

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

785017

ACC

16000/109/1548

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

785017

10000/104/1548

ACC/AMG FUNDS
MAY 1944

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

10000/109/1548

ACC/AMG FUNDS
MAY 1944

785017

17 May 1966

THE CAMP
**NOTES ON THE
MISSIONS IN THE
GAMBIA RIVER**

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(n) It is considered plausible that MCS/MUT -varied short- λ , where λ is varied by changing the MCS/MUT ratio, should be more likely to be lockable in large amounts and hence more feasible. This is because the MCS/MUT ratio is controlled by the MCS/MUT ratio of the MCS/MUT population.

the first account of the new species was published by Gmelin in 1789, and the name *Leucosticte* was proposed by him. The name *Leucosticte* is derived from the Greek words *leukos*, meaning white, and *stictos*, meaning striped. The name *Leucosticte* is also used to refer to the genus of birds in the family Fringillidae.

(c) Generally, 400/400 funds should be deposited only at branches of the Bank of America, California, Bank of America of the United States, or to Localized units of the Credit Corporation.

- (g) Checks 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 filed and preserved for audit or inspection purposes. Spoiled cheques must be numbered, and a reconciliation statement prepared, where necessary, in the following form:
- (h) At the end of each month, a bank statement of account will be obtained for all accounts. 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 book statement of account		at 30 April 1944		Bankers per book statement of account at 30 April 1944		Line 29,250	
No.	123 - 124 - 125 - 126 - 127 - 128 - 129 - 130 - 131 - 132 - 133 - 134 - 135 - 136 - 137 - 138 - 139 - 140 - 141 - 142 - 143 - 144 - 145 - 146 - 147 - 148 - 149 - 150 - 151 - 152 - 153 - 154 - 155 - 156 - 157 - 158 - 159 - 160 - 161 - 162 - 163 - 164 - 165 - 166 - 167 - 168 - 169 - 170 - 171 - 172 - 173 - 174 - 175 - 176 - 177 - 178 - 179 - 180 - 181 - 182 - 183 - 184 - 185 - 186 - 187 - 188 - 189 - 190 - 191 - 192 - 193 - 194 - 195 - 196 - 197 - 198 - 199 - 200 - 201 - 202 - 203 - 204 - 205 - 206 - 207 - 208 - 209 - 210 - 211 - 212 - 213 - 214 - 215 - 216 - 217 - 218 - 219 - 220 - 221 - 222 - 223 - 224 - 225 - 226 - 227 - 228 - 229 - 230 - 231 - 232 - 233 - 234 - 235 - 236 - 237 - 238 - 239 - 240 - 241 - 242 - 243 - 244 - 245 - 246 - 247 - 248 - 249 - 250 - 251 - 252 - 253 - 254 - 255 - 256 - 257 - 258 - 259 - 260 - 261 - 262 - 263 - 264 - 265 - 266 - 267 - 268 - 269 - 270 - 271 - 272 - 273 - 274 - 275 - 276 - 277 - 278 - 279 - 280 - 281 - 282 - 283 - 284 - 285 - 286 - 287 - 288 - 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892 - 893 - 894 - 895 - 896 - 897 - 897 - 898 - 899 - 899 - 900 - 901 - 902 - 903 - 904 - 905 - 906 - 907 - 908 - 909 - 909 - 910 - 911 - 912 - 913 - 914 - 915 - 916 - 917 - 918 - 919 - 919 - 920 - 921 - 922 - 923 - 924 - 925 - 926 - 927 - 928 - 929 - 929 - 930 - 931 - 932 - 933 - 934 - 935 - 936 - 937 - 938 - 939 - 939 - 940 - 941 - 942 - 943 - 944 - 945 - 946 - 947 - 948 - 949 - 949 - 950 - 951 - 952 - 953 - 954 - 955 - 956 - 957 - 958 - 959 - 959 - 960 - 961 - 962 - 963 - 964 - 965 - 966 - 967 - 968 - 969 - 969 - 970 - 971 - 972 - 973 - 974 - 975 - 976 - 977 - 978 - 979 - 979 - 980 - 981 - 982 - 983 - 984 - 985 - 986 - 987 - 988 - 989 - 989 - 990 - 991 - 992 - 993 - 994 - 995 - 996 - 997 - 997 - 998 - 999 - 999 - 1000						

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.

(4) Cheques issued against ACC/AMC bank accounts will bear the title of the account, preferably in the handwriting, when they are printed or handwritten, in excess of four thousand rupees.

(5) 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 feasible to transfer ACC/AMC funds by telegraphic purchase, officers will "deposit" money from their bank for transactions in the region.

III. WIRELESS DIVISIONS

(a) It has been observed that Sub-accounts frequently hold ACC/AMC funds in excess of four thousand rupees. This situation must cease.

(b) In rare cases, the Surgical Services Office, in co-operation with the Regional Accountant, will establish maximum balances to be held by Sub-accounts in their region on the basis of past experience and previous requirements and will arrange for amounts to exceed the limit through the Allied Financial Institutions.

Loss: Cleared, not used by bank:
No. 123 - Acc. 5 - Balance of £ 5,000
No. 124 - Acc. 10 - Balance 7,001 £ 750 5,750
4,250

Adv: Deposits not yet cleared by bank:
Acc. 20 - 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 recorded narration will be forwarded along with the monthly report submitted to the regional accountant or sectional supply accountant.

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

(5) 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/ME funds by cheque, officers will purchase a "maglia cambiaria" from their bank for transmission to the postmaster.

III. PAYMENT BALANCES:

(a) It has been observed that sub-accountants frequently held ACC/ME funds in excess of postpaid requirements. This practice must cease.

(b) In view of this, 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 ACC/ME Financial Agency branch serving the Region. These maximum balances will be reviewed and revised from time to time.

(c) In forward areas, certain balances will be established as in III (b) above wherever practicable; otherwise the Regional Finance Officer or Senior Finance Officer with the 5th or 3rd Areas will review the average balances held by their Sub-accountants at regular intervals and will instruct them to refund any amounts in excess of prospective requirements to the local financial agency branch serving the area.

IV. PROBLEMS OF SHIPS OF BUSINESS AND TANKERS ON RETURNABLE CONTRACTS:

(a) To ensure that the proceeds of sales of supplies and deposits on returnable contracts are promptly and correctly recorded in the ACC/ME account, 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 contracts will be paid into the ACC/ME Financial Agency's No. 1 account with the bank (Banco di Italia, Banco di Sicilia or Banco di Napoli) used by the ACC/ME branch which serves the Region.

- (c) In exceptional circumstances it may be found impracticable to follow the instructions outlined in Item IV (b) above. In such cases, the Supply Officer will inform the Chief Accountant at LCC Headquarters, through the Regional Finance Office, of the circumstances and propose alternative arrangements to open "intermediary" bank accounts at approved banks to open such accounts. In such circumstances the name of the organization or individual concerned will be mentioned, the account number, the amount deposited in the account, the date of opening, the name of the bank concerned, the address of the branch, the name of the manager, copy must be taken to indicate to whom the amounts representing the proceeds of sales of supplies, and (ii) deposits on retainer or contingencies, will be made out of those "intermediary" bank accounts. Furthermore, any such accounts now in existence must be closed; forthwith or else simultaneously, be requested from the Chief Accountant at LCC Headquarters to continue them.
- (1) Proceeds of sales of supplies, and (ii) deposits on retainer or contingencies, transferred direct (by bank transfer, check or "order in cash") to the Allied Forces Agent's No. 1 account referred to in para. IV (b) above. When making such transfers, care must be taken to indicate to whom the amounts representing the proceeds of sales of supplies, and (ii) deposits on retainer or contingencies, will be made out of those "intermediary" bank accounts, pursuant to the instructions contained in para. IV (b) above.
- (2) At the end of each month, each Supply Officer will prepare and submit a statement of expenditure made by him in his accounts from which he desires to be relieved of responsibility for any loss of public funds unless it can be clearly shown that the respondent circumstances will be relieved of responsibility for such losses.
- (3) At the end of each month, each Supply Officer will report and submit to the Regional Supply Agent, at either (i) a list of the funds deposited in accordance with (ii) a monthly report of Receipts and Disbursements concerning transactions in "intermediary" bank accounts as set out below.
- (c) In exceptional circumstances it may be found impracticable to follow the instructions outlined in Item IV (b) above. In such cases, the Supply Officer will inform the Chief Accountant at LCC Headquarters, through the Regional Finance Office, of the circumstances and propose alternative arrangements to open "intermediary" bank accounts at approved banks to open such accounts. In such circumstances the name of the organization or individual concerned will be mentioned, the account number, the amount deposited in the account, the date of opening, the name of the bank concerned, the address of the branch, the name of the manager, copy must be taken to indicate to whom the amounts representing the proceeds of sales of supplies, and (ii) deposits on retainer or contingencies, will be made out of those "intermediary" bank accounts. Furthermore, any such accounts now in existence must be closed; forthwith or else simultaneously, be requested from the Chief Accountant at LCC Headquarters to continue them.
- (4) While resolution 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 respondent circumstances will be relieved of responsibility for such losses.
- (a) Any officer must make a loss in his accounts from which he desires to be relieved must file an application for relief from a loss of LCC/NND funds. A Board of Enquiry, which will be constituted in accordance with the Finance Sub-Commission for consideration by the Regional Finance Officer, will be appointed, its findings will be submitted to the Finance Sub-Commission for consideration by the Regional Finance Officer.
- (b) The Regional Comptroller, or other officer acting in a similar capacity in former areas, retaining authority for relief from a loss of LCC/NND funds should decide whether a Board of Enquiry should be appointed to review the case. If so advised, the application for relief will be submitted to the Finance Sub-Commission for consideration by the Regional Finance Officer.

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[Handwritten signature]
 M. S. Lush,
 Major General,
 Second Army Commandant,

DISTRIBUTION:
 S. C. Major I
 II
 III
 IV
 V
 VI
 VII
 MG 5th Army
 MG 8th Army
 Decentralized Services
 Strategic Services
 Allied Forces
 Industry & Commerce
 Sub-Commission (2)
 Space (10)

"clients' date" bank accounts. Furthermore, any such accounts now in existence must be closed forthwith or else presented and be requested from the Chief Accountant at LOC headquarters to continue them.

- (a) At the end of each month, other Army officers will compare and submit to the Head and Supply Accounts, "Bank Accounts" under command of their respective corps, (1) a monthly report of accounts and (2) a monthly report of accounts and with instructions to submit, IV.
- (b) Above.

V. LOSSES OF ACCOUNTS:

- (a) While recognition is given to the fact that in a state of war unusual circumstances may be experienced, 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 unusual circumstances which gave rise to the losses were beyond the control of the officer.
- (b) Any officer maintaining 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 of the Finance Sub-Commission for consideration.

(c) The Second Comptroller, or other officer in charge in a higher authority in forward areas, receiving an application for relief from a loss of AGC/AGM funds should decide whether a Board of Inquiry should be appointed to review the claim. If so, the application for relief and any recommendations by the Second Comptroller or other officer.

Letter Sharp:

1. M. see this file. para II (b) at 1st
line a point that he have been
decided? Content of the Office
at CAGNTA is an ACC office in
ACC Regn in There are 6 m, h
big room, only Chaos in there
are m.

2. But head this be an Ex. Head? If
then there was a technical question for
in — addressed to Reg. Fin. Officer.
Why Public Finance mind not
Copy to us?

Ex 15/5

Copied

Ref 1. If Lanta is in Regn, then this is a Prov. Office
and should be so described in Ex. Name issued on this.

Ref 2. To discussed today. It should go 24/17 name

will you pl. clean up 1 above and let me have b
reference to the Lanta today.

Ex 16/5

258
15 MAY Recd

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HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

13010/P

14 May 1944

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

TO: RC & MG Section (Civil Affairs Branch)

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.

G. W. 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 (e).)

AW 24/48

HEADQUARTERS
ALLIED COMBINE COMMISSION
APO 39.

EXECUTIVE SECRETARIAT }
NUMBER }

9 May 1944

FUNDS HELD BY ACC/AG OFFICERS

I. GENERAL:

In a number of cases, funds held by ACC/AG 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/AG 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/AG funds should, whenever 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/AG funds are lodged, including bank accounts of Finance Officers, Sub-Accountants, Paymaster 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; ~~Acco~~
~~cates-Officer, Palermo~~, etc.). In no case will ACC/AG 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.

In a number of cases, funds held by ACC/ARTS/ACC
have not been properly handled and account of maladministration
is regarded as responsible for failure of supplies and deposits on
the part of contractors for the services of the
responsible contractor. The reasons for the non-issue of the
contractual funds in handling public accounts of transactions
are therefore directly attributable to the following instructions, which
funds shall be strictly directed to the "Accounting Branch" and
containing the following instructions, which are contained in the
(particularly Nos. 9, 24, 34, 36, 10 and 44) or issued from time to time by the ACC
to the ACC of Government.

THE MOUNTAINS

- (a) It is considered desirable that ACC/AMC funds should, whenever practicable, be lodged in bank accounts and that payments should be made by cheque to the greatest extent possible. These bank accounts will be opened and cheque instruments made as simple form as possible.

(b) Subject to immediate, all bank accounts in which ACC/AMC funds are lodged, including current accounts of Finance Officers, will show the name and business names, sub-accounts, current holders, amounts deposited and other relevant documents, including log books, and other documents, in the name of the Finance Officer, Captain John Doe.

In no case will there be more than one account of an individual (e.g. Captain John Doe), be deposited in the name of an individual (e.g. Captain John Doe).

(c) Generally, 100/100 funds should be deposited only in branches of the Banco di Italia, Banco di Sicilia or Banco delle Marche, but where branches of these banks do not exist, sufficient substitutes, but without loss, funds may be lodged with the Credito Italiano, Banco Nazionale dell'Industria, Banco Commerciale Italiano, Banco di Roma or Banco delle Marche.

- (a) current practice, but accidents will be predicted
by the one single variable; it is, supposed to be
the one single variable which has the most influence
on the accidents.
The one single variable which has the most influence
on the accidents is the one single variable which has
the most influence on the accidents.

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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.

(g) Cheque books will be kept under lock and key and the counterfoil 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 "CANCELL'D" 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 - Apr. 29 - Compteur of NY" 5,000
No. 124 - Apr. 30 - Giuseppe Verdi 750 5,750

4,250

Regional Finance Officer will notify him
that 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 counterfoil 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. Sprinkled cheques
must be marked "CANCELED" 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 ac-
count 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 10,000
at 30 April 1944

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 reconcil-
iation will be forwarded along with the monthly report sub-
mitted to the Regional Accountant or Regional Supply Accountant.

(1) 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.

(3) 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 "veglia cambiaria" 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 near 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

hold ACC/AMC 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/AMC 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 (Banco 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/2SD 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, ~~and~~ ^{and} tele or

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"veglia esemplario") 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 accounts representing (1) proceeds of sales of supplies, and (2) 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 (1) a list of the funds deposited in accordance with instructions in para. IV (b) above, or (2) a Monthly Report of Receipts and Disbursements covering transactions in "intermediate" bank accounts as per para. IV (c) above.

V. LOSSES OF ACC/AMC 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-Commissioner 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/AMC 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-Commissioner 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 (1) 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.

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For Lieutenant-General MASON MACPHERSON,

M.S. TUSH,
Brigadier,
EXECUTIVE COMMISSIONER.

Ref: HQ/CA/57.

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