

Declassified E.O. 12356 Section 3.3/NND No. 785017

ACC

10000/109/871

ACCOUNT
MAR. 19

Declassified E.O. 12356 Section 3.3/NND No. 785017

10000/109/871

ACCOUNTING FOR AMG/ACC FUNDS
MAR. 1944 - AUG. 1946

Ex. C.

25.

1. Ref Jolio 14 - stolen hyperwires in Ciomonte.
 2. No authority to cut these hyperwires has been found - para 2 of 21 refers.
 3. Will ~~2nd~~ ^{for} ~~2nd~~ authorize payments to them out of AC/ATG funds? They were valued at 20,000 live each - Total amount involved is 100,000 live.
- In view of x 1 P. 14 2 percent payment be ~~20/4~~ ^{20/4} authorized.

20/4 26

26

Payment approved.

772 (21/4/44)

27

Item 8. See item 26 for action. ~~23/4~~

31.

Ex Comm. Ref 1 30.

I think that in view of the present uncertainty of the future of AFA or what agency may take its place, these receipts should be filed & kept for record by G-4 for the time being. J.H. 20/8

32.

3477

26

26

Payment of (100000)

778 (2112/100)

21

11/11/8. Re see min. 26 for action. EB 23/10

31.

Ex Comm. Ref 1 30.
I think that in view of the present uncertainty of the future of AFA or what agency may take its place, there receipts should be filed, left for record by 6-4 for the time being. H.S. 2018

3477

32.

Exc
AFA are re-examine
Try them again
778 (2112/100)

33.

Ex 0.(B) Ref again 1 30. see min's 31 + 32.
H.S. 2218
Notes Ref 2018.

Estab Section

15.

Please advise if the E.C. did in fact have permission to rent these machines

19/10.
Ex. Co office

17.

For Exec. Comm.:-

It is noted enquiry forwarded to Reg. Comm. Remonte Region as of this date. Info will be forwarded upon receipt.

(18)
1st answer comes.

Goldman
Pep. Car.
Est Sec.

13-25/45.

23.

Finance Sec.

Please see 21 in answer to your 14. As, according to para 2 of 21, there was no authority to rent these typewriters, presume A.C. cannot pay for them (see para 2 of Est. Sec's memo of 14)

18. 19/11.

Miss Sampson
Ex. Commissioner's office

24

1. 9th appears that no authority to rent existed at the time.
2. However, Ex. Commissioner may now authorize payment of 3475 for the stolen typewriters.

-ed upon receipt. As of this date. Info will be forwarded

(P)
1/18 W answer
Covers.

Paul D. Barrow
Dep't. Sec.
2nd Sec.

10-25/45.

23.

Finance Sec.

Please see 21 in answer to your 14. As, according to para 2 of 21, there was no authority to cut these typewriters, presume A.C. cannot pay for them (see para 2 of 21. See's memo at 14)

LS. 19/11.

Miss Gannon
Ex. Commissioner's Office

24

1. It appears that no authority to rent existed at the time.
2. However, Ex. Commissioner may now authorize payment of \$34.00 for the stolen typewriters.
3. Pl. advise decision.

19 Nov. 1945

B. D. Barrow
Dep't. Sec.
Acting Director
Finance Sec.

Declassified E.O. 12356 Section 3.3/NND No. 785017

3475

Ex Am.

Ref p. 6. Lm' w' / some

the cause suggested in

para 4 (b)

16/7.

8.

agreed - at yked instruction should issue

signed by me.

18/18/7

10

2 Commission

Ref your minute 8. Instruction

for your signature is enclosed at para 9.

8.

C. 50.

18/7.

3472

13

785017

Para 4 (b)

16/7

after a typed instruction should issue

signed by me.

18/18/7

10

Commissioner

Ref you minute 8. Instruction
to your signature is undrawn at para 9.

CSO.

CSO.

3472

18/7

13

Note no 12.

Letter was in the hands of Bar Office. Finance S/P
consider no further action need be taken by the
HQ, unless pending reply from Troopers.

MP 29 Pa

15

Please see attached minutes. I think we should
do 18/10.

785017

4606 ~~98~~

30

Ref. No. ROME 129001, 129002, 129003

Subject: Disposal of Purchased Property.

Headquarters,
Allied Commission (ITALY),
C.E.F.

Ref: ROM 129001/3.

17 August, 1946.

AUG 19 1946

Executive Commissioner,
.....

1.

Attached letter from G-4 (G-4/104, 2 dated 16 August 46) is forwarded for your information and comments. I mentioned the matter to you a day or two ago, stating that this arose mainly from the remarks made by Lt. Colonel J. SHED when Colonel BACHMANN was in front of the W.E.C. G-4 can of course retain all the receipts, but this raises the problem of whether any detailed account of the expenditure of funds by Regional Commissioners or other authorized persons will ever have to be rendered. If no such account is contemplated, the receipts can be filed merely for record, but otherwise they should be sent now to whatever agency will be ultimately responsible.

2.

May I have your directions please.

Phubaine

R. WILSON-JONES,
Lt. Colonel,
Executive Officer (Br).

RM/136.

See M 31.32, 33

3473

P.A. 22/3/46

9
(130)

28

Ref: 4606/28/BC

26 November 1945

SUBJECT: Authority to Rent Typewriters

TO : Finance Sub-Commission

14

1. Reference your 13075/P of 12 October 1945.

2. Authority is hereby granted for the reimbursement out of AG/AMG funds to Olivetti Co. for the 5 typewriters stolen on 30 June - 1 July 1945.

B. SAMPSON

Brigadier
Executive Commissioner

Copy to: Estab Sec

3472

PA
20/11

785017

HEADQUARTERS ALLIED COMMISSION
APO 394
ESTABLISHMENT SECTION

22

Ref/114.1/3/Est

16 November 1945

NOV 17 1945

SUBJECT: Authority to rent Typewriters

TO : C.S.O. to Executive Commissioner

19

1. Reference is made to your 4606/19/EC of 15 November 1945.

2. Enclosed herewith is reply from Piemonte Region to our letter of 24 October 1945.

Geo. W. Barnes III
Geo. W. Barnes III,
Captain Cavalry,
Staff Officer.

*This is on the wrong file - it should be
4606 - please transfer - B/V*

*see 11 23 to 25 + 26
3471
folio 28*

(MISS SAMSON)

Declassified E.O. 12356 Section 3.3/NND No. 785017

460h 80

HEADQUARTERS
PIEMONTE REGION
ALLIED MILITARY GOVERNMENT
APO 394

79
21

2nd November 1945.

File No: PR/HQC/100-4
Subject: Authority to rent typewriters.
To : Colonel C.M. Parkin - Acting Vice President -
Establishment Section.

Reference your letter dated 24 October.

1. The typewriters in question which were stolen were rented by Major Paul Johnson, Hq. Commandant at the time, who has since departed for the U.S.

2. The files were examined and there was no indication of any authority for the rental of typewriters.

John M. Koetz
JOHN M. KOETZ
1st Lt. Inf.
Hq. Commandant

3473

460h 98

Rec'd
HQ Piemonte Reg AMO
Date OCT 26 1945
No

HEADQUARTERS ALLIED COMMISSION

AFG 394

ESTABLISHMENT SECTION

20

24 October 45

SUBJECT: Authority to rent typewriters

TO : Regional Commissioner, Piemonte Region.

1. Please advise this headquarters under what specific authority your Office rented five (5) typewriters as below described, from the firm of Ing. C. Olivetti & C., S. A., Ivrea, Piazza Castello, 113, Torino, Italy, which were subsequently stolen on 30 June/1 July 1945.

No. 358225

" 396788

" 397349

" 398532

" 396781

for *John W. Baines, Capt*
C. M. PARMER

Colonel Infantry

Acting Vice President.

3463

HEADQUARTERS ALLIED COMMISSION
APO 394
Office of the Executive Commissioner

19

Ref: 4606/19/AC

15 November 1945

SUBJECT: Authority to Rent Typewriters

TO : Establishment Section

16

1. Would you please inform this office whether you have received any answer from Piemonte Region to your letter of 24 October on the above subject.

2. If you have not, would you please follow up.

B. SAMPSON

Chief Staff Officer
to Executive Commissioner

See 722

3468

785017

16

HEADQUARTERS ALLIED COMMISSION

APO 394

ESTABLISHMENT SECTION

24 October 45

SUBJECT: Authority to rent typewriters

TO : Regional Commissioner, Piemonte Region.

1. Please advise this headquarters under what specific authority your Office rented five (5) typewriters as below described, from the firm of Ing. G. Olivetti & C., S. A., Ivrea, Piazza Castello, 113, Torino, Italy, which were subsequently stolen on 30 June/1 July 1945.

No. 358225

" 396788

" 357349

" 388584

" 396781

G. M. PARKIN

Colonel Infantry

Acting Vice President.

See w/ 17418.19.
346730
PA 5/11
3/11

785017

CONFIDENTIALHEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION

13075/F

28 July 1945

SUBJECT: Expenditure incurred by AMG Officer.

JUL 30 1945

TO : Regional Commissioner, Liguria Region.

1. Reference your IIG/HQ/41 of 24 July re expenditure incurred by Capt. J.C. Porter.

2. We are telegraphing Troopers asking what action if any can be taken against this officer who is probably by now released.

3. We agree that none of the items is a proper charge against AMG/AC funds which should not have been used for their payment. Unless recovery is possible from Capt. Porter we see no way in which the bills can be paid.

4. We are retaining the bill pending reply from the War Office.

By Command of Rear Admiral STONE:

H. J. Hawthorne

Joint Director,
Finance Sub-Commission.Copy to: Executive Commissioner
(with copy of basic letter) ✓

HGC/jbh

See mem 13.

pa
MP
(2/Comd Prov)

BU

15/8

Noted
yes

Cable to Troopers only sent 14 Aug

BU 21/8
3465

BU 26/8

Noted PA 31/7

C O N F I D E N T I A L

C O N F I D E N T I A L

HEADQUARTERS
ALLIED MILITARY GOVERNMENT
LIGURIA REGION

LIG/HQ/41

24th July 1945

SUBJECT : Expenditure incurred by AMG Officer.

TO : Headquarters, Allied Commission (Att. FINANCE S/C)

1. I am forwarding herewith bills received from the Albergo Nazionale, LEVANTO, and the Comune of BONASSOLA of the Province of LA SPEZIA, amounting to 14,635 Lire and 13,516 Lire respectively. These bills relate to expenses incurred by Captain J.C. PORTER, late C.A.O. LA SPEZIA Province and who is now in U.K. The expenses were incurred when Captain PORTER was working at an outstation and not at Provincial Headquarters.

At the time, Lt. Col. ROBERTSON, now with Venezia Giulia, was the Provincial Commissioner and so far as I know he was not aware that Captain PORTER was incurring these expenses. There may be other outstanding bills and the Provincial Commissioner has been instructed to investigate this matter urgently. The existence of these outstanding bills only came to light at the end of last month.

2. It appears to me that none of the items on the attached bills are a proper charge against AMG/AC funds for the following reasons. There does not appear to have been any case of emergency; many of the items are of a personal and extravagant nature; no report was made as instructed in the last sentence of 1(a) of Administrative Order No.2 of 27 Jan 44; approval of the expenditure was not sought or given before it was incurred (Para.4 of Establishment Memo No.33).

3. I should be glad of advice as to the action to be taken by me in this matter. Captain PORTER belonged to Release Group No.5 and left LIGURIA Region for U.K. on the 20th June. The bills were presented after Captain PORTER's departure and it is not, therefore, possible to verify their accuracy. Presumably the accuracy of the bills must be accepted and there would not appear to be any justification for withholding payment to the persons entitled.

I presume that action, if any, to be taken with the authorities in U.K. as regards any disciplinary measures against Captain PORTER will be taken by your Headquarters.

4. Please return bills with your reply. If any further outstanding

3463

785017

I am forwarding herewith bills received from the Albergo Nazionale, LEVANTO, and the Commune of BONASSOLA of the Province of LA SPEZIA, amounting to 14,635 Lire and 13515 Lire respectively. These bills relate to expenses incurred by Captain J.C. PORTER, late C.A.O. LA SPEZIA Province and who is now in U.K. The expenses were incurred when Captain PORTER was working at an outstation and not at Provincial Headquarters.

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I presume that action, if any, to be taken with the authorities in U.K. as regards any disciplinary measures against Captain PORTER will be taken by your Headquarters.

3463

4. Please return bills with your reply. If any further outstanding bills are traced by the Provincial H.Q., LA SPEZIA, your H.Q. will be informed immediately.

MC/ech

M. CARR,
Brigadier,
Regional Commissioner.

Copy to : Executive Officer (B), H.Q., A.C. (less bills)

Encls : 1 Bill from Commune of Levanto (3 sheets)
1 " " " Bonassola (1 Sheet)

9

Ref: 4606/9/EC.

18 July 45.

Subject: Loss of AME/AC Funds.

To: Finance Sub-Commission.

Reference your 13201/P of 12 July. The suggestion in para 4(b), namely that the 50,000 lire be written off against AME/AC funds as an operational loss, is approved.

M. S. LUTIN

Brigadier,
Executive Commissioner.

Copy to Accounting Sub-Section.

98

RA
3463x
24
1

785017

4606
CONFIDENTIAL (6)HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION

13201/F

12 July 1945

JUL 14 1945

SUBJECT: Loss of AMG/AC Funds.

TO : Executive Commissioner,
H.Q. Allied Commission. ✓

1. Details of the following case involving a loss of AMG/AC funds to the extent of Lire 50,000, are submitted for your consideration.

2. On 23 August 1944 Lt. Col. E. G. Elwes, who was Senior Refugee Evacuation Officer, AMG 8 Army drew the sum of Lire 250,000 from the Provincial Finance Officer, Arezzo, to meet normal Refugee Camp expenses, and Lt. Col. Elwes gave him a receipt for the funds. No accounting for this money was received at this H.Q. but after various enquiries, Lt. Col. Elwes wrote on 1 December 1944, stating the distribution of the money to be as follows:-

a) No. 1	A.M.G. Evacuation Camp	Lire 50,000
b) No. XI	" " "	Lire 50,000
c) Major J. E. Dufour, For Nos 20 & 21	Evacuation Camps	<u>Lire 150,000</u>
		<u>L. 250,000</u>

Items (a) and (b) were duly accounted for by the Camps concerned; with regard to the remaining Lire 150,000 however, only Lire 100,000 was acknowledged by No. 20 Camp as having been received, thus revealing an unaccounted difference of Lire 50,000.

3. Major James E. Dufour, a Canadian Officer, in conflict with Lt. Col. Elwes' letter, was not prepared to say that he had received Lire 150,000, and as Lt. Col. Elwes had not taken receipts from any of the Officers among whom he distributed the funds, an impasse was reached. It may be added, in parenthesis, that this casual treatment of public funds was shown throughout Lt. Col. Elwes' service in AMG/AC. Accordingly, a Court of Inquiry was convened for the 4 May 1945, postponed once, and subsequently did not take place, Major Dufour having been posted to 22 Civil Affairs Unit, and Lt. Col. Elwes meanwhile has been repatriated to U.K., upon release.

SEE MIN 7410
3462

(CSO)

- 2 -

In fact, had this Court of Inquiry taken place it could only have developed into the statement of one British Officer against another, namely, Lt. Col. Elwes' alleged payment of Lire 150,000 to Major Dufour; and Major Dufour's preparedness to acknowledge only having received Lire 100,000.

4. From an accounting point of view, the responsibility must remain with Lt. Col. Elwes, who, as stated above, gave his receipt for Lire 250,000 but did not similarly obtain receipts when he disbursed the funds to the various Camp Officers. We therefore suggest that the following two courses of action are open to the Allied Commission:-

a) To follow this matter up with Lt. Col. Elwes into Civil life, he having now presumably been released

b) To write off the Lire 50,000 against AMG/AC funds, as an operational loss. This amounts to debiting the loss to the Italian Government. It may be added that unless we are prepared to infer from the above circumstances that one of the Officers involved deliberately misappropriated the funds, it is a reasonable assumption that the sum in question was in fact expended on behalf of Italian Refugees, but that no account was kept.

5. Your instructions are requested as to what further action should be taken in this matter.

A.P. Brabner Smith

Joint Director,
Finance Sub-Commission.

Brig

Copy to:

Accounting Sub-Section.
(File 20002/F/A).

3461

HEADQUARTERS
ARMED SERVICES COMMISSION

CIT

Office of the Chief of Staff

16 October 1944

Ref: 4605/4/005

SUBJECT: Accounting for ACC/AMC Funds.

TO : Distribution Below.

1. General

Many cases have occurred in the past where funds held by ACC/AMC officers, transferred from a Region to another Region or other theatre of war, have not been properly accounted for. To obviate this danger Executive Memorandum No. 40 was issued on 11 March 1944 and corresponding instructions have also been covered in various instructions to Sub-Accountants. In spite of this Officers are still occasionally posted, without rendering any account whatsoever, of the final disposition of the funds in their hands, which they may have paid over to another Sub-Accountant, or even in extreme cases, have left in the form of a bank account, without any orders for disposal. The result of this neglect has been to cause a great deal of unnecessary correspondence between the Finance Sub-Commission and the Region concerned before the matter has been finally cleared up; sometimes it has been necessary to enter into correspondence with another theatre of operations, when the Officer concerned has left this theatre. Regional Commissioners are therefore directed that the following duties and responsibilities be brought to the notice of the Officers concerned, in their Regions, in order to avoid a repetition of the omissions detailed above.

2. Duty of the Regional Finance Officer

It will be the duty of the Regional Finance Officer on receipt of this letter, to prepare a list of all Sub-Accountants and Imperial Holders in the Region, compiled both by function, and by name of Officer, S.C. Finance Officer, Province of X, Capt. Y. A copy of this list will be submitted to the Executive Officer of the Region, and will be kept up to date as changes take place. Opportunity is taken once again to emphasize the advantage of keeping the number of Sub-Accountants in the Region to a minimum.

3. Responsibility of the Executive Officer

It will be the duty of the Executive Officer of the Region to make reference to the list of Sub-Accountants, whenever an Officer is ordered to leave the Region on a permanent change of duty. The Officer's Sub-Accountancy is therefore made one of these saving matters of clearance which must be completed with an Officer, before he proceeds to his new duty station. It will probably be found most convenient to include a note that an Officer is a Sub-Accountant, on the schedule of official personal particulars, which is normally submitted, in the records of the Regional Executive.

3463

General

Many cases have occurred in the past where funds held by ACC/112 officers, transferred from a Region to another Region or other theatre of war, have not been properly accounted for. To comply with this General Executive Memorandum No. 40 was issued on 11 March 1944 and corresponding instructions have also been covered in various instructions to Sub-Accountants. In spite of this Officers are still occasionally posted, without rendering any account whatsoever, of the final disposition of the funds in their hands, which they may have paid over to another Sub-Accountant, or even in extreme cases, have left in the form of a bank account, without any order for disposal. The result of this neglect has been to cause a great deal of unnecessary correspondence between the Finance Sub-Commission and the Region concerned before the matter has been finally cleared up; sometimes it has been necessary to enter into correspondence with another theatre of operations, when the Officer concerned has left this theatre. Regional Commissioners are therefore directed that the following duties and responsibilities be brought to the notice of the Officers concerned, in their Regions, in order to avoid a repetition of the omissions detailed above.

2. Duty of the Regional Finance Officer

It will be the duty of the Regional Finance Officer on receipt of this letter, to prepare a list of all Sub-Accountants and Imprest holders in the Region, compiled both by function, and by name of Officer, e.g. Finance Officer, Province of X, Capt. Y. A copy of this list will be submitted to the Executive Officer of the Region, and will be kept up to date as changes take place. Opportunity is taken once again to emphasize the advantage of keeping the number of Sub-Accountants in the Region to a minimum.

3. Responsibility of the Executive Officer

It will be the duty of the Executive Officer of the Region to make reference to the list of Sub-Accountants, whenever an Officer is ordered to leave the Region on a permanent change of duty. The Officer's Sub-Accountancy is therefore made one of these several matters of clearance which must be completed with an Officer, before he proceeds to his new duty station. It will probably be found most convenient to include a note that an Officer is a Sub-Accountant, on the schedule of officers' personal particulars, which is normally maintained for reference purposes, in the records of the Regional Executive.

/2.....

4. Sub-Accountant's Duties

Nothing in the preceding paragraph is intended in any way to reduce the responsibility of an Officer in possession of AGO/ANC funds to account properly for those funds, in accordance with the various instructions and memoranda detailed in para. 4 above. In particular, it will still be his duty, when he is posted away from his duty station or region, to see that the funds in his possession are properly handed over, and accounted for. The procedure for handing over is fully set out in paras. 74 to 75 of Sub-Accountants Instruction No. 1.

15/11/17
 Priestley,
 Chief of Staff.

DISTRIBUTION:

Italy	Region
Sardinia	"
Southem	"
Lazio-Umbria	"
Abruzzi-Marche	"
Toscana	"
Emilia	"
Liguria	"
Piemonte	"
Lombardia	"
Venecia	"

Regional Finance Office (with 20 copies for Sub-Accountants)
 Finance Sub-Commission (10 copies)

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

13167/F

15 October 1944

SUBJECT: Regional Accounting.

TO : Chief of Staff,
HQ ACC.

We should be obliged if the attached draft letter could be circulated over your signature to all Regions with the distribution as noted at the foot thereof.

A. J. Cropper Smith

Col.

Joint Director,
Finance Sub-Commission.

HGO/rad

Lt. Col. Shupp

I do not think that
this need be an Exec. Memo.,
as it is merely a statement to HQ.

3453
App.

Chief Clerk

Pl prepare a max. 96 16/10

NY

REF.

Ref: 4606/4/005

SUBJECT: Accounting for ACC/AMG Funds.To: Distribution Below.~~Noted~~1. General

Many cases have occurred in the past where funds held by ACC/AMG officers, transferred from a Region to another Region or other theatre of war, have not been properly accounted for. To obviate this danger Executive Memorandum No. 40 was issued on 11 March 1944 and corresponding instructions have also been covered in various instructions to Sub-Accountants. In spite of this Officers are still occasionally posted, without rendering any account whatsoever, of the final disposition of the funds in their hands, which they may have paid over to another Sub-Accountant, or even in extreme cases, have left in the form of a bank account, without any orders for disposal. The result of this neglect has been to cause a great deal of unnecessary correspondence between the Finance Sub-Commission and the Region concerned before the matter has been finally cleared up; sometimes it has been necessary to enter into correspondence with another theatre of operations, when the Officer concerned has left this theatre. Regional Commissioners are therefore directed that the following duties and responsibilities be brought to the notice of the Officers concerned, in their Regions, in order to avoid a repetition of the omissions detailed above.

2. Duty of the Regional Finance Officer

It will be the duty of the Regional Finance Officer on receipt of this letter, to prepare a list of all Sub-Accountants and Imprest Holders in the Region, compiled both by function, and by name of Officer,

war, have not been properly accounted for. To obviate this danger Executive Memorandum No. 40 was issued on 11 March 1944 and corresponding instructions have also been covered in various instructions to Sub-Accountants. In spite of this Officers are still occasionally posted, without rendering any account whatsoever, of the final disposition of the funds in their hands, which they may have paid over to another Sub-Accountant, or even in extreme cases, have left in the form of a bank account, without any orders for disposal. The result of this neglect has been to cause a great deal of unnecessary correspondence between the Finance Sub-Commission and the Region concerned before the matter has been finally cleared up; sometimes it has been necessary to enter into correspondence with another theatre of operations, when the Officer concerned has left this theatre. Regional Commissioners are therefore directed that the following duties and responsibilities be brought to the notice of the Officers concerned, in their Regions, in order to avoid a repetition of the omissions detailed above.

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/2.....

- 2 -

3. Responsibility of the Executive Officer

It will be the duty of the Executive Officer of the Region to make reference to the list of Sub-Accountants, whenever an Officer is ordered to leave the Region on a permanent change of duty. The Officer's Sub-Accountancy is therefore made one of those several matters of clearance which must be completed with an Officer, before he proceeds to his new duty station. It will probably be found most convenient to include a note that an Officer is a Sub-Accountant, on the schedule of officers personal particulars, which is normally maintained for reference purposes, in the records of the Regional Executive.

4. Sub-Accountant's Duties

Nothing in the preceding paragraphs is intended in any way to reduce the responsibility of an Officer in possession of ACC/AMG funds properly to account for these funds, in accordance with the various instructions and memoranda detailed in para. 1 above. In particular, it will still be his duty, when he is posted away from his duty station or region, to see that the funds in his possession are properly handed over, and accounted for. The procedure for handing over is fully set out in paras. 71 to 75 of Sub-Accountants Instruction No. 1.

Brig.
C. J. S.

3457

Distribution: Regional Commissioners, (names)
Regional Finance Officers (with 20 copies for Sub-Accountants)
Finance Sub-Commission (40)

to his new duty station. It will probably be found most convenient to include a note that an Officer is a Sub-Accountant, on the schedule of officers personal particulars, which is normally maintained for reference purposes, in the records of the Regional Executive.

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*Brig,
C. J. S.*

3457

Distribution: Regional Commissioners, (names)
Regional Finance Officers (with 20 copies for Sub-Accountants)
Finance Sub-Commission (10 copies)

HEADQUARTERS
ALLIED CONTROL COMMISSION
R.C. & M.G. Section
APO 394

Ref

11 March 1944.

EXECUTIVE MEMORANDUM)
NUMBER 40)

TO ; All Regional Commissioners & S.C.A.O.s 5 and 8 Army.
(Copies for Regional Finance Officers and Regional
Accountant Officer).

ACCOUNTABLE FUNDS HELD BY OFFICERS TO BE
TRANSFERRED FROM ANY REGION

1. Cases have occurred where officers transferred from one Region to another or to other theatres of war have left behind uncleared balances in respect of accountable funds held by them.

2. If such transfers take place without the knowledge of the Regional Accountant Officer he is unable to take the necessary steps to clear the officer's account before he leaves the territory. You should, therefore, make the necessary arrangements to see that all permanent changes of station of officers who are accountable for funds from your territory are notified to the Regional Accountant Officer who will immediately inform you if there are any uncleared balances against such officers. Should such cases arise you should take the necessary steps to see that the balances are cleared before the officer leaves the territory.

M.S. LUSH
Brigadier,
Executive Officer.

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