

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

785017

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10000/109/1541

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785017

10000/109/1541

ACCOUNTING
FEB. - JULY 1944

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Declassified E.O. 12356 Section 3.3/NND No. 185017

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ACCOUNTING INSTRUCTIONS

ACCOUNTING INSTRUCTIONS

ITALIAN
CO-OPERATORS AND NON CO-OPERATORS

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

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

785017

2209

	Column of IT POW CO-OP IN BRITISH HANDS	AF INTER IT CO-OP POW
G-1(B)	1	1
HQ Comdt	1	1
CABV	1	1
ARMY SC	1	1
AIR SC	1	1
NAVY SC	1	1
WMD+1 POW	1	1
AMS am	1	1
AMG 8 am	2	2
Reg I	1	1
South Reg	1	1
Reg IV	1	1
V	1	1
VI	1	1
VII	1	1
VIII	1	1
IX	1	1
X	1	1
XI	1	1

Accounting Instructions

ITALIAN CO-OPERATORS and NON CO-OPERATORS

Attention is directed to GHO 532/44, paragraph 7. The accounting instructions necessary to bring into effect the new arrangements are as follows, and should be strictly complied with:

CO-OPERATORS

1. The Personal Account Cards (AFs W 3488) of each prisoner of war or protected person who is accepted as a co-operator will be closed with effect from and including all entries to 16 June 1944, and any balance (debit or credit) transferred to new AFs W 3488, which will be prepared in duplicate and evenly marked in red ink a CO-OPERATOR, and on which all transactions affecting his account will be recorded whilst he remains a co-operator. The debit or credit balance, on both the original and duplicate old and new AFs W 3488, will be signed (not initialed) by the co-operator, and both copies of the closed Account Card (AF W 3488), which should bear the signature of the co-operator in respect of all past entries, forwarded to GHQ 2nd Echelon for retention.

In the event of transfer of a co-operator to the United Kingdom, copies of both old and new accounts will be forwarded by GHQ 2nd Echelon to Regtl. Paymaster, LONDON, and care should be taken that the AFs W 3488 forwarded show:

- Rate or rates of pay issued.
- Period for which pay was issued.
- Credit balance at the date of transfer.

2. The account cards of any non co-operator who is accepted as a co-operator subsequent to 16 June 1944 will be dealt with as in para. 1.

3. Should a co-operator revert to his former status, his account will be closed as in para. 1 and a new account will be opened in his status as a non co-operator.

4. Pay will be credited on AFs W 3488 to Officers monthly, and pay and additional credits for Other Ranks fortnightly. All entries will be signed for, both on the original and duplicate copy of the Account Card.

5. (a) Basic monthly rates of pay for Officers and four weekly rates of pay and additional credits for Other Ranks are shown in GHO 532/44, para. 1. Schedules A to C, together with the maximum amount which may be credited or issued in

6. The basic weekly rates of pay, and additional weekly amounts which may be credited to Other Ranks are as under:

(a) Co-operators employed by Military, Naval or RAF Units or Formations or in Group administrative duties.

(i) Basic minimum weekly rates of pay credited.

Rank	Basic minimum weekly rates of pay credited	If employed within an authorized War Establishment
Warrant Officers	14s 6d	14s 6d
Sergeants	12s 6d	12s 6d
NCOs below the rank of Sergeant	9s 6d	9s 6d
Privates	7s 6d	7s 6d

(ii) Additional weekly credit of 1s 6d to Sergeants and NCOs below the rank of Sergeant if certified by the Company Commander that the NCO is employed on duties which if performed by a British NCO of equivalent or higher rank would carry a tradesman's rate of pay.

(iii) Additional weekly credit of 1s 6d to privates if certified by the Company Commander that the recipient is satisfactorily employed on duties for which tradesman's rates of pay would be payable to a British soldier.

(iv) Additional weekly credit to privates of 1s 6d if certified by the Company Commander that the recipient is proficient in his duties.

(v) Weekly rates for credit on AFs W 3488 will therefore be as follows:

Warrant Officers—14s 6d.
Sergeants—12s 6d or 13s 6d.
NCOs below the rank of Sergeant—9s 6d or 10s 6d.
Privates—7s 6d, 8s 6d, 9s 6d or 10s 6d.

(b) Co-operators employed by Service Departments and by RAF, FMA, etc., in lieu of Civil Labour, and by Civilian Organizations in agriculture or industry.

(i) Basic minimum weekly rate of pay, 7s 6d.
(ii) Additional weekly credit of 2s 6d if employed on work which employers certify to Company Commander would, if done by civilian, carry rate of pay higher than the

Warrant Officers 14s 0d
 Sergeants 12s 0d
 NCOs below the rank of Sergeant 9s 0d
 Privates 7s 0d

(ii) Additional weekly credit of 1s 0d to Sergeants and NCOs below the rank of Sergeant if certified by the Company Commander that the NCO is employed on duties which if performed by a British NCO of equivalent or higher rank would carry a tradesman's rate of pay.

(iii) Additional weekly credit of 1s 0d to privates if certified by the Company Commander that the recipient is satisfactorily employed on duties for which tradesman's rates of pay would be payable to a British soldier.

(iv) Additional weekly credit to privates of 1s 0d if certified by the Company Commander that the recipient is proficient in his duties.

(v) Weekly rates for credit on AFs W 2488 will therefore be as follows:—

Warrant Officers—14s 0d.
 Sergeants—12s 0d or 13s 0d.
 NCOs below the rank of Sergeant—9s 0d or 10s 0d.
 Privates—7s 0d, 8s 0d, 9s 0d or 10s 0d.

(b) *Cooperators Employed by Service Departments and by EEF, YMCA, etc., in form of Civil Labour, and by Civilian Organizations in agriculture or industry.*

(i) Basic minimum weekly rate of pay, 7s 0d.

(ii) Additional weekly credit of 2s 0d if employed on work which employers certify in Company Commander would, if done by civilians, carry rate of pay higher than the lowest rate payable to unskilled workers in the trade.

(iii) Additional weekly credit of 1s 0d if employer notifies to Company Commander that the co-operator's weekly output has been above the average.

(iv) Weekly rates for credit on AFs W 2488 will therefore be either 7s 0d, 8s 0d, 9s 0d or 10s 0d.

7. The existing messing charge of 4s 0d per day deducted from Officers will cease from and including 17 June 1944, but all other services rendered will continue to be charged for as at present, and the accounting procedure outlined in paras. 5 (a), 7 (a), 8 (a) and 10 of GHO 532/44 dated 5 September 43 will be continued. Any deductions made will be couched against the permissible monthly expenditure shown in GHO 532/44, para. 1, Schedule A and B, and monthly cash drawings should be restricted accordingly.

Accepted by a co-operator will be closed with first from and including all entries to 16 June 1944, and any balance (debit or credit) transferred to new AFs W 2488, which will be prepared in duplicate and clearly marked in red ink (CO-OPERATOR), and on which all transactions affecting his account will be recorded whilst he remains a co-operator. The debit or credit balance on both the original and duplicate old and new AFs W 2488, will be signed (and initialed) by the co-operator, and both copies of the closed Account Card (AF W 2488), which should bear the signature of the co-operator in respect of all pay entries, forwarded to GHQ 2nd Echelon for retention.

In the event of transfer of a co-operator to the United Kingdom, copies of both old and new accounts will be forwarded by GHQ 2nd Echelon to Regt. Paymaster, LONDON, and care should be taken that the AFs W 2488 forwarded show:—

- Rate or rates of pay issued.
- Period for which pay was issued.
- Credit balance at the date of transfer.

2. The account cards of any non co-operator who is accepted as a co-operator subsequent to 16 June 1944 will be dealt with as in para. 1.

3. Should a co-operator revert to his former status, his account will be closed as in para. 1 and a new account will be opened in his status as a non co-operator.

4. Pay will be credited on AFs W 2488 to Officers monthly, and pay and additional credits for Other Ranks fortnightly. All entries will be signed for, both on the original and duplicate copy of the Account Card.

5. (a) Basic monthly rates of pay for Officers and four weekly rates of pay and additional credits for Other Ranks are shown in GHO 532/44, para. 1, Schedules A to C, together with the maximum amount which may be expended or loaned in cash during the period in question. Cooperators who do not wish to draw the full maximum amount authorized will have cash issues restricted to the amount required.

(b) Officers will be paid monthly in arrears on the last day of the month, and other ranks (i) fortnightly in arrears in respect of cash issues from basic pay credits, (ii) four-weekly in arrears in respect of cash issues from additional pay credits. The first payment to both Officers and Other Ranks should be made on 26 June 1944.

(c) At the end of each accounting period separate schedules in respect of Officers and Other Ranks will be prepared in duplicate on GMP Form 61 and 62 for all co-operators. Each schedule will be serially numbered. The original schedule will support the charges in the monthly Imprest Account of the unit and the duplicate retained by the units to support debits on AFs W 2488 and will be available for audit.

(d) All cash payments should be entered on AFs W 2488 at the time of payment.

Accounting Instructions

ITALIAN CO-OPERATORS and NON CO-OPERATORS

Attention is directed to GHO 522/44, paragraph 7. The accounting instructions necessary to bring into effect the new arrangements are as follows, and should be strictly complied with:

CO-OPERATORS

1. The Personal Account Cards (APs W 3488) of each prisoner of war or protected person who is accepted as a co-operator will be closed with effect from and including all entries in 16 June 1944, and any balance debit or credit transferred to new APs W 3498, which will be prepared in duplicate and clearly marked in red ink "CO-OPERATOR", and on which all transactions affecting his account will be recorded whilst he remains a co-operator. The debit or credit balance on both the original and duplicate old and new APs W 3488, will be signed (not initialed) by the co-operator, and both copies of the closed Account Card (AP W 3488), which should bear the signature of the co-operator in respect of all past entries, forwarded to GHO 2nd Echelon for retention.

In the event of transfer of a co-operator to the United Kingdom, copies of both old and new accounts will be forwarded by GHO 2nd Echelon to Regt. Paymaster, LONDON, and care should be taken that the APs W 3488 forwarded show:-

- Rate or rates of pay issued.
- Period for which pay was issued.
- Credit balance at the date of transfer.

2. The account cards of any non co-operator who is accepted as a co-operator subsequent to 16 June 1944 will be dealt with as in para. 1.

3. Should a co-operator revert to his former status, his account will be closed as in para. 1 and a new account will be opened in his status as a non co-operator.

4. Pay will be credited on APs W 3488 to Officers monthly, and pay and additional credits for Other Ranks fortnightly. All entries will be signed for, both on the original and duplicate copy of the Account Card.

5. (a) Basic monthly rates of pay for Officers and four weekly rates of pay and additional credits for Other Ranks are shown in GHO 522/44, para. 1. Schedules (A) to (C), together with the maxi-

6. The basic weekly rates of pay, and additional weekly amounts which may be credited to Other Ranks are as under:-

(a) Co-operators employed by British, Naval or RAF Units or Formations or in Camp administrative duties.

(i) Basic minimum weekly rates of pay credited.

Warrant Officers	14s 6d	if employed
Sergeants	12s 6d	within an authorized
NCOs below the rank of Sergeant	8s 6d	War Establish-ment.
Privates	7s 6d	

(ii) Additional weekly credit of 1s 6d to Sergeants and NCOs below the rank of Sergeant if certified by the Company Commander that the NCO is employed on duties which if performed by a British NCO of equivalent or higher rank would carry a tradesman's rate of pay.

(iii) Additional weekly credit of 1s 6d to privates if certified by the Company Commander that the recipient is satisfactorily employed on duties for which tradesman's rates of pay would be payable to a British soldier.

(iv) Additional weekly credit to privates of 1s 6d if certified by the Company Commander that the recipient is proficient in his duties.

(v) Weekly rates for credits on APs W 3488 will therefore be as follows:-

Warrant Officers	14s 6d.
Sergeants	12s 6d or 13s 6d.
NCOs below the rank of Sergeant	8s 6d or 10s 6d.
Privates	7s 6d, 8s 6d, 9s 6d or 10s 6d.

(b) Co-operators employed by Service Departments and by FFL, YMCA, etc., in lieu of Civil Labour, and by Civilian Organizations in agriculture or industry.

(i) Basic minimum weekly rate of pay, 7s 6d.

(ii) Additional weekly credit of 2s 6d if employed on work which employers certify to Company Commander would, if done by

Privates 7s 6d

(ii) Additional weekly credit of 1s 6d to Sergeants and NCOs below the rank of Sergeant if certified by the Company Commander that the NCO is employed on duties which if performed by a British NCO of equivalent or higher rank would carry a tradesman's rate of pay.

(iii) Additional weekly credit of 1s 6d to privates if certified by the Company Commander that the recipient is satisfactorily employed on duties for which tradesman's rates of pay would be payable to a British soldier.

(iv) Additional weekly credit to privates of 1s 6d if certified by the Company Commander that the recipient is proficient in his duties.

(v) Weekly rates for credit on AFs W 3488 will therefore be as follows:—

Warrant Officers—14s 6d.

Sergeants—12s 6d or 13s 6d.

NCOs below the rank of Sergeant—9s 6d or 10s 6d.

Privates—7s 6d, 8s 6d, 9s 6d or 10s 6d.

(b) *Cooperators Employed by Service Departments and by RAF, SRA, etc., in lieu of Civil Labour, and by Civilian Organizations in agriculture or industry*

(i) Basic minimum weekly rate of pay, 1s 6d.

(ii) Additional weekly credit of 2s 6d if employed on work which employers certify to Company Commander would, if done by civilians, carry rate of pay higher than the lowest rate payable to unskilled workers in the trade.

(iii) Additional weekly credit of 1s 6d if employer notifies to Company Commander that the cooperator's weekly output has been above the average.

(iv) Weekly rates for credit on AFs W 3488 will therefore be either 7s 6d, 8s 6d, 9s 6d or 10s 6d.

7. The existing messing charge of 4s 6d per day deducted from Officers will cease from and including 17 June 1944, but all other services rendered will continue to be charged for as at present, and the accounting procedure outlined in paras. 5 (b), 7 (a), 8 (a) and 10 of G1/B/2453/A2 dated 3 September 43 will be continued. Any deductions made will be entered against the permissible monthly expenditure shown in GHO 532/4C, para. 1, Schedule A's and B's, and monthly cash drawings should be restricted accordingly.

will be recorded whilst he remains a cooperator. The debit or credit balance, on both the original and duplicate old and new AFs W 3488, will be signed (and initialed) by the cooperator, and both copies of the closed Account Card (AF W 3488), which should bear the signature of the cooperator in respect of all past entries, forwarded to GHO 2nd Echelon for retention.

In the event of transfer of a cooperator to the United Kingdom, copies of both old and new accounts will be forwarded by GHO 2nd Echelon to Regt. Paymaster, LONDON, and care should be taken that the AFs W 3488 forwarded show:

- Rate or rates of pay issued.
- Period for which pay was issued.
- Credit balance at the date of transfer.

2. The account cards of any non-cooperator who is accepted as a cooperator subsequent to 16 June 1944 will be dealt with as in para. 1.

3. Should a cooperator revert to his former status, his account will be closed as in para. 1 and a new account will be opened in his status as a non-cooperator.

4. Pay will be credited on AFs W 3488 to Officers monthly, and pay and additional credits for Other Ranks fortnightly. All entries will be signed for, both on the original and duplicate copy of the Account Card.

5. (a) Basic monthly rates of pay for Officers and four weekly rates of pay and additional credits for Other Ranks are shown in GHO 532/4C, para. 1, Schedules A's to C's, together with the maximum amount which may be expended or issued in cash during the period in question. Cooperators who do not wish to draw the full maximum amount authorized will have cash issues restricted to the amount required.

(b) Officers will be paid monthly in arrears on the last day of the month, and other ranks (i) fortnightly in arrears in respect of cash issues from basic pay credits, (ii) four-weekly in arrears in respect of cash issues from additional pay credits. The first payment to both Officers and Other Ranks should be made on 30 June 1944.

(c) At the end of each accounting period separate schedules in respect of Officers and Other Ranks will be prepared in duplicate on GMP Form 61 and 62 for all cooperators. Each schedule will be serially numbered. The original schedules will support the charges in the monthly Unsettled Account of the unit and the duplicate retained by the unit to support debits on AFs W 3488 and will be available for audit.

(d) All cash payments should be entered on AFs W 3488 at the time of payment.

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8. The free issue of 35 cigarettes a week to Other Banks will continue.

9. All purchases of ration supplies will in future be paid for in cash at time of purchase.

10. Remittances

(a) Co-operators may make remittances monthly from accumulated credit balances from pay only (which in the case of Other Banks includes Additional Pay credits), to persons and institutions in SOUTHERN ITALY, SICILY and SARDEGNA. No remittances can be made to persons, etc., resident in that part of ITALY still occupied by the enemy. Requests for remittances will be accepted only from individuals out of individuals' accounts. No arrangements exist for block remittances. Care should be taken that cash payments to Officers and Other Banks, and services rendered to Officers in accordance with para. 7 are taken into account before the remittance is approved.

(b) Monthly schedules, which will be serially numbered and prepared in triplicate, will be completed on CME Form 65. The original and duplicate copies will be passed to the Local Command Paymaster, who will retain the original in support of eventual adjustment with the Italian Government and forward the duplicate to Chief Finance Officer, Finance Sub-Committee, Allied Control Commission, ITALY, for onward transmission to the Italian Government. The triplicate copy will be retained by the unit, etc., to support the relevant charge on the AF's W 3488 of the individuals.

(c) The unit, etc., will charge the individual's account at the time the request is accepted and entered on the Schedules, and will obtain the signature of the individual on both copies of AF's W 3488.

11. Payment of credit balances on accounts to 16 June 1944 and also credits accrued on the new accounts (subsequent to that date) will on repatriation be the responsibility of the Italian Government.

Charges against credits on AF's W 3488 will be restricted to the following items of expenditure:

(a) Cash payments under GHO 532/44, para. 1, less any deductions for services rendered to Officers made in accordance with para. 7, and stoppages for barrack dinners, etc., from Officers and Other Banks.

(b) Remittances referred to in para. 10.

All balances remaining after these deductions have been made will be frozen.

NON CO-OPERATORS

Charges against AF's W 3488 will

11. Settlement of bills (including EPI supplies) for purchases on behalf of Officers will be made through the Imprest Account of the Camp, etc., and a statement should be affixed to all bills showing the F.W. No., Rank, Name, etc., of the Officer for whom the purchases were made. A certificate should be added to each bill to the effect that the amount expended has been deducted on both copies of AF's W 3488 and the signature of the Officer obtained.

12. Working pay to Other Banks may continue to be credited under present conditions within a daily maximum of 6d and 1s 6d, or 3/4d and 1s 6d per hour for actual time worked, according to whether the work on which they are employed is classified as skilled or unskilled.

Six days a week is the maximum period for which working pay is admissible.

16. (a) The existing messing charge of 4s 6d per day for Officers will continue to be deducted, in accordance with para. 6 (b) of G1/B/2133/A2 dated 5 September 43, but will not be counted, in whole or in part, against the permissible monthly expenditure outlined in para. 13 and GHO 532/44, para. 1, Schedules D's and E's.

(b) All other services rendered will continue to be charged for as at present and the accounting procedure outlined in paras. 5 (a), 7 (a), 8 (a) and 10 of G1/B/2133/A2 dated 5 September 43 will be continued. Any deduction will be counted against the permissible monthly expenditure shown in GHO 532/44, para. 1, Schedules D's and E's, and monthly expenditure from the maximum amount permissible should be restricted accordingly.

17. The free issue of 35 cigarettes a week to Other Banks will continue.

18. EPI Supplies.—These are issuable to all Other Banks protected personnel and prisoners of war provided their accounts from 17 June 1944 onwards (excluding credit balances on 16 June 1944) show sufficient credit balance to bear the cost of the articles supplied. Payments to the EPI will be supported in the monthly Imprest Account by a certificate in the form attached (CME Form 66) and by the EPI invoices and receipts.

19. Payment of credit balances on accounts to 16 June 1944 and also credits accrued on the new accounts subsequent to that date, will on repatriation be the responsibility of the Italian Government.

Charges against credits on AF's W 3488 will be restricted to the following items of expenditure—

made on his behalf

16. (a) The existing messing charge of 4s 6d per day for Officers will continue to be deducted, in accordance with para. 6 (b) of GI/B/2453/A2 dated 5 September 43, but will not be counted, in whole or in part, against the permissible monthly expenditure outlined in para. 13 and GHO 532/44, para. 1, Schedules D) and E).

(b) All other services rendered will continue to be charged for as at present and the accounting procedure outlined in paras. 5 (a), 7 (a), 8 (a) and 10 of GI/B/2453/A2 dated 5 September 43 will be continued. Any deductions will be counted against the permissible monthly expenditure shown in GHO 532/44, para. 1, Schedules D) and E), and monthly expenditure from the maximum amount permissible should be restricted accordingly.

17. The free issue of 25 cigarettes a week to Other Banks will continue.

18. *EPF Supplies*.—These are issuable to all Other Bank protected personnel and prisoners of war provided their accounts from 17 June 1944 onwards (excluding credit balances on 16 June 1944) show sufficient credit balance to bear the cost of the articles supplied. Payments to the EPF will be reported in the monthly Imprest Account by a certificate in the form attached (CMF Form 64) and by the EPF invoices and receipts.

19. Payment of credit balances on accounts to 16 June 1944 and also credits accrued on the new accounts subsequent to that date, will on repatriation be the responsibility of the Italian Government.

Charges against credits on AFs W 3488 will be restricted to the following items of expenditure:—

(a) *Officers*.—Expenditure made on his behalf under para. 14, and any deductions for services rendered or stoppages for barrack damages, etc., made in accordance with para. 16.

(b) *Other Banks*.—EPF issues referred to in para. 18, and stoppages for barrack damages, etc.

All balances remaining after these deductions have been made will be frozen.

GENERAL

20. OGC Units, Camps and Hospitals should report to AFHQ (GI B) in due course when the instructions at paras. 1 and 12 have been completed, and also the date AFs W 3488 in respect of co-operators have been despatched to GHO 2nd Echelon for retention.

(b) Monthly schedules, which will be serially numbered and prepared in triplicate, will be compiled in CMF Form 63. The original and duplicate copies will be passed to the Local Command Paymaster, who will retain the original in support of eventual adjustment with the Italian Government and forward the duplicate to Chief Finance Officer, Finance Sub-Committee, Allied Control Commission, ITALY, for onward transmission to the Italian Government. The triplicate copy will be retained by the unit, etc., to support the relevant charge on the AFs W 3488 of the individuals.

(c) The unit, etc., will charge the individual's account at the time the request is accepted and entered on the Schedules, and will obtain the signature of the individual on both copies of AFs W 3488.

11. Payment of credit balances on accounts to 16 June 1944 and also credits accrued on the new accounts subsequent to that date will on repatriation be the responsibility of the Italian Government.

Charges against credits on AFs W 3488 will be restricted to the following items of expenditure:—

(a) Cash payments under GHO 532/44, para. 1, less any deductions for services rendered to Officers made in accordance with para. 7, and stoppages for barrack damages, etc., from Officers and Other Banks.

(b) Balances referred to in para. 16.

All balances remaining after these deductions have been made will be frozen.

NON-CO-OPERATORS

12. The present Account Cards (AFs W 3488) will continue to be used, and the only action necessary is for the cards to be balanced with effect from and including all entries to 16 June 1944 and the signatures of the individuals obtained on both the original and duplicate copies to the credit or debit balances.

13. Basic monthly rates of pay for Officers and four-weekly rates for Other Banks, together with the maximum amount which may be expended on behalf of Officers during the month are shown in GHO 532/44, para. 1, Schedules D) and E).

Pay will be credited on AFs W 3488 to Officers monthly and to Other Banks weekly up to and including the last Friday in each month.

Entries on AFs W 3488 will be supported by a schedule on CMF Form 63, which will be retained by the OGC Camp, etc., and be available for audit.

No cash issues should under any circumstances be made.

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7850, 7

Pay due and credited and Cash Payments debited on Army Forms W.3488 by
each Officer Co-operator for the month ended _____

[illegible]

* An explanation should be given in this column when the period for which pay is credited is more or less than the Monthly period.

785017

C.M.F. Form 61

(Unit etc.) to

TOTAL =

min when the period for which pay is credited is more or less than the Monthly period.

PTC.

785017

[illegible]

(5) An explanation should be given in column 13 when the period for which pay is credited is more or less than the fortnight covered by the return.

785017

(Unit etc.) to

Delete or } ORIGINAL
necessary } DUPLICATE

operators for the fortnight ended

TOTAL

P.T.O.

and for which pay
the return.

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Pay due and credited on Army Form W.3488 by O.C. No. _____
to Officer and other rank Non-Co-operators for the period ended _____

194 .

[illegible]

*An explanation should be given in this column when the period for which pay is credited is more or less than the mo

5
2. CERTIFIED that the amounts in respect of pay have been credited, and messing charges debited, on Army Form W3488 to the po
been obtained to these entries on both the original and duplicate copy of account

Date _____ 104

7850,7

C.M.F. Form 63
Serial

Camp or Hospital

194

[illegible]

Explanation should be given in this column when the period for which pay is credited is more or less than the monthly period.

of pay have been credited, and messing charges debited, on Army Form W-3488 to the personnel concerned and that their signatures have been obtained to these entries on both the original and duplicate copy of account card.

O.C. Camp or Hospital.

O.C. Camp or Hospital.

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C.M.F. Fo

CERTIFIED :—

1. That E.F.I. supplies to the value of £ : : have been sold to Non-Cooperat
rank protected personnel and prisoners of war.
2. That the value of the goods purchased has been recorded on both copies of A.F. W
signed for by the individual concerned.
3. That no individual has purchased goods to a value greater than the sum standing
credit of his account at the time of purchase.

Officer Comm

Date _____

2202

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C.M.F. Form 64

CERTIFIED:-

1. That E.F.I. supplies to the value of £ : : have been sold to Non Co-operator other than protected personnel and prisoners of war.
2. That the value of the goods purchased has been recorded on both copies of A.P. W3488 and signed for by the individual concerned.
3. That no individual has purchased goods to a value greater than the sum standing to the credit of his account at the time of purchase.

Officer Commanding

Unit

785017

SCHEDULE NO.

List showing amounts to be paid to persons and institutions in SOUTHERN and SARDINIA at the request of Named Italian Prisoners of War (Co

(UNIT, etc.)

(Month and Year)

[illegible]

(1) That the amounts remitted represent accumulation of pay credits.

(2) That the accounts of the remitters maintained on A.F.s, W3488 have been debited with the amount of the remittance.

* (3) That the signatures of the remitters at column 8 have been witnessed by ————— Signature of witness —————

* Signatures must be witnessed by either the Camp Commandant, O.C., Unit, O.C., Hospital or senior British Officer deputed.

1. Introduction

7850, 7

CAH 11-1000-01

Delete
as
necessary

ORIGINAL
DUPLICATE
TRIPLICATE

(Month and Year)

CHRISTIAN NAMES	REGIMENT OR UNIT	Amount of Remittance STERLING	FULL NAME AND ADDRESS OF PERSON OR INSTITUTION to whom payment is to be made.	SIGNATURE OF REMITTER
1	2	£ s. d.	3	4

2201

remitters maintained on APs, W3488 have been debited with the amount of the remittance.

Signature of witness

inspired by either the Camp Commandant, O.C., Unit, O.C., Hospital or senior British Officer delegated by them.

O.C., Unit, Camp Commandant, etc.

HEADQUARTERS
ALLIED CONTROL COMMISSION
NO 4 LD EXOTER
APO 394

REF. 251/32/CA

21 July 1944

EXECUTIVE MEMORANDUM

NUMBER

71)

ACCOUNTING FOR IMPORTS

1. The attention of all Regional Commissioners is called to the following instructions which were originally issued on 13 March 1944 by the Economic Section. These instructions have not been followed out in some Regions and much time and labour has subsequently been wasted in rectifying errors which would not have arisen had the instructions been complied with in the first case.
2. Various Sub-Commissions and Regional Divisions other than the Economics and Supply Division have occasion to import goods into Italy. It is essential that the accounting procedure should be understood by all such Sub-Commissions and Regional Divisions.
3. Accounting for all imports will be handled by the Economic and Supply Divisions of the Region into which the goods are imported irrespective of which Sub-Commission or Regional Division is responsible for their import.
4. When Sub-Commissions and other Divisions import goods which are delivered to AME/A.C.C., warehouses, the accounting procedure will follow automatically on the normal warehouse procedure for receipt and issue of goods and no special notification to the Economics and Supply Division will be required.
5. Where, however, goods imported by any Sub-Commission or Regional Division other than the Economics and Supply Division do not pass through any AME/A.C.C. warehouse, but are delivered direct to the customer, the Sub-Commission or Regional Division responsible for their import must notify the Economics and Supply Division of the Region in which the goods are imported in order that the supply accountant may properly record the transaction.
6. The following information should be included in the notification to the Economics and Supply Division.

38/

KRC 24/44

...which were subsequently been
 ...which would not have arisen had the in-
 structions been complied with in the first case.

2. Various Sub-Commissions and Regional Divisions other than the Economics and Supply Division have occasion to import goods into Italy. It is essential that the accounting procedure should be understood by all such Sub-Commissions and Regional Divisions.

3. Accounting for all imports will be handled by the Economic and Supply Divisions of the Region into which the goods are imported irrespective of which Sub-Commission or Regional Division is responsible for their import.

4. When Sub-Commissions and other Divisions import goods which are delivered to AMG/A.O.C., warehouses, the accounting procedure will follow automatically on the normal warehouse procedure for receipt and issue of goods and no special notification to the Economics and Supply Division will be required.

5. Where, however, goods imported by any Sub-Commission or Regional Division other than the Economics and Supply Division do not pass through any AMG/A.O.C. warehouse, but are delivered direct to the customer, the Sub-Commission or Regional Division responsible for their import must notify the Economics and Supply Division of the Region into which the goods are imported in order that the supply accountant may properly record the transaction.

6. The following information should be included in the notification to the Economics and Supply Division:

- (a) Origin of goods (i.e. from U.S.A., U.K., Army, etc. and name of ship.
- (b) Quantity shown on ship's manifest.
- (c) Quantity actually received from ship.
- (d) Quantity actually received by customer.
- (e) Price to be charged to the customer.

7. The Supply Accountant in the Regional Economic and Supply Division prepares the Issue Voucher which will be used for billing the customer, but the actual presentation of the Issue Voucher to the customer will be the responsibility of the Sub-Commission or Regional Division responsible for the import. It will also be the responsibility of such Sub-Commission or Regional Division to see that the proceeds of the sale are paid into the Bank by the customer according to such in-

Instructions as may be laid down by the Regional Supply Accountant.

8. The above instruction also applies to supplies which may be drawn from the Armies.

1 21 8 6 01 11 11

M. S. BUSH,
Brigadier,
Executive Commissioner.

DISTRIBUTION

RCs, Regions I & II and Rome, with copies to RFDs and PAs.	(30)
ECMO's, 5th and 8th Armies, with copies to SFOS.	(4)
Managers of APA Branches	(5)
Economic Section (including 8 for Finance Sub-Commission)	(12)
Administrative Section	(5)

HEADQUARTERS
ALLIED CONTROL COMMISSION
E.C. & M.G. SECTION
APO 394

Ref/251/37/CA

2 July 1944

SUBJECT: Accounting of Agricultural Reports.
TO : Economic Section.

Reference your ES/11A of 25 June 44, there is forwarded to you copy of reply received from Region III (Agricultural Officer) dated 30 June 44, for information and action as necessary.

pk

NORMAN E. FISKE
Colonel
Deputy Executive
Commissioner

JRR/JB

2199

251
1 JUL 1944 *LS*

CO 133 *3A*
4-3669

HEADQUARTERS
REGION 3, ALLIED CONTROL COMMISSION
APO 394, U.S. Army

R/4227

1st July 1944

SUBJECT: Accounting for Agricultural Imports.

TO : Executive Commissioner, A.C.C. *33*

1. Reference to your Ref/251/33/CA, 28 June 1944, subject as above.
2. Attached is report of Regional Agricultural Officer, Region 3, covering situation mentioned.

35

John W. Chapman
JOHN W. CHAPMAN,
Colonel, JAGD,
Actg Regional Commissioner.

JWC/bb

JWC 2/7

sw 31

HEADQUARTERS,
REGION 3, ALLIED CONTROL COMMISSION,
APO 394, U.S. Army.

A/4.

30 June 1944.

SUBJECT: Accounting for Agricultural Imports.

TO : Regional Commissioner,
Region 3, A.C.C.

With reference to the attached letter, I beg to inform you as follows:

1. The price at which imported potato seed has been sold to farmers has been fixed at 12 lira per Kg for this Region since last January.

2. The price the Consorzio should be charged for the potatoes in question is one for the A.C.C. Price-fixing Sub-Commission to decide as this is not a Regional matter, other Regions being concerned.

3. In order to assist the price fixing Commission to arrive at a decision, exhaustive accounts were prepared (on our instructions) by the Consorzio, showing the costs they had incurred in the distribution of the potatoes. The Accounts were handed to the Accounting Section, A.C.C. Financial Sub-Commission.

4. In this case the word "Consorzio" is a misnomer, as it is the Federazione Consorzio Agrario which is mainly concerned with the price which they will be charged, as many provinces and other regions received potatoes through this Region's imports.

5. At the request of Accountant Section, Financial Sub-Commission, I am putting up a suggestion to the Price-fixing Committee as to the price I consider should be charged to the Federation, but I have no knowledge of landed costs or what is considered by the Price-fixing Committee to be a fair margin of profit.

6. Repeated requests have been made to Avellino and Benevento for their accounts and I am still pressing for these, but this does not affect the main accounting to any marked degree, as the tonnage delivered to these Provinces is shown in the Naples Province account and they are responsible for these amounts.

TOSW/gar.

T.O.S. White
T.O.S. WHITE,
Major, KRRC., 2197
Regional Agricultural Officer.

251
ALLIED CONTROL
SICILY REGION
APO 394

CABR 34
43138

26 June 1944

FILE:RC/100

Dear Crawshaw,

Many thanks for your H/CA/31(b) of 19 JUN, since which date I understand you have spoken by phone with Capt. Shaw on the question of Staff.

Shaw, who is actually operating as Regional Supply Accountant, tells me that, if Cohen and his O.R. Indwell can remain after Grudinski and O.R. shall pull out early next month, he expects to catch up on the 3 1/2 months' arrears in the main accounts and be clear of other outstanding items by mid-August.

This information will doubtless be a guide for you in making future plans.

Yours sincerely

A. H. Hancock
Colonel

Col H.H.C. Crawshaw
Finance Sub-commission
H.Q. A.C.C. APO 394

Copies To: Executive Commissioner
H.Q. & H.C. Section
H.Q. A.C.C. Supplies
Establishment Branch

RECEIVED
ALLIED CORP. CONCERN
R.C. & H.S. Section
APO 304

33

Ref/751/330A.

28 June 1944.

SUBJECT: Accounting for Agricultural Imports.

TO : Regional Commissioner, Region III.

1. I am informed that a serious delay is being caused in the AGC/AGS accounting by the failure of Region III Agricultural Division to fix the price of imported seed potatoes sold to the Consorci, although these imports began as long ago as February last.
2. I also understand that no accounting is yet available for the quantities of potatoes sold to the Consorci of Avellino and Benevento.
3. You should take immediate steps to remedy this unsatisfactory position and report what action you are taking.

1231/RAC.

✓
M. S. LEECH,
Brigadier,
Executive Commissioner.

Copy to: Econ. Section (Reference your RA/11A of 25 June)

2195

HEADQUARTERS
ALLIED CONTROL COMMISSION
ECONOMIC SECTION
APO 394

JBT/sca

ES/11A

25 Jun 44

SUBJECT: Accounting for Agricultural Imports.

TO : Executive Commissioner (C.A. Branch)

1. Between January and 30th April last some 15,000 tons of seed potatoes were imported into Region III. These potatoes were sold by the Agriculture Division of Region III to the consorzii of Naples and surrounding Provinces.

2. The consorzii were told to sell these at Lire 1,200 per quintal and an accounting has been received from most of the consorzii. No price, however, has been fixed by Region III for the sale to the consorzii themselves and the Chief Accountant's accounts are held up in consequence. It is understood that some verbal arrangement was made whereby the distribution costs would be refunded to the consorzii but no action has yet been taken and in any case it would appear that the system of refunding distribution costs which we are not in a position to check adequately is undesirable and that a fixed price should be made to the consorzii, leaving them the option to claim in respect of bad quality potatoes.

3. No accounting at all has been received in respect of sales to Avellino and Benevento.

4. As representations to Region III by the Finance Sub-Commission have met with no success it is requested that the attached letter be sent, as this matter must be taken in hand immediately and proper prices fixed, because the accounts in respect of these potatoes are long overdue.

J. Bruce Thompson Maj RA
for D. S. ADAMS
Colonel, C. E.
Executive Officer
Economic Section

1 Incl: Draft ltr dtd 23 Jun to
Regional Commissioner, Region III.

See 32

2194

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

Ref/251/30/GA

21 June 1944.

EXECUTIVE MEMORANDUM)

NUMBER

64)

ACCOUNTING REORGANIZATION

I. It has been decided to centralize at ACC Headquarters all bookkeeping and the preparation of accounts for the Allied Financial Agency and for ACC/AMF revenue and expenditure, as soon as this is possible. However, no change in the present Supply accounting procedure is contemplated for the time being.

II. The foregoing reorganization is expected to achieve simplification, better control over expenditure, uniformity of procedures and classification, concentration of records and vouchers at Headquarters, and reduction in the work and staff.

III. It is believed that better results will be obtained if the present ACC/AMF accounting organization and procedures are allowed to function in forward areas and consequently no change will be made at present in Regions IV, V and VIII or in regards Sub-Accountants with AMF 5th. and 6th. armies. Officers in these regions are, however, warned that the reorganization will be extended to their areas at the earliest possible moment and plans should be made accordingly.

IV. The accounts for all branches of the Allied Financial Agency for June 1944 will be prepared as heretofore, but beginning 1 July 1944 all branches will maintain only a record of cash and bank transactions and will report these transactions twice monthly to AFA Headquarters, where the ledger accounts will be maintained. Detailed instructions to Branch Managers are being issued by AFA Headquarters regarding the records to

I. It has been decided to centralize at ABC Headquarters all bookkeeping and the preparation of accounts for the Allied Financial Agency and for ACC/AMS revenue and expenditure, as soon as this is possible. However, no change in the present Supply Accounting procedure is contemplated for the time being.

II. The foregoing reorganization is expected to achieve simplification, better control over expenditure, uniformity of procedures and classification, concentration of records and vouchers at Headquarters, and reduction in the work and staff.

III. It is believed that better results will be obtained if the present ACC/AMS accounting organization and procedures are allowed to function in forward areas and consequently no change will be made at present in Regions IV, V and VIII or as regards Sub-Accountants with AMS 5th. and 8th. Armies. Officers in these Regions are, however, warned that the reorganization will be extended to their areas at the earliest possible moment and plans should be made accordingly.

IV. The accounts for all branches of the Allied Financial Agency for June 1944 will be prepared as heretofore, but beginning 1 July 1944 all branches will maintain only a record of cash and bank transactions and will report these transactions twice monthly to AFA Headquarters, where the ledger accounts will be maintained. Detailed instructions to Branch Managers are being issued by AFA Headquarters regarding the records to be maintained and reports and vouchers to be submitted.

V. The regional Statements of ACC/AMS Revenue and Expenditure for May 1944 will be prepared by all Regional Accountants from the Sub-Accountants' Reports for that month in the usual manner, but Reports of Sub-Accountants in Regions I, II, III, VI and VII for June 1944 and subsequent months will be dealt with at this Headquarters. The Regional Finance Officers of Regions I, II, III, VI and VII will accordingly instruct all Sub-Accountants in their Regions to forward their Monthly Reports of Receipts and Disbursements, with the usual supporting vouchers, to the R.F.O. These R.F.Os. will make such reviews of these Reports as they desire (but will NOT carry out any of the work formerly done by their Regional Accountants beyond requesting explanations

-2-

of such items as appear to them to call for explanation) and will forward the Reports and vouchers as promptly as possible to the Chief Accountant of this Headquarters. Such Reports of Sub-Accountants for June 1944 as are received before the Regional Accountant leaves will be reviewed, classified and summarized on the spot and be brought to Headquarters by the R.A. ready for posting.

VI. The Chief Accountant will issue, in the near future, Sub-Accountants Instruction No. 1, which will consolidate all accounting instructions pertaining to Sub-Accountants, Collectors of Revenue and Imprest Holders which were formerly contained in the Accounting Manual. Each Regional or Senior Finance Officer will be furnished with a supply of these instructions and it will be his duty to ensure that each and every Sub-Accountant, Collector of Revenue and Imprest Holder in his area is provided with a copy thereof and adheres thereto.

VII. Regional Finance Officers will also instruct all Sub-Accountants in their Regions to indicate clearly on all receipts and vouchers the number of their Region as well as their official title (e.g. Finance Officer, Palermo Province, Region I). This information must also be provided to and requested by APA when deposits are made into APA bank account or vouchers are approved for payment by APA; this is of particular importance as regards collections from sales of supplies.

VIII. Orders will be issued during the early part of July 1944 instructing all APA accountants and bookkeepers and all Regional Accountants and their staffs in Regions I, II and III to report to this Headquarters. On receipt of these orders the officers and MS/CSs concerned will proceed forthwith to this Headquarters, bringing with them all books, vouchers and accounting files; a reasonable supply of blank accounting forms will be left at each APA branch and with the Regional Finance Officer and any surplus will be brought to Headquarters. In this connection, it is suggested that Regional Accountants should take advantage of the visit of any officer from their Regions to this Headquarters before the former leaves to send forward any vouchers, etc. not required for completion of the May 1944 accounts.

to ensure that each and every Sub-Accountant, Collector of Revenue and Imprest Holder in his area is provided with a copy thereof and a share thereto.

VII. Regional Finance Officers will also instruct all Sub-Accountants in their Regions to indicate clearly in all reports and vouchers the number of their Region as well as their official title (e.g. Finance Officer, Palawan Province, Region I). This information must also be provided to and reported by AFA when deposits are made into AFA bank account or vouchers are approved for payment by AFA; this is of particular importance as regards collections from sales of supplies.

VIII. Orders will be issued during the early part of July 1944 instructing all AFA accountants and bookkeepers and all Regional Accountants and their staffs in Regions I, II and III to report to their Headquarters. On receipt of these orders the officers and SM/OS concerned will proceed forthwith to their Headquarters, bringing with them all books, vouchers and accounting files; a reasonable supply of blank accounting forms will be left at each AFA branch and with the Regional Finance Officer and any surplus will be brought to Headquarters. In this connection, it is suggested that Regional Accountants should take advantage of the visit of any officer from their Regions to their Headquarters before the former leaves to send forward any vouchers, etc. not required for completion of the May 1944 accounts.

IX. Regional and Senior Finance Officers are requested to review the Sub-Accountancies in their areas and to eliminate any which are no longer essential. Better results will be obtained if receipts and disbursements of ROC/MS funds are concentrated in the hands of a few officers who are fully informed as to their duties and responsibilities in handling public funds.

-3-

X. The Chief Accountant, Finance Sub-Commission, intends to appoint an officer on his staff to travel through the various Regions, advise Sub-Accountants and clear up queries on the spot. Regional Finance Officers who desire to have this officer visit Sub-Accountants in their Regions will address their requests to the Finance Sub-Commission, attention Chief Accountant.

W. B. LUSH
W. B. LUSH,
Briarcliff,
Executive Commissioner.

DISTRIBUTION:

R.C.'s., Regions I - VIII and Rome,	
with copies to R.F.Os. and R.As.	(27)
S.C.A.O's., 5 and 8 Areas,	
with copies to S.F.Os.	(4)
Managers of APA Branches	(5)
Economic Section	(12)
(Including 8 for Finance Sub-Commission)	
Administrative Section	(6)

SUBJECT: Supplies Accounts
CW 10000.

251

C.A. Br

21 JUN 1944

AGC Rear Eighth Army.

CA/188

18 Jun 44.

Executive Commissioner's Branch,
HQ Allied Control Commission.

Copy to: Economic Section
(Attn Food Sub-Commission).

Reference your AGC/10-2/Food of 4 Jun 44.

1. Attention is invited to the fact that the instructions quoted by para 2 of a/n letter are specifically stated in the original letter issued by the Industry & Commerce Sub-Commission to be applicable only to Regions and not to Army. That letter (AGC/5061/10 of 12 May 44, para 4) goes on to state:-

"The procedure for trade with the combat zones (Fifth and Eighth Armies) will remain unaltered".

2. This procedure is, in fact, that which we described in our CA/188 of 27 May 44 (viz: that the purchase should be made by the supplying Region and vouchered to AGC Eighth Army on a TRANSFER NOTE - (Authy AGC/5061/10 of 25 Feb 44: Memorandum for accountancy procedure for inter-regional trade, para 3 - Exports from AGC territory to Combat zones).

3. It is appreciated that the non-payment of such large sums causes considerable inconvenience but it is pointed out that in this instance the delay has been due to departure at the AGC end from principles laid down in ^{AGC's} instructions (- viz AGC/5061/10 of 25 Feb 44).

4. In deference to your ^{request} ~~request~~ we have asked the bank of Italy at Caspobasso to make the necessary remittance and charge it to AMG account.

Group Captain,
Officer Commanding,
AMG Eighth Army.

Copy sent to Com Des Food
2191

DRAFT

SUBJECT: Accounting.

TO: Regional Commissioner
REGION VII, II - III

my letter HQ (ca) of May 1 the reply please for
Reference your letter from Reg. Comm. Region VII has been
a copy of the letter from Reg. Comm. Region VII
returned to Executive Commissioner.

2. About additions to the staff of the Chief Accountant during the last
few days now make it possible to provide a Supply Accountant from this
Headquarters and it is hoped that an officer ^{has been} will be assigned to the
Immediate Future, so that there is no longer any need for you to
allocate Capt. Andrews for this work. ^{to be assigned as Supply Accountant}
3. For the reasons given in my previous letter, however, we
cannot appoint another officer to act as Regional Chief Accountant, but
as the work involved will be very small the officer ^{now} to be assigned as
Supply Accountant should also fulfil the functions of Regional Chief
Accountant and should be carried on the strength of the Finance Division.
This is admittedly a departure from normal procedure, but it is felt
that the work involved in handling both the Supply and the Financial
Accounts is well within the capabilities of one officer.
4. As already explained, the Sub-Accountants in Region VII draw
their funds from APA Bari and their accounts must therefore be incorporated
with those of APA Bari. Although APA is not a Regional organisation,
but is directly dependent from Headquarters, each branch of APA prepares
its own accounts and your Chief Accountant should therefore send his
accounts to Headquarters in their books.

Headquarters and ~~is to be hoped~~ ^{may be} that an officer will be assigned to the immediate future, so that there is no longer any need for you to ~~be assigned as Supply Accountant~~ ^{to be assigned as Supply Accountant} ~~ellicote Capt. Andrews for this work.~~

3. For the reasons given in my previous letter, however, we cannot appoint another officer to act as Regional Chief Accountant, but as the work involved will be very small the officer ~~to be~~ ^{new} assigned as Supply Accountant should also fulfil the functions of Regional Chief Accountant and should be carried on the strength of the Finance Division. This is admittedly a departure from normal procedure, but it is felt that the work involved in handling both the Supply and the Financial Accounts is well within the capabilities of one officer.

4. As already explained, the Sub-Accountants in Region VII draw their funds from APA Pari and their accounts must therefore be incorporated with those of APA Pari. Although APA is not a Regional organisation, but is directly dependent from Headquarters, each branch of APA prepares its own accounts and ~~your Chief Accountant~~ ^{as Regional Accountant of Region VII} should therefore send his monthly accounts direct to APA Pari for incorporation in their books. The Accountant will be duly instructed before reporting to you as to the exact procedure to be followed. ^{for Region VII}

5. Supply Accounts should be submitted monthly direct to the Chief Accountant, HQ, ACC. The Accountant will receive instructions on this matter before reporting and will be further instructed by Major Hall

before taking over from him.

(... ~~orders have been issued~~ ^{orders have been issued} ~~concerning~~ ^{concerning} ~~left with~~ ^{left with} ~~an accountant~~ ^{an accountant} ~~to~~ ^{to} ~~Region VII~~ ^{Region VII} ~~to~~ ^{to} ~~hand~~ ^{hand} ~~ling~~ ^{ling} ~~the~~ ^{the} ~~Supply~~ ^{Supply} ~~to~~ ^{to} ~~Region VII~~ ^{Region VII} ~~ACC.~~ ^{ACC.})

26/5/44.
HDC/adm.

M. S. LIND, Brigadier.

HEADQUARTERS REGION VII

ALLIED CONTROL COMMISSION

File Ref: RVII/SS/210/35.

Date 22nd May, 1944.

SUBJECT: Accounting Organization.TO: Executive Commissioner,
Allied Control Commission.

1. The plan for accounting in Regions II and VII proposed in your letter (HQ/CA/2 & 7), subject: Accounting Organization, dated 14 May, 44, while probably satisfactory from the standpoint of the Office of the Chief Accountant is far from satisfactory from the viewpoint of this Region.
2. I cannot agree to taking Captain Andrews from his present duties as S-4 (A); CO Co."K" 2675th Regt; and officer in charge of motor transport of Region Headquarters, until a suitable replacement has been furnished and oriented in his assignment. Any other course would result in endless disorganization for this Region.
3. Reference the statement in par. 3(c): "This is a matter for arrangement between the Regional Commissioners of Regions II and VII, but +++++", since Hq. ACC has directed the combined financial accounting by one officer for the two regions, I see nothing to be arranged by the Regional Commissioners of the affected regions. Any co-ordination necessary should be effected by higher headquarters.
4. Before receipt of the communication cited in par. 1 preceding, I submitted comments on the proposed change in assignment of Capt. Andrews by 1st Ind on letter from the Economic Section to the Executive Commissioner returned on 20th May, 1944.
5. This headquarters will do what can be done to make the financial accounting plan, set forth in the cited letter, work when Lieut. Tipping is prepared to begin operations, in spite of its inherent deficiencies. The change over in supply accounting must await a change over in Capt. Andrews present duties.

Robert G. Kirkwood
ROBT. G. KIRKWOOD,
Colonel, FA, US Army
Regional Commissioner.

HEADQUARTERS REGION VII

ALLIED CONTROL COMMISSION

File Ref: RVII/Pin/603/50.

Date: 23rd May, 1944.

SUBJECT: Revenue and Expenditure Control.

TO: Executive Commissioner,
Hq. Allied Control Commission.

1. Since this headquarters has not been furnished with a revenue officer, I should like to ascertain your policy in this regard.
2. The supervision and furthering of revenue is recognized as being most important; consequently it should not be neglected. In the absence of a revenue officer the Provincial Finance Officers are finding it most difficult to pursue this phase of finance administration.
3. May I be informed as to your ideas or plans for accomplishing this work, and who is to do it?

Robert G. Kirkwood
ROBT. G. KIRKWOOD,
Colonel, FA, US Army
Regional Commissioner.

Copy to:
Major Puccinelli.

*Is (She) to Major Puccinelli & Col Crawshaw
who will discuss with him.*

W 25th

HEADQUARTERS
ALLIED OFFICIAL ORGANIZATION
R.O. & H.Q. Section
APO 34

25
3 June 1944.

Ref/251/25/OA.

SUBJECT: Accounting.

TO : Regional Commissioner, Region VII.

1. Reference your RVII/oa/210 dated 11 May 1944.
2. Additions to the staff of the Chief Accountant during the last few days now make it possible to provide a Supply Accountant from this Headquarters and he should have reported to your Headquarters by the time this reaches you.
3. For the reasons given in my previous letter, however, I cannot appoint another officer to act as Regional Chief Accountant. As however the work involved will be very small the officer to be assigned as Supply Accountant should also fulfil the functions of Regional Chief Accountant and should be carried on the strength of the Finance Division. This is admittedly a departure from normal procedure, but I feel that the work involved in handling both the Supply and the Financial accounts of Region VII is well within the capabilities of one officer.
4. As already explained, the Sub-Accountants in Region VII draw their funds from AFA Bari and their accounts must therefore be incorporated with those of AFA Bari. Although AFA is not a Regional organization but is directly dependent from Headquarters, each branch of AFA prepares its own accounts and your Supply Accountant in his capacity of Chief Accountant should therefore send his monthly accounts direct to AFA Bari for incorporation in their books. The Accountant has been duly instructed before reporting to you as to the exact procedure to be followed.
5. Supply Accounts should be submitted monthly direct to the Chief Accountant, HQ. A.O.C. The Accountant has also received instructions on this matter before reporting and will be further instructed by Major Hall before taking over from him.

HL/MS.

H.S. Hall,
Brigadier,
Executive Commissioner.

Copy to: Chief Accountant, HQ. A.O.C.
Estab. Branch.

2187

IV

To C A Br

Re: Para 2 of draft letter -

1. The Supply Accountant has been detailed and will go to Reg VII with Col Kirlwood

Re: Para 3 - Col Kirlwood doubts the ability of 1 a.c. to do both jobs. Para is OK in my opinion. If 1 does not work out in practice another will have to be obtained.

JJA
2/6

23

Col CrawfordChief Asst.St. Vincent
Baptist

M See 17-22. 22 is in answer to
16 which was drafted by Major Bann
Ref II have not replied as yet.

E. J. Talbot

16/5.

Bapt. Talbot.

contents notes & copy taken from files.

H. J. Talbot
16/5Est. Bann

Pl see draft of letter to Ref VII. H. J.
pages 2 & 3 all right

H. J. Talbot

H. J. Talbot

2185

15 May Recd 25/22
C.A. Br 22
2-1689
HEADQUARTERS REGION VII

ALLIED CONTROL COMMISSION

RGK/ttg.

File Ref: RVII/ES/210

Date: 11th May, 1944.

SUBJECT: Accounting for Supplies.

TO:

Executive Commissioner,
Allied Control Commission.

1. In reply to your 251/16/CA dated 27 April, 1944, the following is submitted relative to the steps being taken in this Region to correct the supply account procedure.

2. Warehousing Procedure.

(a) There is no evidence of a check having been made of the physical stock at CROTONE since commencement of working. Arrangements are in hand for an immediate stock-taking of milk, soup, and soap, and for other commodities at the earliest practicable date in relation to ship unloadings. Arrangements will also be made for stock-taking at REGGIO.

3. Administrative Action.

A directive has been issued, a copy of which is attached, to all officers concerned, which will remove doubts which have existed hitherto and which makes clear that Supply Officers are responsible for the proper acknowledgement of stores received and for the prompt and accurate accounting for the proceeds of sales.

4. Pricing Policy.

A definite pricing policy has been established for the Provinces of CATANZARO and COSSENZA.

The Regional Supply Officer and Major J.H. Hall of the Finance Sub-Commission will investigate and regularize the REGGIO Province within the next seven days.

The principles to be followed are understood at this Hq and there is no difficulty which needs to be taken up with the Industry and Commerce Sub-Commission at this time.

Owing to the delay in dealing with records and bills, the absence of a price list, and the lack of experience by the ex-Supply Officers at COSSENZA, there has been no alternative but to charge out stores at the high rate, which had been collected, and which made no allowance for distribution expenses, and to pay the distribution expenses out of ACC funds. The work of clearing up this situation is being supervised by Major Hall.

Arrangements have now been made whereby the price at

See 25

2. Warehousing Procedure.
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 The Regional Supply Officer and Major J.H. Hall of the Finance Sub-Commission will investigate and regularize the REGGIO Province within the next seven days.

The principles to be followed are understood at this Hq and there is no difficulty which needs to be taken up with the Industry and Commerce Sub-Commission at this time.

Owing to the delay in dealing with records and bills, the absence of a price list, and the lack of experience by the ex-Supply Officers at COSENZA, there has been no alternative but to charge out stores at the high rate, which had been collected, and which made no allowance for distribution expenses, and to pay the distribution expenses out of ACC funds. The work of clearing up this situation is being supervised by Major Hall.

Arrangements have now been made whereby the price at which stores may be sold is such as will enable distribution expenses from the point of take-over to be borne by the purchaser.

5. Records.
 (a) Arrangements will be standardized throughout the region for the use of the following forms:

Receiving Reports.
 Ship Unloading Reports - supporting Schedule of Imports.
 Issue Vouchers.
 Transfer Vouchers.
 Monthly statement of stock movements.
 Schedules of Sales and Payments to Bank.

(b) At Regional Hq, the Regional Supply Officer will

maintain:

Register of Imports.
 Cumulative Regional Register of Stock Movements in Quantities.
 Regional Monthly Statement of Cumulative Stock Movements in.

continued.....



2184

2.

quantities (for Chief Accountant).
Records of quarterly stock-taking audits.

6.

Sales.

The uniform practice of obtaining payments for goods sold at the time of delivery (or up to 48 hours after) is being put into force.

Allimentazione and Corsorzio will not receive or retain any ACC sale money.

7.

Past Records.

The regional officers are co-operating to the fullest extent in the work of preparing records of past transactions.

Very good progress has been made in the Provinces of CATANZARO and COSENZA, but it is deemed advisable to record, at this time, that a considerable amount of work and research is involved.

8.

This Hq. will actively pursue the matter in all its aspects and it is expected that within six weeks the major part of the work and the rendering of outstanding returns will have been completed.

Encl:

Memorandum No. 1.

Robert G. Kirkwood
ROBT. G. KIRKWOOD,
Colonel, FA, US Army
Regional Commissioner.

...this sq. will actively pursue the matter in all its aspects and it is expected that within six weeks the major part of the work and the rendering of outstanding returns will have been completed.

Robert G. Kirkwood
ROBT. G. KIRKWOOD,
Colonel, FA, US Army
Regional Commissioner.

Encl:
Memorandum No. 1.

2182

29

MEMORANDUM REGION VII
MILITARY CONTROL COMMISSION

MEMORANDUM

NO. 1.

Date: 17th May, 1954

I. To ensure uniformity in the recording and handling of reported civilian supplies within the Region, the following instructions will govern.

The procedure prescribed is based on directions from HQ. AGC. Those directions apply with equal force to the whole of the areas ruled Malayan and islands, and to the territory governed by S. G. E. Army AGC.

2. GENERAL RESPONSIBILITY OF SUPPLY OFFICERS

(a) The Supply Officer in each Province is responsible for ensuring the prompt and accurate recording of stores received in his Province, for acknowledging stores so sent, and for maintaining an accurate record of sales.

(b) In order that a monthly Regional return of stores handled may be sent HQ. AGC, each Provincial Supply Officer will render a monthly statement of stock movements on the prescribed form to this HQ by the 10th of the following month.

(c) Where an AGC warehouse is maintained at the main radio point, the Supply Officer will ensure that care is taken in checking weights received, and for this purpose, according to local circumstances and at the Supply Officer's discretion, it may be necessary to employ a checker.

3. PRICE LISTS

(a) Provincial price lists will be made by the Regional Supply Officer. To enable these price lists to reflect the expenses borne by the purchaser, it will be necessary for Provincial Supply Officers to report to this HQ, when it is considered that the price list, in whole or in part, should be amended or amplified.

(b) No new commodity will be issued for sale before a price tag for it has been determined and received from this HQ.

GENERAL RESPONSIBILITY OF SUPPLY OFFICERS

2. The Supply Officer in each Province is responsible for ensuring the prompt and accurate recording of stores received in his Province, for acknowledging stores as sent, and for maintaining an accurate record of sales.

(a) In order that a monthly Regional return of stores handled may be sent HQ. ACC, each Provincial Supply Officer will render a monthly statement of stock movements on the prescribed form to this HQ by the 10th of the following month.

(b) Where no ACC warehouse is maintained at the main sale point, the Supply Officer will ensure that care is taken in allocating weights received, and for this purpose, according to local circumstances and at the Supply Officer's discretion, it may be necessary to employ a checker.

3. PRICE LISTS.

(a) Provincial price lists will be made by the Regional Supply Officer. To enable these price lists to reflect the expenses borne by the purchaser, it will be necessary for Provincial Supply Officers to report to this HQ. when it is considered that the price list, in whole or in part, should be amended or amplified.

(b) No new commodity will be issued for sale before a price that has been determined, and received from this HQ.

4. DISTRIBUTION OF STORES.

(a) It is the duty of the Provincial Supply Officer to ensure that there is an organized scheme of distribution by Government or otherwise within the Province.

(b) No distribution or other expenses of wholesalers and retailers will be paid out of ACC funds other than by way of price differentials.

(c) The scale of distribution will be on the standard ration or relief scales which will be issued from time to time by this HQ. and no local variations will be permitted without prior approval. Stores will be issued free only when authorized by this HQ.

(d) When stores are sent from one ACC warehouse to another ACC warehouse or to a Provincial Supply Officer by road, a Truck Loading Slip showing the weights which were despatched will be

m./.

company each vehicle in order that losses in transit may be ascertained by the receiver and reported to the sender.

(e) Distribution from ports to Provinces will be on the basis prescribed by this HQ.

(f) No imported food stuffs will be sent outside the Regional area without approval from this HQ.

5. PAYMENT FOR GOODS.

(a) All sums due for stores sold will be deducted from the purchase on an issue voucher certified by the Supply Officer. For this purpose issue vouchers will be prepared in triplicate, the copy to purchaser, 2nd, for attachment to Monthly Statement, of Stock Movements, and 3rd, retained by the Supply Officer.

(i) The money will be paid within 48 hours of taking delivery to an account at the Bank of Italy which is cleared twice per month to A.F.A. BARI. No sum will be withdrawn from this bank account. The date on which payment to the bank has been made will be entered on the 2nd and 3rd copies of the Issue Voucher. Financing arrangements to permit of prompt payment will be made by purchasers with their own banks.

(a) A schedule of sales will be attached to the monthly statement of stock movements showing in summary form the quantities sold and the value for each commodity. This schedule will show the amount of sale money which has been paid to the Bank of Italy during the month and details of any sums unpaid at the date of the return.

6. REPORTS OF STOCKS.

(a) When stores are received within a Province (or when notification of receipt is received from a distant point in the Province), Provincial Supply Officers will make out and certify a Receiving Report to which will be attached a copy of the transfer voucher or other document which relates to the delivery. This Receiving Report will be forwarded with the Monthly Statement of Stock Movements to this HQ, a copy being retained by the Supply Officer for his own use.

(b) At ports, a Ships Unloading Report will be completed in lieu of a Receiving Report. Unloading reports will be prepared in triplicate, one copy of which will be sent to this HQ, to enable the HQ's Register of Imports to be entered promptly, and one copy

(4) Hello money will be paid within 48 hours of taking delivery to an account at the Bank of Italy which is cleared twice per month to A.F.A. BARI. No sum will be withdrawn from this bank account. The date on which payment to the bank has been made will be entered on the end and end copies of the Import Voucher. Financing arrangements to permit of prompt payment will be made by purchasers with their own banks.

(5) A schedule of sales will be attached to the monthly statement of stock movements showing in summary form the quantities sold and the value for each commodity. This schedule will show the amount of sales money which has been paid to the Bank of Italy during the month and details of any sums unpaid at the date of the return.

6. REVIEW OF STOCKS

(a) When stores are received within a Province (or when notification of receipt is received from a distant point in the Province), Provincial Supply Officers will make out and certify a receiving Report to which will be attached a copy of the transfer voucher or other document which relates to the delivery. This receiving Report will be forwarded with the Monthly Statement of Stock Movements to this Hq. a copy being retained by the Supply Officer for his own use.

(b) At ports, a Ship's Unloading Report will be completed in lieu of a Receiving Report. Unloading reports will be prepared in triplicate, one copy of which will be sent to this Hq. to enable the Hq.'s Register of Imports to be entered promptly, and one copy will be attached to the Monthly Statement of Stock Movements prepared by the Imports Officer.

7. TRANSFER OF STOCKS

(a) When stores are transferred to another Province, a Transfer Voucher will be prepared in triplicate showing railway and truck numbers.

(b) Two copies of the Transfer Voucher will be sent to the receiving Officer, one of which will be signed as an acknowledgment and endorsed with discrepancies before being returned to the sending officer. The sending officer will attach this receipted copy to his Monthly Statement of Stock Movements.

(c) When stores are received from outside or within the Region and no Transfer Voucher is received, application therefor

- 3 -

will be made direct to the sending Supply Officer.

8. All issues from AGO sources to Army units will not be billed, but will be the subject of reconciliation by higher authority.

It is, however, essential that a receipt be obtained on of the following Army forms:

ARM 1033.

ARM 10

ARM 108

which will be issued as a supporting voucher on the Monthly Statement of Stock Movement for the month concerned.

9. WAREHOUSE PROCEDURES.

(a) At least once in three months a stock-taking will be made in each AGO warehouse. Arrangements will be made at CROTON and HECIO with the least practicable delay for the physical stock to be counted and compared with the paper record and report made to this headquarters.

(b) Officers in charge of warehouses are responsible for ensuring in relation to each warehouse: -

- (i) Patrolling to prevent theft.
- (ii) Reasonable fire precautions.
- (iii) The keeping of an up-to-date stores ledger, to facilitate stock-taking and the detection of theft.
- (iv) The early issue of stores with a time warranty, e.g. milk.
- (v) Reasonable stocking of commodities to ensure a quick count and facility for fire-fighting.

10. DEPOSIT FOR BAGGAGE.

The local circumstances vary and it is not thought fit to prescribe in detail at this stage the manner of handling baggage and the taking of deposits.

It is the responsibility of Supply Officers, however, to institute a simple system which will ensure that baggage and returned to AGO sources. Where deposits are charged and refused by Government or other Agent, the deposits charged should

(a) At least once in three months a stock-taking will be made in each AGO warehouse. Arrangements will be made at OROTONA and HEMOIO with the least practicable delay for the physical stock to be counted and compared with the paper record; and report made to this headquarters.

(b) Officers in charge of warehouses are responsible for ensuring in relation to each warehouse: --

- (i) Patroling to prevent theft.
- (ii) Reasonable fire precautions.
- (iii) The keeping of an up-to-date stores ledger, to facilitate stock-taking and the detection of theft.
- (iv) The early issue of stores with a time warranty, e.g. milk.
- (v) Reasonable stocking of commodities to ensure a quick count and facility for fire-fighting.

DEPOSIT FOR BAGS.

The local circumstances vary and it is not thought fit to prescribe in detail at this stage the manner of handling sacks and the taking of receipts.

It is the responsibility of Supply Officers, however, to institute a simple system which will ensure that sacks are returned to AGO sources. Where deposits are charged and refunded by Ausorzi or other Agent, the deposits charged should not normally exceed 300 lire per sack, and any deposits forfeited for non-return of sacks will be paid over to AGO funds. Exchange at a sack for sack basis will be used wherever practicable.

PRINTING OF FORMS.

Arrangements for issuing of a supply of the following forms have been made by this HQ. --

Stores Ledger
Issue Voucher
Transfer Voucher
Receiving Report
Monthly Statement of Stock Movements.
Truck Loading Slips.

It is appreciated that some extra work will be involved in bringing local methods into line with AGO.

standard procedure, and any help required in this connection will be readily given, on request to this Hq. by members of the Finance Sub-Commission.

13. Acknowledgement of receipt of this memorandum is desired.

By order of Colonel KIRKWOOD:

John. B. ...

J. HOWARD SALTER,
Major, RA
Adjutant.

Distribution:

Copies

1	Exec. Comm. ACC
2	I & C Sub-Com. ACC
1	Lieut. C. Button, CHOTONE
6	2 to each Province.
1	RSLO
1	R.F.O
5	File.

To.

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

Howard Salter
J. HOWARD SALTER,
Major, RA
Adjutant.

Distribution:

Copies

To.

1	Exec. Comm, ACC
2	I & C Sub-Com, ACC
1	Lieut. C. Button, CROTON
6	2 to each Province.
1	RSLO
1	R.F.O
5	File.

2173

HEADQUARTERS
ALLIED CONTROL COMMISSION
R.C. & M.G. SECTION
APU 394

16

Ref/251/16/CA

27 April 1944

SUBJECT: Accounting for Supplies

TO : Regional Commissioner, Region II
Regional Commissioner, Region VII *ms 22*

1. A report received from the Finance Subcommittee, A.C.C., indicates that serious difficulties have been encountered in the supply accounting in the old Region II. Accordingly, letters on the subject are being addressed to the Regional Commissioners of the present Regions II and VII. The seriousness of the situation is indicated by the fact that no supply accounting reports, i.e., statements of stock movements, schedules of imports or schedules of sales have been received by the Chief Accountant, A.C.C., from the old area of Region II, except for Apulia.

2. The responsibility for seeing that the accounts for civilian supplies are submitted rests primarily with the Regional Commissioner, who in turn holds the Regional Economic and Supply Officer responsible. Procedures and forms for supply accounting have been prescribed in the AMC Accounting Manual and in supplemental instructions issued by the Chief Accountant, A.C.C.

3. In view of the situation pertaining to the supply reports, the Chief Accountant temporarily detached Major J. R. Hall of his staff and two other ranks to assist in the implementation of the accounting procedure in the Regional operations, and the submission of the overdue reports. The officer and his assistants are now working on the assignment and it is understood that they have received full cooperation from all officials.

4. While it is anticipated that the proper Regional warehousing instructions have been or will be issued, other positive administrative action appears necessary to correct the situation, particularly in two respects; first, the need of establishing and maintaining a definite pricing policy; and, second, a clear understanding on the part of supply officers of their duties and responsibilities.

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5. In at least two provinces it appears that the whole of the proceeds of sales of A.C.C. stores have been retained by Consorzi or Alimentazione and used by them to pay expenses, no sums having been paid over to A.C.C. It is essential that predetermined prices be fixed for all commodities sold and that payment be made therefor in accordance with such scale. In the event that any difficulty arises respecting the fixing of prices in any province, the matter should be immediately taken up by the Region with the Industry and Commerce Subcommittee.

6. Apparently some of the provincial supply officers do not fully understand their functional responsibilities. In one province the supply officer is understood to have said that he kept no records within the province and had no knowledge of the records maintained by consorzi or Alimentazione. As a supply officer, he is responsible for the proper acknowledgement of what is received and what is issued, and for the prompt and accurate accounting for the proceeds of sales of such commodities.

7. As heretofore indicated, the immediate responsibility of accounting for supplies rests with the Regional Economic and Supply Division. Any other Regional division, however, having occasion to import or distribute supplies within the Region must notify the Economic and Supply Division and furnish it with all information set forth in letter from the Executive Officer of the Economic Section, dated 13 March 1944, entitled "Accounting for Imports." All other Divisions should, therefore, also be informed of their responsibility in this respect.

8. This office will appreciate advice therefore as to the steps you have taken in respect to correcting the supply procedure.


NORMAN E. FISKE
Colonel
Deputy Executive Commissioner

Copy to Gen. Sec. for Information

T

15

Mr. Banning
51 San Angelo

P. Sec 12-14. ~~that~~ A draft letter
to R.C. Rept II would be appreciated.

Encl. 1000

1914

II

Lt Col Hays

Here is (copied) Major Banning's
draft. It looks pretty good to me.
I suggest the last sentence of para
2 is redundant. I have put
pencil brackets.

OK. ind. out

25/4

Capt Talbot

A spl.

~~Capt. Banning~~

25/4

2126

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

Major P.D. B. Ing. A/Ch Acct.
VAPOUR 178

Will give further explanation
if necessary

HEADQUARTERS
ALLIED CONTROL COMMISSION
ECONOMIC SECTION
APO 394

* 8 APR Recd
TH 251

14

13010/F

15 April 1944.

SUBJECT: Attached Report on Status of Supplies Accounting
in Region II.

TO : Executive Commissioner.

1. Attached hereto is a copy of a report on above subject prepared by an officer on the staff of the Chief Accountant, Finance Sub-Commission.

2. In view of the unsatisfactory state of supplies accounting in Region II, it would be appreciated if this Section could be advised of action taken by Regional HQ to correct the situation. In particular, our Finance Sub-Commission feels that vigorous action should be instituted at once to collect the proceeds of sale of ACC supplies. Apparently this is not being done in at least two provinces.

D. S. Adams

D. S. ADAMS, Col.,
C.E.,
Executive Officer,
Economic Section.

HELT/rad

COPY.CONFIDENTIAL.

13

SUBJECT: Report on Regional Accounting for Civilian Supplies.To Chief Accountant,
Finance Sub-Commission AOC.

1. Reference your HQ/CA/32b dated 30 Mar 44.
2. My comments on the extract quoted are as follows:
 - (a) I had already discovered the items referred to and the following are examples:
 - (i) Claims have been made on AOC for transport and handling charges from the coast to Cosenza, Cosenza to the interior, and within the communes amounting to 1,992,937 lire. These date back to May 43 and are unpaid but the communes are now telegraphing for a refund.
 - (ii) In at least two provinces the whole of the proceeds of sale of AOC stores have been retained by Consorzi or Alimentazione and used by them to pay expenses. No sums have been paid to AOC.
 - (iii) There is an absence of a clear pricing policy.
 - (iv) I have discovered certain undisclosed bank accounts for sales, and the CPO is now searching for others throughout the regional area.
3. I have drawn the attention of the Regional Commissioner, RSO, and CPO, to these and other matters. I have prepared a directive which the Regional Commissioner has undertaken to issue to all supply and finance officers.
4. I have dealt with matters of HQ policy first in my tour because the field arrangements can then be brought up to the standard directed from Regional HQ and this standard, both of policy and method, is in need of clarification and publication.
5. The outlook in the field can be judged from the statement made to me by a provincial supply officer who said, "I keep no records of supplies within the province and I have no knowledge of the records maintained by Consorzi or Alimentazione."
6. I have had opportunity to see for myself the untrained type of Supply Officer in the field in this region. I support the view expressed in this connection by the RSO and by Capt. Meltzer in his report.

Although I know that the opinion of the RSO is otherwise, the supply division here is in need of a strong and experienced deputy RSO. In this my view is supported by Col. Kellam, CPO, who, although new to the region, has cooperated with me most wholeheartedly. Sooner or later I am satisfied that this aspect of the problem will have to be referred to the Economic Division of AOC.

- 2 -

7. The Regional Supply Accountant has today been withdrawn for ETC. His replacement is essential.

8. I confirm that the matter of transportation costs is in hand. As the arrangements for meeting these charges are so diverse and as a comprehensive price list with the necessary differentials has not been prepared, the existing arrangements must continue for a few more weeks or the whole work of the division will come to a halt.

9. So far as the competency and sufficiency of the supply staff permit, I am receiving every help from the Region. I am satisfied that real progress has been made, but a first class job will be difficult to achieve until action is taken under paras 6 and 7 hereof.

10. I recommend that letters intended to reach the Regional Supply Accountant in this region be sent in duplicate.

(Sgd) J. H. HALL,
Major R.A.

MATHEA
2 Apr 44.

HEADQUARTERS
ALLIED CONTROL COMMISSION
R.C. & R.O. Section
APO 394

16 March 1944.

Ref/251/11/GA.

SUBJECT: Civilian Supply Accounting.

TO : Finance Sub-Commission.
(Attention : Lt.Col. Miller)

1. Reference the proposed courses of instruction in the above subject, to be given to other regional staffs by Major Hall of Region IV, replies of regions to this office letter 251/4/GA of 25 Feb 44 have been received as follows :

- (a) Region I - Officers cannot be released to attend a course owing to pressure of work.
- (b) Region II - Not possible to collect officers for course but would appreciate if tour of centres could be arranged or notes of lectures be prepared for distribution.
- (c) Region III - Request attachment of Major Hall for a period during March.
- (d) Region VI - Request attachment at a date convenient.
(Sardinia)

2. As arranged in telephone conversation (Lt.Col. Miller-Major Driffeld-white speaking) this is to consult you with regard to the possibility of attempting to meet the wishes of the regions in this matter.

3. No communication has yet been sent to Region IV or Major Hall, pending your reply.

memo
Lt. Col. Miller should be
Met. Hall (V. H.) (B) less to
be transferred to ac. sec. Finance
if Reg IV would agree.
He would not therefore be
available for the above.

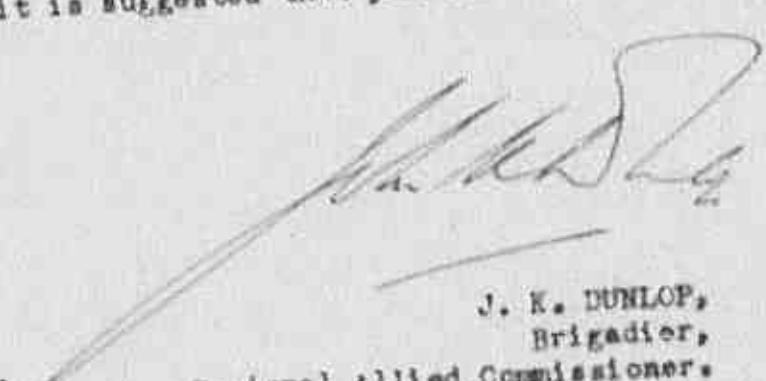
NORMAN E. FIEKE
Colonel, Cavalry,
Deputy Executive
Commissioner.

2172

251
C.A.B.
10
7 MAR Recd

TO: Headquarters, A.C.C. (R.C. & M.G. Section).
FROM: Headquarters, Region 6, A.C.C.
SUBJECT: Civilian Supply Accounting.
REFERENCE: FS/1110
DATE: 11 March 1944

1. Reference 251/4/CA dated 25 February 1944.
2. It would be of very considerable assistance to this Region if the services of Major HALL could be made available in Sardinia.
3. In view of the distance involved it is suggested that you send Major HALL over at a date convenient to you.


J. K. DUNLOP,
Brigadier,
Regional Allied Commissioner.

JKD/geh

B/U
23/6/44
W/K

20 MAR Recd 251

CAB 9
U-14794

ALLIED CONTROL COMMISSION
SICILY REGION HEADQUARTERS
APO 394

HALC/hcp

File : IOO/I

4 March 44

SUBJECT: Civilian Supply Accounting

TO : Deputy Executive Commissioner, RG & MG Section, ACC

1. Reference your letter 251/4/CA dated 25th February 1944 the contents of which are noted.

2. The offer to have Major Hall visit this Region for the purpose of conducting a course of instruction for officers and other personnel employed in duties connected with Supply Accounting is much appreciated. However, it is felt that at the present time the pressure of work is so great that it would be impossible for the officers or other personnel to be released for the period of the course of instruction.

For the Regional Commissioner:



for *66 Perry 1st Lt, C.M.P.*
A.S. ALEXANDER
Major, M.I.
Director, Economics
and Supply Division.

B/U 1/3 2
5786
2170



ALLIED CONTROL COMMISSION
REGION II

: RCA/ 2063/ 18

29 Feb 44

Subject : Civilian Supply Accounting

To : HQ. AOC. APO 394
RC & MG Section.

1. Your 251/4/CA of 25 Feb 44 refers.
2. There is no doubt but that the experience of Major Hall would be of the utmost value to Supply Officers in this Region, and your offer to assign him for instructional purposes is greatly appreciated.
3. Nevertheless the mechanics of such instruction present something of a problem. Our Supply Officers are located as follows:-

Salerno	Reggio
Potenza	Bari
Matera	Brindisi
Cosenza	Lecce
Catanzaro	Taranto
Grotone	

It would not be possible to collect them together in one central place for instruction, as they could not be spared from their duties for the period required for instruction plus travelling.

4. Perhaps it would be possible for Major Hall to make a tour of Region II, or, alternatively (and this would appear to be more practicable) he might be asked to put his lecture or series of lectures on paper for distribution to the Officers concerned. The main objection to the last proposal, however, is the lack of valuable personal contact, when questions can be asked and answered.

5. The question of dates therefore depends upon the answer to the previous paragraph.

DAWR/ELAS

for

Lt. Col.,
Regional Supply Office
Regional Commissioner

785017

251
-2 MAR Recd

CAB
CRM/rna

HEADQUARTERS
REGION 3, ALLIED MILITARY GOVERNMENT
APO 394, U. S. ARMY

U-754

File 004-7 ES.

28 Feb 44

SUBJECT: Civil Supply Accounting.

TO : Deputy Executive Commissioner,
R.C./M.G. Section, HQ ACC Main.



1. Your 251/4/CA of 25 Feb.

2. The offer to make available to the personnel of the Supply and Economics Section of AMG Region III the benefit of Major Hall's experience is appreciated and it is requested that he be assigned to this Region for sufficient period of time to enable him to give the necessary instruction any time during the month of March.

3. It is pointed out that the Supply personnel will require to receive this instruction during the hours in which they attend to their normal duties and simultaneously with the performance of those duties, since, unless they are temporarily replaced, it will not be possible for them to attend a full-time course.

For the Regional Commissioner:

Harold E. Pomeroy
HAROLD E. POMEROY
Captain, AUS
Actg Adj General

To: Headquarters, Allied Control Commission. (R.C. & H.G. 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MINISTERS
ARMED FORCES COMMISSION
E.O. & S.O. Section
AND JPL

25 February 1944.

Ref/131/4/3

SUBJECT: Civilian Supply Accounting

TO : R.O., Region I, ~~II~~, ~~III~~, V, VI, VII, ~~VIII~~, IX

1. Region IV, in conjunction with 5 Army AGO, has recently completed an intensive four-day course of instruction to its supply officers in civilian supply accounting.

2. The course emphasized receipt, transfer, issue, invoicing, taking inventories of supplies with the proper use of all forms employed. Some practical work in warehouses was included.

3. The course was conducted by Major Hall, Finance Officer, Region IV and already excellent results have been observed.

4. Differences in the system of handling civilian supplies is eminently desirable. You are, therefore, invited to consider whether you could use the experience of Major Hall in the instruction of your supply officers.

5. Major Hall can, if you so desire, be assigned to your Region for a period sufficient to conduct training studies of officers and other supply personnel. Please indicate convenient dates when replying.

THOMAS E. VIGOR,
Colonel, Cavalry,
Deputy Executive
Commissioner.

Copy to:
Region IV (2)
For Regional Finance Officer
& Regional Supply Officer.

Consult Col Miller (Finance) 2166
before assignments are made.

785017

24 FEB Recd

251 R

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To: Col. D. S. Adams, Chief Staff Officer
 From: E. & S. Div., AMS, 5th Army.
 Subject: Civilian Supply Accounting

14 February 1964

1. E & S Division, AMS 5th Army and Region IV, believing that intensive training for handling of civilian supplies was required to prepare personnel entrusted with these duties, set up a school which operated last week at Vico Equense. Eighteen officers and men attended the school for four days under the instruction of Major Hall, Finance Division, Region IV.

2. Instruction in the receipt, transfer, issue, invoicing, inventorying of supplies with proper use of all forms was given. One day was actually spent at Naples warehouses observing operations and critical reports drawn up by each student.

3. At the end of the session examinations were held and students graded, and most of the students showed excellent results.

4. It is the intention of E & S, AMS 5th Army and Region IV to continue this instruction in subsequent weeks so that every officer and man attached to this division and entrusted with the responsibilities of handling AMS Civilian Supplies shall have passed through this intensive training.

5. Col. Howell, AMS Region IV, Chief Finance Officer requested me to report these plans to you with the purpose of ascertaining whether such instruction for a uniform system of handling civilian supplies might not be of primary interest to AGC; and whether an instruction from AGC ordering all regions to follow such uniform accounting training might not be advisable.

6. If AGC should be interested in the plan as above outlined, believe that Col. Howell could gladly assign Major Hall, an exceptional instructor, to conduct these studies for as long a period as might be required to adequately train all E & S personnel.

Major J. N. Hall (R)

per 4

Karl Cate
 MAJ. S. CATE
 Major, AMS
 Director, Economics &
 Supply, AMS 5th Army.

SECRET

FARGO 793

FARGO (Brig Gusterbock, C.O.S.)

7 FEBRUARY 44

SECRET

10050 GUSTERBOCK

ROUTINE

NNIA

Sellars Sub-Commission will be Italian War Material Disposal and will not repeat not carry out QUEEN duties of Land Forces Sub-Commission. Services Representatives Land Forces Sub-Commission under FINCH have been told to produce plan for checking and accounting for supplies to Italian Army from Allied sources

Internal Distribution:

Col Sellars
Lt Col Finch
Executive Officers
G-1
Finance Sub Comm
Trans Sub Comm
Economic Section
EC and MG Section
Admin Section

L.P. NICKEL 2164
Lt. Col. ASD
Adjutant General

SECRET

785017

7 FEB Recd

HEADQUARTERS
ALLIED CONTROL COMMISSION
APO 994

6 February 1944

SUBJECT: Accounting for Supplies provided by the Allies to Italian Armed Forces.

TO : Chiefs: Navy Subcommission, Salerno
Land Forces Subcommission, Brig Duchesne (Copy by Commission aircraft on 7 February to Brindisi)
Air Forces Subcommission, Salerno
War Material Disposal Subcommission, Salerno
Finance Subcommission
Transportation Subcommission
Vice President, Economic Section
→ Vice President, NCMS Section

1. I have discussed this problem with Brigadier General Haablen, Colonel Graffray-Smith and Mr. Simpson.
2. There is a requirement that supplies delivered to the Italian Army should be accounted for. Presumably this will be extended to the other Italian Armed Forces.
3. Supplies of all nature issued from Allied depots are already being noted, though the accounting machinery on the British and American is not the same.
4. Supplies are now starting to arrive on the mainland consigned to the Italian government direct. They include rations and clothing at present. It is understood that no machinery exists for checking and noting the quantities received by the Italian Armed Forces. It is the Italian Army which is chiefly concerned. The machinery for physically checking deliveries to the Italian Armed Forces is a matter for the Navy, Land Forces and Air Forces Subcommissions to organize. In order to save Allied manpower, the maximum use must be made of Italian personnel subject to the necessity for a certain percentage check by Allied personnel. Will Land Forces Subcommission please take this matter up as soon as possible with Finance, Transportation and Establishment Offices and organize the necessary machinery. Also, keep Navy and Air Forces Subcommissions informed so that the problems of Naval and Air Force supplies can in due course be dealt with.
5. Pricing and accounting for direct military supplies and the possibility of consolidation of the various accounts is a matter for the V.F., Economic Section (Finance Subcommission).

*Barbuto*E. GUERARD, Jr.
Brigadier.COPY TO:
Colonel Zellars.

2/68

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