

Declassified E.O. 12356 Section 3.3/NND No. 785015

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Declassified E.O. 12356 Section 3.3/NND No. 785015

10000/100/936

FINANCE
NOV., DEC. 1943

25th

U. S. CONFIDENTIAL
British CONFIDENTIAL

HEADQUARTERS
NORTH AFRICAN THEATER OF OPERATIONS
UNITED STATES ARMY
APO 534

PA 7587

AG 091.4.2/277 D-O

18 December 1943.

SUBJECT: Reproduction, U.S. and British Currency, For Axis Propaganda.

TO : Commanding Generals,
Fifth Army, APO 464.
Seventh Army, APO 755.
Twelfth Air Force, APO 650.
Fifteenth Air Force, APO 773.
15th Army Group (U.S. Contingent), APO 777.
31st Coast Artillery Brigade, APO 509.
44th Coast Artillery Brigade, APO 512.
SOS, MATOUSA, APO 750.
Atlantic Base Section, APO 759.
Eastern Base Section, APO 763.
Island Base Section, APO 550.
Mediterranean Base Section, APO 600.
Peninsular Base Section, APO 782.
Director General, Military Railroad Service, APO 512.
Commanding Officer, Headquarters Command, Allied Force, APO 512.

1. Information has been received that military personnel are transmitting to the United States enemy propaganda circulars bearing on one side a reproduction of United States or British notes (currency). Such reproduction is in violation of currency laws of the United States.

2. Military personnel within this theater will refrain from sending reproduction of propaganda notes to people in the United States.

3. Military personnel obtaining possession of such notes will deliver same immediately to his superior officer with facts concerning the manner in which the notes were obtained.

By command of General EISENHOWER:

/s/ A. B. King
A. B. KING,
Major, AGD,
Asst Adjutant General.

Declassified E.O. 12356 Section 3.3/MND No 785015

U. S. CONFIDENTIAL Equals
British CONFIDENTIAL

AG 091.412 BPAGO (18 Dec 43) 1st Ind
HEADQUARTERS PENINSULAR BASE SECTION, APO 782, 21 December 1943

TO: See Distribution

The directive contained in the basic letter will be brought to the attention of all concerned for compliance.

By command of Brigadier General PENCE:

L. F. Nickel

L. F. NICKEL
Lt. Col., A.G.D.
Adjutant General

DISTRIBUTION
"A" and "E"

U. S. CONFIDENTIAL Equals
British CONFIDENTIAL



U S CONFIDENTIAL EQUALS BRITISH CONFIDENTIAL

N-85

HEADQUARTERS
NORTH AFRICAN THEATER OF OPERATIONS
UNITED STATES ARMY
APO 534

Forward

A-G

(C-55)

AG 091.412/277 E-0

18 December 1943

File

SUBJECT: Reproduction, U.S. and British Currency, For Axis Propaganda.

TO : Commanding Generals,
* * *
Seventh Army, APO 758.
* * *

1. Information has been received that military personnel are transmitting to the United States enemy propaganda circulars bearing on one side a reproduction of United States or British notes (currency). Such reproduction is in violation of currency laws of the United States.

2. Military personnel within this theater will refrain from sending reproduction of propaganda notes to people in the United States.

3. Military personnel obtaining possession of such notes will deliver same immediately to his superior officer with facts concerning the manner in which the notes were obtained.

By command of General EISENHOWER:

/s/ L. E. King
/t/ L. E. KING,
Major, AGD,
Asst Adjutant General.

(Reproduced by Hq Seventh Army, 29 December 1943)

JEP
J. E. P.

DISTRIBUTION: "C"

copy returned for Adj. (Pear)

U S CONFIDENTIAL EQUALS BRITISH CONFIDENTIAL

3464

ALLIED MILITARY GOVERNMENT
SICILY REGION HEADQUARTERS
PALERMO

Subject:- Indennità di bombardamento

2105/F

30 Oct 43

To:- All SCAOs and FOs in Sicily

By Italian law, indennità di bombardamento payable to governmental employees expires two months after the last bombing. In view of present cost of living conditions, this indennità will continue to be paid.

All State, Provincial and Communal officials charged with the preparation and payment of governmental payrolls will be so notified.

CHARLES POLETTI,
Lieut-Colonel,
Regional Civil Affairs Officer.

Copies to :- Sicily Region HQ (4)
ALLOT HQ (6)
Bri. Hamlyn (10)

3463

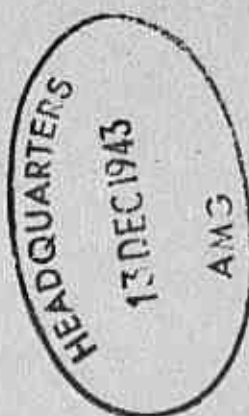
ALLIED MILITARY GOVERNMENT
SICILY REGION HEADQUARTERS
APO 394

File: RFD/139.1

1 December 1943

Subject: Dissolved Organizations: Blocked Accounts

To : All Finance Officers
Through SCAC's



1. Enclosed herein are advance copies of certain communications being sent to the S.C.A.O. concerning the handling of assets of Fascist Organizations, and Memoranda Nos. 36 and 37 for Provincial Finance Officers. This letter is intended to explain and supplement the information contained in the enclosures.

2. I. Dissolved Fascist Organizations

Plans for liquidation of dissolved organizations are set forth in the enclosures. In brief, this liquidation is to be handled by the Controller of Property by means of various Italian civilian agencies. However, assets in the possession or under the control of any bank or banking institution are to remain under the control and supervision of the Financial Division.

3. Applications for licenses for specific transactions in accounts of the above organizations may be made in accordance with the procedure set forth in the Memorandum No. 36 enclosed.

4. II. Other Fascist Organizations.

Proclamation No. 6 (Angebot Manual, pp. 50, 56), promulgated in Africa and issued upon arrival in Sicily, empowers the Controller of Property to take into his control any Enemy State property not for the time being required by any other branch of the Allied Forces. "Enemy State Property" is defined as including all property of companies, institutions, or bodies in which any such State has any substantial interest or over

1. Enclosed herein are advance copies of certain communications being sent to the S.C.A.O. concerning the handling of assets of Fascist Organizations, and Memoranda Nos. 36 and 37 for Provincial Finance Officers. This letter is intended to explain and supplement the information contained in the enclosures.

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5. Applications for unblocking or for specific transactions in the accounts of organizations not dissolved may be made in accordance with the procedure set forth in Memorandum No. 36.

*Dist: Col 3-2
Carter (Fm) - 3
Carter (Fm) - 3 3462*

-2-

continued:

6. III. Payment of Salaries, etc. of Dissolved Organizations

See Memorandum 37 enclosed. You will note that only certain salary and wage claimants are being preferred at this time. It has been decided to proceed with the liquidation of dissolved organizations and payment of creditors thereof in two or more stages, and that we are now prepared to issue directives covering the first stage alone. Directives for payment of dismissal indemnities, rent, current bills other than wages, etc. will be issued in due course, after the payment of salaries and wages has been substantially completed, and when more is known of the nature and amount of other claims.

7. Any claim not preferred under the terms of Memorandum No. 37 but which you think should have special attention at this time, should be submitted for our consideration through applications for licenses in accordance with the procedure set forth in Memorandum No. 36. No payments of such unpreferred claims by you are authorized and no payments of any such claims will be authorized by us unless there is (1) a bank balance from which the payment can be made and (2) a positive showing that allowance of such payment will not result in giving undue preference to the person on whose behalf the application is made. A preference is "undue" when according to Italian Law and ordinary principles of justice it gives the other creditors preferential rights which can not be satisfied out of existing bank balances. It is not expected that many such applications for special attention will be submitted prior to the time more detailed instructions can be given the sub-commissioners referred to in Official Order No. 39, advance copy of which is enclosed.

8. IV. Plans for Future Activities of the Blocked Accounts Section.

The files of reports of banks required under the letter to Bank Managers dated 25 September 1943 are still not substantially completed. These files will be completed as soon as possible. Negative reports are required.

9. Reports of transactions in blocked accounts indicate:

(1) that the great majority of the banks are not complying with the provision in the letter to Bank Managers dated 4 September 1943 with respect to fortnightly reports of transactions in blocked accounts. Although negative reports are being made, they are not being made in the required

7. Any claim not preferred under the terms of Memorandum No. 37 but which you think should have special attention at this time, should be submitted for our consideration through applications for licenses in accordance with the procedure set forth in Memorandum No. 36. No payments of such unpreferred claims by you are authorized and no payments of any such claims will be authorized by us unless there is (1) a bank balance from which the payment can be made and (2) a positive showing that allowance of such payment will not result in giving undue preference to the person on whose behalf the application is made. A preference is "undue" when according to Italian Law and ordinary principles of justice it gives the other creditors preferential rights which can not be satisfied out of existing bank balances. It is not expected that many such applications for special attention will be submitted prior to the time more detailed instructions can be given the sub-commissioners referred to in Official Order No. 39, advance copy of which is enclosed.

8. IV. Plans for Future Activities of the Blocked Accounts Section.

The files of reports of banks required under the letter to Bank Managers dated 25 September 1943 are still not substantially completed. These files will be completed as soon as possible. Negative reports are required.

9. Reports of transactions in blocked accounts indicate:

- (1) that the great majority of the banks are not complying with the provision in the letter to Bank Managers dated 4 September 1943 with respect to fortnightly reports of transactions in blocked accounts.
- (2) that some banks are sending in negative reports, although negative reports are not required.
- (3) That some banks are reporting transactions in accounts unblocked by General License No. 1, although the license itself specifically relieves them of such duty, and
- (4) that some banks are violating blocking restrictions.

10. It is planned to send the banks a reminder on the above matters, and to warn them that they may be required to void unlicensed transactions unless they can show that the violation was not a substantial one. For your information, no AMG action to require restoration of funds is presently contemplated, unless requested by the Controller of Property, and his request will be supported firmly and promptly by the Financial Division.

continued:

-3-

11. A general license is in preparation unblocking the accounts of the Ente Colonizzazione del Latifondo Siciliano and organizations to be affiliated with it, if any. The question of affiliation is pending. Applications of the Ente will be approved automatically until the General License is issued.

12. No extension of the blocking program to other categories of accounts is being actively considered at the present time.

13. For your information, a copy of a letter recently sent to the Palermo banks is enclosed. We have not yet had any experience upon which to estimate the worth of these proposals, but the banks assisted in drafting them, and they give promise of working with no more than a tolerable number of objections and complaints.

By Order of Lt. Colonel Charles SOLETTI:

R.B. NEMAPACE
Lt. Colonel,
R.C.F.O.

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By Order of Lt. Colonel Charles POLETTI:

R.B. MENAPACE
Lt. Colonel,
R.C.T.O.

Declassified E.O. 12356 Section 3.3/NND No. 785015

346

ALLIED MILITARY GOVERNMENT
SICILY REGION HEADQUARTERS
AFC 394

FILE. PFO C80

1/12/43

SUBJECT. Liquidation of Dissolved Organizations

TO . ALL SCACs, for Attention of SCACs, FCs and AFCs

1. Enclosed are copies of Official Order No. 39, dissolving certain Italian organizations and providing for the establishment of certain machinery to aid in the liquidation thereof and of organizations previously dissolved. This order is to be printed in the local newspaper and posted in three public places in each comune in the province. One copy is to be delivered to the Presidente del Tribunale in the capital of your province, and one copy is to be delivered to the local Prefect.

2. Because of transportation difficulties, it will be impossible for the Commissario Straordinario appointed by the enclosed order to take personal charge of the selection of his provincial sub-commissioners. It is therefore necessary to assign him in this matter. You are to obtain suggestions from the local Presidente del Tribunale, Prefetto, Intendente di Finanze and any others you may wish to consult, and after checking with the C.I.C. or F.S.S. submit the name and address of the person you nominate for sub-commissioner. The nomination should be signed by the Provincial Senior Civil Affairs Officer.

3. Enclosed are 6 Italian copies and 3 English copies of a letter to the several Presidenti del Tribunale. Of the Italian copies, one is for the Presidente del Tribunale in the capital of your province, and one is for the local Prefect. The other Italian copies and the English copies for your files.

4. Except for assets in the possession or under the control of any bank or banking institutions, the liquidation proceedings are to be under the supervision of the Controller of Property. Handling of assets in the possession or under the control of a bank, including bank accounts and other banking debits and credits, involves problems which the Financial Division is better equipped to solve, and will remain with the Financial Division. All instructions, written or oral, heretofore given forbidding banking transactions in blocked accounts except pursuant to licenses issued by the Regional

2. Because of transportation difficulties, it will be impossible for the Commissario Straordinario appointed by the enclosed order to take personal charge of the selection of his provincial sub-commissioners. It is therefore necessary to assist him in this matter. You are to obtain suggestions from the local Presidente del Tribunale, Prefetto, Intendente di Finanze and others you may wish to consult, and after checking with the local C.I.C. or F.S.S. submit the name and address of the person you nominate for sub-commissioner. The nomination should be signed by the Provincial Senior Civil Affairs Officer.

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5. The term "blocked accounts" refers to accounts blocked by the AMG Chief Financial Officer's Letter to Bank Managers dated 4 September 1943 and the supplementary letter to the post offices dated 15 October 1943. (See Letter to Bank Managers dated 21 October 1943.) The term "banks" includes post office banks.

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cont'd.

6. It is suggested that you inform the Local Prefect of these subsequent developments in these matters.

DISTRIBUTION.

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Hq. FIN. DIV. 30
Spares 35

CHARLES POLETTI
Lt. Colonel
Regional Civil Affairs
Officer

Declassified E.O. 12356 Section 3.3/NND No. 785015

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ALLIED MILITARY GOVERNMENT
SICILY MILITARY EXAMINERS
AFC 3/1

1/12/43

OFFICIAL ORDER:
NO. 39:

Considering the opportunity to abolish in Sicily all the Fascist Cultural Organizations and in particular the "Istituto Nazionale di Cultura Fascista";

Considering the necessity to abolish the Organization of the "Unione Nazionale Protezione Antidifesa", the "Ente Nazionale della Cooperazione", the "Unione Fascista fra le Famiglie Numerose" and the "Ufficio Provinciale di Collocamento";

Following the provisions contained in Proclamation No. 7 and in Internal Order No. 5;

In virtue of the power conferred on me, I, CHIEF POLICE, Regional Civil Affairs Officer

O P E R

- ART. 1) Istituto Nazionale di Cultura Fascista
Unione Nazionale Protezione Antidifesa
Ente Nazionale della Cooperazione
Unione Fascista fra le Famiglie Numerose
Ufficio Prov. di Collocamento Lavoratori Industria
Ufficio Prov. di Collocamento Lavoratori Agricoltura
Ufficio Prov. di Collocamento Lavoratori Commercio

including all subsidiaries, agencies, and any other offices under their authority are hereby abolished.

ART. 2) All the Directors or anyone representing the organization and that mentioned by Art. 1 and also all the Directors of all organizations previously dissolved by Proclamation No. 7 and by General Order No. 8 including by Syndicates and any other subsidiaries, agencies or other offices, must send immediately to the Finance Office of the Allied Military Government, existing in the Province in which each such organization or branch thereof is located complete records in which are shown all the assets and liabilities of the organization or branch made up to the date of dissolution.

ART. 3) Mr. Nicolo Griscardi, Judge of the Tribunale di Palermo is hereby nominated "Commissario Straordinario" for Sicily for the purpose of liquidation of all the organizations or units above mentioned.

ART. 4) The "Commissario Straordinario" in carrying out liquidation of the said organizations above mentioned will be under the control of the Controller of Property.

ART. 5) In each Province of Sicily other than the Province of Palermo, one Sub-Commissario will be appointed by the Allied Military Government to be

Considering the necessity to station the organization of the "Unione Nazionale Protezione Antiaerea", the "Ente Nazionale della Cooperazione" the "Unione Fascista fra le Famiglie Numerose" and the "Ufficio Provinciale di Collocamento";

Following the provisions contained in Proclamation No. 7 and in General Order No. 6;

In virtue of the power conferred on me, I, CHARLES POLETTI, Regional Civil Affairs Officer

O R D E R

- ART. 1) L'Istituto Nazionale di Cultura Fascista
L'Unione Nazionale Protezione Antiaerea
L'Ente Nazionale della Cooperazione
Unione Fascista fra le Famiglie Numerose
L'Ufficio Prov. di Collocamento Lavoratori Industria
L'Ufficio Prov. di Collocamento Lavoratori Agricoltura
L'Ufficio Prov. di Collocamento Lavoratori Commercio

including all subsidiaries, agencies, and any other offices under them are hereby abolished.

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ART. 3) Mr. Nicolo Griscuoli, Judge of the Tribunale of Palermo is hereby nominated "Commissario Straordinario" for Sicily for the purpose of liquidation of all the organizations or units above mentioned.

ART. 4) The "Commissario straordinario" in carrying out liquidation of the listed and organizations above mentioned will be under the control of the Controller of Property.

ART. 5) In each Province of Sicily other than the Province of Palermo, one Sub-Commissioner will be appointed by the Allied Military Government, to organize and also Commissario Straordinario in the liquidation of all such organizations or branches having assets in the Province or such Sub-Commissioner.

DISTRIBUTION:

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M. P. M. DIV. 30
Specimen 35

Charles Polletti

CHARLES POLETTI
Lt. Colonel
Regional Civil Affairs Officer

3457

GOVERNO MILITARE ALLEATO
Quartiere Generale Regionale della Sicilia

1/12/43

OFFICIAL ORDER:
NO. 39:

Considerata la opportunità di abolire nella Sicilia tutte le organizzazioni culturali fasciste ed in particolare l'Istituto Nazionale di Cultura Fascista.

Ritenuto necessario abolire l'Organizzazione dell'Unione Nazionale Protezione Antiaerea, l'Ente Nazionale della Cooperazione, l'Unione Fascista Famiglie Numerose e gli Uffici Provinciali di Collocamento.

Facendo seguito alle disposizioni di cui al Proclama N.7 ed all'Ordine Generale N.8

Io, CHARLES POLETTI, Ufficiale Capo degli Affari Civili della Sicilia, in virtù dei poteri conferitimi

C R D I N O

Art. 1 L'Istituto Nazionale di Cultura Fascista

L'Unione Nazionale Protezione Antiaerea

L'Ente Nazionale della Cooperazione

L'Unione Fascista fra le Famiglie Numerose

L'Ufficio Prov. di Collocamento Lavoratori Industria

L'Ufficio Prov. di Collocamento Lavoratori Agricoltura

L'Ufficio Prov. di Collocamento Lavoratori Commercio

comprese le relative sezioni, reparti o qualunque altro ufficio da essi dipendente, sono aboliti.

Art. 2 Tutti i dirigenti o chi ne fa le veci delle organizzazioni ed enti di cui all'art.1 ed inoltre tutti i dirigenti o chi ne fa le veci degli enti ed organizzazioni già sciolti in seguito al Proclama N.7 ed all'Ordine Generale N.8, compresi i relativi sindacati e qualsiasi altra sezione o reparto o ufficio dipendente da essi, sono tenuti ad inviare immediatamente all'Ufficio Finanziario, presso l'Ufficio degli Affari Civili del Governo Militare Alleato, esistenti nella provincia dalla quale dette Organizzazioni dipendono, una completa documentazione dalla quale risultino tutte le attività e passività della organizzazione sino alla data in cui questa venne sciolta.

Art. 3 Il signor Vincenzo Criscuoli, Giudice del Tribunale di

Nazionale Protezione Antiaerea, l'Ente Nazionale della Cooperazione, l'Unione Fascista Famiglie Numerose e gli Uffici Provinciali di Collocamento.

Facendo seguito alle disposizioni di cui al Proclama N.7 ed all'Ordine Generale N.8

Io, CHARLES POLETTI, Ufficiale Capo degli Affari Civili della Sicilia, in virtù dei poteri conferitimi

C R D I N O

Art. 1 L'Istituto Nazionale di Cultura Fascista

L'Unione Nazionale Protezione Antiaerea

L'Ente Nazionale della Cooperazione

L'Unione Fascista fra le Famiglie Numerose

L'Ufficio Prov. di Collocamento Lavoratori Industria

L'Ufficio Prov. di Collocamento Lavoratori Agricoltura

L'Ufficio Prov. di Collocamento Lavoratori Commercio

comprese le relative sezioni, reparti o qualunque altro ufficio da essi dipendente, sono aboliti.

Art. 2 Tutti i dirigenti o chi ne fa le veci delle organizzazioni ed enti di cui all'art.1 ed inoltre tutti i dirigenti o chi ne fa le veci degli enti ed organizzazioni già sciolti in seguito al Proclama N.7 ed all'Ordine Generale N.8, compresi i relativi sindacati e qualsiasi altra sezione o reparto o ufficio dipendente da essi, sono tenuti ad inviare immediatamente all'Ufficio Finanziario, presso l'Ufficio degli Affari Civili del Governo Militare Alleato, esistenti nella provincia dalla quale dette Organizzazioni dipendono, una completa documentazione dalla quale risultino tutte le attività e passività della organizzazione sino alla data in cui questa venne sciolta.

Art. 3 Il signor Vincenzo Criscuoli, Giudice del Tribunale di Palermo, con il presente ordine viene nominato Commissario Straordinario per la Sicilia con l'incarico di curare la gestione di liquidazione di tutte le organizzazioni ed enti citati come sopra.

Art. 4 Il Commissario Straordinario nel controllare e sovrintendere alla liquidazione degli enti ed organizzazioni sopra citati avrà la autorità e le facoltà che gli saranno conferite dal Controllore Beni.

Art. 5 Il Commissario Straordinario dovrà inoltre provvedere alla nomina, previa autorizzazione del Governo Militare Alleato,

OFFICIAL ORDER:

NO. 39: Con't

1/12/43

di altri membri quali suoi coadiutori per la liquidazione di dette organizzazioni nelle altre provincie dell'isola, nominando un membro per ciascuna provincia, ad eccezione di quella di Palermo.

CHARLES POLETTI
Tenente Colonnello
Ufficiale Capo degli Affari Civili della
Sicilia

DISTRIBUTION:

B

30 HQ FIN. DIV.

10 Property Controller Div.

35 Spares

CHARLES POLETTI
Tenente Colonnello
Ufficiale Capo degli Affari Civili della
Sicilia

DISTRIBUTION:

B

30 HQ FIN. DIV.
10 Property Controller Div.
35 Spares

Declassified E.O. 12356 Section 3.3/NND No. 785015

3455

ALLIED MILITARY GOVERNMENT
SICILY REGION HEADQUARTERS
APC 354

FILED. RFD 139.1

1/12/43

SUBJECT. Liquidation of Dissolved Organizations.

TO . All Presidenti del Tribunale at Provincial Capitals in Sicily.

THRU . Senior Civil Affairs Officers

1. It is desired to establish machinery to assist in the liquidation of certain organizations which have been dissolved under Proclamation No. 7, General Order No. 8, or Official Order No. 39 Allied Military Government, Sicily Region Headquarters, a copy of which is enclosed. For your guidance, a complete list of such organizations is also enclosed.

2. The machinery referred to is not to be considered as replacing that established by Italian law but as supplementary thereto for the purpose of providing for the early payment of back claims for salaries.

3. Such claims will be governed by the following principles and procedure.

a. Claims for back salaries will only be considered in respect of ordinary salaries which accrued and are unpaid for the following period;

i) 1 January 1943 to date of dissolution inclusive in the case of organizations dissolved by Proclamation No. 7. The date of dissolution in your province is to be determined by the provincial Senior Civil Affairs Officer.

ii) 1 January 1943 to 30 September 1943 inclusive in the case of organizations dissolved by General Order No. 8 (except in Palermo Province) or by the enclosed Order. (In Palermo Province, the organizations named in General Order No. 8 were dissolved prior to 30 September 1943).

b. The claims must first be allowed and recommended for payment in accordance with these rules by the subcommissioner appointed pursuant to the provisions of the enclosed order.

1. It is desired to establish liquidation of certain organizations which have been dissolved under Proclamation No. 7, General Order No. 8, or Official Order No. 39 Allied Military Government, Sicily Region Headquarters, a copy of which is enclosed. For your guidance, a complete list of such organizations is also enclosed.

2. The machinery referred to is to be considered as replacing that established by Italian law but as supplementary thereto for the purpose of providing for the early payment of back claims for salaries.

3. Such claims will be governed by the following principles and procedure.

a. Claims for back salaries will only be considered in respect of ordinary salaries which accrued and are unpaid for the following period;

i) 1 January 1943 to date of dissolution inclusive in the case of organizations dissolved by Proclamation No. 7. The date of dissolution in your province is to be determined by the provincial Senior Civil Affairs Officer.

ii) 1 January 1943 to 30 September 1943 inclusive in the case of organizations dissolved by General Order No. 8 (except in Palermo Province) or by the enclosed Order. (In Palermo Province, the organizations named in General Order No. 6 were dissolved prior to 30 September 1943).

b. The claims must first be allowed and recommended for payment in accordance with these rules by the subcommissioner appointed pursuant to the provisions of the enclosed order.

c. The recommendation must state.

i) That the claim is a just claim and is for ordinary salaries accrued during the period specified in paragraph 3a hereof.

ii) Whether or not the Organization has a bank or post office account. If the organization has a bank account, the name of the account, the name and address of the bank, and the current balance must be given. If the organization has no bank account, the fact must be stated.

7050

REF 139.1

1/12/43

4. You will note that no provision has been made for early payment of dismissal indemnity, rent, current bills other than wages, etc., and for wages earned since the date specified in paragraph 3a above. Subsequent instructions in connection with these claims will be sent the subcommissioners in due course.

5. Your cooperation in the establishment and operation of this liquidation machinery throughout your province will be much appreciated. It is particularly requested that pending the appointment of the subcommissioner you will act in his place to receive claims and make recommendations as required by paragraph 3 above. Any further instructions you may need may be obtained through the Financial Officer or Assistant Controller of Property in your province.

6. You may find it advisable to enlist the assistance of the Presidente del Tribunale of the other Tribunale having jurisdiction in your province to handle claims arising in his area.

Charles Poletti

CHARLES POLETTI

Lt. Colonel

Regional Civil Affairs Officer

DISTRIBUTION

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Hq Finance Div 15

Property Controller Div 10

Spares 35

this liquidation machinery throughout your province will be much appreciated. It is particularly requested that pending the appointment of the subcommissioner you will act in his place to receive claims and make recommendations as required by paragraph 3 above. Any further instructions you may need may be obtained through the Financial Officer or Assistant Controller of Property in your province.

6. You may find it advisable to enlist the assistance of the Presidente del Tribunale of the other Tribunale having jurisdiction in your province to handle claims arising in his area.

Charles Politti

CHARLES POLETTI

Lt. Colonel

Regional Civil Affairs Officer

DISTRIBUTION

E

Hq Finance Div 15

Property Controller Div 10

Spare 35

Declassified E.O. 12356 Section 3.3/NND No. 785015

GOVERNO MILITARE ALLEATO
Quartiere Generale Regionale della Sicilia

FILE: RFD 139.1
1/12/43

OGGETTO: Liquidazione di Organizzazioni sciolte.

AI : Sigg. Presidenti del Tribunale dei Capiluoghi di
provincia in Sicilia.

PER : Gli Ufficiali Superiori degli Affari Civili.

1. Si desidera stabilire un sistema per aiutare nella liquidazione di certe organizzazioni che sono stati sciolte in base al Proclama no.7 l'Ordine Generale No.8 o dall'Ordine Ufficiale No.39 del Governo Militare Alleato, Quartiere Generale della Sicilia, dei quali si alliga una copia. Per vostra guida si alliga anche una completa lista di tali organizzazioni.

2. Il sistema anzidetto non deve essere considerato come una sostituzione di quello stabilito dalle leggi italiane, ma come supplementare con l'intendimento di provvedere per i piu urgenti pagamenti e per i reclami arretrati per salari.

3. Tali reclami saranno regolati dai seguenti principi e procedure.

a) I reclami per stipendi o salari arretrati saranno solamente considerati in dipendenza di stipendi ordinari che provengono e sono stati non pagati per il seguente periodo:

I) dal 1° Gennaio 1943 alla data di scioglimento compresa, nel caso di organizzazioni sciolte dal Proclama No.7.
La data di scioglimento nella vostra provincia sara' stabilita dall'Ufficiale Superiore addetto agli Affari Civili.

II) dal 1° Gennaio 1943 al 30 Settembre 1943 compreso, nel caso di Organizzazioni sciolte dall'Ordine Generale No.8 (eccezione fatta per la provincia di Palermo) ovvero dall'ordine accluso. Nella provincia di Palermo le organizzazioni nominate nell'Ordine Generale No.8 sono state sciolte prima del 30 Settembre 1943.

PER : Gli Ufficiali Superiori degli Affari Civili.

1. Si desidera stabilire un sistema per aiutare nella liquidazione di certe organizzazioni che sono stati sciolte in base al Proclama no.7 l'Ordine Generale No.8 o dall'Ordine Ufficiale No.39 del Governo Militare Alleato, Quartiere Generale della Sicilia, dei quali si alliga una copia. Per vostra guida si alliga anche una completa lista di tali organizzazioni.

2. Il sistema anzidetto non deve essere considerato come una sostituzione di quello stabilito dalle leggi italiane, ma come supplementare con l'intendimento di provvedere per i piu urgenti pagamenti e per i reclami arretrati per salari.

3. Tali reclami saranno regolati dai seguenti principi e procedure.

a) I reclami per stipendi o salari arretrati saranno solamente considerati in dipendenza di stipendi ordinari che provengono e sono stati non pagati per il seguente periodo:

I) dal 1° Gennaio 1943 alla data di scioglimento compresa, nel caso di organizzazioni sciolte dal Proclama No.7. La data di scioglimento nella vostra provincia sara' stabilita dall'Ufficiale Superiore addetto agli Affari Civili.

II) dal 1° Gennaio 1943 al 30 Settembre 1943 compreso, nel caso di organizzazioni sciolte dall'Ordine Generale No.8 (eccezione fatta per la provincia di Palermo) ovvero dall'ordine accluso. Nella provincia di Palermo le organizzazioni nominate nell'Ordine Generale No.8 sono state sciolte prima del 30 Settembre 1943.

b. I reclami dovranno prima essere riveduti e raccomandati per il pagamento subordinatamente a queste regole, dal sotto commissario incaricato conformemente alle disposizioni dell'accluso ordine.

c. La raccomandazione deve stabilire:

I) che il reclamo sia fondato e che sia per stipendi ordinari risultanti durante il periodo specificato nel paragrafo 3° precedente.

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FILE: RFD 139.1 Con't

1/12/43

- II) se la organizzazione abbia o no un conto bancario o postale. Se la organizzazione ha un conto bancario, l'indicazione del conto, il nome e indirizzo della banca, e deve anche essere dato il saldo del conto convenuto. Se l'organizzazione non ha un conto bancario, tale indicazione deve essere data.
4. Vogliate prendere nota che nessuna disposizione e' stata data per urgenti pagamenti di indennita' di licenziamento, affitti, fatture e altre paghe ecc. e per paghe guadagnate sin dalla data indicata al paragrafo 3° di cui sopra. Istruzioni successive in merito a questi reclami saranno inviate ai Vice commissari in tempo debito.
5. La vostra collaborazione nella organizzazione e nel lavoro di questo complesso di liquidazione della vostra provincia sara' molto apprezzata. E' particolarmente richiesto che essendo ancora vacante l'incarico di vice commissario, Voi vorrete agire a suo posto per ricevere i reclami e per fare le raccomandazioni come stabilito al paragrafo 3° di cui sopra. Ogni ulteriore istruzione che possiate volere puo' essere ottenuta per mezzo l'Ufficio Finanziario o l'Assistente Controllore Beni della Vostra provincia.
6. Potete considerare opportuno di contare sull'assistenza del Presidente del Tribunale o di altro Tribunale avente giurisdizione nella Vostra provincia, per interessarsi dei reclami che sorgono nella Vostra zona.

CHARLES POLETTI
Tenente Colonnello
Ufficiale Capo degli Affari Civili della
Sicilia

DISTRIBUTION

B
Hq Finance Div 15
Propt. Controller 10

data per urgenti pagamenti di indennità di licenziamento, affitti, fatture e altre paghe ecc. e per paghe guadagnate sin dalla data indicata al paragrafo 3° di cui sopra. Istruzioni successive in merito a questi reclami saranno inviate ai Vice commissari in tempo debito.

5. La vostra collaborazione nella organizzazione e nel lavoro di questo complesso di liquidazione della vostra provincia sarà molto apprezzata. E' particolarmente richiesto che essendo ancora vacante l'incarico di vice commissario, Voi vorrete agire a suo posto per ricevere i reclami e per fare le raccomandazioni come stabilito al paragrafo 3° di cui sopra. Ogni ulteriore istruzione che possiate volere può essere ottenuta per mezzo l'Ufficio Finanziario o l'Assistente Controllore Beni della Vostra provincia.

6. Potete considerare opportuno di contare sull'assistenza del Presidente del Tribunale o di altro Tribunale avente giurisdizione nella Vostra provincia, per interessarsi dei reclami che sorgeranno nella Vostra zona.

CHARLES POLETTI
Tenente Colonnello
Ufficiale Capo degli Affari Civili della
Sicilia

DISTRIBUTION

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Hq Finance Div	15
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FILB. REF 139.1 Enc.

LIST OF DISSOLVED ORGANIZATIONS

Part I Organizations Dissolved by Proclamation No. 7.

Partito Nazionale Fascista
Fasci Femminile
Fasci di Combattimento
Gioventu Italiana Littoria
Opera Nazionale Balilla
Gruppo Universitario Fascista
Camice Nero

All similar immediate dependencies of the Fascist Party.

Part II Organizations Dissolved by General Order No. 8.

Unione Prov. Fascista Lav. dell'Industria
Unione Prov. Fascista Lav. dell'Agricoltura
Unione Prov. Fascista Lav. del Commercio
Unione Prov. Fascista Lav. delle Aziende del Credito e
dell'Assicurazione
Unione Fascista degli Industriali
Unione Fascista degli Agricoltori
Unione Fascista dei Commercianti
Unione Fascista delle Aziende del Credito e
dell'Assicurazione
Unione Fascista Professionisti ed Artisti
Consiglio Provinciale delle Corporazioni
All branches, constituent syndicates, confederation,
federations, units and other dependencies of the above.

Part III Organizations Dissolved by enclosed Official Order No. 39

Istituto Nazionale di Cultura Fascista
Unione Nazionale Protezione Antiaerea
Ente Nazionale della Cooperazione
Unione Fascista fra le Famiglie Numerosa
Ufficio Prov. di Collocamento Lav. Industria
Ufficio Prov. di Collocamento Lav. Agricoltura
Ufficio Prov. di Collocamento Lav. Commercio
All subsidiaries, agencies, and any other offices

Gruppo Universitario Fascista

Camice Nere

All similar immediate dependencies of the Fascist Party.

Part II Organizations Dissolved by General Order No. 18.

Unione Prov. Fascista Lav. dell'Industria
Unione Prov. Fascista Lav. dell'Agricoltura
Unione Prov. Fascista Lav. del Commercio
Unione Prov. Fascista Lav. delle Aziende del Credito e
dell'Assicurazione

Unione Fascista degli Industriali
Unione Fascista degli Agricoltori
Unione Fascista dei Commercialisti
Unione Fascista delle Aziende del Credito e
dell'Assicurazione

Unione Fascista Professionisti ed Artisti
Consiglio Provinciale delle Corporazioni

All branches, constituent syndicates, confederation,
federations, units and other dependencies of the above.

Part III Organizations Dissolved by enclosed Official Order No. 39

Istituto Nazionale di Cultura Fascista
Unione Nazionale Protezione Antiaerea

Ente Nazionale **della Cooperazione**

Unione Fascista fra le Famiglie Numerosa

Ufficio Prov. di Collocamento Lav. Industria

Ufficio Prov. di Collocamento Lav. Agricoltura

Ufficio Prov. di Collocamento Lav. Commercio

All subsidiaries, agencies, and **any other** offices
under the above.

ALLIED MILITARY GOVERNMENT
SICILY REGION HEADQUARTERS
APO 512

File: MFD/159.1

27 November 1943

Subject: Blocked Accounts

To : All Banks in Palermo

1. Enclosed herewith is a form of application for license in connection with an account blocked by the Letter of Instructions to Banks dated 4 September 1943. In the future, all such applications should be filed by the banks, and licenses when issued will be delivered only to banks or their employees.

2. Concerning the application, no further instructions are necessary regarding headings 2, 3 and 6. Under heading 4, the nature of the transaction to be licensed should be stated briefly, as, for example, payment of salaries, payment of preoccupation-related check, unblocking, etc. Under heading 5, facts should be given indicating whether the organization in question has been dissolved, or is a parastatal one, and giving a more elaborate statement of the transactions to be licensed, if such is desirable. If the organization has been dissolved, the application must have the approval of Sgr. Nicolò Criscuoli, Commissario Straordinario, whose address for the present is the same as that of the Blocked Accounts Section. In any event, as full a statement of facts as the organization may care to furnish will be welcomed. Oral interviews will be requested when desired.

3. Applications for unblocking of accounts of individuals should show the name and address of the individual; the names and addresses of his father and mother; the ground on which the account is blocked; when and by what Army unit he was interned, if he was interned; when he was released from internment; and any other facts he may wish to present to the Blocked Accounts Section. Applications for withdrawal of sums not exceeding Lit. 5,000 per month need show only the name and address of the individual and the names and addresses of his father and mother, and of course the name of the bank account and the name and address of the bank.

By Order of Lt. Colonel Charles POMENTI:

to banks listed 4 September 1943.
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By Order of Lt: Colonel Charles POLETTI:

A.E. PUCCINELLI
Captain
Regional Chief Banking Officer

N.B.-Applications for payment of salaries must have list of employees and amounts to each attached.

Lettera CRO-7.

GOVERNO MILITARE ALLIATO

Oggetto: PREPARAZIONE DEL BILANCIO DI PREVISIONE E RELATIVE ISTRUZIONI PER LA
RICHIESTA DI ANTICIPI DA PARTE DEI COMUNI E DELLE PROVINCE.

Ai Prefetti delle Province
Ai Sindaci di tutti i Comuni

P.C.

Agli Intendenti di Finanza

1. E' necessario:

- a) terminare le disposizioni prese transitoriamente nelle prime fasi dell'occupazione, per cui i vari Ufficiali locali del Governo Militare Alleanza venivano autorizzati a fare anticipi ai vari funzionari locali italiani per stipendi, spese correnti, assistenza, ecc.;
- b) che vengano preparati i preventivi e i rendiconti riguardanti le entrate e le spese dei Comuni e delle Province;
- c) che detti preventivi vengano sottoposti all'approvazione del Prefetto, secondo il sistema seguito anteriormente all'occupazione militare;
- d) che i Comuni e le Province ottengano il massimo gettito dalle imposte, tasse ed altre entrate e che e che richiedano le loro spese in maniera che gli anticipi da loro richiesti siano ridotti al minimo indispensabile;
- e) che nessuna richiesta di anticipi sia fatta, se non quando e' stato fatto uso di tutte le somme disponibili che saranno indicate nel mod. CRO-8.

2. In conseguenza di quanto sopra e cominciare dal mese di non verranno fatti ulteriori anticipi a quei Comuni o Province che non si conformano alla seguente procedura:

- a) ogni Comune o Provincia, riempire l'accluso mod. CRO-7 in duplicato per il mese di dicembre 1943. Lo stampato mostrera l'entrata ed uscita per dicembre 1942 e le entrate ed uscite previste per il mese di dicembre 1943. I modelli CRO-7 includeranno l'entrata e le uscite per tutti gli enti (come: ospedali, acquedotti, ecc.) che sono normalmente finanziati dal Comune o Provincia interessati;
- b) il mod. CRO-7 unitamente alla richiesta di anticipo mod. CRO-8 saranno rimossi non piu tardi del 1943 come segue:
(i) dai Comuni all'Ufficiale locale del C. M.;
(ii) dalla Provincia all'Ufficiale locale del C. M.;
ogni ufficio nel Capoluogo della Provincia;
- c) i mod. CRO-7 ricevuti dai Comuni saranno successivamente esaminati col Prefetto dall'Ufficiale del C. M., Capo Ufficio, o dal suo

1. E' necessario:

- a) terminare le disposizioni prese transitoriamente nelle prime fasi dell'occupazione, per cui i vari Uffici locali del Governo Militare alleato venivano autorizzati a fare anticipi ai vari funzionari locali italiani per stipendi, spese correnti, assistenza, ecc.;
- b) che vengano preparati i preventivi e i rendiconti riguardanti le entrate e le spese dei Comuni e delle Provincie;
- c) che detti preventivi vengano sottoposti all'approvazione del Prefetto, secondo il sistema seguito anteriormente all'occupazione militare;
- d) che i comuni e le provincie ottengano il massimo gettito dalle imposte, tasse ed altre entrate e che e che richiedano le loro spese in maniera che gli anticipi da loro richiesti siano ridotti al minimo indispensabile;
- e) che nessuna richiesta di anticipi sia fatta, se non quando e' stato fatto uso di tutte le somme disponibili che saranno indicate nel mod. CRO-8.

2. In conseguenza di quanto sopra a cominciare dal mese di non verranno fatti ulteriori anticipi a quei comuni o provincie che non si conformano alla seguente procedura:

- a) ogni comune o provincia riempira' l'accluso mod. CRO-7 in duplicato per il mese di dicembre 1943. Lo stampato mostrera' l'entrata ed uscita per dicembre 1942 e le entrate ed uscite previste per il mese di dicembre 1943. I modelli CRO-7 includeranno l'entrata e le uscite per tutti gli enti (come: ospedali, acquedotto, ecc.) che sono normalmente finanziati dal Comune o Provincia interessati;
- b) il mod. CRO-7 unitamente alla richiesta di anticipo mod. CRO-8 saranno rimessi non piu' tardi del 1943 come segue:
 (i) dai Comuni all'Uffiziale locale del G. M. A. ;
 (ii) dalle Provincie all'Uffiziale del G. M. A. , avente funzione di capo ufficio nel Capoluogo della Provincia;
- c) i mod. CRO-7 ricevuti dai Comuni saranno successivamente esaminati col Prefetto dall'Uffiziale del G. M. A. , Capo Ufficio, o dal suo rappresentante funzionario.

3. La stessa procedura sara' seguita per i mesi successivi ed il mod. CRO-7 sara' riempito ogni mese anche quando nessun anticipo e' richiesto.

4. Quando e' stato approvato l'anticipo al Comune o alla Provincia da parte del G. M. A. i fondi occorrenti saranno anticipati mediante versamento a credito del Comune o della Provincia nella Banca in cui sono tenuti i loro conti. La Banca restituirà tale anticipo nel conto della Tesoreria Comunale o Provinciale quale anticipo dell'Agenzia Militare Finanziaria alleata.

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5. In aggiunta a quanto sopra, tutti i Comuni e le Province procederanno immediatamente alla compilazione ed alla presentazione, secondo la procedura normale, dei loro "bilanci di previsione" per l'anno 1944. Detti bilanci debbono essere compilati per intero, come nel passato, sui soliti stampati, conformemente alla legge italiana esistente.

6. Ogni Comune e Provincia invierà anche ciascun trimestre un conto in duplice copia delle entrate e delle spese avvenute nel trimestre. Il conto sarà redatto, osservando la stessa classificazione delle entrate e delle uscite come per i preventivi mensili (stampato CHO-7) e mostrerà gli anticipi ricevuti dall'Agenzia Militare Finanziaria alleata separatamente.

Il primo conto per il trimestre scadente a 31 Dicembre 1943 dovrà essere rimesso al Governo Militare Alleato nei capoluoghi di provincia non oltre il 15 gennaio 1944.

Lettera CRO-9 B.

GOVERNO MILITARE ALLEATO

Oggetto: ANTICIPAZIONI PER LE SPESE DEGLI UFFICI STATALI E PER LE SPESE DEGLI ENTI AUTONOMI STATALI ED ALTRE ORGANIZZAZIONI FINANZIATE DALLLO STATO.

1. Tutti i funzionari statali, tutte le organizzazioni autonome statali e tutte le altre organizzazioni normalmente finanziate dallo Stato che richiedono qualsiasi anticipazione in denaro per l'esercizio delle loro funzioni, si conformeranno per l'avvenire alla seguente procedura:

2. Prima del 15 di ciascun mese ogni tale funzionario od organizzazione, fornirà al Governo Militare Alleato nei capoluoghi di provincia una relazione dimostrante i seguenti dati per il mese:

- (a) i presunti introiti di tutte le specie;
- (b) le presunte spese per categorie principali;
- (c) Gli attuali introiti dello stesso mese dell'anno precedente;
- (d) le attuali spese dello stesso mese dell'anno precedente;
- (e) ulteriori dettagli, quali liste di stipendio o preventivi dettagliati per spese speciali che il G.M.A. può richiedere in qualsiasi caso particolare.

Le suddette relazioni saranno accompagnate da una richiesta sullo stampato CRO-9 per una anticipazione di denaro per fronteggiare il deficit fra la spesa e l'entrata del mese.

3. Nei casi in cui la richiesta per anticipazione nello stampato CRO-9 venga fatta da qualsiasi altro funzionario o Ente che non sia il Prefetto o l'Intendente di Finanza, uno di questi deve approvare la richiesta nello spazio indicato sullo stampato.

4. L'Ufficio Provinciale del Tesoro sarà l'ufficio pagatore per gli stessi stipendi e pensioni statali ed altre voci di spesa per le quali emetteva istruzioni nel periodo anteriore alla occupazione, così che le domande fatte dai funzionari statali ed altre organizzazioni indicate nel par. 2 escluderanno stipendi statali ecc. pagati dallo stesso. L'Intendente di Finanza farà richiesta sullo stampato CRO-9 per la spesa necessaria per pagare stipendi statali ecc.

5. Se un funzionario o organizzazione ha ufficio in un capoluogo di provincia che controlla sotto-uffici in una o più provincie, i conti saranno compilati in maniera da includere tutto il territorio in esso compreso, e lo stampato CRO-9 compilato in quel capoluogo di provincia includerà tutti i sotto-uffici.

6. In aggiunta, ciascun funzionario o organizzazione rimetterà ogni trimestre un conto in duplice copia riguardante le entrate e le uscite del trimestre, osservando la stessa classificazione di dette entrate ed uscite come richiesto per i conti di cui al par. 2.

- dimostrando i seguenti dati per il mese:
- (a) i presunti introiti di tutte le specie;
 - (b) le presunte spese per categorie principali;
 - (c) gli attuali introiti dello stesso mese dell'anno precedente;
 - (d) le attuali spese dello stesso mese dell'anno precedente;
 - (e) ulteriori dettagli, quali liste di stipendio o preventivi dettagliati per spese speciali che il C.M.A. può richiedere in qualsiasi caso particolare.

Le suddette relazioni saranno accompagnate da una richiesta sullo stampato CRO-9 per una anticipazione di denaro per fronteggiare il deficit fra la spesa e l'entrata del mese.

3. Noi casi in cui la richiesta per anticipazione nello stampato CRO-9 venga fatta da qualsiasi altro funzionario e Ento che non sia il Prefetto o l'Interdente di Finanza, uno di questi deve approvare la richiesta nello spazio indicato sullo stampato.
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5. Se un funzionario o organizzazione ha ufficio in un capoluogo di provincia che controlla sotto-uffici in una o più provincie, i conti saranno compilati in maniera da includere tutto il territorio in esso compreso, e lo stampato CRO-9 compilato in quel capoluogo di provincia includerà tutti i sotto-uffici.
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Il primo conto di cui sopra si riferirà al trimestre scadente il 31 Dicembre 1943 e sarà inviato al Governo Militare allato nei capoluoghi di provincia non oltre il 15 gennaio 1944.

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ALLIED MILITARY GOVERNMENT

SICILY REGION HEADQUARTERS
Palermo

File: RFD/137/F

TIC/ac

19 November 1943

Subject: Revision of Tax Rolls (Prefects' Conference).

To: S. C. A. O. - AGRIGENTO

And copies to S. C. A. O.'s all other provinces for information of their Prefects and all concerned.

1. The Prefect of Agrigento raised the question of "norme transitorie della imposta ordinaria sul patrimonio" or revision of ordinary impost on patrimony.

2. The basis of his complaint was that the Procuratore delle Imposte Dirette at Agrigento, acting on a circular issued by the Comptinental Inspector of Direct Taxation, was revising tax values for the triennial period 1944-46. The revision was likely to produce consternation among taxpayers, since values tended to rise in some relation to the "devaluation of the lire". Moreover the action of revision was not covered by the requisite legislation and therefore its effect would be illegal.

3. The complaint has been investigated. Conclusions reached are:-
a. The circular mentioned in para. 2 is no more than a scheme of work to be undertaken by the Procuratore.

b. at the moment its results, if put into effect, would be illegal, because it was based on Ministerial proposal which should have been legislated in June or July 1943, but, owing to the occupation etc. did not in fact become law.

c. Owing to general disturbance the period of revision has been extended to 31st. December 1944. (The work would normally be completed by 31st. December 1943 -- covering the triennial period 1944-46). The Comptinental Inspector sought and was granted this extension.

d. Before the results of such revision can have effect, A.M.G. Orders, or similar legislation will require to be enacted.

4. Information has reached this H.Q. that the "devaluation of the lire" is only one factor which may affect the revision, and that there are other factors which would have weighed in the ordinary course, such as other factors which would have weighed in the ordinary course, such as other factors which would have weighed in the ordinary course, etc.

And copies to S. C. A. O's all other provinces for information of their Prefects and all concerned.

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b. At the moment its results, if put into effect, would be illegal, because it was based on Ministerial proposal which should have been legalized in June or July 1943, but, owing to the occupation etc. did not in fact become law.

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d. Before the results of such revision can have effect, A.M.G. Orders, or similar legislation will require to be enacted.

e. Information has reached this H.Q. that the "devaluation of the lire" is only one factor which may affect the revision, and that there are other factors which would have weighed in the ordinary course, such as transfers of property, false declarations by property owners etc.

5. Even supposing the revision were legalized, aggrieved taxpayers still have recourse to the normal channels of appeal.

6. Would you please inform the Prefect of the above points, particularly para. 4.

By Order of Lt. Col. Charles POLETTI.

DISTRIBUTION: ALL SCAM'S

RCFO, RCFO, Spares 10.

T.W. GILBERTSON

Major R. A.

Revenue Officer

3446

Let. ca. CRO - B.

GOVERNO MILITARE ALLEATO

-----200-----

Oggetto: INVIO DEI CONTI E RICHIESTE PER ANTICIPAZIONI DI SPESE PER GLI UFFICI STATALI E PER GLI ENTI AUTONOMI STATALI ED ALTRE ORGANIZZAZIONI FINANZIATE DALLLO STATO.

1. Prima del 10 di ciascun mese tutti i funzionari statali, tutte le organizzazioni autonome statali e tutte le altre organizzazioni normalmente finanziate dallo Stato, forniranno al Governo Militare Alleato nei capoluoghi di provincia una relazione in duplice copia dimostrante i seguenti dati per il prossimo mese:

- (a) i presunti introiti di tutte le specie;
- (b) le presunte spese per categorie principali;
- (c) gli attuali introiti dello stesso mese dell'anno precedente;
- (d) le attuali spese dello stesso mese dell'anno precedente;
- (e) ulteriori dettagli, quali liste di stipendio o preventivi dettagliati per spese speciali che il G.M.A. può richiedere in qualsiasi caso particolare.

2. In aggiunta, tutti i funzionari o le organizzazioni rimetteranno ogni trimestre un conto in duplice copia riguardante le entrate e le uscite del trimestre, osserveranno la stessa classificazione di dette entrate ed uscite come richiesto per i conti di cui sopra.

Il primo conto di cui sopra si riferirà al trimestre scadente il 31 Dicembre 1943 e sarà inviato al Governo Militare Alleato nei capoluoghi di provincia non oltre il 15 Gennaio 1944.

3. Ogni tale funzionario ed organizzazione che richiedano qualsiasi anticipazione in denaro per l'esercizio delle loro funzioni, manderanno con la relazione sopradetta, una richiesta sullo stampato CRO-9.

4. Nei casi in cui la richiesta per anticipazione sullo stampato CRO-9 venga fatta da qualsiasi altro funzionario o Ente che non sia il Prefetto o l'Intendente di Finanza, uno di questi deve approvare la richiesta nello spazio indicato sullo stampato.

5. L'Ufficio Provinciale del Tesoro sarà l'ufficio pagatore per gli stessi stipendi e pensioni statali ed altre voci di spese per le quali esattiva istruzioni nel periodo anteriore alla occupazione, così che le domande fatte dai funzionari statali o altre organizzazioni indicate nel par. 4 escluderanno stipendi statali ecc. pagati dallo stesso. L'Intendente di Finanza farà richiesta sullo stampato CRO-9 per la somma necessaria per pagare stipendi statali ecc.

6. Se un funzionario o organizzazione ha ufficio in un capoluogo di provincia che controlla sottuffici in una o più provincie, il conto sarà compilato in maniera da includere tutto il territorio in esso compreso e la relazione

- (a) i presunti introiti di tutte le specie;
- (b) le presunte spese per categorie principali;
- (c) Gli attuali introiti dello stesso mese dell'anno precedente;
- (d) le attuali spese dello stesso mese dell'anno precedente;
- (e) ulteriori dettagli, quali liste di stipendio o preventivi dettagliati per spese speciali che il G.M. può richiedere in qualsiasi caso particolare.

2. In aggiunta, tutti i funzionari o le organizzazioni rimetteranno ogni trimestre un conto in duplice copia riguardante le entrate e le uscite del trimestre, osservando la stessa classificazione di dette entrate ed uscite come richiesto per i conti di cui sopra.

Il primo conto di cui sopra si riferisce al trimestre scadente il 31 Dicembre 1943 e sarà inviato al Governo Militare alleato nei capoluoghi di provincia non oltre il 15 Gennaio 1944.

3. Ogni tale funzionario ed organizzazione che richiedano qualsiasi anticipazione in denaro per l'esercizio delle loro funzioni, manderanno con la relazione sopradetta, una richiesta sullo stampato CRO-9.

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5. L'Ufficio Provinciale del Tesoro sarà l'ufficio pagatore per gli stessi stipendi e pensioni statali ed altre voci di spesa per le quali emetteva istruzioni nel periodo anteriore alla occupazione, così che le domande fatte dai funzionari statali o altre organizzazioni indicate nel par. 1 escluderanno stipendi statali ecc. pagati dallo stesso. L'Intendente di Finanza farà richiesta sullo stampato CRO-9 per la somma necessaria per pagare stipendi statali ecc.

6. Se un funzionario o organizzazione ha ufficio in un capoluogo di provincia che controlla sottuffici in una o più provincie, il conto sarà compilato in unier da includere tutto il territorio in esso compreso e la relazione inchierà inoltre quali sottuffici sono inclusi. Lo stampato CRO-9 completato in quel capoluogo includerà tutti i sottuffici.

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BEST COPY POSSIBLE

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3. In order to ensure prompt action, it must be possible to contact the accounting offices directly, if necessary, by telephone. It is recommended that the accounting offices be provided with a telephone.

• Dinner returns should be obtained in advance at the end of each calendar month and submitted to R.C.F.O. at least 10 days before.

BRITISH COL. COLONEL C. L. B. B. B. B.

R. H. CHITTAM
Co. Colonel
R.O.C.O.

Discussion:

[illegible]

3. - 1000

7544

ALLIED MILITARY GOVERNMENT

Sicily Region Headquarters

- PALERMO -

ALGOT/ 2036/F.
2 November 43.

Subject: Advances for State expenses and to State autonomous bodies
and other Organization financed by the State.

To : P. O.'s
Through S.C.A.O.'s
Sicily Region.

1. ALGOT 2036/F dated 11 October 43 contained instructions for the approving of budgets and granting of advances to communes and provinces. This instruction deals with the advances made to the State and to State autonomous bodies and other organizations financed by the State.

2. All State officials and all State autonomous organizations, and all other organizations financed by the State, will apply each month to the Provincial Headquarters if they require funds to carry out their necessary work. For small organizations and those in which the expenses are normal recurrent expenses of salaries and office expenses the applications may be every 2 or 3 months. Each application will be made on Form CRO-9 and will be accompanied by a statement for the month showing:

- (a) The estimated receipts from income of every description.
- (b) The estimated expenses divided into the main subjects.
- (c) The actual receipts for the corresponding month of the previous year.
- (d) The actual expenditure for the corresponding month of the previous year.
- (e) Such further detail, such as salary lists, or detailed estimates for special expenditure as the AMG may require in any particular case.

Applications and statements will be forwarded to reach Provincial Headquarters not later than the 15th of the month. Whenever a request for an advance on form CRO-9, is made by any other official or body than the Prefect or the Intendente, one of the latter shall approve such advance in the space provided.

3. The Ufficio Provinciale del Tesoro will be the paying agent for the same State salaries, pensions and expense items, for which he issued instructions in pre-occupation times so that application by State officials and other organizations will exclude State salaries and any other expenses paid by him. The Intendente di Finanza will submit an application on Form CRO-9 for the sum necessary to pay State salaries, pensions etc.

Payments will still not be made:

- (a) To officials who have been removed or are absent.
- (b) To dependents of:
 - (i) Those engaged in military service.
 - (ii) Unrepatriated prisoners of war.

approving of budgets and granting of advances to communities and to State. This instruction deals with the advances made to the State and to State autonomous bodies and other organizations financed by the State.

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 - (a) The estimated receipts from income of every description.
 - (b) The estimated expenses divided into the main subjects.
 - (c) The actual receipts for the corresponding month of the previous year.
 - (d) The actual expenditure for the corresponding month of the previous year.
 - (e) Such further detail, such as salary lists, or detailed estimates for special expenditures as the AMG may require in any particular case.

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Payments will still not be made:

- (a) To officials who have been removed or are absent.
- (b) To dependents of:
 - (i) Those engaged in military service.
 - (ii) Unparoled prisoners of war.
 - (iii) Italian workers in Germany or other Axis occupied territories.
- (c) To officials of syndicates which have been abolished or other bodies which are not now operating.

4. Where an organization has an office at any provincial capital, which controls and supervises sub-offices in one or more other provinces, the accounts will be made up to include all the territory covered, and submitted by the head official for the area.

(Turn over)

3443

- 2 -

5. It is desired so far as possible to bring the above scheme into operation by 1. Dec. 1943 and P.O.'s should whenever possible obtain the requests for advances and statement of accounts in the manner outlined in paras 2 - 4 above for money required for the month of December. A letter in Italian which should be forwarded to all officials concerned is enclosed.

The full scheme will come into operation on the 1. January from which date all arrangements made in the initial stages of the occupation for the payment of salaries and expenses through channels other than those used by the Italian State in the pre-occupation period, will cease and no further advances will be made direct by P.O.'s.

6. When the State official or other organization is one that is working for or under the direction of a special division of AMGOT, the application will then be passed to the representative of that Division at Provincial Headquarters for his recommendation after which the P.O. will make his report.

7. The Form CRO-5, and supporting accounts, will then be forwarded to Region Headquarters where it will be examined and reported on by the special Division concerned and then passed to the C.P.O. for approval by him or his representative.

8. A further memorandum will be issued detailing the method whereby the necessary advances will be made available to the officials or organizations concerned.

By order of Lt.-Col. Charles Poletti,
R.C.A.O.

[Signature]
R. B. MENAPACE,
Lt. Colonel,
Chief Finance Officer.

CRO/M. 12.

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION

14 November 1945

13005/E

Subject:- Opening ALFA Branch Accounts.

To:-
ALFA, Palermo.
ALFA, Naples.
ALFA, Bari.
ALFA, Sassari.

1. As from 31 October 1945, separate ALFA accounts will be opened in each ALFA office listed above. Accounts will be made up monthly and will include the net expenditure of ALFA for the Region. This net figure of expenditure will be accounted for in detail in the statement of ALG Revenue and Expenditure which is prepared monthly by the Chief Accountant of the Region.
2. Proforma Statement of Assets and Liabilities and Opening Journal Entries to start the books of the ALFA branch offices and accounting instructions are attached.
3. The ALFA Statement of Assets and Liabilities after incorporating the Sub-Accountants' monthly Report of Receipts and Disbursements should be sent to the head office of ALFA at this Headquarters, where the Branch balance sheets of ALFA will be assembled into the final consolidated balance sheet of ALFA. If possible, these monthly accounts should be sent after figure of net expenditure of ALFA for the Region has been agreed with the records of the Chief Accountant of the Region and at the same time as the Chief Accountant of the Region sends in his monthly detailed statement of ALG revenue and expenditure to the Chief Accountant at this Headquarters.
4. ALFA Branch Offices will also submit interim accounts as called for in the enclosed instructions.

R. G. G. G. G.

R. G. G. G.,
Brigadier,
Chief Finance Officer.

Copies to:- CFC, ALG HQ
ALFA HQ
Chief Accountant ALG HQ

1. As from 31 October 1943, separate MPA accounts will be opened in each MPA office listed above. Accounts will be made up monthly and will include the net expenditure of MPA for the Region. This net figure of expenditure will be accounted for in detail in the statement of MPA Revenue and Expenditure which is prepared monthly by the Chief Accountant of the Region.
2. Proforma Statement of Assets and Liabilities and Opening Journal Entries to start the books of the MPA branch offices and accounting instructions are attached.

The MPA Statement of Assets and Liabilities as after incorporating the Sub-accountants' monthly Report of Receipts and Disbursements should be sent to the head office of MPA at this Headquarters, where the Branch Balance Sheets of MPA will be assembled into the final consolidated Balance Sheet of MPA. If possible, these monthly accounts should be sent after figures of net expenditure of MPA for the Region has been agreed with the records of the Chief Accountant of the Region and at the same time as the Chief Accountant of the Region sends in his monthly detailed statement of MPA revenue and expenditure to the Chief Accountant at this Headquarters.

4. MPA Branch Offices will also submit interim accounts as called for in the enclosed instructions.

R. A. L. N. 14.11.43

R. A. L. N.,
Brigadier,
Chief Finance Officer.

Copies to:-
CFO, MPA HQ
MPA HQ
Chief Accountant MPA HQ
CFO 15 Army Group
CFO, Regions I, II, III and VI,
for Regional Chief Accountant.
A.C. Staff.

3442

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