

204.3 - Field Adm. Orders  
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204.3 Field Adm.  
Orders Archives

Set

# FIELD ADMINISTRATIVE ORDERS

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89	Responsibility for Supply Statistics and Commodity Accountability Records	31 Jan. 1946
90	Safeguarding of Administration's Assets, Investigation, and Reporting of Losses	4 Feb. 1946
90	Revised. Safeguarding of Administrations Assets, Investigation and Reporting of Losses	5 Apr. 1946
90	Revision No. 2. Handling Loss of UNRRA Property	6 Jan. 1947
91	Representation Allowances	11 Mar. 1946
92	Administrative Equipment and Supplies	21 Mar. 1946
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94	Attachment of Supply Specialists to Headquarters or ERO for Temporary Duty	16 Apr. 1946



95	UNRRA Policy with Respect to Correspondents Visting Field Operations	20 Apr. 1946
96	Procedure for Obtaining and Reporting on Acquisition of Receipts from Recipient Governments for Delivery of Commodities	11 June 1946
96	Supplement No. 1. Distribution of Form S-77, Outturn Report, and Form S-77A, Consolidated Discrepancy Report	1 July 1946
96	Supplement No. 2. Lists of Shipments to be Sent to Chief Accountants of Missions	15 Aug. 1946
97	Records Management Program	28 May 1946
98	Never Issued	
99	UNRRA Salary Schedules	21 June 1946
99	Supplement No. 1. UNRRA Salary Schedules	15 July 1946
99	Supplement No. 1. (Correction) UNRRA Salary Schedules	22 July 1946
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100	Bonus Plan	23 Aug. 1946
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101	Ocean Transportation Charges Payable at Office Other than Originating Office	13 Sept. 1946
102	Disposal of Surplus Property	8 Nov. 1946
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103	Termination of Class I Employees at Post of Duty	6 Dec. 1946
103	Supplement No. 1. Termination of Class I Employees at Post of Duty	17 Jan. 1947
104	Termination Payments to Personnel Seconded to UNRRA	11 Dec. 1946
105	Clothing Allowances	20 Dec. 1946
106	Salary Increments Above Maximum of Grade	3 Jan. 1947
106	Rescinded - Salary Increments Above Maximum of Grade	29 Jan. 1947
107	Baggage Allowance for UNRRA Personnel	6 Jan. 1947

108	Acceptance of Decorations or other Honors	7 Feb. 1947
109	Reporting and Write-Off of Loss of Relief Commodities	13 Feb. 1947
110	Preparation of Historical Monographs and Special Technical Studies	17 Feb. 1947
111	Issuance of Administrative Instructions	28 Apr. 1947
112	Bonus Plan Codification	23 June 1947
112	Revision 1. Bonus Plan Codification	22 July 1947
112	Revision 2. Bonus Plan Codification	8 Dec. 1947
112	Revision 3. Bonus Plan Codification	16 Mar. 1948
113	Limitation of Consideration of Claims Against UNRRA	6 Jan. 1948
114	Recision of Administrative Orders	11 Feb. 1948
114	Supplement No. 1. Recision of Administrative Orders and General Bulletins	4 May 1948
115	Termination of UNRRA Group Life Insurance Plan	27 May 1948



SUBJECT: AGREEMENTS INVOLVING COMMITMENTS OF FUNDS UNDER UNRRA CONTROL

1. General

The purpose of this Order is to insure that the accounting and auditing personnel of the Administration, as well as other personnel concerned, are fully informed regarding all agreements made in the name of the Administration for the supply of commodities and for the acquisition of surplus military stores and all other agreements which have obligated or may result in the obligation of funds under the control of the Administration. The Order enables the Division of Accounts and Audits:

- a. To review immediately all existing agreements of the foregoing nature;
- b. To be advised of any proposed or pending agreements which may result in the obligation of funds; and
- c. To give prior clearance to all future agreements.

2. Definitions of Agreements

For the purposes of this Order, agreements which have resulted or may result in the obligation of funds under UNRRA control may be considered in three categories:

- a. Basic agreements.
- b. Specific commitment agreements.
- c. Day-to-day commitments for regular services and commodity purchases.

2.1 Basic Agreements

By "basic agreements" are meant all agreements and arrangements under which programs may be undertaken or a framework established within which future obligations will be created. Basic agreements normally require further implementation before becoming commitments. They include:

- a. Agreements with recipient countries, such as the overall agreements with Greece, Yugoslavia, China, etc. and any supplemental agreements thereto;

- b. Voluntary agency agreements such as those with the United National Clothing Collection, Inc., the French and Belgian Red Cross, and the Joint Distribution Committee, under which UNRRA may be obligated to furnish certain administrative or other services;
- c. Agreements with military authorities for programs in stated areas, e.g., Germany, Austria, and the Dodecanese Islands;
- d. Agreements with contributing countries for the payment of all or portions of their contributions in specified commodities. For example, Egyptian cotton or Indian peanuts;
- e. Directives originating outside of Washington Headquarters to mission chiefs and special representatives or special missions of the Administration, e.g., to UNRRA representatives in Denmark.

## 2.2 Commitment Agreements

By "commitment agreements" are meant arrangements under which the Administration is committed upon signature to the use of its funds for specific commodities, categories of commodities, or services. Such arrangements include:

- a. Agreements relating to the acquisition of surplus military property. For example, the Balkan stockpile;
- b. Agreements for financing repatriation or other services for particular categories of persons. For example, payment of transportation for the repatriation of Yugoslavs in the Middle East or Chinese in Manila;
- c. Agreements with governmental or other agencies analogous to that with the U.S. Treasury Procurement Division for the payment of accessorial costs and administrative costs;



- d. Agreements with governmental or other agencies for the furnishing of administrative or operating supplies subject to a subsequent determination of price, accounting and reimbursement arrangements. For example, agreements with military authorities regarding rations, PCL, etc., for UNRRA missions.
- e. Specific contracts for the procurement of commodities outside of the normal purchasing procedure, e.g., the arrangements under which fish were procured from Iceland;
- f. Letters of Authority or Letters of Credit and all financial documents of a similar nature representing encumbrances of the Administration's funds against which specific obligations will be incurred in accordance with established procedures;
- g. Any specific agreements for the hiring of staff or the issuance of fund advances in lieu of budget authorizations.

### 2.3 Day-to-Day Commitments for Regular Services and Commodity Purchases

By "day-to-day commitments for regular services and commodity purchases" are meant specific commitments of funds within authorized programs in accordance with established procedures. These day-to-day commitments include:

- a. Supply purchases from contributing country donations against established budget authorizations, e.g., Requests to Supply and related documents;
- b. Obligations for the normal administrative and operating expenses of the Administration, including salaries, travel, space rental, etc.

### 3. Existing Agreements

- 3.1 In order to insure that the Division of Accounts and Audits at Headquarters is properly informed regarding all existing agreements and arrangements of the types described in Sections 2.1 and 2.2 above, the European Regional Office, the China Office, the Southwest Pacific Area Office, and

all other offices responsible to Headquarters shall cable a list of such agreements to the Headquarters Office in Washington within 10 days of receipt of this communication.

3.2 Section A of the cable shall include the following information concerning basic agreements now in existence:

- a. The parties to the agreement (UNRRA-Italy).
- b. The signatories (Keeny-Bonomi).
- c. The date of the agreement (8 March 1945).
- d. The purpose (UNRRA operations in Italy).
- e. Whether copies have been sent to Washington and, if so, under what letter or date.

Section B of the cable shall furnish similar information for commitment agreements.

3.3 A copy of the cabled list, accompanied by copies of any agreements which have not already been forwarded to Washington, shall be air mailed immediately after dispatch of the cable.

4. Pending Agreements

In order to insure that similar information is available regarding agreements being negotiated, but not consummated, the cable covering existing agreements shall also include a Section C listing any new country agreements, revisions of existing country agreements, new agreements with military authorities, new commodity purchase agreements, etc., now under discussion. If such agreements have reached the draft stage and copies have not yet been forwarded to Washington, copies shall be air mailed to Headquarters at the same time the information called for in Section 3 is air mailed.

5. Future Agreements

In the future, no basic agreements or commitment agreements (including those now pending) shall be finalized without prior review and approval by the Deputy Director General for Finance and Administration or his designee. With respect to any agreements on which the Headquarters Office has delegated the authority to finalize the agreement, the designee of the Bureau of Finance and Administration shall be the person responsible for the corresponding financial and administrative functions at the level to which the delegation has been made (or a person designated by the latter). In other words, if authority to negotiate has been delegated to the regional office, the Deputy Director General for Finance and



Administration at the regional level, or his designee, shall give the necessary prior approval from the fiscal standpoint. Similarly, if authority to complete the agreement has been delegated to the country mission, the Director of Finance and Administration for the country mission, or his designee, shall give the requisite prior clearance from the fiscal standpoint. Such clearance, however, does not obviate the necessity for the Personal Representative of the Director General or the Chief of the Mission immediately sending copies of the signed documents to the Headquarters Office.

6. Review of Day-to-Day Commitments for Services and Commodity Purchases

The action requested in Sections 3, 4 and 5 above applies only to basic and commitment agreements and arrangements, and is not intended to modify existing practices with respect to the processing of documents covering regular supply purchases against established budget authorizations or payments of obligations for the normal administrative and operating expenses of UNRRA. However, a review is being made of all existing procedures covering the processing of such documents to insure that there are no loopholes whereby purchases might be made or obligations incurred without being reflected promptly in the accounts of the Administration. Any necessary revisions required as a result of this review will be issued upon completion thereof.

7. Relationship to Overall Financial and Accounting Procedures

The above procedure is being issued in accordance with the undertaking of the Administration to the Council, the Financial Control Committee, and its Audit Subcommittee, with respect to the further strengthening of the accounts of the Administration.

R. G. A. Jackson  
Senior Deputy Director General

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SUBJECT: COPIES OF PROCEDURAL MATERIALS FOR HEADQUARTERS OFFICE

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1. General

1.1 Purpose

The purpose of this order is to provide the Headquarters Office with copies of procedural materials issued by UNRRA regional and mission offices and other field units.

1.2 Definition of Procedural Materials

1.21 The term "procedural materials" shall be understood to mean written statements of UNRRA policy for administrative guidance and use, statements of specific processes or courses of action to be followed by designated organizational units or staff members in carrying out such policy, technical bulletins for the use of UNRRA employees, announcements for general circulation to staff members, and similar material designed for the instruction, information, or guidance of UNRRA personnel at regional, mission or other field levels.

1.22 The term shall include policies and instructions of general applicability, even though the initial method of release is by cable or letter rather than as an integral part of the published series of administrative releases of the field office.

1.23 The term shall not include press releases, statistical reports, narrative reports, and non-procedural materials covered by other instructions from Headquarters.

2. Transmittal to Headquarters

2.1 Material Issued Prior to Receipt of this Order

Two complete sets of active procedural materials (as defined in 1.2 above) shall be dispatched to the Headquarters Office as soon as practicable after receipt of this order.



## 2.2 Material Issued After Receipt of this Order

In the future, three copies of all procedural materials (as defined in 1.2 above) shall be dispatched to the Headquarters Office upon issuance.

## 2.3 Address

The material requested in 2.1 and 2.2 should be addressed to the Headquarters Office in Washington for the attention of the Procedural Control Branch.

## 3. Responsibility of Procedural Control Branch

The Procedural Control Branch in the Division of Management and Budget of the Bureau of Finance and Administration will be responsible for informing the various Headquarters units of the receipt of releases pertaining to their operations and for maintaining up-to-date sets of such releases for the use of all Headquarters units.

## 4. Effective Date

This order shall become effective on and after receipt by the addressees.

Barton E. Palmer  
Acting Deputy Director General  
for Finance and Administration

SUBJECT: EXTENSION OF TRAINING ASSISTANCE TO MEMBER NATIONS

1. Field Administrative Order No. 86, attached hereto, supersedes Administrative Order No. 66 and attempts to clarify a number of questions that have come in from the field concerning the operation of the previous order, particularly as it relates to the provision of fellowships at UNRRA expense.
2. Initially, approximately 165 fellowships will be provided by UNRRA. These are being allocated to eligible member nations in approximately the same ratio as UNRRA's total resources, namely:

<u>Country</u>	<u>Per Cent</u>	<u>Number</u>
Albania	1%	2
Austria	3%	5
Byelorussian SSR	2%	3
China	20%	33
Czechoslovakia	10%	17
Greece	14%	23
Italy	14%	23
Poland	16%	26
Ukrainian SSR	5%	9
Yugoslavia	15%	24
	<u>100%</u>	<u>165</u>

3. The above allocations may be modified at a later date due to failure of some countries to utilize their allocations to the full, additional contributions received from voluntary agencies, lowered transportation costs, or other special conditions.

R. G. A. Jackson  
Senior Deputy Director General

Attachment



10 January 1946

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SUBJECT: EXTENSION OF TRAINING ASSISTANCE TO MEMBER NATIONS

1. General

1.1 The purpose of this order is to state the policy and procedure of the Administration with respect to the extension of training assistance to member governments. Two types of training assistance are discussed:

- a. The inclusion of technical experts in UNRRA's foreign missions for the purpose of organizing training programs in the fields of health, welfare, agriculture, etc.; and
- b. The provision of a limited number of "fellowships" at UNRRA expense for the training abroad of candidates of non-paying countries.

1.2 Section 2 outlines the circumstances under which experts employed by UNRRA may be assigned to missions abroad. Section 3 states the conditions regarding the provision of fellowships to qualified applicants from non-paying countries. Nothing in this order is intended to preclude UNRRA participation in local arrangements which are not ultimately a charge against UNRRA's financial resources (for example, the plan for enabling selected displaced allied nationals in Germany to continue their studies at German professional, technical, vocational and trade training institutions).

2. Inclusion of Technical Experts for Training in Country Missions

2.1 With respect to furnishing technical experts, such assistance at UNRRA's expense will be limited to technical aspects of relief and rehabilitation, consistent with UNRRA's authorized program, which will benefit the member government's and/or UNRRA's programs promptly and which in no way compete with the established educational facilities of the country. Under this policy, UNRRA may employ and send abroad, for the purpose of organizing on-the-spot training programs, experts in epidemic control, welfare, sanitary engineering, farm machinery, transportation, or other fields in which the country requires specialized outside assistance to expedite its relief and rehabilitation activities.

2.2 Where the need for such experts is agreed upon, they will be recruited, employed, promoted, transferred, terminated, etc., in the same fashion as other UNRRA employees.

### 3. Provision of Fellowships

#### 3.1 Number of Fellowships

3.11 Fellowships at UNRRA expense may be provided for nationals of non-paying member governments who are in need of further training in technical fields closely allied to the Government's and/or UNRRA's basic program of relief and rehabilitation.

3.12 The Administration has set aside for this purpose a small fund which may be increased later by contributions from voluntary agencies. The approximate number of fellowships currently available to each eligible member government is specified in the memorandum transmitting this order. Missions which will not fully utilize their quotas should forward this advice as soon as possible in order that their unused balances may be allocated elsewhere.

#### 3.2 Requirements for Fellowships

Fellowships will not exceed one year in length. Normally, they will be granted only in cases in which the following six conditions are met:

a. A brief period of further training will enable the candidate to contribute promptly and directly to his country's relief and rehabilitation consistent with UNRRA's authorized program;

b. The candidate already occupies or may reasonably be expected later to occupy a responsible position in the relief and rehabilitation program of the country;

c. Appropriate training facilities or personnel are not available locally;

d. Modern facilities and expert personnel are available in the country to which the candidate proposes to go, and the latter country has not suffered such war-time damage or destruction as to make pursuit of any organized course of study there unduly difficult.

e. The applicant is able to read, write, and speak the



language of the country in which he proposes to study;

- f. The applicant is able to pass a satisfactory physical examination.

### 3.3 Nomination of Applicants

Upon receipt of information regarding the number of fellowships available, the Chief of Mission shall transmit the information to the appropriate governmental agencies. If the government desires to take advantage of the opportunities, these agencies should assume responsibility for nominating the requisite number of candidates and providing the Chief of Mission with: (a) a brief biography of each candidate; (b) information concerning the specific studies he wishes to undertake; (c) the country in which he proposes to study; (d) the approximate duration of such studies; and (e) a signed statement indicating the applicant's intention to engage for a period of at least three years following his return from abroad in the relief and rehabilitation work for which he is to be trained. In exceptional cases this period may be reduced to two years upon agreement between the government and Chief of Mission concerned.

### 3.4 Approval of Nominees

3.41 Upon approval at the mission level, the information shall be transmitted to the Headquarters Office, via the appropriate Regional Office for missions reporting through regional offices. The Headquarters Office will advise as to the approval or rejection of applications and, in cases of approval, will suggest time of departure and itinerary.

3.42 Applications from the European Regional Office must reach Headquarters before 31 March 1946. Applications from the Far East must reach Headquarters before 30 June 1946.

3.43 The proposed course of study for persons from the European area should be capable of completion by 31 December 1946. Similarly, the course of study for applicants from the Far East should be capable of completion by 31 March 1947.

### 3.5 Expenses Covered by Fellowship

The expenses which UNRRA will bear in connection with approved fellowships may include:

- a. An appropriate living allowance which will apply equally to all UNRRA fellows in a particular country;
- b. The cost of transportation from the point of embarkation to and from the country in which the fellow will pursue his studies;
- c. Travel within the country during the period of study, provided that in each case authorization is obtained in advance from the Administration;
- d. The cost of tuition, where necessary, and essential technical books, equipment, etc.

UNRRA shall not assume responsibility for travel to the point of embarkment, or assistance to family members who may wish to accompany the applicant.

### 3.6 Administrative Responsibility for Candidates During Their Course of Study

3.61 For those fellows coming to North America, the Training Branch in the Division of Personnel and Training at the Headquarters Office, in cooperation with the appropriate technical divisions and branches, will be responsible for:

- a. Working out a detailed program of study, including any necessary orientation to UNRRA and to American life and customs;
- b. Working out any other programs supplementing the agreed course of study;
- c. Providing necessary counsel and advice with respect to accommodations and related problems of adjustment;
- d. Maintaining adequate records of the progress of various candidates.



- 3.62 For other fellows, the appropriate Regional Office shall designate the organizational unit to exercise the corresponding responsibility. As a part of its supervisory responsibility, this unit shall secure a final written report from each fellow concerning his work during the period of UNRRA assistance.

4. Relationship to Other Regulations

This order supersedes and rescinds Administrative Order No. 66, dated 28 June 1945.

R. G. A. Jackson  
Senior Deputy Director General

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SUBJECT: LIVING ALLOWANCES AND TRANSPORTATION EXPENSES PAYABLE TO  
UNRRA FELLOWS.

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1. Purpose

The purpose of this supplement is to eliminate any ambiguity existing in the language of the basic order with respect to the payment of living allowances and transportation expenses of UNRRA Fellows. The policy outlined herein has governed and shall continue to govern in the settlement of expense claims by UNRRA Fellows.

2. Transportation Costs

The Administration will pay the costs of transportation from the home country of the Fellow to the country in which he will pursue his studies and return as well as all properly authorized travel within the country of study. The Administration will not assume responsibility for travel from the Fellow's residence to the point of embarkation within the country of residence. Upon return of a Fellow to his country of residence the Administration will normally return him to the point of embarkation. The Fellow may be returned to the city of the Administration's mission if his presence is required for final settlement of his account.

3. Living Allowances

The Administration will pay appropriate living allowances from the date of the Fellow's reporting for transportation to the country of study until his return to his country of residence. Living allowances will be prescribed for each country by the appropriate supervisory office. The allowance prescribed for a given country shall apply equally to all UNRRA Fellows studying or travelling in that country.

4. Relationship to Previous Instructions

Paragraph 3.5 of Field Administrative Order No. 86 shall be read in conjunction with this supplement.

Alfred G. Katzin  
Chief Executive Officer



UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

FIELD ADMINISTRATIVE ORDER NO. 87

11 January 1946

SUBJECT: RESCISSION OF ADMINISTRATIVE ORDER NO. 69. "SHIPMENT OF SUPPLIES  
OTHER THAN THOSE INCLUDED IN THE ADMINISTRATION'S PROGRAM TO COUNTRIES  
REQUIRING ITS ASSISTANCE"

1. Purpose

The purpose of this order is to rescind Administrative Order No. 69, dated 1 August 1945, subject: "Shipment of Supplies Other than Those Included in the Administration's Program to Countries Requiring Its Assistance."

2. Explanation

2.1 Current working arrangements make it possible for shippers of commercial cargo to go directly to the shipping lines and book their own space on vessels, including UNRRA vessels. Shipping space allocated for UNRRA cargo, however, will not be displaced for commercial cargo.

2.2 In view of the above arrangements, Administrative Order No. 69, the purpose of which was to assist member governments in importing relief and rehabilitation supplies not within the scope of UNRRA's program, is unnecessary. Therefore, it is rescinded, effective immediately.

R. G. A. Jackson  
Senior Deputy Director General

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SUBJECT: MONTHLY REPORT FROM CHINA OFFICE

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1 General

1.1 Purpose

The purpose of this order is to establish a monthly report with statistical supplements from the Director of the China Office to Headquarters. This report shall replace the weekly letters now being prepared by the Director of the China Office and the weekly supplements to these letters prepared by the several functional and technical divisions.

1.2 Use of the Report

Headquarters will use the report to develop general policy, evaluate the effectiveness of the program, and prepare reports to the Council and Central Committee as well as the general public.

2 Content of the Report

2.1 General Nature of Content

The report shall be an over-all report of the mission as a whole. Results of activities rather than activity as such shall be reported. Descriptions of activities such as meetings held, conferences attended, and itineraries of staff on field trips shall be omitted. The report shall supplement but not replace correspondence or cables on specific issues and problems, and shall not include requests requiring immediate attention.

2.2 Outline of the Report

2.21 Following is an outline of the report. Under each of the headings shall be included a brief resume of the significant results obtained during the period covered by the report and most important problems affecting the program:

- 1 Relationship with CNRRA and other units of the Chinese Government
- 2 Relationship with military and other organizations (exclusive of voluntary welfare organizations)
- 3 Public Information Program
- 4 Supply and Distribution



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- 5 Industrial Rehabilitation Services
- 6 Agricultural Rehabilitation Services
- 7 Welfare
- 8 Displaced Persons
- 9 Health
- 10 Finance and Administration
- 11 Intelligence
- 12 Planning

2.22 Specific items which shall also be included in the pertinent sections are:

Section 1 - Agreements completed or under negotiation

Section 2 - Agreements completed or under negotiation

Section 4 - a. Shift in relative urgency of need for major types of supplies.

- b. Major developments affecting requirements, including effects of indigenous production and imports from sources outside UNRRA, for each of the major groups of supplies: Food, Textiles and Clothing, Medical and Sanitation, Agricultural Rehabilitation, and Industrial Rehabilitation.
- c. Problems of utilizing UNRRA supplies and integration with indigenous supplies.
- d. Problems in connection with the adequacy of port, warehouse and "take-away" facilities to receive and distribute UNRRA supplies.
- e. Adequacy of inventory controls, and prevention of loss or pilferage.
- f. Effectiveness of distribution to various regions and communities and to low-income and resourceless groups.
- g. Evidences of violations of UNRRA distribution policies and measures taken to remedy them.

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Sections 5 and 6 - The results and problems arising from the activities of the UNRRA staff engaged in consultation and advice in the fields of industrial and agricultural rehabilitation.

Section 7 - a. Nature and extent of welfare services provided to children, mothers, aged, handicapped, internally displaced persons and other special groups, and relationship to need.

b. Major developments in relations with voluntary agencies, and major changes in programs of voluntary agencies.

c. Programs planned or in operation for training Chinese nationals.

Section 8 - Major developments in care and repatriation of externally displaced persons.

Section 9 - a. Brief resume of general health conditions.

b. Reports on individual health activities, i.e., tuberculosis control, teaching, etc.

Section 10 - a. Major organizational and personnel changes at headquarters and field offices.

b. Adequacy and availability of personnel for meeting current needs.

c. Problems of administrative services, including the procurement of administrative supplies and equipment, space, travel, records administration and security.

d. Problems of communication with and coordination of work of regional offices.

e. Problems concerning use of local currency and rates of exchange particularly in relation to living allowances and operating costs.

Section 11 - Latest available information under the following headings:

a. Political

b. Ports



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- c. Railways, lines in operation, load capacity, etc.
- d. Roads
- e. Inland water transport

- Section 12 - a. Brief evaluation of progress of UNRRA programs
- b. Future plans.

### 2.3 Supplements

The following statistical supplements, to be prepared in accordance with instructions which will be released at a later date, will be requested with each report:

- a. Supply and distribution
- b. Displaced persons
- c. Economic data
- d. Finance
- e. Personnel

## 3 Preparation and Transmission of the Report

### 3.1 Date of Report

The first report shall be prepared to cover the month of February 1946. Reports shall be dispatched as soon as possible after the end of the month being reviewed, but not later than the 10th of the succeeding month. If for any reason any of the sections or supplements cannot be completed within the time limit, those which are completed shall be sent, and the remaining sections or supplements dispatched as soon as possible thereafter.

### 3.2 Number of Copies

Reports shall be prepared in five copies and each copy shall be numbered "Copy 1," "Copy 2", etc.

### 3.3 Transmittal

All copies shall be addressed to the Director of the Office for the Far East. In order to guard against loss in transit, copies 1 and 2 shall be airmailed, and copies 3, 4 and 5 shall be dispatched by the

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first available courier.

3.4 Format

- 3.41 Each heading of the report as shown in paragraph 2.21 shall begin on a new sheet to enable separation of the report on a functional basis. If no significant information is available under a given heading, the item shall be identified and reported as "nothing to report".
- 3.42 Each page of the report shall be numbered, and the month covered in the report shall be typed beside it. For example, "p.2, May".

R. G. A. Jackson  
Senior Deputy Director General



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SUBJECT: STATISTICAL REPORT FROM CHINA OFFICE ON DISPLACED PERSONS

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1 General

- 1.1 This supplement to Field Administrative Order No. 88, "Monthly Report from China Office", constitutes the statistical report on displaced persons mentioned in Section 2.3 of that order.
- 1.2 The displaced persons report is designed to provide Headquarters with statistical data concerning the nature and extent of the problem of externally displaced persons in China. Whether or not UNRRA directly administers facilities or programs for the care or repatriation of such persons in China, it is important that Headquarters be informed of the number and nationality of the externally displaced persons and the progress of their repatriation.
- 1.3 Externally displaced persons are persons found in China who have been displaced across national frontiers as a result of the war and who:
- a. Are United Nations nationals; or
  - b. Do not possess United Nations nationality, but have been obliged to leave their former residence by action of the enemy (or ex-enemy) because of race, religion, or activities in favor of United Nations; or
  - c. Are enemy or ex-enemy nationals intruded in China whose removal by UNRRA has been requested by the Government of China; or
  - d. Are stateless persons.
- 1.4 The supplement requires submission of the following tables:

<u>Table No.</u>	<u>Report Title</u>	<u>Frequency</u>
Table 1	Number of Externally Displaced Persons Remaining in China and Cumulative Departed, by Nationality.	Monthly
Table 2	Number of Externally Displaced Persons in UNRRA Operated Centers and in UNRRA Outside Programs, by Nationality.	Quarterly
Table 3	Cumulative Number of Displaced Persons Transported Out of China by UNRRA, by Nationality and Country of Destination.	Monthly



2 Statistical Tables2.1 Table 1 - All Externally Displaced Persons, by Nationality

UNRRA CHINA OFFICE  
NUMBER OF EXTERNALLY DISPLACED PERSONS REMAINING IN CHINA  
AND CUMULATIVE NUMBER DEPARTED, BY NATIONALITY  
As Of End Of \_\_\_\_\_ 1946  
(Month)

Item Number	Nationality (Country of Citizenship)	Number Remaining		Number Departed (Cumulative)
		Total	Not Readily Repatriable	
	(1)	(2)	(3)	(4)
1	TOTAL			
2				
3				
4	etc.			
5	Stateless			
6	All Other			

- a. This table shall provide information on all externally displaced persons in China irrespective of whether they are being cared for by the government or by programs operated directly by UNRRA. If actual data are not available, provide the closest approximations possible.
- b. Column (1): Identify nationalities for all groups of 100 or more; include groups with less than 100 persons in the "All Other" category.
- c. Column (2): Report the number of externally displaced persons of each nationality remaining "on hand" on the last day of the month being reviewed in the report.
- d. Column (3): Report the number of persons of each nationality not readily repatriable, including those who do not wish to return to the country of their nationality and those whose eligibility for repatriation is in doubt. Do not include in this category persons whose repatriation has been delayed only by lack of transportation or similar difficulties.
- e. Column (4): Report the number departed on a cumulative basis through the end of the month covered by the report.



2.2 Table 2 - Externally Displaced Persons in UNRRA Operated Centers and Programs, by Nationality.

UNRRA CHINA OFFICE

NUMBER OF EXTERNALLY DISPLACED PERSONS

1) In UNRRA Operated Centers

2) In UNRRA Outside Programs

By Nationality as of end of \_\_\_\_\_, 1946  
(Month)

Name of Center \_\_\_\_\_ Location of Center \_\_\_\_\_  
City, Province

Item Number	Nationality and Population Characteristics	Number in Center	Number Outside Centers
	(1)	(2)	(3)
1	Nationality (Country of Citizenship)		
a	TOTAL		
b			
c			
d	etc.		
e	Stateless		
f	All Other		
2	Characteristics	Percent of Total in Center	Percent of Total Outside Centers
a	Males		
b	Under 14 years of age		
c	Unattached single persons		

- a. Table 2 relates only to displaced persons in any centers or programs operated directly by UNRRA. Do not report here displaced persons in centers or programs administered by the Government, although aided by UNRRA supplies or consultative services.
- b. Prepare a separate table for each UNRRA operated center, one table for all centers combined, and one table for UNRRA outside assistance programs. Number the tables, Table 2A, 2B, etc..
- c. The first set of these reports on Table 2 shall be made out as of 28 February 1946 and thereafter shall be compiled at the end of the regular quarterly periods, 31 March; 30 June; 30 September; and 31 December.
- d. Column (1) Item 1: See paragraph 2.1 b.
- e. Column (1) Item 2: All figures reported here shall be percentages of the total reported in Item 1 a.
- f. Column (1) Item 2 c: This group shall include single persons not members of a family group.



2.3 Table 3 - Eternally Displaced Persons Transported Out of China  
By UNRRA, by Nationality and Country of Destination.

UNRRA CHINA OFFICE  
CUMULATIVE NUMBER OF DISPLACED PERSONS TRANSPORTED OUT OF  
CHINA BY UNRRA, BY NATIONALITY AND COUNTRY OF DESTINATION  
As Of End Of \_\_\_\_\_ 1946  
(Month)

Item Number	Nationality (Country of Citizenship)	Country to Which Transported (Cumulative Number)			
		Malaya	Burma	Poland	Etc.
	(1)	(2)	(3)	(4)	(5)
1	TOTAL				
2					
3					
4	etc.				
5	Stateless				
6	All Other				

- a. Table 3 relates only to such persons as are transported to countries outside of China at UNRRA expense. Movements in which UNRRA participates by assisting through the provision of advice or personal services are not to be reported in this table. The narrative section of the monthly report shall report such activities.
- b. Column (1): See paragraph 2.1 b.
- c. Columns (2), (3), (4), (5), etc.: Report the country to which UNRRA has transported the displaced persons. Do not report the country of ultimate destination if this differs from the country to which UNRRA provided the transportation costs.

3 Submission of Supplement

Five copies of each table shall be transmitted with the narrative sections of the monthly mission report on or before the 10th day of the month following the period covered.

R. G. A. Jackson  
Senior Deputy Director General



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SUBJECT: STATISTICAL REPORT FROM CHINA OFFICE ON PERSONNEL

---

1 General

- 1.1 This supplement to Field Administrative Order No. 88, "Monthly Report from China Office", constitutes the statistical report on personnel mentioned in Section 2.3 of that order.
- 1.2 The personnel report is designed to provide Washington with statistical data on all classes of personnel engaged in operations under the UNRRA program in China. Some of the information to be reported in the tables of this supplement is required also in a monthly cable from the mission. These tables do not replace the cable and are intended only as amplification of that information. If the data reported in these tables differ from that contained in the cable, such differences shall be explained in footnotes to the tables.
- 1.3 The supplement requires submission of the following tables:

<u>Table No.</u>	<u>Report Title</u>	<u>Frequency</u>
Table 1	Employees, by Office and Class	Monthly
Table 2	Key Personnel (Grade 13 and above), by Name, Location and Function	Monthly
Table 3	Class I Employees on Payroll, by Office and Function	Quarterly
Table 4	Class I Employees on Payroll, by Grade	Quarterly
Table 5	Class I Employees on Payroll, by Nationality	Quarterly

2 Table 1 - Employees, by Office and ClassUNRRA CHINA OFFICE  
EMPLOYEES, BY OFFICE AND CLASS  
As of End of \_\_\_\_\_ 1946  
(Month)

Line No.	Office	Number in UNRRA Offices			Detailed to CNRRA
		Class I	Class II	Vol. Ag.	
	(1)	(2)	(3)	(4)	(5)
1	Total				
2	Headquarters Office				
3	Regional and Field				
4	Offices - Total				
5	(Specify location):				
6					
7					
8					
9					
10	etc.				

2.1 Column 1: Each UNRRA regional and field office shall be listed separately, showing location by city and province.

2.2 Column 2: Enter number of Class I employees at Mission Headquarters and at each field office. A Class I employee is one liable to service within or outside his home country, subject to the terms and conditions of international employment and whose salary is derived mainly from funds other than those provided from local contributions.

2.3 Column 3: Enter number of Class II employees at Mission Headquarters and at each field office. A Class II employee is one locally recruited by a mission or office, who serves only in the country where he is recruited, who is not subject to the terms and conditions of international employment and whose salary is derived from local contributions.



2.4 Column 4: Report voluntary agency employees under UNRRA direction whose maintenance is paid by UNRRA.

2.5 Column 5: Enter number of employees detailed to CNRRA at CNRRA Headquarters and at each field office.

3 Table 2 - Key Personnel, by Name, Location, and Function

UNRRA CHINA OFFICE  
KEY PERSONNEL (GRADE 13 AND ABOVE) BY  
NAME, LOCATION AND FUNCTION  
As of End of \_\_\_\_\_ 1946  
(Month)

Line No.	Name	Location (City and Province)	Function
	(1)	(2)	(3)
	UNRRA		
1-	Surname, Given Name		
2-			
3-			
4-			
5-			
6-			
7-			
etc.			
	Detailed to CNRRA		
1-	Surname, Given Name		
2-			
3-			
4-			
5-			
6-			
7-			
etc.			

3.1 Column 3: Enter here the function being performed by each person named in Column 1, using the functional categories listed in Column 1 of Table 3. See Paragraph 4.2.

4 Table 3 - Class I Employees, by Office and FunctionUNRRA CHINA OFFICE  
CLASS I EMPLOYEES ON PAYROLL, BY OFFICE AND FUNCTION  
As of End of \_\_\_\_\_ 1946  
(Month)

Line No.	Function	Number of Employees			
		Total	UNRRA Headquarters	UNRRA Regional and Field Offices	UNRRA Employees Detailed to CNRRA
	(1)	(2)	(3)	(4)	(5)
1	<u>Class I Employees - Total</u>				
2	Office of Director				
3	Services - Total				
4	Health - Total				
5	Doctors				
6	Dentists				
7	Nurses				
8	Sanitary Engineers				
9	Other Health Personnel				
10	Welfare - Total				
11	Technical Personnel				
12	Other Welfare Personnel				
13	Displaced Persons				
14	Other Services				
15	Supply - Total				
16	Industrial Rehabilitation				
17	Agricultural Rehabilitation				
18	Distribution				
19	Other Supply Personnel				
20	Finance and Administration				

4.1 The first of these reports on Table 3 shall be made out as of 28 February 1946, and thereafter shall be compiled at the end of the regular quarterly periods, 31 March; 30 June; 30 September; and 31 December.

4.2 Column 1: Employees shall be classified according to the function they are performing as designated in Column 1, regardless of organizational location; e.g., a doctor assigned to displaced persons operations shall be reported under "Health, Doctors" (Line 5)



and not under "Displaced Persons" (Line 13). Public information and legal counsel personnel shall be included in the Office of the Director.

- 4.3 Column 5: UNRRA personnel assigned to CNRRA shall be reported in Column 5 and classified according to the functions listed in Column 1 most comparable to the work being performed in UNRRA.

5 Table 4 - Class I Employees, by Grade

UNRRA CHINA OFFICE  
CLASS I EMPLOYEES ON PAYROLL, BY GRADE  
As of End of \_\_\_\_\_ 1946  
(Month)

Grade (1)	Number of Employees (Class I)		
	Total (2)	UNRRA (3)	Detailed to CNRRA (4)
Class I Employees - Total			
Grade 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
Ungraded			
Without compensation			

- 5.1 The first of these reports on Table 4 shall be made out as of 28 February 1946, and thereafter shall be compiled at the end of the regular quarterly periods, 31 March; 30 June; 30 September; and 31 December.

6 Table 5 - Class I Employees, by NationalityUNRRA CHINA OFFICE  
CLASS I EMPLOYEES ON PAYROLL, BY NATIONALITY  
As of End of \_\_\_\_\_ 1946  
(Month)

Line No.	Nationality (Country of Citizenship)	Number of Employees (Class I)		
		Total	UNRRA	Detailed to CNRRA
	(1)	(2)	(3)	(4)
1	Class I Employees - Total			
2	United Kingdom			
3	United States			
4	etc.			
5				
6				
7				
8				
9				
10	Stateless			

6.1 The first of these reports on Table 5 shall be made out as of 28 February 1946, and thereafter shall be compiled at the end of the regular quarterly periods, 31 March; 30 June; 30 September; and 31 December.

6.2 Report all nationalities represented on the staff separately. Do not include the smaller groups in a blanket figure.

7 Submission of Supplement

Five copies of each table shall be transmitted with the narrative sections of the monthly mission report on or before the 10th day of the month following the period covered.

R. G. A. Jackson  
Senior Deputy Director General



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SUBJECT: STATISTICAL REPORT FROM CHINA OFFICE ON SUPPLY AND DISTRIBUTION

---

1 General

- 1.1 This supplement to Field Administrative Order No. 88, "Monthly Report from China Office," constitutes the statistical report on supply and distribution mentioned in Section 2.3 of that order. These statistical tables do not supersede the report on Form S-50, "Commodity Accounting Report," required by Bureau of Supply Memorandum No. 29, dated 29 October 1945. Form S-50 is an additional requirement.
- 1.2 The report on supply and distribution is designed to provide Washington with statistical data on the receipt and delivery of UNRRA supplies and the disposition of these supplies by the Chinese Government. Information on the distribution of supplies should be available from the Chinese Government as part of its responsibility agreed to in Article VIII of the agreement between UNRRA and the Republic of China, and from field observations by qualified observers on the UNRRA staff.
- 1.3 Whenever possible actual data shall be used in preparing these tables. If this is not feasible, estimates shall be provided based on the best information available from UNRRA field observations and information supplied by the government. In a footnote to each table, describe briefly the methods used in arriving at estimates and any qualifications on the validity of the figures reported.
- 1.4 The supplement requires submission of the following tables:

<u>Table No.</u>	<u>Report Title</u>	<u>Frequency</u>
Table 1	Disposition of UNRRA Supplies After Receipt by Government	Monthly
Table 2	Geographical Distribution of UNRRA Supplies After Receipt by Government	Monthly

2 Table 1 - Disposition of UNRRA Supplies After Receipt by Government

UNRRA CHINA OFFICE  
DISPOSITION OF UNRRA SUPPLIES AFTER RECEIPT BY GOVERNMENT  
Cumulative through \_\_\_\_\_ 1946  
(Month)  
(All quantities in gross long tons, unless otherwise specified)

Commodity Group	Total Received	Losses Prior To Distribution	DISTRIBUTED			Undis-tributed
			Sold	Free	To Other Govt. Ag.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
TOTAL						
000-099						
100-199						
200-299						
300-399						
400-499						
500-599						
600-699						
700-799						
800-899						
900-999						

2.1 Column (1) - Commodity Group: Commodities shall be classified according to UNRRA standard commodity classification, using the ten major group headings:

2.2 Column (2) - Total Received: Enter in gross long tons, or other appropriate units, the quantities of all supplies received by the government to the end of the month covered by the report, including those received on lease from UNRRA. Any supplies received on lease shall be indicated by an appropriate footnote. The data for this column will correspond to the information contained in Column (5) of Form S-50 (Bureau of Supply Order No. 29).



- 2.3 Column (3) - Losses Prior to Distribution: Enter all losses of supplies after receipt by the government and prior to initial distribution. Include supplies which have been lost, spoiled, damaged or have otherwise become unavailable.
- 2.4 Column (4) - Sold:
- 2.41 Enter all supplies which have been sold directly to consumers or merchandisers.
- 2.42 In the case of raw materials such as wheat, cotton, etc., which will be converted and sold as finished products, report the total amount of raw material which has been sold for processing rather than the quantity represented by the finished product.
- 2.43 Include as sold the quantity of raw materials which may be retained by the processor or converter in payment for processing.
- 2.5 Column (5) - Distributed Free: Enter the quantities which have been distributed free to consumers. Include also supplies provided in payment for services, and goods contributed at a nominal fee which is not intended to cover the total cost of such supplies: i.e., food supplies which are used in feeding programs and institutional care and for which the fee, if charged, is less than the cost of the supplies.
- 2.6 Column (6) - Distributed to Other Government Agencies by CNRRA: Enter the quantities which are assigned to other government agencies by CNRRA for their own use or for subsequent distribution. When information becomes available as to the final distribution of these supplies by the other government agencies, such quantities as have been distributed free, or sold, should be included under either Column (4) or Column (5) and subtracted from Column (6).
- 2.7 Column (7) - Undistributed: For the purposes of this table, supplies shall be reported as undistributed if they have not been sold, given away, or turned over to other government agencies. Supplies which are in the process of conversion, if CNRRA retains title to the commodities and will distribute or use these goods after processing or conversion, are also to be reported as undistributed. Below are examples of items considered as "distributed" for the purposes of this table, and which are not to be included in this column:
- Commodities designated by CNRRA for its own use in carrying out relief and rehabilitation operations;
  - Commodities turned over to cooperating government agencies for their own use or subsequent distribution;
  - Commodities turned over to private distributing agencies;
  - Commodities turned over to other distribution channels for sale or for free distribution.

UNRRA

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UNRRA CHINA OFFICE  
GEOGRAPHICAL DISTRIBUTION OF UNRRA SUPPLIES AFTER RECEIPT BY GOVERNMENT  
Cumulative through 1946

(All quantities in gross long tons, unless otherwise specified)

[illegible]



- 
- 3.1 Column (1) - Region: Indicate the provinces included in each area listed.
- 3.2 Column (2) - Total Supplies Consigned: Enter the quantity of supplies which have been consigned to the area, whether or not these supplies have been distributed within the area.
- 3.3 Commodity Groups: Use the ten commodity classifications specified in Table 1.

4 Preparation and Submission of Supplement

- 4.1 When the information required in a table is not available, the notation "n.a." shall be inserted. When the entry in any space is zero, the term "nil" shall be inserted.
- 4.2 Five (5) copies of each table shall be transmitted with the narrative sections of the monthly report on or before the 10th day of the month following the period covered. The first report shall cover the month of February, 1946.

R. G. A. Jackson  
Senior Deputy Director General

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SUBJECT: REPORT FROM CHINA OFFICE ON ECONOMIC DEVELOPMENTS

---

1 General

- 1.1. This supplement to Field Administrative Order No. 88, "Monthly Report From China Office," establishes the report on economic developments referred to as "economic data" in Section 2.3 of that order.
- 1.2. The report on economic developments shall be submitted quarterly, beginning with the quarter ending 31 March 1946. Between quarters, information which is available on a monthly basis or oftener shall be maintained on a current basis in the China Office. Although the report is to be submitted quarterly, the data may not necessarily cover three month periods, and the periods may not necessarily coincide with the period for which the report generally obtains.

2 Sources of Data

- 2.1. Wherever possible, the information requested should be secured from official government sources.
- 2.2. It is recognized that there may be considerable difficulty in securing all, or substantially all, of the information required. In view of these probable difficulties and in order to present a task which may be accomplished in time to be useful to Headquarters, the following guides are set up for this report:
  - a) Within the framework of the report, investigators may make substitutes which they deem necessary in the light of local conditions.
  - b) When no official information exists, the mission staff should supply estimates so far as possible. In those instances the mission staff preparing the estimates should collaborate with appropriate government agencies. This collaboration is of the utmost importance because the data may be made available by Headquarters to the Council and its committees; and it is obviously essential that data be consistent with information on the same subjects which may be issued directly by the government.
  - c) In instances where data are not readily available on a quarterly basis, the most recent information may be presented under the appropriate heading and attention may be called to the period covered thereby.
  - d) If after examination it appears that certain data are not available, appropriate entries indicating this may be made under the proper headings in the report. However, the items under 3.3 (Foreign Trade) are of special importance and every effort should be made to obtain the required information.



## 2.3 Qualifications

To insure that any statistical data furnished will be properly interpreted, explanations of their scope and reliability should be provided. Wherever indices are presented, the method of arriving at indices and the factors of calculation should be described. In connection with data on prices, the report should make clear whether these are free or controlled, in what areas of the country they obtain, and how representative they are considered to be. When statistical series are revised between two quarterly reports, the character of the revision should be explained in the second report and some bridge should be supplied (conversion table or other) between the series as presented in both reports.

## 3 Data Requested

### 3.1 Industrial Production

3.11 Indices of or quantity figures for industrial production for major industries and major geographic regions, and comparable data for pre-war year (or years) best representing normal. Explain differences between present and pre-war levels - e.g., availability of plant capacity, raw materials, fuel and labor, price-wage relationship, etc..

3.12 Number of persons employed, by major industries and major geographic regions, and comparable data for pre-war year (or years) which best represents normal. (Comment on the situation, giving most important reasons for difference between present and pre-war levels).

3.13 Unemployment statistics in industrial areas.

### 3.2 Agricultural Production

Quantities of major agricultural crops produced with comparable data for pre-war year (or years) which best represents normal; deduction for seed, waste, etc.; quantities consumed on farms; quantities apparently available for trade; quantities actually entering into trade; by major geographic regions. (Comment on the situation, giving most important reasons for differences between present and pre-war levels).

### 3.3 Foreign Trade

#### 3.31 Imports

(1) Summary of UNRRA imports, by major commodity classification.

NOTE: These data may be taken from Column (2) of Table 1 of the monthly Statistical Report from the China Office on Supply and Distribution, subtracting from the cumulative figures to secure quarterly totals.

(2) Imports, other than UNRRA imports

- (a) Consumer goods
- (b) Capital goods
- (c) Raw materials

- i. Volume and value of imports; by months; principal commodities; countries of origin; comparable data for pre-war year (or years) best representing normal
- ii. Financing of imports (loans, long-term credits, short-term credits, Army stocks, etc.).
- iii. Government policy with respect to imports
- iv. Prospective developments

3.32 Exports

- (1) Volume and value of exports, by months, by commodity groups, by countries of destination. Comparable data for pre-war year (or years) best representing normal.
- (2) Where feasible, comment on and explain the present export situation, with reference to such factors as production, internal and external transportation, market connections, relative prices, government measures to stimulate exports.
- (3) Financial terms of exports, e.g., barter contracts, clearing agreements, export credits granted, advances granted by importers.

3.4 Prices and Wages

- 3.41 Index of wholesale prices, by major commodity groups (with comment on composition and significance).
- 3.42 Index of costs of living or retail prices (with comment on composition and significance).
- 3.43 Indices of other prices, e.g., exports and imports
- 3.44 Wage rates per day, week or month, for major classes of employees.



### 3.5 Government Finance

Revenues and expenditures, by major sources and objects.

### 3.6 Financial Data

3.61 Money in circulation

3.62 Bank deposits

3.63 Main items on balance sheet of Central Bank

3.64 Foreign exchange holdings

(1) Government holdings (with such breakdown as available). Steps being taken to make these assets more liquid (unfreezing, deblocking, etc.) or to recover stolen assets.

(2) Private holdings (with such breakdown as available). Steps being taken to vest these assets or to direct their use.

3.65 Foreign exchange income from

(1) Emigrant remittances

(a) Value by month

(b) Government regulations and arrangements and their effect on the character and magnitude of remittances.

(2) Other invisible credit items of the balance of payments such as income from shipping, transit, expenditure by foreign armies.

3.66 Influx of foreign capital

(1) New developments with respect to foreign loans and import credits

(2) New developments with respect to reparations

3.67 Services of foreign debt - information on resumption; probable amounts involved.

3.68 Other invisible debit items of the balance of payments, such as capital flight (if it does occur).

Lowell W. Rooks  
Chief Executive Officer

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SUBJECT: STATISTICAL REPORT FROM CHINA ON FINANCE

---

1. General

- 1.1 This supplement to Field Administrative Order No. 88, "Monthly Report from China Office," constitutes the statistical report on finance mentioned in Section 2.3 of that order.
- 1.2 This supplement is designed to provide Washington with basic data on exchange rates, on proceeds from the sale of UNRRA supplies in China, and on the financial status of the China Mission.
- 1.3 The tables in this report do not take the place of the detailed accounting reports required by the Bureau of Accounts and Finance at Headquarters. The figures requested on expenditures and on proceeds from the sale or lease of UNRRA supplies and equipment will in most cases be preliminary or estimated figures, since the report is to be sent to Headquarters by the 10th of the month following the period covered in the report. Corrected Tables 2 and 3 bearing more exact data may be sent in, as available. Figures in Tables 1 and 4 should be exact, not estimates.
- 1.4 The supplement requires the submission of the following tables:

<u>Table No.</u>	<u>Report Title</u>	<u>Frequency</u>
Table 1	Official and Open Market Rates of Exchange	Monthly
Table 2	Proceeds Accounted for from Sale or Lease of UNRRA Supplies and Equipment	Monthly
Table 3	Mission Operating Expenses, by Account Classification	Monthly
Table 4	Financial Status, Summary	Monthly



2. Table 1 - Rates of Exchange

OFFICIAL AND USPEA DETERMINATION OF EXCHANGE  
NUMBER OF CHINESE DOLLARS PER U. S. DOLLAR  
1946  
(Month)

Line No.	Item	Rate at End of Month	Range During Month
	(1)	(2)	(3)
1	Central Bank Buying Rate		
2	Central Bank Selling Rate		
3	Official Buying Rate		
4	Official Selling Rate		
5	Diplomatic Rate		
6	Open Market Rate		
7	UMERA Rate		
8	Any Other Rate (Specify)		

2.1 If there is more than one type of local currency in use,  
insert additional columns and specify the type of currency.

2.2 Line 6: Enter the open market rate of exchange at Shanghai.

3. Table 2 - Proceeds from Sale or Lease of UNRRA SuppliesUNRRA CHINA OFFICE  
PROCEEDS ACCOUNTED FOR FROM SALE OR LEASE OF  
UNRRA SUPPLIES AND EQUIPMENT  
As of End of \_\_\_\_\_ 1946  
(Month)\_\_\_\_\_

Line No.	Item	Cumulative to End of Current Month	During Current Month
	(1)	(2)	(3)
1	Gross Proceeds Received by Chinese Government from Sale or Lease of UNRRA Supplies and Equipment		
2	Distribution Costs - Total		
2a	Item		
2b	Item		
2c	etc.		
3	Net Proceeds (Line 1 Minus Line 2)		
4	Local Currencies Received from Chinese Government for Mission Expenses		
5	Amount <u>Expended</u> by Chinese Government for Specific Relief and Rehabilitation Purposes - Total		
5a	Item		
5b	Item		
5c	etc.		
6	Amount <u>Budgeted</u> by Chinese Government for Specific Relief and Rehabilitation Purposes - Total	1946 Fiscal Year	
6a	Item		
6b	etc.		



- 3.1 If it is necessary to report more than one type of local currency for this table, insert additional columns for each type.
- 3.2 Line 1: Enter the gross proceeds received by the Chinese Government. If UNRRA cannot provide actual current figures, proceeds from sale or lease of UNRRA supplies and equipment should be estimated tentatively on a basis agreed upon with the Chinese Government. Official figures furnished by the Chinese Government shall be submitted at quarterly intervals on a similar table together with any explanations necessary to reconcile the preliminary estimates with the final accounting. A suggested basis for the preliminary estimates is given in 3.21 to 3.25 inclusive.
- 3.21 Supplies used to pay wages in kind to government workers, and supplies used in feeding programs or institutional care where the recipient pays no fee or a fee that is not intended to cover the cost of the supplies shall be considered as goods distributed free.
- 3.22 UNRRA will be able to provide figures on the commodities sold by the government. This figure should be checked with the figure on total supplies sold, as reported in the Supply and Distribution Supplement (No. 3) to Field Administrative Order No. 88.
- 3.23 UNRRA will also be able to provide the price, or approximate price, of commodities sold to wholesalers or other recipients by the Chinese Government. If prices differ from region to region, this fact should be taken into account.
- 3.24 The gross proceeds may be estimated by multiplying the quantity of goods sold by the government by the approximate price at which they are sold, and adding the proceeds from leases. Wherever feasible, the multiplication shall be done on the basis of individual commodities. Otherwise commodity groups and average prices may be used.
- 3.25 In a footnote to Line 1, explain the degree of accuracy and detail used to arrive at the gross proceeds figure.
- 3.3 Line 2: Enter the total amount expended by the Chinese Government for distribution costs involved in the sale or

lease of UMRRA supplies, such as inland transportation, warehousing, processing, etc. Itemize on Lines 2a, 2b, etc., the major types of distribution costs. UMRRA will be able to provide estimates on these items.

- 3.4 Line 3: Enter net proceeds by deducting Line 2 from Line 1.
- 3.5 Line 5: Enter the total amount expended by the Chinese Government for relief and rehabilitation purposes. Itemize each relief operation such as health, welfare, etc., on Lines 5a, 5b, etc.
- 3.6 Line 6: Enter the total amount budgeted by the Chinese Government for relief and rehabilitation purposes for the 1946 fiscal year. Enter amounts in each monthly report, to reflect revisions which may occur. Itemize each relief operation such as health, welfare, etc., on Lines 6a, 6b, etc. for which a budget breakdown is available.
4. Tables 3A and 3B: Mission Operating Expenses, by Account Classification
- 4.1 Table 3A - Operating Expenses Paid in Chinese National Dollars

UMRRA CHINA OFFICE  
MISSION OPERATING EXPENSES PAID IN CHINESE NATIONAL DOLLARS  
BY ACCOUNT CLASSIFICATION, INCLUDING ALL KNOWN LIABILITIES OUTSTANDING  
As of End of \_\_\_\_\_ 1946  
(Month)

Line No.	Acct. No.	Account Classification	During Current Month	Cumulative to End of Current Month	Estimate for Next 3 Month Period
		(1)	(2)	(3)	(4)
1		TOTAL			
2	.00	Personal Services			
3	.10	Travel and Subsistence			
4	.20	Communications			
5	.30	Supplies and Materials			
6	.40	General Equipment			
7	.50	Other Contractual Services			
8	.60	Special Services			



4.2 Table 3B - Operating Expenses Paid in United States Dollars

## UNRRA CHINA OFFICE

MISSION OPERATING EXPENSES PAID IN UNITED STATES DOLLARS,  
BY ACCOUNT CLASSIFICATION, INCLUDING ALL KNOWN LIABILITIES OUTSTANDING  
As of End of \_\_\_\_\_ 1946  
(Month)

(Same Table as 3A)

4.3 Tables 3A and 3B request the same kind of information except that Table 3A shall cover all Mission operating expenses paid in Chinese dollars, and Table 3B shall cover operating expenses paid in U. S. dollars.

4.4 If expenses are paid in currency other than Chinese dollars or U. S. dollars, prepare a separate table for each type of currency.

4.5 Columns 2 and 3: Enter the amounts expended during the current month and the amounts spent cumulatively to the end of the current month. These figures may be estimates. Do not hold up the report pending the final accounting figures for this table. Column 3, however, should reflect the latest accounting figures for earlier months plus an estimate for the current month.

5. Table 4 - Financial Status, Summary

## UNRRA CHINA OFFICE

## FINANCIAL STATUS SUMMARY

As of End of \_\_\_\_\_ 1946  
(Month)

Line No.	Item	U. S. Dollars	CN Dollars
	(1)	(2)	(3)
1	Cash balance on hand, in banks, and in other depositories at the beginning of the current month		
2	Cash receipts during month - Total		
2a	Transfers of funds		
2b	Receipts from Chinese government		

UNRRA CHINA OFFICE  
FINANCIAL STATUS SUMMARY  
As of End of \_\_\_\_\_ 1946  
(Month)  
(Continued)

Line No.	Item	U. S. Dollars	CN Dollars
	(1)	(2)	(3)
2c	Other contributions		
2d	Miscellaneous		
3	Total (Line 1 plus Line 2)		
4	Cash payments during month		
5	Cash balances on hand, in banks, and in other depositories at end of month (Line 3 minus Line 4)		
6	Liabilities outstanding as of end of month		
7	Additional cash required to meet Mission costs during the next three months		

5.1 Columns 2 and 3: Enter the amounts of U. S. dollars and Chinese dollars. If other currencies have been used during the month, insert additional columns for each type of local currency or foreign exchange.

6. Reconciliation of Data

The figures reported in Table 4 shall be reconciled with figures in the other tables as follows:

Table 4

Other Tables

Line 2b, Column 3:	Same as	Table 2, Column 3, Line 4
Line 7, Column 2:	Same as	Table 3B, Column 4, Line 1
Line 7, Column 3:	Same as	Table 3A, Column 4, Line 1



7. Preparation and Submission of Supplement

- 7.1 When the information required in a table is not available, the notation "n.a." shall be inserted in the appropriate column and line. When the entry in any space is zero, the term "nil" shall be inserted.
- 7.2 Five (5) copies of each table shall be transmitted with the narrative sections of the monthly Mission report on or before the 10th day of the month following the period covered.
- 7.3 The first report shall cover the month of May 1946.

R. G. A. Jackson  
 Senior Deputy Director General

31 January 1946

Page 1

SUBJECT: RESPONSIBILITY FOR SUPPLY STATISTICS AND  
COMMODITY ACCOUNTABILITY RECORDS

1. General

The purpose of this order is to recapitulate explicitly the division of responsibility between the Bureau of Supply, Headquarters, and the Department of Supply, European Regional Office, in respect of statistical reports and commodity accountability records (as contrasted with financial accounts of commodities) arising out of the procurement or other acquisition of relief and rehabilitation supplies, the storage, shipment and delivery of such supplies, and the documentation of claims against third parties in respect of losses.

In general, as an over-riding principle, it is the responsibility of the Bureau of Supply, Headquarters, to determine the basic procedures for supply reporting and accountability records, and acting through the established administrative machinery, to secure the implementation of its procedures by ERO and field offices.

2. Responsibilities

In particular, the division of responsibility for specific functions has been agreed as set out hereunder:

2.1 Consolidation of Supply Reports

Headquarters is responsible for the preparation of consolidated reports on the Administration's global supply operations.

2.2 Statistical Reports on Procurement and Storage

a. Headquarters is responsible for reports on its own procurement, procurement by any office other than ERO reporting to Headquarters, and procurement abroad of U. S. and Canadian military surpluses.

b. Headquarters delegates responsibility to ERO for reports on procurement by ERO and procurement (other than U. S. and Canadian military surpluses) by all offices reporting to ERO.

c. Headquarters delegates responsibility to procurement offices reporting to it for reports on the storage of UNRRA goods procured or acquired by those offices.

d. European Regional Office delegates responsibility to procurement offices reporting to it for reports on the storage of UNRRA goods procured or acquired by those offices.



### 2.3 Statistical Reports on Shipping

- a. Headquarters is responsible for reports on all shipments from the Western Hemisphere and Iceland, and shipments of U. S. and Canadian military surpluses.
- b. Headquarters delegates to ERO responsibility for reports on all shipments from the Eastern Hemisphere except shipments of U. S. and Canadian military surpluses.

### 2.4 Statistical Reports on Field Office Receipts and Issues

- a. Headquarters delegates responsibility to field offices for the preparation of such reports.
- b. Headquarters exercises operating supervision over the preparation of such reports by offices reporting to it.
- c. Headquarters delegates to ERO operating supervision over the preparation of such reports by offices reporting to ERO.

### 2.5 Commodity Accountability Records a/

- a. Headquarters is responsible for the warehousing, shipping, and transshipping, and documentation thereof of all relief and rehabilitation supplies it procures or acquires directly.
- b. Headquarters delegates responsibility to procurement offices reporting to it for warehousing, shipping, and transshipping, and documentation thereof of relief and rehabilitation supplies procured or acquired by those offices, with the exception of U. S. and Canadian military surpluses.
- c. Headquarters holds responsible all surplus procurement offices for warehousing, shipping, and transshipping, and documentation thereof of any U. S. and Canadian military surpluses which they procure or acquire.
- d. European Regional Office is responsible for warehousing, shipping, and transshipping, and documentation thereof of all relief and rehabilitation supplies which it procures or acquires.
- e. European Regional Office is responsible for shipping and documentation thereof of all Eastern Hemisphere shipments except

a/ Defined as the physical custody and documentation of relief and rehabilitation goods at all stages of UNRRA ownership from initial receipt to delivery to a recipient government or an UNRRA operation.

1. United States and Canadian military surplus shipments,
  2. Shipments by Cairo and Caserta, and
  3. Coastwise Chinese shipments.
- f. European Regional Office delegates responsibility to Cairo and Caserta for warehousing, shipping, and transshipping, and documentation thereof of supplies which they procure or acquire.
  - g. Headquarters holds ERO responsible for implementing the basic procedures governing the receipt, warehousing, ultimate delivery and documentation thereof of all relief and rehabilitation supplies consigned to an UNRRA mission or operation reporting to ERO, and for exercising supervision over those field offices in respect of these functions.
  - h. European Regional Office holds Cairo, Caserta, country missions and UNRRA operations reporting to it responsible for the execution of the established procedures for the receipt, warehousing and ultimate delivery and documentation thereof of all relief and rehabilitation supplies consigned to such field offices.
  - i. Headquarters holds the China Mission and procurement offices reporting to Headquarters responsible for the execution of the established procedures for the receipt, warehousing, ultimate delivery and documentation thereof of all relief and rehabilitation supplies procured by or consigned to such offices and exercises supervision over those offices in respect of these functions.
  - j. Any field office which has been authorized to ship or deliver relief and rehabilitation supplies to a consignee other than an UNRRA field office shall be responsible for the delivery and documentation thereof, of such shipments or deliveries.

### 3. Effective Date

To the extent that the division of responsibility now agreed differs from that previously in force, the changes take effect from 1 November 1945. However, insofar as the documentation of supply transactions is incomplete in respect of the period prior to 1 November 1945, Department of Supply, ERO, will serve as the channel for the necessary action to make good the arrears within the area for which it is now made responsible.

R. G. A. Jackson  
Senior Deputy Director General



4 February 1946

Page 1

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SUBJECT: SAFEGUARDING OF ADMINISTRATION'S ASSETS AND  
AUTHORITY TO WRITE OFF LOSSES

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1 General

1.1 Purpose

The purpose of this order is to assign certain responsibilities for safeguarding the Administration's assets, to provide for reporting losses when they occur, and to designate the procedure and the authorities for writing off such losses.

1.2 Applicability

This order shall be applicable to all offices of the Administration.

1.3 Effective Date

This order shall be effective immediately and its provisions shall be retroactive to the date of initiation of the Administration's operations.

2 Responsibilities

2.1 Cash

For the purpose of this order, cash means cash or its equivalent, e. g., currency, negotiable instruments, securities, bank deposits, cash advances, accounts receivable, etc., and also cash disbursed as a result of a documented transaction. A loss of cash means, therefore, a loss to the Administration of cash value as a result of a shortage, over-payment, improper payment, uncollected advances or receivables, or any other cause.

2.11 Safeguards: It shall be the responsibility of the Director of Accounts and Audits at the Washington Headquarters Office, and of his counterpart in each office of the Administration, to maintain a system of accounts and records and other appropriate safeguards to protect the Administration's cash. The head of any other division or organizational unit that procures or utilizes services or procures supplies and commodities shall have a joint responsibility to maintain such records and controls as are appropriate to substantiate the propriety of charges that result in the payment of cash, and to notify the Division of Accounts and Audits of all irregularities that might result in an overpayment or improper payment. The Director of the Division of Accounts and Audits shall be responsible for seeing

that the appropriate head of division or organizational who is jointly responsible is given the opportunity to review documents calling for cash payments.

2.12 Reporting of Losses

- a. Washington Headquarters Office: Upon detection or notification of loss of cash, including cash advances or accounts receivable outstanding for a period of sixty days, the Director of the Division of Accounts and Audits shall immediately notify the Deputy Director General for Finance and Administration and the Division of Finance, Insurance and Claims Branch.
- b. Regional Offices: Upon detection or notification of a loss of cash including cash advances or accounts receivable outstanding for a period of sixty days, the Director of Accounts and Audits Division shall immediately notify the Deputy Director General for Finance and Administration or comparable officer in the regional office, the appropriate Insurance and Claims unit, and the Director of the Accounts and Audits Division at Washington Headquarters.
- c. Field Office: Upon detection or notification of a loss of cash, including cash advances receivable outstanding for a period of sixty days, the Chief Accountant or comparable officer shall immediately notify the Deputy Chief of Finance and Administration or comparable officer of the field office, the appropriate Insurance and Claims unit, the Director of the Division of Accounts and Audits of the regional office to which he reports, and the Director of the Division of Accounts and Audits at Washington Headquarters.

- 2.13 Investigation: After reporting the loss as prescribed above, the head of the Division of Accounts and Audits of the office where the loss occurred shall conduct a thorough investigation of the circumstances; in conjunction with the appropriate Insurance and Claims Unit shall take whatever steps are available to effect recovery; and if recovery or collection has not been effected within thirty days shall submit a complete report together with his recommendations through the channels prescribed in section 2.12. The Deputy Chief for Finance and Administration of a field office may, at his discretion, submit supplementary comments.



## 2.2 UNRRA Property, Equipment and Supplies

Included in this category are all property, equipment and supplies to which title vests in the Administration and which are used for the administration and maintenance of offices and office activities; and relief and rehabilitation equipment and supplies to which title remains with the Administration and which are used in connection with operating programs.

2.21 Safeguards: It shall be the responsibility of the Director of the Division of Administrative Services or comparable officer in each office of the Administration to ensure that the procedures in the Administrative Property Accountability Manual and other appropriate safeguards are maintained to protect the Administration's property, equipment and supplies other than relief and rehabilitation commodities.

2.22 Reporting of Losses: Upon discovery of a loss in any office of the Administration, the Director of the Division of Administrative Services shall immediately notify the Deputy Director General for Finance and Administration or comparable official of the office, the appropriate Insurance and Claims unit, and the Director of the Division of Accounts and Audits at Washington Headquarters.

2.23 Investigation: After reporting the loss as prescribed above, the Director of the Division of Administrative Services or comparable official of the office where the loss occurred shall conduct a thorough investigation of the circumstances; in conjunction with the appropriate Insurance and Claims unit shall take whatever necessary steps are available to effect recovery, and if recovery or collection has not been effected within thirty days, shall submit a complete report together with his recommendations to the Deputy Director General for Finance and Administration or comparable official of the office where the loss occurred. If a loss occurs in a field office, the official to whom the report is submitted shall forward it together with any supplementary comments he considers desirable to the Deputy Director General for Finance and Administration or comparable official of the regional office to which he reports. Copies of the reports shall be submitted to the appropriate Insurance and Claims unit and the Director of the Division of Accounts and Audits at Washington Headquarters.

## 2.3 Loaned Equipment

Included in this category is all equipment loaned by the Administration to a recipient government or other agency and to which the Administration retains title.

2.31 Safeguards: It shall be the responsibility of Deputy Chief for Supply at each field office to maintain property records and other appropriate controls for equipment on loan to governments or other agencies. The Director of the Division of Accounts and Audits shall specify the character of the record to be maintained. These records should be so designed as to provide for the reporting of losses described in section 2.32.

2.32 Reporting of Losses: Upon discovery of a loss, the head of the Division of Supply shall immediately notify the head of the field office, the Chief Accountant and Deputy Chief for Finance and Administration, and the appropriate Insurance and Claims unit. The head of the field office shall transmit the report to the Personal Representatives of the Director General and to the Deputy Director General for Finance and Administration, or comparable officers, of the regional office to which he reports, with copies to the Director of the Division of Accounts and Audits at Washington Headquarters.

2.33 Investigation: The head of the field office shall conduct a thorough investigation of the circumstances, shall take whatever steps are available to effect a recovery, and, within thirty days, shall submit a complete report together with his recommendations through the channels prescribed in section 2.32.

## 2.4 Commodities

Commodities means relief and rehabilitation supplies procured by the Administration for distribution to recipient governments or other agencies or for utilization on UNRRA operations, and the provisions of this order refer to such commodities while title vests in the Administration.

2.41 Safeguards: It shall be the responsibility of the offices of the Bureau of Supply in all offices of the Administration to see that the procedures in the Operations Manual, the responsibilities assigned to the Bureau of Supply in Administrative Order No. 76, and other appropriate safeguards are maintained to protect relief and rehabilitation commodities throughout the time that the title vests in the Administration.

2.42 Reporting of Losses:

a. Shortages or Damage or Defect of Transfer of Title to Administration: These losses represent discrepancies in quantity and condition between vendor's invoices and



deliveries to warehouse or vessel as noted on warehouse receipts or bills of lading. They shall be reported to the Bureau of Supply, the Division of Accounts and Audits and the appropriate Insurance and Claims unit.

- b. Losses in Transit: Losses and damages to commodities in transit shall be reported in accordance with procedures prescribed in the Operations Manual and Administrative Order No. 76, and the Division of Accounts and Audits and the Insurance and Claims Branch of the offices through which the shipments originated shall maintain the appropriate records of such losses.
- c. Warehouse Losses: Losses and damages to commodities to which title is vested in the Administration in warehouses, or between offloading and warehousing, shall be reported in accordance with procedures prescribed in the Operations Manual and Administrative Order No. 76, and the Division of Accounts and Audits of the office where the commodities are located shall maintain the appropriate records of such losses.

#### 2.43 Investigation:

- a. Washington Headquarters and Regional Offices: It shall be the responsibility of the Deputy Director General for Supply to conduct investigations of warehouse losses and to report thereon with his recommendations to the Deputy Director General for Finance and Administration. It shall be the responsibility of the Insurance and Claims Branch in conjunction with the Bureau of Supply to present claims against the contributing governmental agency for shortages, damages and defects discovered at time of transfer of title of commodities to the Administration and to inform the Director of the Division of Accounts and Audits of such action.
- b. Field Offices: It shall be the responsibility of the head of the field office to conduct investigations of commodity losses in transit and warehouse losses and to report thereon with his action and recommendations to the Deputy Director General for Supply and the Deputy Director General for Finance and Administration of the regional office to which he reports, with copies to the Director of the Division of Accounts and Audits of the regional office and at Washington Headquarters. The Deputy Director General for Supply may submit supplementary comments to the Deputy Director General for Finance and Administration.

### 2.5 Claims

It shall be the responsibility of the head of each Insurance and Claims unit to see that appropriate registers of references are maintained to record all reported losses, and as directed by the Deputy Director General for Finance and Administration or comparable officer to whom he is responsible, to prosecute claims and to take whatever steps are available to effect recovery and indemnification for losses. The limitations stated in the following sections shall apply to single transactions unless otherwise stated.

### 3. Authority for Write-Offs

Losses shall be written off only under the authority and in the manner specified herein. All available data shall be submitted to the official vested herein with authority to approve the write-off, within ninety days of the discovery of the loss. The official vested with the authority to approve the write-off of losses may, at his discretion, appoint a Survey Board of three members to report to him on the facts.

#### 3.1 Cash

Losses of cash shall be written off only after certification by the head of the Insurance and Claims unit that they cannot be recovered.

#### 3.11 Losses due to fraud, suspected fraud, or gross negligence:

- a. At Washington Headquarters: up to and including \$500 by Deputy Director General for Finance and Administration; over \$500 by the Director General.
- b. At regional offices: up to and including \$200 by Deputy Director General for Finance and Administration or comparable official of the regional office; over \$200 to and including \$500 by the Deputy Director General for Finance and Administration of the Washington Headquarters Office; over \$500 by the Director General.
- c. At field offices: up to and including \$100 by the head of the field office; over \$100 to and including \$200 by the Deputy Director General for Finance and Administration of the regional office; over \$200 to and including \$500 by the Deputy Director General for Finance and Administration of the Washington



Headquarters Office; and over \$500 by the Director General.

3.12 Losses due to theft or arson, whether proved or presumptive. The same limitations shall govern as in section 3.11.

3.13 Losses by fire (other than arson), shipwreck, stress of weather, accident, or act of God, proved to have been beyond the control of any person responsible for the safe-keeping.

- a. At Washington Headquarters: no limit, by Deputy Director General for Finance and Administration.
- b. At regional offices: up to and including \$5,000 by Deputy Director General for Finance and Administration of regional office; over \$5,000 by Deputy Director General for Finance and Administration at Washington Headquarters.
- c. At field offices: up to and including \$1,000 by head of field office; over \$1,000 to and including \$5,000 by Deputy Director General for Finance and Administration at regional office; over \$5,000 by Deputy Director General for Finance and Administration at Washington Headquarters.

3.14 Other losses such as deficiencies or over-payment (e.g., over-payment through an excusable misunderstanding of regulations), or when recovery would entail considerable hardship or present special difficulty:

- a. At Washington Headquarters: up to and including \$1000 by Deputy Director General for Finance and Administration; over \$1000 by the Director General.
- b. At regional office: up to and including \$400 by Deputy Director General for Finance and Administration or comparable official of the regional office; over \$400 to and including \$1000 by the Deputy Director General for Finance and Administration at Washington Headquarters; over \$1000 by the Director General.
- c. At field office: up to and including \$200 by the head of the field office; over \$200 to and including \$400 by the Deputy Director General for Finance and Administration of the regional office; over \$400 to and including \$1000 by the Deputy Director General for Finance and Administration of the Washington Headquarters Office; over \$1000 by the Director General.

### 3.2 UNRRA Property, Equipment and Supplies

As the cost of such property is immediately written off to administrative or operating expense at the time of acquisition, the authorized write-off pertains to property records and not to the Administration's general accounts. Cash or kind received in indemnification shall be credited to miscellaneous revenue for the purpose of control. For reporting purposes such recoveries shall be distributed to the appropriate expense accounts.

3.21 Losses due to fraud, suspected fraud, or gross carelessness:

- a. At Washington Headquarters: up to and including \$1000 by Deputy Director General for Finance and Administration; over \$1000 by the Director General.
- b. At regional offices: up to and including \$400 by Deputy Director General for Finance and Administration of the regional office; over \$400 to and including \$1000 by Deputy Director General for Finance and Administration of Washington Headquarters Office; over \$1000 by the Director General.
- c. At field office: up to and including \$200 by the head of the field office; over \$200 to and including \$400



by the Deputy Director General for Finance and Administration of the regional office; over \$400 to and including \$1000 by the Deputy Director General for Finance and Administration of the Washington Headquarters Office; over \$1000 by the Director General.

3.22 Losses due to theft or arson, whether proved or presumptive. (The same limitations shall govern as in section 3.14.)

3.23 Losses by fire (other than arson), shipwreck, stress of weather, accident, or act of God, proved to have been beyond the control of any person responsible for the safekeeping. (The same limitations shall govern as in section 3.13.)

3.24 Other losses such as deficiencies or over-issues (e.g., over-issues through an excusable misunderstanding of regulations), or when recovery would entail considerable hardship or present special difficulty:

- a. At Washington Headquarters: up to and including \$2000 by Deputy Director General for Finance and Administration; over \$2000 by the Director General.
- b. At regional office: up to and including \$800 by Deputy Director General for Finance and Administration at the regional office; over \$800 to and including \$2000 by the Deputy Director General for Finance and Administration at Washington Headquarters Office; over \$2000 by the Director General.
- c. At field office: up to and including \$400 by the head of the field office; over \$400 to and including \$800 by the Deputy Director General for Finance and Administration of the regional office; over \$800 to and including \$2000 by the Deputy Director General for Finance and Administration of the Washington Headquarters Office; over \$2000 by the Director General.

### 3.3 Loaned Equipment

As the cost of such property is immediately written off to commodity distribution expense at the time of the loan, the authorized write-off pertains to property records and not to the Administration's general accounts. Cash or kind received in indemnification shall be credited to miscellaneous revenue.

3.31 Losses due to fraud, suspected fraud, or gross carelessness:

Up to and including \$5000 by the Personal Representative of the Director General at the regional office; over \$5000 by Director General.

- 3.32 Losses due to theft or arson, whether proved or presumptive:

Up to and including \$5000 by the Personal Representative of the Director General at a regional office; over \$5000 by Director General.

- 3.33 Losses due to fire (other than arson), stress of weather, shipwreck, accident, or act of God, proved to have been beyond the control of any person responsible for the safekeeping:

Up to and including \$2000 by the head of the field office; over \$2000 to and including \$5000 by the Personal Representative of the Director General at a regional office; over \$5000 by Director General.

#### 3.4 Commodities

- 3.41 Shortages or damages discovered at time of transfer of title to the Administration. The value of such shortages shall be excluded in the charge to commodity distribution expense at the time of taking title.

- 3.42 Losses and damages in transit by common carrier while title vests in the Administration. No assets shall be created on the general accounts for possible claims. Cash received in indemnification shall be credited to miscellaneous revenue.

- a. Losses by fire, shipwreck, stress of weather, accident or act of God:

Up to and including \$10,000 by Deputy Director General for Finance and Administration of the office through which the shipment originated; over \$10,000 by the Director General.

- b. Other losses such as pilferage, shrinkage, spoilage, et cetera:

Normal losses defined as up to 2% of the total value of the shipment, with a limit of \$5000 by the Director of the Division of Accounts and Audits of the office through which the shipment originated.



In excess of 2% of the total value of the shipment, with a limit of \$10,000 or 5%, whichever is less, by the Deputy Director General for Finance and Administration of the office through which the shipment originated; over \$10,000 by the Director General.

- 3.43 Losses and damages in transit from point of off-loading to warehouse or storage point while title vests in the Administration. No assets shall be created on the general accounts for possible claims. Cash received in indemnification shall be credited as miscellaneous revenue.

- a. Losses due to fraud, suspected fraud, or gross carelessness by an employee of the Administration. (The same limitations shall govern as in section 3.21 (c).)
- b. Losses due to theft or arson, whether proved or presumptive, by an employee of the Administration. (The same limitations shall govern as in section 3.14 (c).)
- c. Losses due to fire (other than arson), stress of weather, accident or act of God, proved to have been beyond the control of any person responsible for the safekeeping:

Up to and including \$2000 by head of field office; over \$2000 to and including \$5000 by Deputy Director General for Finance and Administration of regional office; over \$5000 to and including \$10,000 by the Deputy Director General for Finance and Administration at Washington Headquarters; over \$10,000 by Director General.

- d. Other losses such as shrinkage, spoilage, et cetera:

Up to 2% monthly of the total value of commodities handled but not in excess of \$2000, by the head of the field office; In excess of 2% monthly of the total value of commodities handled, or \$2000, whichever is less, but not in excess of \$5000, by the Deputy Director General for Finance and Administration of the regional office; over \$5000 to and including \$10,000 by Deputy Director General for Finance and Administration of Washington Headquarters; over \$10,000 by Director General.

- 3.44 Losses and damages at warehouse or other storage point while title vests in the Administration. No assets shall be created

on the general accounts for possible claims. Cash received in indemnification shall be credited as miscellaneous revenue.

- a. Losses due to fraud, suspected fraud, or gross carelessness by an employee of the Administration. (The same limitation shall govern as in section 3.2.)
- b. Losses due to theft or arson, whether proved or presumptive, by an employee of the Administration. (The same limitations shall govern as in section 3.14.)
- c. Losses due to fire (other than arson), stress of weather, accident, or act of God, proved to have been beyond the control of any person responsible for the safekeeping. (The same limitations shall govern as in section 3.13.)
- d. Other losses such as deficiencies or over-issues (e.g., over-issues through an excusable misunderstanding of regulations), or when recovery would entail considerable hardship or present special difficulty:

At Washington Headquarters: up to and including \$10,000 monthly by Deputy Director General for Finance and Administration; over \$10,000 by the Director General.

At regional office: up to and including \$5000 monthly by Deputy Director General for Finance and Administration of the regional office; over \$5000 to and including \$10,000 monthly by Deputy Director General for Finance and Administration at Washington Headquarters; in excess of \$10,000 by the Director General.

At field office: up to and including \$2,500 monthly by the head of the field office; over \$2,500 to and including \$5,000 monthly by the Deputy Director General for Finance and Administration of the regional office; over \$5,000 to and including \$10,000 by the Deputy Director General for Finance and Administration at Washington Headquarters; over \$10,000 by the Director General.

### 3.5 Claims

While claims shall not appear in the Administration's general accounts, they shall not be written off in the records of the Insurance and Claims units without authorization as follows:



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Up to and including \$5000 by Deputy Director General for Finance and Administration at a regional office; no limit by the Deputy Director General for Finance and Administration at Washington Headquarters.

4. Report to Auditors

When losses have been written off, the relevant papers must be passed in all cases to the Administration's Auditors to note.

R. G. A. Jackson  
Senior Deputy Director General

4 February 1946

Page 1

SUBJECT: SAFEGUARDING OF ADMINISTRATION'S ASSETS AND  
AUTHORITY TO WRITE OFF LOSSES

1 General

1.1 Purpose

The purpose of this order is to assign certain responsibilities for safeguarding the Administration's assets, to provide for reporting losses when they occur, and to designate the procedure and the authorities for writing off such losses.

1.2 Applicability

This order shall be applicable to all offices of the Administration.

1.3 Effective Date

This order shall be effective immediately and its provisions shall be retroactive to the date of initiation of the Administration's operations.

2 Responsibilities

2.1 Cash

For the purpose of this order, cash means cash or its equivalent, e. g., currency, negotiable instruments, securities, bank deposits, cash advances, accounts receivable, etc., and also cash disbursed as a result of a documented transaction. A loss of cash means, therefore, a loss to the Administration of cash value as a result of a shortage, over-payment, improper payment, uncollected advances or receivables, or any other cause.

2.11 Safeguards: It shall be the responsibility of the Director of Accounts and Audits at the Washington Headquarters Office, and of his counterpart in each office of the Administration, to maintain a system of accounts and records and other appropriate safeguards to protect the Administration's cash. The head of any other division or organizational unit that procures or utilizes services or procures supplies and commodities shall have a joint responsibility to maintain such records and controls as are appropriate to substantiate the propriety of charges that result in the payment of cash, and to notify the Division of Accounts and Audits of all irregularities that might result in an overpayment or improper payment. The Director of the Division of Accounts and Audits shall be responsible for seeing



that the appropriate head of division or organizational who is jointly responsible is given the opportunity to review documents calling for cash payments.

#### 2.12 Reporting of Losses

- a. Washington Headquarters Office: Upon detection or notification of loss of cash, including cash advances or accounts receivable outstanding for a period of sixty days, the Director of the Division of Accounts and Audits shall immediately notify the Deputy Director General for Finance and Administration and the Division of Finance, Insurance and Claims Branch.
- b. Regional Offices: Upon detection or notification of a loss of cash including cash advances or accounts receivable outstanding for a period of sixty days, the Director of Accounts and Audits Division shall immediately notify the Deputy Director General for Finance and Administration or comparable officer in the regional office, the appropriate Insurance and Claims unit, and the Director of the Accounts and Audits Division at Washington Headquarters.
- c. Field Office: Upon detection or notification of a loss of cash, including cash advances receivable outstanding for a period of sixty days, the Chief Accountant or comparable officer shall immediately notify the Deputy Chief of Finance and Administration or comparable officer of the field office, the appropriate Insurance and Claims unit, the Director of the Division of Accounts and Audits of the regional office to which he reports, and the Director of the Division of Accounts and Audits at Washington Headquarters.

2.13 Investigation: After reporting the loss as prescribed above, the head of the Division of Accounts and Audits of the office where the loss occurred shall conduct a thorough investigation of the circumstances; in conjunction with the appropriate Insurance and Claims Unit shall take whatever steps are available to effect recovery; and if recovery or collection has not been effected within thirty days shall submit a complete report together with his recommendations through the channels prescribed in section 2.12. The Deputy Chief for Finance and Administration of a field office may, at his discretion, submit supplementary comments.

## 2.2 UNRRA Property, Equipment and Supplies

Included in this category are all property, equipment and supplies to which title vests in the Administration and which are used for the administration and maintenance of offices and office activities; and relief and rehabilitation equipment and supplies to which title remains with the Administration and which are used in connection with operating programs.

- 2.21 Safeguards: It shall be the responsibility of the Director of the Division of Administrative Services or comparable officer in each office of the Administration to ensure that the procedures in the Administrative Property Accountability Manual and other appropriate safeguards are maintained to protect the Administration's property, equipment and supplies other than relief and rehabilitation commodities.
- 2.22 Reporting of Losses: Upon discovery of a loss in any office of the Administration, the Director of the Division of Administrative Services shall immediately notify the Deputy Director General for Finance and Administration or comparable official of the office, the appropriate Insurance and Claims unit, and the Director of the Division of Accounts and Audits at Washington Headquarters.
- 2.23 Investigation: After reporting the loss as prescribed above, the Director of the Division of Administrative Services or comparable official of the office where the loss occurred shall conduct a thorough investigation of the circumstances; in conjunction with the appropriate Insurance and Claims unit shall take whatever necessary steps are available to effect recovery, and if recovery or collection has not been effected within thirty days, shall submit a complete report together with his recommendations to the Deputy Director General for Finance and Administration or comparable official of the office where the loss occurred. If a loss occurs in a field office, the official to whom the report is submitted shall forward it together with any supplementary comments he considers desirable to the Deputy Director General for Finance and Administration or comparable official of the regional office to which he reports. Copies of the reports shall be submitted to the appropriate Insurance and Claims unit and the Director of the Division of Accounts and Audits at Washington Headquarters.

## 2.3 Loaned Equipment

Included in this category is all equipment loaned by the Administration to a recipient government or other agency and to which the Administration retains title.



- 2.31 Safeguards: It shall be the responsibility of Deputy Chief for Supply at each field office to maintain property records and other appropriate controls for equipment on loan to governments or other agencies. The Director of the Division of Accounts and Audits shall specify the character of the record to be maintained. These records should be so designed as to provide for the reporting of losses described in section 2.32.
- 2.32 Reporting of Losses: Upon discovery of a loss, the head of the Division of Supply shall immediately notify the head of the field office, the Chief Accountant and Deputy Chief for Finance and Administration, and the appropriate Insurance and Claims unit. The head of the field office shall transmit the report to the Personal Representatives of the Director General and to the Deputy Director General for Finance and Administration, or comparable officers, of the regional office to which he reports, with copies to the Director of the Division of Accounts and Audits at Washington Headquarters.
- 2.33 Investigation: The head of the field office shall conduct a thorough investigation of the circumstances, shall take whatever steps are available to effect a recovery, and, within thirty days, shall submit a complete report together with his recommendations through the channels prescribed in section 2.32.

## 2.4 Commodities

Commodities means relief and rehabilitation supplies procured by the Administration for distribution to recipient governments or other agencies or for utilization on UNRHA operations, and the provisions of this order refer to such commodities while title vests in the Administration.

- 2.41 Safeguards: It shall be the responsibility of the offices of the Bureau of Supply in all offices of the Administration to see that the procedures in the Operations Manual, the responsibilities assigned to the Bureau of Supply in Administrative Order No. 76, and other appropriate safeguards are maintained to protect relief and rehabilitation commodities throughout the time that the title vests in the Administration.
- 2.42 Reporting of Losses:

- a. Shortages or Damage or Defect of Transfer of Title to Distribution: These losses represent discrepancies in quantity and condition between vendor's invoices and

deliveries to warehouse or vessel as noted on warehouse receipts or bills of lading. They shall be reported to the Bureau of Supply, the Division of Accounts and Audits and the appropriate Insurance and Claims unit.

- b. Losses in Transit: Losses and damages or commodities in transit shall be reported in accordance with procedures prescribed in the Operations Manual and Administrative Order No. 76, and the Division of Accounts and Audits and the Insurance and Claims Branch of the offices through which the shipments originated shall maintain the appropriate records of such losses.
- c. Warehouse Losses: Losses and damages of commodities to which title is vested in the Administration in warehouses, or between offloading and warehousing, shall be reported in accordance with procedures prescribed in the Operations Manual and Administrative Order No. 76, and the Division of Accounts and Audits of the office where the commodities are located shall maintain the appropriate records of such losses.

2.43 Investigation:

- a. Washington Headquarters and Regional Offices: It shall be the responsibility of the Deputy Director General for Supply to conduct investigations of warehouse losses and to report thereon with his recommendations to the Deputy Director General for Finance and Administration. It shall be the responsibility of the Insurance and Claims Branch in conjunction with the Bureau of Supply to present claims against the contributing governmental agency for shortages, damages and defects discovered at time of transfer of title of commodities to the Administration and to inform the Director of the Division of Accounts and Audits of such action.
- b. Field Offices: It shall be the responsibility of the head of the field office to conduct investigations of commodity losses in transit and warehouse losses and to report thereon with his action and recommendations to the Deputy Director General for Supply and the Deputy Director General for Finance and Administration of the regional office to which he reports, with copies to the Director of the Division of Accounts and Audits of the regional office and at Washington Headquarters. The Deputy Director General for Supply may submit supplementary comments to the Deputy Director General for Finance and Administration.



## 2.5 Claims

It shall be the responsibility of the head of each Insurance and Claims unit to see that appropriate registers of references are maintained to record all reported losses, and as directed by the Deputy Director General for Finance and Administration or comparable officer to whom he is responsible, to prosecute claims and to take whatever steps are available to effect recovery and indemnification for losses. The limitations stated in the following sections shall apply to single transactions unless otherwise stated.

## 3 Authority for Write-Offs

Losses shall be written off only under the authority and in the manner specified herein. All available data shall be submitted to the official vested herein with authority to approve the write-off, within ninety days of the discovery of the loss. The official vested with the authority to approve the write-off of losses may, at his discretion, appoint a Survey Board of three members to report to him on the facts.

### 3.1 Cash

Losses of cash shall be written off only after certification by the head of the Insurance and Claims unit that they cannot be recovered.

#### 3.11 Losses due to fraud, suspected fraud, or gross negligence:

- a. At Washington Headquarters: up to and including \$500 by Deputy Director General for Finance and Administration; over \$500 by the Director General.
- b. At regional offices: up to and including \$200 by Deputy Director General for Finance and Administration or comparable official of the regional office; over \$200 to and including \$500 by the Deputy Director General for Finance and Administration of the Washington Headquarters Office; over \$500 by the Director General.
- c. At field offices: up to and including \$100 by the head of the field office; over \$100 to and including \$200 by the Deputy Director General for Finance and Administration of the regional office; over \$200 to and including \$500 by the Deputy Director General for Finance and Administration of the Washington

Headquarters Office; and over \$500 by the Director General.

3.12 Losses due to theft or arson, whether proved or presumptive. The same limitations shall govern as in section 3.11.

3.13 Losses by fire (other than arson), shipwreck, stress of weather, accident, or act of God, proved to have been beyond the control of any person responsible for the safe-keeping.

a. At Washington Headquarters: no limit, by Deputy Director General for Finance and Administration.

b. At regional offices: up to and including \$5,000 by Deputy Director General for Finance and Administration of regional office; over \$5,000 by Deputy Director General for Finance and Administration at Washington Headquarters.

c. At field offices: up to and including \$1,000 by head of field office; over \$1,000 to and including \$5,000 by Deputy Director General for Finance and Administration at regional office; over \$5,000 by Deputy Director General for Finance and Administration at Washington Headquarters.



3.14 Other losses such as deficiencies or over-payment (e.g., over-payment through an excusable misunderstanding of regulations), or when recovery would entail considerable hardship or present special difficulty:

- a. At Washington Headquarters: up to and including \$1000 by Deputy Director General for Finance and Administration; over \$1000 by the Director General.
- b. At regional office: up to and including \$400 by Deputy Director General for Finance and Administration or comparable official of the regional office; over \$400 to and including \$1000 by the Deputy Director General for Finance and Administration at Washington Headquarters; over \$1000 by the Director General.
- c. At field office: up to and including \$200 by the head of the field office; over \$200 to and including \$400 by the Deputy Director General for Finance and Administration of the regional office; over \$400 to and including \$1000 by the Deputy Director General for Finance and Administration of the Washington Headquarters Office; over \$1000 by the Director General.

### 3.2 UNRRA Property, Equipment and Supplies

As the cost of such property is immediately written off to administrative or operating expense at the time of acquisition, the authorized write-off pertains to property records and not to the Administration's general accounts. Cash or kind received in indemnification shall be credited to miscellaneous revenue for the purpose of control. For reporting purposes such recoveries shall be distributed to the appropriate expense accounts.

3.21 Losses due to fraud, suspected fraud, or gross carelessness:

- a. At Washington Headquarters: up to and including \$1000 by Deputy Director General for Finance and Administration; over \$1000 by the Director General.
- b. At regional offices: up to and including \$400 by Deputy Director General for Finance and Administration of the regional office; over \$400 to and including \$1000 by Deputy Director General for Finance and Administration of Washington Headquarters Office; over \$1000 by the Director General.
- c. At field office: up to and including \$200 by the head of the field office; over \$200 to and including \$400

by the Deputy Director General for Finance and Administration of the regional office; over \$400 to and including \$1000 by the Deputy Director General for Finance and Administration of the Washington Headquarters Office; over \$1000 by the Director General.

- 3.22 Losses due to theft or arson, whether proved or presumptive. (The same limitations shall govern as in section 3.14.)
- 3.23 Losses by fire (other than arson), shipwreck, stress of weather, accident, or act of God, proved to have been beyond the control of any person responsible for the safekeeping. (The same limitations shall govern as in section 3.13.)
- 3.24 Other losses such as deficiencies or over-issues (e.g., over-issues through an excusable misunderstanding of regulations), or when recovery would entail considerable hardship or present special difficulty:
- a. At Washington Headquarters: up to and including \$2000 by Deputy Director General for Finance and Administration; over \$2000 by the Director General.
  - b. At regional office: up to and including \$800 by Deputy Director General for Finance and Administration at the regional office; over \$800 to and including \$2000 by the Deputy Director General for Finance and Administration at Washington Headquarters Office; over \$2000 by the Director General.
  - c. At field office: up to and including \$400 by the head of the field office; over \$400 to and including \$800 by the Deputy Director General for Finance and Administration of the regional office; over \$800 to and including \$2000 by the Deputy Director General for Finance and Administration of the Washington Headquarters Office; over \$2000 by the Director General.

### 3.3 Loaned Equipment

As the cost of such property is immediately written off to commodity distribution expense at the time of the loan, the authorized write-off pertains to property records and not to the Administration's general accounts. Cash or kind received in indemnification shall be credited to miscellaneous revenue.

- 3.31 Losses due to fraud, suspected fraud, or gross carelessness:



Up to and including \$5000 by the Personal Representative of the Director General at the regional office; over \$5000 by Director General.

3.32 Losses due to theft or arson, whether proved or presumptive:

Up to and including \$5000 by the Personal Representative of the Director General at a regional office; over \$5000 by Director General.

3.33 Losses due to fire (other than arson), stress of weather, shipwreck, accident, or act of God, proved to have been beyond the control of any person responsible for the safekeeping:

Up to and including \$2000 by the head of the field office; over \$2000 to and including \$5000 by the Personal Representative of the Director General at a regional office; over \$5000 by Director General.

3.4 Commodities

3.41 Shortages or damages discovered at time of transfer of title to the Administration. The value of such shortages shall be excluded in the charge to commodity distribution expense at the time of taking title.

3.42 Losses and damages in transit by common carrier while title vests in the Administration. No assets shall be created on the general accounts for possible claims. Cash received in indemnification shall be credited to miscellaneous revenue.

a. Losses by fire, shipwreck, stress of weather, accident or act of God:

Up to and including \$10,000 by Deputy Director General for Finance and Administration of the office through which the shipment originated; over \$10,000 by the Director General.

b. Other losses such as pilferage, shrinkage, spoilage, et cetera:

Normal losses defined as up to 2% of the total value of the shipment, with a limit of \$5000 by the Director of the Division of accounts and Audits of the office through which the shipment originated.

In excess of 2% of the total value of the shipment, with a limit of \$10,000 or 5%, whichever is less, by the Deputy Director General for Finance and Administration of the office through which the shipment originated; over \$10,000 by the Director General.

3.43 Losses and damages in transit from point of off-loading to warehouse or storage point while title vests in the Administration. No assets shall be created on the general accounts for possible claims. Cash received in indemnification shall be credited as miscellaneous revenue.

- a. Losses due to fraud, suspected fraud, or gross carelessness by an employee of the Administration. (The same limitations shall govern as in section 3.21 (c).)
- b. Losses due to theft or arson, whether proved or presumptive, by an employee of the Administration. (The same limitations shall govern as in section 3.14 (c).)
- c. Losses due to fire (other than arson), stress of weather, accident or act of God, proved to have been beyond the control of any person responsible for the safekeeping:

Up to and including \$2000 by head of field office; over \$2000 to and including \$5000 by Deputy Director General for Finance and Administration of regional office; over \$5000 to and including \$10,000 by the Deputy Director General for Finance and Administration at Washington Headquarters; over \$10,000 by Director General.

- d. Other losses such as shrinkage, spoilage, et cetera:

Up to 2% monthly of the total value of commodities handled but not in excess of \$2000, by the head of the field office; In excess of 2% monthly of the total value of commodities handled, or \$2000, whichever is less, but not in excess of \$5000, by the Deputy Director General for Finance and Administration of the regional office; over \$5000 to and including \$10,000 by Deputy Director General for Finance and Administration of Washington Headquarters; over \$10,000 by Director General.

3.44 Losses and damages at warehouse or other storage point while title vests in the Administration. No assets shall be created



on the general accounts for possible claims. Cash received in indemnification shall be credited as miscellaneous revenue.

- a. Losses due to fraud, suspected fraud, or gross carelessness by an employee of the Administration. (The same limitation shall govern as in section 3.2.)
- b. Losses due to theft or arson, whether proved or presumptive, by an employee of the Administration. (The same limitations shall govern as in section 3.14.)
- c. Losses due to fire (other than arson), stress of weather, accident, or act of God, proved to have been beyond the control of any person responsible for the safekeeping. (The same limitations shall govern as in section 3.13.)
- d. Other losses such as deficiencies or over-issues (e.g., over-issues through an excusable misunderstanding of regulations), or when recovery would entail considerable hardship or present special difficulty:

At Washington Headquarters: up to and including \$10,000 monthly by Deputy Director General for Finance and Administration; over \$10,000 by the Director General.

At regional office: up to and including \$5000 monthly by Deputy Director General for Finance and Administration of the regional office; over \$5000 to and including \$10,000 monthly by Deputy Director General for Finance and Administration at Washington Headquarters; in excess of \$10,000 by the Director General.

At field office; up to and including \$2,500 monthly by the head of the field office; over \$2,500 to and including \$5,000 monthly by the Deputy Director General for Finance and Administration of the regional office; over \$5,000 to and including \$10,000 by the Deputy Director General for Finance and Administration at Washington Headquarters; over \$10,000 by the Director General.

### 3.5 Claims

While claims shall not appear in the Administration's general accounts, they shall not be written off in the records of the Insurance and Claims units without authorization as follows:

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Up to and including \$5000 by Deputy Director General for Finance and Administration at a regional office; no limit by the Deputy Director General for Finance and Administration at Washington Headquarters.

4. Report to Auditors

When losses have been written off, the relevant papers must be passed in all cases to the Administration's Auditors to note.

R. G. A. Jackson  
Senior Deputy Director General



5 April 1946

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SUBJECT: SAFEGUARDING OF ADMINISTRATION'S ASSETS, INVESTIGATION  
AND REPORTING OF LOSSES

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1 General

1.1 Purpose

The purpose of this order is to assign certain responsibilities for safeguarding the Administration's assets, and to provide for: (a) reporting and investigation of losses when they occur; and (b) the submission of recommendations as to action to be taken. It supersedes in its entirety Field Administrative Order No. 90, dated 4 February 1946, and any other regulations in conflict herewith. Any previous authorities for the write-off of losses at the regional, mission or other field levels are hereby revoked. All decisions as to the final disposition of unrecoverable losses are to be made at Headquarters and reflected on the Headquarters accounts.

1.2 Applicability

This order shall be applicable to all offices of the Administration.

1.3 Effective Date

This order shall be effective immediately and the provisions with respect to reporting of losses and submission of recommendations as to appropriate action shall be retroactive to the date of initiation of the Administration's operations.

2 Assets and Properties Covered

The following assets and properties come under the provisions of this order:

2.1 Cash

"Cash" includes currency, negotiable instruments, securities, bank deposits, and all funds classified as cash in the Administration's accounts.

2.2 Accounts Receivable

"Accounts Receivable" includes employees' or other accounts receivable arising from advances of cash, claims against employees, other claims due to shortages, over-payments, improper payments, etc., and all other receivables created in the course of the Administration's operations.

### 2.3 Property, General Equipment, and Supplies

"Property, General Equipment, and Supplies" are intended to include all assets of this description title to which vests in the Administration and which are used for the administration and maintenance of offices and office activities, including relief and rehabilitation equipment and supplies.

### 2.4 Loaned Equipment

"Loaned Equipment" covers all equipment loaned by the Administration to recipient governments or other agencies to which the Administration retains title.

### 2.5 Commodities

"Commodities" means relief and rehabilitation supplies title to which vests in the Administration, including commodities on hand in warehouse or stockpile, and commodities in transit.

## 3 Safeguarding and Protecting

The responsibilities for a system of controls and its maintenance to provide adequate protection for the Administration's assets and properties are as follows:

### 3.1 Administration

It shall be the responsibility of the official in charge of each regional office, mission and major activity as well as of the person directly chargeable with responsibility for the physical or constructive custody or utilization of a particular asset or property to see that appropriate and adequate measures are taken to prevent so far as possible losses due to negligence, wrongful acts of employees or others, inadequacy or misunderstanding of regulations, or to fire, spoilage, shrinkage, water damage and loss from any preventable cause.

### 3.2 Controls

3.21 Adequacy It shall be the responsibility of the Controller and the Chief of the Bureau of Accounts and Finance at Headquarters, and of the corresponding officials in each field office of the Administration, in consultation with the appropriate operating officials, to see that there is a system of internal checks, records, inventories, and accounts and audits which will provide the means for determining, so far as possible, the manner in which such safeguarding is carried out, and for disclosing losses.



3.22 Maintenance The maintenance and effective operation of such a system of procedures, records, accounts and controls as will protect the Administration's assets and properties and substantiate the propriety of charges against the Administration shall be a joint responsibility shared by the Controller and the Chief of the Bureau of Accounts and Finance at Headquarters and of the corresponding officials in each field office and by the head of any other division or organizational unit to which specific functions of custody or responsibility for assets or property and procurement and utilization of services, equipment, supplies and commodities are assigned.

### 3.3 Records

#### 3.31 Division of Accounts

##### a. General Accounts

It shall be the responsibility of the Division of Accounts in each office to maintain the over-all controlling accounts and to reconcile those accounts with such property or other records as are the responsibility of other divisions or organizational units.

##### b. Accounts Receivable

Detailed records of accounts receivable as defined in Section 2.2 shall be maintained by the Division of Accounts. Accounts receivable shall be created immediately for claims against employees involving shortages, losses, etc. Where over-charges, over-payments, improper payments, debits for shortages, spoiled goods, etc., occur in connection with commercial transactions, the vendor shall at once be charged back by a debit to accounts payable. A monthly trial balance of all accounts receivable shall be prepared showing separately all items outstanding over 60 days. Similarly, the monthly trial balance of accounts payable shall identify debits for charge-backs outstanding over 60 days. Statements of accounts outstanding over 60 days shall be forwarded monthly to the Chief of the Bureau of Accounts and Finance at Headquarters and in the case of missions reporting to the ERO, the Bureau Chief at the European Regional Office.

#### 3.32 Division of Finance

The maintenance of detailed records supporting the custody and utilization of cash, as defined in Section 2.1, shall be the responsibility of the Division of Finance.

### 3.33 Division of Administrative Services

It shall be the responsibility of the Division of Administrative Services in each office to maintain property records for property, general equipment and supplies as defined in Section 2.3, except for property the control of which has been assigned to another division. Such records shall be maintained in accordance with the Administrative Property Accountability Manual and other official orders and regulations.

### 3.34 Bureau of Supply

It shall be the responsibility of the Division of Supply to maintain records of relief and rehabilitation supplies and equipment, loaned equipment, and of commodities as prescribed in Administrative Order No. 76 and in accordance with the Operations Manual and other official orders and regulations.

### 3.35 Other Organizational Units

It shall be the responsibility of each organizational unit to maintain such records as are prescribed for the procurement or utilization of services, supplies and commodities.

## 4 Reporting of Losses

### 4.1 Administrative Responsibility

Immediately upon detection or notification of a loss of any kind, it shall be reported to the official in charge of the regional, field or other office where the loss has occurred. It shall simultaneously be reported to the head of the organizational unit involved, the head of the Division of Accounts, the appropriate Insurance and Claims Unit and Legal Unit, and to the Regional and Headquarters' Chiefs of the Bureau of Accounts and Finance.

### 4.2 Accounting Procedure

#### 4.21 Balance Sheet Items

- a. When the amount of any loss applicable to an asset or property carried in the office's general accounts is ascertained, the Division of Accounts shall issue a debit to the Headquarters Office through reporting channels except when charge-backs are created as provided in Section 3.31(b).
- b. With respect to accounts receivable, a debit shall be issued to Headquarters when an account is uncollected



over 60 days and the office can take no further action. When action is taken as provided in Section 3.31(b), any amounts payable to the employee or vendor shall be frozen to the extent required to cover the account receivable. Excepting when rights under fidelity bonds or insurance are involved (see Section 7) collection shall be by offset against accounts payable. When such rights are involved, no further action shall be taken without prior approval as provided in Section 7.

#### 4.22 Commodities

With respect to relief and rehabilitation commodities shipped for delivery to a recipient government and which are not carried on the office's general accounts, notification of losses shall be issued to the office's supervising office with copies to Headquarters and to the office that procured the commodities.

### 5 Investigation

#### 5.1 Established Losses

Immediately upon reporting a loss as prescribed in Section 4, the official in charge of the office, in conjunction with the head of the organizational unit involved, the Division of Accounts, and the Insurance and Claims Unit and Legal Unit (where appropriate), shall conduct a full investigation and audit and shall attempt to effect recovery. Such official shall report interim or final findings in detail within 30 days through the reporting channels prescribed in Section 4.

#### 5.2 Suspicion of Irregularities

In situations where a loss has not been detected or cannot be definitely established but where circumstances suggest irregularities, the official in charge of the office shall investigate and report thereon to the Controller at Headquarters or he may call upon the Controller's staff for assistance.

### 6 Recommendations in Regard to Losses

When the final report on the investigation as prescribed in Section 5 is made, it shall be accompanied by a recommendation or recommendations as to the appropriate disposition of unrecoverable losses. Such recommendations shall be made by the responsible officials through whom the report passes.

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7 Administration's Rights Under Fidelity Bonds and Insurance

With respect to claims against employees, no settlement, consideration, agreement or undertaking shall be made without the specific approval of the appropriate Insurance and Claims Unit and of the Chief of the Bureau of Accounts and Finance at Headquarters. Similarly, with respect to claims against outside parties all settlements must be approved by the appropriate Insurance and Claims Unit and the Chief of the Bureau of Accounts and Finance at Headquarters. Failure to obtain such approval may affect the liability of the surety. When claims which involve the Administration's rights under fidelity bonds or insurance, the facts shall be cabled immediately to the appropriate Insurance and Claims Unit and to the Chief of the Bureau of Accounts and Finance at Headquarters in order that the surety may be put on notice within any time limitation specified in the coverage.

8 Recoveries

Recoveries against losses previously reported in accordance with Section 4.21 shall be credited to Headquarters through reporting channels. Recoveries against losses reported in accordance with Section 4.22 shall be notified through the same channels as the original report.

9 Final Disposition of Unrecoverable Losses

Decision as to the final disposition of unrecoverable losses shall be made at Headquarters and shall be reflected on the Headquarters' accounts.

R. G. A. Jackson  
Senior Deputy Director General



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SUBJECT: HANDLING LOSS OF UNRRA PROPERTY

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1. General

1.1 Purpose

The purpose of this order is to consolidate and re-state certain principles and procedures established in prior orders dealing with losses of property and to modify them:

- a.. As to delegation of authority to approve survey reports and
- b. To reestablish the principle of accounting for supplies and equipment as an expense at office of procurement.

The order reviews responsibility for protecting the Administration's property and incorporates the procedure for reporting, investigating, surveying and writing off property losses.

1.2 Applicability

The protection and loss procedure described herein shall apply to all property of the Administration in all offices and installations, whether in UNRRA employee custody or on loan to other agencies; and to property borrowed from other agencies whether in custody or loaned to others. It also applies to commodities actually diverted from country program use to the use of the Administration, thereby becoming UNRRA property as defined below. It does not apply to commodities which are a part of country programs; a separate order will be issued for such supplies and equipment.

1.3 Effective Date

The procedure outlined in this order shall be applied immediately to all unsettled losses reported since the initiation of UNRRA as well as those reported after this date.

1.4 Instructions Superseded

Section M, Administrative Property Accountability Manual  
Field Administrative Order No. 90, Revision No. 1, dated 5 April 1946  
Field Administrative Order No. 93, dated 4 April 1946  
Headquarters Administrative Order No. 91, dated 4 April 1946  
Any additional instructions previously issued to the contrary.

1.5 Definitions

- 1.51 UNRRA Property - includes all assets of the Administration, expendable or non-expendable, and borrowed assets in the lawful custody of the Administration. The term "property" is used in its most comprehensive sense. More specifically some of the

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elements of property are defined as follows:

- (a) Cash - includes currency, negotiable instruments, securities, bank deposits, and any other item classified as cash in the Administration's accounts.
  - (b) Accounts Receivable - includes employees' or other accounts due the Administration arising from advances, claims, overpayments, improper payments, etc.
  - (c) Supplies - includes expendable materials which are consumed during normal operations, including parts which lose their identity when incorporated into units of non-expendable property.
  - (d) Equipment - includes non-expendable property which retains its identity throughout its life and becomes unusable only through normal wear and tear or due to a disaster.
  - (e) Buildings - includes all construction of a permanent type used for the housing of people or property.
- 1.52 Commodities - includes all types of property as defined above which was acquired for the relief and rehabilitation of recipient countries and displaced persons.

## 2. Protection of Property and Other Assets

### 2.1 Administration

It shall be the responsibility of the official in charge of each UNRRA office, as well as of the person directly chargeable with responsibility for the physical or constructive custody or utilization of a particular asset or property, to see that appropriate and adequate measures are taken to prevent so far as possible losses due to negligence, wrongful acts of employees or others, inadequacy or misunderstanding of regulations, or to fire, spoilage, shrinkage, water damage and loss from any preventable cause.

### 2.2 Controls

It shall be the responsibility of the Controller and the Chief of the Bureau of Accounts and Finance at Headquarters, and of the corresponding officials in each field office of the Administration, in consultation with the appropriate operating officials, to see that there is a system of internal checks, records, inventories, and accounts and audits which will provide the means for determining, so far as possible, the manner in which such safeguarding is carried out, and for disclosing losses. The maintenance and effective operation of such a system of procedures, records, accounts and controls as will protect the Administration's assets and properties and substantiate the propriety of charges against the Administration shall be a joint res-



responsibility shared by the Controller and the Chief of the Bureau of Accounts and Finance at Headquarters and of the corresponding officials in each field office and by the head of any other division or organizational unit to which specific functions of custody or responsibility for assets or property and procurement and utilization of services, equipment, supplies and commodities are assigned.

### 2.3 Basic Records

It shall be the responsibility of the services unit in each field office or warehouse to maintain records of equipment and supplies. Such records shall be maintained in accordance with the Administrative Property Accountability Manual and other official orders and regulations.

## 3. Reporting of Losses

### 3.1 Responsibility

Every employee of the Administration is responsible for reporting losses of any kind immediately upon detection or suspicion. Employees should be notified periodically through general bulletins. Employees responsible for maintaining custody records shall be instructed to conduct periodic physical inventories and report discrepancies immediately.

### 3.2 Reporting Channels

Loss or suspicion of loss due to fraud or gross negligence should be reported immediately and directly to the highest official within reach. Losses due to normal operations and inventory discrepancies should be reported through the regular chain of command, starting with the individual responsible for the custody records involved, and ending with the head of the office or his deputy designated to receive such reports. The head of the office may personally carry out the following procedure, including the duties of the committee, or refer to a designated officer Form AD-76, in quadruplicate, who will prepare the official "Property Survey and Discrepancy Report" and certify to the appropriate Survey Committee for action. Within the limitations imposed in Section 5.3, the head of the field office immediately concerned is the final authority and is not compelled to seek or accept advice by any particular procedure.

## 4. Investigation and Action by Survey Committee

### 4.1 Survey Committee

Field Administrative Order No. 102 provided for the appointment by the head of each office of a Surplus Property Disposal Committee. This Committee shall also assume survey responsibilities when so instructed by the head of the office.

#### 4.2 Investigation

Immediately upon establishment of a loss, the head of the office may appoint a special investigation committee or refer to the Surplus Property Disposal Committee in which case an investigation shall be launched. The committee is empowered to hold hearings, employ independent investigators or survey conditions personally as a body or as individuals. The method of investigation will be regulated by the seriousness of each situation as reflected on the Form AD-76, Property Survey and Discrepancy Report.

#### 4.3 Action of Committee

##### 4.31 General

Based upon a complete investigation and review of all evidence available, the committee shall agree on its recommendations, enter on all copies of Form AD-76 and sign. In those cases where the head of the office is authorized to act in writing off losses locally, as provided in Section 5 below, one certified copy of AD-76 will be forwarded to the officer maintaining the custody records as authority to write off the inventory, two certified copies will be forwarded to the Chief Accountant for appropriate action, involving collections or accounting adjustments. The original, along with all supporting evidence and minutes will be retained in the files of the head of the office for examination by Auditors. In the event review and approval is required at higher levels, the entire original file will be forwarded as indicated below and distribution of copies held in abeyance pending return of approved or modified originals.

##### 4.32 Cash Losses

If the loss involves money or other negotiable documents in any amount, the head of the office shall immediately cable details directly to the Controller and his deputies at all supervisory levels before proceeding with the survey procedure.

##### 4.33 Accounts Receivable

While the committee may recommend specific action involving compromise, the responsible officer will make no settlement, consideration, agreement or undertaking without the specific approval of the appropriate Insurance and Claims Unit and of the Chief of the Bureau of Accounts and Finance at Headquarters. Similarly, with respect to claims against outside parties, all settlements must be approved by the appropriate Insurance and Claims Unit and the Chief of the Bureau of Accounts and Finance at Headquarters. Failure to obtain such approval may affect the liability of the surety. When claims involve the Administration's



rights under fidelity bonds or insurance, the facts shall be cabled immediately to the appropriate Insurance and Claims Unit and to the Chief of the Bureau of Accounts and Finance at Headquarters in order that the surety may be put on notice within any time limitation specified in the coverage.

#### 4.34 Borrowed Property

Since the loss of borrowed property establishes the possibility of an account payable, the committee's recommendation should also be referred to the head of the office who will immediately institute settlement negotiations with the loaner.

### 5. Administrative Review

#### 5.1 General Procedure

- 5.11 In all cases, action by the survey committee or head of office shall be recommendatory and shall not be final unless and until review and approval shall have been obtained in accordance with the following paragraphs of this action.
- 5.12 The equivalent to dollar values indicated in the succeeding paragraphs are merely established for the convenience of creating a guide for determining what property or commodity losses require review by higher authority. When dealing with equipment or supplies the original cost price should be used if it is available. Where no cost price is available in the field, the local survey committee will be responsible for entering its best estimate of original cost on Form AD-76 and use that to determine whether it should be referred to higher levels. In no case is the field office concerned with monetary depreciation.
- 5.13 The equivalent of the dollar cost figures to be used as a guide to the review requirements shall be applied to "transactions" acted upon by the survey committee. Cause of loss, which may be singled out and established is the governing factor, not the number or type of items involved. While the head of the office or committee, whichever is acting, has wide discretionary powers in determining what is a transaction or event, the following examples will serve as a guide.
  - a. Cash - each individual loss shall be acted upon as discovered.
  - b. Accounts Receivable - each individual's or firm's accounts shall be acted upon separately.
  - c. Large units of equipment such as a truck should be dealt with separately. Groups of similar items such as typewriters suffering the same fate at the same time shall be treated as a single transaction.

- d. As for supplies, the committee will be dealing with inventory losses of many items at one time and the entire list shall be treated as a transaction. On the other hand, the known or suspected theft of 10 gallons of paint or 10 sacks of wheat shall be dealt with as a single case.
- e. If a warehouse burns completely, the entire inventory shall be treated as a single transaction.

If there is any doubt as to need for review, the case should be forwarded.

## 5.2 Degree of Authority Delegated to Offices

The head of a field office may personally authorize the inventory write off of losses, up to a certain point, as specified in Section 5.3, by signing the Survey Report Form AD-76. Beyond that point, each case shall be referred to supervisory offices as indicated. In case the cost value involved is in excess of the largest figure specified for each type of transition, the review and approval of the Director General is required. (See accounting procedure in Section 6 for instructions regarding administrative review of bookkeeping entries.)

## 5.3 Schedule of Authority for Inventory Write Off

### 5.31 Cash and Accounts Receivable

- a. Loss from fraud, suspected fraud, gross negligence, theft or arson (whether proved or presumptive):
  - Up to \$ 400. Head of the field office immediately concerned
  - Up to 800. Chief administrative officer at London or Shanghai
  - Up to 2,000. Chief administrative officer at Headquarters
- b. Loss from fire (other than arson), shipwreck, stress of weather, accident, or act of God, proved to have been beyond the control of any person responsible for safekeeping:
  - Up to \$ 5,000 Head of the field office immediately concerned
  - Up to 25,000 Chief administrative officer at London, Shanghai, or Headquarters
- c. Loss from inability of employees to pay accounts receivable created by overpayments or claims arising out of a misunderstanding of regulations, or where recovery would entail undue hardship:



- Up to \$ 200. Head of the field office immediately concerned  
Up to 400. Chief administrative officer at London or  
Shanghai  
Up to 1,000. Chief administrative officer at Headquarters

### 5.32 Supplies, Equipment, and Buildings (except motor vehicles)

- a. Fraud, suspected fraud, gross negligence, loss in transit, theft, or arson (whether proved or presumptive):

Up to \$ 200. Head of the field office immediately concerned  
Up to 400. Chief administrative officer at London or Shanghai  
Up to 1,000. Chief administrative officer at Headquarters

- b. Fire (other than arson), shipwreck, stress of weather, accident, or act of God, proved to have been beyond the control of any person responsible for safekeeping:

Up to \$1,000. Head of the field office immediately concerned  
Up to 5,000. Chief administrative officer at London, Shanghai or Headquarters

- c. Depreciation or obsolescence, such as renders the property devoid of salvage value as surplus property:

Up to \$ 400. Head of the field office immediately concerned  
Up to 800. Chief administrative officer at London or Shanghai  
Up to 2,000. Chief administrative officer at Headquarters

### 5.33 Motor Vehicles

- a. Fraud, suspected fraud, gross negligence, theft, or arson (whether proved or presumptive):

Up to \$1,500. Head of the field office immediately concerned  
Up to 3,000. Chief administrative officer at London or Shanghai  
Up to 5,000. Chief administrative officer at Headquarters

- b. Fire (other than arson), shipwreck, stress of weather, accident, or act of God, proved to have been beyond the control of any person responsible for safekeeping:

Up to \$1,500. Head of the field office immediately concerned  
Up to 3,000. Chief administrative officer at London or Shanghai  
Up to 5,000. Chief administrative officer at Headquarters

- c. Depreciation or obsolescence, such as renders the property devoid of salvage value as surplus property:

Up to \$1,500. Head of the field office immediately concerned

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Up to \$3,000. Chief administrative officer at London or Shanghai  
Up to 5,000. Chief administrative officer at Headquarters

6. Accounting Procedure

6.1 Property Records

Property control units maintain the only official record of equipment and supplies under the custody of an office, whether obtained through purchase, transfer, donation, discovery or borrowed, or whether on loan outside the physical jurisdiction of the office. The property control unit is not permitted to make any adjustments in the records which will result in completely removing the property item from the records without specific authorization. Write off is accomplished only under the following circumstances:



- a. When supplies are issued to the ultimate consumer they are automatically taken out of inventory records.
- b. When equipment is lost or destroyed it is taken out, i.e., written off the inventory record after formal approval of proper action by the survey committee.
- c. When equipment becomes unusable due to depreciation it is written off the inventory following formal approval of action by the committee whether that action involves salvage or survey as total loss.
- d. When supplies or equipment are sold as surplus, they are written off the inventory only after formal approval of action by the committee.

The report number and date must be shown on each property card removed. The duplicate copy of the Property Survey and Discrepancy Report will thus serve as the basis for adjusting the property records. After the records have been corrected the property records clerk should initial the form in the appropriate space provided for this purpose and file it by report number.

## 6.2 Accounting Entries

Two certified copies of all Survey Reports, Form AD-76, shall be submitted to the Division of Accounts at the office initiating the survey action. Standard accounting entries will be made in transactions involving cash, accounts receivable or accounts payable. Cash received from collections through sale or claims will be a Debit to Cash and Credit to Miscellaneous Receipts. Entries should be explained on the face of the AD-76.

Where no accounting entries are required as above, the accountant will mark on both copies of Form AD-76, "No bookkeeping entries made," retain one copy, and in all cases forward the other as provided herein. All accounting entries that might be required in such circumstances will be made by Headquarters.

## 6.3 Reports

The regular monthly financial reports shall be accompanied by one certified copy of all "Survey Reports", Form AD-76, received during the month, whether an accounting entry was involved or not. These Survey forms should be attached to the Recap Sheet, Form FI-193.

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#### 6.4 Administrative Review

It will be the duty of the supervisory office to check and approve all bookkeeping entries made and advise the local offices of corrections when necessary. After noting corrections on the Recap Form No. FI-193, the reports will be forwarded to Headquarters along with regular consolidated financial statements. The copy of all Forms AD-76 will be filed by the supervisory office..

Alfred G. Katzin  
Chief Executive Officer



FORM FI-193

MONTHLY REPORT OF PROPERTY LOSS WRITTEN OFF  
(Recapitulation of Form AD-76 or Equal  
Received by Chief Accountant)

OFFICE: \_\_\_\_\_

Month: \_\_\_\_\_

Year: \_\_\_\_\_

Survey Report Number	Date	Summary of Items Included	Actual or Estimated Cost to UNRRA	Decision Approved	Describe Accounting Entries Made Locally





11 March 1946

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SUBJECT: REPRESENTATION ALLOWANCES

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1. Purpose

The purpose of this order is to clarify UNRRA policy with respect to the presentation and payment of claims for "representation allowances."

2. Definition

The term "representation allowance" means reimbursement for an approved expense incurred in connection with entertainment engaged in by the Administration for purely official reasons.

3. Eligible and Ineligible Expenditures

3.1 Claims for representation allowances shall in all cases be kept at a minimum.

3.2 Expenditures for which reimbursement may be approved shall be limited to appropriate entertainment which must be carried out by the Administration for purely official reasons.

3.3 Reimbursement may not be approved for home entertainment by UNRRA officials, employees or consultants.

4. Procedure for Payment of Claims

4.1 As a principle, approval of the proposed expenditure should be obtained a reasonable time in advance of the date the expense is to be incurred. This approval should be obtained by submitting to the Chief of Mission or Deputy Chief for Finance and Administration, a memorandum in duplicate, approved by the chief of the major organizational unit in which the applicant is employed, stating:

- a. The general purpose of and need for the proposed expenditure;
- b. The number and names, where practicable, of the persons to be entertained;
- c. The place and manner of entertainment, and approximate date thereof;
- d. The estimated expense to be incurred;
- e. The advance of funds, if any, which will be required before the date of the entertainment.

- 4.2 Except where circumstances in the field make advance action impossible, an approved or disapproved copy of the applicant's memorandum shall be returned to him and no expenses shall be incurred by the applicant prior to approval by the Chief of Mission or Deputy Chief for Finance and Administration.
- 4.3 Claims for reimbursement shall be submitted promptly in the form of a signed, itemized memorandum certifying the exact amount of the expense. To provide proper authority for making payment, claims should be accompanied whenever possible by the original memorandum of prior approval and by itemized bills. If there has been any substantial change in the facts cited in the original memorandum, the final claim shall require approval similar to that outlined in section 4.1.
- 4.4 Properly submitted claims shall be settled promptly by the Bureau of Finance and Administration.
- 5 Amounts Available for Representation Allowances

Chiefs of Mission and heads of other field offices shall include in their quarterly requests for budget allotments an estimate of the amount needed for representation allowances. Subsequently, each individual expenditure shall be limited to a reasonable minimum and the total for the period shall, of course, be kept within the approved budget allotment.

Lowell W. Rooks  
Chief Executive Officer



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SUBJECT: ADMINISTRATIVE EQUIPMENT AND SUPPLIES

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1 Purpose

This order defines responsibilities and establishes procedures for the procurement and distribution of administrative equipment and supplies for use by UNRRA missions in the field.

2 Responsibilities

2.1 Headquarters

The Overseas Administrative Requirements Branch, Division of Administrative Services, shall be responsible for:

- a) The establishment of procedures for the requisitioning, procurement, shipment, and distribution of clothing, foodstuffs, personal (PX) supplies, office equipment and supplies, photographic equipment and supplies, medical and dental supplies, and such other items as are required for the employees of UNRRA missions.
- b) The development of budgets for administrative equipment and supplies for new missions.
- c) The maintenance in the United States of stock-piles of foodstuffs, personal (PX) supplies, and other standard supplies from which mission requests may be filled.
- d) The publication of catalogues of standard items available for issuance to missions.
- e) The establishment of consumption formulas, allowances, and allocations of supplies and equipment in the light of availability and need.
- f) The determination of the availability of supplies and equipment in overseas areas through the facilities of the Bureau of Supply and its overseas representatives.
- g) The initiation of purchases of supplies for processing through the Bureau of Supply.
- h) The designation whenever necessary of the appropriate method of shipment.
- i) The submission of monthly reports to the European Regional Office of items requisitioned and shipped for each mission supervised by the European Regional Office.

- j) The establishment of uniform systems of property accounting, in cooperation with the European Regional Office and the appropriate units at Headquarters, including (1) records of stock levels, (2) memorandum receipts for non-expendable property, (3) property lost or destroyed, (4) transfers of property, (5) final disposition of property, (6) inventories, (7) ration cards, (8) issues of clothing, (9) currency receipts.
- k) The establishment in cooperation with the European Regional Office and appropriate units at Headquarters of liquidation procedures, including disposal of administrative supplies, property and equipment.
- l) The operation of controls and services for missions and offices reporting directly to Headquarters similar to such controls and services as are maintained by the European Regional Office for missions and offices under its supervision.

## 2.2 European Regional Office

The European Regional Office shall be responsible for:

- a) Maintenance of stock-piles within its area of supervision and the movement or distribution of supplies from these stock-piles at the direction of Headquarters.
- b) The establishment of a schedule of allocations of trucks and other motor transport, together with necessary spare parts and equipment.
- c) The establishment or revision, whenever necessary, of budget allotments for administrative equipment and supplies for missions and offices under its supervision.

## 2.3 Missions and Other Field Offices

Missions and other field offices are responsible for:

- a) The requisitioning of administrative supplies and equipment for the operation of their units.
- b) The purchase locally of food and personal (PX) supplies for use in the daily diet when local conditions permit.
- c) The judicious use of administrative supplies and equipment and the equitable distribution of food and personal (PX) supplies.
- d) The maintenance of necessary accounting records for all funds derived from sale and all property records as required by Headquarters.
- e) The notification to the Overseas Administrative Requirements Branch of the receipt of supplies, the condition upon receipt and any overages or shortages.



### 3 Handling of Requisitions

#### 3.1 Preparation By Missions

- 3.11 Requisitions for all types of administrative equipment and supplies for mission use shall be submitted by the chief of mission to the Overseas Administrative Requirements Branch, Washington, D. C. All requisitions shall be prefixed "Admin-supplies."
- 3.12 All requisitions or requests shall contain a certification that budgetary provision has been made for the items ordered or that a request for budgetary approval has been sent to the European Regional Office. Requisitions shall also contain a certification that the supplies requested, when combined with stocks on hand, will not exceed requirements for the period for which the supplies are requested.
- 3.13 Where a mission has received from the European Regional Office an approved schedule of allocations of trucks, other motor transport, spare parts and equipment, the mission may certify that fact and draw directly on Headquarters for purchase. When a mission cannot make such certification, it shall submit its request through the European Regional Office.

#### 3.2 Filling of Requisitions

- 3.21 The Overseas Administrative Requirements Branch will fill only those requisitions certified in accordance with 3.12, as being within approved budgetary limitations. In the case of European missions unable to make such certification, this branch will not take final action on any requisitions submitted until approval has been received from the European Regional Office.
- 3.22 Items to fill requisitions will be obtained from depot stocks, through United States surplus stocks overseas, stocks in the United States owned by the United States Government, or through commercial sources.
- 3.23 Personal (PX) supplies will be made available by the Administration only to those missions unable to secure PX or NAAFI provisions from Army sources.
- 3.24 Copies of approved requisitions indicating items authorized and their sources of supply will be furnished to chiefs of missions by the Overseas Administrative Requirements Branch. Advance cable advice will also be furnished indicating types of items to be shipped, method of shipment, name of carrier, port of destination, and expected arrival date. Bills of lading and other shipping documents will accompany the shipments.



#### 4 Local Purchases

Local purchase of food for use in the daily diet is authorized. Such purchases shall not constitute a drain on the local market nor by their quantity shall they result in the creation of ill will among the local population. When food items purchased locally are included in the daily diet the total calorie value of the diet shall not exceed established standards. Furthermore, these purchases are to be considered in lieu of items in the established diet and not in addition to them. All such purchases shall be off-set against imports.

#### 5 Distribution of Food and Personal (PX) Supplies

- 5.1 Food supplies may be made available to all UNRRA Class I personnel and all personnel of voluntary societies that may be working in the area, under agreement with UNRRA. Other UNRRA personnel may be provided with not more than one (1) meal per day for consumption on the premises only.
- 5.2 Personal (PX) supplies may be made available for purchase by all UNRRA Class I personnel serving away from their home stations, and voluntary societies personnel working in the area under agreement with UNRRA. The chief of mission shall post a list of supplies to be distributed indicating the per capita distribution in relationship with the total supply. Chiefs of missions shall develop adequate procedures and facilities for the receiving, warehousing, and distribution by direct sale of these items. These procedures shall insure the greatest possible control and security.
- 5.3 The selling price of each article made available for sale shall be computed by chiefs of missions on the basis of prices listed in the individual invoices or packing lists accompanying each shipment. To the cost prices of items shall be added an average 10% charge to cover the cost of transportation, warehousing, distribution, and sale.
- 5.4 Sales shall be made in local currency. The proceeds of such sales shall be deposited and used for the payment of operating expenses normally paid in local currency. These funds shall be considered as a deduction from, rather than as an addition to, local currency appropriations. They will, however, be credited separately in the books of account.
- 5.5 In connection with sales made, the chiefs of missions shall keep such records and make such reports as may be required by Headquarters.

#### 6 Expenditure Control

- 6.1 An allotment will be established in the form of a working fund against which all expenditures for administrative supplies and equipment will be charged. All expenditures charged against the allotment ultimately will be repaid when the supplies reach their destination and a final charge is made against the budgets of the missions or other field offices.



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6.2 Present budgetary provision for purchase of surplus property in Europe will be continued. The Surprop budget will be reimbursed from the master allotment for all administrative supplies purchased through Surprop.

7 Orders and Instructions Superseded

This order supersedes any previously issued orders or instructions with which it might be in conflict.

Lowell W. Rooks  
Chief Executive Officer

4 April 1946

*File*

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SUBJECT: ACCOUNTING FOR PURCHASES OF GENERAL EQUIPMENT

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1. General

1.1 Purpose

The purpose of this order is to revise the previous policy whereby purchases of general equipment have been charged off immediately to expense and the asset account for general equipment has been carried on the books at the nominal value of One Dollar.

1.2 Capitalization of General Equipment

Under the policy hereby established, all purchases of general equipment heretofore charged on the general books to Administrative Expenditures or Relief and Rehabilitation Expenditures, shall be capitalized by charge to the asset account, General Equipment, at cost, and future purchases shall be charged directly to the latter account.

1.3 Applicability

This order is applicable to regional and field offices with respect to equipment used either for administrative or for operating purposes.

1.4 Effective Date

This procedure shall be effective immediately and shall apply retroactively.

2. Acquisition of General Equipment Subsequent to 31 December 1945

2.1 Accounting Entries

2.11 Local Purchases

The cost of equipment purchased or acquired locally shall be debited to a general ledger asset account, General Equipment, with the credit to the applicable contra account, i.e., Cash or Accounts Payable, Contributions, etcetera. There shall be a collateral debit to a general ledger control account for General Equipment Expense with a credit to Headquarters (\*).

2.12 Transfers from Other Offices

- a. For general equipment acquired by transfer from Headquarters, the cost shall be debited to the asset account, General Equipment, and credited to Headquarters.

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(\*) Where reference is made herein to a debit or credit to Headquarters, the appropriate entries by a field office shall be to the regional office for the account of Headquarters.



- b. For general equipment acquired by a field office by transfer from an office other than Headquarters, the field office shall charge the asset account, General Equipment, and credit its regional office. The regional office shall charge the field office and credit the applicable contra account, i.e., Cash, Accounts Payable, Stockpile Inventory, Contributions, etcetera; by collateral entries it shall credit Headquarters and debit a contra account for General Equipment Expense classified by office receiving the equipment.

## 2.2 Subsidiary Ledgers

For general equipment acquired either by purchase or by inter-office transfer subsequent to 31 December 1945, the cost shall be entered in subsidiary ledgers supporting the general ledger balance sheet and control account for General Equipment in the same manner in which it was previously entered in the subsidiary expense ledgers covering charges to the objective expense classification, General Equipment, (Code 40), under the character expense classification, Administrative Expense (Code 1), and Relief and Rehabilitation Services (Code 2). Accounts shall be maintained by budget program. These subsidiary ledgers shall reflect only acquisition of equipment subsequent to 31 December 1945. The accounting media will be either payment vouchers for local purchases or debit advices for equipment transferred from other offices.

## 3. General Equipment Acquired Prior to 1 January 1946

### 3.1 Capitalization of Charges

- 3.11 The total cost of general equipment acquired before 1 January 1946 as reflected in the subsidiary expense ledgers maintained prior to that date, for the objective expense classification, General Equipment (Code 40), under the character expense classifications, Administrative Expense (Code 1), and Relief and Rehabilitation Services (Code 2), shall be journalized on the general ledger from the control accounts for Administrative expenditures and Relief and Rehabilitation Expenditures to the asset account, General Equipment.
- 3.12 The General Equipment account covering acquisition prior to 1 January 1946 shall be analyzed as to source: i.e., (a) local purchase; (b) transfer to a field office by an office other than Headquarters; and (c) transfer from Headquarters. A statement of the total for each category shall be transmitted by field offices to the supervising regional office and to Headquarters, and by a regional office to Headquarters. The following summary entries shall be effected.

- a. For local purchases a debit shall be entered for the total

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(\*) Where reference is made herein to a debit or credit to Headquarters, the appropriate entries by a field office shall be to the regional office for the account of Headquarters.



cost in the general ledger control account for General Equipment Expense, with a credit to Headquarters.

- b. For general equipment transferred to a field office by an office other than Headquarters, the supervising regional office shall credit Headquarters for the total cost and debit the control account for General Equipment Expense, classified by office receiving the equipment.

### 3.2 Subsidiary Ledgers

The subsidiary expense ledgers in which the transactions were originally entered shall be redesignated as subsidiary balance sheet ledgers supporting the general ledger asset account for General Equipment.

## 4. Property Records

Property records for all general equipment shall be maintained in accordance with the Administrative Property Accountability Manual. Separate accounts shall be established to reflect acquisition of general equipment subsequent to 31 December 1945.

## 5. Reconciliation of Accounts with Property Records

### 5.1 General Equipment Acquired Subsequent to 31 December 1945

Quarterly trial balances shall be taken of the subsidiary ledgers maintained in accordance with Section 2.1, reflecting acquisition of general equipment subsequent to 31 December 1945. The trial balances and subsidiary ledgers shall be used as a basis of reconciliation with the property records maintained in accordance with Section 4.

### 5.2 General Equipment Acquired Prior to 1 January 1946

Separate instructions will be issued with respect to reconciliation of the cost of general equipment acquired prior to 1 January 1946, as capitalized in accordance with Section 3.1 and with the property records for such equipment.

## 6. Losses, Abandonment, and Sales of General Equipment

Instructions relating to the investigation and reporting of losses are contained in Field Administrative Order No. 90 Revised. Instructions are in preparation relating to the authority and procedure for abandonment and sale of general equipment. The following instructions relate to accounting procedure.

### 6.1 Losses

Explainable losses or discrepancies arising from the reconciliations prescribed in Section 5 shall be debited to Headquarters through reporting channels in accordance with the procedure prescribed in Field Administrative Order No. 90 Revised. The accounting entries at the office reporting the loss shall be



a debit to Headquarters and a credit to the asset account, General Equipment, for the original cost of the equipment, with a collateral entry in a memorandum detailed account.

#### 6.2 Recoveries

In the event of subsequent recoveries applicable to losses charged to Headquarters, the accounting shall be as follows:

- a. For recoveries in kind, a debit to the asset account General Equipment, and a credit to Headquarters.
- b. For recoveries in cash, a debit to Cash and a credit to Headquarters.

#### 6.3 Abandonment

- 6.3 The accounting entries to reflect authorization to abandon general equipment shall be a credit to the asset account, General Equipment, and a debt to Headquarters, with a collateral entry in a memorandum detailed account.

#### 6.4 Sales

The accounting entries for authorized sales of general equipment shall be as follows:

- a. A credit to the asset account, General Equipment, and a corresponding debit to Headquarters for the original cost, with a collateral entry in a memorandum detailed account.
- b. A debit to Cash and a corresponding credit to Headquarters for the proceeds of sale.

#### 7. Reporting

Debit and credit advices shall be issued through standard reporting channels covering all individual transactions to which the instructions herein apply. The quarterly reports submitted through reporting channels shall reflect the balance sheet classification for General Equipment, which shall be reported separately as to equipment acquired prior to 1 January 1946, and subsequent to 31 December 1945. Similarly, expense classification for General Equipment Expense shall be reported to show separately the amounts applicable to the two periods.

R.G.A. Jackson  
Senior Deputy Director General

(NOTE: See attached charts illustrating accounting entries.)

# CHART 1

## PRO FORMA ENTRIES ILLUSTRATING PROCEDURE FOR ACCOUNTING TREATMENT OF GENERAL EQUIPMENT ACQUIRED PRIOR TO 1 JANUARY 1946 AS PRESCRIBED IN FIELD ADMINISTRATIVE ORDER NO. 93

### Illustrations

- (1) Equipment transferred from Headquarters
- (2) Equipment transferred from offices other than Headquarters
- (3) Equipment purchased locally

(NOTE: In the entries below an identifying numeral without a letter denotes existing entries under previous procedure; a numeral with the letter "A" denotes the applicable entry to readjust the accounts to the new procedure.)

### FIELD OR REGIONAL OFFICE ACCOUNTS

#### General Equip't (Asset)

(1A)	500
(2A)	300
(3A)	100

#### Headquarters\*

500	(1)
100	(3A)

#### Cash

100	(3)
-----	-----

#### Expenditures

(1)	500	500	(1A)
(2)	300	300	(2A)
(3)	100	100	(3A)

#### General Equip't Expense

(3A)	100
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#### Regional Office

300	(2)
-----	-----

- Entry No. 1. Dr Expenditures Cr Headquarters - original entry on transfer of equipment from Headquarters
- 1A. Dr General Equipment Asset Cr Expenditures - transferring the cost of equipment from expenditures to asset account
2. Dr Expenditures Cr Regional Office - cost of equipment purchased for mission by Regional Office
- 2A. Dr General Equipment Asset Cr Expenditures - transferring the cost of equipment from expenditures to asset account
3. Dr Expenditures Cr Cash - cost of equipment purchased by mission charged off to expense.
- 3A. Dr General Equipment Asset Cr Expenditure - transferring the cost of equipment from expenditures to asset account

\* The field office account is with its regional office for the account of Headquarters



- 3A. Dr General Equipment Expense Cr Headquarters - charging equipment expense of mission with cost and transferring cost to Headquarters to enable Headquarters set up reserve for equipment purchased locally.

REGIONAL OFFICE ACCOUNTS ONLY (Purchasing Office)

Field Office  
General Equip't  
Expense

(2A) 300

Field Office

(2) 300

Headquarters

300 (2A)

Cash

300 (2)

- Entry No. 2. Dr Field Office Cr Cash - transferring cost of equipment purchased to mission
- 2A. Dr Mission Equipment Expense Cr Headquarters - charging equipment expense of mission with cost and transferring cost to Headquarters to enable Headquarters set up reserve for equipment purchased by Regional Office.

CHART 2

PRO FORMA ENTRIES ILLUSTRATING PROCEDURE FOR ACCOUNTING  
TREATMENT OF GENERAL EQUIPMENT ACQUIRED AFTER 31 DECEMBER 1945  
AS PRESCRIBED IN FIELD ADMINISTRATIVE ORDER NO. 93

Illustrations:

- (1) Equipment transferred from Headquarters
- (2) Equipment transferred from offices other than Headquarters
- (3) Equipment purchased locally
- (4) Loss of equipment
- (5) Recovery of lost equipment in kind
- (6) Recovery of lost equipment in cash
- (7) Sale of equipment -- cost of equipment sold
- (8) Sale of equipment -- proceeds of sale
- (9) Abandonment of equipment

FIELD OR REGIONAL OFFICE ACCOUNTS

General Equip't (Assets)			Headquarters*			Cash		
(1)	900	300 (4)	(4)	300	900 (1)	(6)	100	200 (3)
(3)	200	800 (7)	(7)	800	200 (3)	(8)	400	
(2)	500	200 (9)	(9)	200	100 (5)			
(5)	100				100 (6)			
					400 (8)			

  

General Equip't Expense		Regional Office	
(3)	200		500 (2)

- Entry No. 1. Dr General Equipment Asset Cr Headquarters - to capitalize cost of equipment transferred from Headquarters
2. Dr General Equipment Asset Cr Regional Office - to capitalize cost of equipment purchased and transferred from Regional Office
3. Dr General Equipment Asset Cr Cash - to capitalize cost of equipment purchased by mission
- 3A. Dr Mission Equipment Expense Cr Headquarters - charge expense with cost of equipment purchased by mission and transferring to Headquarters to enable Headquarters to create reserve for cost

\* The field office account is with its regional office for the account of Headquarters.



4. Dr Headquarters Cr General Equipment Asset - transferring cost of equipment lost to Headquarters for action
5. Dr General Equipment Asset Cr Headquarters - to capitalize cost of equipment recovered in kind and to enable Headquarters to recreate reserve
6. Dr Cash Cr Headquarters - value of lost equipment recovered in cash transferred to Headquarters
7. Dr Headquarters Cr General Equipment Asset - transferred to Headquarters cost value of equipment sold by mission
8. Dr Cash Cr Headquarters - proceeds of sale of equipment transferred to Headquarters
9. Dr Headquarters Cr General Equipment Asset - cost value of equipment abandoned by mission transferred to Headquarters for action

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REGIONAL OFFICE ACCOUNTS ONLY (Purchasing Office)

Field Office	Cash	Headquarters	Field Office General Equip't Expense
(2) 500	500 (2)	500 (2)	(2) 500

- Entry No. 2. Dr Field Office Cr Cash - charging mission with cost of equipment purchased and transferred
- 2A. Dr Mission Equipment Expense Cr Headquarters - charging mission expense with cost of equipment sent to mission and transferring value to Headquarters to enable Headquarters to create reserve.

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SUBJECT: ATTACHMENT OF SUPPLY SPECIALISTS TO HEADQUARTERS  
OR ERO FOR TEMPORARY DUTY

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1. Purpose

The purpose of this order is to establish the procedure for the temporary attachment to Headquarters and the European Regional Office of specialists and technicians from the various UNRRA missions as necessary to advise and assist supply programming or procurement, and to prohibit the use of any but UNRRA employees for this purpose.

2. Approving Authority

The Deputy Director General for Supply at Headquarters shall be responsible for determining the need and approving requests for the attachment of such specialists and technicians to either Headquarters or ERO. Approval for attachment to ERO shall be secured in advance from Headquarters to insure against duplication and to provide for appropriate transfer of personnel who might be available at Headquarters.

3. Selection of Personnel

3.1 Specialists or technicians temporarily attached to Headquarters or ERO will in all cases be UNRRA employees representing the UNRRA mission. Such personnel shall not represent any government.

3.2 An UNRRA mission requested to furnish specialist personnel should do so from existing mission staff, whenever possible. However, if competent specialists or technicians are not available on the staff of the mission, the mission is authorized to request the government of the country to lend such personnel for temporary employment by the UNRRA mission.

4. Salary and Expenses

4.1 If a budget line is available to the mission against which to post such attached specialists or technicians, it shall be used; if none is available, special temporary budget lines may be established for the purpose.

4.2 The salaries of specialist personnel temporarily employed by the UNRRA mission shall be paid out of the "local currency budget" only.



UNFRA

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4.3 It is recognized that UNFRA's living and travel allowances normally do not meet the full cost of living at a foreign post of duty, and that hardship might result if personnel whose base pay were paid from local currency had to draw upon their home salaries to meet the costs of living in the United States or the United Kingdom. An increase of \$2.00 per day in the United States and 10 shillings per day in the United Kingdom in the established living and travel allowances is therefore authorized for approved specialist personnel.

5. Applicability of Order

The provisions of this order do not apply to specialists or technicians of recipient countries who are not employees of an UNFRA mission, and who can under no circumstances represent a mission at Headquarters or ERO.

6. Relationship to Previously-Issued Instructions

This order supersedes the instructions contained in Cable No. 3132 of 24 March from Headquarters to the ERO.

R. G. A. Jackson  
Senior Deputy Director General

SUBJECT: UNRRA POLICY WITH RESPECT TO CORRESPONDENTS VISITING FIELD OPERATIONS

1. The purpose of this Order is to state UNRRA policy governing visits of correspondents to UNRRA missions, field offices and operating locations. This order shall apply to all Chiefs of Missions, Information Directors in all Missions, and to heads of Bureaus and Offices at Headquarters and the European Regional Office.
2. It is considered desirable that bona fide correspondents of generally recognized public information media be encouraged to visit UNRRA operations and report to the public through their media concerning UNRRA activities.
3. In general, UNRRA shall extend to correspondents all services and courtesies usually accorded such visitors to theaters of activity. Whenever feasible, it should be made clear to correspondents that they are expected to pay their own way insofar as air and rail transport are concerned and that they shall also, whenever possible, be expected to meet the expense of their own meals and lodging, even though these are provided in UNRRA messes and UNRRA billets. Expenses which correspondents obviously would not normally incur, such as the expense of ground travel from an UNRRA field headquarters to the scene of UNRRA field activities, may be assumed by UNRRA.
4. UNRRA will not attach correspondents to the UNRRA rolls. Among other reasons, this will safeguard against UNRRA's being held responsible for statements issued by correspondents subsequent to visits to UNRRA field scenes.
5. In special cases, the Senior Deputy Director General's Office at Headquarters and the Personal Representative of the Director General at European Regional Office may waive this general policy in order to assist a correspondent who may not be able to visit the UNRRA field on the basis described herein. In such cases, however, arrangements will be made to secure reimbursement of all expenditures made by UNRRA on behalf of the correspondent.
6. Correspondents shall be encouraged to submit their finished material to UNRRA information representatives for concurrence on matters of fact prior to publication. However, in no instance will UNRRA insist on clearance except as noted below. Ordinarily, correspondents' material shall receive UNRRA clearance only when such action is requested by the writer.
7. Whenever a correspondent combines coverage for the media he represents with a special writing assignment from the Office of Public Information at Headquarters and is to receive compensation from UNRRA for the special assignment, the material resulting from the special UNRRA assignment shall be cleared by the Headquarters or ERO Office of Information prior to publication.

R. G. A. Jackson  
Senior Deputy Director General



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SUBJECT: PROCEDURE FOR OBTAINING AND REPORTING ON ACQUISITION OF RECEIPTS  
FROM RECIPIENT GOVERNMENTS FOR DELIVERY OF COMMODITIES

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## 1 General

### 1.1 Purpose

The purpose of this order is to establish procedures for:

- (a) Obtaining receipts from recipient governments for the delivery of commodities, and
- (b) Reporting on receipts acquired by missions or equivalent units from recipient governments. The receipts for the delivery of commodities, the Outturn Report (Form S-77), the Consolidated Discrepancy Report (Form S-77A), or the blanket receipt, shall remain in the custody of the chief accountant of the mission and shall not be transmitted to Headquarters or to the European Regional Office until called for. Reports on receipts shall be made instead. (See attached Form FI-159 "Weekly Report of Receipts Obtained From Recipient Governments" and Form FI-160 "Weekly Report of Government Receipts Deposited with Chief Accountant").

### 1.2 Applicability

This order applies to all regional and field offices which participate in the delivery of commodities to recipient governments. It covers all transactions where title to commodities passes in the field from UNRRA to a recipient government.

### 1.3 Relationship to Existing Orders

This order supplements Administrative Order No. 76 Revised, Bureau of Supply Field Memorandum No. 30 and Bureau of Supply Field Memorandum No. 33 in that it prescribes new forms and amends the distribution of receipts as specified in those orders, which remain in effect, as amended.

## 2 Responsibilities

### 2.1 Obtaining Receipts from Recipient Governments

#### 2.11 Form of Receipt

The form of receipt will be an outturn and discrepancy report or a blanket receipt as specified in Headquarters Administrative Order No. 76 Revised, (Section 4.6 or Section 7.22 where applicable) and in Bureau of Supply Field Memorandum No. 30, or the blanket receipt specified in Section 3.2 of Bureau of Supply Field



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Memorandum No. 33. Where Section 7.22 of Administrative Order No. 76 Revised, is applicable, the receipt may be either a receipted depot shipping ticket or a blanket receipt.

#### 2.12 Arrangements

Responsibility for making the arrangements to obtain receipts immediately upon transfer of title rests with the chief of mission or equivalent field unit.

#### 2.13 Delegation of Responsibility

Chiefs of mission or equivalent field units will usually delegate the responsibility for obtaining the required receipts to the chief supply officer, who will, in turn, usually delegate authority to the port officer or responsible person at the port where the ship docks or at the point of transfer.

#### 2.14 Recipient Government's Responsibility

It is an essential part of every transaction or arrangement, as well as the duty of chiefs of mission or equivalent field units, or their delegates, to take advantage of the leverage afforded by the willingness of UNRRA to meet the requests of recipient governments, and to insist that such governments, as participants in the transaction, arrange for appropriate receipts by authorized persons at the point where the government takes title.

#### 2.15 Remedies Available for Non-Cooperation

It is within the authority of the chiefs of mission, or equivalent field units, to request Headquarters to hold up or cease shipments in cases where recipient governments fail to make the necessary prompt receipting arrangements, or where they do not adhere to the arrangements which have been made. In the case of supplies delivered from UNRRA warehouses, or from UNRRA controlled surplus warehouses, it will be competent to refuse delivery unless receipting arrangements are completed either at time of withdrawal of supplies by representatives of recipient governments, or by prompt and due performance by recipient governments of alternative receipting procedures laid down in respect to delivery of such supplies.

#### 2.16 Notification of Non-Cooperation

In the event that the recipient government refuses to install, or delays the installation of, an appropriate system for giving receipts immediately upon transfer of title, or that the system established by the recipient government is inadequate or ceases to operate properly, the chief of mission or equivalent field



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unit shall immediately report the situation to the Director General, with a copy to the Controller at Headquarters, and to the head of the appropriate regional office.

## 2.2 Reporting on Receipts Obtained

### 2.21 Form of Reports and Their Distribution

- a. The forms to be used for reporting on the acquisition of receipts are Form FI-159, "Weekly Report of Receipts Obtained from Recipient Governments" (Annex I attached), and Form FI-160, "Weekly Report of Government Receipts Deposited with Chief Accountant" (Annex II attached).
- b. The forms as illustrated by Annexes I and II should be duplicated locally.
- c. The appropriate distribution is stated on each form.
- d. Separate reports, though containing similar information, are required from the supply representative in the field to the Bureau of Supply in the regional and Headquarters offices to provide quick information needed to take administrative action when receipts are not promptly tendered by recipient governments, whereas the report by the chief accountant of the mission is used as an accounting document to validate previous entries in the official commodity accounts and reports.
- e. Separate reports are to be prepared for shipments originating in the Western and Eastern Hemispheres. Reports of receipts for Western Hemisphere shipments are to be sent directly to Headquarters in Washington, D. C., U.S.A. Reports for Eastern Hemisphere shipments are to be sent to the European Regional Office, with the exception of shipments from China, India, Korea, the Philippines, New Zealand and Australia. Reports on receipts from these countries shall be sent to Headquarters.

### 2.22 Preparation of Form FI-159 and Transmittal of Receipts

The chief supply officer of each mission or equivalent field unit is responsible for seeing that each port officer, or other authorized person at the port (or other place of transfer), shall prepare Form FI-159, "Weekly Report of Receipts Obtained from Recipient Government" and make the appropriate distribution. The chief supply officer will issue instructions to the port officers or other authorized persons for a copy of the report, accompanied by receipts, to go forward to him. Receipts will be reviewed and accepted by the chief supply officer, and/or by the chief of mission or equivalent field unit, and passed without

delly to the chief accountant of the mission or equivalent field unit for custody.

#### 2.23 Preparation of Form FI-160 and Custody of Receipts

The chief accountant is responsible for preparation and appropriate distribution of Form FI-160, "Weekly Report of Government Receipts Deposited with Chief Accountant," on the basis of receipts turned over to him in accordance with Section 2.22. The chief accountant shall maintain custody of the receipts and see that they are in safe-keeping, unless they are called forward by the regional office or Headquarters. Transmittal of receipts pursuant to Section 4.61 b of Administrative Order 76 Revised, is discontinued.

#### 2.24 Weekly Submission of Reports

Both reports must be sent in not later than Saturday of each week. If necessary to meet fast mailing, some day other than Saturday may be established, provided it is a fixed day in each week. Reports must be sent every week, whether there are any transactions to report or not. If no receipts are taken during the week the reports will go forward marked "NO RECEIPTS TAKEN."

#### 2.3 Ensuring Completeness of Reports

It will be the responsibility of the chief supply officer of the mission to examine the weekly reports of the port officers or other authorized persons and to ensure:

- a. that receipts are obtained promptly for every transaction within the jurisdiction of the mission involving the transfer of title of commodities to the recipient government;
- b. that no transfers to recipient governments are omitted, and
- c. that complete records are maintained commencing from the initial inventory of receipts through all successive reports of port officers or other authorized persons under his jurisdiction.

#### 3 Preparation of Initial Inventory of Receipts

##### 3.1 List of Shipments to be Furnished Missions

Each mission will receive from the regional office or Headquarters a list of shipments from both the Western and Eastern Hemispheres since the beginning of UNRRA. Lists will show whether receipts for any of the shipments are held at the regional office or Headquarters.

##### 3.2 Compilation by Mission of Record of Prior Transactions

Since it will take some time to compile complete lists of shipments from Eastern and Western Hemispheres, the chief supply officer, under the direction of the chief of mission or equivalent field unit, will be responsible for compiling from the records of the mission or



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field offices, a list of every known transaction involving the transfer of commodities from UNRRA to a recipient government, showing particulars of receipts already obtained (see Section 4.12). The chief accountant will give appropriate assistance in the preparation of this initial list under the direction of the chief of mission or equivalent field unit.

### 3.3 Delivery of Receipts on Hand to Chief Accountant

Immediately on receipt of this order, the chief supply officer will turn over all receipts now on hand to the chief accountant.

### 3.4 Obtaining Missing Receipts

The chief supply officer, under the direction of the chief of mission or equivalent field unit, will proceed forthwith to take appropriate action for obtaining receipts for commodities previously transferred to a recipient government for which receipts have not already been obtained.

## 4 Preparation of Reports

### 4.1 Reports on Transactions Prior to 1 June 1946

#### 4.11 The Initial Report

The first reports will, in all cases, be dated as of 1st June 1946, and will embrace all transactions from commencement of UNRRA to that date.

#### 4.12 Supply Officer's Report of Inventory of Receipts Taken

The chief supply officer will make an initial inventory report embracing every known transaction referred to in Section 3.2, as of the date of the report showing particulars of receipts already obtained from the government so far as he has knowledge or records thereof, and how the receipts were disposed of, that is to say, handed over to the chief accountant, forwarded to Headquarters, or the regional office, or to another mission where procurement or shipment was effected, or otherwise as the case may be. The chief supply officer's report will be similar in form to Annex I with appropriate modifications.

#### 4.13 Report No. 1 of Port Officer or Other Authorized Person at the Point of Transfer

- a. Immediately on receipt of this order the chief supply officer will instruct the port officer or other authorized person to forward to him all receipts now on hand, under cover of a copy of Port Officer's Report No. 1;

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- b. The Port Officer's Report No. 1 for each hemisphere will contain particulars of all receipts taken at the port or place of transfer from commencement of UNRRA to date of the report showing, in regard to each receipt, the disposition made thereof, that is to say, forwarded to chief supply officer of the mission under cover of Report No. 1, forwarded in the past to chief supply officer, or to Headquarters, or the regional office, or otherwise as the case may be.

#### 4.14 Report No. 1 of Chief Accountant

The Chief Accountant's Report No. 1 for each hemisphere will show:

- a. Receipts held by chief accountant as of the date of the report;
- b. Receipts forwarded by the chief accountant in the past showing to whom forwarded, that is to say, to Headquarters or the regional office, or to another mission where procurement was effected or shipment made, or otherwise as the case may be.

#### 4.2 Reports Subsequent to Initial Report

##### 4.21 Weekly Reports of the Port Officer, Form FI-159

Weekly reports of port officers or other authorized persons submitted after Report No. 1 referred to in Section 4.1 will show:

- a. Receipts obtained from recipient governments during the week covered by the report;
- b. Shipments transferred to recipient governments since the previous report for which receipts have not been taken.

##### 4.22 Weekly Reports of Chief Accountants, Form FI-160

Weekly reports of chief accountants submitted after Report No. 1 will show receipts received by him during the week covered by the report.

#### 4.3 Numbering of Reports

The series of reports provided for above will be given consecutive numbers respectively commencing as follows:

- a. Reports of port officer or other authorized person for Western Hemisphere shipments will commence from number W.H.P.1.
- b. Reports of port officer or other authorized person for Eastern



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Hemisphere shipments will commence from number E.H.P.1.

- c. Reports of chief accountant for Western Hemisphere shipments will commence from number W.H.A.1.
- d. Reports of chief accountant for Eastern Hemisphere shipments will commence with number E.H.A.1.

5 Evidence of the Transfer for Accountancy Purposes

The Weekly Report of the Chief Accountant will be considered sufficient evidence, for the purpose of validating entries in commodity control accounts at Headquarters and regional offices that the commodities shipped have been handed over to the recipient government, unless a large discrepancy is indicated.

6 Effective Date

This order shall be effective immediately.

R. G. A. Jackson  
Senior Deputy Director General

## UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

Weekly Report of Receipts Obtained from Government by UNRRA  
Supply Representative

Name of Mission or Field Unit	Report Number  WHP / _____ EHP / _____
Report to:  (Headquarters or Regional Office)	Use separate sheets for Western & Eastern Hemisphere Shipments
Name of Port or Place of Transfer	Week Ending _____

## PART I

## LIST OF RECEIPTS TAKEN

Name of Carrier & Voyage No.	Port of Origin	Date of Arrival	B/L Numbers	Outturn or Receipt Reports	Date Receipts Obtained
(1)	(2)	(3)	(4)	(5)	(6)
Note: First Report will require an additional column for "To Whom Receipt Forwarded" and should be on a larger sheet.					

## PART II

## SHIPMENTS DELIVERED FOR WHICH RECEIPTS NOT OBTAINED

Name of Carrier & Voyage No.	Date of Arrival	B/L Numbers	Outturn or Receipt Reports	Remarks

I certify that receipts signed by authorized officials of the recipient government have been obtained, as listed in Part I above.

Signed \_\_\_\_\_

Dated \_\_\_\_\_

Chief Supply Officer or Officer nominated by him.

Distribution of Reports for Western  
Hemisphere Shipments

- Copy 1. Chief Supply Officer of Mission  
with receipts attached.
- " 2. Bureau of Supply, Washington, D.C.
- " 3. Commodity Records Division, Bureau  
of Accounts & Finance, Wash. D.C.
- " 4. Chief Accountant of Mission
- " 5. Mission File

Distribution of Reports for Eastern  
Hemisphere Shipments

- Copy 1. Chief Supply Officer of  
Mission with receipts  
attached.
- " 2. Bureau of Supply \*
- " 3. Bureau of Accounts \*
- " 4. Chief Accountant of Mission
- " 5. Mission File

\* See Section 2.21 (e) of Field Administ-  
rative Order No. 96 for appropriate  
office to which to be transmitted.



UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATIONWeekly Report of Government Receipts Deposited with Chief  
Accountant of Mission

Name of Mission or Field Unit	Report Number WHA / _____ EHA / _____
Report to  (Headquarters or Regional Office)	Use separate sheets for Western & Eastern Shipments
Name of Port or Place of Transfer	Week Ending

Name of Carrier and Voyage Number	Gross Long Tons	Port of Origin	Date of Arrival	Outturn or Receipt Report No.	B/L Numbers	Approx- imate percent- age of plus or minus discrep- ancy + $\frac{\%}{-}$
(1)	(2)	(3)	(4)	(5)	(6)	(7)

I certify satisfactory receipts for the above listed shipments have been placed in my custody.

Signed \_\_\_\_\_  
Chief Accountant

Date \_\_\_\_\_

Note: If receipts are called forward by Headquarters or Regional Office, this form will be used as the transmittal form with a suitable notation to be made thereon.

Distribution of Reports for Western  
Hemisphere Shipments

Copy 1. Commodity Records Division,  
Bureau of Accounts and Finance,  
Wash. D. C.

" 2. Mission File

Distribution of Reports for Eastern  
Hemisphere Shipments

Copy 1. Bureau of Accounts \*

" 2. Mission File

\* See Section 2.21 (c) of Field Administrative Order No. 96 for appropriate office to which to be transmitted.

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SUBJECT: DISTRIBUTION OF FORM S-77, OUTTURN REPORT, AND FORM S-77A,  
CONSOLIDATED DISCREPANCY REPORT

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1. Purpose

The purpose of this supplement is to clarify the provisions of Field Administrative Order No. 96 relating to the distribution of Outturn and Consolidated Discrepancy Reports.

2. Retention of Signed Originals by Chief Accountant

Sections 1.1 (b), 2.22 and 2.23 of Field Administrative Order No. 96 provide that the chief accountant of the mission retain custody of the original signed copy of Forms S-77 and S-77A. Under Administrative Order No. 76 Revised, this copy had previously been attached to the debit advice covering the shipment and forwarded either to Headquarters or a regional office.

3. Forwarding Unsigned Copies to Headquarters and European Regional Office

Bureau of Supply Field Memorandum No. 30 provides that two of the unsigned copies of Forms S-77 and S-77A be transmitted to the European Regional Office or Headquarters. This provision remains in effect. Copies of receipts for Western Hemisphere shipments and shipments from China, India, Korea, the Philippines, New Zealand and Australia shall be sent to the Commodity Records Division, Bureau of Accounts and Finance, Headquarters. Copies of receipts for Eastern Hemisphere shipments, except as noted above, shall be sent to the Supply Accounting and Statistics Branch, European Regional Office.

Lowell W. Rooks  
Chief Executive Officer



SUBJECT: LISTS OF SHIPMENTS TO BE SENT TO CHIEF ACCOUNTANTS OF MISSIONS

1. Purpose:

The purpose of this supplement is to add to the provisions of Field Administrative Order No. 96 a procedure for providing Chief Accountants of Missions in recipient countries with lists of current commodity shipments for which receipts are required. Field Administrative Order No. 96 provided for such lists through the date of that order. Upon receipt of this supplement a list shall be prepared for shipments to each mission from that date to the present, and monthly thereafter.

2. Office Responsible for Preparing Lists of Shipments

The Accounting Divisions in the following offices shall prepare monthly lists of shipments and forward them to the mission concerned for the attention of the Chief Accountant:

Headquarters,  
European Regional Office,  
South West Pacific Area Office,  
Surplus Property offices in: Honolulu, Manila, Paris, Rome,  
Shanghai.

Reports on receipts (Form FI-180) however, shall be sent by the missions only to Headquarters or the European Regional Office (see Field Administrative Order No. 96).

3. The list of shipments need only show name of carrier and date of shipment. Each list for a mission shall be transmitted with a covering letter in the following form:

TO: Chief Accountant  
\_\_\_\_\_ Mission  
\_\_\_\_\_  
FROM: Chief Accountant  
\_\_\_\_\_ (office)  
\_\_\_\_\_

SUBJECT: Monthly List of Shipments

Ref: Supplement No. 2 to Field Administrative Order No. 96  
and Headquarters Administrative Order No. 102

There is attached a list of shipments to your Mission initiated by this office during the month of \_\_\_\_\_.

Government receipts for these shipments should be obtained and reported to (EC, or ERC) on form FI 160, pursuant to Field Administrative Order 96.

28 May 1946

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SUBJECT: RECORDS MANAGEMENT PROGRAM

## 1. General

### 1.1 Purpose of This Order

This order establishes procedures for the disposition of UNRRA records in regional and field offices.

### 1.2 Records Policy

Records created or received by the Administration are regarded as UNRRA property. They are not to be destroyed or removed from UNRRA custody or otherwise disposed of except in accordance with established procedures or as may be required by official instructions.

### 1.3 Objective of Records Program

The objectives of the records management program are the systematic maintenance of files, the periodic retirement and disposal of non-essential files, and the preservation of all records having continuing administrative, fiscal, legal, research, or other value.

### 1.4 Responsibility

1.41 Responsibility for planning and staff direction of the general records program of the Administration is vested in the chief of the Bureau of Administration at Headquarters.

1.42 The heads of all offices are responsible for the care and maintenance of records and documents created or received by their offices and shall permit disposition of such records only in accordance with official instructions. A records officer shall be designated by the head of each field office to be responsible for records, management, and disposal in accordance with official instructions. For the purpose of this order, this employee shall be designated as the "Records Officer." Whenever there is sufficient volume of work for him the records officer shall be designated on a full-time basis. Otherwise, he shall be a responsible employee who may have other duties.

## 2. Definitions

The term "records" includes all books, papers, maps, photographs, or other documentary materials regardless of their physical form, made or received by any UNRRA office in connection with UNRRA business and which are, or may be, preserved as evidence of the policies, organization, functions, decisions, procedures, or operations of the Administration.



- 2.2 The term "non-record" material includes papers and files preserved solely for current reference, materials reflecting only office routines in themselves, and reserve stocks of publications and documents. Common categories of non-record materials are:
- (a) surplus copies of informational and procedural materials,
  - (b) publications of member governments, of commercial firms or private institutes, trade journals, catalogues, etc., (c) papers of temporary value including routine requests for information and publications, tracer letters, routine letters of transmittal, etc., (d) library and museum material acquired solely for reference or exhibition, (e) materials used to facilitate or control work including: (1) job control cards, work sheets, routing slips, (2) work papers and rough drafts, (3) machine or hand statistical tabulating cards, (4) motion pictures, sound recordings, still photographs, maps, and related materials, provided one or more identical copies are retained for record purposes, (5) extra copies of papers used only for convenience.
- 2.3 The term "active files" refers to files to which reference is currently and frequently made.
- 2.4 The term "inactive files" refers to files not required for current work.
- 2.5 The term "disposal" means the elimination of materials by destruction or by sale as waste paper.
- 2.6 The term "disposition" means the transfer of inactive records to designated UNRRA depositories, preservation by microphotography or other means, or transfer to authorized places for permanent deposit.

### 3. Evaluation of Records

- 3.1 Records shall be evaluated in terms of current needs and the possibility of future reference. Only a relatively small portion of records created have sufficient value to justify permanent preservation. These records, however, must be identified and preserved. They include records reflecting
- (a) the organization and administrative history of UNRRA,
  - (b) the policies followed and the reasons for their adoption,
  - (c) working methods, (d) individual transactions which either have legal implications of any kind or may be presumed to have general and continual interest, (e) the general social, economic or other conditions dealt with by the Administration, (f) financial transactions of the Administration, (g) the status of employees and any reports on their performance and work relations, and (h) reports of claims and incidents suggesting potential claims against the Administration under the Employees' Compensation Plan.



28 May 1946

- 3.2 Records which are deemed to possess continuing historical or research value should be recommended for preservation. Examples include correspondence files or senior officials, minutes and reports of important meetings, budget justifications, files on the development of major plans, master files of informational releases, procedures, legal decisions or opinions and organizational charts. Voluminous records possessing permanent value may be recorded by microphotography when they become inactive.

4. Record Inventories and Disposition Schedules

- 4.1 Each field office shall undertake immediately a survey of "record" materials on hand as a first step in planning for their disposition. A sample of Form No. M-43, "Record Inventory and Disposition Schedule," is attached for reproduction locally. Non-record material need not be listed on this form.
- 4.2 Instructions for preparing Form No. M-43 are printed on the back of the sample form.
- 4.3 Form No. M-43 shall be prepared in triplicate and the copies shall be distributed as follows:
- a. Original to the Bureau of Administration at Washington Headquarters;
  - b. First copy to the record officer in the immediate supervisory office, if any;
  - c. Second copy to be retained by the originating office.
- 4.4 Upon receipt of these schedules, the Bureau of Administration will analyze the schedules and recommendations for their disposition, secure necessary clearance from interested offices at Headquarters, and notify the field offices concerned as to the disposition action to be taken.

5. Disposition

- 5.1 The heads of field offices and missions, upon the recommendation of the records officer, may authorize the disposal of non-record materials when they are no longer needed as follows:
- a. Non-record materials which have been classified for security purposes should be burned, macerated, or otherwise treated so as to destroy the content beyond recognition. Destruction in this manner should be under the direct supervision of a responsible staff member.



## INSTRUCTIONS FOR PREPARATION OF FORM

### ITEM NUMBER

List items in numerical sequence beginning with No. 1. Each group, type or accumulation of records should be listed as a separate item regardless of volume.

### FILE DESIGNATION, FORM NUMBER, TITLE, DESCRIPTION

Identify all record files within an organization unit giving title and complete description of the file, i.e., individual personnel file, purchase order file or travel file. Itemize forms, types of correspondence, work sheets and other materials comprising the item listed. The use of the term "miscellaneous" should be avoided.

### SAMPLES

Attach sample copy of each form and representative correspondence comprising each item, write item number in upper left-hand corner of each sample attached. (Indicate if samples are to be returned) Sample materials covering items listed on the reverse side should be transmitted to Headquarters together with this form via air mail.

### FILING ARRANGEMENTS

Indicate method of filing, i.e., alphabetical, numerical, chronological, geographic or other systems of filing.

### KIND OF COPY

State if material is original or duplicate or processed copy. Processed copies include mimeographed, dittoed or other types of duplicated material.

### INCLUSIVE DATE

Enter the inclusive dates of material in months and year. Indicate the earliest date material was acquired and date file was closed. If material is still being added to the file, show earliest date and "to-date."

### MONTHLY ACCUMULATION

Enter the estimated monthly rate of accumulation in Linear Feet.

### TYPE, NUMBER OF CONTAINERS AND VOLUME OF RECORDS

Enter under column "Containers" the type and quantity of filing equipment used to house the material, i.e., 4 drawer standard file cabinet, Pronto File, boxes or any other container.

Enter under column "Linear Feet" the number of linear feet for each item. This measurement is made through the material, i.e., one file drawer contains approximately two linear feet.

### REMARKS

Enter here any additional, pertinent information which will assist in evaluating and appraising material, including opinions expressed by operating official concerning administrative requirements for use of this material.

### DISPOSITION

Recommend disposition of material by the following symbols:

D Immediate disposal;

P Recommended for retention for specified period of time because of need for continued use during that period. For example, P-6 would indicate recommended retention for six months, P-12 for 12 months and so on;

A Records which are believed to possess historical, research or other value and which are accordingly recommended for permanent preservation.

FORM M-43  
(14 MAY 1946)

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION  
WASHINGTON 25, D.C.

JOB NO.	
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## RECORD INVENTORY AND DISPOSITION SCHEDULE

[illegible]



- b. Non-record materials which have not been classified for security purposes should be sold as confidential waste paper whenever practicable. Where impracticable or where the volume is small, the material should be destroyed by burning.
- 5.2 The Administration will photograph any voluminous records where the elimination of bulk is desirable and the records are of such type that lengthy retention is required. If it is desired to dispose of any records by microphotography, a request should be sent to Headquarters for approval. After microphotography, none of the original records shall be disposed of, however, unless specific authority to do so in each case has been obtained from Washington Headquarters.
- 5.3 Once authority has been obtained from Headquarters to dispose of any items listed in a disposition schedule, they may be disposed of thereafter without additional authority as they accumulate after the lapse of time designated by Headquarters.
- 5.4 Inactive records which are no longer needed for current business but which must be retained pending final disposition action should be removed from active files and held in one place until disposed of.
- 5.5 If any office has any question as to the classification or treatment of any of its records, it should request the assistance of the Bureau of the Administration at Headquarters.

R. C. A. Jackson  
Senior Deputy Director General



SUBJECT: UNRRA SALARY SCHEDULES

1. General

- 1.1 This order establishes new salary schedules effective 1 June 1946 for employees paid according to the UNRRA schedules for Canada, Bolivia, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, Haiti, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru and Uruguay.
- 1.2 The present UNRRA salary schedules are referred to in this order as the 1945 scale. The New salary schedules established in Attachment A of this order are referred to as the June 1946 scale.

2. Applicability of Salary Schedules

This order affects only those Class I employees who are paid according to the UNRRA salary schedules for the countries listed in Section 1.1.

3. Responsibility for Adjustment of Salaries

- 3.1 It shall be the responsibility of each field mission and office to make adjustments in all cases for employees falling under its direct supervision, including those employees who were en route to such mission or office prior to 1 June 1946 and who have not reported for duty by that date. Reports of all salary adjustments shall be forwarded to the appropriate home accounting offices in order to reach them no later than 1 August 1946. These reports shall be forwarded in triplicate in all cases.
- 3.2 No salary adjustment shall be made until entry is made in the employee's paybook. At the time entry is made in the paybook the appropriate personnel action form and the Form FI-23 shall be made out. The paybook number and the date entry is made shall be entered on the forms going to the home accounting office to indicate that the paybook entry has been made.
- 3.3 Until entry is made in the paybook no papers may be processed affecting the home office personal account.
- 3.4 It will be the responsibility of each mission to obtain for the home accounting office written authority from each employee to make any changes in the distribution of his salary, using Form FI-23.

4. Adjustment Procedures

- 4.1 The salary of each employee eligible for an increase shall be adjusted so that it falls at the corresponding rate within the adjusted range for his grade, for example:  
UNRRA Canadian salary schedule, from: Grade 11, 2nd Increment, \$5400 to Grade 11, 2nd Increment, \$5850.



- 4.2 In the case of any employee who is now paid at a rate in excess of the maximum for the grade in which his position is classified, he shall, under the new schedules, receive either the salary he has been receiving up to 1 June 1946 or the maximum for the grade, whichever is higher.
- 4.3 Where an employee is paid at a rate below the minimum of the grade, his salary shall be adjusted to the corresponding base rate or increment in the June 1946 scale without change to the new grade range at this time. In all such cases, however, such positions should be carefully reevaluated with respect to the work actually being performed and classification corrected accordingly. At such time, appropriate salary adjustment shall be made to conform to the classification action.
- 4.4 In those cases where an employee is paid at a rate which is within the range for the grade in which his position is classified but is not in accordance with any increment rate on the 1945 salary schedule, his pay shall be increased to the next higher increment on the 1945 scale and then advanced to the corresponding increment of the June 1946 scale.
- 4.5 The personnel actions resulting from the adjustment of the 1945 salary scale to the 1946 salary scale shall not be combined with any other type of action, e.g., promotion, detail, assignment, etc. Any such other personnel actions effective 1 June 1946 shall be processed according to the usual procedures and shall be based on the 1945 salary schedules. The salary adjustments to the June 1946 rates shall then be made in accordance with this order by the office responsible.

5. Within-Grade Increments

The waiting period for regular annual increments will not be affected by increases under the revised UNRRA salary schedules. If an employee is otherwise eligible on 1 June 1946 for a within-grade increase after a year of satisfactory service, he shall receive it on the basis of the revised UNRRA schedule regardless of the general pay adjustment of 1 June 1946.

6. Questions of Interpretation

There may be individual cases which will require further interpretation of the provisions of the June 1946 salary schedules. Questions on these cases shall be referred to the appropriate home accounting office in order that the adjustments may be made with as little difficulty and as expeditiously as possible. General questions shall be referred to Headquarters.

7. Effective Date

The salary schedules established by this order are effective 1 June 1946.

R. G. A. Jackson  
Senior Deputy Director General

JUNE, 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNRRA GRADES

UNRRA GRADE	C A N A D A		MAXIMUM RATE
	BASE RATE	WITHIN GRADE INCREMENT	
1	1605	60	1845
2	1845	60	2005
3	2045	60	2285
4	2245	60	2485
5	2445	100	2845
6	2845	100	3245
7	3245	100	3645
8	3645	125	4145
9	4140	125	4640
10	4735	150	5335
11	5400	225	6300
12	6560	225	7460
13	7690	225	8590
14	8900	225	9800
15	10025	250	11025



JUNE, 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNRRA GRADES

UNRRA GRADE	C U B A			P A N A M A			C O L O M B I A		
	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE
	<u>Pesos</u>	<u>Pesos</u>	<u>Pesos</u>	<u>Balboas</u>	<u>Balboas</u>	<u>Balboas</u>	<u>Pesos</u>	<u>Pesos</u>	<u>Pesos</u>
1	1000	50	1200	1000	50	1200	1750	100	2150
2	1200	50	1400	1200	50	1400	2150	100	2550
3	1450	50	1650	1450	50	1650	2550	100	2950
4	1700	75	2000	1700	75	2000	3000	125	3450
5	2000	75	2300	2000	75	2300	3500	125	4000
6	2300	100	2700	2300	100	2700	4000	150	4600
7	2700	100	3100	2700	100	3100	4700	150	5300
8	3100	100	3500	3100	100	3500	5400	175	6100
9	3600	100	4000	3600	100	4000	6300	200	7100
10	4100	150	4700	4100	150	4700	7100	225	8000
11	4700	150	5300	4700	150	5300	8100	250	9100
12	5300	200	6100	5300	200	6100	9200	350	10600
13	6100	200	6900	6100	200	6900	10700	350	12100
14	6900	250	7800	6900	250	7800	12200	350	13600
15	7900	250	8900	7900	250	8900	13800	350	15200

JUNE, 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNRRA GRADES

UNRRA GRADE	MEXICO			COSTA RICA			BOLIVIA		
	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE
	Pesos	Pesos	Pesos	Colones	Colones	Colones	Bolivianos	Bolivianos	Bolivianos
1	3900	200	4700	4500	200	5300	34000	1000	38000
2	4700	300	5900	5350	350	6750	40000	2000	48000
3	5900	300	7100	6750	350	8150	50000	2000	58000
4	7100	300	8300	8150	350	9550	60000	3000	72000
5	8300	300	9500	9550	425	11250	72000	3000	84000
6	9600	350	11100	11250	550	13450	85000	4000	101000
7	11300	450	13100	13500	550	15700	102000	4000	118000
8	13300	450	15100	15750	550	17950	119000	4000	135000
9	15300	550	17500	18000	700	20800	137000	5000	157000
10	17700	600	20100	20800	700	23600	158000	5000	178000
11	20300	750	23300	23600	850	27000	180000	6000	204000
12	23500	750	26500	27000	950	30800	205000	7000	233000
13	26700	850	30100	30950	1100	35350	233000	8000	264000
14	30300	1000	34300	35550	1100	39950	266000	10000	306000
15	35000	1000	39000	41000	1100	45400	310000	10000	350000



JUNE, 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNRRA GRADES

UNRRA GRADE	E C U A D O R			H A I T I			N I C A R A G U A		
	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE
	<u>Sucres</u>	<u>Sucres</u>	<u>Sucres</u>	<u>Gourdes</u>	<u>Gourdes</u>	<u>Gourdes</u>	<u>Cardobos</u>	<u>Cardobos</u>	<u>Cardobos</u>
1	11000	500	13000	4000	200	4800	4000	200	4800
2	13000	800	16000	4700	300	5900	4700	300	5900
3	16500	800	19700	6000	300	7200	6000	300	7200
4	20000	800	23200	7300	300	8500	7300	300	8500
5	23500	1000	27500	8600	300	9800	8600	300	9800
6	28000	1400	33600	10000	500	12000	10000	500	12000
7	33600	1400	39200	12000	500	14000	12000	500	14000
8	39200	1400	44800	14000	500	16000	14000	500	16000
9	45000	1700	51800	16000	600	18400	16000	600	18400
10	52000	1900	59600	18500	600	20900	18500	600	20900
11	60000	2000	68000	21000	600	23400	21000	600	23400
12	68000	2500	78000	24000	800	27200	24000	800	27200
13	78000	2500	88000	27500	1000	31500	27500	1000	31500
14	88500	3500	102500	31500	1200	36300	31500	1200	36300
15	102500	3500	116500	36500	1200	41300	36500	1200	41300

JUNE, 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNRRA GRADES

UNRRA GRADE	E L S A L V A D O R			P A R A G U A Y			C H I L E		
	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE
	<u>Colones</u>	<u>Colones</u>	<u>Colones</u>	<u>Guaranies</u>	<u>Guaranies</u>	<u>Guaranies</u>	<u>Pesos</u>	<u>Pesos</u>	<u>Pesos</u>
1	2000	100	2400	2500	100	2900	25000	1000	29000
2	2400	150	3000	2900	200	3700	30000	1500	36000
3	3000	150	3600	3700	200	4500	37000	1500	43000
4	3600	150	4200	4500	200	5300	45000	1500	50000
5	4200	200	5000	5300	200	6100	53000	2000	61000
6	5000	250	6000	6200	300	7400	62000	3000	74000
7	6000	250	7000	7400	300	8600	74000	3000	86000
8	7000	250	8000	8700	300	9900	87000	3000	99000
9	8000	300	9200	9900	400	11500	100000	3000	112000
10	9200	300	10400	11500	400	13100	115000	3000	127000
11	10500	350	11900	13100	400	14700	130000	4500	148000
12	12000	500	14000	15000	500	17000	149000	4500	167000
13	14000	500	16000	17000	700	19800	170000	6000	194000
14	16000	600	18400	20000	700	22800	195000	7000	223000
15	19000	600	21400	22800	700	25600	226000	7000	254000



JUNE, 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNRRA GRADES

UNRRA GRADE	<u>U R U G U A Y</u>			<u>P E R U</u>			<u>H O N D U R A S</u>		
	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE
	<u>Pesos</u>	<u>Pesos</u>	<u>Pesos</u>	<u>Soles</u>	<u>Soles</u>	<u>Soles</u>	<u>Lempiras</u>	<u>Lempiras</u>	<u>Lempiras</u>
1	1450	50	1650	5200	200	6000	1650	50	1850
2	1700	100	2100	6100	400	7700	1950	100	2350
3	2150	100	2550	7800	400	9400	2450	100	2850
4	2600	100	3000	9400	400	11000	2950	100	3350
5	3050	100	3450	11000	500	13000	3450	150	3950
6	3550	150	4150	13000	600	15400	4050	200	4850
7	4300	150	4900	15600	600	18000	4900	200	5700
8	5000	150	5600	18200	600	20600	5700	200	6500
9	5700	200	6500	20800	800	24000	6500	250	7500
10	6600	200	7400	24000	800	27200	7550	250	8550
11	7500	250	8500	27300	900	30900	8550	300	9750
12	8550	300	9750	31200	1100	35600	9800	350	11200
13	9800	350	11200	35700	1300	40900	11200	400	12800
14	11250	400	12850	40900	1600	47300	12850	500	14850
15	13000	400	14600	47400	1600	53800	14900	500	16900

JUNE, 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNRRA GRADES

UNRRA GRADE	D O M I N I C A N   R E P U B L I C		
	BASE RATE	WITHIN GRADE INCREMENT	MAXIMUM RATE
	<u>Pesos</u>	<u>Pesos</u>	<u>Pesos</u>
1	800	50	1000
2	950	50	1150
3	1200	50	1400
4	1450	50	1650
5	1700	75	2000
6	2000	100	2400
7	2400	100	2800
8	2800	100	3200
9	3200	100	3600
10	3700	100	4100
11	4200	150	4800
12	4800	150	5400
13	5500	200	6300
14	6300	250	7300
15	7300	250	8300



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SUBJECT: UNRRA SALARY SCHEDULES

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1. General

This supplement establishes new salary schedules for employees paid according to the UNRRA schedules for Australia, European Continent and Near East, India, New Zealand, South Africa, United Kingdom, and the United States. These schedules, shown as Attachment A of this supplement, are effective 1 June 1946 for employees on the rolls as of that date.

2. Adjustment of Present Salaries

2.1 Adjustments to the new schedules shall be made in accordance with Field Administrative Order No. 99. In reporting such adjustments to the home accounting offices, either of the following methods may be used, depending on the number of personnel actions and the availability of duplicating equipment:

- a. The appropriate personnel action form and the FI-23, "Payment of Salary, Living and Quarters Allowance and Travel Expenses," may be used as prescribed in Field Administrative Order No. 99, Section 3.
- b. The names may be listed on the special summary form included as Attachment B. This form may be duplicated locally. Enough copies shall be completed to provide a separate sheet for each individual's file. This individual file copy shall be indicated by underlining the appropriate name on the list. No underlined sheet may be forwarded until entry has been made in the pay book of each employee listed.

2.2 It shall be the responsibility of each mission to obtain for the home accounting office written authority from each employee to make any changes in the distribution of his salary, using Form FI-23 or the summary listing.

3. Completion of Action

Action on these salary changes should be completed by 15 August 1946, and notification of action taken made to the appropriate home accounting offices by that date.

Lowell W. Rooks  
Chief Executive Officer

JUNE 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNRRA GRADES

Field Adm. Order No. 28  
Supplement No. 1  
Attachment A  
15 July 1946

UNRRA GRADE	UNITED KINGDOM, SOUTH AFRICA, AUSTRALIA AND NEW ZEALAND*			EUROPEAN CONTINENT AND NEAR EAST			UNITED STATES		
	Base Rate	Within Grade Increment	Maximum Rate	Base Rate	Within Grade Increment	Maximum Rate	Base Rate	Within Grade Increment	Maximum Rate
1	L 220	L 10	L 260	L 165	L 10	L 205	\$1,810	\$ 60	\$2,050
2	275	10	315	220	10	260	2,050	60	2,290
3	330	10	370	275	10	315	2,250	60	2,490
4	385	10	425	330	10	370	2,450	70	2,730
5	440	10	480	396	15	456	2,700	100	3,100
6	495	20	575	473	15	533	3,100	100	3,500
7	605	30	725	550	25	650	3,500	100	3,900
8	770	30	890	660	25	760	3,900	125	4,400
9	935	30	1055	770	35	910	4,400	150	5,000
10	1100	30	1220	935	35	1075	5,000	175	5,700
11	1265	30	1385	1100	35	1240	5,750	225	6,650
12	1430	65	1690	1265	55	1485	6,950	225	7,850
13	1760	65	2020	1540	55	1760	8,100	250	9,100
14	2090	65	2350	1815	65	2075	9,350	250	10,350
15	2420	65	2680	2090	70	2370	10,500	250	11,500

\*Payable in the equivalent currencies of the respective countries.



Mission or Other Field Office \_\_\_\_\_  
Home Accounting Office to Which  
Report is being Sent \_\_\_\_\_  
Date \_\_\_\_\_

Field Administrative Order No. 99  
Supplement No. 1  
Attachment B  
15 July 1946

SUMMARY LISTING FOR SALARY ADJUSTMENT PURPOSES

Name in Full	Date of Birth	Grade	Old Annual Rate	New Annual Rate	Gross Pay Period Rate	5% Provi- dent Fund	U.S. With- holding Tax	U.S. Savings Bonds	Insur- ance	Other	Home Allot- ment	Net to be paid abroad	Entered in Pay- book Number	Date

Signed: \_\_\_\_\_  
Date: \_\_\_\_\_

UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

FIELD ADMINISTRATIVE ORDER NO. 99  
SUPPLEMENT NO. 1 (Correction)  
22 July 1946

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SUBJECT: UNRRA SALARY SCHEDULES

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1. Section 1 of Field Administrative Order No. 99, Supplement No. 1, erroneously included India in the list of countries for which new salary schedules were being established. The Indian salary schedule was established in February, 1946, and there has not been sufficient evidence to substantiate an upward adjustment at the present time. The reference to India should therefore be deleted from Section 1.
2. The footnote in Attachment A stating that the salaries are payable in the equivalent currencies of the respective countries shall be considered applicable to the schedule for the European Continent and the Near East, instead of to the schedule for U. K., Australia, New Zealand, and South Africa. Salaries payable under the new schedule for the three last named countries are of course to be paid in pounds of the countries concerned, e.g., Australian nationals will be paid in Australian pounds, etc.

Lowell W. Rocks  
Acting Director General



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SUBJECT: UNRRA SALARY SCHEDULES

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1. General

This supplement establishes new salary schedules for Class I employees paid according to the UNRRA schedules for the Philippine Islands, Venezuela and India. These schedules, shown as Attachment A of this supplement, are effective 1 October 1946 for Philippine and Venezuelan employees on the rolls as of that date. The Indian schedule is effective 1 June 1946.

2. Adjustment of Present Salaries

- 2.1 It shall be the responsibility of each field mission and office to make adjustments in all cases for employees falling under its direct supervision, including Venezuelan and Philippine employees who were en route to such mission or office prior to 1 October 1946 and Indian employees en route 1 June 1946 and who had not reported for duty by the date specified. Reports of all salary adjustments for Filipinos, Venezuelans and Indians shall be forwarded to the appropriate home accounting offices in order to reach them no later than 1 December 1946. These reports shall be forwarded in triplicate in all cases.
- 2.2 Adjustments to the new schedules shall be made in accordance with Field Administrative Order No. 99.
- 2.3 Adjustments to the new schedules shall be reported to the home accounting offices in accordance with Field Administrative Order No. 99, Supplement No. 1, paragraph 2.

Lowell W. Rocks  
Chief Executive Officer

OCTOBER 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNTRA GRADES

FIELD ADMINISTRATIVE ORDER NO. 99  
SUPPLEMENT NO. 2  
ATTACHMENT A, PAGE 1  
8 October 1946

UNTRA Grade	Philippine Islands			Venezuela		
	Base Rate (Pesos)	Within Grade Increment (Pesos)	Maximum Rate (Pesos)	Base Rate (Bolivares)	Within Grade Increment (Bolivares)	Maximum Rate (Bolivares)
1	1,450	90	1,810	5,200	150	5,800
2	1,800	90	2,160	5,800	175	6,500
3	2,150	90	2,510	6,500	200	7,300
4	2,500	90	2,860	7,300	225	8,200
5	2,850	90	3,210	8,200	275	9,300
6	3,200	200	4,000	9,300	300	10,500
7	4,000	275	5,100	10,500	325	11,800
8	5,000	275	6,100	11,800	350	13,200
9	6,100	275	7,200	13,200	550	15,400
10	7,200	275	8,300	15,400	550	17,600
11	8,200	275	9,300	17,600	900	21,200
12	9,300	300	10,500	21,200	900	24,800
13	10,500	300	11,700	24,800	1,000	28,800
14	11,700	300	12,900	28,800	1,000	32,800
15	12,900	300	14,100	32,800	1,000	36,800



JUNE 1946 SCHEDULES OF ANNUAL SALARY RANGES FOR UNRRA GRADES

I N D I A

<u>UNRRA GRADE</u>	<u>BASE RATE</u> Rupees	<u>WITHIN GRADE INCREMENT</u> Rupees	<u>MAXIMUM RATE</u> Rupees
1	3,000	165	3,660
2	3,700	165	4,360
3	4,400	165	5,060
4	5,200	165	5,860
5	5,950	165	6,610
6	6,700	275	7,800
7	8,150	450	9,950
8	10,350	450	12,150
9	12,550	450	14,350
10	14,750	450	16,550
11	16,950	450	18,750
12	19,250	900	22,850
13	23,650	900	27,250
14	28,050	900	31,650
15	32,450	900	36,050

*revised*

UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

HQ. ADMINISTRATIVE ORDER NO. 104  
FIELD ADMINISTRATIVE ORDER NO. 100  
23 August 1946 Page 1

SUBJECT: BONUS PLAN

1. General

The purpose of this order is to announce a "Bonus Plan," effective 1 September 1946, for Class I employees who have given the Administration six months or more of satisfactory service and who remain on the job until the Administration no longer requires their services. The amount of the bonus shall be equal to an extra month of pay for employees terminated as surplus or redundant between 1 September and 31 December 1946, and shall increase as outlined below for employees terminated on and after 1 January 1947.

2. Amount of Bonus

2.1 In addition to any other payments authorized under existing regulations at the time of settlement of the employee's account, a bonus, calculated as follows, shall be paid.

- a. For eligible employees whose terminations become effective at any time between 1 September and 31 December 1946, inclusive; an amount equal to 30 days' (or one month's) pay at the rate applicable to the employee as of his last day of active duty;
- b. For eligible employees whose terminations become effective on and after 1 January 1947: one month's pay at the monthly rate of pay at date of termination plus 20% of one month's pay for each month or part of a month served in 1947 up to a maximum of 100% of one month's pay at the minimum monthly rate paid in 1947.

2.2 Thus, an employee terminated as of 31 October 1946, who had been employed continuously by UNRRA since 30 April 1946 would be entitled to a bonus equal to one extra month's pay at his October 1946 rate. If the same employee served until 12 March 1947, with only one raise in pay on 1 February 1947, he would be entitled to one month at the rate applicable to him on 12 March 1947, plus 60% of the salary paid to him for January 1947. If the employee entered on duty on 16 December 1946 and was terminated on 1 August 1947, he would be entitled to one month's pay at his August 1947 rate plus one month's pay at the minimum monthly rate paid in 1947. (The foregoing bonuses would in each case be in addition to the 30 days authorized under existing regulations and subject to provisions of paragraph 3.1a below.)

2.3 For purposes of computing bonuses, calculations shall be based on service from the date of appointment through the last day of active duty, without reference to accrued annual leave available to the employee at the time of separation. Periods of leave without pay shall not count as service.



- 2.4 Bonuses may be paid in a lump sum or, if the employee so requests at the time of termination, in monthly or semi-monthly installments on regular pay days, provided that the privilege of electing to take such installment payments will not be utilized to extend such payments beyond 28 February 1947.

### 3. Eligibility

- 3.1 To be eligible for a bonus, an employee must meet the following qualifications:

- a. The employee must have served as a full-time Class I employee for a period of six months from date of appointment to last day of actual work at post of duty;
- b. The employee must remain on duty and render satisfactory service until the date fixed by the Administration. Employees who refuse other suitable UNRRA employment of equal grade for which they are judged qualified by the Administration shall be treated as if resigning rather than as if terminated due to reduction in force. Employees who resign for their own convenience or are terminated for health reasons, and employees terminated for unsatisfactory service or misconduct shall not be eligible for bonus allowances. Terminations for reduction in force must be evidenced by the following certification entered on the personnel action form by an authorized official:  
"The employee's services have been satisfactory. The reason for termination is reduction in the working force. The number of Class I employees on duty at this location will be permanently reduced in consequence. No replacement will be sought."

- 3.2 The copy of the personnel action form sent to the home accounting office with the above certification shall be personally signed by a properly designated officer.

### 4. Time and Place of Settlement

Bonuses shall be payable at the time of final settlement of the employee's accounts, normally at the employee's home accounting office.

### 5. Relationship to Previously-Issued Regulations

Bonus payments shall be in addition to other payments due employees under existing regulations, including payments made to surplus field service employees pursuant to the Basic Field Manual, Part II, Section 533, and to Headquarters employees pursuant to Headquarters Administrative Order No. 101, Section 3.52. The bonus is not a salary payment and the Administration's  $7\frac{1}{2}\%$  contribution to the Provident Fund shall not include  $7\frac{1}{2}\%$  of the bonus allowance.

UNRRA

HQ. ADMINISTRATIVE ORDER NO. 104  
FIELD ADMINISTRATIVE ORDER NO. 100  
23 August 1946 Page 3

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6. Effective Date

This order shall be applicable to eligible employees whose terminations become effective on or after 1 September 1946.

Lowell W. Rooks  
Acting Director General



UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

HQ. ADMINISTRATIVE ORDER NO. 104  
FIELD ADMINISTRATIVE ORDER NO. 100  
REVISED - 4 September 1946-Page 1

(E)  
100

SUBJECT: BONUS PLAN

1. General

The purpose of this order is to announce a "Bonus Plan," effective 1 September 1946, for Class I employees who have given the Administration six months or more of satisfactory service and who remain on the job until the Administration no longer requires their services. The amount of the bonus shall be equal to an extra month of pay for employees terminated as surplus or redundant between 1 September and 31 December 1946, and shall increase as outlined below for employees terminated on and after 1 January 1947. The bonus shall be in addition to the 30-day lump sum payments presently authorized to employees terminated as surplus.

2. Amount of Bonus

2.1 In addition to any other payments authorized under existing regulations at the time of settlement of the employee's account, a bonus, calculated as follows, shall be paid:

- a. For eligible employees whose terminations become effective at any time between 1 September and 31 December 1946, inclusive; an amount equal to 30 days' (or one month's) pay at the rate applicable to the employee as of his last day of active duty;
- b. For eligible employees whose terminations become effective on and after 1 January 1947; one month's pay at the monthly rate of pay at date of termination plus 20% of one month's pay for each month or part of a month served in 1947 up to a maximum of 100% of one month's pay at the minimum monthly rate paid in 1947.

2.2 Thus, an employee terminated as of 31 October 1946, who had been employed continuously by UNRRA since 30 April 1946 would be entitled to a bonus equal to one extra month's pay at his October 1946 rate. If the same employee served until 12 March 1947, with only one raise in pay on 1 February 1947, he would be entitled to one month at the rate applicable to him on 12 March 1947, plus 60% of the salary paid to him for January 1947. If the employee entered on duty on 16 December 1946 and was terminated on 1 August 1947, he would be entitled to one month's pay at his August 1947 rate plus one month's pay at the minimum monthly rate paid in 1947. (The foregoing bonuses would in each case be in addition to the 30 days authorized under existing regulations and subject to the provisions of Section 3 below.)

2.3 For purposes of computing bonuses, calculations shall be based on service from the date of appointment to the date of termination, without reference to accrued annual leave available to the employee at the time of separation. Periods of leave without pay shall not count as service.

### 3. Eligibility

- 3.1 To be eligible for a bonus, an employee must meet the following qualifications:
- a. The employee must have served as a full-time Class I employee for a period of six months from date of appointment to date of termination;
  - b. The employee must remain on duty and render satisfactory service until the date fixed by the Administration. Employees who refuse other suitable UNRRA employment at equal grade for which they are judged qualified by the Administration shall be treated as if resigning rather than as if terminated due to reduction in force. Employees who resign for their own convenience and employees terminated for unsatisfactory service or misconduct shall not be eligible for bonus allowances. Terminations for reduction in force must be evidenced by the following certification entered on the personnel action form by an authorized official: "The employee's services have been satisfactory. The reason for termination is reduction in the working force. No replacement will be sought."
- 3.2 The copy of the personnel action form sent to the home accounting office with the above certification shall be personally signed by a properly designated officer.
- 3.3 Employees on sick leave terminated for reduction in force shall be eligible for bonuses. They shall not be entitled to any sick leave benefits beyond the effective date of termination.
- 3.4 Employees loaned or seconded to UNRRA whose salaries are paid or reimbursed by UNRRA also shall be eligible for bonuses, if terminated for reductions in force. Similarly, employees on loan from UNRRA who continue to receive their salaries from the Administration shall be eligible.
- 3.5 Groups of UNRRA employees transferred to successor agencies (e.g., to the International Refugee Organization) shall be eligible.

### 4. Time of Settlement

Bonuses shall be payable in a lump sum at the time of termination.

### 5. Relationship to Previously-Issued Regulations

Bonus payments shall be in addition to other payments due employees under existing regulations, including payments made to surplus field service employees pursuant to the Basic Field Manual, Part II, Section 533, and to Headquarters



UNRRA

HQ. ADMINISTRATIVE ORDER NO. 104  
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employees pursuant to Headquarters Administrative Order No. 101, Section 3.52. The bonus is not a salary payment and the Administration's  $7\frac{1}{2}\%$  contribution to the Provident Fund shall not include  $7\frac{1}{2}\%$  of the bonus allowance.

6. Effective Date

This order shall be applicable to eligible employees whose terminations become effective on or after 1 September 1946.

Lowell W. Rooks  
Acting Director General

UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

FIELD ADMINISTRATIVE ORDER NO. 100  
(REVISED)  
AMENDMENT NO. 1  
7 April 1947

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SUBJECT: BONUS PLAN

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1. The Bonus Plan was established on 1 September 1946 for the benefit of employees on the rolls during 1946, and whose service would terminate at the end of 1946 or in 1947.
2. In order to clarify bonus entitlements with respect to employees who entered on duty on or after 1 January 1947, the following is added to Section 2.1b of the bonus order:

"provided, however, that any employee appointed on and after 1 January 1947 shall be entitled to a maximum of one month bonus payment, if otherwise qualified, at the rate of pay at termination."

Alfred G. Katzin  
Chief Executive Officer



SUBJECT: OCEAN TRANSPORTATION CHARGES PAYABLE AT OFFICE OTHER  
THAN ORIGINATING OFFICE

1. Purpose

This order prescribes the procedure to be followed when ocean transportation charges are incurred by one office (hereinafter referred to as originating office) but are payable at another office or offices (hereinafter designated as paying office).

2. Applicability

This order is applicable to Headquarters, the European Regional Office, the Southwest Pacific Area Office, and field missions.

3. Authorization for Payment by Originating Office

Upon receipt of an invoice for ocean transportation charges incurred at the originating office and payable at one or more paying offices, the Bureau of Accounts and Finance at the originating office shall:

- a. audit the invoice
- b. remit to the operator any part thereof payable at the originating office
- c. notify the operator of the amounts payable at other paying offices, indicating the offices to which application for such payments should be made and the respective amounts payable in the currencies of such offices
- d. issue cable authorization to each paying office to remit the appropriate amount, expressed in the currency applicable to that office, to the agent of the operator upon application for payment.

4. Payment by Paying Office

Upon receipt of the authorization (3d) from the originating office the Bureau of Accounts and Finance at the paying office shall:

- a. remit the amount authorized to the agent of the operator upon application
- b. establish a liability for such amounts outstanding (authorized but not paid) at the end of each calendar month.

Lowell W. Rocks  
Chief Executive Officer

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SUBJECT: DISPOSAL OF SURPLUS PROPERTY

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1. General

1.1 Purpose

The purpose of this order is to prescribe the policy and procedure for the disposition of surplus property by field missions.

1.2 Reference to Previous Regulations

The provisions of Field Administrative Order No. 90 "Safeguarding of Administration's Assets, Investigation, and Reporting of Losses," Field Administrative Order No. 93, "Accounting for Purchase of General Equipment," and of the Administrative Property Accountability Manual, issued September 1945, which relate to this material are applicable.

1.3 Definition of Surplus Property

Surplus property, as used in this order, includes all equipment and supplies, ownership or custody of which vests in the Administration for which there is no foreseeable use during the expected lifetime of the mission.

2. Responsibility for Declaring Property Surplus

The heads of all offices, divisions and warehouses are responsible for reviewing their needs and declaring property in their custody surplus when excess to those needs. Declaration shall be made on Form AD-154, Surplus Property Report, to the Mission Surplus Disposal Officer who shall determine if the property is surplus to the foreseeable needs of the entire mission before referring to the Mission Surplus Disposal Committee.

3. Authority for Disposition

3.1 Mission Surplus Disposal Officer

The Mission Surplus Disposal Officer shall be designated by the chief of mission. He shall be responsible for the disposal of all types of surplus property, in accordance with the recommendations of the Mission Surplus Disposal Committee and subject to the provisions of this order. He may, however, require the assistance of other organizational units of the mission in arranging disposal.



### 3.2 Mission Surplus Disposal Committee

- 3.21 The Mission Surplus Disposal Committee shall consist of one representative of Accounts and Finance, one representative of Supply, and the legal adviser if one is attached to the mission or otherwise a representative not under the organizational jurisdiction of either Accounts and Finance or Supply. The Surplus Disposal Officer shall preside over committee meetings, but shall not vote.
- 3.22 The committee shall direct the Surplus Disposal Officer regarding the method of disposition for each item or group of items of surplus property, including the writing-off of inventory losses due to theft, damage, obsolescence, or loss, before action is taken.
- 3.23 The Surplus Disposal Committee shall keep minutes of its meetings and records of action taken.
- 3.24 The Surplus Disposal Committee is hereby assigned the responsibilities of the Property Survey Committee which was established by the Administrative Property Accountability Manual. This provision does not modify the procedure required by Field Administrative Order No. 90 where liability for losses is involved.

### 3.3 Organization for Small Missions and Closure Staffs

- 3.31 In the case of small missions, the chief of mission shall be responsible for carrying out the functions of the Surplus Disposal Officer and the Surplus Disposal Committee.
- 3.32 During the reduction and closure period when the mission staff is curtailed to a point where the provisions of paragraphs 3.1 and 3.2 become impractical, the closure officer, or other ranking UNRRA representative shall assume the disposal functions of the chief of mission, the Surplus Disposal Officer, and the Surplus Disposal Committee.
- 3.33 Irrespective of the provisions of paragraphs 3.31 and 3.32, the use of a committee for writing-off losses and fixing accountability shall be used as long as the staff includes three persons in responsible positions.

### 3.4 Supervisory Office

- 3.41 The Surplus Disposal Officer of the supervisory office is available for advice concerning the disposition of

surplus property. In all cases where advice is requested, a full description of the item shall be furnished including:

- a. Source of acquisition
- b. Condition - Use any established code or accepted terms for describing condition. For equipment having no established code use:
  - S - Serviceable
  - R - Serviceable with minor repairs
  - U - Unserviceable
- c. Present method of packing or storage, such as machines in crates, textiles in bales or bolts, size and type of container for fluids, etc.
- d. Mission recommendation for disposal

3.42 Relief and rehabilitation supplies to which UNRRA has title which become surplus while in a country other than that for which purchased shall in all cases be referred to the Surplus Disposal Officer of the supervising office before disposal.

3.43 The Surplus Disposal Officer of the supervisory office may from time to time authorize disposition of specific items or categories by methods not provided in this order if in the best interests of the Administration.

#### 4. Determination of Title

Prior to disposing of surplus property, the Mission Surplus Disposal Officer shall ascertain that title to such property has been determined and that: (a) UNRRA has title to it or that; (b) it is being returned to the source from which it was obtained. This will require examination of the acquisition documents, the agreements with national or military governments, or other evidence. If any questions of local law arise a local lawyer should be employed. The advice of the supervisory office should be requested where suitable legal opinion cannot be secured locally, or where there is question as to the status of major groups of property under agreements and contracts. Missions having questions of this type should take steps to clear them up before surpluses accumulate. Property of which ownership cannot be determined, or for which the owner cannot be located shall be treated as UNRRA owned.

#### 5. Disposition of Loaned or Leased Property

Loaned or leased property shall be returned to its owner or other authorized person by whom the loan or lease was made. The Administration shall not repair loaned or leased property for the purpose



of returning it to the owner except as specifically provided by contract or understanding. The Mission Surplus Disposal Officer shall prepare a receipt for the property to be signed by the owner or other authorized person and shall also prepare a statement regarding the condition of the property at the time of return. (Form AD-151 shall be used for this purpose).

6. Reconciliation With Inventory

Each item removed from the inventory under the methods listed in this order shall be supported by Form AD-151, Surplus Property Transfer Order, Form AD-76, Survey Report, or equivalent document. Where items are referred to Headquarters under the provisions of Field Administrative Order No. 90, notations shall be made on the inventory.

7. Use of Funds Available from Sale of Surplus Property

All proceeds from the sale of surplus property shall be held by the Division of Accounts of the Field Mission until the Controller shall direct the disposition thereof.

8. Policy and Procedure on Diversion

8.1 Transfer to Other Missions

8.11 Policy

In general it shall not be UNRRA policy to transfer surplus property from one mission to another, unless the value of the property and the time it will be in use justify the shipping and administrative cost. Examples are:

- a. Motor vehicles may be moved from one mission to another if urgently needed for the completion of a program. Such transfers shall be carried out as directed by the Surplus Disposal Officer of the supervisory office.
- b. Items of general equipment, other than locally purchased items, may be transferred from a closing mission to another where they are urgently needed to complete a program. Such transfers shall be made on instructions from the Surplus Disposal Officer of the supervisory office.
- c. Closing missions may be instructed by the Division of Administrative Services of the supervisory office to ship supplies of printed forms and similar small items to nearby missions having need for them.

### 8.12 Notice to Missions

The Surplus Disposal Officer of the supervisory office shall notify missions to transfer items of property under the conditions described above for the use of other missions. Such notices must reach the mission before the execution of any document transferring the items in question from UNRRA ownership.

### 8.13 Preparation of Form AD-151

Form AD-151, Surplus Property Transfer Order, shall be prepared and distributed as indicated on the form.

## 8.2 Transfer to Successor International Agencies

All transfers to successor international agencies shall be by interagency agreement, which shall be negotiated by or at the direction of Headquarters. The terms of the agreement shall govern the method of transfer in missions and the amount of compensation to be paid to UNRRA. Transfer documents shall be prepared and distributed according to the procedure prescribed in paragraph 8.13 and in accordance with specific instructions from the Surplus Disposal Officer of the supervisory office.

## 9. Disposal by Write-off

Form AD-76 shall be prepared and distributed as follows:

- 1 Division of Accounts, Headquarters
- 1 Surplus Disposal Officer, Headquarters
- 1 Division of Accounts, ERO (if mission reports to ERO)
- 1 Surplus Disposal Officer, ERO (if mission reports to ERO)
- 1 Division of Accounts, Mission
- 1 Property Records Office, Mission

## 10. Special Procedures for Missions in Recipient Countries

### 10.1 Disposal to National Government

- 10.11 The chief of mission shall negotiate a single signed agreement (see Appendix A) with the national government covering the transfer of surplus UNRRA property, whether actually transferred in one lot or in several lots as it becomes redundant at various stages of mission rundown. The agreement shall be so phrased that no commitment is made to transfer all property since some items may later be diverted for use in other missions.



- 10.12 This agreement shall be signed by a competent authority of the government and the chief of mission, and shall provide that transferred UNRRA property will be utilized only in connection with relief and welfare projects to be continued by or under the auspices of the government. The chief of mission is required to ascertain the specific uses to which the property will be put and may advise the government as to eligible uses. He shall not complete the agreement unless he is satisfied of the validity of the uses contemplated by the government, and until the draft has been reviewed by the supervisory office.
- 10.13 Priority shall be given to use for hospitals and other non-profit institutions, welfare institutions, state commercial schools and higher educational institutions, and other non-profit organizations engaged in relief and welfare activities, whether state or voluntary agency in character.
- 10.14 No representation or guarantee of any kind shall be given in connection with the transfer. The agreement and transfer documents shall specify that the transfer is on an "as is" and "where is" basis, i.e., UNRRA assumes no liability for transportation or condition of the property.
- 10.15 The agreement may allow the government the option of selling the property, on the condition that it will use the proceeds for the purposes specified.
- 10.16 Where the government will not accept the property under the conditions prescribed above, the Surplus Disposal Officer of the supervisory office shall be notified.

10.2 Disposal of Property Having No Salvage Value

It is expected that in most cases, the governments will wish to take title to any property having a salvage value and it shall be handled as prescribed in paragraph 10.1. Where the chief of mission cannot reasonably assure himself that the government will actually take custody of damaged or worthless property having no salvage value, he shall instruct the Mission Surplus Disposal Officer to destroy by burning or otherwise, in such a way that it cannot be a danger to life or property. Particular care shall be taken as to items that are likely to find their way into illegal channels of trade. All UNRRA markings must be obliterated or removed from such property. Destruction shall be in the presence of witnesses whose signatures shall appear on Form AD-76.

### 10.3 Documentation

Form AD-151, Surplus Property Transfer Order, shall be prepared. Since the list of property transferred will be long in most cases, a copy of the inventory may be attached and the body of the form bear the statement "UNRRA property as per inventory attached." No value, price, or money amounts shall be shown on the form or attached inventory. The signature under "Received by" shall be that of any authorized officer of the receiving government whose signature is contained in the register of authorized signatures held by the accountant at the mission and at ERO (if the mission reports to ERO) and at Headquarters. The signature may not be that of a voluntary agency designated by the government to receive the property.

## 11. Special Procedures for Missions in Non-Recipient Countries

### 11.1 Policy on Disposition

Surplus Disposal policy in non-recipient countries shall be to realize the highest possible price for surplus property in currency acceptable to UNRRA. UNRRA reserves the right to remove UNRRA property from the country if there is no market at a fair price in acceptable currency.

### 11.2 Acceptable Currency

Normally acceptable currency means dollars or sterling or currency convertible to dollars or sterling. In countries where UNRRA purchases local currency for dollars or sterling or where there is other special reason, non-convertible local currency may be acceptable. The mission shall consult with the Surplus Disposal Officer of the supervisory office in all cases before completing sale in local currency. All sales within the country and all transfers or conversion of currency must be with the approval of the government or within established government regulations.

### 11.3 Method of Sales

Disposal of surplus property shall be as follows:

- a. All sales shall be by public auction wherever the laws of the country permit and shall be conducted according to the laws and customs of the country.
- b. Where the laws of the country do not permit sale by public auction, sales may be made by soliciting bids. At least three bids shall be solicited from representative sources in all cases.



- c. Sales shall be advertised by posting notice at UNRRA offices, by notice in local newspapers, and by other means. At least 10 days notice shall be given.
- d. UNRRA employees and ex-employees shall not be eligible to purchase.
- e. Where there is no apparent possibility of satisfactory local sales in acceptable currency, the Surplus Disposal Officer of the supervisory office shall be consulted.

#### 11.4 Disposal of Damaged or Worthless Property

It is expected that in most cases, governments or other purchasers will wish to take title to any property having a salvage value. Where there is no apparent salvage value and no purchaser, the Mission Surplus Disposal Officer, after write-off procedure through the Mission Surplus Disposal Committee, shall destroy the property by burning or otherwise in such a way that it cannot be a danger to life or property. Particular care shall be taken as to items that are likely to find their way into illegal channels of trade. All UNRRA markings must be obliterated or removed from such property. Destruction shall be in the presence of witnesses whose signatures shall appear on Form AD-76.

#### 11.5 Conditions of Sale

All property shall be disposed of in its present condition and at its present location except to the extent that it may be necessary to assemble locally at a surplus depot. The Administration shall not stand the expense of repairing equipment for sale, nor shall the Administration bear the cost of transportation to the purchaser. No representation or guarantee of any kind shall be given in connection with the sale, and any sales document shall indicate that the sale is on an "as is" and "where is" basis.

#### 11.6 Documentation

Form AD-151, Surplus Property Transfer Order, shall be prepared and distributed as prescribed on the form. Five copies of Form AD-151 shall be signed by the receiving party. All sales Forms AD-151 shall show the price paid for the lot and for each individual item.

Lowell W. Rocks  
Chief Executive Officer

## APPENDIX A

### D R A F T

#### Agreement for Transfer of Surplus UNRRA Property

WHEREAS it is anticipated that the United Nations Relief and Rehabilitation Administration (hereinafter called "UNRRA") from time to time at the close of its operations in ..... will have quantities of surplus equipment and supplies

and

WHEREAS to the extent that this property is not required for UNRRA operations in ..... or elsewhere or by a successor public international agency, it is the policy of UNRRA to transfer title to such property to the Government of ..... (hereinafter called "the Government").

IT IS AGREED between UNRRA and the Government as follows:

1. UNRRA proposes to transfer to the Government certain surplus property as it becomes available without compensation. Such property will not include relief and rehabilitation supplies delivered in execution of the UNRRA programme to ..... and will not be charged against the country's relief programs.
2. The Government agrees that all property transferred under this Agreement shall be used exclusively in furtherance of the relief and welfare activities specified in Para. 6 of this Agreement save insofar as the said activities may be varied from time to time under Para. 7 hereof. Where the property transferred is not suitable for use in such activities, the Government agrees to use any proceeds from the sale thereof exclusively for the said relief and welfare activities.
3. The Government agrees to accept all property offered under this Agreement irrespective of its condition or of its location within the boundaries of the country. UNRRA will not be liable for any defects in the said property or for transportation costs in respect thereof.
4. UNRRA will make transfers of such property from time to time and will require the signature of an Officer of the Government authorized to receive such equipment on proper documentation as prescribed by UNRRA. UNRRA agrees to furnish as accurate an inventory as possible of all property at the time of transfer.
5. UNRRA, while using its best endeavours to transfer to the Government under this agreement only property to which it has clear title, does not guarantee such title. The Government shall assume full liability in respect of property the title to which is found not to be vested in UNRRA and which is transferred in error.
6. The Government agrees that property transferred under this agreement or the proceeds from its sale shall be used in furtherance of the following activities:

(listed)



7. The provisions as to specific institutions and activities benefiting from this Agreement may be changed from time to time by agreement between the Government of the country and the Chief of Mission or his successor under UNRRA authority or by any successor organization to UNRRA. The Government agrees to maintain records of the use or disposition of property transferred under this Agreement or of the proceeds from its sale and to make these records available for the inspection of a properly authorized Officer of UNRRA or a successor organization.

PROPERTY SURVEY AND DISCREPANCY REPORT  
(\*FOR FIELD USE ONLY)

DATE \_\_\_\_\_

# DIVISION

PROPERTY OFFICER

THE PROPERTY DESCRIBED BELOW IS REPORTED FOR SURVEY ACTION:

ITEM NUMBER	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT

TOTAL

XXX

XXX

PROPERTY IS: ☐ MISSING ☐ DAMAGED OR ☐ UNSERVICEABLE

THE CIRCUMSTANCES CAUSING REPORTED STATUS OF PROPERTY ARE:

INFORMATION FURNISHED BY

CERTIFIED BY

SIGNATURE \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DECISION OF SURVEY COMMITTEE

SIGNATURE

SIGNATURE

SIGNATURE

DATE \_\_\_\_\_

DISPOSITION OF PROPERTY

SIGNATURE \_\_\_\_\_

TITLE	DATE	BY	NO.	PRICE	REMARKS
...	...	...	...	...	...

DATE \_\_\_\_\_

SIGNATURE OF WITNESSES TO DESTRUCTION

SIGNATURE

SIGNATURE

POSTED TO PROPERTY RECORDS BY

SIGNATURE

DATE \_\_\_\_\_

DISTRIBUTION OF COPIES

- 1 - DIVISION OF ACCOUNTS, HEADQUARTERS  
1 - SURPLUS DISPOSAL OFFICER, HEADQUARTERS  
1 - DIVISION OF ACCOUNTS, ERO  
(IF MISSION REPORTS TO ERO)

- 1 - SURPLUS DISPOSAL OFFICER, ERO  
(IF MISSION REPORTS TO ERO)  
1 - DIVISION OF ACCOUNTS, MISSION  
1 - PROPERTY RECORDS OFFICE, MISSION





REPORT NO.

UNITED NATIONS  
RELIEF AND REHABILITATION ADMINISTRATION

**SURPLUS PROPERTY REPORT**  
**(\*FOR FIELD OFFICES ONLY)**

DATE \_\_\_\_\_

SECTION 1 - THE PROPERTY DESCRIBED BELOW IS REPORTED AS SURPLUS BY (TITLE, BUREAU, ETC.)

IDENTIFICATION NO.	SOURCE OF ACQUISITION		DESCRIPTION	QUANTITY	UNIT	PRICE PAID	AMOUNT
	PO#	VENDOR					

TOTAL

SECTION 2a - DISPOSAL METHOD RECOMMENDED:

BY SURPLUS DISPOSAL OFFICER

SECTION 2b - DISPOSAL INSTRUCTIONS FROM SUPERVISORY OFFICE

SECTION 3 - DECISION OF COMMITTEE		SECTION 4 - COMMITTEE DISPOSAL INSTRUCTIONS	
TRANSFER			
SALE			
SURVEY			

SECTION 5 - SIGNATURES OF COMMITTEE MEMBERS:

SECTION 6 - SUMMARY OF EXECUTED AGREEMENT, NEGOTIATION, OR ACCEPTING BID:

SECTION 7 - ACTION COMPLETED	SURPLUS DISPOSAL OFFICER	DATE
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SUBJECT: DISPOSAL OF SURPLUS PROPERTY

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The purpose of this supplement is to amend Field Administrative Order No. 102 in order to assure the Administration that proper cash collection methods are completed and followed up. Section 11.5 of this order is therefore revised to read as follows:

11.5 Conditions of Sale

- 11.51 All property shall be disposed of in its present condition and at its present location except to the extent that it may be necessary to assemble locally at a surplus depot. The Administration shall not stand the expense of repairing equipment for sale, nor shall the Administration bear the cost of transportation to the purchaser. No representation or guarantee of any kind shall be given in connection with the sale, and any sales document shall indicate that the sale is on an "as is" and "where is" basis.
- 11.52 All sales to private parties shall be for cash. Prior to the physical movement of the property or transfer to the vendee in all such sales, the Surplus Disposal Officer shall certify on Form AD-151 that payment has been received.
- 11.53 Sales may be made to public agencies for credit. In all such sales, the Form AD-151 shall be signed by the Surplus Disposal Officer and validated by a representative of the field mission Division of Accounts prior to the physical movement of the property or distribution of any copies of the order.

Alfred G. Katzin  
Chief Executive Officer

6 December 1946

Page 1

SUBJECT: TERMINATION OF CLASS I EMPLOYEES AT POST OF DUTY

1. General

1.1 Purpose

In order to simplify administration during the closing phases of UNRRA's activities, this order sets forth variations of current regulations which ordinarily permit certain latitude in the case of employees not desiring immediate repatriation. The Basic Field Manual, Part II, Section 551, is accordingly modified by this order.

1.2 Policy

The policy of the Administration is to return Class I employees to their home stations as soon as their services in the field are terminated. Except where otherwise specifically provided in the Basic Field Manual, Part II, Section 550 ff, the Administration will pay the employee's travel expenses and salary enroute until separation at his home station. Where his home station is not his home accounting office, the Administration may require that the employee return to his home station via his home accounting office. It is not the policy of the Administration to grant annual leave after the last day of actual work duty if it in any way delays return transportation.

1.3 Applicability of this Order

This order is applicable to all field offices and missions reporting directly to Headquarters at Washington with the exception of the European Regional Office which is otherwise provided for. This order will be applied by all home accounting offices, wherever located, with respect to personnel governed hereby.

1.4 Effective Date

This order shall take effect from 16 December 1946.

2. Special Arrangements for Employees Terminated at Posts of Duty

2.1 Rights of Employees

When an employee desires to postpone his return, or to return to a point other than his designated home station, the Administration does not recognize:



- a. That the employee has any right to claim postponement of repatriation for any reason.
- b. That the employee has any right to specify the method or route by which repatriation will be effected.
- c. That the employee has any right to claim a cash payment in lieu of repatriation.

## 2.2 Provision of Travel Vouchers

The Administration is, however, establishing in this order special regulations for Class I employees (except those discharged for misconduct) who desire to postpone their return to their home station or to return to a point other than their home station. Such employees may be terminated at their posts of duty and be furnished with non-transferable travel vouchers, non-redeemable in cash, valid for 120 days from date of issue. These travel vouchers provide for first class transport by the least expensive suitable surface route over a distance no more expensive than from post of duty to home station. The cost of travel shall in no case be paid in cash directly to the employee and no payment of salary or travel allowances to cover estimated time required for travel from post of duty to home station shall be made.

## 3. Requirements for Termination of Employees in Field

### 3.1 Request for Travel Voucher

An employee who elects to be terminated in the field and is entitled to repatriation at the cost of the Administration shall make his request for a travel voucher within 72 hours after receiving warning of termination.

### 3.2 Preparation of Termination Action

The field mission shall prepare the termination action. Instead of the date of arrival at the home station, the effective date of termination shall be the last day of actual work duty. This date shall be used as the basis on which terminal pay, accrued annual leave, and other entitlements shall be calculated.

### 3.3 Final Settlement

Final settlement of the employee's account shall be made by the home accounting office. The employee shall submit written instructions to the Division of Accounts of the field mission for transmittal to his home accounting office.

regarding disposal of the balance of his account. Such disposal will be subject to prevailing currency regulations, rates of exchange, and facilities of the Administration at the time of settlement.

### 3.4 Cash Advances

Cash advances in the field at the time of termination and prior to finalization of the employee's account by his home accounting office may be made at the option of the employee at the field mission to which he is assigned at the time of termination. Such advances shall be noted in the paybook which must be surrendered at the time of termination. Drawings will be in the currency local to that mission and will be limited to the undrawn entitlement of field allotment plus an additional advance of one month's pay in lieu of termination notice plus any bonus payments which are due him. Provident Fund and other entitlements shall be settled only by the home accounting office after receipt of complete personal account records.

### 3.5 Amendment of Passport and Obtaining Visas

3.51 The employee electing to be terminated in the field shall have his passport amended by the appropriate local official of his national government to the effect that he is no longer an employee of UNRRA. The chief of mission shall notify the local government and the appropriate consulate or other national official that the employee has been separated from UNRRA.

3.52 The employee wishing to remain in, or proceed to a country other than that of his home station, shall satisfy the chief of mission that he is in possession of an ordinary civilian passport valid for the country to which he wishes to proceed or in which he wishes to remain, and of a visa on such passport for his entry into that country, or a permit de sejour to remain in that country. An employee who does not have the above documents shall be returned to his home station. Unnecessary delays in obtaining these documents shall abrogate the employee's privilege of field termination.

### 3.6 Surrender of Identity Cards and UNRRA Insignia

The employee shall surrender and turn in his UNRRA identity card, which shall be placed in his personnel file shall remove and turn in all UNRRA flashes, badges and other insignia from clothing which he retains.



### 3.7 Exit Physical Examination

The field mission shall arrange exit physical examinations for all employees terminated in the field. An employee who refuses to undergo an exit physical examination requested by the Administration shall be required, as a condition of final settlement, to sign an election to forego exit physical examination (see Appendix A for form of election).

### 3.8 Letter of Agreement

The employee shall sign a letter (Appendix B) stating that he has agreed to the terms of separation as set down in the termination action.

### 3.9 Compliance with Requirements

No employee shall receive a travel voucher unless and until he has complied with all provisions of this order.

## 4. Transmittal of Information to Home Accounting Office

The following information shall be transmitted to the home accounting office:

- a. Immediate cable advice of effective date of termination.
- b. All applicable information required by Basic Field Manual, Part II, Section 553.
- c. Receipt for any non-expendable equipment issued to the employee and returned by him.
- d. Copy of exit physical examination or election to forego such examination.
- e. Certification of amount due for clothing allowances.

## 5. Preparation and Issuance of Travel Vouchers

Instructions for the distribution, safeguarding, issuance and presentation of travel vouchers are contained in Appendix C of this order.

Lowell W. Rooks  
Chief Executive Officer

UNRRA

FIELD ADMINISTRATIVE ORDER NO. 103  
APPENDIX A  
6 December 1946

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ELECTION TO FOREGO EXIT PHYSICAL EXAMINATION

I, \_\_\_\_\_, being a Class I employee of the United Nations Relief and Rehabilitation Administration having completed my field service assignment and in contemplation and preparatory to separation action from the Administration, hereby signify my intention and decision to forego the exit physical examination made mandatory by Section 1.42 of Administrative Order No. 22, Revision No. 2, dated 29 October 1945, and by Section 557, Part II, of the UNRRA Basic Field Manual; in so doing I recognize the right and discretion reserved to the Administration in Section 1.42 of Administrative Order No. 22 and Section 557 supra, to hereafter treat my refusal to undergo such examination as grounds for denial of benefits under Administrative Order No. 22.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 194

\_\_\_\_\_

Witnesses:

\_\_\_\_\_  
Chief, Medical Services Section

\_\_\_\_\_  
Secretary, Medical Services Section



UNRRA

FIELD ADMINISTRATIVE ORDER NO. 103  
APPENDIX B  
6 December 1946

---

LETTER OF AGREEMENT

In consideration of the alternative benefits granted to me under the terms of Field Administrative Order No. 103, I agree to and accept termination of my employment with UNRRA effective \_\_\_\_\_. From the date of termination I understand that I am no longer an employee of the Administration in any way or for any purpose, and that the Administration is not responsible for me in any respect. Specifically the Administration shall not be responsible for: care, treatment or expenses resulting from any accident or illness, any salary allowance or advance, or assistance in obtaining transportation.

I furthermore hereby waive any rights of repatriation which I may have had under the regulations of the Administration.

I will not wear UNRRA insignia, use UNRRA documents or certificates for travelling, or make other private use of any UNRRA official item.

Signature \_\_\_\_\_

Date \_\_\_\_\_

---

SUBJECT: Distribution, Safeguarding, Issuance and Presentation of Cook's  
Travel Vouchers

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1. General

1.1 Description of Vouchers

- a. Cook's travel vouchers comprise an order on any one of the offices of Thomas Cook & Son, Ltd., named on the travel voucher to provide transportation by any practicable route to a destination requested by the employee, up to the value stated on the voucher. The value is based on the cost of transportation at average first class fare from post of duty to home station by the most direct available route.
- b. Each voucher is in quadruplicate and is serially numbered and controlled.

1.2 Conditions Governing Vouchers

A voucher will be issued subject to the following conditions:

- a. It must be presented within 120 days from date of issue.
- b. It is not transferable and must be presented in person, by the employee to whom it is made out and whose identity must be supported by passport identification and countersignature, to the office of Thomas Cook & Son, Ltd., mentioned on the voucher.
- c. It will not be honored in the event of any alteration appearing in the text and/or insertions.
- d. In no circumstances will any cash disbursement be allowed on a voucher even if the journey for which it is used is of a cash value less than the amount shown on the face thereof.
- e. If the cost of transportation required exceeds the amount shown on a voucher, the difference must be paid for by the employee to the Cook's office providing the tickets at the time of issuance.
- f. Transportation can only be provided if the necessary accommodations on steamer and/or train is available. No guarantee can be given that transportation will be provided on or by a given date. If the holder of a voucher accepts a lower grade accommodation than that to which he is entitled, no refund can be made of the difference in fares involved.



- g. A voucher is not valid for transportation in excess of \$750.00.
- h. UNRRA will not be responsible for improper cash payments and/or transportation provided in error, or after expiration of the date of this authority.
- i. No part of the value of the voucher may be used to defray the cost of board or lodging or any incidental expense on a journey which is not covered by the transportation ticket itself.

### 1.3 Definitions

- a. Issuing Office - as used in this appendix refers to the field mission at which the employee is terminated.
- b. Issuing Officer - as used in this appendix refers to the chief of mission or a responsible officer designated by him to issue and sign Cook's travel vouchers.

## 2. Initial Distribution

Headquarters shall forward Cook's travel vouchers under confidential cover addressed personally to the issuing officer, sending in each case a covering advice, specifying the number of vouchers forwarded and the serial numbers of the vouchers.

## 3. Measures for Safeguarding Vouchers

### 3.1 Responsibility of Issuing Officer

Issuing officers, in order to prevent the misuse or misappropriation of vouchers shall:

- a. Keep unissued vouchers locked up whenever they do not have them in their physical custody.
- b. Personally supervise the maintenance of a register showing by serial numbers all vouchers received, and whether unissued, cancelled or issued, and to whom issued.
- c. Immediately notify all Cook's offices at which vouchers can be honored of the serial numbers of any missing or misappropriated vouchers with a request not to honor such vouchers.

### 3.2 Specimen Signatures

Specimen signatures of issuing officers shall be transmitted immediately to all Cook's offices named on the voucher. Transportation shall not be provided by a Cook's office if a specimen of the signature of the issuing officer appearing on the voucher is not available.

### 3.3 Forwarding Unused Vouchers to Headquarters

On closure of the field mission all unused vouchers shall be dispatched

to Headquarters under sealed cover, after all auditor's requirements in respect thereto have been satisfied.

### 3.4 Instructions from Headquarters

Headquarters shall issue periodically to issuing officers and to Thomas Cook & Son, Ltd., confidential instructions regarding methods of marking travel vouchers so as to indicate their authenticity.

## 4. Preparation and Issuance of Vouchers

- a. Vouchers shall be issued to terminated employees of UNRRA only after the issuing officer has ascertained compliance with provisions of Field Administrative Order No. 103.
- b. Cook's travel vouchers may only be issued by the field mission at which the employee is terminated.
- c. The value of the transportation to be provided in accordance with Section 2.2 of the Field Administrative Order No. 103 shall be inserted in words in the appropriate space on the voucher in the handwriting of the issuing officer.
- d. The employee shall sign all four copies of the voucher in the presence of the issuing officer at the time of issuance.
- e. The name of the employee shall be entered on the voucher in the space provided exactly as it is shown in official UNRRA records.
- f. The official capacity of the issuing officer shall be indicated clearly and legibly on the voucher in the space provided.
- g. The issuing officer shall sign the voucher, adding the date of issue and affixing his office stamp.
- h. All spoiled vouchers shall be cancelled and new vouchers issued (see paragraph 1.2c).
- i. If the issuing office provides transportation to a Cook's office, the issuing officer shall deduct the cost of the ticket from the amount for which the Cook's voucher would otherwise have been issued. The Administration shall also give such assistance to obtain priority of travel accommodation as is extended to any other terminated employee.
- j. A record shall be made in the employee's paybook (Section 9, page 26) of the details of the travel voucher issued, regardless of the disposition of the paybook after entry has been made.
- k. The issuing officer shall certify on all copies of the travel voucher, other than those handed to the employee, that the necessary entry has been made in the employee's paybook.
- l. The travel voucher shall be distributed as follows: original and one copy to the employee; one copy retained by the UNRRA issuing office;



and one copy transmitted to Headquarters, together with a monthly report of the use of the vouchers.

- m. Issuing officers shall ensure that the total value of the travel vouchers issued each month is reported in Appendix F of the monthly financial statement rendered to Headquarters under terms of Financial Control Orders 1 and 2. This statement shall be supported by copies of vouchers referred to in paragraph 4L above and a report in the form shown in Appendix D. If no vouchers are issued in any given month a nil report shall be rendered.

5. Presentation of Vouchers to Cook's Office

- 5.1 The voucher holder shall present the voucher to any Cook's office named on the voucher and shall sign the voucher a second time in the presence of the appropriate Cook's official. The whole of the transportation request must be provided or arranged by that one office at time of presentation of the voucher.
- 5.2 Upon presentation of a voucher prepared and presented in accordance with these instructions, Thomas Cook & Son, Ltd., shall honor it by providing the voucher holder with the necessary tickets or authorities to obtain tickets to any practicable destination by any recognized method of public transportation up to the value stated on the voucher. The destination need not include the voucher holder's home station.

MONTHLY REPORT  
TRAVEL VOUCHERS  
Month Ending \_\_\_\_\_

Certification by Issuing Officer:

Issuing Officer \_\_\_\_\_

Mission \_\_\_\_\_

Date \_\_\_\_\_



UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

FIELD ADMINISTRATIVE ORDER NO. 103  
SUPPLEMENT NO. 1  
17 January 1947

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SUBJECT: TERMINATION OF CLASS I EMPLOYEES AT POST OF DUTY

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The Administration has completed arrangements with the American Express Company for the issuance of travel vouchers on that agency in favor of UNRRA employees terminated in the field. All the provisions of appendix C of Field Administrative Order No. 103 apply also to the issuance of American Express Company travel vouchers. The offices of the American Express Company at which vouchers can be honored are listed on the vouchers of the American Express Company.

Alfred G. Katzin  
Chief Executive Officer

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SUBJECT: TERMINATION PAYMENTS TO PERSONNEL SECONDED TO UNRRA

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1. General

1.1 Purpose

The purpose of this order is to state the basis upon which termination payments will be made to personnel seconded to UNRRA.

1.2 Applicability

This order applies to all personnel seconded to UNRRA.

2. Basis for Termination Payments

2.1 United States Public Health Service Employees Seconded to UNRRA

2.11 Termination Bonuses

The United States Public Health Service has declared its officers seconded to UNRRA ineligible to receive termination bonuses. This decision is based on the U. S. Statute of 3 March 1917, which prevents government officers or employees from receiving any salary or supplement thereto from sources other than the Government in connection with services as such officers or employees.

2.21 Thirty Days Pay in Lieu of Notice

The United States Public Health Service has declared its officers similarly ineligible for the lump sum payment of 30 days salary in lieu of notice.

2.2 Personnel on Loan From Voluntary Agencies

Employees seconded to UNRRA but paid by voluntary agencies shall not receive termination bonuses. Such personnel shall not be paid 30 days pay in lieu of notice.

2.3 All Other Personnel Seconded to UNRRA

2.31 Termination Bonuses

Termination bonuses for all other personnel seconded to UNRRA shall be calculated on the basis of the full UNRRA salary attaching to the position occupied. A seconded employee assigned to an UNRRA position classified at grade 12 shall therefore have his termination payments calculated on the full grade 12 salary rate.



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### 2.32 Thirty Days Pay in Lieu of Notice

The 30 days pay in lieu of notice to which terminated employees are entitled will be paid to seconded personnel in this category. Such payments shall constitute the full monthly salary attaching to the UNRRA position occupied.

### 3. Relationship to Previous Policy Statements

- 3.1 This order supersedes the portion of Paragraph 3.4, Field Administrative Order No. 100, which refers to personnel seconded to UNRRA.
- 3.2 This order modifies the Basic Headquarters Manual, Part II, Section 535, and the Basic Field Manual, Part II, Sections 254.3 and 533 regarding personnel seconded to UNRRA.

Lowell W. Rooks  
Chief Executive Officer

20 December 1946

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SUBJECT: CLOTHING ALLOWANCES

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1. Purpose

This order establishes the policy of the Administration regarding eligibility for clothing allowances after 15 September 1946, and prescribe the procedure for adjusting outstanding clothing allowance claims of employees upon termination. Firm action must be taken to adjust outstanding claims. Complete documentation regarding these claims is required in order to protect the financial interest of the Administration.

2. Discontinuance of Cash Clothing Allowances Effective 15 September 1946

2.1 No cash allowances for either uniform or civilian clothing shall be paid employees either proceeding to or recruited for field assignments on and after 15 September 1946.

2.2 Cases requiring special administrative consideration shall be referred to the Chief Administrative Officer of the appropriate supervisory office.

3. Issuance of Uniform and Equipment Items

3.1 Uniformed Theaters

3.11 Class I employees assigned after 14 September 1946 to a mission or area where the wearing of uniforms is obligatory shall be furnished with an issue of outer garments on arrival in the field, in accordance with the schedule prescribed from time to time by the appropriate supervisory office. Uniformed theaters, as of this date, are Germany and Austria.

3.12 Class I employees serving in uniformed areas on 14 September 1946 shall be issued uniform and equipment items as follows:

- a. Employees will be equipped in kind to the scale prescribed by the appropriate supervisory office, and in effect on 14 September 1946, provided that the employee has not already been equipped in kind or received duly certified cash allowances in lieu of equipment. Items included in the scale which are found to have been acquired by the employee will not be issued.
- b. No cash payment in lieu of items of equipment made available in accordance with sub-paragraph (a) will be authorized except upon satisfactory proof of prior purchase before 15 September 1946 expressly for the purpose of UNRRA service.



### 3.2 China

Employees proceeding on, or recruited for, assignment to the China Mission on or after 15 September 1946 shall be given a free issue of equipment items. Equipment items constituting such free issue shall be determined from time to time by the appropriate supervisory office but shall be limited to items such as the following: sleeping bag, duffle bag, water repellent bag, small canvas bag, mosquito net, sun glasses, first aid packet. These items will normally be issued by the recruiting office as, and if, available. No cash allowance is authorized in lieu of these items. The Administration will not accept any claims for cash reimbursement for any items not furnished.

### 3.3 Class II Employees and Displaced Persons Employed by the Administration

Class II employees and displaced persons assigned Class I duties in areas and positions requiring the wearing of a uniform shall be issued outer uniform garments. Additional items of clothing and equipment may be issued in accordance with scales determined by the appropriate supervisory office.

## 4. Adjustment of Outstanding Claims

4.1 All claims pending on 15 September 1946 either in field missions or in Home Accounting Offices are cancelled. New claims may be submitted under the following conditions:

- a. Personnel employed at or transferred to a field mission after 20 November 1945 and prior to 15 September 1946 who have not previously received cash payment or issue of clothing items and who do not come within the provisions of paragraph 3.12 above may submit claims for reimbursement. Claims of such personnel still on the active rolls of the Administration will only be accepted at time of termination.
- b. The amount admissible will be restricted to the cost of items purchased by employees before 15 September 1946 and shall not exceed the amount prescribed by the then applicable instructions, where such purchase is substantiated to the satisfaction of an UNRRA official appointed by the chief of mission and authorized by him to scrutinize and assess claims.
- c. All claims shall be submitted on Form FI-189, "Claim for Clothing Allowance," a sample of which is attached to this order. Copies of the completed claim shall be distributed as indicated on the form.
- d. Cash settlement of claims will only be made at Home Accounting Office. Such payment shall be made only on the basis of a certification provided for in Section 4.1c above.

4.2 Under no circumstances will an employee be considered eligible for supplemental allowances (See Section 282.6, Part II, Basic Field Manual) unless it is clearly established that such employee was transferred from a post in which the wearing of the uniform was obligatory to a post where the wearing of civilian clothing is compulsory, or that the employee was transferred from a civilian clothing area to a compulsory uniformed area. In all such cases, the chief of mission shall submit his recommendation to the appropriate supervisory office. In instances where the wearing of civilian clothing was optional, the Administration will not be regarded as liable for any part of a civilian clothing allowance.

5. Adjustment of Schedule of Uniform Clothing and Equipment

The supervisory office shall adjust from time to time, as necessary, the present schedules of uniform clothing and equipment for those field areas where the Administration's activities continue after 1 October 1946 and where the wearing of uniforms is required.

6. Documentation of Clothing and Equipment Issues

All articles of clothing and equipment issues to the employee by UNRRA shall be entered by the issuing officer in Section 12 of the employee's Service and Paybook, together with the dates drawn.

7. Refund of Allowances

If for any reason employees did not proceed to their field stations after receiving cash allowances and/or UNRRA issue items, they may be required to make reimbursement to the Administration, each case being considered on its merits by the Director of Administrative Services, of the appropriate supervisory office, or, in appropriate cases, by the mission chief or officer designated by him.

8. Relationship to Previous Instructions

Regulations in conflict with the above instructions are hereby amended accordingly. ERO Order No. 71, dated 15 October 1946, transmitted instructions contained herein to the missions within the European Region.

Lowell W. Rooks  
Chief Executive Officer



FORM FI-189  
(13 DEC 46)

UNITED NATIONS  
RELIEF AND REHABILITATION ADMINISTRATION  
WASHINGTON 25, D. C.

DISTRIBUTION OF COPIES

- 1 - Attach original to Employee Paybook (Sec. 12)
- 1 - Home Accounting Office
- 1 - Mission

CLOTHING ALLOWANCE CLAIM

1. NAME			2. SEX		3. PAYBOOK NO.	
4. HOME STATION			5. DATE OF RECRUITMENT		6. IDENTITY CERTIFICATE NO.	
7. ITEMS ISSUED			ITEMS	VALUE <sup>1</sup>	8. ITEMS PURCHASED PRIOR TO 15/9/46	
PLACE	DATE	QUANTITY			QUANTITY	COST
			GREATCOAT (Overcoat)			
			BATTLEDRESS BLOUSE			
			HEADRESS			
			BOOTS			
			SHOES			
			CAP COMFORTER			
			WATERPROOF COAT			
			NECKTIES			
			PULLOVER SWEATER			
			GLOVES			
			PYJAMAS			
			VESTS, HEAVY WOOL			
			VESTS, LIGHT WEIGHT			
			PANTS-KNICKERS, HEAVY WOOL			
			PANTS-KNICKERS, LIGHT WEIGHT			
			HANDKERCHIEFS			
			SOCKS, STOCKINGS			
			SHIRTS (collar attached)			
			BATTLEDRESS TROUSERS SLACKS			
			BELT OR BRACES (men only)			
			BATTLEDRESS SKIRT (women)			
			HOUSEWIFE			
			FIELD DRESSING			
			BLANKETS			
			VALISE WITH STRAPS			
			KITBAG			
			HAVERSACK			
			PLATE			
			CAMP BED			
			WATER BOTTLE			
			WATER BOTTLE CARRIER			
			TOWELS (hand)			
			TOWELS (bath)			
			PILLOW			
			TIN OPENER			
			PADLOCK (Kitbag)			
			THERMOS FLASK			

<sup>1</sup>To be completed by Field Office if information available. Otherwise to be completed by Home Accounting Office.





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SUBJECT: SALARY INCREMENTS ABOVE MAXIMUM OF GRADE

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1. Purpose

This order provides for salary increases above the maximum for each grade for employees who are otherwise eligible for within-grade salary increases. This order, accordingly, modifies and supersedes the Basic Headquarters and Field Manuals, Part II, Section 200 ff. and any other regulations or provisions to the contrary.

2. Operation of Policy

Regular annual within-grade salary increases and meritorious service salary increases shall continue to be governed by existing regulations as specified in the Basic Headquarters and Field Manuals, Part II, Section 420 ff. and any other pertinent regulations. The new policy, however, extends the maximum for each grade by two salary increments.

3. Applicability

This order shall be applicable for all Class I employees.

4. Effective Date

This order shall be effective from 1 January 1947.

Alfred G. Katzin  
Chief Executive Officer

UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

FIELD ADMINISTRATIVE ORDER NO. 106  
RESCINDED  
29 January 1947

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SUBJECT: SALARY INCREMENTS ABOVE MAXIMUM OF GRADE

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Field Administrative Order No. 106, Salary Increments Above Maximum of Grade, is hereby rescinded, effective 22 January 1947. All actions based on the rescinded order are hereby cancelled.

Alfred G. Katzin  
Chief Executive Officer



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SUBJECT: BAGGAGE ALLOWANCE FOR UNRRA PERSONNEL

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1. Purpose

This order establishes the Administration's policy on reimbursement for the expense of transporting baggage for UNRRA personnel traveling to and from field assignments and of personnel returning from the field to home stations for termination.

2. Limitations on Baggage Carried

2.1 The Administration imposes no limitations on the amount of personal baggage that may be carried or transported by the employee. Under military regulations, however, no more than 150 pounds may be transported by surface transportation in military zones in Continental Europe.

2.2 If a change of assignment necessitates travel through Continental Europe, personnel may store in facilities provided by the Administration, or may immediately return to their home stations, baggage which is excess to the limitations for travel in Continental Europe.

3. Reimbursable Baggage Expense

3.1 Reimbursement will be made by the Administration for transporting personal baggage as follows:

- a. For personnel traveling by surface transportation, the basic allowance on which reimbursement will be computed will be a maximum of 200 pounds of personal baggage. Reimbursement will be made only upon actual charges assessed for the transportation of that part of the 200 pounds basic allowance not carried free on the employee's travel ticket.
- b. For personnel traveling by air, the Administration will not reimburse the employee for charges for transporting personal baggage by air over and above the free allowance granted by the carrier, except as provided below. In the case of a broken trip to be performed on a single travel authorization when the free allowance for any part of the trip is less than the free allowance on the initial part of the trip, reimbursement will be allowed for excess baggage up to the maximum of the free allowance at the start of the trip.
- c. For personnel traveling by air, the Administration will reimburse the employee for transporting baggage up to a maximum of 175 pounds by surface transport.

- d. For personnel returning to the Western Hemisphere from the Far East who were authorized to carry 350 pounds of baggage when traveling to their field assignments, the Administration will reimburse the transportation costs on not to exceed 350 pounds of baggage. Reimbursement will be made only upon actual charges assessed for transportation for that part of the 350 pounds not carried free against the traveler's ticket.

3.2 Expense of transporting personal baggage in excess of the allowances provided in Section 3.1 as reimbursable by the Administration shall be borne by the employee.

4. Payment of Transportation Costs to Home Station

The provisions of Section 3 above apply to baggage forwarded to an employee's home station upon termination. If the employee elects to divert his personal baggage to a point other than his home station, the provisions of Section 3 shall apply to the transportation of his baggage to a port of receipt at the country of the home station. The cost of shipping baggage to such other point from the port of receipt and any excess cost to port of receipt over cost to home station shall be met by the employee.

5. Bonding of Baggage

Baggage shipped at the expense of the Administration which is destined for a point other than a port of receipt will be forwarded on a "bond" basis. Customs clearance for baggage so forwarded can be effected by the employee upon arrival of the baggage.

6. Baggage Carried on Leave

The Administration shall not assume expense for transportation of baggage carried by employees traveling on leave.

Alfred G. Katzin  
Chief Executive Officer



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SUBJECT: ACCEPTANCE OF DECORATIONS OR OTHER HONORS

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1. The policy of non-acceptance by employees of decorations or other honors tendered them by governments, as provided in Administrative Order No. 60 of 15 May 1945, is revoked.
2. Employees may accept decorations or other honors offered to them by governments subject, where applicable, to such employee's official UNRRA relationship with a government having been terminated and subject further to the agreement of the government of the country, of which the employee is a national, to the acceptance of such decoration or other honor. Terminations from the UNRRA service as a whole shall not be a prerequisite to acceptance.

Alfred C. Katzin  
Chief Executive Officer

13 February 1947

Page 1

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SUBJECT: REPORTING AND WRITE-OFF OF LOSS OF RELIEF COMMODITIES

---

1. Purpose

- 1.1 This order consolidates general policies governing the reporting and write-off of losses of relief commodities.
- 1.2 Principles established in this order shall apply to all unsettled recordable losses as defined herein with respect to relief commodity transactions since the inception of UNRRA. Technical procedures for recording and reporting losses are contained in Bureau of Supply Field Memoranda 30 and 33, Administrative Order No. 76, and Field Administrative Order No. 96. (A consolidation of these procedures is in course of preparation by the Controller).

2. Recordable Losses

- 2.1 Recordable losses are losses of commodities title to which vests in the Administration at the time the loss occurs. Recordable losses shall include:
  - a. Losses reflected by out-turn reports.
  - b. Losses by accident or disaster.
  - c. Losses in transit other than by accident or disaster.
  - d. Losses of supplies in the custody of the Administration in warehouses.
- 2.2 Losses of commodities which were originally acquired as military surplus are to be regarded in the same manner as losses described in Sections 2.1a, b, c, and d provided it is established that title actually vests in the Administration at the time of loss. Title to supplies in "Surprop" warehouses, whether such warehouses were taken over by the Administration or otherwise, will not be deemed as having passed to the Administration until such supplies were either:
  - a. Shipped from a warehouse by the Administration, as evidenced by vendor's shipping document, or
  - b. Formally transferred to the Administration following an agreed inventory.

3. Reporting Procedures

- 3.1 Losses described in Section 2.1a shall be reported in accordance with existing procedures.



- 3.2 Losses described in Sections 2.1b and 2.1c shall be reported to the Chief of the Bureau of Supply and to the Controller or Deputy Controller of the supervisory office, in accordance with existing procedures.
- 3.3 Losses described in Section 2.1d shall be reported to the Chief of the Bureau of Supply and to the Controller or Deputy Controller of the supervisory office. Reporting procedures followed in case of such losses shall be the same as those prescribed for reporting the loss of UNRRA property as provided in Field Administrative Order 90, Revision 2, issued 6 January 1947.
- 3.4 The Chief of the Bureau of Supply and the Controller or Deputy Controller of the supervisory office to which losses are reported shall be responsible for forwarding such reports as require action by another supervisory office to such office.

#### 4. Write-Off Procedures

- 4.1 No accounting write-off procedures shall normally be required with respect to losses described in Sections 2.1a, b, and c. Reports of such losses shall be forwarded by the Controller or Deputy Controller of the supervisory office to the Insurance and Claims Branch. A memorandum account of losses so reported shall be established and claims filed as necessary. The Controller and the Chief of the Bureau of Supply at Headquarters shall jointly determine whether the whole or any portions of the estimated value of losses described in Sections 2.1b and 2.1c shall be replaced from the reserve as an addition to the country budget.
- 4.2 In the event of losses occurring at a point of temporary storage in the custody of the Administration at an intermediate point enroute to the recipient country (e.g., Brindisi Warehouse), such losses shall be surveyed and reported in the same manner as that applied to losses described in Sections 2.1a, b, and c.
- 4.3 Survey procedures for recordable losses described in Section 2.1d shall be as prescribed in Field Administrative Order 90, Revision 2, governing survey leading to write-off of commodities.
- 4.4 The cost of commodity losses described in Section 2.1d shall be debited to the losses account and credited to the inventory account in the records of the appropriate supervisory office.

5. Delegation of Write-Off Authority

5.1 Normally no accounting adjustments shall be made in the case of losses described in Sections 2.1a, b, and c. The Controller at Headquarters shall determine and advise in respect to any accounting adjustments to be made in any special cases that may arise within these categories.

5.2 Authority for write-off action in case of losses described in Section 2.1d shall be limited by the monetary cost involved in any one loss incident, as indicated below, regardless of the nature or diversity of the commodity or commodities involved, and such authority will be delegated as follows:

Head of Field Office .....	Not more than \$10,000.00
CEO, Headquarters and DDG,	
F and A, ERO .....	Not more than 50,000.00
Director General .....	Over 50,000.00

5.3 In case of loss due to the gross negligence of one or more of the Administration's employees, the incident shall be reported to the head of the appropriate supervisory office. The supervisory office shall determine the necessity for further investigation, disciplinary action or claim to be filed against the employee or employees concerned.

5.4 In case of loss due to fraud, suspected fraud, theft, arson or other criminal or suspected criminal act, the head of the appropriate supervisory office shall direct that an investigation be undertaken by the appropriate authorities. In addition, such interim action shall be taken as is prescribed in regulations of the Administration governing misconduct of employees.

Alfred G. Katzin  
Chief Executive Officer



17 February 1947

Page 1

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SUBJECT: PREPARATION OF HISTORICAL MONOGRAPHS AND SPECIAL TECHNICAL STUDIES

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1. General

1.1 Policy

The Administration has determined to preserve the experience gained in the operation of the United Nations Relief and Rehabilitation Administration through the preparation of an official history. The assembly of the history of UNRRA will involve:

- a. The preparation of a series of confidential, documented monographs covering the major policies and operations of UNRRA. Those monographs will become part of the confidential archives of the Administration.
- b. The extraction from the confidential monographs of a history of UNRRA for publication within a year after the liquidation of UNRRA.
- c. The selection and assembly of the most significant and colorful official documents for separate publication.

In addition to monographs or reports prepared at the direction of the Administration for use in the history or archives, staff members will be encouraged by the Administration to prepare on their own time technical monographs or articles concerning those activities of UNRRA having special scientific or professional interest. The Administration will assist the authors in placing such articles with professional journals for publication.

1.2 Responsibility

1.21 Headquarters

Headquarters shall be responsible for:

- a. Preparing and administering the budget for the History and Archives Project.
- b. Planning and directing the compilation of the official documents of the Administration.
- c. Determining the subjects to be covered in the monographs and technical studies.
- d. Reviewing the assignment of monograph topics to individual staff members.
- e. Prescribing procedures for the employment of consultants and

establishing their rates of pay.

- f. Approving the appointment of former employees or other specially qualified persons as consultants in the preparation of monographs.
- g. Approving for release for publication as official documents or as documents having the approval of the Administration, monographs and special technical studies.

#### 1.22 Field Missions

The chief of mission shall be responsible for:

- a. Assigning monograph topics to individual staff members for development.
- b. Reviewing the scheduling of staff member's time for the preparation of monographs and special studies.
- c. Extending positions for the purpose of completing assigned monographs, where necessary; within approved budgetary limits.

#### 1.23 Individual Employees

Individual employees of the Administration shall be responsible for preparing historical monographs and technical studies in accordance with the provisions of this order. The Administration considers the preparation of these documents to be an integral part of the work of each bureau or office.

### 1.3 Definitions

#### 1.31 Historical Monograph

A historical monograph is a study of the operations of a particular organizational unit, or a specific program or operation. The monographs shall serve as the basis for the official history of UNRRA but they probably will not be published in precisely the form written. They shall be prepared in accordance with the outline contained in Appendix A and the instructions contained in Appendix B. All monographs shall be held in strict confidence by the Office of the Chief Archivist and Historian at Headquarters and shall be classified confidential until released years after the final liquidation of UNRRA.

#### 1.32 Special Technical Studies

A special technical study concerns one particular event or



program which is of special scientific or technical interest in addition to its value as part of the history of the Administration. These will be written in a style suitable for publication in scientific or professional journals over the name of the author, but the right of such publication shall be subject to the provisions of paragraph 4. The Chief Archivist and Historian shall be responsible for obtaining the necessary review of such studies prior to their publication.

#### 1.4 Applicability

This order is applicable to all missions reporting directly to Headquarters,

#### 2. Budget

The History and Archives Project shall be a Headquarters project for budgetary purposes. Expenditures in connection with the project may be charged against the Headquarters History and Archives budget regardless of the office or mission initiating the expenditure. Such expenditures shall not be initiated, however, without the approval of Headquarters.

#### 3. Use of UNRRA Records

Writers shall not be permitted to remove from UNRRA archives records or other UNRRA documents, or copies thereof, except by express permission of the Chief of Mission. The Chief of Mission shall be responsible for making available appropriate records to writers and consultants whose monographs or studies have been approved in accordance with Paragraph 1.2.

#### 4. Property Rights of Administration

The Administration shall have complete ownership and title of and to all monographs and studies prepared at the direction and request of the Administration for use in the archives and history of the Administration, including the right to copyright. All persons preparing such monographs or studies at the direction or request of the Administration shall do so as a part of their duties of employment and/or for the compensation received from the Administration. Publication of any such monographs, studies or parts thereof whether or not under the name of the person preparing them, shall be subject to written permission granted by the Administration to such person or to the journals or publishers publishing them.

#### 5. Submission of Historical Monographs and Special Technical Studies

5.1 Historical monographs shall normally be channeled through the writer's chief of bureau to the chief of mission who shall in turn transmit them to Headquarters through the regular channels. The writer may obtain such other review as he deems desirable. The chief of the bureau and

chief of mission shall add their comments to the text, but shall not alter the original material in any way. Comments of reviewers should include suggestions as to the need for additions or deletions and for revised interpretations.

- 5.2 The writer may submit directly to the Chief Archivist and Historian without review a confidential comment on any monograph he has prepared and submitted in accordance with paragraph 5.1.
- 5.3 Special technical studies may be submitted directly to the chief of mission who shall in turn transmit them to Headquarters.
- 5.4 The Office of the Chief Archivist and Historian at Headquarters shall obtain such further review of material prepared for publication as the content requires. In general, the review shall be sufficiently extensive to ensure the accuracy of the factual content and the validity of the approach in relation to the entire program of UNRRA. The material shall also be carefully screened to ensure that secret or confidential information is not released without official sanction.

#### 6. Targets for Completion of Material

- 6.1 Historical monographs covering operations already completed by the Administration shall be transmitted to Headquarters by 31 March 1947.
- 6.2 Historical monographs covering activities completed by 31 December 1946 shall be submitted to Headquarters by 31 March 1947. All monographs covering activities not completed in 1946 shall be submitted by 30 June 1947 regardless of the stage of completion of the activity at that time. Employees may complete these monographs at any time prior to these dates as the workload permits. Brief supplemental statements as necessary to bring the monographs up to date may be prepared at a later time.

Alfred G. Katzin  
Chief Executive Officer



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OUTLINE FOR HISTORICAL MONOGRAPHS

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1. General

- 1.11 The chief of mission shall ensure that all aspects of the missions activities are fully reported. All administrative functions, i.e., personnel, accounting, public information, internal procedures, communications, etc., as well as operating responsibilities, should be fully and separately recorded for the use of the Historian. Some missions have been concerned with the procurement activities only while others have been engaged in the full scope of the Administration's relief and rehabilitation activities. The Administration requires complete coverage of the major activities of all missions.
- 1.12 Each monograph should be as complete and accurate an account as is possible to be compiled from the written records and from interviews with persons having knowledge of the subject. Mistakes as well as achievements should be recognized. The writers should be frank and should express their views freely in interpreting the factual record. All criticism must be substantiated by facts and not merely hearsay.
- 1.13 In order to facilitate the compilation of the UNRRA history, the Chief Archivist and Historian has prepared the following outline to be used as a guide in the organization and preparation of historical monographs. This outline may be modified when points suggested are not applicable to the work of the office.

2. Outline

Part I

1. Program Purpose and Function

The program purpose and function of bureaus, offices, divisions, branches, sections, etc., should be clearly stated. Since undoubtedly there have been many changes, the development, purpose, and function of each organizational unit should be indicated clearly in an orderly, chronological manner. This section should include a list of documents which created the terms of reference for the work done. These documents should be clearly identified.

2. Internal Structure and Methods of Work

- 2.1 Charts showing internal structure of bureau, division or other organizational unit. A series of charts may be used to show the changing structure of the particular unit during the more important phases of its existence.
- 2.2 Charts showing relationships to other organizational units.

- 2.3 Job descriptions of more important positions in unit.
- 2.4 Clear description of way in which particular tasks were performed.
- 2.5 Extent to which work was done on a committee or group basis.
- 2.6 Extent to which centered in head of organizational unit.
- 2.7 Extent to which work was delegated to junior members of unit.
- 2.8 Extent of work done in the field mission.

### 3. Relations with Other Parts of UNRRA

- 3.1 Relations with Headquarters.
- 3.2 Relations with other missions and offices of the Administration.
- 3.3 Relations between organizational units within the mission and/or the central office and regional offices.

### 4. Personnel

- 4.1 Number and adequacy of personnel.
- 4.2 Work relationships between personnel of different nationalities.
- 4.3 Work relationships between Class I and Class II personnel.
- 4.4 Evaluation of type of personnel available for work. (Should include discussion of suitability of people with general training, with specialized training, and with prior contact with country, etc.)
- 4.5 Staff morale.

### 5. Relations with Governments

- 5.1 Extent to which relations were satisfactory, unsatisfactory, and changing pattern or relations.
- 5.2 Relations with corresponding functional departments of governments.
- 5.3 Adequacy of relations.
- 5.4 Attitude of governments to suggestions, criticisms, etc., made by mission.

### 6. Relations with the Military

### 7. Relations with Voluntary Agencies

### 8. Problems

- 8.1 Problems arising out of local conditions in the country.
- 8.2 Problems arising from budgetary limitations.
- 8.3 Problems arising out of relations with other parts of the Administration.
- 8.4 Problems arising from the arrival or non-arrival of supplies.
- 8.5 Problems of communications.  
(Influence of these problems on work of the Administration and on effectiveness of the work should be fully discussed. Attempts made to overcome problems and extent to which these attempts were successful should be shown.)



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Part IIExtent of Achievement

Achievements and results and, wherever possible, the permanent effects or continuing influence of the work done should be described fully and accurately. This section is the most important section. For example, in the reports on supply activities, the immediate effect on health conditions, on industrial activities, and agricultural activities of the supplies brought in, as well as the effect on the economic development of the country, should be set out in as detailed a fashion as possible. A clear evaluation should also be attempted of the extent to which success was achieved as well as an indication of important work necessarily left undone, and of the major weaknesses of the program.

Part IIIDocuments

A list of available documents which illustrate work discussed in the preceding sections of the monograph.

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TECHNICAL INSTRUCTIONS FOR PREPARATION OF HISTORICAL MONOGRAPHS

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1. General Treatment

1.1 Content of the Monograph

The monograph should be a serious and complete study of the work of the organizational unit or activity covered. The suggestions for content in the outline contained in Appendix A represent the minimum, not the maximum, of what should be contained in each section of the monograph. The study should not consist of a repetition of monthly and other periodic routine reports which are already available to the Historian. A rehash of such reports or excerpts from them would obviously present no addition to available material.

1.2 Facts and Opinions

The monograph should include factual material, expressions of opinion, an evaluation of the results obtained, and a summary of the lessons learned. A clear distinction should be made between these various elements. The monograph is an interpretation of the factual record, and the writer should clearly indicate when he is expressing opinions.

1.3 Lessons Learned

Each section of the monograph should include the work done and a summary of the lessons learned.

1.4 Precision

The monograph should be as precise as possible. The year, the month, and, if possible, the day on which a particular piece of work began or on which a particular event occurred should be indicated. Similarly, all figures quoted, whether of personnel, supplies, etc., should be precise and accurate.

1.5 Cross References

References should be included throughout the monograph to office and serial documents. These references should clearly identify the documents and should be given in all cases to support figures, opinions, and evaluations. (See Section 2 below.)

1.6 Length

The monograph should be sufficiently long to describe completely the work done. Generally speaking, the inclusion of too much material rather than not enough is preferred. On the other hand, matters extraneous to the subject under consideration should not be included.



### 1.7 Style

Monographs should be clearly written, but time should not be spent in attempts to produce fine prose for publication. Facts, opinions, and deductions are more important than literary form.

### 2. Documentation

Uniform documentation is necessary. The following rules shall be observed:

- a. Footnotes - Order of footnotes shall be place of document, nature of document, and date.

Examples: Central Registry, (D-3,D.P.), Notes on informal conference held in Hoehler's office, 31 August 1944;

or, Director General's Files (A-3-a, Europe), Iliuschenko to Ernest Brown, 24 August 1944.

- b. Abbreviations - Use standard abbreviations whenever possible, e.g., CR for Central Registry.

- c. Memoranda and Letters - Insert the word "memo" before reference to the parties concerned in the case of memoranda. In the case of letters, give only the parties and the date.

- d. Cables - Use the word "cable," the number, the place of origin, and the date.

UNRRA

## OUTGOING CABLEGRAM

SAVINGRAM TO:

London A-256; Shanghai A-16;  
Manila A-01; Sydney A-06; New  
Delhi A-03; Korea A-01; Pretoria  
A-02; Montevideo A-01; Lima A-01;  
Havana A-02; Mexico City A-02;  
Ottawa A-01; Wellington A-01;  
Calcutta (Lovelock & Lewes, 4  
Lyons Range) A-01; Honolulu A-01;  
New York (Louise Bartlett) A-01;  
Chicago A-01; San Francisco A-01

RECEIVED CABLE SECTION:

28/4/47 - 2:56 p.m.

DISPATCHED:

28/4/47 - 3:15 p.m.

Subject: PAO 111 (Cable) Issuance of Administrative Instructions.

1. In order to expedite distribution of essential instructions and also retain systematic control of issuances, future urgent Field Administrative Orders will be issued via cable or airgram. Such cables will carry designation "PAO No. (Cable)" in addition to description of contents in subject heading. Orders issued by cable will be numbered in same PAO consecutive series as air mail releases.

2. Each addressee shall effect distribution of contents to extent appropriate to ensure fullest knowledge of contents by personnel concerned.

Drafted by:

DOrwick (Procedures Analyst RRBrown (Deputy Chief  
Procedural Coor. Staff) Executive Officer)

22 April 1947

Authorized by:

Cleared by:

JDCooper

### STANDARD DISTRIBUTION

ed:mar 281525

tp:mtj 281555

100c

NOTICE: INFORMATION COPY ONLY



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SUBJECT: BONUS PLAN CODIFICATION

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1. Attached is a codification of official policies, procedures, and interpretations relative to the administration of the Bonus Plan. This material was prepared for the use of administrative and fiscal personnel in uniformly resolving individual bonus cases and for use of liquidating staffs or claims adjusters in handling future claims which may arise.
2. This codification draws from pertinent orders, cablegrams, memoranda of interpretation and the Basic Headquarters Manual. Since all of the codified statements are based on previous official determinations, it is not intended that any new regulations should be established hereby.
3. The following are superseded hereby:
  - a. Headquarters Administrative Order No. 104 and Field Administrative Order No. 100, Revised, 4 September 1946, "Bonus Plan."
  - b. Headquarters Administrative Order No. 104, Supplement No. 1, 6 December 1946, "Bonus Plan, Principles of Application."
  - c. General Bulletin No. 264, 7 April 1947, "Bonus Entitlements of Employees Appointed Since 1 January 1947."
  - d. All ruling cablegrams and memoranda to the extent comprehended hereby.

Richard R. Brown  
Chief Executive Officer

Attachment

### 1. Purpose of Bonus

A termination bonus is paid to employees who have rendered a minimum of six months of active satisfactory service and who remain in the employ of the Administration beyond 31 August 1946 until their services are no longer required. The fundamental and over-riding purpose of the bonus plan is to further the interests of the Administration. The personal advantage or disadvantage to an individual employee can in no case be a controlling factor.

### 2. Employees Covered by Bonus Plan

#### 2.1 Indefinite Class I Employees

The bonus plan covers only Class I employees of indefinite status who otherwise meet the specifications outlined herein.

#### 2.2 Reemployment

Former Class I employees who are reemployed are eligible to receive a bonus, in accordance with the regulations, provided: (a) that a new period of six months active service is worked, (b) that any previous bonus payments shall be deducted from the bonus as computed anew, and (c) that employees previously terminated from UNRRA without bonus eligibility who are reemployed subsequent to 1946 can become eligible only for a maximum of one month of bonus pay in accordance with Section 5.2 of this code. (This rule applies to the bonus only. The 30 days pay in lieu of notice is given only once.)

#### 2.3 Seconded Personnel

Seconded personnel are eligible in accordance with the regulations with the exception of personnel of the U. S. Public Health Service, the U. S. Army, and personnel of voluntary agencies paid by such agencies.

### 3. Ineligible Employees

In accordance with the coverage specified in Section 2 hereof, the following categories of employees are ineligible to receive bonus plan benefits:

- a. Temporary employees
- b. W.A.E. employees
- c. Consultants
- d. Part-time employees
- e. Employees without compensation
- f. Personnel seconded from the U. S. Public Health Service or the U. S. Army
- g. Voluntary agency personnel paid by such agencies
- h. Class II (local) personnel



#### 4. Conditions of Certification for Bonus

##### 4.1 Redundancy

- 4.11 The bonus is intended only for employees who are terminated during satisfactory service because of reduction in personnel requirements. (For an exception in the case of health terminations see Section 4.17.) To be eligible, the employee must remain on duty until the date fixed by the Administration. A resignation by an employee does not constitute redundancy under any circumstances. The recall of an employee to a former post from which he is on leave does not in itself constitute redundancy unless it coincides with the Administration's own determination to declare the employee redundant. The employee is redundant in his position only when the position is declared surplus and the employee is not replaced, as specified in succeeding paragraphs. The assignment of an employee of lesser salary to the redundant employee's duties, in whole or in part, does not constitute replacement for purposes of the bonus plan. Under certain circumstances it may happen that one position will be eliminated and a different employee than the incumbent will be declared redundant. Such determinations can be made with the approval of the Division of Personnel in order to retain, through reassignments, the most qualified persons in terms of the Administration's current needs. The net reduction in staff is then the governing factor.
- 4.12 Every contemplated separation must be examined in the light of its effect on essential operations of the Administration, especially as to whether it may result in substantial disadvantage to the Administration. For this purpose "substantial disadvantage" must be construed to mean an action or a condition which prevents the accomplishment, within acceptable time limits, of work which is essential to scheduled operations to which the Administration is committed, or which will result in lowering the quality of work performed below acceptable standards.
- 4.13 In determining in an individual case whether a possible separation does in fact represent substantial disadvantage to the Administration, the following standards must be applied, and if any one or more of these questions must be answered in the affirmative, then the separation cannot be certified as one entitling the employee to the benefits of the bonus plan.
- a. Will the added burden on remaining staff be so heavy as to require compensable overtime work on



their part, whether compensated by additional annual leave credit or by "special project" employment?

- b. Must the function being performed by the employee whose separation is in prospect be assumed by a successor whose full time will be required for its continued performance at a salary cost to the Administration which is equal to or greater than the current cost?
- c. Will the separation require transfer of the functions to another organizational unit where the cost of its performance will be as much as or more than current cost?
- d. Is the separation actually the result of personal inability or failure of the employee to complete the job for which he was employed and which must be carried on to completion by someone? That is, is the separation actually necessary because of incompetence, lack of qualification, misconduct, or circumstances, other than bona fide ill health, which are personal to the employee? (The health qualification applies to Headquarters employees only.)

- 4.14 Tentative schedules of separation dates which may be set by the Administration are subject to adjustment in accordance with changes in, or more accurate information regarding, personnel requirements. In order to insure fair and reasonable treatment of the individual, in consideration of his plans, bonus plan benefits will be guaranteed to the employees concerned on and after a date 15 days in advance of the scheduled separations. This means that although an employee will be given notice by the Personnel Division as soon as it has been decided that his position will be surplus, he makes any outside employment or other commitments at his own risk, unless, or until, the planned separation date is 15 days or less distant. Likewise, should the Administration, as its interests require, offer to redundant employees in certain categories of employment, other employment at not less than the same salary, more than 15 days before the planned discontinuance of his present position, the employee will then be expected to accept the assignment offered. When an employee under these conditions does not choose to transfer to the assignment offered, he will be entitled only to separation with 30 days payment in lieu of notice, as in the case of any employee who is separated for inability or unwillingness to perform work to which he is assigned. This requirement may be waived and full



bonus paid when there is bona fide cause for rejection of the offer and such cause is acceptable to the Administration.

- 4.15 Groups of UNRRA employees transferred to successor agencies shall be eligible for bonuses. The mere transfer of an employee to an international organization shall not be qualifying unless the employee is also redundant and is not to be replaced, as provided herein.
- 4.16 An employee terminated for reduction-in-force while on sick leave shall be entitled to bonus and to payment in lieu of notice provided he will waive in writing his accumulated unused sick leave remaining after the date the position becomes surplus. A discrepancy has developed between Washington and the field in the treatment of the employee who does not waive sick leave. The Headquarters employee who does not waive sick leave shall not receive bonus and payment in lieu of notice but shall receive instead continued salary payments for the duration of bona fide sick leave up to the total sick leave accrued as of the last day of actual work duty. He cannot change his election later regardless of subsequent disadvantage. The field employee in such cases, however, receives payment concurrently for the time covered by bonus and severance pay and sick leave remaining as of the last day of duty. He is given the benefit of whichever runs longer.
- 4.17 The rule has been stated for the field service that an employee terminated for health reasons cannot receive a bonus if he is to be replaced in his position, as stated in Sections 4.11, 4.12 and 4.13 of this code. At Washington Headquarters a different practice developed, which was incorporated into the Basic Headquarters Manual, which did not specify the non-replacement requirement. When this discrepancy was discovered, a number of health terminations had been made without reference to the non-replacement requirement. The discrepancy between Headquarters and field practice has been allowed to stand in view of the separate precedents established. Under either rule, the employee is eligible for the bonus provided he waives accumulated sick leave upon termination. (The employee who does not waive sick leave is treated as provided in Section 4.16 herein.)
- 4.18 An employee with a "foreign injury" who is returned to his home under the provisions of the Employees Compensation Plan shall be eligible for payment in lieu of notice and also for bonus if he is not replaced. Any sick leave entitlement remaining on arrival at home

may be used if warranted, provided it exceeds the terminal benefits stated above. The effective date of termination is the expiration of sick leave or the date of completion of terminal processing, whichever is applicable.

- 4.19 An employee with an "occupational injury" who has recovered upon arrival at his home station or who subsequently recovers shall also be eligible for such payments as stated in Section 4.18. If he has not recovered when his sick leave entitlement is exhausted, he shall receive the benefits remaining to him under the Employees Compensation Plan or terminal benefits, whichever he elects.

#### 4.2 Satisfactory Service

- 4.21 In addition to redundancy, the qualification of satisfactory service must be met. The following certification must be entered on the personnel action form by an authorized official: "The employee's services have been satisfactory. The reason for termination is reduction in the working force. No replacement will be sought." The copy of the personnel action form sent to the home accounting office with this certification must be personally signed by a properly designated officer.
- 4.22 The bonus can be withheld on grounds of unsatisfactory service only when the employee is terminated for cause stated in writing to him. Mere failure by the proper officer to certify to the satisfactory nature of services on the personnel action form will not be accepted as disqualifying by the home accounting office. In any such case, the field supervisory office or the home accounting office will investigate the facts and determine whether or not the employee's service should be considered satisfactory and qualifying for bonus payment.
- 4.23 The bonus certification shall not be used as an expedient means of eliminating employees who should actually be terminated as unsatisfactory or for misconduct, whether or not they are redundant.

#### 4.3 Period of Service

- 4.31 The period of service commences with the date of appointment and ends on the date of termination. Neither (a) leave without pay within this period, (b) terminal annual leave, nor (c) the 30 days pay in lieu of notice, shall be included within the qualifying period of service. Sick leave within the period



of service is counted. Sick leave at termination is treated as in Section 4.16 of this code.

4.32 The date of termination is the date shown on the personnel action form, Form P-3, Form UG-1 or an equivalent. For terminations in the field at the post of duty, the date shall be the last day of duty as established by the field post. For termination at the home station, the date shall be as of arrival there as determined by the home accounting office. When the home station and home accounting office are the same, the home accounting office shall fix a date to allow for terminal processing of the employee.

4.33 Travel time en route to the employee's official destination, by the most direct and expedient means designated by the Administration shall be computed as determined by the home accounting office.

## 5. Computation of Bonus

### 5.1 Employees on Rolls Before 1947

5.11 Employees on the rolls before 1 January 1947, who otherwise qualify, shall receive an amount equal to 30 days (or one month's) calendar pay at the rate applicable to the employee as of his last day of active duty.

5.12 In addition, such eligible employees whose terminations become effective on and after 1 January 1947, shall receive 20% of one month's pay for each month or part of a month served in 1947 up to a maximum of 100% of one month's pay at the minimum monthly rate paid in 1947.

### 5.2 Employees on Rolls After 1946

Employees who entered on duty subsequent to 31 December 1946 shall be eligible, if otherwise qualified, to receive only an amount equal to 30 days (or one month's) calendar pay at the rate applicable to the employee as of his last day of duty. Such employees shall not be eligible for the additional fifth of a month bonus increments.

### 5.3 Relation to Other Payments

5.31 The bonus payment, computed in calendar periods, shall not cause additional annual leave to be accrued representing such periods. (This rule applies also to the 30 days pay in lieu of notice.)

5.32 The bonus is not a salary payment and hence is not subject to addition of the Administration's Provident Fund contribution.

- 5.33 The 30 days pay in lieu of notice is not part of the bonus payment. The 30 days pay in lieu of notice is considered as salary and is subject to the addition of the Administration's Provident Fund contribution.
- 5.34 For relationship to terminal sick leave, health terminations, and the Employees Compensation Plan, see Sections 4.16, 4.17, 4.18 and 4.19 of this code.

## 6. Payment of Bonus

### 6.1 Time and Place of Payment

The bonus shall be paid upon termination. It may be paid at the post of duty in the case of field terminations if the terminated employee elects. Otherwise it shall be paid by the home accounting office at the home accounting office or at the home station of the employee, in accordance with Section 6.2.

### 6.2 Currency of Payment (See Basic Headquarters Manual, Part IV Section 317.4)

- 6.21 Employees with Washington as their home accounting office shall be eligible to receive bonus payments in the currencies of their respective home stations or in United States dollars as they instruct. If terminated in the field, at their posts of duty they may, if they elect, be paid instead in local currency. Payments in United States dollars can only be made within the United States or Canada. Dollars cannot be exported, other than to Canada, nor can they be used to effect payments abroad in currencies other than those of the home stations of the respective terminated employees. Any foreign remittance must be arranged by the employee himself through his own arrangements.
- 6.22 Employees whose home accounting offices are other than Washington may elect to receive bonus pay in either (a) the local currencies of their respective posts of duty or (b) the currencies available through their respective home accounting offices, as provided in this section. If the employee desires payment in currency other than that of the home accounting office or home station, he shall request the home accounting office to make the necessary arrangements. The home accounting office is authorized to effect payment in such other currency provided it can do so through governmental or commercial channels under existing currency control regulations. Bookkeeping transactions between UNRRA offices as a means of circumventing currency controls are not permitted.



### 6.3 Class II (Local) Personnel

Mission personnel of Class II status are not eligible for bonus payments as such. They are eligible to receive severance payments as provided by local practice following local laws and customs. Any such severance pay arrangements require prior Headquarters approval of the principle to be followed.

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SUBJECT: BONUS PLAN CODIFICATION

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In order to clarify its intent, Section 4.16 of the Bonus Code is hereby revised to read as follows; the changes in language are represented by underscoring:

- 4.16 An employee terminated for reduction-in-force while on sick leave shall be entitled to bonus and payment in lieu of notice provided he will waive in writing his accumulated unused sick leave remaining after the date the position becomes surplus. A discrepancy has developed between Washington and the field in the treatment of the employee who does not waive sick leave. The Headquarters employee who does not waive sick leave shall not receive a lump sum representing bonus and payment in lieu of notice but shall receive instead continued salary payments for the duration of bona fide sick leave up to the total sick leave accrued as of the last day of actual work duty. He cannot change his election later regardless of subsequent disadvantage. The field employee in such cases, however, receives payment of salary on a current basis while he is in a sick status until exhaustion of sick leave or until his recovery from illness, whichever is sooner. If the amount which he would have received in the form of bonus and severance pay is then greater than the amount of salary payments during his bona fide sick leave, the employee shall receive the amount representing the difference.

Richard E. Brown  
Chief Executive Officer

(R)  
112



UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

~~HQ. ADMINISTRATIVE ORDER NO. 117~~  
FD. ADMINISTRATIVE ORDER NO. 112  
REVISION NO. 2  
8 December 1947

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SUBJECT: BONUS PLAN CODIFICATION

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The Bonus Plan Codification, Section 5.1, Employees on Rolls Before 1947, is revised to read as follows:

- 5.1 Employees on the rolls before 1 January 1947 whose services have been continuous and who are terminated on or after 1 January 1948 shall receive, if otherwise qualified, an amount equal to two month's salary at the rate applicable to the employee as of his last day of active duty.

Richard R. Brown  
Chief Executive Officer

1-3149-47

(R2)  
112

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SUBJECT: BONUS PLAN CODIFICATION

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The Bonus Plan Codification, Field Administrative Order No. 112, Paragraph 4.14, is amended by adding the following sub-paragraphs:

- 4.141 The requirement that other employment at not less than the same salary be accepted is specifically waived with respect to employees at field offices or missions who are offered assignments at Headquarters. Although such offers may meet all the conditions stipulated in Paragraph 4.14, the employee may be paid the bonus even if he refuses the assignment.
- 4.142 The provisions of Paragraph 4.14 are also waived with respect to any UNRRA employee who has finished his assignment in the field but agrees, with cognizance of Paragraph 4.141, above, to come to Headquarters for service. Such employees will be declared redundant at their own request at any time after a reasonable period of service at Headquarters, taking into account the additional transportation expense, if any, incurred by the Administration in bringing them to Washington, D. C. and in returning them to their home stations.
- 4.143 It should be noted that the conditions established in Section 4.2, Satisfactory Service, below, are not waived and must be met in all cases.

Frank Weisl  
Chief Executive Officer



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SUBJECT: LIMITATION ON CONSIDERATION OF CLAIMS AGAINST UNRRA

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1. In view of the rundown of the Administration's staff and activities and the impending liquidation of its affairs, the Administration finds it necessary to impose certain limitations on the consideration of claims asserted against it. These limitations are designed not to preclude the fair consideration of proper claims, but rather to ensure that the Administration will not encounter stale claims with which it will not be in a position to deal at this final stage of its activities.
2. Accordingly, the Administration will give consideration to claims asserted against it only if it has received written notice of the claim or a written statement thereof on or before 30 April 1948, except that in the case of claims arising out of transactions occurring after 29 February 1948, the Administration will give consideration thereto only if it receives a written notice or written statement of the claim within two months after the date on which it arises.
3. These limitations do not apply to:
  - (a) Employees' claims for compensation under the Administration's Employees Compensation Plan (Administrative Order No. 22);
  - (b) Claims arising out of general average or salvage.
4. The Administration reserves the right in any event, in its discretion, to assert its immunity to claims or legal proceedings whether or not it has received timely notice as called for above.

Richard R. Brown  
Chief Executive Officer

UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

HQ. ~~ADMINISTRATIVE ORDER NO. 121~~  
FIELD ADMINISTRATIVE ORDER NO. 114  
11 February 1948

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SUBJECT: RECISION OF ADMINISTRATIVE ORDERS

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1. Administrative Order No 76, Revision No 1, dated 5 December 1945, is rescinded.
2. Those portions of the cited order pertaining to the Bureau of Supply are superseded by the Basic Headquarters Manual, Part IV.

Frank Weisl  
Chief Executive Officer



UNITED NATIONS  
RELIEF AND REHABILITATION  
ADMINISTRATION

HQ. ADMINISTRATIVE ORDER NO. 121  
FIELD ADMINISTRATIVE ORDER NO. 114  
SUPPLEMENT NO. 1

4 May 1948

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SUBJECT: RECISION OF ADMINISTRATIVE ORDERS AND GENERAL BULLETINS

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1. Attached is a list of administrative orders and general bulletins which are hereby rescinded. The reason for the rescision is stated in each case. This list does not include orders or bulletins which have been superseded by other issuances which specifically noted their rescision.
2. This order is effective as of 4 May 1948. It should be noted that the issuance of this order does not, of course, affect the validity or effect of the rescinded directives with respect to the period prior to this date.

Frank Weisl  
Chief Executive Officer

ADMINISTRATIVE ORDERS

<u>No.</u>	<u>Title</u>	<u>Date</u>	<u>Reason for Recision</u>
21	Relationships Between the Administration and Voluntary Relief Organizations Not Indigenous to the Countries in Which They Operate	24 Aug. 44	Obsolete
23	Policies Governing (A) Acceptance of Contributions in Funds or in Kind, Other Than Personal Services, from Non-Governmental Sources, (B) Assistance to Voluntary Foreign Relief Organizations in Shipment of Supplies	12 June 45	Obsolete - Pertinent material concerning contributions included in Hq. Manual, Part IV, Section 200.
24	Monthly Reports to the Director General	28 Aug. 44	Obsolete
35	Requests for Speakers to be Handled by the Office of Public Information	8 Nov. 44	Obsolete
39	Financial Arrangements for Personnel on Transient Foreign Travel Status	19 Dec. 44	Obsolete - Pertinent material included in Hq. Manual, Part IV, Section 300.
45	Responsibilities with Respect to Supplies for the Carrying Out of the Health Program	13 Feb. 45	Obsolete - Conclusion of Field Operations.
48	Procedure for Spot Emergency Procurement of U.S. Owned Supplies and equipment Abroad by U.S. Regional and Field Offices	24 Feb. 45	Obsolete - Pertinent material included in Hq. Manual, Part VII, Section 200.
58	Definitions of Operating and Administrative Expense and Directive for Charging Expense to the Appropriate Accounting Classifications	28 Mar. 45	Superseded by Hq. Manual, Part IV, Section 042.
75	Extension of Facilities and Services to Personnel of Voluntary Agencies on Approved Supplementary Projects	11 Sept. 45	Obsolete - Conclusion of Field Operations.
78	Rev. 1 -- Group Life Insurance	9 Aug. 46	Superseded by Hq. Manual, Part II, Section 840.



ADMINISTRATIVE ORDERS (Continued)

<u>No.</u>	<u>Title</u>	<u>Date</u>	<u>Reason for Recision</u>
83	Personal Effects and Baggage	10 Nov. 45	Superseded by Hq. Manual, Part II, Section 850.
83	Sup. 1 -- Personal Effects and Baggage Insurance	17 Apr. 46	Superseded by Hq. Manual, Part II, Section 850.
83	Sup. 2 -- Amendment of Regulations Governing Personal Effects and Baggage Insurance	17 Sept. 46	Superseded by Hq. Manual, Part II, Section 850.

HEADQUARTERS ADMINISTRATIVE ORDERS

85	Contributions of Funds from Sources Other Than Member Governments	6 Dec. 45	Obsolete - Pertinent material included in Hq. Manual, Part IV, Section 120.
86	Agreements Involving Commitments of Funds Under UNRRA Control	6 Dec. 45	Obsolete
87	Statistics and Reports	9 Jan. 46	Superseded by HAO 103, Sup. 10.
88	Expenditure of Convertible Funds for Procurement, Shipping, and Warehousing of Commodities	23 Jan. 46	Obsolete - Pertinent material included in Hq. Manual, Part VII, Section 230.
91	Accounting for Purchases of General Equipment	4 Apr. 46	Superseded by HAO 112.
92	Sup. 4 -- Organization of UNRRA Headquarters Office (except Section 214)	15 May 46	Superseded by supplements to HAO 92 and HAO 103.
92	Sup. 7 -- Organization of Bureau of Accounts and Finance	26 July 46	Superseded by HAO 103, Sup. 5.
92	Sup. 8 -- Abolition of European Mission Affairs Staff	2 Aug. 46	Obsolete

HEADQUARTERS ADMINISTRATIVE ORDERS (Continued)

<u>No.</u>	<u>Title</u>	<u>Date</u>	<u>Reason for Recision</u>
92	Sup. 11 -- Organization of UNRRA Headquarters Office - Reassignment of the Functions of the Voluntary and International Agency Liaison Staff	19 Aug. 46	Obsolete
92	Sup. 11 - Amend. 1 -- Acceptance of Contributions of Cash and Supplies	7 Nov. 46	Obsolete
92	Sup. 12 -- Abolition of Office of Economic Adviser	27 Dec. 46	Obsolete
93	Attachment of Supply Specialists to Hq. or ERO for Temporary Duty	16 Apr. 46	Obsolete - Conclusion of field operations.
94	UNRRA Policy With Respect to Correspondents Visiting Field Operations	20 Apr. 46	Obsolete - Conclusion of field operations.
95	Sup. 1 -- Amendments in Regulations Governing Establishment and Operation of Special Projects	12 July 46	Superseded by Headquarters Manual Part II, Section 270.
96	Handling Letters of Credit	17 May 46	Superseded by Hq. Manual, Part IV, Section 132.
103	Sup. 1 -- Revision of Section 60, Bureau of Services	6 Sept. 46	Superseded by HAO 103, Sup. 8.
103	Sup. 2 -- Division of Clothing, Textiles, and Direct Procurement	20 Nov. 46	Superseded by HAO 103, Sup. 9.
103	Sup. 3 -- Reorganization of the Bureau of Services	4 Dec. 46	Superseded by HAO 103, Sup. 8.
103	Sup. 5 -- Consolidation of the Bureau of Accounts and Finance with the Office of the Controller.	27 Mar. 47	Superseded by HAO 103, Sup. 10.
103	Sup. 6 -- Delegation of Functional Responsibility to Staff of the Office of the Controller	7 Apr. 47	Superseded by HAO 103, Sup. 10.



HEADQUARTERS ADMINISTRATIVE ORDERS (Continued)

<u>No.</u>	<u>Title</u>	<u>Date</u>	<u>Reason for Recision</u>
103	Sup. 8 -- Abolition of Bureau of Services	31 July 47	Obsolete
103	Sup. 9 -- Reorganization of the Bureau of Supply	31 July 47	Superseded by HAO 103, Sup. 21.
103	Sup. 11 -- Reorganization of the Bureau of Supply	28 Aug. 47	Superseded by HAO 103, Sup. 21.
103	Sup. 12 -- Abolition of the Secretariat	1 Oct. 47	Obsolete
103	Sup. 13 -- Establishment of Division of Personnel and Management	3 Oct. 47	Superseded by HAO 103, Sup. 18.
103	Sup. 14 -- Abolition of Office of the Senior Deputy Director General	15 Oct. 47	Obsolete
103	Sup. 16 -- Reorganization of Bureau of Supply	3 Nov. 47	Superseded by HAO 103, Sup. 21.
103	Sup. 19 -- Abolition of Office of Public Information	24 Dec. 47	Obsolete
104	Sup. 1 -- Bonus Plan, Principles of Application	6 Dec. 46	Superseded by HAO 117.
109	Special Project Work on Saturdays	31 Dec. 46	Superseded by GB 259.
110	Rescinded -- Salary Increments Above Maximum of Grade	29 Jan. 47	Obsolete

FIELD ADMINISTRATIVE ORDERS

84	Agreement Involving Commitments of Funds Under UNRRA Control	6 Dec. 45	Obsolete
86	Extension of Training Assistance to Member Nations	10 Jan. 46	Obsolete - Program completed.
94	Attachment of Supply Specialists to Hq. or ERO for temporary Duty	16 Apr. 46	Obsolete - Operations concluded.

FIELD ADMINISTRATIVE ORDERS (Continued)

<u>No.</u>	<u>Title</u>	<u>Date</u>	<u>Reason for Recision</u>
95	UNRRA Policy with Respect to Correspondents Visiting Field Operations	20 Apr. 46	Obsolete - Operations concluded.
100	Rev. -- Bonus Plan	4 Sept. 46	Superseded by FAO 112.
100	Rev. - Amend. 1 -- Bonus Plan	7 Apr. 47	Superseded by FAO 112.
106	Rescinded -- Salary Increments Above Maximum of Grade	29 Jan. 47	Obsolete

GENERAL BULLETINS

232	Approval of Travel Requests, Travel Advances, and Travel Reimbursement Claims	24 July 46	Superseded by Hq. Manual, Part III, Section 546.
236	Routing and Disposition of Correspondence Relating to Voluntary Agency Liaison Activities Effective 1 September 1946	5 Sept. 46	Obsolete
237	Cables Dispatched by Field Personnel Visiting Headquarters	26 Sept. 46	Obsolete
238	Preparation and Clearance of Revised Cablegram, Form AD-61 (20 Aug. 1946)	27 Sept. 46	Obsolete
240	Notification of Arrival of UNRRA Officials at Lake Success	25 Oct. 46	Obsolete
243	Airgrams	16 Dec. 46	Obsolete
244	Requisitioning Administrative Equipment and Supplies	13 Dec. 46	Obsolete
246	Reorganization of the Bureau of Administration	30 Dec. 46	Superseded by HAO 103, Sup. 18.
246	Rev. 1 -- Reorganization of Bureau of Administration	6 Jan. 47	Superseded by HAO 103, Sup. 13.



GENERAL BULLETINS (Continued)

<u>No.</u>	<u>Title</u>	<u>Date</u>	<u>Reason for Recision</u>
247	Domestic Travel Authorizations	15 Jan. 47	Obsolete - Pertinent material included in Hq. Manual, Part III, Section 501.
248	New York Administrative Office	15 Jan. 47	Obsolete - Through closure of New York Administrative Office.
249	Economic Reports from the Field	16 Jan. 47	Obsolete
250	Correspondence Regarding World Health Organization	28 Jan. 47	Obsolete
253	Transfer of Classification Staff	15 Feb. 47	Superseded by HAO 103, Sup. 18.
257	European Regional Office Current Orders and Technical Instructions as of 20 January 1947	26 Feb. 47	Obsolete
259	Discontinuance of Special Project Work on Saturdays	6 Mar. 47	Obsolete
260	China Orders and Bulletins on File at Headquarters	7 Mar. 47	Obsolete
261	Abolition of Office of Diplomatic Adviser	13 Mar. 47	Obsolete
262	Care and Disposition of Headquarters Records	17 Mar. 47	Obsolete
263	Organizational Changes, Bureau of Administration	19 Mar. 47	Superseded by HAO 103, Sup. 18.
265	Outstanding UNRRA Checks Returned to the Administration	11 Apr. 47	Obsolete
270	Summer Vacations	13 May 47	Obsolete
271	Records Survey	22 May 47	Obsolete
273	Vendor's Invoices	11 June 47	Obsolete

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GENERAL BULLETINS (Continued)

<u>No.</u>	<u>Title</u>	<u>Date</u>	<u>Reason for Recision</u>
277	Organization of Headquarters	12 Sept. 47	Obsolete
278	Paris and Geneva Offices of PCIRO and UNFRA Closure	21 Aug. 47	Obsolete
279	Overtime Reporting	27 Aug. 47	Superseded by HAO 119.
285	Discontinuance of Salary Deduc- tions for Purchase of U.S. Savings Bonds	10 Dec. 47	Obsolete



SUBJECT:           TERMINATION OF UNRRA GROUP LIFE INSURANCE PLAN

1. Section 848 of Part II of the Basic Headquarters Manual provides for termination of the Administration's Group Life Insurance Plan thirty-one days after:
  - a) The insured individual leaves the employ of the Administration, or
  - b) UNRRA cancels or terminates the contract with the insurance company.
2. The Administration is terminating the contract with the Connecticut General Life Insurance Company at midnight on 31 July 1948. Arrangements have been made with the insurance company under which any policyholder whose insurance has not been terminated prior to 31 July 1948 will have the privilege of converting his insurance to any individual policy provided he applies for conversion within thirty-one days after 31 July 1948. If application for conversion is not made within that time limit, his group life insurance will automatically expire on 31 August 1948.
3. These arrangements apply both to policy holders who are still active employees of the Administration on 31 July 1948, and to those who may have been terminated prior to that date but whose insurance termination date is later than 31 July 1948. In determining the insurance termination date, all annual and severance leave to which an employee is entitled is taken into account.
  - a) An employee whose insurance termination date is later than 31 July 1948 no longer has thirty-one days after such termination date in which to convert his insurance, but must apply before 31 August 1948.
  - b) Policy holders whose insurance termination date is prior to 31 July 1948 are not affected by the arrangements outlined in paragraph 2 above. Their applications for conversion must be made within thirty-one days after their insurance termination dates. Participants in the group life insurance plan who cancel their insurance prior to their insurance termination dates are not affected by these arrangements since, until 31 July 1948, insurance cannot be converted unless it is carried through accrued annual leave and severance leave.
4. Application for conversion should be made directly to the Connecticut General Life Insurance Company, Hartford 15, Connecticut and not to the Insurance and Claims Branch nor to the Payroll Branch. The only advantage in converting group life insurance is that no physical examination is required. The premium rate for the individual policy is that applicable to the policy holder's age at the time of conversion.

Lowell W. Rocks  
Director General