts of the Headquarters and field manuals. Mr. Asher, Chief of our Procedural Control Branch, or Mr. Cooper, his assistant, would be glad to render any assistance possible.

JDCooper:gt

JDC
RA

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

FORM AD-87
(REVISED)
(7 MAR 45)

CROSS REFERENCE SHEET

DATE: 29 November 1945 Incoming Telegram

CROSS INDEX: 313

TO: Repeated London - 1921

FROM: Athens to Washington 1751

SUMMARY: Imperative new commodity accounting procedure that at least
2 sets of bills of lading each shipment be received Greece
Mission....Etc

RECORD FILED: Greece - 852.1

TYPIST: A.P.

DATE: 2/1/46

451932

313 (Procedure)

27 NOV 1945

Mr. A. T. Brennan
Chairman, Audit Subcommittee
for UNRRA
907 - 15th Street, N. W.
Washington 5, D. C.

Dear Mr. Brennan:

I have received your letter of 23 November enclosing a memorandum containing material for a Directive to be issued to the appropriate officers of the Administration on certain of the problems now confronting the Administration in relation to accounting operations and procedures. I am very grateful to you for this material and steps are at once being taken to prepare it for distribution to the officers of the Administration.

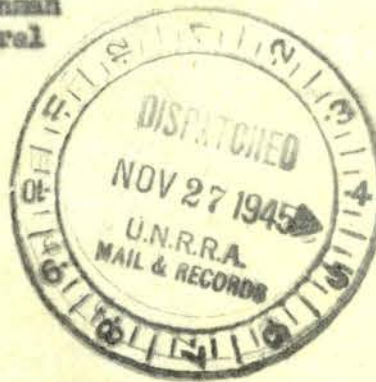
I shall be glad if you will convey to your colleagues on the Audit Subcommittee my thanks for the time and thought that has been spent in preparing this material.

I note that you anticipate considering the further subject of Letters of Credit at your next meeting and I shall be grateful to receive your observations on this subject.

Sincerely yours,

Herbert H. Lehman
Director General

82P
DG:HECaustin/hh
26 Nov 1945



X 140 (Procedure Accounting)

UNRRA

INCOMING TELEGRAM

(+ ref.)

313 (Manual-Adm.,
Prop. Acc. t. Ad. An.)

NUMBER: 1736
FROM: Athens
DATED: 27/11/45
RECEIVED: 28/11/45 - 3:00 a.m.

Admanage.

Attention Administrative Services.

Please forward earliest 12 additional copies (Administrative Property
Accountability Annual)

DISTRIBUTION:

DG - 2
SDEG - 1
DDG(Hendrickson) - 1
*DDG(Gill) - 1
OCM - 2
AS - 2
FILES - 2

(FREE BOOKS)

41
Dist. 5:15 a.m.
an - 12:25 p.m.

Green mission -
313 (Manual-Adm., Prop. Acc. t.
Ad. An.)

NOTICE: INFORMATION COPY ONLY. ACTION TO BE TAKEN ON ACTION COPY IN HANDS OF PERSON INDICATED BY (*) ASTERISK.

C. Jackson
D.G. has seen +
passes to you for
action.
HGE.
24/11

UNITED NATIONS
RELIEF AND REHABILITATION ADMINISTRATION

1344 CONNECTICUT AVENUE
WASHINGTON 25, D. C.

313-procedures

November 23, 1945.

DG-
H. H. Lehman, Esq.,
Director General
United Nations Relief and
Rehabilitation Administration.

Dear Governor Lehman,

On the 9th instant you kindly afforded the Audit Subcommittee an opportunity for discussing with you some of the problems which confront the Administration in regard to accounting operations and procedures. We were happy to find that our views coincided.

Following upon that discussion we had the advantage of a further discussion of the same subject with Commander Jackson and were happy to find unanimity of opinion again.

Accordingly and in fulfilment of our undertaking I attach a memorandum which we consider should constitute the material for a Directive from yourself to the appropriate officers in the Administration.

On the other subject which you referred to us, viz. Letters of Credit, we are hopeful of giving you our observations after our next meeting which is set for 5 December.

With Compliments,

Yours sincerely,

A.T. Brennan

A.T. Brennan
Chairman
Audit Subcommittee.

DIRECTOR GENERAL

NOV 23 1945

U. N. R. R. A.

25800 ✓

X 251 - (Financial)

2800

UNITED STATES
POSTAL SERVICE
DIRECTOR GENERAL



1945

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UNITED NATIONS
RELIEF AND REHABILITATION ADMINISTRATION

1344 CONNECTICUT AVENUE
WASHINGTON 25, D. C.

MEMORANDUM ON CERTAIN OPERATIONS AND PROCEDURES
RELATING TO FINANCIAL AGREEMENTS,
NEGOTIATIONS AND COMMITMENTS AND AS AFFECTING THE
DIVISION OF ACCOUNTS AND AUDITS.

As a further step in the program for improving the accounting and auditing methods and procedures of the United Nations Relief and Rehabilitation Administration, and with the further view of eliminating the deficiencies pointed out in a report of the Auditors, Deloitte, Plender, Griffiths & Co., submitted under date of 10 July, 1945, the Audit Sub-Committee of the Committee on Financial Control recommends that the Director General take the actions outlined below. These recommendations were discussed informally at a meeting of the Sub-Committee on 9 November, 1945 and approved in principle by the Director General at that meeting.

1. Review of Existing Agreements

All officers of the Administration at Headquarters and in the field should be instructed to prepare within one week a list containing full and adequate descriptions of existing agreements made in the name of the Administration for the supply of commodities and for the acquisition of surplus military stores and such other agreements which have obligated or may result in the obligation of funds under the control of the Administration. This list of existing agreements should be submitted immediately through the Deputy Director General for Finance and Administration to the Director of the Division of Accounts and Audits. The Director of the Division of Accounts and Audits should be instructed to review the several lists of existing

emergency and in such cases the covering approval of the Deputy Director General for Finance and Administration, or his designate, must be obtained at the earliest practicable date.

4. Review of Existing Commitments.

Authority should be given to the Director of Accounts and Audits to request from any officer of the Administration detailed information as regards all commitments against the Administration on which he considers he is not sufficiently informed and directions should be given that such requests must be complied with at the earliest possible date.

5. General Responsibility of the Departments of the Administration for accurate and correct financial reporting and accounts.

The Sub-Committee feel that the officers of the many departments of the Administration are not fully conscious of the responsibilities devolving upon the Director of Accounts and Audits and of their concomitant duties and responsibilities to him; unless they carry out their part to the full, he is unable to carry out his to the satisfaction of the Auditors and the Member Governments. It is the duty of all the officers of the Administration to keep the Director of Accounts and Audits fully posted through the Deputy Director General, Finance & Administration, on all matters which affect his books of account and record. Failure on their part to do so can result in an incomplete or misleading statement of the/ accounts of the Administration being submitted to the Administration's Auditors who, in duty bound, will report adversely on such a situation to the discredit and the embarrassment of the Administration and incidentally do an injustice to those members of the staff of the Administration

agreements immediately upon their receipt and he should be authorized to request copies of any agreements which are not contained in his files. Such copies of agreements not on file should be submitted forthwith on the request of the Director of the Division of Accounts and Audits.

2. Information on Current Negotiations

All officers of the Administration at Headquarters and in the field should be instructed to make immediate provision for informing the Deputy Director General for Finance and Administration or his designate at the earliest possible stage of any negotiations in connection with proposed agreements which may result in the obligation of funds under control of the Administration. The Deputy Director General for Finance and Administration should be required to make plans and to provide technical personnel in advance for participation in negotiations or for other purposes, which, in his estimation, will require him to provide for the implementation of fiscal programs.

3. Approval of Future Agreements.

The Deputy Director General for Finance and Administration, or his designate, should be given authority immediately to review, and approve from the fiscal standpoint, agreements proposed to be made in the name of the Administration for the supply of commodities and for the acquisition of surplus military stores and other agreements which will result in the obligation of funds under the control of the Administration. It should be directed that in future no agreement may be finalized by any officer or organizational unit of the Administration prior to such review and approval save in cases of exceptional

who have conscientiously and meticulously carried out what they, by their training and experience, know to be their duty to the Administration. The Sub-Committee is sympathetic to the problems which confront the Administration in general and the Director of Accounts and Audits in particular. He cannot produce an accurate financial statement of the state of the Administration unless he has the wholehearted support and co-operation of all the individuals and component parts of the Administration.

A handwritten signature in dark ink, appearing to read "A. B. Jones", with a long horizontal stroke extending from the bottom of the signature.

Washington,

November 20, 1945.

UNRRA

OUTGOING TELEGRAM

313
(Classification
Manual)

NUMBER: 7209
TO: London
RECEIVE CABLE SECTION: 21/11/45 - 1:20 p.m.
DISPATCHED: 21/11/45 - 2:55 p.m.

Following for Division of Organization and Management.
Provisional draft of Classification Manual has been
reviewed by Headquarters Classification Section and is
approved as proposed.

Drafted by:
Buell B. Randolph
(Mgt & Budget)
19 November 1945

DISTRIBUTION:

DG - 2
SDDG - 1
DDG (Hendrickson) - 1
DDG (Gill) - 1
OCM - 2
MB - 2
FILES - 2

(FREE BOOKS)

Central Registry

313 (Procedure)

R. G. A. Jackson, Senior Deputy Director General

Herbert E. Lehman, Director General

19 November 1945

At a recent meeting of the Audit sub-section which I attended, it was agreed that it was essential that the Deputy Director of Finance and Administration and the Director of Accounts should have knowledge of all substantial financial commitments entered into by the Administration so that the necessary steps could be taken to record and control expenditures and to set up the necessary accounting procedures. It was therefore agreed that all such ^{substantial} ~~substantial~~ expenditures involving the expenditure of substantial funds be reported promptly to the Bureau of Finance and Administration and the Director of Accounts. In order to show that such agreements have been noted and the necessary steps have been taken to implement them, the agreements were to be initialed by the Bureau of Finance and Administration and the Director of Accounts. I am afraid that in some cases ~~all~~ agreements involving the expenditure of funds may not have been brought to the attention of these two bureaus until sometime after consummation.

It was understood that a memorandum or executive order implementing this understanding was to be sent by the Director General to all divisions and bureaus. I understood that Mr. Brennan, Colonel Palmer and Mr. Lisner were to draft such a memorandum or order. None has, however, been brought to my attention. Will you please follow up the matter so that we may take the necessary steps to assure that all agreements involving the expenditure of substantial funds are brought to the attention of the Deputy Director of Finance and Administration and the Director of Accounts.

HHL:lehman/msw

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

FORM AD-87
(REVISED)
(7 MAR 45)

CROSS REFERENCE SHEET

DATE: 16 November 1945

CROSS INDEX: 313 (Procedure Petty Cash)

TO: Deloitte, Plender, Griffiths and Co.

FROM: Harry W. Knight

SUMMARY: Petty cash account-31 October 1945

RECORD FILED: 307 (Petty Cash)

TYPIST: mal

DATE: 23 Jan 46

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

FORM AD-67
(REVISED)
(7 MAR 45)

CROSS REFERENCE SHEET

DATE: 14 Nov 45
CROSS INDEX: 313 (Petty Cash Procedure)

TO: Col. B.B. Greidinger
FROM: F. S. Clark

SUMMARY: This is a reminder that you wish to review the petty cash procedure with Mr. Burgess and Mr. Kirkley on Thurs. 15 Nov.

RECORD FILED: 307 (Petty Cash)

TYPIST: hvs
DATE: 12/6/45

313 (Manual)

26 October 1945

TO: Cerrington Gill
FROM: L. J. Lismer *llh*
SUBJECT: Finance Manual

The Finance Manual for all missions other than ERO and which has recently been revised by Mr. Tenner has now been satisfactorily agreed with by the Accounts Division.

It can therefore be issued to the missions so far as this office is concerned.

LJLismer/mf

cc: Catlin
Knight
Cooper

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

FORM AD-87
(REVISED)
(7 MAR 45)

CROSS REFERENCE SHEET

DATE: 23 October 1945.

CROSS INDEX: 302

303
313

TO: Governor Herbert H. Lehman

FROM: Corrington Gill

SUMMARY: Status of Letters of Credit and Bank Accounts
Controlled by Headquarters Office.

RECORD FILED: 303.1

TYPIST: MMP

DATE: 1 Nov. 1945.

451932

Central Registry

313 (manual)

15 October 1945

To: Harry Knight
From: L. J. Lismer
Subject: Finance Manual

Mr. Mayne and I have read most of the Finance Manual, both for ERO and offices outside ERO. While it states definitely in the preface to the Manual that there is no intention to prescribe accounting methods or procedures, it seems to us that a considerable portion of the Manual is taken up with Accounting procedure some of which we feel is not applicable or does not apply in our most recent method.

It is perhaps true that this Manual would quite well apply where a field office is concerned and where Finance and Accounts are handled by one individual. However, as will be the case in China where both offices are separate down to regional level, I do feel that there is no clear cut line as to where one function ceases and the other begins. Therefore, before approving the Manual I think it would be to the benefit of all concerned if we have a little talk on the matter.

LJL

LJLismer/mf

cc: Cooper

UNRRA

INCOMING TELEGRAM

NUMBER: 4972
FROM: London
DATED: 11/10/45
RECEIVED: 15/10/45 - 2.40 p.m.

Gill from P. A. L. Howbell.

1. Conference LeGros, Bellows, Palmer, clarified agreeably commodity accounting for conference Rome purposes and agreement on surplus property accounting procedure basis prior correspondence and your cable 5553. LeGros reporting internal audit and other progress by letter and cable. prior to November 2 meeting. LeGros does not want Yourstown (sic) ERO.

2. Personnel recommend immediate appointment Roy Jackobson in staff capacity temporarily on Washington Budget line for handling American Personnel under ERO and as first assignment the five returnees case. Also desire two persons addition for staff assignment with American personnel at Frankfurt and Salzbrig. Send soonest China recruitment ERO allocation left in Washington by Palmer. For Cozad, inform Kremer when China personnel specifications sent and forward another set next traveller. Personnel Manual progress satisfactory and will be ready for Rome. Clothing meeting later.

3. Jack Lloyd returning Washington direct as mission appears completed and no need at Rome meeting.

DISTRIBUTION

DG - 2
SDDG - 2
*FA - 2
FILES - 2

(NO BOOKS)

22

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

FORM AD-87
(REVISED)
(7 MAR 45)

CROSS REFERENCE SHEET

DATE: 15 October 1945

Incoming Telegram

CROSS INDEX: 400- LLOYD, Jack
400- Jacobson, Roy
313 (Surplus property)

TO:

FROM: London 4972

SUMMARY: Gill from P.A.L. Howbell
Conference LeGros, Bellows, Palmer, clarified agreeably commodity
accounting for conference Rome purposes and agreement on surplus
property accounting procedure basis prior correspondence and your
cable 5553. ...Etc.

RECORD FILED: 310 (commodity)

TYPIST: A.P.

DATE: 11/20/45

451932

Central Registry

313(manual)

9 October 1945

MEMORANDUM

TO: Joseph D. Cooper
FROM: Porter Nelson WPN
SUBJECT: Revisions in Finance Manual

Regarding the comments made by Mr. Bellows in Cable 4611 from London, Items D and E, I wish to give you the following information:

Item D - The paragraph on page 15 should be revised to read as follows:

" With the exception of local currency advances from the proceeds of sale of commodities (see page 16, Section 6) the field finance officer will have little to do with contributions from member governments. Similarly, finance officers are not concerned with commodities or services contributed. If, however, UNRRA is to pay for the shipment of the commodities to the point of distribution, the finance officer may be called upon to help in determining the best way of financing such transportation".

Item E - I have reviewed this item with Mr. Lismer and he says that it is satisfactory as written. He did not understand Mr. Bellows' objection.

It is my understanding that you will incorporate these changes in the Manual together with the changes to be made in the preface.

WPNelson:sh

cc: Knight
Lismer

File

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

FORM AD-87
(REVISED)
(7 MAR 45)

CROSS REFERENCE SHEET

DATE: 24 September 1945

Outgoing Telegram

CROSS INDEX: 313 (Procedure)

TO: London 4870

FROM: F.M. Bellows (accounts)

SUMMARY: Airmailing administrative order commodity accounting. Condensation provisions applicable ERO follows:
Accounts Division to receive from Supply signed copies such documentation for commodities procured by ERO as required to support commodity accounts to be maintained by Accounts Division....Etc.

RECORD FILED: 310- (Commodity)

TYPIST: A.P.

DATE: 11/19/45

UNRRA

313
INCOMING TELEGRAM

(manual)

NUMBER: 4611
FROM: London
DATED: 6/10/45
RECEIVED: 6/10/45 - 7:15 a.m.

For Lister, for Knight, from Bellows.

1. Regarding Finance Manual for ERO Offices:

- (A) Feel covering statement essential that local equivalents may be used for all specified forms; as I explained Tenner, satisfactory local equivalents are in use. There should be no obligation use specific forms
- (B) Man provisions represent obviously desirable principles and as such are idealistic but recognition of impossibility absolute observance in practice under local conditions should be stated.
- (C) Doubt strict compliance possible last sentence section 6 page 4 owing limited personnel many places.
- (D) Informed Tenner first paragraph page 15 one of Finance Officer's important functions transactions involving governmental local currency contributions which is omitted.
- (E) Section 6 page 42. Informed Tenner balance sheet items only, not expenses, are transferred by debit advice.

UNRRA

1211
COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING MESSAGE

313 (Manuel)
Lisner
Knight

NUMBER: 4611
FROM: London
DATED: 6/10/45
RECEIVED: 6/10/45 - 7:15 a.m.

For Lisner, for Knight, from Bellows.

1. Regarding Finance Manual for ERO Offices:

- PREFACE
- (A) Feel covering statement essential that local equivalents may be used for all specified forms; as I explained Tenner, satisfactory local equivalents are in use. There should be no obligation use specific forms
 - 11 (B) Many provisions represent obviously desirable principles and as such are idealistic but recognition of impossibility absolute observance in practice under local conditions should be stated.
 - 11 (C) Doubt strict compliance possible last sentence section 6 page 4 owing limited personnel many places.
 - 11 (D) Informed Tenner first paragraph page 15 one of Finance Officer's important functions transactions involving governmental local currency contributions which is omitted.
 - 11 (E) Section 6 page 42. Informed Tenner balance sheet items only, not expenses, are transferred by debit advice.
- Knight
re-write

ACTION COPY

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

PRE FACE

- 2 -

✓ (F) New pay book procedure being adopted. I will bring details. Reference should be made in manual that supplement to be issued as this is important.

2. Some comments apply where applicable to manual for other than ERO Offices.

DISTRIBUTION

DG - 2
SDDG - 2
OGM - 2
*FA - 2
FI - 1
FILES - 2

(FREE BOOKS)

41

DEST. 10:55 a.m.
brt 11:25 a.m.

ADVANCE ACTION COPY: Information copies in process of distribution.

313 (manuals)

SPECIAL DELIVERY

2 October 1945

Mr. Irving Tenner
Room 1125
Barlum Hotel
Detroit, Michigan

Dear Irv:

In accordance with our phone conversation, I have sent by air mail a set of the Finance Manuals and will appreciate your checking the Far Eastern Manual page by page indicating how it differs from the one to be released by ERO. Also it would be very helpful to have a memorandum outlining the principal differences in the manual to be used by all offices other than those under the supervision of ERO.

We are also sending two complete sets of the manuals in binders to you in Chicago for your reference.

I am very glad that you are keeping in touch with me in connection with your schedule and shall advise you if there are further projects to be undertaken here.

With best wishes.

Sincerely yours,

Harry W. Knight

HWKnight:hg



400- (Tanner, Irving)

G-49

307 (Free Funds)

:
: No. FF-S-38 :
:

TO: Roy F. Hendrickson
FROM: David Weintraub
SUBJECT: Revision of Allotments of Convertible Credits (Free Funds)
for Overdrafts on Account of Bank Charges

It is recommended that the following adjustments be made to the allotments authorized from Convertible Credits to provide for overdrafts against previous allotments as shown below, due to bank charges as reported by our Finance Division:

Allotment Advice No.	FF-S-Code Number	Country & Commodity	Allotment Value	Increase
		<u>BRAZIL:</u>		
5-250	07	Beans	\$1,200,000	\$1,500.00
5-206	06 and 6	Cottonseed Meal	355,000	443.75
"	011	Coffee	2,000,000	2,500.00
"	08	Cottonseed Oil	3,000,000	3,750.00
"	010	Fish	720,000	900.00
"	09	Soap	200,000	250.00
"	05	Textiles	1,750,000	2,187.50
		<u>CHILE:</u>		
5-281	018, 7, 7-a	Nitrates	1,450,000	1,812.50

--oOo--

Concurred:

Recommended:

728
Corrington Gill

David Weintraub

A. GOURVITCH:CTH - 26 September 1945

Concurred and Approved:

ROUTING: Swenson ✓
Weintraub ✓
Knight *HK*
Smith - *SW*
Gill
Hendrickson

App. 2 Oct 45
Roy F. Hendrickson

CROSS REFERENCE SHEET

DATE 24 September 1946

CROSS INDEX
313 (Procedures)

TO Mr. Malcolm B. Catlin-
Mr. Lawrence J. Lismer

FROM Mr. Corrington Gill

SUMMARY
Sole responsibility of the Director of Accounts and Audit for Accounting
Procedures and Reports... Etc

RECORD FILED
140 - (Account s & Audit Divison)

TYPIST A.P.

DATE 4/8/46

21 September 1945

To: Mr. Lawrence J. Lisner
From: Corrington Gill

I promised the Audit Subcommittee that I would
send them our procedure for writing off losses.

313 Property Manual

20 September 1945

MEMORANDUM

To: Deloitte, Plender, Griffiths and Company
From: Corrington Gill
Subject: Property Manual

You will be interested in knowing that the Property Accountability Procedures Manual has now been completed and is in the process of being printed. It will be distributed with appropriate instructions to all of our offices and field missions.

Mr. Delmas Nucker has been appointed Director of Administrative Services for the China Office and will leave for his new post shortly. He will take with him a copy of the manual and will be responsible for its installation and control in this rapidly expanding theatre of operations.

Mr. Vaughan 1025
Mr. Gill 1211
Mr. Nucker 1025 1007
Central Registry

DBV:ip
20 September 1945

Helen Jeter
Room 305

313-Field Manual of
Finance 20 September 1945

Harry W. Knight

Field Manual of Finance

Attached are two copies of the "Field Manual of Finance" to be used by all field offices reporting to the European Regional Office.

I will appreciate your delivering one copy to Colonel Katzin and the second copy to Mr. Morhange, Director of Finance. When Mr. Palmer and I left London several weeks ago, Colonel Katzin said that he should like to send this manual out to all field offices after certain modifications were made by the European Regional Office. Please advise him that we are forwarding sixty copies of this manual bound in a loose leaf binder which will enable London to make the necessary amendments without completely reprinting the entire manual.

HWKnight/HL
Enclosure 2

Form
(Revised)
(7 Mar 45)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

DATE: 20 September 1945 Outgoing telegram
CROSS INDEX: 313

TO: London 4751 dated 20 September 1945

FROM: Palmer, F&A

SUMMARY: New Commodity Accounting procedure to be in your hands within one week affording opportunity mission accountants to study and question Bellows and La Grou at 20 October meeting.

RECORD FILED: Italian Mission 290

TYPIST: mar

DATE: 10/12/45

UNRRA

313 (procedure)
INCOMING TELEGRAM

NUMBER: 3478
FROM: London
DATED: 5 September 1945
RECEIVED: 5 September 1945 - 9:00 a.m.
Clear

Reference letter 9 August. Future suggested procedure agree first paragraph but not second. Continue payroll breakdown.

DISTRIBUTION

DG - 2
SDDG - 1
OCM - 2
*FA - 2
FILES - 2

(FREE BOOKS)

40

Dist. 10:30 a.m.
fmw - 11:20 a.m.

31 August 1945

To: Mr. G. E. Lukas
From: Corrington Gill
Subject: Procedure for Auditing Personnel

When can we have the procedure for auditing
personnel, which we discussed a week or ten days
ago?

UNRRA

313
OUTGOING TELEGRAM
(manual)

NUMBER: 3748
TO: London
DATED: 25 August 1945
DISPATCHED: 25 August 1945 - 9:50 a.m.
Clear

Advise Knight Tenner completed Finance Manual conforming Bellows accounting procedure no. 4. Will go to press September 1, unless advised to contrary.

Drafted by:
RRBoyer(Finance)
25 August 1945

DISTRIBUTION:

IG - 2
SDDG - 1
OCM - 2
FA - 2
FILES - 2

(FREE BOOKS)

39

an - 4:55 p.m. 28 August 1945

J. C. Goodwin

19 July 1945

Harry W. Knight

There is attached hereto a procedure to be followed in administering cash funds. Will you please put this into effect.

It is understood that you are arranging the purchase of a proper cash box for use in the cashier's office and also that the shortage amounting to \$1.70 reported by Deloitte, Plender, Griffiths & Company under date of 17 July 1945 will be made up by the cashier of the funds in question.

ATTACHMENT

RRBoyer/HL

18 August 1945

TO: Deloitte, Plender, Griffiths & Co.
FROM: Corrington Gill
SUBJECT: Payroll Procedures

This is in reference to your memorandum of 5 August 1945 on the above subject.

Outstanding Payroll Checks

On the next printing order for salary checks a date limitation for cashing checks will be indicated on the checks. However, we plan to indicate a sixty day date limitation rather than thirty days as recommended in your memorandum. Experience with outstanding salary checks, particularly home allotment checks for overseas personnel shows that with a thirty day limitation we may create a further problem of checks being returned for cancellation and reissue of a new check because of the thirty day limitation.

The Riggs Bank has notified us that the bank will not accept liability for checks cleared by the bank beyond the date limitation.

Paydays at Headquarters

The distribution of salary checks on the 16th and 1st day of each month was initiated at Headquarters in March 1945. As of 31 July 1945 there is due the Administration \$118.25 as the result of salary overpayments since March. Of the \$118.25 the sum of \$86.58 was overpaid because a terminated employee was reported on the attendance record as being on sick leave.

Attached is a listing of employees who are indebted to the Administration for salary and provident fund overpayments as of 31 July 1945. This statement reflects \$968.05 due the Administration of which (1) \$715.82 overpaid in 1944 - \$570.82 in home allotments of overseas personnel and \$144.28 to Headquarters personnel; (2) \$215.95 overpaid in 1945 - \$134.70 in home allotments of overseas personnel and \$118.25 to Headquarters personnel. Of the total indebtedness of \$968.05 the amount of \$370.23 overpaid in home allotments for overseas personnel is recoverable from funds available to the Administration. Overpayments of home allotments, of course, cannot be controlled by establishing a delayed payment system.

451 Payroll

14 August 1945

We agree that a delay in the distribution of salary checks until 5 or 7 days after the pay period will decrease Headquarters salary overpayments. However, to change the present system will create hardship and impair morale of Headquarters personnel. The present system for paying on the 1st and 16th was instituted because the practice of paying three days after the pay period did cause numerous requests from employees for advances against salary because of personal financial difficulties.

Although the U. S. Government agencies follow the practice of establishing pay days several days after the close of the pay period, we do not have the same compelling reasons for similar delays. In U. S. Government agencies, the agency prepares the payroll but does not issue the checks. Therefore, it is necessary that payrolls first be sent to a Treasury Disbursing Officer where the payroll is examined and checks written. The checks then must be sent back to the Agency for distribution. Here in UNRRA we prepare the rolls, write the checks and deliver them without the intervention of another agency. Also, U. S. Government agencies are not permitted to set off overpayments against equities in the pension fund.

Under the present system of distributing checks on the 1st and 16th prior to complete verification of attendance records we may have uncollectable Headquarters salary overpayments of \$500 to \$1000 each calendar year. We believe this is a reasonable price to pay for employee satisfaction resulting from prompt payment for services rendered. Overpayments of salary are not likely to be excessive for the following reasons:

- (1) Payments for periods of absence will be discovered within 3 or 4 days after the pay period. Prompt discovery makes recovery of overpayment almost certain.
- (2) If the employee does not return to duty, overpayment may be set off against accrued annual leave or employee's share of Provident Fund.

Attendance Clerks' Reports.

We agree that the manner in which attendance records are maintained by some offices is a serious matter. To correct this situation the Internal Audit Branch has been instructed to frequently check the method by which attendance clerks are preparing the attendance record, and to report to me any office which has not diligently carried out its responsibility.

Attachment

GEI:akas/pc

Copy to: Keller
Sullivan
Fairchild

Central Registry

yellow

15 June 1945

313 ("Field Manual
of Finance")

MEMORANDUM

TO: Mr. Kenneth Dayton

FROM: Mr. Harry W. Knight *HWK*

Attached is a preliminary draft of the new "Field Manual of Finance."

This manual has been drafted by Mr. Irving Tenner, Consultant for the Division of Finance.

It is suggested that a meeting be held in Mr. Dayton's office on Wednesday morning, 20 June, to be attended by Messrs. Dayton, Lloyd, Lukas, Palmer, Nelson and Boyer, at which time suggestions for corrections, additions and deletions may be made to Mr. Tenner in order that he may make up a second draft for further release here at Headquarters and to the European Regional Office.

It is suggested that approximately 25 copies of the second draft be forwarded to London for review there, and by each of the Country Missions in the European area. Draft copies of the manual will also be sent out to the other Country Missions and to such offices as Sydney, Rio, Bogota etc.

After each Country Mission and Regional Office has been given an opportunity to make suggestions for changes, the final draft of the manual will then be prepared by Mr. Tenner.

Attachment:

*290 Dayton, Kenneth

original handed Mr. Dayton

313

15 June 1945

MEMORANDUM

TO: Mr. Kenneth Dayton

FROM: Mr. Harry W. Knight

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cc: Gill

Att:Idoydt:

Lukas
Nelson

H.W.Knight/OB

Form
(Revised)
(7 Mar 45)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

DATE: 14 June 1945

CROSS INDEX: 313

TO: Harry W. Knight

FROM: Loda Mae Davis

SUMMARY: Making currency conversion rates available to country mission for purposes of estimated landed prices of commodities.

RECORD FILED: 305

TYPIST: amj

DATE: 27/V1/45

451932

4 June 1945

TO: Deloitte, Plender, Griffiths & Co.
FROM: Corrington Gill
SUBJECT: Accounting Principles and Practices of UNRRA

A number of questions relating to the accounting practices of UNRRA have been raised in various memoranda received from your firm. Additional questions have been raised through the submission of adjusting journal entries in connection with the 1944 accounts. A considerable number of these questions have been presented to me by the Chief Accountant for decision. The attached document sets forth my decisions on these questions.

The Chief Accountant has been instructed to post to the 1944 accounts the adjusting journal entries submitted by your firm to the extent that such adjustments are consistent with the principles outlined in the attached document. The Chief Accountant will report to me and to you any adjusting entries which in his opinion would be inconsistent with my decisions. Final decisions in such instances will be made by me.

The Chief Accountant informs me that on the basis of his preliminary examination of the entries you submitted, it appears that there is a substantial measure of agreement in our views.

Attachment

GELukas/pc

*Prepared by
Lucas.
Checked by
Lloyd.*

X-856

313

30 MAY 1945

Mr. J. B. Dixon, Jr.
Assistant Director
Division of Lend-Lease Procurement
War Shipping Administration
Washington 25, D. C.

Dear Mr. Dixon:

We are returning the draft of a proposed WSA Fiscal Regulation to Cover Procedure and Accounting on UNRRA Shipments.

The procedure as drafted is approved by this office.

Sincerely yours,

HE G. E. Lukas
Chief Accountant

✓ Attachment

DW DGSullivan/mf.
29 May 1945

cc: Dominick, Supply



Form
(Revised)
(7 Mar 45)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

DATE: 28 May 1945

CROSS INDEX: 313

TO: Harry W. Knight

FROM: W. Porter Nelson

SUMMARY: Consolidation of Headquarters' Bank Accounts

RECORD FILED: 303

TYPIST: mar

DATE: 7/25/45

26 May 1945

TO: Burton E. Palmer
FROM: M. Sokolowski
SUBJECT: Memoranda by G. E. Lukas of 11 May and A. Roseman
of 14 May on "Accounting for Commodity Procurement
and Distribution"

I agree with the opinion expressed in Roseman's memorandum that the accounting in the field should be quantitative only, with the exception of cases of direct procurement by the Mission against foreignexchange, which are unlikely to be very frequent. As far as I know, the Military Liaison has also accepted an accounting system based on quantities only - although the military relief is always on a "paying" basis, at least theoretically. The pricing of supplies and services provided by UNRRA should be done by Headquarters and ERO.

The Missions should, of course, be informed as to the prices of commodities sent to their several areas - not for accounting purposes, however, but in order to be able to discuss with the Governments local currency questions arising, e.g., in Italy from the provisions of Section 2 of Annex III to the Italian Agreement, or connected with difficulties in fixing distribution prices for those relief or rehabilitation commodities which are not produced in the country itself, etc. Information on prices of UNRRA's supplies may be needed also wherever the establishment of a lump sum approximation of future proceeds (e.g., Article IV paragraph b of the Yugoslav Agreement) is preferred to records of actual proceeds.

FIA:MSokolowski:CI

MEMORANDUM

25 May 1945

TO: Harry W. Knight
FROM: Porter Nelson
SUBJECT: UNRRA Balances Carried with the U.S. Army
Finance Officers

I have this morning discussed with Major Baldwin the question of reporting to UNRRA ^{by the} U.S. Army cash balances in the hands of Army Finance Officers. He tells me that there is no procedure now in operation for such information to be reported to Washington and that in other instances, where the Army has handled funds for outside organizations, such as American Oil Companies, the Army desires that the local representative of the organization keep track of his own balance and settle any problems locally with the Finance Officer involved. I see no reason why UNRRA can not follow this same procedure.

Major Baldwin stated that in the event we should desire, on some special occasion, to get information from the Army as to our balance, they would be glad to cable for such figures.

WP Nelson/HL

original taken to Mr. Knight's office.

MEMORANDUM

22 May 1945

TO: Kenneth Dayton
FROM: Harry W. Knight
SUBJECT: ~~1-2-X~~ New Procedures for Accounting for Contributions

I wish to report to you the progress which is being made in revising our procedures for accounting for contributions to UNRRA by member governments, governments of liberated areas, and private individuals. Mr. Nelson has been working on this project. Two forms have been designed and ordered and steps are being taken to analyze information presently available in such a manner that these forms may be posted immediately on receipt from the printer. The forms are:

- (1) File Summary (FI66) As you know, one file folder is maintained for each government, containing copies of all correspondence and other documents relating to contributions. In order to catalog the material in the file, the information in each document will be briefed and recorded on the File Summary. The Summary will appear in the file with the supporting documents.
- (2) Contributions Register (FI67) This form constitutes a ledger to which will be posted the money amounts of contributions becoming due and collected or made available in one form or another. In your absence, this form, together with the definitions governing it, were cleared with Mr. Lukas and Mr. Smith. I will forward a copy to you, together with definitions, as soon as it is received from the printer. The plan for keeping the ledger includes the development of control figures to serve as mathematical proof of the balances at all times.

Miss Beckwith has been putting in as much time as possible on the task of recording on the File Summary all information presently in each file. A new man, Mr. Goodwin, is reporting for work on Wednesday and I intend to assign him, under Mr. Nelson, to this duty full time until both the "File Summary" and the "Contributions Register" are completely up to date, at which time, this work will be put under Mr. Tafflove's supervision. We will, in the future, post all information currently and will use the "Contributions Register" as the basis for preparation of all reports as to the status of contributions.

WP Nelson/HL

Copies to: Mr. Gill
Mr. Palmer
Mr. Lukas
Mr. Smith

313

18 May 1945

Mr. M. Edwin Barrett, Chief
UNRRA Fiscal Division
Office of Finance
Foreign Economic Administration
Washington 25, D. C.

Dear Mr. Barrett:

By letter dated 23 April 1945, the Chief of our Middle East Office at Cairo informs us that certain items of supplies provisionally credited as contributions from the United Kingdom are in fact Lend-Lease materials. We understand that these items are to be adjusted in your Lend-Lease accounts with the United Kingdom and thereafter considered as contributions to UNRRA by the U. S. Government.

We would appreciate being informed of any such adjustments completed or in process, particularly those which relate to the period prior to 1 January 1945 in order that proper adjustment of our accounts may be made to reflect accurately the respective contributions of the U. S. and U. K. Governments as at 31 December 1944.

Sincerely yours,

GL

G. E. Lukas
Chief Accountant

GEI Lukas/pc

Copy to: Gill
Sampson
Clark
Sullivan



Form
(Revised)
(7 Mar 45)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

DATE: 14 May 1945
CROSS INDEX: 313

TO: Mr. L. W. A'Hearn, FEA

FROM: G. E. Lukas

SUMMARY: Forwarding two copies of the procedure manuals prepared in connection with the accounting, reporting and auditing programs for UNRRA.

RECORD FILED: F. E. A.

TYPIST: els

DATE: 21 June 1945

23/V/45 amj

Form AD-1
(11 Sept 44)
(Revised)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

DATE: 30 April 1945

CROSS INDEX NO: 313

TO: James Kilb - Att: Mr. Wilhelm
Paul Kreh - Att: Mrs. Pope, Mrs. Helen Harrow

FROM: Phil W. Jordan

FILED: 774.4