310 ACCOUNTING (General) 1945

S-1301-0000-2001

310 Accounting
(General) '45

Form
(Revised)
(7 Mar 45)

UNITED NA NS RELIEF AND REHABILITATION A NISTRATION

CROSS REFERENCE SHEET

DATE: 26 September 1945

CROSS INDEX: 310 (Adm. Property)

TO: Frederick C. McMillen

FROM: D.B. Vaughan

SUMMARY: Re control and accountability of administrative property.it is necessary to establish a Property Survey Committee at Headquarters.

RECORD FILED: 220 (Propert Survey Committee)

TYPIST: LAS

DATE: 10/1/45

451932

FORM AD-46b
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

OUTGOING TELEGRAM

310 (Commodity)

NUMBER: 4870

TO: London

RECEIVED: 24 September 1945 - 1:25 p.m.

DISPATCHED: 24 September 1945 - 2:35 p.m.

Clear

1. Airmailing administrative order commodity accounting. Condensation provisions applicable ERO follows:

(A) 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. Those accounts to be control accounts for Commodity Acquisition reflecting invoice price commodities for each of ten standard commodity classifications with two additional control accounts for accessorial charges and ocean freight undistributed by commodity classification. Accounts to be supported by file of signed documents in Accounts Division.

(B) Where actual costs not immediately available Supply to furnish Accounts Division with estimates. Such estimates to be charged to Commodity Acquisition and credited to suspense accounts. Subsequent adjustments when actual costs available to be to Price Adjustment account in lump sums only undistributed to commodity classifications.

(C) Any eventual distribution accessorial charges and ocean freight and clearing Price Adjustment account to be at Headquarters level.

(D) For commodities procured by Headquarters and shipped to ERO field offices for direct delivery to recipient countries, UNRRA operations, or to warehouses maintained for transshipment purposes only, Headquarters will issue Debit Advice to ERO to be taken up in

X313 (Procedure)

NOTICE: INFORMATION COPY *ONLY*.

Commodity Acquistion accounts in ERO only and not passed on to field offices. Debits to be for invoice price by ten commodity classifications and totals only for accessorial charges and oceanfreight. Headquarters will send memorandum copies such Debit Advices direct to field offices to which they will attach signed copies appropriate receipted documents evidencing delivery of shipment and transmit to ERO. Field offices to maintain no formal accounting for such memo Debit Advices.

(E) For commodities procured by ERO and shipped to its field offices as in (D) ERO will hold charges in its Commodity Acquisition accounts but will send memorandum Debit Advices to field offices which will be treated by field offices as in (D).

(F) Control accounts for commodity distribution at ERO to be charged on basis of above returns from field offices and to be supported by file receipted documents.

(G) For commodities procured either by ERO or Headquarters and shipped to ERO field office stockpiles, ERO will issue formal Debit Advices to field offices for invoice price of commodities by ten standard commodity classifications with memorandum entries of total accessorial charges and ocean freight. Field offices will take up invoice price of commodities only in its formal accounts for inventory control purposes. For such shipments Headquarters will attach to Debit Advice to ERO covering Headquarters procurement with copy to field office detailed statement of actual or estimated value all invoices in shipment and ERO shall do likewise for ERO procurement.

(H) "Operations Manual" is adopted as official procedure to cover physical movement of commodities which is function of Supply. For inventories of stockpiled commodities, Accounts Division in field office will price its copies of Transfer Requisitions and Delivery Orders on basis detailed list of prices attached to Debit Advices and record therefrom monthly summary entries in controlling accounts.

(I) Charges for distribution of commodities warehoused for transshipment to be made on ERO accounts on basis shipping documents to be transmitted to ERO covering reshipment.

(J) Subsequent instructions will be issued on acquisition military surplus stocks.

(K) World average prices not to be used.

2. Procedure to be effective immediately and ERO should undertake at once establishing documentation and accounts for backlog of ERO procurement and shipments. For accounting purposes we agree Jackson's suggestion receipt from government on documents certifying to receipt subject to normal shortages would be satisfactory to us. Headquarters will forward earliest possible Debit Advices covering shipments of Headquarters procurement. Field offices maintaining stockpiles should set up stock cards for current inventories and instructions will be issued on method accounting for past operations.

3. Bellows will proceed London about 11th October for purpose consultation and to proceed Rome 20th October meeting.

4. Andrew Allott of Headquarters now working out of ERO should be made available for Rome meeting and to render assistance in installation of "Operations Manual".

Drafted by:
FMBellows (Accounts)
21 September 1945

DISTRIBUTION:
DG - 2
SDDG - 1
OCM - 2
GC - 2
FA - 2
FI - 1
SUPPLY - 15
FILES - 2

(FREE BOOKS)

310

24 September 1945

M E M O R A N D U M

To: Phil Jordan

From: D.B. Vaughan

As you know a definite statement was made to the Council Auditors that the accounts of the Administration would be in acceptable form by November. Mr. Gill has directed that every assistance be given Mr. Lismer in the achievement of this directive. As far as the Division of Administrative Services is concerned, Mr. Lismer is to have the very first priority on all of our operating facilities - space, physical equipment, etc.

Will you please make absolutely certain that any request from Mr. Lismer for assistance is promptly and completely carried out? If there is any reason for a delay on any such request, I am to be informed personally, immediately.

Mr. Jordan 1019
Mr. Parnell 1025
Mr. Gill 1211
Mr. Lismer 1211
Central registry

DBV:jP
24september1945

*400 Lismer, Lawrence D

FORM AD-46b
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

OUTGOING TELEGRAM

310
(Fi-23)

NUMBER: 4875

TO: London

RECEIVED: 24 September 1945 - 5:15 p.m.

DISPATCHED: 24 September 1945 - 6:30 p.m.

Clear

Reur 3979 requesting our Brazilian Representative furnish you complete information on Brazilians going direct to London.

No information available here.

Drafted by:
Cozad/Watkins
(Personnel & Training Division)
22 September 1945

DISTRIBUTION:
DG - 2
SDDG - 1
OCM - 2
PT - 5
FILES - 2

(FREE BOOKS)

42

NOTICE: INFORMATION COPY *ONLY*.

Form
(Revised)
(7 Mar 45)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

DATE: 21 September 1945 Incoming telegram

CROSS INDEX: 310 (Commodity)

TO: London 814

FROM: Cairo 891 dated 21 September 1945
(re Washington)

SUMMARY: Understand instructions for commodity accounting be being prepared. In view certain accounting pre-blems here, would be grateful if above instructions can be expedited.

RECORD FILED: M. E. O. 310 (Commodity)

TYPIST: mar

DATE: 10/17/45

451932

310- (commodity)

21 September 1945

To: Mr. Lawrence J. Lismer

From: Corrington Gill

Wouldn't it be well to add a final paragraph on your summary Administrative Order re commodity accounting, requesting transmittal to John Lloyd? London should know where he is.

FORM AD-46b
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

310

OUTGOING TELEGRAM

(FI-23)

NUMBER: 4791

TO: London

RECEIVED: 21 September 1945 - 2:30 p.m.

DISPATCHED: 21 September 1945 - 3:00 p.m.

Clear

To Division of Accounts and Audits

Information required returning personnel

1. Philippeville - George Chester Collison travel authorization FI - 23. Claims deposited $200 Algiers for transfer. Confirm.
2. Greece - Peter E. Kamunchey, Lillian Aronstein, William T. Jones, Electra Venetsonos, Gordon S. Richards, Oscar L. Schiller, Leonard V. Von Spach, Leon H. Brown. Claim personal accounts. Airmail transcripts.
3. Rome - Gemma Barzilai PHS return Naples travel authorization FI - 23. Here cash advance $479.10 made Headquarters repaid Rome. Headquarters FI - 23 showed only 186.23 advanced. Gwendolyn Newton PHS claims check No. 6095931 $217 last Naples. Confirm. Eugene Forcione PHS claims per diem July unpaid. FI - 23 shows payment made.
4. MEO - Sadie Tennenbaum return Ruvo claim personal account LE 67.915. Confirm.
5. Belgrade - Robert Fishback, Maurice Kamp PHS claim personal accounts. Forward transcripts.
6. ERO - William A. Shepler FI - 23.

NOTICE: INFORMATION COPY *ONLY*.

Travel authorization, FI-23 and certified transcripts personal accounts for all personnel including PHS, Voluntary Agency necessary before any payments can be made.

Drafted by:
FLariviere (Accts)
19 September 1945

DISTRIBUTION:
DG - 2
SDDG - 1
OCM - 2
FA - 1
PT - 5
FILES - 2

(SECRET BOOKS)

43

310 (Commodity Accounting)

21 September 1945

To: Corrington Gill

From: Lawrence J. Lismer

Subject: Commodity Accounting - Proposed Draft

Attached is a draft administrative order for the proposed new procedure on Commodity Accounting. This has been arrived at after discussions with Mr. Funkhouser's office and my office. Deloitte, Plender, Griffiths & Co. have been advised at all stages and have been present at all discussions. Copies of this procedure have been sent to Mr. Hendrickson and Mr. Weintraub.

In view of the urgency of the situation I hope, that all being in agreement, to condense this in cable form and send it to ERO for transmittal to the missions on Monday.

A detailed procedure covering routing of documents, etc., is at present being written by Mr. Bellows.

LJL

Attachment

cc: Hendrickson
Weintraub

FORM AD-46b
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
VISION OF ADMINISTRATIVE SERVICES

OUTGOING TELEGRAM

310 (commodity)

NUMBER: 4063

FROM: London

DATED: 20 September 1945

RECEIVED: 20 September 1945 - 4:15 p.m.

Clear

Presiding

Pass to Hendrickson and Gill as soon as received.

SUBJECT: Commodity accounting your 4518.

1. Jackson will discuss by telephone on Friday 21st.

2. Noted that policy set out in your 4518, is a reversal of previous policy. However ERO will fully co-operate provided that

(A) Detailed procedure laid down takes due account of the practical problems arising in European region.

(B) Scheme can be operated with the limited staff we have or can get.

(C) Back-log of accounting for Western Hemisphere shipments is dealt with in Washington.

3. For clear appreciation of responsibility to be assumed by ERO more detailed information on procedure envisaged essential. Urgently request this by 24 September.

4. Clear that the fundamental principles of procedure must be determined in Washington to be uniform in all regions. Some flexibility nevertheless necessary to meet special problems of particular offices. Earliest possible indication of extent to which detailed procedures may be developed locally will help to get new scheme away to a quick start. On receipt of fuller details ERO will comment immediately raising any special problems.

5. When principles agreed ERO, will immediately instruct Missions.

6. Following points particularly need clarification -

(A) Division of responsibility between accounts division and supply department. ERO experience is that standard of documentation by Government departments very poor and therefore inevitable that supply bear major responsibility for interpreting documents and presenting intelligibly to accounts. Also to be considered are the need for avoiding duplication of work between supply and accounts, having regard to operating records required by former and desirability of parallel procedure in Headquarters, regional and mission offices. As a principle we consider accounts and audit division in ERO to be responsible only for playing down supply accounting policy and internal audit of supply accounting records. Supply department would then initiate and maintain the necessary accounting procedures and records to implement policy of accounts and audits division.

(B) Notify proposed effective starting date.

(C) Presume that system envisages, in addition to outward flow of documents relating to Western Hemisphere shipments, a reverse flow of periodic summary accounts supported by detailed schedules and, where necessary, documents relating to ERO procurement and shipping activities so that Headquarters fully informed on overall picture and provided with all operating detail they need on supply and shipping matters.

(D) Assume that goods procured by Headquarters in Eastern Hemisphere but shipped by ERO, would be accounted for by ERO to Headquarters by credit note.

(E) Accounting for US surpluses in European theatre presumably to remain a Headquarter responsibility. If ERO required to render any assistance to Headquarter's mission in this connection this should be dealt with as a distinct problem.

(F) Assume that ERO should establish in Cairo and Caserta procedures parallel to those to be adopted in ERO.

(G) Assume Mission chief to send formal receipt all shipments to ERO as well as to Headquarters.

(H) Assume Mission chief to secure and hold valid receipts for goods handed to Governments.

(I) Mission receipts to ERO presumably to be supported by outturn reports showing underage, overage and damage or by certificate as suggested telegram No. 3757. Shortages to be covered by a claim for credit raised by Mission chief. For Western Hemisphere shipments claim to go direct to Washington, and copy with accounting credit note to pass via ERO.

7. Transmit six copies world average prices earliest.

8. Accounts division organization chart will be air-mailed about one week hence, with reason for delay.

DISTRIBUTION
DG - 2
SDDG - 1
OCM - 2
WFA - 2
Supply - 15
FILES - 2

(FREE BOOKS)

54

Dist. 8:45 a.m.
fmw - 9:21 a.m.

FORM AD-46a
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING TELEGRAM

310 (Commodity)

NUMBER: 4063

FROM: London

DATED: 20 September 1945

RECEIVED: 20 September 1945 - 4:15 p.m.

Clear

Presiding

Pass to Hendrickson and Gill as soon as received.

SUBJECT: Commodity accounting your 4518.

1. Jackson will discuss by telephone on Friday 21st.

2. Noted that policy set out in your 4518, is a reversal of previous policy. However ERO will fully co-operate provided that

(A) Detailed procedure laid down takes due account of the practical problems arising in European region.

(B) Scheme can be operated with the limited staff we have or can get.

(C) Back-log of accounting for Western Hemisphere shipments is dealt with in Washington.

3. For clear appreciation of responsibility to be assumed by FRO more detailed information on procedure envisaged essential. Urgently request this by 24 September.

4. Clear that the fundamental principles of procedure must be determined in Washington to be uniform in all regions. Some flexibility nevertheless necessary to meet special problems of particular offices. Earliest possible indication of extent to which detailed procedures may be developed locally will help to get new scheme away to a quick start. On receipt of fuller details ERO will comment immediately raising any special problems.

5. When principles agreed ERO, will immediately instruct Missions.

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(A) Division of responsibility between accounts division and supply department. ERO experience is that standard of documentation by Government departments very poor and therefore inevitable that supply bear major responsibility for interpreting documents and presenting intelligibly to accounts. Also to be considered are the need for avoiding duplication of work between supply and accounts, having regard to operating records required by former and desirability of parallel procedure in Headquarters, regional and mission offices. As a principle we consider accounts and audit division in ERO to be responsible only for playing down supply accounting policy and internal audit of supply accounting records. Supply department would then initiate and maintain the necessary accounting procedures and records to implement policy of accounts and audits division.

(B) Notify proposed effective starting date.

(C) Presume that system envisages, in addition to outward flow of documents relating to Western Hemisphere shipments, a reverse flow of periodic summary accounts supported by detailed schedules and, where necessary, documents relating to ERO procurement and shipping activities so that Headquarters fully informed on overall picture and provided with all operating detail they need on supply and shipping matters.

(D) Assume that goods procured by Headquarters in Eastern Hemisphere, but shipped by ERO, would be accounted for by ERO to Headquarters by credit note.

(E) Accounting for US surpluses in European theatre presumably to remain a Headquarter responsibility. If ERO required to render any assistance to Headquarter's mission in this connection this should be dealt with as a distinct problem.

(F) Assume that ERO should establish in Cairo and Caserta procedures parallel to those to be adopted in ERO.

(G) Assume Mission chief to send formal receipt all shipments to ERO as well as to Headquarters.

(H) Assume Mission chief to secure and hold valid receipts for goods handed to Governments.

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7. Transmit six copies world average prices earliest.

8. Accounts division organization chart will be air-mailed about one week hence, with reason for delay.

DISTRIBUTION
DG - 2
SDDG - 1
OCM - 2
*FA - 2
Supply - 15
FILES - 2

(FREE BOOKS)

54

Dist. 8:45 a.m.
fmw - 9:21 a.m.

FORM AD-46a
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

310

INCOMING TELEGRAM

(Fi-23)

NUMBER: 3979

FROM: London

DATED: 19 September 1945

RECEIVED: 19 September 1945 - 5:00 a.m.

Clear

Brazilians arriving without FI23, travel authorization, personal details. Forward urgently for those arrived. Ensure future arrivals bring documents with them.

DISTRIBUTION:
DG - 2
SDDG - 1
OCM - 2
*FA - 1
FI - 1
PT - 5
FILES - 2

(FREE BOOKS)

44

Dist. 6:15 a.m.

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

Files

310 (Supplies)

18 September 1945

To: Colonel Burton E. Palmer

From: Lawrence J. Lismer

Subject: Proposed Supply Order

Reference proposed Supply Order for accounting further receipt of UNRRA supplies for field missions, I have the following comments to make:

1. This relates closely to the discussions at present between Accounts Division, Bureau of Supply, and Deloitte, Plender, Griffiths & Co.

2. Certain provisions in the Operations Manuel are inappropriate and should be amended. I questioned the authority of the Bureau of Supply to pass or to approve records and documents relating to accounting records as set forth in the Operations Manuel.

In view of the above, I would appreciate it if it would be possible to postpone this Order until such a revised procedure is agreed upon by all parties concerned.

Attachment

LJLismer/mf

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

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

CROSS REFERENCE SHEET

DATE: 17 September 1945

CROSS INDEX:

310 -

321 - (Exam.)

TO:

The Hon. Sec'y of State, Washington, D. C.

FROM:

Herbert H. Lehman, Director General.

SUMMARY:

Requests for permission to examine accounts

RECORD FILED:

030 - Comptroller Gen o f US

TYPIST: kw

DATE: 26 April 1946

451932

FORM AD-46b
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

OUTGOING TELEGRAM

NUMBER: 4518

310 (commodity)

TO: London

DATED: 15 September 1945

DISPATCHED: 15 September 1945 - 11.00 a.m.

Clear

To Division of Accounts and Audits.

Subject: Commodity Accounting.

1. Lismer insisting on principle that commodity accounting is Accounts Division responsibility.

2. Discussions are in progress re procedure between Accounts, Bureau of Supply and Deloitte, Plender, Griffiths & Co. So far all in agreement.

3. Broad principles are that shipments from the wester hemisphere to Europe will be debit noted to ERO on world average prices which are now available.

4. ERO will charge missions in same manner.

5. Shipments from the UK or any other place within Europe will be ealt with on same principles and reflected in ERO accounts.

6. Would like to have organizational chart of Accounts Division as promised to Palmer when he was in London.

Drafted by:
Lismer (FI)
14 September 1945

DISTRIBUTION
EG - 2
SDDG - 1
OCM - 2
FA - 2
S - 15
FI - 1
FILES - 2
(SECRET BOOKS)
65
eig - 12.58 p.m., 16 September 1945

NOTICE: INFORMATION COPY *ONLY*.

Form
(Revised)
(7 Mar 45)

UNITED NA[redacted] RELIEF AND REHABILITATION A[redacted]STRATION

CROSS REFERENCE SHEET

DATE: 14 September 1945

CROSS INDEX: 790
310

TO: Corrington Gill
(D.D.G.)

FROM: L.W. A'Hearn
(Asst. Adm. - FEA)

SUMMARY: Concerning the system of recording the value of transfer receipts at a figure identical with the net expenditure by Treasury to the vendor.

It has been the position of FEA from the begining that supplies transferred to UNRRA must be reported by the procuring agency on a realistic basis.

RECORD FILED: 270 (Treasury Procurement Div.)

TYPIST: LAS

DATE: 10/1/45

Form
(Revised)
(7 Mar 45)

UNITED NA NS RELIEF AND REHABILITATION A NISTRATION

CROSS REFERENCE SHEET

DATE: 26 September 1945

CROSS INDEX: 310 (Adm. Property)

TO: Lawrence J. Lismer

FROM: D. B. Vaughan

SUMMARY: Regarding control and accountability of administrative property, it is necessary to establish a Propert Survey Committee at Headquarters.

RECORD FILED: 220(Property Servey Committee)

TYPIST: LAS

DATE: 10/1/45

451932

FORM AD-46a
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

310 / Commodity

INCOMING TELEGRAM

NUMBER: 3669

FROM: London

DATED: 9 September 1945

RECEIVED: 9 September 1945 - 1:20 p.m.

Clear

Presiding

Subject: Commodity accounting.

1. Our summary interpretation of Gill memorandum 26 July is as follows:

" (I) Purpose. To definite responsibilities for supply accounting as between Headquarters, European Regional Office, Missions and field offices.

(II) General principles. Supplies will, in general, be shipped direct to recipient countries, warehousing by UNRRA being kept to absolute minimum.

Headquarters is responsible for accounting for supplies and for issue of detailed procedural instructions covering all offices where commodity accounting is unavoidable.

Where supplies are shipped direct to recipient countries, bills of lading, receipted by representative of country concerned, will be transmitted to Headquarters and will constitute voucher for write off action.

(III) Division of responsibility.

A. Bureau of Supply, Headquarters, will be responsible for:

1. Recording of transactions involving commodity procurement, (including accessorial charges and ocean freight).

2. Determination of bases on which cost of agency purchases and of purchases from Military surpluses shall be calculated.

3. Preparation for submission to Bureau of Finance and Administration Headquarters, of a consolidated monthly report of commodity procurement, reflecting totals by commodity classification of direct purchases, Governmental agency purchases and purchases from Military surpluses.

4. Preparation of a monthly report for submission to Bureau of Finance and Administration of distribution value of all commodities distributed to recipient countries, utilized on UNRRA operations, of losses, of commodity inventories and of UNRRA commodity loans.

B. Bureau of Finance and Administration Headquarters will be responsible for monetary accounting and reporting of commodity procurement at actual or estimated cost to reflect cash disbursements and governmental contributions -

1. For direct purchases from detailed accounting maintained in Bureau of Finance and Administration at Headquarters for such procurement and from reports from Regional, Field Offices and Missions.

2. For all other procurement from monthly procurement reports received from Bureau of Supply, Headquarters.

3. Distribution value of commodities procured reflecting value of UNRRA commodities on hand after credits for distribution described in (A) 4 above.

C. Supply Offices in Regional, Field offices and missions will be responsible for furnishing to Bureau of Supply, Headquarters, such monthly and other periodical returns and reports of procurement and distribution as may be prescribed by Headquarters.

D. Division of Accounts and Audit, ERO, and Mission and Field Accounting Offices will be responsible for maintaining monetary accounts and records for transactions reflecting direct purchases."

2. It is assumed that, in consequence of above interpretation, Division of Accounts and Audit, ERO, will be responsible for Internal Audit only of monetary accounting records maintained in ERO or mission books relative to direct purchases and for periodical check of inventories of commodities held in warehouses or stockpiles.

3. We assume that you will consider it essential that before implementation of above plan Headquarters should request formal concurrence from auditors in writing and, if auditors disagree, their reason for so doing, in order that the administration, if it decides in spite of auditors disagreement to maintain its own plan, may prepare reasoned statement for committee on financial control.

4. In any event, most urgent that policy be determined at earliest possible moment and that necessary implementing orders be issued to enable ERO and missions to fulfil their part in meeting commitment to Committee on Financial Control by 1 November. Already it is unlikely that necessary actions can be completed in time.

5. Brief observations follow in separate telegram about recent instructions on shortages and overages.

6. Turner and Sampson of Deloittes present at latest discussions here. Endeavouring to expedite latter's return to US this weekend. He hopes to discuss with Headquarters and Lismer early next week.

DISTRIBUTION
DG - 2
SDDG - 1
OCM - 2
*FA - 2
Supply - 15
FILES - 2

(FREE BOOKS)

54

Dist. 9:20 a.m. 10 Sept. 1945
fmw -10:07 a.m.

U. N. R. R. A.

European Regional Office 310

Series: Finance and Administration — No. A. 146

Subject: Accounting Procedure in the Field - Facilities to be extended to Auditors of the Administration — Date 4 September, 1945

Purpose: To emphasise the importance of, and to establish regulations for, granting the maximum facilities to representatives of the auditors of the Administration in the course of their duties in all offices and in any place where the Administration operates.

The Auditors of the Administration, Messrs. Deloitte, Plender, Griffiths and Co., were appointed under Resolution No. 44 of the Council of the Administration.

The Auditors have to report to the Council of the Administration on all phases of the accounts of the Administration and the system of accounting employed by the Administration and generally on any matters of substance which arise in the course of their examination.

In order to carry out their examination in accordance with these very wide terms of reference, the Representatives of the Auditors are authorized to call for the production of accounts, records and files of the Administration in all offices and in any place where the Administration operates. The term records and files is of wide application and is not confined to records, etc. of a financial nature.

1. General Facilities

It is the policy of the Administration to render every assistance to the auditors in carrying out their duties. All facilities which the Administration can command in connection with transportation, communications, accommodation and messing and canteen supplies should be extended to the representatives of the auditors. In areas in which the Administration is granted special facilities by the military authorities the same facilities should be extended to the representatives of the auditors who, for this purpose, should be graded as commissioned officers.

2. Communications

Communications addressed to or accepted from representatives of the auditors for transmission must be treated as strictly confidential to them and cables and letters received in any UNRRA office addressed to representatives of Messrs. Deloitte, Plender, Griffiths and Co., must on no account be opened and should be handed without delay to the addressee. If the addressee has left the office at which the communication is received it should be forwarded to him unopened at such address as he may have indicated prior to his departure. If no forwarding address has been given the communication should be returned unopened to Messrs. Deloitte, Plender, Griffiths and Co., 5 London Wall Buildings, Finsbury Circus, London, E.C.2.

3. Identification

For purposes of identification, each representative of the auditors will carry an UNRRA identity card as well as his passport and the usual travel papers.

4. Finance

Representatives of the auditors are not subject to UNRRA regulations regarding subsistence and incidental expenses, and expense claims will not be submitted by them for reimbursement by UNRRA Finance Officers in the field.

/Pending

U.N.a.2609.

ERO-2043 (adm. A146)

Pending the issue of further instructions, advances to be made to representatives of the Auditors for the purpose of their subsistence and incidental expenses will be expressed in terms of per diem limits indicated on the Travel Authorization Form. Where quarters and/or food are provided from UNRRA facilities, the local value thereof as determined by UNRRA shall be shown on the Travel Authorization form, and the per diem limits shall be reduced accordingly. Finance officers of UNRRA will make such advances to the representatives of the Auditors as may be requested provided the total advances so made are within the limits indicated on the Travel Authorization Form.

When any representative of the Auditors is leaving a country and wishes to refund surplus local currency previously advanced to him by the UNRRA office located in that country, the Finance Officer of the UNRRA office in question should accept the refund.

Any advances and refunds made by an UNRRA office to a representative of the Auditors should be noted on the back of the Travel Authorization Form carried by the representative of the Auditors, and transferred to E.R.O. by Debit or Credit Advice.

At E.R.O. advances should be debited to an account entitled "Deloitte and Co. - Expenses Advances" in the Accounts Receivable Ledger. Any refunds of advances should be credited to the same account. At a later date E.R.O. will authorize suitable disposition of the balance standing on this Advance Account.

5. Life and Accident Insurances

Group Life and Accident policies have been taken out to cover all representatives of the Auditors in the field of operations.

In the event of a representative of the Auditors being taken ill or being involved in an accident which prevents him communicating with his employers, the circumstances and all particulars should be reported immediately to Messrs. Deloitte, Plender, Griffiths and Co., 5 London Wall Buildings, Finsbury Circus, London, E.C.2. and also to the Director of Accounts, E.R.O.

All medical and other expenses paid by UNRRA in such circumstances should be debited to an account entitled "Deloitte and Co. - Medical Expenses" in the Accounts Receivable Ledger.

G. S. MOONEY
Chief Executive Officer

N.B. This Order is being distributed to Deputy Directors General, Assistant Deputy Directors General, Division Directors, Heads of Branches and Field Units responsible to E.R.O. Heads of Branches and Field Units are responsible for circulation within their formations. Orders should be retained for future reference.

Form
(Revised)
(7 Mar 45)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

DATE: 31 August 1945 Incoming telegram

CROSS INDEX: 310 (Fi-23)

TO:

FROM: London No. 3369 dated 31 August 1945

SUMMARY: Forward F. I. 23 immediately for following Brazilian personnel; Balbina Vieira: Dorival Arruda: etc..

RECORD FILED: 400 - Brazilian.

TYPIST: mar

DATE: 9/12/45

451932

204.4
310 - (Commodity accting)

13 AUGUST 1945

Doc # 76
file 310 (Commodity)

TO: CORRINGTON GILL

FROM: RICHARD R. BROWN

SUBJECT: CHANGING OF ADMINISTRATIVE ORDER

IT HAS BEEN CALLED TO MY ATTENTION THAT A PROPOSED ADMINISTRATIVE ORDER NOW BEING CIRCULATED, ENTITLED "PROCEDURE FOR COMMODITY ACCOUNTING FOR UNRRA SUPPLIES FROM OFFLOADING OVERSEAS TO POINT OF TITLED TRANSFER OR CONSUMPTION IN AN UNRRA OPERATION". IN THIS ORDER, SECOND PARAGRAPH OF POINT ONE STATES "WITHIN THE MEANING OF THIS ORDER UNRRA OWNERSHIP SHALL BE CONSIDERED AS TERMINATED (A) AT THE TIME OF TRANSFER OF TITLE OF THE COMMODITY BY UNRRA TO A RECIPIENT COUNTRY..... OR (B) AT THE TIME THE COMMODITIES ARE DELIVERED TO AN UNRRA OPERATION, I.E. AN ASSEMBLY CENTER, A CAMP, ETC.....".

WHILE I AM AWARE THIS IS A MATTER BETWEEN YOUR DIVISION AND THE BUREAU OF SUPPLY, I AM CONCERNED OVER THE WORDING IN THIS PARAGRAPH IN VIEW OF THE REPORT OF THE AUDIT SUBCOMMITTEE TO THE COMMITTEE ON FINANCIAL CONTROL, DATED 17 JULY 1945, WHICH HAS JUST BEEN CIRCULATED. ON PAGE 3, THE LAST PARAGRAPH STATES "IN NOTE 2, IT WILL BE SEEN THAT THE ADMINISTRATION CONSIDERS AS 'DISTRIBUTED' ALL COMMODITIES DELIVERED TO CAMPS. THE AUDIT SUBCOMMITTEE IS NOT CONVINCED THAT THIS IS A PRUDENT POLICY. THE SUBCOMMITTEE CONSIDERS THAT SUPPLIES DELIVERED TO CAMPS SHOULD BE UNDER SOME FORM OF ACCOUNTING CONTROL UNTIL THEY ARE FINALLY DISTRIBUTED".

IN VIEW OF THE DIFFICULTIES THAT ARE NOW ENCOUNTERED, BOTH AT PHILIPPEVILLE AND IN THE MIDDLE EAST, I FEEL THE STATEMENT QUOTED ABOVE, "UNRRA OWNERSHIP SHALL BE CONSIDERED AS TERMINATED" IS TOO BROAD A STATEMENT AND SHOULD PERHAPS BE NARROWED TO THE RESPONSIBILITY OF THE BUREAU OF SUPPLY, AS THAT IS THE INTENT OF THE PROPOSED ORDER.

RLBROWN/AEM

RLB

✓ 1-204.3 (Gen) (A.O)

Form
(Revised)
(7 Mar 45)

UNITED N ONS RELIEF AND REHABILITATION INISTRATION

CROSS REFERENCE SHEET

DATE: 26 July 1945

CROSS INDEX: 456

310 (F1 - 23)

TO: Colonel A. G. Katzin, Deputy Director General for Finance and Administration, UNRRA

FROM: G. E. Lukas, Chief Accountant

SUMMARY: Please refer to our letter of 27 April followed by letter of 26 June requesting confirmation of a claim for per diem submitted by James T. Patterson. The Headquarters office has been subjected to severe criticism, some of it public, because of the time required to settle claims of UNRRA employees returning to Headquarters after service abroad. etc...

RECORD FILED: 400 - Patterson, James T.

TYPIST: mar

DATE: 8/18/45

451932

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

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

CROSS REFERENCE SHEET

DATE: 23 July 1945

CROSS INDEX: 310 Commodity Accounting

050 Deloitte, Plender Griffiths and Co.

TO: Malcolm B. Catlin

FROM: Robert D. McRae

SUMMARY: Your memo 20 July 1945 re allotments for contributed commodities

RECORD FILED: 731------

TYPIST: mal

DATE: 12 Mar 46

451932

FORM AD-87
(25 FEB 1946)

UNRRA

CROSS REFERENCE SHEET

DATE

20 Jul 1945

CROSS INDEX

310 (E-23)

TO

Mr. Benjamin H, Kizer, Dir. China Office UNRRA

c/o American Embassy, Chungking, China

FROM

G. E. Lukas Chief Accountant

SUMMARY

Regarding pay salary of Francis A Nixon etc.....

RECORD FILED

400 Nixon, Francis H.

TYPIST	DATE
vb	17 June 1946

Form
(Revised)
(7 Mar 45)

UNITED N ONS RELIEF AN REHABILITATION INISTRATION

CROSS REFERENCE SHEET

DATE: 20 July 1945

CROSS INDEX: 310
Polish Mission 467

TO: Mr. Malcolm Catlin

FROM: Irving Posner

SUMMARY: POLISH DELEGATION

The stated purpose of the Delegation is to discuss and work out arrangements for UNRRA assistance to the Polish people.

RECORD FILED: Polish Mission 140

TYPIST: LAS

DATE: 9/10/45

451932

310-

19 June 1945

To: Deloitte, Plender, Griffiths & Co.

From: Corrington Gill

Subject: UNRRA's Accountability for Commodities Purchased for Relief and Rehabilitation Purposes

It has been administratively determined that UNRRA's accountability for commodities purchased for relief and rehabilitation purposes ends with the delivery to and receipt for such commodities by an accredited representative of the receiving government.

917

FORM AD-46
(14 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
/ISION OF ADMINISTRATIVE SERVICES

310 (supply) 819

INCOMING MESSAGE

ADVANCE VOLTON CODE: Information copies of this message are to be distributed to:

Walker

NUMBER: 510

FROM: Caserta to Washington

REPEATED: London 366

DATED: 19 July 1945

RECEIVED: 20 July 1945 - 9:00 a.m.
12:38
Clear

~~Tolley~~
819

1. Re telephone request Borders for Bonnell. Complete accounting supply transfer Military to UNRRA not yet available Caserta. UNRRA owes for following:

a. Military civilian relief supplies in Balkan countries undistributed on takeover date;

b. Deliveries of ML consigned supplies from sources other than Balkan stockpile after takeover date;

c. Deliveries from Balkan stockpile after takeover dates;

d. Supplies in Balkan stockpile at 31 May 1945;

e. Certain installations still in military possession which may eventually be transferred UNRRA.

2. Re 1a, am informed by Major Heldzingen of MHQ Balkan Greece date completed and available Athens. Will forward. No stocks taken over Yugoslavia. Negligible stocks Albania.

3. Re 1b, airmailing details obtained AFHQ.

4. Re 1c, informed missions maintaining records. Will forward.

(over)

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.

5. Re 1d, have requested Cairo airmail Washington copies stock statement of M.E. Balkan stockpile at 31 May 1945 presented Rome meeting. Rulf airmailed Feonov only copy. Summary available YAG 330.

6. Re 1e, Heldzingen suggests need early consideration.

7. Proceeding Athens July 19; Bari and Belgrade about July 24; return Washington August 1. Good prospects obtain full set SS 34 requirements.

DISTRIBUTION
DG - 2
SDDG - 1
OCM - 2
FA - 2
*Supply - 15
FILES - 3

(FREE BOOKS)

55

Walker

fmw

ADVANCE ACTION COPY: Information copies in process or distribution.

FORM AD-46a
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICE

310 (supply)

INCOMING TELEGRAM

NUMBER: 510

FROM: Caserta to Washington

REPEATED: London 366

DATED: 19 July 1945

RECEIVED: 20 July 1945 - 9:00 a.m.

Clear

1. Re telephone request Borders for Bonnell. Complete accounting supply transfer Military to UNRRA not yet available Caserta. UNRRA owes for following:

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c. Deliveries from Balkan stockpile after takeover dates;

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DISTRIBUTION
DG - 2
SDDG - 1
OCM - 2
FA - 2
*Supply - 15
FILES - 3

(FREE BOOKS)

55

fmw

FORM AD-46b
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

310

OUTGOING TELEGRAM

(FI-23)

NUMBER: 2405

TO: London

DATED: 12 July 1945

DISPATCHED: 12 July 1945 - 6:00 p.m.

Clear

Do not understand in what respect FI-23 is inadequate and misleading your 1901. Date of appointment and balances of annual and sick leave are shown. Specific dates and amounts leave previously taken will not be included until justification is received.

Drafted by:
Lukas (Accounts)
9 July 1945

DISTRIBUTION:
DG-2
SDDG-1
OCM-2
FA-2
PT-4
Serv-4
FILES-4

(FREE BOOKS)

49

mlb

NOTICE: INFORMATION COPY *ONLY*.

FORM AD-46b
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

OUTGOING TELEGRAM

NUMBER: 2405

TO: London

DATED: 12 July 1945

DISPATCHED: 12 July 1945 - 6:00 p.m.

Clear

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Drafted by:
Lukas (Accounts)
9 July 1945

DISTRIBUTION:
DG-2
SDDG-1
OCM-2
FA-2
PT-4
Serv-4
FILES-4

(FREE BOOKS)

49

mlb

NOTICE: INFORMATION COPY *ONLY*.

FORM AD-46b
(21 MARCH 1945)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

OUTGOING TELEGRAM

NUMBER: 2405

TO: London

DATED: 12 July 1945

DISPATCHED: 12 July 1945 - 6:00 p.m.

Clear

Do not understand in what respect FI-23 is inadequate and misleading your 1901. Date of appointment and balances of annual and sick leave are shown. Specific dates and amounts leave previously taken will not be included until justification is received.

Drafted by:
Lukas (Accounts)
9 July 1945

DISTRIBUTION:
DG-2
SDDG-1
OCM-2
FA-2
PT-4
Serv-4
FILES-4

(FREE BOOKS)

49

mlb

NOTICE: INFORMATION COPY *ONLY*.

310
(F1-23)

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

INCOMING TELEGRAM

NUMBER: 1901

FROM: London

DATED: 5 July 1945

RECEIVED: 5 July 1945 - 11:45 a.m.

Clear

Find leave record as given on form F1-23 inadequate and misleading. Suggest that in future form should give date of appointment and dates of all leave taken-annual, sick, or special with or without pay.

DISTRIBUTION:
DG - 2
SDDG - 1
OCM - 2
*FA - 2
MB - 2
FILES - 2

(FREE BOOKS)

(1)

310. (UNRRA)

10 July 1945

Committee on Financial Control
United Nations Relief and
Rehabilitation Administration
Washington, D. C.

Gentlemen:

This Administration has received from Deloitte, Plender, Griffiths & Co., the Administration's Auditors, their comments dated 10 July 1945, arising from their examination of the accounts of the Administration for the period from 9 November 1943 to 31 December 1944.

In their report, the Auditors criticise the manner in which the Administration discharged its accounting and auditing responsibilities.

This Administration desires to remind the Committee as to the conditions surrounding the Administration's operations during the period under consideration in 1944, e. g. from the first, this Administration has been subject to the handicaps of a civilian agency operating in active theaters of war.

The comments of the Auditors with respect to the administration of the accounts of UNRRA since 1944 must be considered in the light of the comprehensive reorganization of UNRRA which is being accomplished in 1945 and the evidence of aggressive action which has been taken to sustain the integrity of the accounts and to improve their administration.

The following chronological summary of positive action is submitted in answer to the general points raised by the Report.

March 1945.

A new Deputy Director General, Bureau of Finance and Administration at Headquarters, Mr. Corrington Gill, was appointed.

An independent Division of Accounts and Audit at Headquarters was established.

510

April 1945.

The recruitment of a Director of Accounts and Audit for Headquarters was initiated and to date persistently and aggressively pursued.

The Member Governments were requested by UNRRA for assistance in obtaining qualified personnel.

The Headquarters Procedural Accountant was sent to country missions to review procedures which had been established. He was directed and had authority to amend or install new accounting procedure based upon his findings in the field.

May 1945.

The plan of reorganization of UNRRA, emphasizing operations rather than planning was announced. This plan delegated to the European Regional Office complete operating authority over UNRRA activities in Europe, North Africa and the Middle East Office and simplified headquarter organization.

Colonel Burton E. Palmer, formerly with the Office of the Fiscal Director of the U. S. Army, was appointed as Assistant to the Deputy Director General, Bureau of Finance and Administration, at Headquarters.

The detailed reorganization plan for the Bureau of Finance and Administration, assuring among other objectives the independence of accounts and audit within the entire Administration, was developed.

Colonel A. G. Katzin was appointed as Deputy Director General for Finance and Administration at the European Regional Office.

June 1945.

John E. Lloyd, Chartered Accountant, of Canada, was appointed as Special Assistant to Mr. Gill, to draft an internal audit program. This program was accepted by the Administration after having been submitted to the Administration's Auditors. The audit staff at headquarters is now working under this program.

The revised field accounting procedure, developed by the Headquarters' Procedural Accountant, and based on his field experience and studies, was approved and instructions thereon issued to be effective 1 July.

Colonel Palmer was sent to London to arrange for the establishment of a finance and administration organization in the European Regional Office and Missions, parallel instructure to that being established at Headquarters, including establishment of a Director of Accounts and Audit at the European Regional Office with full and complete authority over all matters relating to accounting and internal audit.

The Headquarters Finance and Administration reorganization plan was adopted and made effective at ERO and a fully qualified Director of Accounts and Audits for ERO appointed.

July 1945.

The responsible accounting personnel from country missions under the European Regional Office were convened at Rome to be instructed on the revised accounting procedures.

The above chronological sequence indicates the direction in which action has been taken by the Administration to correct the situation pointed out by the Administration's Auditors.

It is desired further to point out that the establishment of a Division of Accounts and Audit was an actual separation of previously joined functions. It was necessary for the Administration to establish a Division of Management and Budget, a Division of Accounts and Audit, and a Division of Finance and Financial Service, all on equal status, and to staff such Divisions, prior to the separation of functions which previously were under the now abolished Office of the Treasurer.

Sincerely yours

Roy F. Hendrickson
Acting Director General

STATEMENT OF POLICY WITH RESPECT TO COMMODITY ACCOUNTABILITY

Effective immediately the following policy shall apply to, and be the basis on which is determined the Administration's procedures with respect to commodity accountability.

310-

(a) Records with respect to commodities owned by the Administratio shall be maintained from the time UNRRA takes title thereto to the time that such commodities are transferred to a recipient government or are consumed in UNRRA's operations.

(b) The cost or estimated cost of all commodities acquired by or transferred to UNRRA shall be recorded in the fiscal accounts as an expenditure. Such costs shall not be used as inventory controlling figures.

(c) Monetary values shall not be used in recording the flow of commodities from the time title is transferred to UNRRA to the time delivery is made to recipient governments or the commodities are consumed in UNRRA's operations.

(d) Adequate records must be maintained in accordance with procedures to be determined by the Bureau of Supply of all commodities acquired by or delivered to UNRRA on a perpetual inventory basis. Such records must reflect the physical quantity and kind of commodities:

1) acquired by or transferred to UNRRA,
2) in transit,
3) on hand in warehouses or at projects operated by UNRRA,
4) delivered to recipient governments or consumed in the operation of UNRRA projects,
5) lost in transit, destroyed or unaccounted for.

(e) All documents supporting perpetual inventory records must be readily available for examination by internal and administration auditors.

(f) For the purpose of translating physical quantities into monetary values, world average values shall be established and revised from time to time by the Bureau of Supply based upon purchase prices plus accessorial charges.

(g) Budgetary control of commodity acquisition shall be maintained

(h) While it is the responsibility of the Bureay of Finance and Administration to account for all resources of the Administration, the Bureau of Finance and Administration will depend on the Bureau of Supply for commodity accountability date.

APPROVED:

Weintraub 3 July 1945

Gill

M-303-F

Form
(Revised)
(7 Mar 45)

UNITED NA___NS RELIEF AND REHABILITATION AdmINISTRATION

CROSS REFERENCE SHEET

DATE: 27 June 1945

CROSS INDEX: 310

TO: H. W. Knight

FROM: J. J. Polak

SUMMARY: Personal Accounts

RECORD FILED: 492

TYPIST: mar

DATE: 8/28/45

451932

310

UNRRA

COMMUNICATIONS SECTION
DIVISION OF ADMINISTRATIVE SERVICES

OUTGOING TELEGRAM

NUMBER: 1985

TO: London

DATED: 23 June 1945

DISPATCHED: 23 June 1945 - 3:00 p.m.

Clear

1. In re discussions on supply accounting with Cochran Bellows and others, following outline supply records and reports headquarters may assist.

2. Following records and file are maintained by Statistical Records and Reports Branch on procurement and shipping handled by headquarters:

(a) Files of working drafts and signed action copies of Requests to supply.

(b) Request to Supply Value Control forms, made up in quadruplicate at time working draft of Request to Supply is receieved at Request Control Desk to show value in net US dollars of Request to Supply by commodity division and by commodity class together with budget balances after deducting this request. One copy of form kept in serial number order. One copy filed in folders by commodity division and one copy by commodity class. One copy attached working draft, then to action copy of Request to Supply for information of persons reviewing and recording document. These forms also used to make up monthly Request to Supply Report, showing budget allotments and balances after deducting all Requests to Supply cleared during month.

(c) Mail Control Register. All incoming documents requiring entries for Request, Requisition, Contract, Available or Shipping s stages entered in Mail Control Register and attached to pre-numbered four-part Transaction Control Forms. Register provides check-list all documents received chronological order and shows type document, two or more numbers to identify document, commodity division which initiated original Request to Supply, number copies received, and d date receipt. Used to make sure all documents received are entered and trace missing documents.

(d) Transaction Control Form. Forms attached documents and routed to Transaction Records. Each form then marked by Transaction Recorders with codes to indicate following information: date of

document, document number, country of commodity, country of funds, commodity division, commodity code, type of transaction, quantity in unit of measure, value in net US dollars distributed by one digit class. Four copies Transaction Control Form used as follows: (1) Fourth copy clipped to document and filed with it: (2) Third copy filed serial number order; (3) Second copy distributed in folders by country of funds, commodity division and type of transaction, providing information for cumulative totals of dollar value by commodity classes within country of funds, commodity division and type of transaction; (4) Original copy used as code sheet to key punch IBM cards.

(e) Kardex records posted at about same time entries on Transaction Control Forms. One Kardex record maintained for each detailed commodity, arranged according to commodity code. These filed in visible books, each containing approximately one hundred records. Each Kardex record consists of over-lapping inserts, having visible edge showing cumulative quantity. Separate series these inserts used for each stage of procurement.

(f) Indexes to commodity codes maintained in visible form in alphabetical and numerical order so as to determine rapidly code for any desired commodity already coded, or to establish new code for commodity which has not previously been coded. When new codes established information is supplied to key punch operators on special forms so that master name cards, giving exact nomenclature and unit of measure for specific commodity code, can be punched.

(g) Documents prior shipping stage filed by requisition number in case of US documents and by request number in case of Canadian documents. Starting shipping stage all documents filed by Forwarding Authorization Serial number shown on ocean bills of lading and assigned by War Shipping Administration. Where necessary to make conversions Canadian to US dollars or gross value figures to net value figures, conversion rates and converted values marked with red pencil on documents.

3. Following reports are prepared by above Branch:

(a) Daily Report of Requests to Supply Cleared by UNRRA. Issued daily to show commodity description, quantities and values of Requests to Supply cleared each day. Figures on this daily report not necessarily balance final totals for month because difference of difficulty showing exact figures on current basis.

(b) Monthly Report of Requests to Supply. Designated to give cumulative picture of value Requests to Supply cleared as well as value of clearances during current month, total budget, and percentage of budget actually obligated by Requests to Supply. This report based on values shown on Request to Supply Value Control Forms.

(c) Procurement Progress Report. Consists of two parts. Part one shows in terms of net US dollars value of supplies requested according commodity divisions and commodity class for following stages of procurement: Requested, Requisitioned, Contracted, Received for Shipment, and Shipped. Separate table used for US and for Canada. Part two consists detailed listing of various commodities in procurement arranged in order by commodity division and commodity code. Separate column shows quantity in unit of measure which has reached each of five stages of procurement. Part one typed from summary tabulations prepared from punch cards. Part two listed in detail from punch cards onto multilith duplimat paper plates. This procedure found to conserve typing and printing time.

(d) Reports on shipments. Once month summary of shipping reports prepared by Ocean Shipping Branch compiled showing tonnages shipping by country of consignment broken down into detailed commodities with totals by one digit commodity classes. Planned in near future this report be prepared from machine tabulations of punch cards made up from Transaction Control Forms. When done, it will be possible to show for each detailed commodity the commodity code, description, unit of measure, quantity, value in net US dollars, gross pounds and shipping charges.

(e) Transaction Report. Detailed listing of information included in punch cards together with name cards giving descriptions each commodity. Prepared once month and supplied each commodity division to show status of procurement in detail on commodities requested by respective divisions.

4. Another cable follows outlining policies on accounts and statistical records on commodities delivered.

Drafted by:
RLFunkhouser (Supply)
22 June 1945

DISTRIBUTION:
DG-2
SDDG-1
OCM-6
S-15
T-1
FA-2
(55)

Form
(Revised)
(7 Mar 45)

UNITED N ONS RELIEF AND REHABILITATION INISTRATION

CROSS REFERENCE SHEET

DATE: June 13, 1945 Outgoing telegram

CROSS INDEX: 310

TO: London No. A-73 dated June 13, 1945

FROM: Lukas (Accounts)

SUMMARY: Re: debit notes which should be issued by London covering shipments from ERO supply sources.

No. 360 from Rome to Washington (re: London 156)
No. 350 to Rome (re: London 1345)

RECORD FILED: Italian Mission - 310

TYPIST: MBH

DATE: August 6, 1945

451932

Gh-~~30~~ 21

310

12 June 1945

Mr. L. W. A'Hearn
Assistant Administrator
Office of Finance
Foreign Economic Administration
Washington 25, D. C.

Dear Mr. A'Hearn:

Your interest and that of Mr. E. F. Bartelt, Fiscal Assistant Secretary, Treasury Department, in the accounting problems of UNRRA as indicated by your letter of 11 May 1945, is very much appreciated. We are pleased to accept your invitation to assign an UNRRA accountant to participate in the survey with representatives of the U. S. Treasury Department and the FEA. Therefore, I am designating Mr. G. E. Lukas, our Chief Accountant, to represent UNRRA in this undertaking.

Deloitte, Plender, Griffiths & Co., the Administration's auditors, have informed us that they will be glad to consult with the accountants assigned to conduct the survey.

Sincerely yours,

Corrington Gill
Deputy Director General
Bureau of Finance and Administration

GELukas/pc

Copy to: Gill
Sampson
Sullivan
Acheson
Dayton

31109

1/14

FOREIGN ECONOMIC ADMINISTRATION

Office of Finance

WASHINGTON 25, D. C.

In reply refer to:
FI-501-LWA

MAY 11 1945

FA- Mr. Corrington Gill
Deputy Director General
United Nations Relief and
Rehabilitation Administration
1344 Connecticut Avenue, N. W.
Washington 25, D. C.

Dear Mr. Gill:

On May 9 I discussed with Mr. Bartelt, Fiscal Assistant Secretary, Treasury Department, general problems involved in connection with UNRRA accounts. We are both convinced that it is essential that every effort be made to maintain Treasury records in a manner that will permit furnishing FEA sufficient detailed information to meet the UNRRA audit requirements. During the discussion it was agreed that Mr. Barrett, Chief of FEA UNRRA Fiscal Division, would participate with Treasury representatives in planning a system that would meet all requirements. In this connection, Mr. Bartelt suggested, and I agreed, that it would be very desirable if UNRRA could furnish an accountant to participate in the survey. If this procedure meets with your approval, I would appreciate being furnished the name of the person whom you may designate for this assignment.

Very truly yours,

L. W. A'Hearn

L. W. A'Hearn
Assistant Administrator

31109

X400 Keller, Albert ✓

310

Albert Keller

8 June 1945

Corrington Gill

Aid in Closing 1944 Accounts

As you doubtless know, this Administration is faced with the necessity of closing the 1944 accounts promptly in order that proper certification of such accounts may be made both by the Administration and the Council auditors. A series of meetings have been held at which times decisions have been made with respect to all items in controversy. The accounts of the Administration will have to be adjusted in accordance with those decisions.

Mr. Lukas has depended upon Mr. Banerman Clark to make the necessary adjustments in the accounts. Unfortunately, Mr. Clark was sent to the hospital today. It is impossible for Mr. Lukas to make these adjustments in the accounts without assistance of a qualified accountant. It is therefore requested that you aid him during the next week, at least, in making the adjustments decided upon and in accordance with Mr. Lukas' assistance and instructions.

BEPalmer mm

Form
(Revised)
(7 Mar 45)

UNITED NAT[illegible] RELIEF AND REHABILI[illegible]ION AD[illegible]ISTRATION

CROSS REFERENCE SHEET

DATE: 24 April 1945

CROSS INDEX: 310

TO: Frank Weisl

FROM: G. E. Lukas

SUMMARY: Note from ERO concerning accounting for supplies in Poland.

RECORD FILED: Poland - 700

TYPIST: amj

DATE: 16/VI/45

451932

Form
(Revised)
(7 Mar 45)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

DATE: 19 Ap ril, 1945

CROSS INDEX: 310

TO: G. E. Lukas

FROM: Harry W. Knight

SUMMARY: Inclusion in our accounts for 1944 of the contribution of Mr. Julio Cesar Patino, Bogota, Colombia, which was acknowledged by UNRRA Receipt No. 51 Dated 8 December 1944.

RECORD FILED: 304 Patino, Julio Cesar

TYPIST: mar

DATE: 8/27/45

451932

Form
(Revised)
(7 Mar 45)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

CROSS REFERENCE SHEET

DATE: 4 April 1945

CROSS INDEX: 310

400 - Harris, Walter

TO: Kenneth Dayton

FROM: Harry W. Knight

SUMMARY: Engagement of Public Administration Service to Render Technical Assistance Relative to Financial Accounting and Reporting Procedures; suggest that Public Administration Service make available the services of Mr. Walter Harris.

RECORD FILED: 440 - Finance & Administration

TYPIST: amj

DATE: 2/V1/45

451932

310

28 March 1945

To: Harry Knight

From: G. E. Lukas

Subject: Cancellation of "Checks Held for Non-delivery - Payroll"

A procedure was recommended 3 March for the disposition of checks held by the Finance Division because the payee's address was unknown or the employee had instructed the check to be held.

As a result of operating under the above procedure, we find it needs revision. Therefore, we have revised the procedure as follows;

Upon determination by the Finance Division that a check cannot be delivered to the payee or whenever the check is held 30 days from issuance date, the check will be cancelled by means of a schedule of cancellation showing the reason of cancellation as "non-delivery of check". The schedule will show the name of payee, check number, date and the net amount to be cancelled. The schedule will be prepared in original and one copy. One copy will be forwarded to the Payroll Unit, Division of Accounts.

Upon receipt of schedule of check cancellation in the Payroll Unit, a memorandum payroll register will be prepared showing cancellation of each individual check and a new check drawn payable to "UNRRA Account No. 2" in the amount of the cancellations. The payroll register will be distributed in the usual manner, one copy to the Finance Division, one copy to the General Accounts Section and the third copy to be retained in the Payroll Unit.

172

Upon receipt of the register of check cancellations for non-delivery items, the General Accounts Section will debit cash and credit accounts payable.

When it is possible to reissue the check to the payee, a new check will be issued from Account No. 2 by the use of Form Fi-41, Voucher for Payment from Special Funds, prepared by the General Accounts Section. The details supporting the accounts payable account will be maintained by the General Accounts Section.

DGSullivan/mf
cc: Kegel, Clark, Bellows

GEL

X720 ✓ 310

19 March 1945

Mr. George Cochrane
Deloitte, Plender, Griffiths & Co.
49 Wall Street
New York 5, N. Y.

Dear Mr. Cochrane:

This is to inform you that on 17 March 1945, I addressed the following statement to Mr. G. E. Lukas, Chief Accountant:

> "As a general policy, commodities will be considered as expended, for financial statement purposes, at the time that the Bureau of Supply or its representative surrenders custody and transfers accountability to the country mission representing the Bureau of Areas (Distribution Division). An exception to the general policy will be necessary in cases where supplies are delivered in a country for stockpiling against future distribution requirements. In such cases accounting for the expenditure of supplies would necessarily be deferred until issued from stockpiles either directly to a beneficiary government or UNRRA camps. In these exceptional cases commodities will continue to be reflected as assets in our financial statements until transhipped, delivered to UNRRA camps, to the beneficiary country or transferred to UNRRA warehouses where supplies are stored temporarily pending delivery to a beneficiary country or UNRRA camps."

I have asked Mr. Lukas to draft an administrative order outlining the basic principles and assignments of responsibility in connection with accounting for commodities distributed. The policy stated above will be incorporated into the administrative order.

Sincerely yours,

John J. Corson
Deputy Director General
Bureau of Finance and Administration

GELukas/pc

310

14 March 1945

To: Kenneth Dayton

From: John J. Corson

I have reviewed Mr. Lukas' memorandum of 12 March which was sent to both you and me. In this memorandum he recommends essentially that the budgetary accounts be eliminated from the accounting system. This he would accomplish by setting up the summary budgetary accounts in a separate ledger and maintaining in the general ledger only summaries of substantive transactions. I am inclined to agree with his recommendation. If you agree I would suggest that you authorize him to make this change.

JJCorson/ojm

310

3 March 1945

To: Harry Knight

From: G. E. Lukas

Subject: Cancellation of Checks Held for Non-delivery

Mr. Teidemann of Deloitte, Plender and Griffith has invited our attention to signed checks held by the Finance Division because either the payee's address is unknown or the employee has instructed the Finance Division to hold the check.

I think you will agree that the practice of holding checks beyond a period of 30 days is not desirable. Therefore, we are recommending the following procedure:

Upon determination by the Finance Division that a check cannot be delivered to a payee or whenever a check is held 30 days from issuance date, the check will be cancelled by means of a schedule of cancellation showing the reason for the cancellation as "non-delivery of check".

Upon receipt of schedule of check cancellation for non-delivery items, the Division of Accounts, General Ledger Unit will record in the General Ledger a debit to an account entitled "Checks held for non-delivery" with an off setting credit to Accounts Payable.

At such time when it is possible to issue the check to the payee the cancelled check will be returned by the Division of Accounts to the Finance Division for the issuance of a new check. The General Ledger entries above will be reversed for the amount of checks reissued.

If this system meets with your approval please instruct your employees to cancell the checks now on hand which have been held more than 30 days or other checks which you desire to be cancelled and our General Ledger section will process accordingly.

DGSullivan/mf

OK Knight

cc: Sampson, Deloitte, Plender and Griffith
D. B. Clark
F. M. Bellows

~~Fiscal~~

316
K

11 November 1944

To: Mr. Frank Weisl

From: Milton P. Siegel

-3001 and D 3

Subject: Your Memorandum of 6 November 1944 re. Accounting Procedural Instructions No. 3 as affecting UNRRA's utilization of Postal Checking Accounts in European Relief Areas Operations.

A broad interpretation of the wording of the chapter on Banking Accounts and Safeguarding Cash, on Page 7 of Finance Procedural Instructions No. 3 of 1 October 1944, to which you refer in your memorandum, would appear not to exclude the utilization of the Postal Checking Account facilities offered under the postal banking systems prevailing in certain European countries. The designation "banking account" would apply to postal banking accounts as well as to commercial banking accounts.

The statement that "one account only should be maintained" appears to be intended to prevent the complexity of maintaining many different accounts with one bank, placing upon the respective UNRRA offices the obligation of segregating the various entries on their own books while operating under only one bank account. There appears to be no intent to limit the banking facilities of the UNRRA field missions to any greater extent than justified by that motivation, and the utilization of all useful bank facilities of whatever nature does not appear to be restricted.

In our discussions with representatives of governments in whose territories UNRRA may be expected to operate in the near future, we have given consideration to the advisability of maintaining a number of banking accounts, including accounts with the postal banking systems of such countries where their use would be particularly advantageous, such as for example the P.K.O. (Pocztowa Kasa Oszczednosci,- the Postal Savings Bank) system of Poland, where distinct advantages in its utilization would accrue to UNRRA, particularly in field and camp operations.

NTaflove:ls

310
K

11 August 1944

TO: Frederick A. Hunt

FROM: Alexander Evans

Enclosed for your information and guidance on the form and method of preparation of the balance sheet as at present in use in the Division of Accounts at this office are the following:

(1) Specimen sheet of the Allotment Ledger used for detailed administrative accounts.

(2) Specimen sheets (a) 3 columnar and (b) 6 columnar used for our General Ledger, Cash Advance Ledger and Register (Journal).

None of these sheets were specially prepared for us and are of inconvenient design for our purposes.

(3) Specimen Trial Balance of the Allotment Ledger accounts containing the London figures on our books. The figures for Headquarters and other accounting units (Field Service, Foreign Offices) are prepared in the same form and all are summarized. The totals are dealt with as follows:

(a) Audited Claims are agreed with the Administrative Expense Expense Account on the General Ledger which itself is debited or credited with the totals recorded in the Register of Audited Claims and of Sundry Receipts.

(b) Obligations, Incurred and Liquidated, are recorded in the General Ledger accounts relating to the Budget in the manner explained later.

(c) Specimen Trial Balance of the General Ledger recording, in addition to financial transactions properly speaking, operations relating to the Budget.

The transactions relating to the latter are recorded as follows:

(1) Money voted by governments for relief through UNRRA is recorded by a debit to Commitments Due and a credit to Reserve for Commitment.

(2) Money allotted by the Budget Officer of UNRRA for individual programs is recorded by a debit to Allotments and a credit to Unobligated Balance of Allotments.

(3) Obligations incurred during the month as per the Trial Balance of the Allotment Ledger referred to above are debited to Administrative Expense - Unliquidated Obligations and credited to Other Reserves - Unliquidated Obligations. Concurrently, a debit is passed to the Unobligated Balance of Allotment by a credit to Obligations Incurred.

(4) Obligations liquidated during the month as per the same Trial Balance are debited to Other Reserves, Unliquidated Obligations and credited to Administrative Expenses, Unliquidated Obligations.

To facilitate my working at Washington I should be glad if you would until otherwise instructed arrange for the following information to be supplied:

(1) Bank Statements - each bank account
Receipts showing account to be credited and if necessary, in the case of refunded advances, the name of the individual

Disbursements - Account to be charged

(2) Cash Statement
Similar to the above

(3) List of unpaid obligations at end of month, including amounts to be set aside for all future expenditures incurred, even if an estimate only of some can be made, as in the case of travel or the purchase of equipment and supplies.

Rent, etc., should be on a monthly basis only, as it is assumed that if you have a long term contract on premises, for example, you could sublet if it was desired to change to another locality.

(4) Other information as given with your June statements with the exception of the Summary of Expense Ledger which under the present system does not assist us.

(5) A copy of the analysis made by us of your June accounts is attached for your information. Certain items, such as the deposit by you of the sums of £74.8.1 and £2.4.3 to Barclay's Administrative Account was not dealt with by us in the absence of sufficient information, but will be taken up separately.

cc: W.S.B. Sampson awe:kdp

Personnel - Gen.

310
K

1344 Connecticut Avenue
Washington, D. C.
31 July 1944

In re: Your No. 74231

Mr. Orvis A. Schmidt, Acting Director
Foreign Funds Control
Treasury Department
Washington 25, D. C.

My dear Mr. Schmidt:

Thank you for your letter of July 25 relative to the applicability of General License No. 37 to the accounts of United States citizens employed by this Administration.

In accordance with your letter, our personnel will be advised that accounts in the names of citizens of the United States have been authorized under Executive Order No. 8389, as amended, to be operated in the manner described in General License No. 37, while such citizens are within any foreign country in the course of their employment by UNRRA.

Sincerely yours,

Director General

DISPATCHED
1 AUG 1944
U.N.R.R.A.
MAIL & RECORDS

OS

OSchachter/sj

X-010.22
X-030 - Treasury Dept.

UNITED NATIO[illegible]
RELIEF AND REHABILITATION ADMINISTRATION

28 July 1944

TO: Mr. Caustin — 519

FROM: Mildred Dunkleberger

This was addressed to my attention, evidently, because I was formerly employed in Foreign Funds Control and Mr. Schmidt wished to make sure that it reached the proper person.

It should I am sure have been addressed to your attention.

Mr Feller to see. (Any reply?)

Mr Hammer

You may wish to keep a copy of this for the information of Unrra travellers.

TREASURY DEPARTMENT

WASHINGTON

25

FOREIGN FUNDS CONTROL

In reply please
refer to: 74231

JUL 25 1944

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W-2239

Attention: Mrs. Dunkleberger

My dear Governor Lehman:

The question has been raised as to the applicability of this Department's General License No. 37 to the accounts of United States citizens who are within blocked countries in the course of their employment by the United Nations Relief and Rehabilitation Administration. Although General License No. 37 does not by its terms apply to the accounts of such persons, the Department is prepared to permit their accounts to be operated in the manner described in such General License.

Accordingly, accounts in the names of citizens of the United States are hereby authorized under Executive Order No. 8389, as amended, to be operated in the manner described in General License No. 37, while such citizens are within any foreign country in the course of their employment by the United Nations Relief and Rehabilitation Administration.

A copy of General License No. 37 is enclosed for your information.

You may wish to advise your personnel going abroad of this authorization.

Sincerely yours,

Orvis A. Schmidt
Acting Director

47514

Honorable Herbert H. Lehman,
Director General,
United Nations Relief and
Rehabilitation Administration,
Washington, D. C.

Enclosure

TREASURY DEPARTMENT
Office of the Secretary
As amended November 25, 1942.

GENERAL LICENSE NO. 37, AS AMENDED, UNDER EXECUTIVE ORDER NO. 8389, AS AMENDED, EXECUTIVE ORDER NO. 9193, SECTIONS 3(a) AND 5(b) OF THE TRADING WITH THE ENEMY ACT, AS AMENDED BY THE FIRST WAR POWERS ACT, 1941, RELATING TO FOREIGN FUNDS CONTROL.*

A general license is hereby granted authorizing banking institutions within the United States to make all payments, transfers and withdrawals from accounts in the name of citizens of the United States while such citizens are within any foreign country in the course of their employment by the Government of the United States.

Deletion
Nov. 25, 1942.

RANDOLPH PAUL
Acting Secretary of the Treasury

* Part 131;-Sec. 5(b), 40 Stat. 415 and 966; Sec. 2, 48 Stat. 1; 54 Stat. 179; Public No. 354, 77th Congress, 55 Stat. 838; Ex. Order 8389, April 10, 1940, as amended by Ex. Order 8785, June 14, 1941; Ex. Order 8832, July 26, 1941; Ex. Order 8963, December 9, 1941, and Ex. Order 8998, December 26, 1941; Ex. Order 9193, July 6, 1942; Regulations, April 10, 1940, as amended June 14, 1941, and July 26, 1941.

Kowell 1

310 (Camp.)

3 July 1944

TO: Richard Funkhouser

FROM: Milton Siegel

SUBJECT: Camp Import Order

We have reviewed the form and instructions of the Camp Import Order that you submitted with your memorandum of 29 June 1944.

In general there is nothing inconsistent in the proposed form and the procedure with the Camp Accounting Procedure which has been prepared by the Division of Accounts for accounting in the camps.

However, we do believe that there should be the following changes in the Camp Import Order and in the instructions for its use in order that it can be used as an obligating document both on the camps' accounting records and the control accounts in the Division of Accounts in the Headquarters Office.

1. We would suggest that a column be provided on the form for the commodity code number.

2. We would suggest that the form be revised so that it can be used as a confirmation of the placing of the order and as an obligating document. For this purpose a spece should be provided for the insertion by the Bureau of Supply in the Headquarters Office of the estimated cost of commodities for which it has been possible to place orders; and a space providing for a description of any deviation from the original order as placed by the camp.

   Under such a procedure a total of four copies would be prepared by a camp operating as an independent entity so that original and two copies would be sent to the Headquarters Office and one copy retained in the camp. When the Bureau of Supply has placed the order, it will fill in the additional information described above on all copies of the form and transmit one copy to the Division of Accounts in the Headquarters Office and return one copy to the camp. The Division of Accounts in the Headquarters Office will obligate the control account of the camp on the books in the Division of Accounts. Upon receipt of the confirmational copy of the order, the camp will use it as an obligating document to the appropriate allotment account.

When the invoices for the shipment are paid by the Headquarters Office the Division of Accounts will charge the payments to the allotment account of the camp, simultaneously liquidating the obligation, and will notify the camp of the payment by means of a Debit Advice. The camp will use the Debit Advice as a medium of recording the expenditure on its own allotment accounts and of liquidating the obligation.

3. We would suggest that the same procedure as above be followed for camps under a centralized camp administration where the Import Orders would clear through the centralized camp administration for approval. We do not believe it advisable to have the Import Orders consolidated by the centralized camp administration and transmitted as a single order to the Headquarters Office, as such a procedure would complicate the obligating of the controlling accounts for the individual camps on the control allotment records for the camps in the Division of Accounts in the Headquarters Office. An additional copy of the Import Order would have to be prepared by the camp in order that it could be retained by the centralized camp administration.

FMBellows/kdp

FMB

3 July

ORGANIZATION AND OPERATING PROCEDURE OF THE COMMODITY ACCOUNTING SECTION OF THE DIVISION OF ACCOUNTS AND AUDITS WITH RESPECT TO MAINTENANCE OF ACCOUNTS REFLECTING DESPATCH OF VESSELS

310-(Commodity accounting)
K

Section 1. DOCUMENT CONTROL UNIT

1.1 The responsibility of the Document Control Unit is to exercise the necessary control over documents in the Commodity Accounting Section, which will provide an orderly system of reception, examination, follow-up for missing documents, preparation of data necessary for posting to the accounts, and routing of documents for posting in the Commodity Accounting Section.

1.2 The functions of that unit shall be:

1.21 to keep currently informed as to the clearance of vessels:

1.22 to maintain a register of documents which will provide a record of the status of documentation and accounting as to specific vessels and as to the over-all position of the work of the Commodity Accounting Section;

1.23 to receive all documents;

1.24 to expedite and be responsible for the receipt of required documents and for that purpose to act as liaison between the Commodity Accounting Section and the various divisions of the Bureau of Supply;

1.25 to examine all documents as to their completeness and as to their adequacy as proper accounting documents;

1.26 to prepare routing and posting instructions including preparation of the entries to be posted to the accounts, and to transmit such instructions to the Posting Unit;

1.27 to examine the routing and posting instructions after the posting as to the completion of the required processing;

1.28 to control the loan of documents to the Bureau of Supply as may be required, and to be responsible for their return;

1.29 to be responsible for the custody and filing of all documents.

Section 2. DOCUMENT CONTROL REGISTER

2.1 As provided in Section 1.22, the Document Control Unit shall maintain a Document Control Register, Form FI-111, to provide a complete record of the documentation of each vessel cleared. That register shall be designed to record the following information:

X-825-(vessels-despatch 8)

Name of Vessel, Voyage Number and Vessel Account Number
Date and Port of Clearance
Date Notice of Clearance Received by Document Control Unit
Date Preliminary Manifest Received
Number of Bureau of Supply Shipping Report and Date Received
Numbers of Bills of Lading and Dates Received
Dates Received for Invoices or Estimates for Related Bills of Lading
Remarks as to Follow-Up Action
Date of Completion of Full Documentation
Dates of Routing of Documents to Posting Unit
Date of Completion of Posting of Voyage Account
Dates and Numbers of Debit Advices
Date Documents Loaned to Bureau of Supply
Date Documents Returned from Bureau of Supply.

2.2 A separate sheet of the Document Control Register shall be kept for each consignee of commodities on a vessel.

2.3 Bills of Lading shall be registered in the Document Control Register in numerical sequence.

Section 3. RECEPTION AND EXAMINATION OF DOCUMENTS

3.1 Signed copies of on-board bills of lading are required to support the accounts in the Commodity Accounting Section. Each bill of lading must be supported by an invoice or an estimate if it is impossible to obtain an invoice.

3.2 The Ocean Shipping Division of the Bureau of Supply receives first information as to the clearance of vessels. Sets of the shipping documents are transmitted by ship forwarding agents to the Records and Reports Division of the Bureau of Supply after the despatch of the vessel. A signed set is transmitted by that division to the Ocean Shipping Division for the preparation of the Shipping Report covering the vessel. The signed set of documents shall be transmitted promptly by the Ocean Shipping Division of the Bureau of Supply to the Division of Accounts and Audits after the preparation of the Shipping Report. These documents will be subsequently returned on loan to the Ocean Shipping Division for the checking of freight rates after they have been processed by the Commodity Accounting Section of the Division of Accounts and Audits.

3.3 The Document Control Unit shall keep currently informed as to the clearance of vessels and upon such information shall immediately establish an account in the Document Control Register on Form FI-111. It shall assign the next number in a numerical sequence to designate the Vessel Account Number which shall henceforth be used to identify that vessel and which shall correspond to the Sheet Number of the Voyage Account - Summary Sheet, Form FI-107-A, described in Section 8.3 It shall expedite the receipt of documents, shall examine them as to their completeness and adequacy, and take all steps necessary

to complete them. Debit Advices, after preparation by the Posting Unit, shall be routed through the Document Control Unit for initialing and appropriate recording in the Document Control Register.

3.4 A folder shall be established for each vessel by the Document Control Unit immediately upon notice of the vessel's clearance in which shall be filed all documents pertaining to the vessel, including:

Bureau of Supply Shipping Report (Section 3.6);
Requests to Supply;
Bills of Lading;
Invoices;
Pro Forma Estimates, Form FI-115 (Section 3.8);
Request for Documents, Form FI-113 (Section 3.7);
Shipping Document Posting Voucher, Form FI-112 (Section 4);
Posting Voucher Transmittal Slips, Form FI-112-A (Section 5);
Receipt for Loaned Documents, Form FI-114 (Section 7).

3.5 Vessel folders shall remain in files in the custody of the Document Control Unit.

3.6 The Document Control Unit will receive from the Bureau of Supply a Shipping Report covering each vessel cleared showing the bills of lading numbers and consignees of commodities on the vessel, and will make the appropriate recording in the Document Control Register.

3.7 When shipping documentation is received from the Bureau of Supply and it is found to be incomplete, the Document Control Unit shall prepare Request for Documents, Form FI-113, in triplicate and submit two copies to the Bureau of Supply. Missing bills of lading shall be indicated by the number of the bill of lading, ascertainable from the listing in the Shipping Report, and by check mark. Missing invoices shall be indicated by check mark opposite the related bill of lading. Necessary information for identification and tracing by the Bureau of Supply shall be shown with respect to the Request No., F.A.S. No., and Commodity Division. Receipt of documentation and necessary follow-up for missing documents will be recorded in the Document Control Register.

3.8 When the Bureau of Supply is unable to furnish a missing invoice because of the fact that the document is not in the offices of the Administration and cannot be expeditiously obtained, and notes that fact on the Request for Documents, it shall be the responsibility of the Document Control Unit to prepare a reasonable estimate for the commodities. Such an estimate may be prepared from the Request to Supply, from the last previous invoice covering the same commodity, from established price lists, and/or from consultation with the Bureau of Supply. The estimate shall be prepared on Pro Forma Estimate, Form FI-115, which shall be attached to the related bill of lading. The basis and justification for the estimate must be shown on the Pro Forma Estimate.

Section 4. SHIPPING DOCUMENT POSTING VOUCHER

4.1 When the documentation for each bill of lading is in order, the Document Control Unit shall prepare a Shipping Document Posting Voucher, Form FI-112, covering the bill of lading. When the documentation of a vessel is complete, the Shipping Document Posting Vouchers shall be transmitted by the Document Control Unit to the Posting Unit of the Commodity Accounting Section, attached to a Posting Voucher Transmittal Slip, Form FI-112-A (See Section 5). It shall be the general principle that Shipping Document Posting Vouchers shall not be transmitted for posting by the Document Control Unit to the Posting Unit of the Commodity Accounting Section until the documentation for a vessel is complete. If, in unusual cases, it is impossible to complete the documentation within a reasonable time which would cause undue delay in the issuance of Debit Advices, the Shipping Document Posting Vouchers shall be routed to the Posting Unit in an orderly manner. After preparation, each Shipping Document Posting Voucher shall be checked for correctness against the original document by another member of the staff of the Document Control Unit and it shall be signed both by the person who prepared it and by the person who verified it. Transmittal to the Posting Unit shall be recorded in the Document Control Register.

4.2 The Shipping Document Posting Voucher, Form FI-112, shall be prepared as follows:

4.21 For completion of captions and for such other identification as may be required in the appropriate registers and accounts of the Posting Unit, the following information shall be inserted as indicated:

Vessel and Voyage Number
Date and Port of Clearance
Consignee and Country
Port of Discharge

4.22 For identification of the supporting document as required in the appropriate registers and accounts of the Posting Unit, the following information shall be inserted as indicated:

Bill of Lading Number
Request to Supply Number
F.A.S. Number

4.23 For preparation in the Posting Unit of the appropriate sheet of the register of Voyage Account - Detail of Value and completion of captions, a check-mark shall be made against the appropriate descriptive item below. The required information shall be obtained by examination of the supporting documents in accordance with definitions contained in Section 4.24 to 4.27.

Source:

Shipside Transfer
Free Funds
Working Fund
Private Contributions
Warehouse Transfer
Trans-shipment
Other (Specify)

Purpose:

Direct Delivery
Stockpiling
Administrative Material
UNRRA R. and R. Equipment
Loan Equipment
Canteen Amenity Supplies
Other (Specify)

Debit:

Name of Regional or Field Office
Commodity Acquisition

Credit:

Name of Contributing Member Country
Private Contributions (Name of Contributor)
Commodity Acquisition

4.24 Source: The source of commodities indicates how the commodities being shipped were acquired. The source shall be indicated in accordance with the following classifications:

a. Shipside Transfer: This refers to commodities to which title is transferred to the Administration at shipside for loading.

b. Free Funds: This indicates that the commodities were purchased from free funds directly available to the Administration.

c. Working Fund: This indicates commodities which were purchased for cash from the Administration's "working fund".

d. Private Contributions: This indicates commodities that were contributed to the Administration by private individuals or agencies.

e. Warehouse Transfer: This indicates stockpiled commodities title to which had been transferred to the Administration by a contributing country previous to loading on board ship.

f. Trans-shipment: This indicates commodities title to which had been transferred previously to the Administration and delivered at a port pending trans-shipment.

4.25 Purpose: The purpose indicates the use to which the commodities being shipped are to be placed. Separate Debit Advices must be prepared for the various purpose categories. The purpose will be indicated on the form in accordance with the following classifications:

a. Direct Delivery: This indicates that the commodities are to be delivered directly to a recipient country on off-loading.

b. Stockpiling: This indicates that the commodities are to be shipped to an UNRRA stockpile for which monetary commodity accounts must be maintained in accordance with Administrative Order No. 76

c. Administrative Supplies and Equipment: This indicates that the commodities are to be used by an UNRRA office for administrative purposes and that with respect to equipment property records of the value of commodities must be maintained in accordance with provisions of Administrative Order No. 76.

d. UNRRA Relief and Rehabilitation Equipment: This indicates that the commodities shipped are to be used by an UNRRA office for relief and rehabilitation operations and that title to the commodities is to remain with the Administration. In accordance with Administrative Order No. 76 property records must be maintained for the value of such commodities.

e. Loan Commodities: This indicates that the commodities shipped are to be loaned to recipient governments, the title remaining with the Administration, and that property records must be maintained in accordance with Administrative Order No. 76.

f. Canteen Amenity Supplies: This indicates that the commodities are amenity commodities for the use of UNRRA field offices.

4.26 Debit: The name of the general ledger account in the accounts of the office originating the shipment that is affected by the transaction will be indicated. The following are the general ledger accounts which will be debited as indicated below:

a. Regional Office: For shipments by Headquarters or by a Regional Office to Field Offices under a Regional Office, the Current Account of that Regional Office will be debited.

b. Headquarters: A Regional Office will debit shipments to offices reporting to Headquarters to the Headquarters Current Account maintained in its accounts.

c. Field Office: An office (Headquarters or a Regional Office) making shipments for stockpiling by an office reporting to it will debit the Current Account of that Field Office on its accounts.

d. Commodity Acquisition: An office (Headquarters or a Regional Office) making shipments of commodities acquired by shipside transfer as defined in Section 4.25(a) to Field Offices reporting to it will charge the shipment to the Commodity Acquisition account on its accounts.

4.27 Credit: The name of the general ledger account in the accounts of the office originating the shipment that is affected by the transaction will be indicated. The following are the general ledger accounts which will be credited as indicated below:

a. Member Country Contribution: Contributions from a member government representing shipside transfers as defined in Section 4.25(a) above shall be credited to the revenue account representing the member government's contributions for commodities.

b. Private Contributions: Commodities received by contribution from private individuals and agencies shall be credited to the appropriate revenue account reflecting such contributions.

c. Commodity Acquisition: Commodities to which title was transferred to the Administration previous to shipment, and which were therefore previously charged on the accounts to the Commodity Acquisition account shall be credited to that account as a result of the shipment.

4.28 It shall be the responsibility of the Document Control Unit to compute and enter on the Shipping Document Posting Voucher, Form FI-112, in the section for Posting Data, the necessary entries to be made in the registers and accounts of the Posting Unit. Thus, the work of the latter unit is limited to posting and requires no interpretation or computation of documents. The basis of value, whether from a priced invoice or from a pro forma estimate shall be indicated by check-mark as Actual or Estimate respectively for the purpose of posting to the Agency Account - Reconciliation and Adjustment. Entries in the commodity accounts shall be in U.S. Dollars only. The following definitions provide the basis for computing the documents for entry in the accounts.

a. Ocean Freight: The ocean freight applicable to each bill of lading is the amount to be shown as indicated on the Shipping Document Posting Voucher and in the corresponding account in the registers and accounts maintained by the Posting Unit. Where actual ocean freight is not available an estimate should be used.

b. F.O B. Plant Cost: The F.O.B Plant Cost eliminates all accessorial costs, either included in the total invoice price of invoices such as those covering procurement through the Department of Agriculture, or added to the invoice price in the form of a fixed percentage. When the accessorial costs are included in the invoice price, it will be necessary to make computations to adjust the invoices to an F.O.B. Plant Cost basis.

c. Accessorial Costs: The accessorial cost included in the total invoice price of invoices such as those covering procurement through the Department of Agriculture shall be shown as "Included". When the accessorial cost is added to an invoice as a fixed percentage it shall be shown as "Added". In the former case, the credit is a direct credit to Contributions; in the latter, it is a credit to Contributions Suspense, and subject to subsequent adjustment.

d. Total Value: The total value is the total of the three elements of cost defined above.

e. Short Delivery: The value of discrepancies between Vendor's invoices and on-loading tally as noted on the bill of lading shall be entered in the appropriate space on Form FI-112.

4.29 For routing to appropriate registers and accounts in the Posting Unit, routing instructions shall be indicated as follows. Each Shipping Document Posting Voucher shall be examined after return to the Document Control Unit to see that it has been posted as indicated by initialing in the space provided.

Voyage Account - Detail Values
Agency Reconciliation and Adjustment Register (Name of Agency)
Warehouse Inventory Account (Name of Account)

Section 5. POSTING VOUCHER TRANSMITTAL SLIP

5.1 When all Shipping Document Posting Vouchers covering a vessel have been completed and verified in the Document Control Unit, a covering Posting Voucher Transmittal Slip, Form FI-112-A, shall be prepared for transmittal of the Shipping Document Posting Vouchers to the Posting Unit. There shall be summarized thereon by posting classification of the three elements of commodity cost and total value, the totals of all Shipping Document Posting Vouchers transmitted therewith. Thus, the Posting Unit will have a predetermined total to

verify the postings made to the Voyage Account - Detail of Value. When the Posting Voucher Transmittal Slip is returned with the supporting vouchers to the Document Control Unit, there shall be attached thereto adding machine tapes or verifications of postings as proof of the correctness of posting by the Posting Unit. Verification of completion of processing shall be indicated on the transmittal slip by the Document Control Unit and the fact recorded in the Document Control Register.

Section 6. FILING OF DOCUMENTS

6.1 During processing of documents in the Document Control Unit and upon completion of posting of the related documents by the Posting Unit and their return to the Document Control Unit, it shall be the responsibility of that unit to maintain orderly files of all documents and to exercise control over the files.

Section 7. LOAN OF DOCUMENTS

7.1 If it is necessary to loan documents to the Bureau of Supply, a receipt, on Receipt for Loaned Documents, Form FI-114, shall be obtained by the Document Control Unit from the Bureau of Supply for the specific documents. The original of the receipt obtained from the Bureau of Supply shall be filed in the vessel folder; an unsigned copy shall be filed independently in such a manner as to provide in a centralized location for control and follow-up purposes a complete record of documents on loan. Upon return of the documents, the original signed receipt shall be delivered to the Bureau of Supply and the unsigned copy shall be destroyed. It shall be the responsibility of the Document Control Unit to expedite the return of loaned documents. Appropriate recording shall be made as indicated in the Document Control Register of the loan and return of documents.

Section 8. POSTING UNIT

8.1 The commodity accounts shall be maintained in the Posting Unit of the Commodity Accounting Section. Original entries, where prescribed, shall be made from the Shipping Document Posting Voucher. The accounts in which commodity transactions involving the despatch of vessels will be reflected are as follows. With respect to such transactions, the forms of the accounts provide for accounting for both the acquisition and shipment of commodities to which title is transferred to the Administration at shipside at time of loading. Accounting for the acquisition of commodities acquired from free funds or cash purchase from funds immediately available to the Administration, or of commodities to which title was transferred to the Administration previous to shipment is covered in separate instructions; the instructions contained herein relate only to the shipment of such commodities.

Voyage Account - Detail of Value
Voyage Account - Summary Sheet
Voyage Account - Monthly Journal
Agency Account - Reconciliation and Adjustment
Warehouse and Inventory Account

8.2 Voyage Account - Detail of Value, Form FI-107: This is the detail account of original entry of shipments of commodities. Preparation of the form and postings to it shall be from the Shipping Document Posting Vouchers, Form FI-112. Postings shall be made only on the approval of the Document Control Unit contained in a covering Posting Voucher Transmittal Slip, Form FI-112-A.

8.21 Information for the completion of the descriptive headings of the form will be obtained from the vouchers. As a separate sheet must be prepared for each group of bills of lading representing a different type of transaction as determined from the shipping documents, several sheets may be required for each vessel. The type of transaction is indicated by the consignee and country in combination with the source and purpose, and with the debit and credit significance as shown by the check marks on the Shipping Document Posting Voucher. A separate sheet must be prepared for each consignee; and with respect to each consignee a separate sheet must be prepared for each different combination of Source, Purpose, Debit and Credit. As each combination requires either a different type of general ledger entry or a separate Debit Advice, the use of separate sheets provides a simple method of journalization to the general ledger and preparation of Debit Advices without the necessity of a detailed analysis of an entire account.

8.22 The Sheet Number shall be a hyphenated number. The first number shall be the account number of the vessel and will be obtained from the Posting Voucher Transmittal Slip. It will correspond with the Sheet Number of the covering Voyage Account - Summary Sheet, Form FI-107-A. The second number will represent the number of the sheet in a numerical sequence established for the various sheets required to reflect all of the bills of lading on the vessel. Thus, if five sheets are required for Vessel Account Number 1, they shall be numbered 1-1 to 1-5 inclusive; four sheets for Vessel Account Number 2 will be numbered 2-1 to 2-4 inclusive.

8.23 A sheet representing a continuation of a sheet of the same combination of type of entry shall carry a new number and each sheet shall be totalled.

8.24 Bills of lading shall be entered in numerical sequence on each sheet from the Shipping Document Posting Vouchers.

8.25 The Request to Supply Number for the bill of lading as shown on the voucher shall be entered in juxtaposition to the bill of lading number, as shall the monetary entries reflecting

cost. The voucher shows the appropriate commodity classification code number for distribution of the F.O.B. Plant Cost to the proper column. The person who prepares the sheets and makes the postings shall initial the voucher in the space provided for that purpose.

8.26 Upon completion of postings, all sheets shall be totalled. Correctness of postings shall be verified independently by another member of the staff of the Posting Unit. An adding machine tape shall be prepared by the latter of the totals and verified against the predetermined totals shown on the Posting Voucher Transmittal Slip. The Posting Voucher Transmittal Slip shall be signed by the person making the verification and shall be returned with the supporting vouchers to the Document Control Unit for routing for such additional posting to other accounts in the Posting Unit as are indicated.

8.27 Postings will be made from the Voyage Account - Detail of Value to the Voyage Account - Summary Sheet and to the Voyage Account - Monthly Journal as prescribed in Sections 8.3 and 8.4 and reference to completion of such postings shall be noted on this form.

8.3 Voyage Account - Summary Sheet, Form FI-107-A: This form shall be used for the preparation of Debit Advices. The descriptive headings of the form shall be prepared from the Posting Document Transmittal Slip, Form FI-112-A, and entries shall be made from the sheets of the Voyage Account - Detail of Value, Form FI-107. A single sheet shall be prepared for each vessel.

8.31 The Sheet Number shall be the vessel account number as shown on the Posting Document Transmittal Slip.

8.32 The Month shall be that of the month in which the vessel clears. If the month in which the voyage is reflected in the accounts is different from the month of clearance, that fact must be noted.

8.33 The totals of each sheet of the Voyage Account - Detail of Value pertaining to the vessel shall be entered in the corresponding columns of the summary sheet.

8.34 Entries in the first column shall be the sheet numbers of the related Voyage Account - Detail of Value. For purpose of entry, the supporting Voyage Account - Detail of Value sheets shall be grouped by office to be debited, country to which consigned, and purpose for which Debit Advices must be prepared. The columnar totals of entries for each group are the amounts to be shown on each Debit Advice. A vessel may carry cargo consigned to two countries in which case two Debit Advices must be prepared. The cargo may include commodities destined for direct delivery to the country and for administrative use of the mission, in which event separate Debit

Advices must also be prepared. Other combinations of consignee and purpose will require separate Debit Advices.

8.35 The office whose current account is to be debited shall be indicated in the column provided for that purpose; and the name of the country to which the commodities are consigned shall be shown in the applicable column. In the event an UNRRA office is the recipient the name of the office shall be shown in the "Country" column.

8.36 For the purpose of preparing the Debit Advices, the totals of the two columns for Accessorial Costs shall be added and shown as one amount on the Debit Advice.

8.37 After preparation of the Debit Advices from the Voyage Account - Summary Sheet, the numbers of the Debit Advices shall be entered therein. The Debit Advices shall be routed through the Document Control Register to the designated approving officer for approval and official issuance.

8.4 Voyage Account - Monthly Journal, Form FI-107-B: The purpose of this account is for the preparation of the monthly entries to the controlling general ledger commodity accounts. Entries shall be from the sheets of the Voyage Account - Detail of Value, Form FI-107. Entries shall be in summary only, representing sheet totals from the Voyage Account - Detail of Value. Each entry shall be in the form of a debit and a credit to the appropriate accounts in the Voyage Account - Monthly Journal as indicated by the descriptive Debit and Credit headings of the Voyage Account - Detail of Value sheet from which the posting is made.

8.41 The journal is in folio form comprising a two-sheet spread with two types of short-sheet inserts.

a. The left-hand sheet, Form FI-107-B1, numbered Page 1, provides for entry of the sheet number of the Voyage Account - Detail of Value, Form FI-107, from which entries are made; for entry of the corresponding Debit Advice number, obtainable from the Voyage Account - Summary Sheet, Form FI-107-A; the name of the vessel; and for distribution of the totals of the various elements of cost and total value of each sheet of Form FI-107 to the corresponding columns of the appropriate debit account indicated by the descriptive caption of the Form FI-107 sheet from which the posting is made. "Included" and "Added" accessorial costs shall be combined in a single total for posting. Posting of F.O.B. Plant Cost shall be the total of such cost for the various commodity classifications. A separate account will be maintained for each office current account affected and the name of the office inserted where provided.

b. The first short-sheet insert, Form FI-107-B2, numbered Page 2, is provided to supplement the Regional or Field Office section of Page 1 in the event that current accounts of more than two offices are required. As many sheets of this form as are necessary may be inserted and if more than one is used, the sheets shall be numbered Page 2a, Page 2b, et cetera.

c. The second short-sheet insert, Form FI-107-B3, numbered Page 3, provides for the distribution of the totals of the various elements of cost and total value of each sheet of Form FI-107 to the appropriate credit account reflecting contributions as indicated by the descriptive caption of the Form FI-107 sheet from which the posting is made. "Included" and "Added" accessorial cost shall be shown separately by interlining and the column shall be analyzed for the appropriate general ledger postings to Contributions and Contributions Suspense respectively. A separate sheet shall be used for each contributing country, excepting that several of the smaller countries may be combined on a single sheet designated "Miscellaneous Countries" with reference to the appropriate country in the Remarks column of Page 4 for analysis purposes. Similarly, a single sheet may be used for miscellaneous private contributions. The sheets shall be numbered Page 3a, Page 3b, et cetera.

d. The right-hand sheet, Form FI-107-B4, numbered Page 4, provides for distribution of totals from each sheet of Form FI-107 where a credit to Commodity Acquisition is indicated. A column is provided for explanatory remarks, and there are columns to repeat the sheet number of Form FI-107 from which postings are made and the applicable Debit Advice number in order to facilitate cross-posting.

8.42 Each folio or group of four pages and additional inserts shall be numbered in a single consecutive numerical series. The month shall correspond with the month of clearance of the vessels and month in which they are recorded in the accounts.

8.43 Entries in the Voyage Account - Monthly Journal should be in numerical sequence with respect to the vessel account number as indicated by the sheet numbers of the Voyage Account - Summary Sheet.

8.44 The monthly totals of the columns of the Voyage Account - Monthly Journal represent the postings to the general ledger controlling commodity accounts and subsidiary accounts for the various commodity classifications, as representing transactions arising out of despatch of shipments.

8.5 Agency Account - Reconciliation and Adjustment, Form FI-116: The purpose of this form is to provide a memorandum current account with each agency that procures commodities for the Administration for reconciling the commodity accounts reflecting government contributions with the actual value of the contributions as reflected in the governmental agencies' accounts and for journalizing the appropriate adjustments to the controlling general ledger commodity accounts. Postings to this account shall be original entries from the Shipping