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

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ACCOUNTING FOR GOODS ON SERVICES  
SEPT. 1943

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FILE CLOSED 17 September 1943

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(2) 10th Accounting Project in Services

J.S.W.

Office of the Chief Accountant

MIGOT H.Q. 15 Army Group,

C. M. R.

To: All Heads of Divisions and  
Senior Civil Affairs Officers

SUBJECT: Transactions between Armies and MIGOT

The following is issued for information and action where necessary:-

"3. Sep 45 Prepared at Meeting between Brigadier Hullyn and Dunlop & Lt. Col. Bernstein after discussion with Sir Eric Speed and Col. Maxwell.  
(Bd) 2. Bernstein, Lt. Col.

- Pending the issue of complete instructions on accounting for goods and services exchanged between the British Army and MIGOT, simple records will be maintained by all British Detachments, formations and units which may issue to, or receive from MIGOT, stores, supplies and services. The records should not include Books and services provided by the British Army for the personnel of MIGOT e.g., rations, petrol, hospital treatment, billets, etc. It is goods and services provided to MIGOT which MIGOT in turn issues to the local authority or population, e.g. Army Rations provided for sale to the civilian population and works services for the civilian population or local authority executed by the Army on behalf of MIGOT, which are to be recorded at this stage.

b. Receipts must be secured for all such issues of stores, supplies and services to MIGOT. Similarly receipts will be given to MIGOT for all goods and services received by the British Army from that organization.

c. The records will be forwarded on the first day of each month to the Assistant Financial Adviser of the Area in which the depot, formation or unit is situated. The first record will be rendered on 1st October 1945, and will embrace all relevant transactions up to that date. Whenever possible, voucher numbers will be quoted on the records on an otherwise presented date.

services exchanged between the British Army and AMGOT, simple requisitions will be submitted by all British Depots, Formations and units which may issue to, or receive from AMGOT, stores, supplies and services. The records should not include goods and services provided by the British Army for the personnel of AMGOT, etc., petrol, hospital treatment, billets, etc. It is goods and services provided to AMGOT which AMGOT in turn issues to the civilian population, e.g. Army Rations provided for sale to the civilian population and works services for the civilian population or local authority executed by the Army on behalf of AMGOT, which are to be recorded at this stage.

- b. Receipts must be secured for all such issues of stores, supplies and services to AMGOT. Similarly receipts will be given to AMGOT for all goods and services received by the British Army from that organization.
- c. The records will be forwarded on the first day of each month to the Assistant Financial Adviser of the area in which the depot, Formation or unit is situated. The first record will be rendered on 1st October 1945, and will embody all relevant transactions up to that date. Wherever possible, voucher numbers will be quoted on the record, or an extra receipted copy of the voucher will be forwarded therewith, but care must be taken that AMGOT retains one copy of such voucher.
- d. Depots and other accounting units will render AMI records when applicable.

P. T. C.

2. AMGOT will instructs on their departure whether or not the goods and services are for the civilian population or local authority.

3. Feb 43. I cleared this with Col. Sims who also said it was C.V. with G-4. To ascertain AMGOT would keep records as above indicated so that U.S. Army can get them if desired. (3rd) 3. Bernstein, Lt.Cpl.

4. Name (Sgt) Howell. 5 Sep, 43. "

2. Wishing from the above instructions, it is observed from the military accounts that certain C.A.C's and Sub-Accountants are providing services to the Army involving cash disbursements. There is no objection to this so long as the services cannot be reasonably charged to the Military Authorities and that a simple record is made of the transactions for future reference, if necessary.

3. That a request is made by this Military Unit for services involving expenditure of AMGOT funds, an order in writing and in duplicate must be obtained stating:

- (a) Name of organization making the request.
- (b) His authority.
- (c) What name and address of the organization concerned.
- (d) Nature of services required.

The original of the order should be attached to the payment voucher (Form II/3) supporting the disbursement in order that the same may be traced in case of future deductions.

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A. U. S. Army Counterintelligence Circular

In passing from the above instructions, it is observed from the  
presently accounts that certain C.I.O's and sub-accountants are  
providing services to the Army living cash disbursements. There is  
an objection to this on long as the services cannot be reasonably  
understood by the military authorities and that a simple record is  
made of the disbursements for future reference, if necessary.

Where a request is made for a military unit for services in  
providing expense to Agent Banks, in order in writing and in  
full, the same must be obtained stating:  
(a) Name and rank of the officer making the request.  
(b) His authority.  
(c) Full name and location of the organization concerned.  
(d) Purpose of services if agent required.

4. The original of the order should be attached to the payment  
voucher (Form P-5) supporting the disbursement in order that the  
charge may be placed on record at these Headquarters.

J. J. M. C.  
Lt. Col.,  
Chief Accountant.

Copy to: 1. I. C. & C. I. C. Branch S. C. A. O's,  
C. F. O. C. F. T.  
A. I. A. C. C. L.  
C. R. C.

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Ref: C-2/2/14:

Office of the Chief Accountant,  
AUCCO E.Q., 15 Army Group,

15th September 1943.

**Subject:** Sale or issue of Confiscated or Captured supplies.

3. In dispensing of confiscated or captured supplies, M.G.C.T. will be guided by the directive issued under date of 20 August 1943 defining the "Responsibility of S.O.A.O.'s for M.G.C.T. operations in Provinces", as amended under date of 7 September 1943. The following instructions are issued for the guidance of all officers concerned as to the accounting treatment of approved sales or issues of confiscated or captured supplies.

The proceeds of sales of confiscated or captured supplies (including foodstuffs, livestock, gasoline, oil, coal, etc.) constitute revenue to MECO and must be collected and accounted by Sub-Collectors of Revenue in accordance with instructions already issued as to the manner in which MECO revenue is to be accounted.

My Officer will be permitted communal or other Government  
bodies or institutions to sell such supplies and retain the proceeds  
in effect, made advance to the commissary, etc. Consequently,  
if the collection and advance have not been received as a receipt and  
disbursement, the officer in question must ascertain the total amount  
received by the commissary, etc. to date from such a date, issuing a  
receipt Voucher (Form I/1) for the revenue and a voucher for advances  
to commissary, etc. (Form I/2) for the advance. A receipt and payment  
will then be entered in the officer's cash book on the basis of these

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confiscated or captured supplies.

The proceeds of sales of confiscated or captured supplies (including foodstuffs, livestock, gasoline, oil, coal, etc.) must be collected and accounted for constitute revenue to MCON and must be collected and accounted with Sub-Accountants or Collectors of Revenue in accordance with instructions already issued as to the manner in which MCON revenues will be dealt with.

All officers who have terminated command of their Governmental agencies or institutions or sell such supplies must retain the proceeds, etc., in effect, made available to the command, etc. Consequently, if the collection and advance have not been recorded as a recognized item in the collection must ascertain the total amount disbursed by the command, etc. to date from such sales, issuing a Receipt Voucher (Form F-1) for the revenue and a Voucher for Advance to Commanders, etc. (Form N-12) for the advance. A receipt and balance of officer's cash book on the basis of these amounts.

4. All officers are required that every effort must be made to obtain copies of bills of sale in support of those transactions.

/ Tte. O-1,  
Tte. Accountant.

24/IR.

Copies to: All P.O.'s and C.A.'s through S.C.I., C.I.,  
C.F.O., A.T.P., C.G.B., C.R.O.

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