

ACC

10000/142/45

ALLIED
SEPT. 19

0/142/45

ALLIED MILITARY COURT FINES & BAIL MONIES
SEPT. 1943 - NOV. 1946

Ministero di Grazia e Giustizia
DIREZIONE GENERALE
PER GLI ISTITUTI DI PREVENZIONE E DI PENA

Uff. VI

Prot. N° 187598/9

OGGETTO

Quesito.-

Roma
Mia Commissione Alleata
Sottocommissione Legale
ROMA

alleg.1

Per le determinazioni di codesta Commissione, si trasmette copia della nota n. 1425 del 19/11/1946 pervenuta dalla Direzione del Manicomio giudiziario di Napoli.-

for reply see file LAOAB/4003/ folio 14

Fel Ministro

LEGAL SUB - COMMISSI	
CJO - GLA	
OGLO	
CHIEF COUNSEL	
SECTION	
Recd	NOV 29 1946

COPIA

DIREZIONE MANICOMIO GIUDIZIARIO DI

Prot.n.1425

Napoli, 19/11/1946

Al Ministero di Grazia e Giustizia
Direz.Gen.Istit.di Prev. e di Pena
R O M A

OGGETTO : Quesito.-

Il Gruppo del Collegamento di Napoli della Commissione Alleata con nota del 1° agosto c.a. , n.51/866 comunicava che le multe inflitte da Corti Militari Alleate e Civili Italiane non ancora pagate sino al 1° agosto 1946 dovevano essere incassate da questa Direzione quando i condannati, ristretti in questo Istituto, chiedevano di pagarle, usando la stessa procedura per l'incasso delle multe inflitte da regolari Tribunali Italiani e successivamente versate alla Procura.-

Verificatosi il versamento di lire DIECIMILA da parte di un condannato, questa Direzione ha in cassa tale somma perchè nè la Procura nè la Cassa delle Ammende presso il locale Tribunale hanno voluto ricevere tale somma.

Premesso quanto sopra, prego codesta On.Direzione Generale volermi dare istruzioni in merito.-

IL DIRETTORE
F/to Prof. Mario De Mennato

MODULARIO
5.5-9-45

MINUTA

Modello 1353 M. G.



Ministero di Grazia e Giustizia

Prot. _____

Spiegata al foglio del _____

Dir. _____

Sec. _____

2. _____

OGGETTO: _____

37A

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

AC/4003/L.

/es
10 November 1945

OGGETTO : Procedimento contro Orlando Antonietta e altri.

ALLA : Procura del Regno - ARIANO IRPINO.

1. L'accluso rapporto con il libretto di deposito N. 020620 riguardante un deposito presso il Tribunale di Ariano Irpino é stato ricevuto ieri da questa Sotto-Commissione e viene inoltrato alla S.V. per i provvedimenti che riterrà opportuno prendere ai sensi della legge italiana.

2. Come certamente la S.V. sa, la Regione III del Governo Militare Alleato cui il rapporto era indirizzato, é stata sciolta da qualche tempo.

Il caso in oggetto non é di alcun interesse per le Autorità Alleate.

All.

MUSGRAVE THOMAS,
Italian Branch,
for Chief Legal Advisor.

4003/L

2400

36A

HEADQUARTERS
ALLIED MILITARY GOVERNMENT
NAPLES COMMUNE
LEGAL DIVISION
APO 394

I-3120

5 November 1945

SUBJECT: Disposal of money.

TO : HQ., Allied Commission,
(Att: Legal Sub-Commission)

1. The attached letter with an arrest report and a judiciary deposit receipt of lire 5819,85, received from the Procuratore del Regno of Ariano Irpino, is forwarded for your information and advise.

For the Commissioner,

Carl C. Banno
CARL C. BANNO,
Capt. A.C.,
Senior Legal Officer.

MS/ms

LEGAL SUB-COMMISSION	
CLO	
DCLO	
Chief Counsel	
CIG	
Region Director	
CL RKS	
NOV-1945	

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HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB - COMMISSION

(35A)

LN
8 October 1945

AC/4003/L

SUBJECT : Bail Monies

TO : Finance Sub - Commission (For Chief Accountant)

Reference your letter 13939/F/A/16 4 October 1945, according to letter 10 August 1945 of Zone Legal Officer Livorno the action requested in your letter 26 July 1945 has been taken.

ANTHONY P. NUGENT,
Maj., Chief Counsel
for Chief Legal Adviser

HEADQUARTERS
ALLIED COMMISSION
FINANCE SUB-COMMISSION
ACCOUNTING SUB-SECTION
APO 394

Tel: Dial 489161, Ext. 259

Ref: 13939/F/A/16

4 October 1945

SUBJECT: Bail Monies.

TO : Legal Sub-Commission,
H.Q. Allied Commission.

1. Reference our letter 13939/F/A/16 dated 26 July 1945, it would be appreciated if you would inform this Office if action as requested has been taken, as the amount is still outstanding in our books.

By Command of Rear Admiral STONE

H. Stone

For Chief Accountant,
Finance Sub-Commission.

PDE/mg

LEG. SUB-COMMISSION	
CIO	
DCIO	
Chief Counsel	
CJO	<i>[Signature]</i>
Italian Section	
CL RKS	
6 OCT 1945	

51

HEADQUARTERS
LIVORNO PROVINCE
ALLIED MILITARY GOVERNMENT

10 August 1945

File: L.O.1520/B/17.

Subject: Bail Monies.

To: Hq, Allied Commission, A.P.C. 294.
(Attn: Chief, Legal Sub-Commission.)

1. Reference is made to your letter dated 31 July 1945, file AC/4003/L, subject as above.

2. The Procuratore del Regno of Florence has been contacted and necessary action taken.

For the Zone Commission:

Arthur Johnson
ARTHUR JOHNSON
1st Lt. Inf.,
Legal Officer.

LEGAL SUB COMMISSION	
CLO	
DCLO	
Chief Counsel	
CJO	
Italian Section	
CL MKS	
13 AUG 1945	

33B

10 August 1945

L.O. 1520/B/17.

Bail Monies.

Hq, Allied Commission, A.P.O. 394.
(Attn: Chief, Legal Sub-Commission.)

1. Reference is made to your letter dated 21 July 1945, file AC/4003/1, subject as above.

2. The Procuratore del Regno of Florence has been contacted and necessary action taken.

For the Zone Commission:

ARMOR JOHNSON
1st Lt. Inf.,
Legal Officer.

48

48

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

32A
/ut.
31 July 1945.

AC/4005/L.

SUBJECT : Bail Monies.

TO : Zone Commissioner (Attn: SIO), LIVERNO Commune.

1. The enclosed copy letter from Chief Accountant Finance Sub-Commission regarding a duplicate refund of bail in case of MARINO Ettore, speaks for itself.

2. It will be quicker and easier for you than for this Sub-Commission to get into touch with the Italian authorities at Florence and it would be appreciated if you would do so in order to obtain compliance with the request from the Chief Accountant Finance Sub-Commission in para 3 of enclosed copy letter.

By command of Rear Admiral STONE:

Incl.

A. P. W.
A. C. WELCH,
Major,
Judicial Branch,
for Chief Legal Advisor 67

31A

4003

HEADQUARTERS
ALLIED COMMISSION
FINANCE SUB-COMMISSION
ACCOUNTING SUB-SECTION

Tel 489161 Ext 259

Ref: I3939/F/A/15

26 July 45

Subject: Bail Monies.To: Legal Sub-Commission,
HQ Allied Commission.

1. On 28 April 45 the Legal Officer Florence received a bail of Lire 10,000 from Marano Ettore in case No. 4013.

2. On 12 May 45 this bail was authorized to be refunded to the accused by Major H.L. Glenn and this was done by the P.F.O. Florence on 16 May 45. Later, on 22 June 45, Major Glenn authorized the refund of various outstanding bails to the Procuratore del Regno, Florence, amounting to Lire 836,000, one of the items being the Lire 10,000 deposited by Marano E.

3. It will be clear from para 2 above that a duplicate refund has been made and it would be appreciated if you would instruct the Procuratore del Regno to repay Lire 10,000 to the Banca d'Italia for credit to AFA No 1 account, Florence.

GHT/jr

COMMISSION
CLO
DCLO
Chief Counsel
CJO
Italian Section
CL RKS
26 JUL 1945

For Kipping Capt RA
For Chief Accountant,
Finance Sub-Commission

46

HEADQUARTERS
ALLIED COMMISSION
FINANCE SUB-COMMISSION
APO 394

Ref: 13968/T/A/5

13 July 45

Subject: Accounting for A.M. Court Fines.

To: Regional Finance Officer,
Emilia Region.

I. We call your attention to Observation No. I on the May accounts of the PFO. Bologna, and the reply thereto, as under:-

Observation:

I. Receipt No. 23251 - Fines for Major Burbery:

The total of supporting receipts and schedule is lire 15.600 but cash received by you is stated to be lire 11.600. Will you please furnish an explanation.

Reply:

I. Lire 11.600 in cash was the amount actually received from Major Burbery who had paid for civilian wages out of his fine money and it is perhaps here where the officer incurred an error.

2. We think you will agree that this is rather an alarming state of affairs, as it means in effect that there is no check at all on a Legal Officer's disposal of the money he receives in the form of A.M. Court fines. This H.Q. has drawn up a Directive on accounting for monies received in A.M. Courts, copies of which were sent to all Regions, and we have repeatedly stressed the importance of proper accounting for Court monies.

3. Will you please take steps to have an account rendered by the Legal Officer in question, showing the gross fines etc. received by him, and the disbursements which he has - irregularly - made from these AMG/AC monies. In addition, please bring this to the notice of the Regional Legal Officer, and ensure that Legal Officers are instructed to refrain from making disbursements out of funds received in the Courts, and that all such funds must be paid over to a Sub-Accountant. Any proper disbursements of Legal Officers for payrolls etc. will similarly be made through the Sub-Accountant's cash book.

30A

Reply:

1. Lire II.500 in cash was the amount actually received from Major Barbery who had paid for civilian wages out of his fine money and it is perhaps here where the officer incurred an error.

2. We think you will agree that this is rather an alarming state of affairs, as it means in effect that there is no check at all on a Legal Officer's disposal of the money he receives in the form of A.M. Court fines. This H.Q. has drawn up a Directive on accounting for monies received in A.M. Courts, copies of which were sent to all Regions, and we have repeatedly stressed the importance of proper accounting for Court monies.

3. Will you please take steps to have an account rendered by the Legal Officer in question, showing the gross fines etc. received by him, and the disbursements which he has - irregularly - made from these AMG/AC monies. In addition, please bring this to the notice of the Regional Legal Officer, and ensure that Legal Officers are instructed to refrain from making disbursements out of funds received in the Courts, and that all such funds must be paid over to a Sub-Accountant. Any proper disbursements of Legal Officers for payrolls etc. will similarly be made through the Sub-Accountant's cash book.

By Command of Rear Admiral Stone:

(H. Handshaw)

Colonel,
Chief Accountant,
Finance Sub-Commission.

Copy To: ✓ Legal Sub-Commission.

PTC. Bologna.

Handshaw

4003

(29A)

HEADQUARTERS ALLIED COMMISSION
APO 391
LEGAL SUB-COMMISSION

2 June 1945

AC/4002/L

SUBJECT : Recording payment of fines on Records

TO : Regional Commissioners. (Attn: Regional Legal Officers).
TOSCANA, EMILIA, LIGURIA, PIEMONTE, LOMBARDIA and
VENETIA Regions.
Provincial Commissioners (Attn: Provincial Legal Officers),
ARONA and NAPLES Communes.
C.A.O.s LAMPEDUSA and PANTELLERIA.

1. Attention is drawn to the necessity of making endorsements on records when fines are paid, as directed by Consolidated Instructions, Article 29. See also Article 26 (2) c and the notes thereto. Similarly if a fine is not paid by the due date an appropriate endorsement should be made.

2. This is particularly important when a term of imprisonment is imposed in addition to a fine, for which a period of time has been allowed for payment. In such cases, in addition to endorsing the record, the prison authority where the accused is detained should be notified of the payment or fact of non-payment, as the case may be.

3. Failure to make an appropriate endorsement on the record entails that if this Sub-Commission is asked by the Italian authorities, perhaps 12-18 months later, to state whether payment has been made it is unable to do so, and as no absolute proof of non-payment can be obtained from the Finance Sub-Commission the default sentence has to be waived.

By command of Rear Admiral STONE :

W. E. DEWEES,
Colonel,
Deputy Chief Legal Advisor.

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HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

RHB/lrb.
9 April 1945.

AG/4003/L.

SUBJECT : Bail Deposits.

TO : Provincial Commissioner, Naples Commune,
(Attn: Senior Legal Officer)

1. I have spoken to Finance Sub-Commission upon the subject matter of their letter to Southern Region 13803/F/A/7 of 9 March 1945 and your L-4005/A to this Sub-Commission of 5 April 1945.

2. I agree that technically it is undesirable to treat the bail moneys as forfeited.

3. At the same time it is obvious that in many cases the money has been outstanding for such a period that it may be presumed to have been either forfeited directly or treated as paid in satisfaction of a fine imposed by the Court. In either case the appropriate record was either not made or lost.

4. In any event the practical answer is as follows: Bail money outstanding from parts of Southern Region not now included in Naples Commune may be ignored by you. Such money will continue to be held on the books of Finance Sub-Commission as bail moneys. So far as concerns bail moneys held within Naples Commune, these moneys will be held in one special fund which will continue to operate as required.

5. Naturally when the activities of Military Government finally close all unclaimed moneys will be treated as forfeited.

By command of Rear Admiral STONE:

W. E. BEHRENS,
Colonel,
Deputy Chief Legal Adviser.

Copy to Finance Sub-Commission
(Attn: Capt. G. H. TIPPING RA)

28A

43

No. 785016

27A

✓ 40.3

HEADQUARTERS

ALLIED MILITARY GOVERNMENT - NAPLES COMUNE

LEGAL DIVISION

APC 394

L - 4005/A

5 April 1945

SUBJECT: Bail Deposits, Region 3, etc.

TO : Legal Sub-Commission, Headquarters Allied Commission.

1. Enclosed herewith is copy of letter, ref 13803/F/A/7, dated 9 March 1945, from Finance Sub-Commission, Accounting Sub-Section.

2. Although we agree that a special bail fund should be established, we cannot agree that the said funds be considered forfeited. Forfeiture would create legal objection in the event of a petition for refund of bail.

3. This matter is accordingly forwarded to you for your information and advise.

For the Commissioner:

42

F. L. VECCHIOLLA, by 668
Major, JAGD,
Senior Legal Officer.

F. L. VECCHIOLLA,

Major, JAGD,

Senior Legal Officer.

R. 10/11/1935

HEADQUARTERS
ALLIED COMMISSION
FINANCE SUB-COMMISSION
ACCOUNTING SUB-SECTION
APO 394

Tel: Dial 489161, Ext. 259

Ref: 13803/F/A/7

9 March 1945

SUBJECT: Bail Deposits, Region 3, etc.

TO : Regional Finance Officer,
Southern Region.

1. In view of the closing down of Southern Region, the treatment of the large amounts of bail monies relating to the Region, becomes a matter of urgency.
2. Will you please therefore consult with the Regional Legal Authorities with a view to the disposal of these funds, which at the time of writing amount to Lire 4,235,250.
3. If the Regional Legal Officer will agree, we would wish to treat these funds as bails forfeited; this would in no way prevent the refund of an individual bail deposit, should this action subsequently be required.

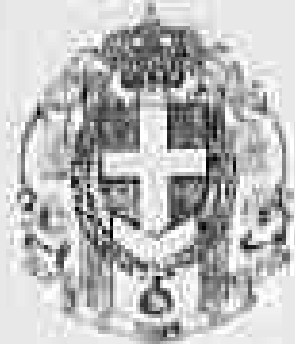
By Command of Rear Admiral STONE

G. H. Hipping ⁴¹ Capt. R.A.

For Chief Accountant,
Finance Sub-Commission.

GHT/mg

fm



4003

Roma, addì 17 febbraio 1945

26A

Ministero della Giustizia
degli Affari di Culto

DIREZIONE GENERALE DEGLI AFFARI PENALI
DELLE GRAZIE DELLA STATISTICA E DEL CASELLARIO

ALL'On. COMMISSIONE ALLEATA
Sottocommissione Legale

ROMA

Ufficio I° A.P.

Prot. N° 131.36/157/45

Risposta al f. N. C. 4903/A 23.1.945

Oggetto: Esecuzione sentenze dei Tribunali Militari
Alleati.

23A

All. 2

A seguito della Ministeriale pari numero del 1.2.945,
con cui si rispondeva alla nota di cui in oggetto, si tra-
smettono, per conoscenza, le accluse copie della circolare
6.2.945, emanate dalla Direzione Generale degli Affari Civi-
li.

See 18B

pel MINISTRO
(A. Spallanzani)

40

LEGAL SUBCOMMISSION	
CLO	
DCIA	
Chief Counsel	
AD	✓
AD-AS	
23 FEB 1945	

Copy 1 this has
already been sent to
Barr Sec 20 A 145

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION

25A

AC/1003/L.

IGHC/ap.
10 February 1945.

SUBJECT : Enforcement of payment of fines.

TO : Allied Commission, Legal Officer BARI.

Ref. your B2/LEG/1/6131 of 7 Feb 45.

24A

1. The fine money, if and when collected, will be paid into Italian State Funds. This applies, as you presume, to fine money paid immediately and to that collected by the Italian authorities subsequently.

2. Italian State funds will, of course, have to bear the repayment of any fine ordered to be repaid.

3. No doubt in cases not yet reviewed no information will be given to the Italian until the sentence is "definitivo" after review: thus, no question of refund can arise.

By command of Rear Admiral STONE:

/s/

38

W. E. BEHRENS, Colonel,
Deputy Chief Legal Advisor.

ALLIED COMMISSION
LEGAL OFFICE
BARI

(24A)

REF : BZ/LEG/1/6131

7 Feb 45

SUBJECT : Enforcement of payment of fines.

TO : C.L.A., Legal Sub-Commission, Hqs Allied
Commission

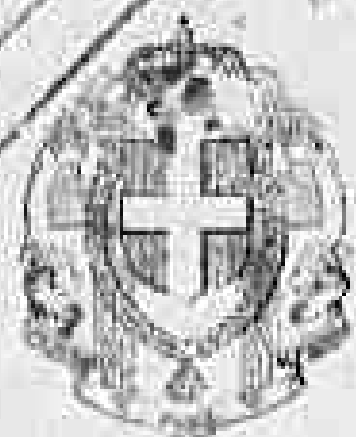
1. Ref your AC/4003/L of 3/2/45, the contents of which are noted.
2. A meeting with the appropriate Italian officials has been arranged for to-day, in order to make the necessary arrangements.
3. Elucidation would, however, be appreciated on one point. Your ruling is requested on disposal of fine money, if and when collected, i.e. is it to be paid into Allied Commission or Italian State funds? It is presumed that your ruling will cover both fine money paid at once, and that collected by Italian authorities in accordance with your letter.
4. At present all fines paid under sentences of A.M. Courts ~~are~~ paid into Allied Commission funds. It is presumed that if in future this money is to be paid into Italian State funds these funds will be responsible for the repayments made necessary when your HQs quashes or reduces a fine which has been paid.

J.A. Boyd-Carpenter
J.A. BOYD-CARPENTER
Major, LC,
Apulia & Calabria

JABC/mk

39

fm



MINISTERO DI GRAZIA E GIUSTIZIA

*Direzione Generale degli Affari Penali
delle Grazie della Statistica e del Casellario*

Ufficio I° A.P.

Prot. N° 131.36/157/45

Risposta all' N° A.C./4003/4
del 23.1.945OGGETTO: Esecuzione delle sentenze dei
Tribunali Militari Alleati

Roma 4 febbraio 1945

LA COMMISSIONE ALLEATA
Sottocommissione Legale

ROMA

In relazione alla nota di cui sopra si comunica che in pari data essa è stata comunicata alla Direzione Generale degli Affari Civili, per competenza, con favorevole parere di questa Direzione Generale per l'emanazione di una circolare interpretativa nel senso sostenuto da codesta ON. Commissione.

per il MINISTRO
(A. Spallanzani)

LEGAL SUB COMMISSION	
CLO	
DCLO	
Chief Counsel	
CLO	
Italian Section	
CLERKS	
6 Feb 45	

see 17A

37

NA

FROM : LIEUTENANT-COLONEL I.G.H. CAMPBELL

LEGAL SUB-COMMISSION.

HEADQUARTERS,

ALLIED COMMISSION.

A.P.O. 394.

3 February 1945.

Dear

I am sorry not to have answered your D. O. letter
B2/LEC/2/6116 of 16 January before now.

I am now answering it officially, because I think that,
from the nature of the answer, it will be more helpful to you in that
form, so that you can show it and the enclosure to the Italian
authorities.

We feel no doubt that these fines can only properly be
enforced through the Italian machinery and it is now quite clear that
the Italians must accept the responsibility of enforcing them just as
if they were imposed by an Italian Court.

I hope to let you have an answer to your letter of the
same reference of 25 January about "Minorenni" within a day or two.

Yours

Major J. Boyd-Carpenter,
Legal Officer,
Allied Commission,
BARI.

File

3645

FROM : LT. COL. I.G.H. CAMPBELL

LEGAL SUB-COMMISSION

HEADQUARTERS

ALLIED COMMISSION

A.P.O. 394

3 February 1945.

My dear

I have not answered your D.O. 3015 of 24 January before as I have been awaiting the time when I could give a proper answer.

I have no doubt that the question of enforcement of fines is a matter of substantive law: a man sentenced to a fine under Italian law has the right to retain his liberty until the "rigmarole" has been gone through and he has been declared insolvent.

Also, I felt no serious doubt that the Procuratore del Regno was wrong and that the Italian authorities were bound to enforce fines imposed by our Courts in Italian Government Territory: this is now agreed with the Minister.

I am enclosing a copy of a letter I have today sent to Boyd Carpenter with a copy of the "Circolare" issued by the Ministry.

It now remains to see how efficient, or otherwise, the Italian procedure may be. I fear the results won't be as effective as under AMG procedure !!

Yours

35

LT. COL. L.F. DAWSON
Regional Legal Officer
Southern Region

MEMORANDUM FOR THE RECORD
 APO 394
 LEGAL SUB-COMMISSION

20A
 JHHC/pa.
 3 Feb 45.

AG/4003/L.

SUBJECT : Enforcement of payment of fines.

TO : Allied Commission, Legal Officer, BARI Zone.

1. Reference BE/LAC/2/6146 of 16 January 1945.

2. The Legal Sub-Commission is of the opinion that the manner of enforcement of fines is a point of substantive law. A person convicted of an offence under Italian law and sentenced to a fine, whether by an Italian Court or by an Allied Military Court applying Italian law, has the right to remain at liberty until the proper Italian procedure has been completed and he has been officially declared insolvent.

3. The Sub-Commission is further of opinion that, under RDL No. 31 of 1944 as amended by RDL No. 112 of 1944, the Italian judicial and other officials are bound to give the same effect to, and enforce the payment of, any fine imposed by an Allied Military Court sitting in Italian Government Territory in all respects as if it had been imposed by an Italian Court.

4. This question has been discussed with the Minister of Grace and Justice: he concurs in that opinion, and he has sent a "Circolare" to that effect to all Procuratori Generali. A copy thereof is attached for your information.

5. It is the duty of the Allied authorities to supply to the "autorita' giudiziaria Italiana" the necessary information to enable the machinery to be set in motion. The precise particulars required and the form in which they should be supplied is a matter for local arrangement.

W. E. HENNINGSON,
 Colonel,
 Deputy Chief Legal Advisor.

Copy to : Regional Commissioner (Atto: E.L.O.) SOUTHERN Region,
 with copy of "circolare" (L 5015 of 24 Jan 45. refers)

Incl.

File

4003

19A

HEADQUARTERS
SOUTHERN REGION, ALLIED COMMISSION
LEGAL DIVISION
APO 394, U.S. Army

L-3015

2 February 1945

My dear *Campbell,*

I refer to my D.O. letter to you dated 24 Jan. '45 relative to the method by which fines imposed by the Military Courts are to be collected.

Boyd - Carpenter says that he has not yet heard from you and that a number of cases are coming back from review with the terms of imprisonment in default of payment of fines removed from the sentences. In the meantime defaults are steadily piling up and the situation he points out is becoming somewhat difficult.

I shall accordingly be grateful if you will communicate to Boyd - Carpenter at any early date the final decision in the matter (copy to me).

Yours *Sincerely,*

L.F. Dawson

L.F. DAWSON

Lt. Col. I.G.H. Campbell
Legal Sub - Commission,
A.C. HQ
CMF

36
*See NA - [unclear]
Sent to [unclear]
[unclear]*

HEADQUARTERS
SOUTHERN REGION, ALLIED COMMISSION
LEGAL DIVISION
APO 394, U.S. Army

L-3015

24 January 1945

My dear *Campbell*,

I have just received the correspondence which has been passing between Boyd-Carpenter and yourself relative to the manner in which fines imposed by the Military Courts are to be collected.

Like Boyd-Carpenter I agree with your statement on the strictly legal position and like him I am now finding it difficult to distinguish Italian substantive law from Italian adjectival law.

May I say also that I knew of these provisions in regard to the collection of fines and that ^{with fines have been} in my experience they have not ~~worked~~ satisfactorily even when imposed by the Italian Courts themselves.

In one Territory in which I served some millions of lire in fines remained in arrear for many months and of course in many instances indefinitely whilst the Italian Authorities were trying to collect the money in the manner prescribed by law. I was as a result always being badgered by the Finance people to see to it that the money came in somehow and by the Police Authorities to see to it that the accused did not escape any part of his punishment. In the Military Courts even when these were acting under Italian Law no attempt was made to get officers to collect the fines imposed by them in accordance with the Italian procedure . 33

Yours *Sincerely*,

Lieut. Colonel I.G.H. Campbell
Legal Sub-Commission,
Allied Commission, HQ.

LFD/mo

L. J. Stinson
File

C I R C O L A R E

ALLE LL.MM. I PROCURATORI GENERALI

L'art. 3 del R.D.L. 13 aprile 1944 n.112, che nel suo articolo unico sostituisce l'art. 3 del R.D.L. 11 febbraio 1944 n.31, prevede il caso in cui i Tribunali Militari Alleati, seguendo la propria procedura applichino per i reati indicati nel detto articolo unico la legge penale italiana. In tali casi deve ritenersi che le relative sentenze devono avere lo stesso valore di quelle pronunziate dai Tribunali italiani come quelle di cui all'art. 2 del citato R.D.L. 11 febbraio 1944 n.31. Qualora in dette sentenze venga applicata una pena pecuniaria, la relativa procedura d'esecuzione deve essere promossa dalla autorità giudiziaria italiana allorché lo sarà stata trasmessa la sentenza pronunziata dai Tribunali Militari Alleati. Conseguentemente per la riscossione di dette pene si applica un articolo di campione seguendo la normale procedura di esecuzione.

procedura applichino per i reati indiciati nel codice penale italiano. In tali casi deve ritenersi che le relative sentenze devono avere lo stesso valore di quelle pronunziate dai Tribunali italiani come quelle di cui all'art. 2 del citato R.D.L. 11 febbraio 1944 n. 11. Qualora in dette sentenze venga applicata una pena pecuniaria, le relative procedura d'esecuzione deve essere promossa dalla autorità giudiziaria italiana alla quale sarà stata trasmessa la sentenza pronunziata dai Tribunali italiani. Conseguentemente per la riacquisizione di dette pene ai sensi dell'art. 2 del citato R.D.L. 11 febbraio 1944 n. 11, qualora in dette sentenze venga applicata una pena pecuniaria, le relative procedura d'esecuzione deve essere promossa dalla autorità giudiziaria italiana alla quale sarà stata trasmessa la sentenza pronunziata dai Tribunali italiani. Conseguentemente per la riacquisizione di dette pene ai sensi dell'art. 2 del citato R.D.L. 11 febbraio 1944 n. 11, qualora in dette sentenze venga applicata una pena pecuniaria, le relative procedura d'esecuzione deve essere promossa dalla autorità giudiziaria italiana alla quale sarà stata trasmessa la sentenza pronunziata dai Tribunali italiani.

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IL MINISTRO




HEADQUARTERS ALLIED COMMISSION

APO 394

LEGAL SUB-COMMISSION

AC/4003/L

23 January 1945.
/mt.

SUBJECT : Procedure to enforce payment of A.M. Court fines.

TO : H.E. the Minister of Grace and Justice.

1. It will be much appreciated by this Sub-Commission if Your Excellency will give your opinion on the following point.

2. If an Allied Military Court sitting in Italian Government Territory in the circumstances envisaged in R.M. No. 31 of 1944 as amended by No. 112 of 1944 imposes a fine, are the various Italian authorities (a) entitled and (b) bound to apply the normal machinery for enforcing the payment of such fine.

3. The Procuratore del Regno at Bari has suggested that such procedure is not applicable in the circumstances envisaged.

4. While the question is not entirely beyond doubt, it is our opinion that the Procuratore del Regno is wrong.

R.M. No. 31 (as amended) provides:

A). "E' però riconosciuta la competenza dei Tribunali Militari Allentati nel caso in cui essi ritengano di dovere avocare a sé la cognizione di tali giudizi. In detta ipotesi i Tribunali Militari Allentati seguono la propria procedura, ma applicano le leggi penali italiane".

It also provides:

B). "Resta ugualmente ferma l'efficacia delle sentenze pronunciate dai Tribunali Militari Allentati che ad ogni effetto avranno valore come se pronunciate dai Tribunali Italiani".

It may be argued that the latter provision only refers to sentences already pronounced prior to the restoration of territory. It is our opinion that this construction is too narrow. It is our opinion that the latter provision only refers to sentences already pronounced prior to the restoration of territory. It is our opinion that this construction is too narrow.

2. If an Allied Military Court sitting in Italian Government Territory in the circumstances envisaged in RDL No. 31 of 1944 as amended by No. 112 of 1944 imposes a fine, are the various Italian authorities (a) entitled and (b) bound to apply the normal machinery for enforcing the payment of such fine.

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4. While the question is not entirely beyond doubt, it is our opinion that the Procuratore del Regno is wrong.

RDL No. 31 (as amended) provides:

A). "E' però riconosciuta la competenza dei Tribunali Militari Alleati nei casi in cui essi ritengono di dovere avocare a sé la cognizione di tali giudizi. In detta ipotesi i Tribunali Militari Alleati seguono la propria procedura, ma applicano le leggi penali italiane".

It also provides:

B). "Resta ugualmente ferma l'efficacia delle sentenze pronunciate dai Tribunali Militari Alleati che ad ogni effetto avranno valore come se pronunciate da Tribunali Italiani".

It may be argued that the latter provision only refers to sentences already pronounced prior to the restoration of territory. It is our opinion that this construction is too narrow, (particularly so having regard to the fact that the two provisions appear in the same R.D.L.); that the latter provision also applies to any fine imposed by an Allied Military Court

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sitting in Italian Government Territory under the reserved power; and that the Italian authorities are not only entitled but bound to enforce the payment of such fine in all respects as if it had been imposed by an Italian Court.

This Commission will be grateful for Your Excellency's opinion on the point. If, as is expected, Your Excellency shares our opinion, it will be much appreciated if Your Excellency will issue a directive to clarify the point.

* W. E. ROBERTS,
Colonel,
Deputy Chief Legal Advisor.

ALIBED COMMISSION
LEGAL OFFICE
BARI

Ref: 23/100/2/6116

Dear. *Colonel*

1. I hope you will allow me to write you - line D.O. on the subject of action to be taken in default of payment of fines imposed by our A.M. Courts in Bari which is dealt with in your letter AC/4083,1/1 of 12 January 1945, as well as on one or two notes attached to cases returned after review.
2. The fact that records you have received - and I am afraid many that will come up in the next month - contain a term of imprisonment in default of payment of the fine is entirely my fault, since I was of the opinion that the method of enforcing payment of fines was a matter of adjetival as opposed to substantive law, and that consequently A.M. procedure and NOT Italian should be followed. The instruction I gave by reason of this view has been cancelled, and no more terms in default will be imposed.
3. Apart, altogether, however, from the vexed and always difficult question of what is law and what is procedure, I should like to put to you the practical difficulties. These will, of course, be put to you officially if you indicate that any useful purpose could be served by so doing, but as I don't want to appear as the sort of chap who quibbles with his orders I thought I would put it to you D.O. first.
4. If I may say so without impertinence, I agree entirely with the statement of the Italian Law on the subject which is set out very clearly at para 1 of your letter. On receipt of it I sent for my local Procuratore del Reale, and got from him the actual procedure adopted by the Italian Courts in enforcing payment of their own fines. As you are no doubt fully aware of it, there is no need to set it out here. It involves a special office - the CAMERONE REALE, which carries out investigations, inter alia of the Intendente di Finanza or the Offices of Direct and Indirect Taxation, as to convicted persons means. If he has a real property, it gets a mortgage on it and registers it.

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5. I am sure you will agree that to set up our own machinery for all this is as impracticable as it is undesirable. The alternative of using the Italian machine breaks down on the snag that Procura del Regno assures me that it would require a decree to enable the various offices mentioned to act on sentences of any Courts but their own. Even if such a decree could be obtained - and it best it would presumably take some time - it would introduce just that element of delay which

*File with letter to
Minister on the subject
in the enclosure there*

6. I, therefore, wonder whether some practical compromise is not possible. For example our Courts could be told to adopt automatically the Italian 50 lire per day tariff, and equally the gaol could be told to notify us when a prisoner desires to pay part of a fine, and I could arrange to have it collected and sentence adjusted accordingly.

7. I hope you don't think I am making difficulties, but I honestly don't see how the full Italian system can be worked by us. I tried to phone you this afternoon, but thanks to the climate, I couldn't get through. The matter is urgent as in the light of your instructions I have told all our Courts for the time being to impose no terms in default of imprisonment but there exist no alternative means of enforcement in respect of them, or of the cases which have been varied on review. I should, therefore be very grateful if you could let us have further instructions as soon as possible. My telephone is PARI 13753.

NOTES

for 1891-1892

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Lieut-Colonel
I. Campbell
C.J.O., Legal Sub Commission,
Hqs Allied Commission.

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AC/H003 -

HEADQUARTERS ALLIED COMMISSION
APO 394
LEGAL SUB-COMMISSION~~AC/4014/L.~~IGHC/ap.
5 December 1944.

SUBJECT : Co-operation - Finance and Legal Officers.
TO : Finance Sub-Commission (Attn Col CRAWSHAW)

As asked on the telephone the other day (Col. CRAWSHAW - Lt. Col. CAMPBELL) the subject of co-operation between Finance Officers and Legal Officers in relation to money (fines, bail money etc) received by Allied Military Courts was raised at a recent conference of Regional Legal Officers. The following is an extract from the minutes which are circulated not only to Regional but also to Provincial Legal Officers:-

- "(a) The Finance Sub-Commission had recently issued a directive to Regional Finance Officers which dealt inter alia with the manner of handling moneys received in connection with Allied Military Courts. This directive was to be regarded purely as a technical directive to Finance Officers, but that it was the duty of all Regional Legal Officers to do their best to ensure that, so far as practicable, accounts relating to the AM Courts were kept on the lines requested by Regional Finance Officers. The matter was largely one of local arrangement between Regional Legal and Finance Officers."

W. E. BREHENS, Colonel,
Deputy Chief Legal Advisor.

Copy to file AC/H003/L

TO : C.L.A. Legal Sub-Commission
Regional Commissioner Abruzzi-Marche Region.

FROM : HQ AMG/AC, Abruzzi-Marche Region

SUBJECT : Special Report on Restoration of Territory to
Italian Government.

REF. : AMR/511/10

DATE : 1 Nov. '44

Compartimento of Abruzzi

1. As from 0001 hrs on 16 Oct. '44 the Provinces of Aquila, Chieti, Pescara and Teramo were restored to the Italian Government, and the two Proclamations relating to the transfer were posted during that day throughout the Provinces. The population exhibited little interest.

2. Major W.R. Cohen (A) is acting Legal Liaison Officer to the Aquila Court of Appeal, and he is temporarily assisted by Major L.D. Cleram (A).

3. The position with regard to AMG Courts held in this Compartimento during the month to 16 Oct. is given in the Regional Monthly Report. A few persons are in gaol awaiting trial for proclamation offences. The cases are still under investigation. It is expected that most, if not all, of the cases will be handed over to the Italian Courts.

4. No special recommendations for the reduction of severe sentences arise at the moment, but should any appeal disclosing with some merit be received in connection with any sentence it will be forwarded to you for consideration. *letter* *10/11/44*

5. L.O. Abruzzi reports that he knows of no unpaid fines other than those set out in Appendix 'A' hereto, save in cases where prisoners are serving terms in default. *see*

6. Appendix 'B' annexed contains a list of all persons serving sentences of over one year. In addition to Ben...

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4. No special recommendations for the reduction of severe sentences arise at the moment, but should any appeal disclosing ^{letter} with some merit be received in connection with any sentence ^{with RLO} it will be forwarded to you for consideration.

5. L.O. Abruzzi reports that he knows of no unpaid fines other than those set out in Appendix 'A' hereto, save in cases where prisoners are serving terms in default.

6. Appendix 'B' annexed contains a list of all persons serving sentences of over one year. In addition De Berland ^(New dead) Ricciardo is at present under sentence of death.

7. All Courts in Abruzzi are now functioning, except the Preture of Capestrano and Castel di Sangro, which are closed owing to shortage of personnel.

8. Lists of judicial officials depending on the Corte d'Appello and the Procura Generale are respectively comprised in Appendices 'C' and 'D' annexed.

9. Appendix 'E' contains particulars, so far as it has been possible to obtain them, of the position in the Tribunali and Preture. The state of the Tribunali seems far from satisfactory, but shortage of personnel prevents them from proceeding with

full calendars. The attention of the Ministry of Justice was called to these shortages by joint action of the Primo Freidente and the Procuratore Generale some time ago.

10. The books of the Tribunali will be closely examined. It is thought that the figures are probably inflated by the inclusion:-

- (a) of cases against unknown persons and
- (b) of cases suspended under Royal Decree No. 924 of 9 July 1940.

11. No cases have been heard by the Court of Assize of Aquila because the Vice Minister of Justice in a visit to Aquila on 5 Oct. stated that the law regarding Popular Judges was being amended. He promised information within 3 days. None was forthcoming from him, but particulars were given on 22 Oct. by the legal Sub-Commission. It is understood that the procedure must be implemented by a Decree the publication of which is expected at any moment.

12. The Sostituto Procuratore del Regno at Aquila, Dott. Tradardi Mario, left his post on 29 Sept. without permission, and was accordingly suspended by AMG on 14 Oct., and two temporary assistants recommended by the Procuratore Generale and the Procuratore del Regno were appointed in his place.

13. There are no security detainees in the Province of Aquila. The position in the other three Provinces is being ascertained by the Public Safety Officer at Chieti, and will be reported to you as soon as the information is received.

(sgd)

R. G. S. ALEXANDER, Major
Regional Legal Officer.

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APPENDIX 'A'

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LIST OF FINES DUE BUT UNPAID

<u>NAME OF ACCUSED</u>	<u>AMOUNT FINE</u>	<u>TO BE PAID BY</u>	<u>TERM IN DEFAULT</u>
CASTELNI SNGASTIANO	50.000	27 Nov. '44	9 months
LOTITO ALBERTO	50.000	27 Nov. '44	9 months
GALLUSTIO MICHUE	50.000	27 Nov. '44	9 months
DI MARCO PIETRO	20.000	19 Feb. '45	3 months
CATENACCI ROCCO	20.000	19 Dec. '44	3 months

APPENDIX 'A'

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SALLUSTIO MICHELE	50.000	27 Nov. '44	9 months
DI MARCO PIETRO	20.000	19 Feb. '45	3 months
CATENACCI ROCCO	20.000	19 Dec. '44	3 months

4003
9 OCT 1944HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

(13A)

TEL: DIAL 489161, EXT. 259

REF: 13010/F/A/

7 OCTOBER 1944

SUBJECT: ACCOUNTING FOR FINES, BAILS ETC.TO : CHIEF LEGAL OFFICER,
LEGAL SUB-COMMISSION,
H.Q. ALLIED CONTROL COMMISSION.

1. ENCLOSED HERewith ARE 3 COPIES OF FINANCE SUB-COMMISSION LETTER 13839/F/A DATED 5 OCTOBER 1944, WHICH HAS BEEN SENT TO ALL FORWARD REGIONAL FINANCE OFFICERS.

2. IT IS HOPED THAT CO-OPERATION ON THE LINES INDICATED, BETWEEN LEGAL OFFICERS AND FINANCE OFFICERS, MAY SERVE TO MINIMISE MUCH OF THE ACCOUNTING CONFUSION WHICH HAS PREVAILED IN THE PAST.

H. Crawshaw
ColJOINT DIRECTOR,
FINANCE SUB-COMMISSION.

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LEGAL SUB COMMISSION	
CLO	☒
DCLO	☒
Chief Counsel	☐
CJO	☒
Italian section	☐
CL RKS	☐
9 OCT 1944	☐
0001 13010 F	☐

CLM

- Spoke to Col CRAWSHAW on this.
 ① It reads at places as if it were meant to be an instruction to L.Os, but it is to F.Os only.
 ② Apparently F.Os. have shown themselves very hazy on the "drill" & this is merely meant to coach them.
 ③ It does NOT cut across Cons. letter at 29
 ⑤ No action required

be
10 Oct

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APO 394

TEL: DIAL 489161, EXT. 259

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WHICH HAS PREVAILED IN THE PAST.

Signed H. G. CRAWSHAW

JOINT DIRECTOR,
FINANCE SUB-COMMISSION.

GHT/MG

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
APD 321

TEL: DIAL 409161, EXT. 259

REF: 17899/FYA

SUBJECT: ACCOUNTING FOR MONIES RECEIVED IN CONNECTION WITH THE
OPERATION OF ALLIED MILITARY COURTS.

TO : REGIONAL FINANCE OFFICER,

INTRODUCTION

EXPERIENCE GAINED FROM THE ACTIVITIES OF THE EARLIER REGIONS HAS PROVED THAT, IN MANY CASES, THE MAINTENANCE OF THE FINANCIAL RECORDS RELATING TO ALLIED MILITARY COURTS HAS BEEN FAR FROM SATISFACTORY. TO A CONSIDERABLE EXTENT THIS IS ATTRIBUTABLE TO LACK OF EXPERIENCE IN KEEPING BOOKS OF ACCOUNT, ON THE PART OF LEGAL OFFICERS, AND PUBLIC SAFETY OFFICERS, AND IT IS FELT THAT THIS DIFFICULTY CAN BE OVERCOME. IF THERE IS CLOSER COOPERATION BETWEEN REGIONAL FINANCE OFFICERS AND REGIONAL LEGAL OFFICERS IN THESE MATTERS. ACCORDINGLY THIS MEMORANDUM HAS BEEN DRAWN UP, FOR THE GUIDANCE OF REGIONAL FINANCE OFFICERS (AND REGIONAL ACCOUNTANTS) IN THOSE REGIONS WHICH HAVE ONLY JUST COMMENCED TO FUNCTION, OR ARE YET IN THE FORMATIVE STAGE. A DETAILED PROCEDURE HAS NOT BEEN LAID DOWN, AS CIRCUMSTANCES IN THE FIELD VARY ACCORDING TO THE NUMBER OF OFFICERS AVAILABLE, DENSITY OF POPULATION ETC., BUT THE PRINCIPLES WHICH FOLLOW SHOULD SERVE AS A GUIDE IN DRAWING UP A SYSTEM FOR YOUR REGION.

1. MONIES RECEIVED IN CONNECTION WITH ALLIED MILITARY COURTS FALL INTO FOUR MAIN CATEGORIES:

- (A) FINES
- (B) CASH CONFISCATED BY THE COURT
- (C) SEQUESTERED CASH (Impounded?)
- (D) BAIL MONIES, AND ANY OTHER FUNDS WHICH ARE LIABLE TO BE RETURNED TO THE PERSON FROM WHOM RECEIVED.

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- (A) FINES
- (B) CASH CONFISCATED BY THE COURT
- (C) SEQUESTERED CASH (Impounded?)
- (D) BAIL MONIES, AND ANY OTHER FUNDS WHICH ARE LIABLE TO BE RETURNED TO THE PERSON FROM WHOM RECEIVED.

2. IN NORMAL CIRCUMSTANCES, CASH, WHEN PAID INTO COURT, WILL BE RECEIVED BY A LEGAL OFFICER, OR A PUBLIC SAFETY OFFICER. THIS OFFICER MUST AT ONCE ISSUE AN OFFICIAL F/PI RECEIPT, FOR THE MONEY. IN THE CASE OF FINES, AND CONFISCATED CASH HE SHOULD QUOTE THE NAME OF THE PERSON FROM WHOM RECEIVED, AS WELL AS THE COURT "CASE NUMBER", AND ALSO STATE CLEARLY WHETHER THE MONEY REPRESENTS FINES, CONFISCATED CASH OR SEQUESTERED CASH. IF THE DEFENDANT IS FINED, AND THE CASH CONFISCATED IS USED TO MAKE UP THE FINE, THE FULL AMOUNT MUST BE TREATED AS A FINE.

3. WHEN BAIL MONEY IS RECEIVED, THE FORM F/1 MUST STATE THE NAME OF THE BAILOR, AND IN THE SPACE FOR "PARTICULARS" MUST ALSO STATE THE CASE NUMBER, AND THE NAME OF THE DEFENDANT. IT MUST BE BORNE IN MIND THAT THE MAJORITY OF BAILS RECEIVED WILL EVENTUALLY BE REPAYED, AND FULL PARTICULARS

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MUST THEREFORE BE GIVEN SO THAT THE CHIEF ACCOUNTANT IS ABLE CORRECTLY TO ALLOCATE THE INDIVIDUAL REPAYMENTS. THESE REPAYMENTS WILL BE MADE ON A PAYMENT VOUCHER, (FORM F/3) WHICH SHOULD STATE PRECISELY THE SAME PARTICULARS AS ON THE ORIGINAL F/PI, SO THAT THE LINK-UP OF THE TWO ITEMS IS FACILITATED. ON NO ACCOUNT MUST BAIL BE REPAYED WITHOUT PRODUCTION BY THE CLAIMANT OF THE ORIGINAL FORM (F/1), AND WHATEVER FORMS ARE PRESCRIBED BY THE LEGAL SUB-COMMISSION. CASES HAVE, IN FACT, OCCURRED WHERE MONEY HAS BEEN REPAYED AND SUBSEQUENTLY IT HAS NOT BEEN POSSIBLE TO TRACE THE MONEY AS EVER HAVING BEEN RECEIVED BY AN ACC/ANG OFFICER.

4. AN ANG CLERK, ALLIED OR CIVILIAN, SHOULD BE SITUATED AT ALL PERMANENT COURTS, AND SHOULD MAINTAIN A LEGAL COLLECTIONS REGISTER, IN THE FORM SHOWN AT APPENDIX "A". THE REGISTER MUST BE RULED OFF DAILY, AND IT WOULD BE THE DUTY OF THE OFFICER COLLECTING THE MONIES TO AGREE THE AMOUNT RECEIVED WITH THE TOTAL FOR THE DAY.

5. IN THOSE TOWNS OR DISTRICTS WHERE THERE IS A SUB-ACCOUNTANT (E.G. A FINANCE OFFICER), THE LEGAL OFFICER WILL ACT AS A COLLECTOR OF REVENUE, AND HIS ATTENTION MUST BE DIRECTED TO PARAS 55 TO 61 OF SUB-ACCOUNTANTS' INSTRUCTION NO. 1. CASH SHOULD BE HANDED OVER TO THE SUB-ACCOUNTANT, DAILY, TOGETHER WITH THE DUPLICATE F/PI RECEIPT FORMS, AND A LIST OF COLLECTIONS IN DUPLICATE, WHICH WILL BE AN EXACT COPY OF THE REGISTER MAINTAINED IN ACCORDANCE WITH THE SPECIMEN AS AT APPENDIX "A".

6. IN THE LOCALITIES WHERE THERE IS NO SUB-ACCOUNTANT WITHIN EASY REACH, THE OFFICER WHOSE DUTY IT IS TO HOLD ALLIED MILITARY COURTS WILL HIMSELF ACT AS A SUB-ACCOUNTANT, AND IN HIS CASE, THE PROVISIONS OF SUB-ACCOUNTANTS' INSTRUCTION NO. 1, IN FULL, WILL APPLY. HE SHOULD KEEP HIS CASHBOOK IN THE SAME FORM AS THE LEGAL COLLECTIONS REGISTER; THE MULTIPLE COLUMNS IN THE STANDARD ANG/ACC CASHBOOK ARE READILY ADAPTED FOR THIS PURPOSE.

7. WHEN A SUB-ACCOUNTANT IS CALLED UPON TO REFUND BAIL, OR SEQUESTERED CASH, THE PAYMENT VOUCHER SHOULD QUOTE THE CASE NUMBER AND THE DATE AND NUMBER OF THE ORIGINAL F/PI. IN THOSE CASES WHERE BAIL OR SEQUESTERED CASH IS SUBSEQUENTLY

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RECEIVED WITH THE TOTAL FOR THE DAY.

5. IN THOSE TOWNS OR DISTRICTS WHERE THERE IS A SUB-ACCOUNTANT (E.G. A FINANCE OFFICER), THE LEGAL OFFICER WILL ACT AS A COLLECTOR OF REVENUE. AND HIS ATTENTION MUST BE DIRECTED TO PARAS 53 TO 61 OF SUB-ACCOUNTANTS INSTRUCTION NO. 1. CASH SHOULD BE HANDED OVER TO THE SUB-ACCOUNTANT, DAILY, TOGETHER WITH THE DUPLICATE F/FI RECEIPT FORMS, AND A LIST OF COLLECTIONS IN DUPLICATE, WHICH WILL BE AN EXACT COPY OF THE REGISTER MAINTAINED IN ACCORDANCE WITH THE SPECIMEN AS AT APPENDIX "A".

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7. WHEN A SUB-ACCOUNTANT IS CALLED UPON TO REFUND BAIL, OR SEQUESTERED CASH, THE PAYMENT VOUCHER SHOULD QUOTE THE CASE NUMBER AND THE DATE AND NUMBER OF THE ORIGINAL F/FI. IN THOSE CASES WHERE BAIL OR SEQUESTERED CASH IS SUBSEQUENTLY CONVERTED INTO FINES, OR CONFISCATED CASH, THE SUB-ACCOUNTANT WILL SHOW A DISBURSEMENT IN RESPECT OF THE BAIL OR SEQUESTERED CASH, AND A RECEIPT IN RESPECT OF THE FINE, OR CONFISCATED CASH.

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PAGE 3

8. IT IS NOT WITHIN THE COMPETENCE OF THIS MEMORANDUM TO LAY DOWN WHAT BOOKS OF LEGAL RECORD SHOULD BE MAINTAINED BY LEGAL OFFICERS IN CONNECTION WITH THEIR COURT ACTIVITIES. NEVERTHELESS, REGIONAL FINANCE OFFICERS, IN LIAISING WITH THE REGIONAL LEGAL OFFICER, SHOULD ENSURE THAT AN ADEQUATE SYSTEM OF REGISTERS IS BEING MAINTAINED LOCALLY, BY ALL LEGAL OFFICERS, CONTAINING AT LEAST SUFFICIENT PARTICULARS, TO THE END THAT A RECORD IS READILY AVAILABLE, WITHIN, THE REGION, OF DETAILS OF ALL CASES IN RESPECT OF WHICH MONIES ARE RECEIVED OR PAID OUT.

FOR THE ACTING CHIEF COMMISSIONER

5 Oct. 1944
GHT/mg

H. G. Crawshaw
H. G. CRAWSHAW.
COLONEL,
CHIEF ACCOUNTANT,
FINANCE SUB-COMMISSION.

ALLIED MILITARY COURT OF _____

[illegible]

APPENDIX "A"
LEGAL COLLECTIONS REGISTER

[illegible]

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION
100-330

TEL: DIAL 43 461, EXT. 259

REF: 17839/F/A

SUBJECT: ACCOUNTING FOR MONIES RECEIVED IN CONNECTION WITH THE
OPERATION OF ALLIED MILITARY COURTS.

TO : REGIONAL FINANCE OFFICER,

INTRODUCTION

EXPERIENCE GAINED FROM THE ACTIVITIES OF THE EARLIER REGIONS HAS PROVED THAT, IN MANY CASES, THE WANTREANCE OF THE FINANCIAL RECORDS RELATING TO ALLIED MILITARY COURTS HAS BEEN FAR FROM SATISFACTORY. TO A CONSIDERABLE EXTENT THIS IS ATTRIBUTABLE TO LACK OF EXPERIENCE IN KEEPING BOOKS OF ACCOUNT, ON THE PART OF LEGAL OFFICERS, AND PUBLIC SAFETY OFFICERS, AND IT IS FELT THAT THIS DIFFICULTY CAN BE OVERCOME IF THERE IS CLOSER COOPERATION BETWEEN REGIONAL FINANCE OFFICERS AND REGIONAL LEGAL OFFICERS IN THESE MATTERS. ACCORDINGLY THIS MEMORANDUM HAS BEEN DRAWN UP, FOR THE GUIDANCE OF REGIONAL FINANCE OFFICERS (AND REGIONAL ACCOUNTANTS) IN THOSE REGIONS WHICH HAVE ONLY JUST COMMENCED TO FUNCTION, OR ARE YET IN THE FORMATIVE STAGE. A DETAILED PROCEDURE HAS NOT BEEN LAID DOWN, AS CIRCUMSTANCES IN THE FIELD VARY ACCORDING TO THE NUMBER OF OFFICERS AVAILABLE, DENSITY OF POPULATION ETC., BUT THE PARAGRAPHS WHICH FOLLOW SHOULD SERVE AS A GUIDE IN DRAWING UP A SYSTEM FOR YOUR REGION.

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4. AN ANG CLERK, ALLIED OR CIVILIAN, SHOULD BE SITUATED AT ALL PERMANENT COURTS, AND SHOULD MAINTAIN A LEGAL COLLECTIONS REGISTER, IN THE FORM SHOWN AT APPENDIX "A". THE REGISTER MUST BE RULED OFF DAILY, AND IT WOULD BE THE DUTY OF THE OFFICER COLLECTING THE MONIES TO AGREE THE AMOUNT RECEIVED WITH THE TOTAL FOR THE DAY.

5. IN THOSE TOWNS OR DISTRICTS WHERE THERE IS A SUB-ACCOUNTANT (E.G. A FINANCE OFFICER), THE LEGAL OFFICER WILL NOT AS A COLLECTOR OF REVENUE, AND HIS ATTENTION MUST BE DIRECTED TO PARAS 53 TO 61 OF SUB-ACCOUNTANTS INSTRUCTION NO.1. CASH SHOULD BE HANDED OVER TO THE SUB-ACCOUNTANT, DAILY, TOGETHER WITH THE DUPLICATE F/FI RECEIPT FORMS, AND A LIST OF COLLECTIONS IN DUPLICATE, WHICH WILL BE AN EXACT COPY OF THE REGISTER MAINTAINED IN ACCORDANCE WITH THE SPECIMEN AS AT APPENDIX "A".

6. IN THE LOCALITIES WHERE THERE IS NO SUB-ACCOUNTANT WITHIN EASY REACH, THE OFFICER WHOSE DUTY IT IS TO HOLD ALLIED MILITARY COURTS WILL HIMSELF ACT AS A SUB-ACCOUNTANT, AND IN HIS CASE, THE PROVISIONS OF SUB-ACCOUNTANTS' INSTRUCTION NO.1, IN FULL, WILL APPLY. HE SHOULD KEEP HIS CASHBOOK IN THE SAME FORM AS THE LEGAL COLLECTIONS REGISTER; THE MULTIPLE COLUMNS IN THE STANDARD ANG/ACC CASHBOOK ARE READILY ADOPTED FOR THIS PURPOSE.

7. WHEN A SUB-ACCOUNTANT IS CALLED UPON TO REFUND BAIL, OR SEQUESTERED CASH, THE PAYMENT VOUCHER SHOULD QUOTE THE CASE NUMBER AND THE DATE AND NUMBER OF THE ORIGINAL F/FI. IN THOSE CASES WHERE BAIL OR SEQUESTERED CASH IS SUBSEQUENTLY CONFISCATED CASH, THE SUB-ACCOUNTANT

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FOR THE ACTING CHIEF COMMISSIONER

5 OCT. 1944
GHT/mc

H.G. Grayshaw
H.G. GRAYSHAW.

COLONEL,
CHIEF ACCOUNTANT,
FINANCE SUB-COMMISSION.

APPENDIX A

ALLIED MILITARY COURT OF

[illegible]

DT

S E I C A T I O N					DATE REFUNDED
CONFISCATED CASH	SEQUESTERED CASH	BAILS	FROM WHOM RECEIVED	CASE NO.	(BAILS OR SEQUESTERED CASH)

HEADQUARTERS
ALLIED CONTROL COMMISSION
FINANCE SUB-COMMISSION

TELE: DIAL 43 161, EXT. 250

REF: HRCG/F/A

SUBJECT: ACCOUNTING FOR MONIES RECEIVED IN CONNECTION WITH THE
OPERATION OF ALLIED MILITARY COURTS.

TO: REGIONAL FINANCE OFFICERS

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5 OCT. 1944
GHT/MG

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COLONEL,
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FINANCE SUB-COMMISSION.

APPENDIX "A"
LEGAL COLLECTIONS REGISTER

[illegible]

20

APPENDIX "A"

F I C A T I O N

FORFEITED CASH	SEQUESTERED CASH	BAILS	FROM WHOM RECEIVED	CASE No	DATE REFUNDED. (BAILS OR SEQUESTERED CASH)

File

12

UNITED STATES DEPARTMENT OF JUSTICE
FEDERAL BUREAU OF INVESTIGATION
WASHINGTON, D.C. 20535

/s/

100/11/1/1

20 May 1944

SUBJECT: Prisoners outstanding in unoccupied territory.

TO : SAC (then SO) Region II.

1. Reference your letter 2203/5/1 of 27/4/44, enclosing list of outstanding firms.

2. Will you please instruct the Prison Directors concerned that any prisoners under their control who have been sentenced by A.S. Courts to a fine as well as imprisonment and are free time to time required to pay the fine should make payment direct to the Italian State Treasury in accordance with the practice adopted where fines imposed by the Italian Government are concerned?

S. B. JONES,
Colonel
Chief Legal Officer.

Copy to AGO/2/03/1

FILE

(11)

ARMY HEADQUARTERS
 ARMY PUBLIC AFFAIRS
 LEGAL ATTACHMENT
 304

MEMO FOR THE RECORD

20 May 1964

SUBJECT: Prison operations in unoccupied Germany.

TO: Regional Legal Officer (RLO) (Regional Commissioner), Region I.

1. Reference your letter of 13.29.64 of 14/5/64.
2. The suggestion made in paragraph 2 of your letter is agreed. It would be desirable to have instructions to the Prison Directorate concerning the handling of prisoners in unoccupied Germany.
3. The suggestion made in paragraph 3 of your letter is also agreed. It is suggested that the Prison Directorate should be kept informed of all matters relating to prisoners in unoccupied Germany.
4. Further letters will be sent to you shortly in reply to items 3 and 4 of your letter.

ARMY HEADQUARTERS,
 Colonel,
 Legal Attachment.

COPIES TO: 4/100/1.

11

4005
 HEADQUARTERS
 ALLIED CONTROL COMMISSION
 REGION II

Page 2683
 17618dV - 824
 APR 1944
 (10)
 28 March 44

Ref: 2201/55/G

SUBJECT:- Fines at Reggio

TO :- Chief Judicial Officer, Region 2

Information has just been received from the L.O. at Reggio, that, further fines have now been paid as follows:-

<u>Name</u>	<u>Tried at</u>	<u>On</u>	<u>Amount of Fine</u>	<u>Date of Payment</u>
Spavara, Santo	Reggio	26 Jan 44	Lr.1000	23 Mar 44
Fellizzieri Giuseppe	"		Lr.1000	"
Borruto, Palmiero		19 Jan 44	Lr.1000	

D.E.S. Cousins
 D.E.S. COUSINS, Lt. Col.
 R.L.O.
 REGION II

10

2. Para. 2 (f) (ii) - Outstanding fines:

+003

a. Instructions are requested regarding those cases in which a prison sentence has been imposed together with a fine or a further prison term in the event of non-payment. As the prisoner has the right to pay the fine at any time during his prison term, many such fines are likely to be outstanding for periods of years. It is suggested that instructions be issued to all prison directors that any prisoners under their control, who have been sentenced by A.M. Courts to a fine as well as imprisonment and are from time to time prepared to pay the fine, should make payment direct to the Italian State Treasury in accordance with the practice adopted where fines imposed by the Italian Courts are concerned.

Extract

From Reg. I

013-01/H D

d 11/3/44

(Original in
file 4102/1/4)

b. In a few cases permission has been given to pay fines by instalments, and it is assumed that these will continue to be received by the Finance Officers.

A number of small fines, where no alternative prison sentence was imposed, have proved irrecoverable in spite of every effort made by the Provincial Legal Officers and police authorities to trace the persons concerned, the majority of whom were career offenders and who were either without fixed homes or have since moved elsewhere. In Palermo City 89 cases of this type have been reported with fines unpaid amounting to 18,000 Lire or approximately 2% of the total fines collected in that area. As none of these fines exceeds 500 Lire, (the average figure being 200 Lire) and further attempts to recover them even if successful are not worth the work involved, authority is requested for this H. to direct a write-off in approved cases.

Copy for file 4003

8

Subject:- Fines Imposed by Allied Military Courts.

AMCOT/4002/L.

AMCOT H.Q. SICILY

To:- All Legal Officers and Finance Officers
(through S.C.A.Os.)

14th Sept. 1943.

With reference to the "Rules of Procedure for Allied Military Courts", para. 19 (2), for the purpose of collecting and accounting for fines imposed by the Allied Military Courts, Legal Officers are hereby directed to pay all fines collected to Sub-Accountants as directed in the AMCOT Accounting Manual.

W.C. Chanier
W.C. CHANIER, Lt. Col. (A.U.S.)
Chief Legal Officer.

Copies to: All Heads of Divisions.

7
Chief Accountant.

Ref last letter on this
file, may I have
copy of instructions
of 6 Sep 43 referred to?

18/9

~~FFH~~
cred
JCH

JCH

W. attached

W.P. 19/9
CA. 9

copy - given
boundaries treaty deal with
this file JCH 21/9

AMGOT H.Q., 15 Army Group,
C. M. F.

6 September 1943.

To: The Senior Civil Affairs Officer,
Province of

Subject: Provincial Accounting Organisation.

1. As soon as banking facilities are available, the Sub-Accountant at each Provincial Headquarters should, if he has not already done so, open a bank account in the name of: "Sub-Accountant -

Headquarters"; thereafter all large disbursements in your Province for account of AMGOT (particularly the payment of advances to Communal, etc. organizations) will be handled through the Provincial Headquarters bank account. In these circumstances, it will no longer be necessary or desirable for C.A.O's to have large sums of money in their possession, and consequently you are requested to arrange, wherever practicable, for the withdrawal of the funds now held by C.A.O's who have heretofore been acting as Sub-Accountants in your Province. Henceforth C.A.O's should handle AMGOT funds only as Imprest Holders or Collectors of Revenue or both, unless you consider it essential for some to continue to function as Sub-Accountants because of the volume of their cash transactions or their inaccessibility to your Headquarters.

2. Attached hereto are extracts of the "AMGOT Accounting Manual" setting forth the duties and procedures to be followed by Imprest Holders and Collectors of Revenue. When appointing C.A.O's to fulfil these duties, please give each officer a copy of the appropriate instruction(s). There are also enclosed Imprest Warrants numbered from to for use in accordance with these instructions.

3. When each C.A.O is relieved of his duties as Sub-Accountant, he must pay over to the Provincial Sub-Accountant the funds he held as a District Sub-Accountant and submit to the Chief Accountant a Report of Receipts and Disbursements for the period from 1 September 1943 to the date of handing over. Instructions regarding the preparation of these Reports and those required as of 31 August 1943 have already been sent to you under date of 28 August 1943.

After the instructions set out above have been complied with

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4. After the instructions set out above have been complied with the C.A.O's should be appointed Imprest Holders and/or Collectors of Revenue according to the circumstances prevailing in each District and should be provided with the vouchers they will need to fulfil their new duties.
5. It is anticipated that the foregoing arrangement will not only simplify and reduce the accounting duties of C.A.O's, but will also result in better control over expenditure within your Province. A substantial reduction in the number of reports which must be submitted by your officers to the Chief Accountant will also be effected.

P. T. O.

- 2 -

6. Officers from the Chief Accountant's Department will continue to visit the Accounting Officers in your Province to advise on all accounting matters and to settle on the spot all accounting queries. In addition, as soon as the necessary staff can be made available, a non-commissioned officer, trained by the Chief Accountant, will be assigned to assist each Provincial Sub-accountant with the routine accounting work.

Col. A. P. Grafftey-Smith,
Chief Finance Officer.

Copy to the C.A.

Copy to AMFA

Copy to the C.F.I.

Copy for F.O. through S.C.A.O.

AMCOT ACCOUNTING MANUAL

COLLECTORS OF REVENUE

Collectors of Revenue will be appointed by the Provincial Finance Officers as circumstances demand to receive, for account of AMCOT, etc. the proceeds of sale of confiscated or captured goods, etc.

Collectors of Revenue will not make disbursements out of the funds they collect, but will pay all amounts received to the local sub-accountant, as indicated below.

A specially numbered Receipt Voucher (Form T/1) will be issued to collectors for each collection effected by them. Every effort must be made to obtain copies of bills of sale in support of sales of confiscated or captured goods and these documents will be annexed to the duplicates of the Receipt Vouchers. Where court fines are involved, the case no. should be ascertained and indicated on the Receipt Voucher.

Duplicates of all collections effected will be recorded on a list of Collections to be prepared, in triplicate, in the following form:

Form:	Period from	194...	to	194...	Classification
Form T/1					(for use by C.A.)

Receipt Voucher Collected From Description Amount

Below the totals on these lists the following certificate should be typed and signed by the collector:

"I certify that the items listed above comprise all collections during the period from ... to ... for account of AMCOT."

A serially numbered Receipt Voucher (Form I/1) will be issued by Collectors for each collection effected by them. Every effort must be made to obtain copies of bills of sale in support of sales of confiscated or captured goods and these documents will be annexed to the duplicate of the Receipt Voucher. Where court fines are involved, the same should be ascertained and indicated on the Receipt Voucher.

4. Particulars of all collections effected will be recorded on a list of Collections to be prepared, in triplicate, in the following form:

LIST OF COLLECTIONS

District:	Period from	to	Classification
	194	194	(for use by C.A.)
Date Receipt Collected from	Description	Amount	
No.			

Below the totals on these lists the following certificate should be typed and signed by the Collector:

"I certify that the items listed above comprise all collections effected by me for account of A.G.O.T. during the period from 194 to 194.

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Signature of Collector

5. A few days before the fifteenth and last days of each month, or at more frequent intervals if necessary, Collectors will turn over to the local S-4 the originals and duplicates of their Lists of Collections and the duplicates of the relative Receipt Vouchers, via triplicate of these S-4's and vouchers will be retained by the Collectors for audit and inspection purposes. All collections will be verified with the accounting copies of Receipt Vouchers and the total collections to date will then be turned over to the S-4 against a single Receipt Voucher issued by the latter to the Collector. The S-4 will enter a single receipt in his cash book for the total amount turned over to him; at the end of each month these amounts will, of course, be included in the S-4's Report of Receipts and Disbursements to be sent to the Chief Accountant along with the originals of the Lists of Collections and the duplicates of the Receipt Vouchers issued both by the Collector and the S-4.

6. S-A's receiving payments from Collectors will see that the numbers of the letters' Receipt Vouchers run consecutively, that the receipts have been properly completed and signed and that the description of collection is sufficient to enable the C.A. to classify the various items under the appropriate Heads and Sub-Heads of revenue. Should any Receipt Vouchers be missing, an explanation must be called for and if this is not satisfactory the matter will be reported to the C.A.

7. When it is found necessary to cancel a Receipt Voucher or when one is spoiled, all forms bearing the same serial number will be endorsed "Cancelled" and be signed by the responsible officer. The originals and duplicates of cancelled Receipt Vouchers will be surrendered to the S-A and sent by him to the C.A. with his monthly reports of Receipts and Disbursements. If the original of a Receipt Voucher is lost by the payer and a duplicate is supplied for, a certified true copy will be issued by the Collector but a new Receipt Voucher must not be issued.

8. Collectors of Revenue are reminded that it is their personal responsibility to see that proper stops are taken to safeguard public funds for which they are accountable and that any loss due to neglect or to loose interpretation of instructions for the safe custody of public funds may involve the officer in question financially.

9. Where an officer is appointed both a Collector of Revenue and an Inquest Holder the two accounts must be kept separate.

originals and duplicates of cancelled Receipt Vouchers will be surrendered to the S-4 and sent by him to the C.A. with his monthly report on Receipts and Disbursements. If the original of a Receipt Voucher is lost by the buyer and a duplicate is applied for, a certified true copy may be issued by the Collector but a new Receipt Voucher must also be issued.

10. Collectors of Revenue are reminded that it is their personal responsibility to see that proper steps are taken to safeguard public funds for which they are accountable and that any loss due to neglect or to loose interpretation of instructions for the safe custody of public funds may involve the officer in question financially.

11. Where an officer is appointed both a Collector of Revenue and an Assistant Collector the two accounts must be kept separate.

Revised

6 September 1940.

ALCOOT IMPREST ACCOUNTS

1. PURPOSE

When an officer stationed in a town where there is no Sub-Accountant (S-A) requires funds for the payment of ALCOOT expenses or if it is more convenient for an officer to make payments from his own office rather than have the disbursements made by a S-A against vouchers approved by him, he will be given a fixed sum of money, or Imprest, out of which such payments may be made.

It is not intended that Imprests should be used for making advances to meet communal, etc. deficits or for making large payments of any other nature, but that they should be used exclusively for the payment of the salaries of ALCOOT employees and other small items.

Officers requiring Imprests should submit an estimate of their needs for a period of 15 days and the amount of the Imprest should be based on this estimate, allowing a margin for unforeseen incidental expenses. When the amount of the Imprest is paid over to the Imprest Holder, the S-A will enter the payment in his cash book under the Head: Imprests, and Sub-Head: Name, rank and title of the Imprest Holder.

When an Imprest is granted by the C.A. or a S-A, a pre-numbered Imprest Warrant (Form F/5) will be made out, in triplicate, to show:

- (a) The name, rank and title of the Imprest Holder,
- (b) The date of expiry of the Imprest Warrant (not later than June 30, 1944),
- (c) The name and address of the S-A who will replenish the Imprest,
- (d) The purpose for which the Imprest is granted,
- (e) The amount of the Imprest, and
- (f) The date and signature of the authorizing officer.

The originals of all Imprest Warrants issued by S-A's will be given to the Imprest Holder and must be produced by him later.

2. It is not intended that Imprests should be used for making advances to meet communal, etc. deficits or for making large payments of any other nature, but that they should be used exclusively for the payment of the salaries of ANSO employees and other small items.

3. Officers receiving Imprests should submit an estimate of their needs for a period of 15 days and the amount of the Imprest should be based on this estimate, allowing a margin for unforeseen incidental expenses. When the amount of the Imprest is paid over to the Imprest Holder, the S-A will enter the payment in his cash book under the Head: Imprests, and Sub-Head: Name, rank and title of the Imprest Holder.

4. When an Imprest is granted by the C.A. or a S-A, a prenumbered Imprest Voucher (Form F/5) will be made out, in triplicate, to show:

- (a) The name, rank and title of the Imprest Holder,
- (b) The date of expiry of the Imprest Warrant (not later than June 30, 1944),
- (c) The name and address of the S-A who will replenish the Imprest,
- (d) The purpose for which the Imprest is granted,
- (e) The amount of the Imprest, and
- (f) The date and signature of the authorizing officer.

5. The original of all Imprest Warrants issued by S-A's will be **3** given to the Imprest Holders and must be produced by the latter whenever their funds require replenishing and must be surrendered when the Imprests are retired. The duplicates will be forwarded by the S-A's to the C.A. with the Monthly Report of Receipts and Disbursements and the triplicates retained by the S-A's.

6. Whenever a payment has to be made by an Imprest Holder, he will prepare, in duplicate, either a bill (Form F/4) or a Payment Voucher (Form F/3) in support of the disbursement, noting thereon the number of his Imprest Warrant; these vouchers must, of course, be authorized and receipted in the usual way and the certificate of payment completed. An Imprest Holder may find it convenient to prepare his Payrolls in triplicate so that he can retain a copy for future reference.

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7. A few days before the fifteenth and last days of each month, the Imprest Holder will turn over to the S-1 named in the Imprest Warrant the originals and duplicates of the vouchers, properly authorized and receipted, for all disbursements he has made to date and will be reimbursed the exact amount he has spent, thereby reconstituting in cash the full amount of the Imprest. Thus, an Imprest Holder must always have in his possession cash or properly authorized and receipted vouchers or both for the full amount of his Imprest. In these circumstances, it will not be essential for Imprest Holders to maintain cash books, but they may do so for their own convenience.

8. When Imprests are replenished, as explained above, the S-1 will enter as a separate item on the payment side of his cash book each voucher presented for reimbursement and will classify these items according to the nature of the payments made by the Imprest Holder. It will not be necessary for the S-1 to make out further Payment Vouchers (Form I/3) to support his disbursements, as the vouchers turned in by the Imprest Holders are all that are necessary. It will, however, be the duty of the S-1 to see that all vouchers are properly authorized, receipted and arithmetically correct before the refund is made to the Imprest Holder.

9. When an Imprest is retired, the S-1 will proceed as follows:

(a) Turn over the remaining cash and any outstanding vouchers in the possession of the Imprest Holder, thus accounting for the full amount of the Imprest.

(b) Enter in his cash book the outstanding vouchers, if any, proceeding as explained in par. 3 above.

(c) Issue a Receipt Voucher (Form F/1) to the Imprest Holder for the full amount of the Imprest and record this sum as a receipt in his cash book under the head: Imprests Retired, and Sub-Head:

Also, bank and title of the Imprest Holder.

(d) Withdraw and cancel the original of the Imprest Warrant and attach it to the duplicate of the Receipt Voucher mentioned in (c).

10. Imprests are not transferable from one officer to another and the amount of an Imprest may only be altered by retirement and the issue of a new one.

Vouchers (Form 1/3) to support this disbursement. It will, in the Imprest Holder's records, be all that are necessary. However, be the duty of the S-1 to see that all vouchers are properly authorized, receipted and arithmetically correct before the refund is made to the Imprest Holder.

9. When an Imprest is required, the S-1 will proceed as follows:
 - (a) Take over the remaining cash and any outstanding vouchers in the possession of the Imprest Holder, then accounting for the full amount of the Imprest.
 - (b) Enter in his cash book the outstanding vouchers, if any, preceding as explained in par. 3 above.
 - (c) Issue a Receipt Voucher (Form 1/1) to the Imprest Holder for the full amount of the Imprest and record this sum as a receipt in his cash book under the head: Imprestes Retired, and Sub-Head: Name, rank and title of the Imprest Holder.
 - (d) Withdraw and cancel the original of the Imprest Warrant and attach it to the duplicate of the Receipt Voucher mentioned in (c).

10. Imprests are not transferable from one officer to another and the amount of an Imprest may only be altered by retirement and the issue of a new one.

11. Imprest holders are reminded that it is their personal responsibility to see that proper steps are taken to safeguard the public funds entrusted to them and that any loss due to neglect or loose interpretation of any instructions issued for the safe custody of public funds may involve the officer concerned financially.

REF: CAI FO 1 6

OFFICE OF THE CHIEF ACCOUNTANT,
AMGOT H. Q., 15 ARMY GROUP,
C. M. F.

16th Sep. 1943.

TO: Finance Officer, Trapani.
(Capt. A.E. Puccinelli)

SUBJECT: DISPOSITION OF ALLIED MILITARY COURT FINES.

1. Referring to your letter of 13th September 1943 on the above subject, it has recently been decided that the Legal Division will issue a directive requiring Legal Officers to pay all fines collected to Sub-Accountants. Consequently, Legal Officers will, where necessary, be appointed Collectors of Revenue and in this capacity will follow the instructions set out in the extract from the AMGOT Accounting Manual sent to all Finance Officers under date of 6th September 1943.

No further action necessary

Copy to Chief Legal Officer.
24/HR.

Lt. Col.
Chief Accountant.

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