

FINANCE AND ACCOUNTING**1. General.**

a. These instructions apply to all Assembly Centers i. e. accommodation areas where displaced persons or refugees are received, accommodated, fed and processed.

b. Assembly Centers will be under the supervision and management of either:

(1) Military Officers.

(2) UNRRA officials who will work under Military command and will normally be responsible to the officer commanding the Military Government detachment of the area.

c. Assembly Center Directors will handle Military Government funds only when they have been appointed Sub-accountants by the CFA of an Army Group or similar formation.

**2. Cash Accounting.**

a. *Responsibility.* All persons handling cash are personally responsible for all funds which come into their possession, and for their safe custody.

b. Cash accounting instructions issued by the CFA of an Army Group will always be followed. In the absence of such instructions, Chapter VI, Sections B & C of the SHAEF military Government Financial & Property Control Technical Manual will be followed, and failing that the instructions given in the following paras will apply.

c. *Cash Book, Forms CA/f 1 and CA/f 2.* The only accounting book which an Assembly Center Director will require to keep will be a cash book. The following rules for keeping the cash book must be observed:

- (1) All transactions will be entered in the cash book at the time they take place. Payments by cheque will be entered at time the cheques are drawn.
- (2) Every receipt and payment will be substantiated by an appropriate voucher.
- (3) All cash book entries will be as concise as possible, but must give sufficient information clearly to indicate the nature of the transaction.
- (4) The cash book will be kept on the official forms provided for the purpose, forms CA/f 1 and CA/f 2.
- (5) No erasures will be made in the cash book. All corrections will be made by striking out the incorrect entry by a single line and substituting the correct entry. All corrections will be initialed by the Officer responsible for the account.
- (6) The cash book will be checked daily and the balance reconciled with the actual count of cash on hand. Any deficiency which cannot be accounted for will be reported immediately to the CFA and any surplus entered on the receipts side of the cash book.

- (7) The cash book will be ruled off at the end of each month, and the balance carried forward to the next month.
- (8) Duplicate sheets of the cash book together with supporting vouchers will be forwarded to the CFA not later than the 7th day of the succeeding month. The Assembly Center Director will attach to the cash book a certificate in the following form:

"I certify that this is a true copy of my cash book for the month of ..... and that the funds held by me at ..... (last day of month) amounted to:

Cash in hand Rm. ....

Cash in Bank—as per

Reconciliation attached

Rm. ....

Date	ASN	Signature	Rank
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d. *Cash Book Receipts—Form CA/f 1.* All receipts of cash will be entered on form CA/f 1. Three currency columns are provided in case it is necessary to deal in more than one type of currency. The total amount involved in the particular transaction will be entered, whether in the form of cash, cheques or money orders. Amounts deposited at the bank will be entered in column H; and a corresponding entry will be made in the Cash Book Payments, form CA/f 2, to indicate the payment out of cash to the bank.

e. *Cash Book Payments—Form CA/f 2.* All payments of money will be entered on the Cash Book Payments form. Cash transactions will be entered in column E, F or G, and all transactions involving an amount paid out of the bank account will be entered in column H.

f. *Receipt Voucher—Form CA/Gf 3.* Every entry of the receipt of cash must be supported by a Receipt Voucher. Vouchers will be prepared in triplicate and the copies disposed of as indicated on the voucher. It is essential that sufficient details are entered on each Receipt Voucher to indicate the exact nature of the transaction to which it relates. Any supporting documents which give fuller details will be attached to the duplicate. Spoiled Receipt Vouchers will not be destroyed, but will be retained by the Assembly Center Director and forwarded with monthly returns to the CFA. All Receipt Vouchers will be numbered serially from the beginning of the month.

g. *Payment Vouchers.* Every entry on the Cash Book Payments form CA/f2 will be supported by an appropriate voucher. Payment vouchers will be in one of the following forms:

- (1) *General Payment Voucher—Form CA/f 4.* This form will be prepared in duplicate, and the copies disposed of as indicated on the form. Sufficient details will be entered on the General Payment Voucher to enable the exact nature of the transaction to be easily recognized. Any supporting documents which give fuller details of the transactions will be attached to the original.

Part I of the voucher will be signed by the Officer entitled to authorize the payment and the authority for the payment quoted.

Part II of the voucher will be signed by the person to whom the payment is made. If this person is receiving payment on behalf of some other person or corporation, his relationship to the party to whom the amount is actually due will be clearly stated after his signature, e.g. "treasurer" or "Trustee." When payments are made to government, municipal or public institutions such payments will be made only to the Chief Financial Official of the institution.

Part III of the voucher will be signed by the Assembly Center Director, or another officer authorized by him to make the payment on his behalf. The officer who signs Part III will ensure that Parts I and II have been properly completed before he signs Part III.

- (2) *Payroll (Civilian Employees)—Form CA/f 5.* Wages of Displaced Persons employed in Assembly Centers will be paid weekly, and supported by a Payroll made out in duplicate, the copies being disposed of as indicated on the form. The payroll will be signed by each employee as receipt of payment in the presence of a witness, and will be signed also by the paying officer, and the witness.
- (3) *Cash Relief Payment Voucher...Form CA/d 10.* When cash relief is paid from Military Government funds, the payments will be supported by a Cash Relief Payment Voucher. For further details see para 3. (d).

h. *Bank Accounts*—The opening and operation of bank accounts by Assembly Center Directors will be subject to such restrictions as may be imposed by the CFA.

i. *Method of Obtaining Cash for Assembly Centers.*—Cash will be obtained:

- (1) From a sub-accountant of a Military Government detachment in the area in which the displaced persons centre is located, or
- (2) From Currency Section for Germany working in conjunction with the Army Groups concerned, or
- (3) From Reichsbank on specific authority from Military Government Finance Officer or O/C detachment.

j. *Exchange of Currency*—No exchange of currency will be made for any military or civilian personnel whatsoever.

k. *Handing over and taking over accounts*—When for any reason an officer in charge of accounts is called upon to hand over his accounts to another officer, the Cash Book will be ruled off and the balance carried forward in the same manner as at the end of each calendar month. The following will be entered on the original and duplicate of the Cash Book:

- (1) Statement of cash handed over.

- (2) Certificate that the duties prescribed below have been carried out.
- (3) Signatures of the officer handing over and the officer taking over.
- (4) It is the duty of the officer taking over:
  - (a) To see that the entries in the Cash Book from the end of the preceding month up to the date of the handing over, are supported by appropriate Vouchers.
  - (b) To see that the cash handed over agree with the cash balance shown in the Cash Book.
  - (c) To see that all keys of cash boxes, safes, etc., are handed over to him and that, when possible, locks and combinations are changed.
  - (d) To see that the officer handing over gives answers to questions that may have been raised by the CFA on the accounts submitted to him in previous months.

### 3. Cash Relief for Displaced Persons.

a. Cash relief payments will be made as authorized by the Chief Military Government Officer at Army Groups or similar formations.

b. *Displaced Persons billeted on the German population, or living outside formally organized Assembly Centers.* Methods of paying cash relief to such displaced persons will vary according to circumstances:

- (1) During initial occupation, payment will be made if necessary from Military Government funds in accordance with instructions contained in Para 3. d.
- (2) As soon as the German local Government machinery is re-established, payment will be made by the local German Welfare Office as detailed in Para 3. c.

c. *Payment by German Authorities.* Payment of Cash Relief will be supervised by the Assembly Center Office set up to carry out the processing of billeted Displaced Persons. The procedure will be as follows:

- (1) The Assembly Center Director will notify the German Welfare Office, through the appropriate Military Government Officer, of the number of persons registered at the Center to whom cash relief is to be paid.
- (2) The Welfare Office will be required to send an official to the Assembly Center to make these payments in the presence and under the supervision of the Assembly Center Director or other responsible officer.
- (3) The necessary accounting will be carried out by the German Authorities.
- (4) The Assembly Director will keep and check a receipted copy of the nominal roll.

d. *Cash Relief Payment Record Form CA/d 10.* This additional form is provided for use only in the initial stages of occupation, when cash relief is paid from Military Government funds. It will be prepared and handled as a voucher in support of Cash Book entries as follows:

- (1) Each payment will be recorded in the Cash Relief Payment

Record. The column marked "Nationality" will NOT be completed.

- (2) Each recipient will sign the record in acknowledgement of receipt of the amount shown opposite his name. If the recipient is illiterate he will make his mark which will be duly witnessed.
- (3) An officer other than the paying Officer, or a suitable displaced person will be present as a witness to the payments.
- (4) Both the paying Officer and the witness will sign the record as evidence that it correctly records the actual payments made.
- (5) The Relief Payment Record will be prepared in duplicate, the copies being disposed of as indicated on the form.

e. *Displaced Persons Accomodated in Assembly Centers.* As soon as conditions permit, Supreme Headquarters AEF will authorize the payment of a uniform weekly grant to all United Nations displaced persons living within Assembly Centers, for the purchase of such personal items as are available locally or in canteens established at Assembly Centers. The procedure for payment will be the same as for cash relief to displaced persons living outside Assembly Centers.

f. *Enemy and ex-enemy Displaced Persons* will normally be billeted on German population and will receive such relief as is laid down by appropriate German authority with approval of Military Government.

#### 4. Supply Accounting.

a. The storage, use and distribution of supplies/stores by an Assembly Center team of others dealing with Displaced Persons will be accounted for, primarily to establish the accountability of the officer in charge and to provide statistical information of supplies handled. To meet these requirements, the following forms and records are provided:

- (1) Free Issue Voucher—Form CA/d 12.
- (2) Stock Record Card—Form CA/d 13.
- (3) Centre Store Requisition/Issue Voucher—Form CA/d 14.
- (4) Memorandum Receipt—Form CA/d 15.
- (5) Supplies Status Report—Form CA/d 16.
- (6) Centre Analysis Sheet—Form CA/d 17.

b. *Voucher Numbers*—Centre Store Requisition/Issue Vouchers and Free Issue Vouchers will each be numbered consecutively from No. 1 at the beginning of each month.

c. *Free Issue Voucher—Form CA/d 12.* Each free issue of clothing to a displaced person will be supported by a Free Issue Voucher, which will be signed by the recipient, the storekeeper making the issue, and by the Officer authorizing the issue. If the recipient is illiterate, he will be required to make his mark which must be duly witnessed. A copy of this form will NOT be sent to the CFA.

d. *Collective Receipts.* Instead of obtaining individual receipts from each Displaced Person for free issues of clothing on Form CA/d 12 it may be found expedient to institute collective receipts for each item of clothing issued. Thus, for each item of supplies/stores for which

a Stock Record Card is kept, there would be one collective receipt to cover a convenient period of time. All displaced persons would be required to sign on the receipt when a free issue of that item is made to them. Collective receipts must contain all the relevant information which appears in the heading of the Stock Record Card, and will be prepared in duplicate.

e. *Stocks Record Card—Form CA/d 13.* A separate Stock Record Card will be kept for each item of supplies received, used and distributed in the Assembly Center. Details of quantities will be entered as follows:

- (1) *Quantities Received.* Actual quantities as shown by the Depot Issue Voucher or other receipt which the Center storekeeper will need to sign on receipt of all supplies.
- (2) *Quantities Issued.* Actual quantities issued to:
  - (a) Center Mess or kitchen for communal or other authorized issues, as shown by the Center Store Requisition/Issue Voucher—Form CA/d 14.
  - (b) Displaced Persons as shown by Form CA/d 12, or Collective Receipt on Form CA/d 15.
- (3) *Quantities—Balance on Hand.* Vouchers will be entered, and the balance on hand calculated daily for each item of supplies. Stocktaking and adjustment of differences are covered in subparagraph j. below.

f. *Center Store Requisition/Issue Voucher—Form CA/d 14.* Bulk withdrawals of food, clothing or other supplies from the Center store (i. e. other than actual delivery to individual displaced persons) will be accomplished by the preparation of a Center Store Requisition/Issue Voucher. The bulk withdrawal will be authorized by the Center Director. A receipted copy of the form will be retained by the storekeeper.

g. *Memorandum Receipt—Form CA/d 15 (Loan of Equipment)*—Issues of stores and equipment such as blankets, mess kits, etc., which are made on loan for use within the Center, will be supported by a Memorandum Receipt. All such issues will be entered on the Stock Record Card. The signed original copies of the Memorandum Receipt will be retained by the storekeeper and will be disposed of in the following manner, when:

- (1) *Loaned Equipment is returned,* by surrender of the Memorandum Receipt, and by taking the item back into stock on the Stock Record Card (Form CA/d 13).
- (2) *Loaned Equipment is to become a Free Issue,* by endorsement of the Memorandum Receipt, original and duplicate copies, in the following form:

Free Issue Approved by:

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Name and Rank

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Date

The Memorandum Receipt will then be considered for all accounting purposes in the same way as a Free Issue Voucher.

- (3) *Loaned Equipment is Lost, Destroyed, etc.*, by endorsement of the Memorandum Receipt, original and duplicate copies, in the following form:

Equipment lost, etc. Write off approved by:

\_\_\_\_\_  
Name and Rank

\_\_\_\_\_  
Date

The Memorandum will then be considered for all accounting purposes as a Free Issue Voucher.

*h. Center Analysis Sheet—Form CA/d 17—(Optional)* A form of analysis sheet is provided for use in connection with recapitulation and reporting of supply data. Some of the specific uses to which the form can be applied are:

- (1) Reporting quantities of supplies issued.
- (2) Recapitulation of quantities of supplies issued.
- (3) If desired, for recapitulation of issues to be entered in the Stock Record Card.

*j. Stocktaking*—An actual count of each item of supply and equipment stored at the Center will be taken at least once each month. A comparison of the physical count will be made with the balance of hand shown on the Stock Record Card. Differences will be reported immediately to the responsible Military Government Officer for his approval of adjustment or other action. Overages will be taken on to the Stock Record Card as a quantity received, and deficiencies, after approval by the appropriate Military Government Officer will be written off as quantities issued. All adjustments on the Stock Record Card will bear a reference to the advice or correspondence reporting the difference to the Military Government Officer. Damage, wear and tear or other cause rendering supplies or equipment unfit for use, may be the basis of a write-off if approved by the responsible Military Government Officer.

## 5. Reports>Returns and Filing.

*a. Reports>Returns.* Regular monthly reports of cash and supply information will be made as follows:

- (1) Supplies Status Report.
- (2) Summary of Monthly Cash Receipts and Expenditures.

*b. Supplies Status Report—Form CA/d 16*—This report will be prepared by the storekeeper for each month, based on the Stock Record Cards maintained for each item of supplies. The report will show the monthly totals of the quantities received, the monthly totals of the quantities used and distributed within the Centre, and the quantities shown by the Stock Record Card to be on hand at the end of the month.. The total of equipment on loan at the end of the month will be shown in the "On Hand end of period" column, and marked "on loan." Differences between physical count of stock and the accounting records, will be shown in the shortages column, an explanation of extraordinary

differences will be made on or attached to the report. The report will be prepared in two parts:

- (1) Blankets, emergency cooking sets and other items of camp equipment.
- (2) Food, clothing, medical and other expendable stores.

Both parts will be prepared in triplicate, the copies being disposed of as follows:

c. *Summary of Monthly Cash Receipts and Expenditure*—This report will contain:

- (1) Total receipts of Military government funds for the month.
- (2) Total receipts of funds other than Military government funds, indicating the source thereof.
- (3) Total of Relief Payments made from Military government funds.
- (4) Total of Wages paid to Assembly Center Staff recruited from Displaced Persons.
- (5) Other payments in sufficient detail to show the nature of the expenditures.

One copy of the report will be prepared and forwarded to DPX Supreme Headquarters, AEF through channels.

d. *Filing*—File copies of all forms and documents connected with cash and supply transactions of the Center will be kept in a separate file for each type of form or document. These files will be carefully maintained for submission to higher authority when required and for audit purposes.