ACC

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142/446

ACCOUNTING FOR GOODS ON SERVICES
SEPT. 1943

FILE CLOSED 17 September 1943

CA/22/2 (2)

Legal Div.

New File "Accounting for goods or services"

X054

Office of the Chief Accountant

AMGOT H.Q. 15 Army Group,

C. M. F.

17th September 43.

To: All Heads of Divisions and
Senior Civil Affairs Officers

SUBJECT: Transactions between Armies and AMGOT

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

"3 Sep 43 Prepared at Meeting between Brigadiers Hamlyn and Dunlop & Lt.Col. Bernstein after discussion with Sir Eric Speed and Col. Maxwell.

(Sgd) B. Bernstein, Lt.Col.

a. Pending the issue of complete instructions on accounting for goods and services exchanged between the British Army and AMGOT, simple records will be maintained 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, e.g. rations, petrol, hospital treatment, billets, etc. It is goods and services provided to AMGOT which AMGOT 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 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 1943, and will embody all relevant transactions up to that date. Whenever possible, voucher numbers will be quoted on the records, on an extra receipted copy of the voucher [illegible] services exchanged between the British Army and AMGOT, simple records will be maintained 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, e.g. rations, petrol, hospital treatment, billets, etc. It is goods and services provided to AMGOT which AMGOT 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 AMGOT, which are to be recorded at this stage.

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d. Depots and other accounting units will render NIL records when applicable.

P. T. O.

d. AMGOT will indicate on their demands whether or not the goods and services are for the civilian population or local authority.

3 Sep 43. I cleared this with Col. Sims who also said it was O.K.
with G.4. He assumed AMGOT would keep records as above indicated so that U.S. Army can get them if desired.

(Sgd) B. Bernstein, Lt.Col.

I AGREE (Sgd) Rennell. 5 Sep. 43."

2. Arising from the above instructions, it is observed from the Monthly Accounts that certain C.A.O'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 undertaken by the Military Authorities and that a simple record is made of the transactions for future reference, if necessary.

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

(a) Name and rank of officer making the request.
(b) His authority.
(c) Full name and location of the formation concerned.
(d) Nature of services or work required.

4. The original of the order should be attached to the Payment Voucher (Form F/3) supporting the disbursement in order that the charge may be placed on record at these Headquarters.

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(Sgd) B. Bernstein, Lt.Col.

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Lt.Col.,
Chief Accountant.

JC/EA.

Copies to: All F.O's and C.A.O's through S.C.A.O's.
C.F.O.
AMFA
C.R.O.
C.F.I.
C.C.E.

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Ref: CA/2/14.

Office of the Chief Accountant,
AMGOT H.Q., 15 Army Group,
C. M. F.

15th September 1943.

To: All Heads of Divisions and Senior Civil Affairs Officers.

Subject: Sale or issue of Confiscated or Captured Supplies.

1. In disposing of confiscated or captured supplies, AMGOT officers will be guided by the directive issued under date of 20 August 1943 defining the "Responsibility of S.C.A.O's for AMGOT 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.

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

3. Any officer who has permitted communal or other governmental bodies or institutions to sell such supplies and retain the proceeds has, in effect, made an advance to the commune, etc. Consequently, if the collection and advance have not been recorded as a receipt and disbursement, the officer in question must ascertain the total amount received by the commune, etc. to date from such sales, issue a Receipt Voucher (Form F/1) for the revenue and a voucher for advances to communes, etc. (Form F/12) for the advance. A receipt and payment will then be entered in the officer's cash book on the basis of these vouchers.

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

Lt. Col.,
Chief Accountant.

24/JR.

Copies to: All F.O's and C.A.O's through S.C.A.O's.
C.F.O. C.F.I.
AFHQ C.G.E.
C.R.O.