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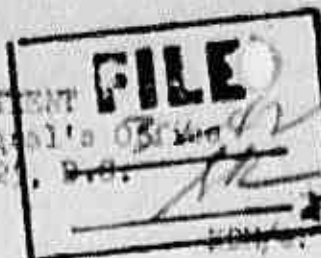
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ACCOUNTING PROCEDURES FOR FUNDS
& MONEY
MAR., APR. 1944

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CONFIDENTIAL

WAR DEPARTMENT
The Adjutant General's Office
Washington 25, D.C.



ADJ-REAR

AG 130 (20 Mar 44)OB-1-B-M

30 March 1944

Pentagon

VIA AIR MAIL

SUBJECT: Accounting Procedure for Confidential Overseas Expenditures from the Appropriation "Contingencies of the Army".

TO : * * * * *
The Commanding Generals,
Theaters of Operations;
* * * * *

1. Effective upon receipt, W. D. Form No. 6, approved by the Comptroller General, 27 November 1943, will replace Form 6 OCS and Form 1 FIB, in accounting for all secret or confidential expenditures charged to the appropriation "Contingencies of the Army" except those of the Inter-American Defense Board for which Form 1 IADB will continue to be used.

2. Only such expenditures as are secret or confidential or those the details of which cannot be disclosed without jeopardizing the mission, or being prejudicial to the public interest, will be shown on W.D. Form No. 6. Other expenditures chargeable to the appropriation "Contingencies of the Army" will be shown on the other standard forms applicable thereto. No expenditures may be charged to the appropriation "Contingencies of the Army" for which another War Department appropriation is available, without prior approval from the proper agency as enumerated in Paragraph 3 below.

3. W. D. Form No. 6 must bear the signed approval of the Secretary of War to properly account for the expenditure of funds. The Secretary of War looks to the War Department agencies which control portions of the appropriation "Contingencies of the Army" to recommend his approval of expenditures therefrom. At present these agencies are:

The Budget Officer for the War Department
The Assistant Chief of Staff, G-2
The Bureau of Public Relations
The Provost Marshal General

4. In order that expenditures shown on W. D. Form No. 6 may receive the approval of the Secretary of War prior to their submission to the General Accounting Office, the following procedure will be followed:

a. Voucher will be certified and approved by the individual to whom the funds are allotted or sub-allotted, or by an officer specifically designated by him in writing to certify such vouchers. War Department Signature Card (W.D. Form No. 35) will be used for the purpose of this designation if available. This card will be signed by the officer authorized to certify vouchers. It will show "Confidential" as the class of vouchers and will be

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certified by the allottee of the funds concerned. An officer so designated will attach an original of his designation to the original copy of the first voucher he approves. The Certifying and Approving Officer will not be the payee. It will be the responsibility of the allottee of the funds concerned to send advice of revocation of authorization to certify and approve to the proper War Department agency, enumerated in Paragraph 3, supra. The Disbursing Officer concerned will accept vouchers so certified and approved for payment prior to their being approved by the Secretary of War, when such approval in advance of payment is impracticable.

b. Voucher will be prepared in quadruplicate, original on W. D. Form No. 6, and duplicate, triplicate and quadruplicate on W. D. Form No. 6a. Triplicate will be retained in the files of the Disbursing Officer concerned, and quadruplicate in the files of the Certifying and Approving Officer. (In cases involving Class "A" or "B" agent officers, an additional copy on W. D. Form No. 6a may be prepared if required.)

c. Attached to the duplicate copy will be all receipts, certificates or other documents to fully substantiate and explain the expenditures. These will be examined by the Certifying and Approving Officer and may be further amplified or explained by him, and will be attached to the duplicate and forwarded, together with the original of the voucher, by the Disbursing Officer direct to the War Department agency shown in Paragraph 3, supra, concerned. These documents will be accompanied by four copies of Standard Form No. 1064, Schedule of Disbursements, the fifth copy of which will be retained with the Finance Officer's retained copy of the voucher. The War Department agency will receipt one copy of Standard Form No. 1064 and return same to office of origin.

d. In cases where details or certificates substantiating expenditures should not be examined by the Disbursing Officer, these may be inclosed in double sealed envelopes, addressed to the War Department agency listed in Paragraph 3, supra, and these, attached to the duplicate copy of the voucher, forwarded to the Disbursing Officer. He will forward this envelope, unopened, with original and duplicate copies of the voucher. In instances where the forwarding of such details of expenditures will jeopardize the mission, be prejudicial to the public interest or be in danger of falling into enemy hands, they may be removed and retained in the files of the Certifying and Approving Officer. In lieu of these details, the Certifying and Approving Officer will attach to the duplicate copy of the voucher, a certificate approximately as follows:

"I certify that the expenditures shown on confidential voucher to which this certificate is attached, were made for the following purposes, that the expenditures were necessary in the military service, are applicable to the funds charged and that funds are available therefor:

07 Purchase of information	\$
08 Purchase of civilian clothing	\$
02 Travel expenses	\$
07 Entertainment of informers	\$
Etc.	\$
Etc.	\$

TOTAL

Certifying

Approving Officer

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e. In order to preserve secrecy, all expenditures shown on confidential vouchers will be charged to Object Classification 07. However, for budgetary and planning purposes it is desired that authorized Object Classes be shown on certificate of expenditure attached to each voucher. The authorized Object Classes under this appropriation are as follows:

- 01 Personal services
- 02 Travel (Include under this number, all expenses connected with travel)
- 03 Transportation of things
- 04 Communication service (Include under this number, postage, telegraph and telephone charges, rental of post office boxes, etc.)
- 05 Rents and utility services
- 07 Other contractual services (Include under this number, non-personal services, entertainment and fees to informers and other expenses not otherwise classified)
- 08 Supplies and material
- 09 Equipment

f. After approval by the Secretary of War, the original only of the voucher will be forwarded to the appropriate branch of the General Accounting Office, with two copies of Standard Form 1064, by the office charged with obtaining such approval. The duplicate copy, together with attached supporting documents, will be retained in the files of the office listed in Paragraph 3, supra.

5. In instances where W. D. Form No. 6 is used to cover a necessary advance of funds, the supporting documents attached to the duplicate copy will include a statement made by or approved by the Certifying and Approving Officer, showing the general purposes for which the funds will be used. The Certifying and Approving Officer approving such advance of funds will be charged with obtaining all possible details showing how these funds were expended. Upon receipt of these he will attach them to his retained copy of the voucher where they will be held available for audit if required. Return of unexpended balances will be picked up by the Disbursing Officer as a credit to the specific voucher or vouchers on which the funds were advanced wherever possible, or credited to "Reimbursement, all others" (Confidential) Code No. 215735. Payees of funds advanced should be notified of voucher number and name of Disbursing Officer if possible, in order to facilitate credit of returns.

6. In cases where details covering the expenditure of funds advanced cannot be obtained within six months after the advance is made, or cannot with safety be maintained, the Certifying and Approving Officer, or his successor, will prepare a statement in which he will certify that because of certain conditions (detailing the specific reasons as fully as possible) details cannot be filed. This certificate will be attached

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84 copy of the voucher.

7. In instances where retention of the details of confidential voucher expenditures will jeopardize the mission, be prejudicial to the public interest or are in danger of falling into enemy hands, these details may be destroyed provided:

a. The records are examined by a disinterested officer appointed by the allottee of the funds or his designee who will certify that the destruction was deemed necessary and that they justified the expenditures covered. This authorization applies to expenditures which have previously been accounted for on Form 6 OCS and Form 1 PMG.

b. This certificate is substituted in lieu of the detailed accounts destroyed.

By order of the Secretary of War:

/s/ Robert H. Dunlop,
/t/ ROBERT H. DUNLOP,
Brigadier General,
Acting The Adjutant General.

2 Incls

#1 - W.D. Form No. 6

#2 - W.D. Form No. 6a.

AG 130/489 FD-0 1st Ind
HEADQUARTERS NATOUA, APO 534. 15 April 1944.

IT 515

RAS/vhr

TO: All Concerned.

For your information and guidance.

By command of Lieutenant General DEVERS:

2 Incls w/d

DISTRIBUTION:

"X"

Plus 5 - Ea U.S. Division

10 - G-2

225 - C.F.O.

2 - AG Records

1 - H & D



J. L. TARR
J. L. TARR,
Colonel, A.C.C.,
Asst Adjutant General.

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Com Sec.

G-4 (A)

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