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

ACC

10000/109/1548

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

10000/109/1548

ACC/AMG FUNDS
MAY 1944

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

10000/109/1548

ACC/AMG FUNDS
MAY 1944

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

9

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

Ref/258/9/CA.   17 May 1944.

EXECUTIVE MEMORANDUM)
:
NUMBER 59)

FUNDS HELD BY ACC/AMG OFFICERS

I. GENERAL:

In a number of cases, funds held by ACC/AMG officers have not been properly handled and accounted for, particularly as regards the proceeds of sales of supplies and deposits on returnable containers. The necessity for the exercise of the utmost care in handling public funds and obtaining proper documents in support of transactions cannot be over-emphasized. It is therefore directed that all ACC/AMG officers handling public funds shall strictly adhere to the following instructions, those contained in the "Accounting Manual" and Executive Memoranda (particularly Nos.9, 24, 34, 38, 40 and 41) or issued from time to time by the ACC Chief Accountant.

II. BANK ACCOUNTS:

(a) It is considered desirable that ACC/AMG funds should, wherever practicable, be lodged in bank accounts and that payments should be made by cheque to the greatest extent possible. These bank accounts will be operated and cheque payments made as explained below.

(b) Effective immediately, all bank accounts in which ACC/AMG funds are lodged, including bank accounts of Finance Officers, Sub-Accountants, Imprest Holders, Supply Officers and others receiving and disbursing monies, will show the name of the organization, the official capacity of the officer (s) and the location. (e.g. ACC Provincial Finance Officer, Palermo). In no case will ACC/AMG funds be deposited in the name of an individual (e.g. Capt. John Doe) and the titles of any such accounts now in existence must be changed forthwith.

(c) Generally, ACC/AMG funds should be deposited only in branches of the Banca d'Italia, Banco di Sicilia or Banco di Napoli, but where branches of these banks do not exist, and until further notice, funds may be lodged with the Credito Italiano, Banca Commerciale Italiana, Banco di Roma or Banca Nazionale del Lavoro.

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

In a number of cases, funds held by ACC/AMG officers have not been properly handled and accounted for, particularly as regards the proceeds of sales of supplies and deposits on returnable containers. The necessity for the exercise of the utmost care in handling public funds and obtaining proper documents in support of transactions cannot be over-emphasized. It is therefore directed that all ACC/AMG officers handling public funds shall strictly adhere to the following instructions, those contained in the "Accounting Manual" and Executive Memoranda (particularly Nos.9, 24, 34, 38, 40 and 41) or issued from time to time by the ACC Chief Accountant.

II. BANK ACCOUNTS:

(a) It is considered desirable that ACC/AMG funds should, wherever practicable, be lodged in bank accounts and that payments should be made by cheque to the greatest extent possible. These bank accounts will be operated and cheque payments made as explained below.

(b) Effective immediately, all bank accounts in which ACC/AMG funds are lodged, including bank accounts of Finance Officers, Sub-Accountants, Imprest Holders, Supply Officers and others receiving and disbursing monies, will show the name of the organization, the official capacity of the officer (s) and the location. (e.g. ACC Provincial Finance Officer, Palermo). In no case will ACC/AMG funds be deposited in the name of an individual (e.g. Capt. John Doe) and the titles of any such accounts now in existence must be changed forthwith.

(c) Generally, ACC/AMG funds should be deposited only in branches of the Banca d'Italia, Banco di Sicilia or Banco di Napoli, but where branches of these banks do not exist, and until further notice, funds may be lodged with the Credito Italiano, Banca Commerciale Italiana, Banco di Roma or Banca Nazionale del Lavoro.

(d) Wherever practicable, bank accounts will be operated by two officers signing jointly; it is, however, appreciated that in many instances an account will have to be operated by one officer signing alone. Furthermore, in order to avoid having ACC/AMG funds blocked in the event of an officer being incapacitated, the Regional Finance Officer and two other Regional Headquarters officers (to be nominated by the Regional Commissioner) will be empowered to operate on the joint signatures of any two of them each and every bank account within their Region in which such funds are lodged, except accounts standing in the name of the Allied Financial Agency.

(e) The Regional Finance Officer will maintain a record of all ACC/AMG bank accounts in his Region and will be responsible for seeing that upon transfer or release the signature of the incoming officer is substituted for that of the outgoing officer or that the account is closed.

(f) No ACC/AMG bank account may be overdrawn and the Regional Finance Officer will notify all banks concerned to this effect. This does not preclude officers in forward areas from requisitioning currency from banks in cases of emergency.

PW

2419

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

(g) Cheque books will be kept under lock and key and the counterfoils or stubs, which must be initialled by the officer(s) signing the cheques, will be duly filled out and preserved for audit or inspection purposes. Spoiled cheques must be marked "CANCELLED" and be attached to the relative counterfoils. Cheque numbers should be noted in the cash book and on the relative vouchers.

(h) At the end of each month, a bank statement of account will be obtained in duplicate. This statement must be checked in detail with the entries in the cash book and a reconciliation statement prepared, where necessary, in the following form:

Balance per bank statement of account at 30 April 1944			10,000
Less: Cheques not yet cleared by bank:			
No. 123 - Apl. 29 - Comune of "X"		5,000	
No. 124 - Apl. 30 - Giuseppe Verdi		750	5,750
			4,250
Add: Deposit not yet credited by bank: Apl. 30 - Regional Finance Officer			25,000
Balance per cash book at 30 April 1944	Lire		29,250

One copy of the bank statement of account and of the reconciliation will be forwarded along with the monthly report submitted to the Regional Accountant or Regional Supply Accountant.

(i) Cheques issued against ACC/AMG bank accounts will bear the title of the account, preferably in the heading, which may be printed, stamped or handwritten.

(j) In order to reduce the physical movement of cash to a minimum and thereby avoid extra work and the risk of loss in transit, where it is not possible to transfer ACC/AMG funds by cheque, officers will purchase a "vaglia cambiario" from their bank for transmission to the payee.

III. MAXIMUM BALANCES:

(a) It has been observed that Sub-Accountants frequently hold ACC/AMG funds in excess of foreseen requirements. This practice must cease.

(b) In rear areas, the Regional Finance Officer, in co-operation with the Regional Accountant, will establish maximum balances to be held by Sub-Accountants in their Region on the basis of past experience and foreseen requirements and will arrange for amounts in excess thereof to be paid over promptly to the Allied Financial

Less: Cheques not yet cleared by bank:		
No. 123 - Apl. 29 - Comune of "X"	5,000	
No. 124 - Apl. 30 - Giuseppe Verdi	750	5,750
		4,250
Add: Deposit not yet credited by bank:		
Apl. 30 -- Regional Finance Officer		25,000
Balance per cash book at 30 April 1944	Lire	29,250

One copy of the bank statement of account and of the reconciliation will be forwarded along with the monthly report submitted to the Regional Accountant or Regional Supply Accountant.

(i) Cheques issued against ACC/AMG bank accounts will bear the title of the account, preferably in the heading, which may be printed, stamped or handwritten.

(j) In order to reduce the physical movement of cash to a minimum and thereby avoid extra work and the risk of loss in transit, where it is not possible to transfer ACC/AMG funds by cheque, officers will purchase a "vaglia cambiario" from their bank for transmission to the payee.

III. MAXIMUM BALANCES:

(a) It has been observed that Sub-Accountants frequently hold ACC/AMG funds in excess of foreseen requirements. This practice must cease.

(b) In rear areas, the Regional Finance Officer, in co-operation with the Regional Accountant, will establish maximum balances to be held by Sub-Accountants in their Region on the basis of past experience and foreseen requirements and will arrange for amounts in excess thereof to be paid over promptly to the Allied Financial Agency branch serving the Region. These maximum balances will be reviewed and revised from time to time.

(c) In forward areas, maximum balances will be established as in III (b) above wherever practicable; otherwise the Regional Finance Officer or Senior Finance Officer with the 5th or 8th Armies will review the average balances held by their Sub-Accountants at frequent intervals and will instruct them to refund any amounts in excess of prospective requirements to the Allied Financial Agency branch serving the area.

IV. PROCEEDS OF SALES OF SUPPLIES AND DEPOSITS ON RETURNABLE CONTAINERS:

(a) To ensure that the proceeds of sales of supplies and deposits on returnable containers are promptly and properly recorded in the ACC/AMG accounts, the following instructions, which supersede all previous instructions, must be strictly adhered to.

(b) The proceeds of sales of all supplies and all deposits on returnable containers will be paid into the Allied Financial Agency's No. 1 Account with the bank (Banca d'Italia, Banco di Sicilia or Banco di Napoli) used by the AFA branch which serves the Region.

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

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

8

(c) In exceptional circumstances it may be found impracticable to follow the instructions outlined in para. IV (b) above. In such cases, the Supply Officer will inform the Chief Accountant at ACC Headquarters, through the Regional Finance Officer, of the circumstances and request permission to open an "intermediate" bank account in the name of the organization (e.g. ACC/ESD Provincial Supply Officer, Lecce). If permission is granted to open such an account, all collections deposited therein up to the close of business on the twentieth of each month will, on the next day, be transferred intact (by bank transfer, cheque or "vaglia cambiario") to the Allied Financial Agency's No.1 Account referred to in para. IV (b) above. When making such transfers, care must be taken to indicate to the AFA branch the amounts representing (i) proceeds of sales of supplies, and (ii) deposits on returnable containers. It must be clearly understood that no payments whatsoever will be made out of those "intermediate" bank accounts. Furthermore, any such accounts now in existence must be closed forthwith or else permission must be requested from the Chief Accountant at ACC Headquarters to continue them.

(d) At the end of each month, each Supply Officer will prepare and submit to the Regional Supply Accountant either (i) a list of the funds deposited in accordance with instructions in para. IV (b) above, or (ii) a Monthly Report of Receipts and Disbursements covering transactions in "intermediate" bank accounts as per para. IV (c) above.

V. LOSSES OF ACC/AMG FUNDS:

(a) While recognition is given to the fact that in a theatre of war unusual circumstances may be encountered, it must be understood that no officer will be relieved of responsibility for any loss of public funds unless it can be clearly shown that the attendant circumstances which gave rise to the loss were beyond the control of the officer.

(b) Any officer sustaining a loss in his accounts from which he desires to be relieved must file an application for relief, giving full particulars of all the circumstances, which will be transmitted through channels to the Finance Sub-Commission for consideration.

(c) The Regional Commissioner, or other officer acting in a similar capacity in forward areas, receiving an application for relief from a loss of ACC/AMG funds should decide whether a Board of Survey should be appointed to review the case. If a Board is appointed, its findings will be transmitted to the Finance Sub-Commission with the application for relief and any recommendations by the Regional Finance Officer.

payments whatsoever will be made out of these "intermediate" bank accounts. Furthermore, any such accounts now in existence must be closed forthwith or else permission must be requested from the Chief Accountant at ACC Headquarters to continue them.

(d) At the end of each month, each Supply Officer will prepare and submit to the Regional Supply Accountant either (i) a list of the funds deposited in accordance with instructions in para. IV (b) above, or (ii) a Monthly Report of Receipts and Disbursements covering transactions in "intermediate" bank accounts as per para. IV (c) above.

V. LOSSES OF ACC/AMG FUNDS:

(a) While recognition is given to the fact that in a theatre of war unusual circumstances may be encountered, it must be understood that no officer will be relieved of responsibility for any loss of public funds unless it can be clearly shown that the attendant circumstances which gave rise to the loss were beyond the control of the officer.

(b) Any officer sustaining a loss in his accounts from which he desires to be relieved must file an application for relief, giving full particulars of all the circumstances, which will be transmitted through channels to the Finance Sub-Commission for consideration.

(c) The Regional Commissioner, or other officer acting in a similar capacity in forward areas, receiving an application for relief from a loss of ACC/AMG funds should decide whether a Board of Survey should be appointed to review the case. If a Board is appointed, its findings will be transmitted to the Finance Sub-Commission with the application for relief and any recommendations by the Regional Finance Officer.

M S Lush

M. S. LUSH,
Brigadier,
Executive Commissioner.

DISTRIBUTION:

R.C. Region I	(15)
" " II	(10)
" " III	(10)
" " IV	(12)
" " V	(12)
" " VI	(6)
" " VII	(10)
AMG 5th Army	(8)
AMG 8th Army	(8)
Economic Section	(1)
Finance Sub-Commission	(15)
Allied Financial Agency	(10)
Industry & Commerce Sub-Commission	(2)
Spares	(10)

2418

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

1897

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

7

Lt Col Sharp:-

1. Pl. see this file. para II (a) at 5 raises a point that has been decided. I contend that the officer at CASERTA is an ACC officer in ACC Region III. There are now, & long been, only CAOs in Army areas.

2. But need this be an Ex. Memo? If then there was a technical question this is addressed to Reg. Fin Officers. Why shouldn't Finance issue that copy to us?

[initials] 15/5

Capt Talbot:

Ref 1. If Caserta is in Reg III, the officer is a Prov. officer and should be so described. An Ex-Memo issued on this.

Ref 2. We discussed today. It should go as Ex Memo.

2417

Will you pl. clear up 1 above and let me have for submission to Ex Comm today.

[initials] 16/5.

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

15 MAY Recd 258

6

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

13010/F

14 May 1944

SUBJECT: Request for Issue of Executive Memorandum "Funds held by ACC/AMG Officers".

TO: RC & MG Section (Civil Affairs Branch)

1-5

Herewith draft Executive Memorandum dealing with the handling and accounting for ACC/AMG funds, which, it is requested, should be issued as soon as possible.

E. H. Foley Jr
Colonel,
Joint Director,
Finance Sub-Commission.

Copy to: Chief Accountant
(herewith 2 copies of page 1 of draft which contains a short addition to para II (c).)

9

2411

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

5

HEADQUARTERS
ALLIED CONTROL COMMISSION
APO 394

EXECUTIVE MEMORANDUM }
NUMBER }

9 May 1944

FUNDS HELD BY ACC/AMG OFFICERS

I. GENERAL:

In a number of cases, funds held by ACC/AMG officers have not been properly handled and accounted for, particularly as regards the proceeds of sales of supplies and deposits on returnable containers. The necessity for the exercise of the utmost care in handling public funds and obtaining proper documents in support of transactions cannot be overemphasized. It is therefore directed that all ACC/AMG officers handling public funds shall strictly adhere to the following instructions, those contained in the "Accounting Manual" and Executive Memoranda (particularly Nos. 9, 24, 34, 38, 40 and 41) or issued from time to time by the ACC Chief Accountant.

II. BANK ACCOUNTS:

(a) It is considered desirable that ACC/AMG funds should, wherever practicable, be lodged in bank accounts and that payments should be made by cheque to the greatest extent possible. These bank accounts will be operated and cheque payments made as explained below.

(b) Effective immediately, all bank accounts in which ACC/AMG funds are lodged, including bank accounts of Finance Officers, Sub-Accountants, Imprest Holders, Supply Officers and others receiving and disbursing monies, will show the name of the organization, the official capacity of the officer (s) and the location (e.g. ACC Provincial Finance Officer, Palermo; ~~AMG Civil Affairs Officer, Caserta, etc.~~). In no case will ACC/AMG funds be deposited in the name of an individual (e.g. Capt. John Doe) and the titles of any such accounts now in existence must be changed forthwith.

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

In a number of cases, funds held by ACC/AMG officers have not been properly handled and accounted for, particularly as regards the proceeds of sales of supplies and deposits on returnable containers. The necessity for the exercise of the utmost care in handling public funds and obtaining proper documents in support of transactions cannot be overemphasized. It is therefore directed that all ACC/AMG officers handling public funds shall strictly adhere to the following instructions, those contained in the "Accounting Manual" and Executive Memoranda (particularly Nos. 9, 24, 34, 38, 40 and 41) or issued from time to time by the ACC Chief Accountant.

II. BANK ACCOUNTS:

(a) It is considered desirable that ACC/AMG funds should, wherever practicable, be lodged in bank accounts and that payments should be made by cheque to the greatest extent possible. These bank accounts will be operated and cheque payments made as explained below.

(b) Effective immediately, all bank accounts in which ACC/AMG funds are lodged, including bank accounts of Finance Officers, Sub-Accountants, Imprest Holders, Supply Officers and others receiving and disbursing monies, will show the name of the organization, the official capacity of the officer (s) and the location (e.g. ACC Provincial Finance Officer, Palermo) ~~AMG Civil Affairs Officer, Caserta; etc.~~. In no case will ACC/AMG funds be deposited in the name of an individual (e.g. Capt. John Doe) and the titles of any such accounts now in existence must be changed forthwith.

(c) Generally, ACC/AMG funds should be deposited only in branches of the Banca d'Italia, Banco di Sicilia or Banco di Napoli, but where branches of these banks do not exist, and until further notice, funds may be lodged with the Credito Italiano, Banca Commerciale Italiana, Banco di Roma or Banca Nazionale del Lavoro.

(d) Wherever practicable, bank accounts will be operated by two officers signing jointly; it is, however, appreciated that in many instances an account will have to be operated by one officer signing alone. Furthermore, in order to avoid having ACC/AMG funds blocked in the event of an officer being incapacitated, the Regional Finance Officer and two other Regional Headquarters officers (to be nominated by the Regional Commissioner) will be empowered to operate on the joint signatures of any two of them each and every bank account within their Region in which such funds are lodged, <u>except</u> accounts standing in the name of the Allied Financial Agency.

(e) The Regional Finance Officer will maintain a record of all ACC/AMG bank accounts in his Region and will be responsible for seeing that upon transfer or release the signature of the incoming officer is substituted for that of the outgoing officer or that the account is closed.

(f) <u>No</u> ACC/AMG bank account may be overdrawn and the Regional Finance Officer will notify all banks concerned to this effect. This does not preclude officers in forward areas from requisitioning currency from banks in cases of emergency.

(g) Cheque books will be kept under lock and key and the counterfoils or stubs, which must be initialled by the officer(s) signing the cheques, will be duly filled out and preserved for audit or inspection purposes. Spoiled cheques must be marked "CANCELLED" and be attached to the relative counterfoils. Cheque numbers should be noted in the cash book and on the relative vouchers.

(h) At the end of each month, a bank statement of account will be obtained in duplicate. This statement must be checked in detail with the entries in the cash book and a reconciliation statement prepared, where necessary, in the following form:

Balance per bank statement of account at 30 April 1944		10,000
<u>Less:</u> Cheques not yet cleared by bank:		
No. 123 - Apl. 29 - Commune of "X"	5,000	
No. 124 - Apl. 30 - Giuseppe Verdi	750	5,750
		4,250

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

Regional Finance Officer will notify all [illegible] effect. This does not preclude officers in forward areas from requisitioning currency from banks in cases of emergency.

(g) Cheque books will be kept under lock and key and the counterfoils or stubs, which must be initialled by the officer(s) signing the cheques, will be duly filled out and preserved for audit or inspection purposes. Spoiled cheques must be marked "CANCELLED" and be attached to the relative counterfoils. Cheque numbers should be noted in the cash book and on the relative vouchers.

(h) At the end of each month, a bank statement of account will be obtained in duplicate. This statement must be checked in detail with the entries in the cash book and a reconciliation statement prepared, where necessary, in the following form:

Balance per bank statement of account at 30 April 1944		10,000
Less: Cheques not yet cleared by bank:		
No. 123 - Apl. 29 - Commune of "X"	5,000	
No. 124 - Apl. 30 - Giuseppe Verdi	750	5,750
		4,250
Add: Deposit not yet credited by bank:		
Apl. 30 - Regional Finance Officer		25,000
Balance per cash book at 30 April 1944	Lire	29,250

One copy of the bank statement of account and of the reconciliation will be forwarded along with the monthly report submitted to the Regional Accountant or Regional Supply Accountant.

(i) Cheques issued against ACC/AMG bank accounts will bear the title of the account, preferably in the heading, which may be printed, stamped or handwritten.

2414

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

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

3/

(j) In order to reduce the physical movement of cash to a minimum and thereby avoid extra work and the risk of loss in transit, where it is not possible to transfer ACC/AMG funds by cheque, officers will purchase a "vaglia cambiario" from their bank for transmission to the payee.

III. MAXIMUM BALANCES:

(a) It has been observed that Sub-Accountants frequently hold ACC/AMG funds in excess of foreseen requirements. This practice must cease.

(b) In rear areas, the Regional Finance Officer, in cooperation with the Regional Accountant, will establish maximum balances to be held by Sub-Accountants in their Region on the basis of past experience and foreseen requirements and will arrange for amounts in excess thereof to be paid over promptly to the Allied Financial Agency branch serving the Region. These maximum balances will be reviewed and revised from time to time.

(c) In forward areas, maximum balances will be established as in III (b) above wherever practicable; otherwise the Regional Finance Officer or Senior Finance Officer with the 5th. or 8th. Armies will review the average balances held by their Sub-Accountants at frequent intervals and will instruct them to refund any amounts in excess of prospective requirements to the Allied Financial Agency branch serving the area.

IV. PROCEEDS OF SALES OF SUPPLIES AND DEPOSITS ON RETURNABLE CONTAINERS:

(a) To ensure that the proceeds of sales of supplies and deposits on returnable containers are promptly and properly recorded in the ACC/AMG accounts, the following instructions, which supersede all previous instructions, must be strictly adhered to.

(b) The proceeds of sales of all supplies and all deposits held ACC/AMG funds in excess of foreseen requirements. This practice must cease.

(b) In rear areas, the Regional Finance Officer, in cooperation with the Regional Accountant, will establish maximum balances to be held by Sub-Accountants in their Region on the basis of past experience and foreseen requirements and will arrange for amounts in excess thereof to be paid over promptly to the Allied Financial Agency branch serving the Region. These maximum balances will be reviewed and revised from time to time.

(c) In forward areas, maximum balances will be established as in III (b) above wherever practicable; otherwise the Regional Finance Officer or Senior Finance Officer with the 5th. or 8th. Armies will review the average balances held by their Sub-Accountants at frequent intervals and will instruct them to refund any amounts in excess of prospective requirements to the Allied Financial Agency branch serving the area.

IV. PROCEEDS OF SALES OF SUPPLIES AND DEPOSITS ON RETURNABLE CONTAINERS:

(a) To ensure that the proceeds of sales of supplies and deposits on returnable containers are promptly and properly recorded in the ACC/AMG accounts, the following instructions, which supersede all previous instructions, must be strictly adhered to.

(b) The proceeds of sales of all supplies and all deposits on returnable containers will be paid into the Allied Financial Agency's No. I Account with the bank (Banca d'Italia, Banco di Sicilia or Banco di Napoli) used by the AFA branch which serves the Region.

(c) In exceptional circumstances it may be found impracticable to follow the instructions outlined in para. IV (b) above. In such cases, the Supply Officer will inform the Chief Accountant at ACC Headquarters, through the Regional Finance Officer, of the circumstances and request permission to open an "intermediate" bank account in the name of the organization (e.g. ACC/ESD Provincial Supply Officer, Lecce). If permission is granted to open such an account, all collections deposited therein up to the close of business on the twentieth of each month will, on the next day, be transferred intact (by bank transfer, cheque or

241

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

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

2/

"vaglia cambiario") to the Allied Financial Agency's No. I Account referred to in para. IV (b) above. When making such transfers, care must be taken to indicate to the AFA branch the amounts representing (i) proceeds of sales of supplies, and (ii) deposits on returnable containers. It must be clearly understood that no payments whatsoever will be made out of these "intermediate" bank accounts. Furthermore, any such accounts now in existence must be closed forthwith or else permission must be requested from the Chief Accountant at ACC Headquarters to continue them.

(d) At the end of each month, each Supply Officer will prepare and submit to the Regional Supply Accountant either (i) a list of the funds deposited in accordance with instructions in para. IV (b) above, or (ii) a Monthly Report of Receipts and Disbursements covering transactions in "intermediate" bank accounts as per para. IV (c) above.

V. LOSSES OF ACC/AMG FUNDS:

(a) While recognition is given to the fact that in a theatre of war unusual circumstances may be encountered, it must be understood that no officer will be relieved of responsibility for any loss of public funds unless it can be clearly shown that the attendant circumstances which gave rise to the loss were beyond the control of the officer.

(b) Any officer sustaining a loss in his accounts from which he desires to be relieved must file an application for relief, giving full particulars of all the circumstances, which will be transmitted through channels to the Finance Sub-Commission for consideration.

(c) The Regional Commissioner, or other officer acting in a similar capacity in forward areas, receiving an application for relief from a loss of ACC/AMG funds should decide whether a Board of Survey should be appointed to review the case. If a Board is appointed, its findings will be transmitted to the Finance Sub-Commission with the application for relief and any recommendations by the Regional Finance Officer.

(d) At the end of each month, each Supply Officer will prepare and submit to the Regional Supply Accountant either (i) a list of the funds deposited in accordance with instructions in para. IV (b) above, or (ii) a Monthly Report of Receipts and Disbursements covering transactions in "intermediate" bank accounts as per para. IV (c) above.

V. LOSSES OF ACC/AMG FUNDS:

(a) While recognition is given to the fact that in a theatre of war unusual circumstances may be encountered, it must be understood that no officer will be relieved of responsibility for any loss of public funds unless it can be clearly shown that the attendant circumstances which gave rise to the loss were beyond the control of the officer.

(b) Any officer sustaining a loss in his accounts from which he desires to be relieved must file an application for relief, giving full particulars of all the circumstances, which will be transmitted through channels to the Finance Sub-Commission for consideration.

(c) The Regional Commissioner, or other officer acting in a similar capacity in forward areas, receiving an application for relief from a loss of ACC/AMG funds should decide whether a Board of Survey should be appointed to review the case. If a Board is appointed, its findings will be transmitted to the Finance Sub-Commission with the application for relief and any recommendations by the Regional Finance Officer.

For Lieut-General MASON MACFARLANE.

M.S. LUSH,
Brigadier,
EXECUTIVE COMMISSIONER.

Ref: HQ/CA/57.

2412

For suggested Distribution, see page 5.

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

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

1/

Suggested Distribution:

15	-	Region I	) With at least 1 copy each to Regional F.O., Accountant, Supply Accountant, and each Provincial Commissioner.
10	-	Region II	)
10	-	Region III	)
12	-	Region IV	)
12	-	Region V	)
6	-	Region VI	)
10	-	Region VII	)
8	-	AMG 5th Army	)
8	-	AMG 8th Army	)
15	-	Finance Sub-Commission	
10	-	Allied Financial Agency	
2	-	Industry & Commerce Sub-Commission	
1	-	Economic Section	
1	-	R.C. & M.G. Section	
10	-	Spares	

2411