

~~SECRET~~

3 September 1948

OPC

MEMORANDUM

TO: Chief, SPG

FROM: Chief, SFD

SUBJ: Expenditure and Allotment Reports - SPG

1. Attached hereto are reports of expenditures and allotments for the fiscal years 1948 and 1949.

2. It will be noted that there is a variation in the form of report between the two fiscal years. This is due to the fact that during 1948 the standard U. S. government objective classifications were used in recording all expenses of projects, but during 1949 a new classification of only three breakdowns represented by A, B, and C was employed in recording project expenses.

3. To assist you in better understanding and analyzing these reports, the following information in this connection is submitted:

(a) The expense breakdowns by 01 through 09 represent objective classifications as follows:

- 01 - Salary and allowance of U. S. staff employees.
- 02 - Travel expenses, per diem, and normal automotive maintenance.
- 03 - Transportation of things, including shipments of personal and household effects, equipment or supplies.
- 04 - Communications, including cable costs to and from the field and local telephone or wire facilities.
- 05 - Rents and utilities, including rent of offices, post office boxes, equipment, garages, and use of public utilities.
- 06 - Printing and binding.
- 07 - Other contractual services, domestics, entertainment, newspapers, maintenance and repairs to offices and equipment, etc.
- 08 - Expendable supplies.
- 09 - Non-expendable equipment.

(b) The classifications of expense for projects as shown on the 1949 schedule are as follows:



25X1C

(c) Unaccounted for outstanding advances are added to the expenses to determine the total charge to the corresponding allotment, since all disbursements of funds must necessarily be chargeable to an allotment. Also it is anticipated that advances will become

~~SECRET~~

~~SECRET~~

-4-

expenses when accounted for and in order to properly maintain a control of the expenses in accordance with the budget limitations, this practice was adopted.

- (d) The allotment to the [REDACTED] represents the annual allotment designated for home office by the Budget Office. The allotment to projects plus the allotment figure designated as "Unallotted to Specific Projects" represents the annual allotment to foreign by the Budget Office.

25X1A

4. This Division will be glad to render any further assistance necessary in analyzing the financial status of Special Procedures Group.

25X1A9a

[REDACTED], Chief
Special Funds Division.

Attachments

~~SECRET~~