THE GENERAL BOARD

United States Forces, European Theater

# THE UTILIZATION OF TACTICAL AIR FORCE RECONNAISSANCE UNITS OF THE ARMY AIR FORCES TO SECURE INFORMATION FOR GROUND FORCES IN THE EUROPEAN THEATER

MISSION: Prepare a report and recommendations for submission to the Theater Commander on the utilization of AAF Reconnaissance units of the tactical air forces to secure information for ground forces in the European Theater.

The General Board was established by General Orders 128, Headquarters European Theater of Operations, US Army, dated 17 June 1945, as amended by General Orders 182, dated 7 August 1945 and General Orders 312 dated 20 November 1945, Headquarters United States Forces, European Theater, to prepare a factual analysis of the strategy, tactics, and administration employed by the United States forces in the European Theater."

File: R 452.1/1 Study Number: 19

Property of
Office of the Chief
Military History
General Reference Branch

THE GENERAL BOARD
UNITED STATES FORCES, EUROPEAN THEATER
APO 408

# THE UTILIZATION OF TACTICAL AIR FORCE RECONNAISSANCE UNITS OF THE ARMY AIR FORCES TO SUPPLY INTELLIGENCE FOR GROUND FORCES IN THE EUROPEAN THEATER

Prepared by:

Brigadier General A. F. KIBLER, 06668, GSC
A. C. of S., G-3

Brigadier General R. F. STEARLEY, 012303, USA
Chief of Air Section

Brigadier General G. H. DAVIDSON, 016755, USA
Chief of Engineer Section

Brigadier General R. M. LEE, 013483, AC
Air Section

Colonel J. J. DOWNING, 010369, SC
Chief of Signal Section

Colonel R. A. SCHOW, 012180, GSC
A. C. of S., G-2

Lieutenant Colonel W. L. HOLMES, 0263525, GSC
Air Ground Liaison Branch, G-3

Major R. T. BREWSTER, 0320117, CAV
Air Ground Liaison Branch, G-3

Major E. MC GUCKIN, JR., 0900519, AC
Air Section

Captain J. F. COUCH, JR., 01319602, INF
Air Ground Liaison Branch, G-3

TABLE OF CONTENTS


| SUBJECT | | PAGE |
|---|---|---|
| Chapter 1: | Organization and Equipment | 1 |
| | Introduction | 1 |
| | General | 1 |
| | Organization in the Ground Forces G-2 Air | 1 |
| | Organization in the Air Forces | 3 |
| | Equipment - The Reconnaissance Group | |
| | Reconnaissance Information from Fighter-Bombers | 7 |
| Bibliography | | 8 |
| Chapter 2: | The Role of Aerial Reconnaissance in Typical Operations | 9 |
| | Introduction | 9 |
| | General | 9 |
| | Landing Operation | 9 |
| | Assault of a Defended River Line | 10 |
| | Breakthrough | 10 |
| | Assault of Fortified Areas, Lines and Fortifications | 10 |
| | Other Operations | 11 |
| Bibliography | | 12 |
| Chapter 3: | Discussion of Other Methods for Increasing Utility of Aerial Reconnaissance and Conclusions | 13 |
| | Introduction | 13 |
| | Mass Reproduction of Photography | 13 |
| | Aerial Reconnaissance Aircraft | 14 |
| | Radio Communications | 15 |
| | Reconnaissance Staff Section | 15 |
| | Reconnaissance Group for an Air Force Headquarters | 16 |
| | Distribution of Reconnaissance Results | 16 |
| | Night Reconnaissance | 17 |
| | Reconnaissance by Television | 18 |
| | Radar Reconnaissance | 18 |
| | Radar Control of Reconnaissance Aircraft | 18 |
| Bibliography | | 20 |
| Chapter 4: | Recommendations | 21 |

Appendices

1. Directive.
2. Typical Daily Photographic Reconnaissance Plan.
3. Typical Daily Tactical Reconnaissance Plan.

TABLE OF CONTENTS
(Cont'd)

Appendices (Cont'd)

4. Chart - Visual Reconnaissance and Requests and Orders.

5. Chart - Visual Reconnaissance Results.

6. Chart - Photographic Reconnaissance Requests and Orders.

7. Chart - Photographic Reconnaissance Results.

8. Organization of the Photo Center, Army and Corps.

# F-O-R-E-W-O-R-D

In order to cover the subject it will be necessary to examine organization, functions and equipment of aerial reconnaissance agencies of the air forces and the organization and functions of the ground force G-2 Air system. Further, it will be necessary to discuss present methods used in executing aerial reconnaissance, the value to air and ground units of the information obtained as determined by experience in various types of operations in the European Theater of Operations, and other methods for improving the utility and quality of aerial reconnaissance. Finally, certain appropriate changes in organization, equipment and methods will be recommended.

THE GENERAL BOARD
UNITED STATES FORCES, EUROPEAN THEATER
APO 408

# THE UTILIZATION OF TACTICAL AIR FORCE RECONNAISSANCE UNITS OF THE ARMY AIR FORCES TO SECURE INFORMATION FOR GROUND FORCES IN THE EUROPEAN THEATER

## CHAPTER 1

## ORGANIZATION AND EQUIPMENT

1. Introduction. This chapter will treat with the organization, equipment and functions of army air force reconnaissance units in the tactical air forces in the European Theater of Operations. It will also treat with the organization and functions of ground force G-2 Air sections as regards aerial reconnaissance. The material for this chapter was mainly derived from reconnaissance studies and reports published by various air force and ground force headquarters.[1]

2. Organization in General. Aerial reconnaissance, as an information-gathering agency in which both ground and air units were vitally interested, demanded special organization within these units. Such organization was needed to insure, not only the closest liaison between ground and air, but also an adequate understanding of the capabilities and limitations of aerial reconnaissance and its associated activities. For continuity, the organization in the ground forces will be discussed first.

3. Organization in the Ground Forces - G-2 Air. In army group, army, and corps headquarters there was a branch within the G-2 section designated as G-2 Air and assigned the responsibility of dealing with information obtained from air sources. At division level the G-2 section handled reconnaissance matters with the officer in charge of the photographic interpretation team acting in an advisory capacity. Aerial reconnaissance included the allied activities of photographic interpretation and photographic reproduction as well as the handling of requests by the Corps of Engineers for photography for mapping purposes. At army group and the army, the G-2 Air Branch was charged with the formulation, in co-ordination with the appropriate air unit, of aerial reconnaissance plans which would best provide the essential elements of information. This branch was further charged with the collation and evaluation of information derived from this source and dissemination of the resultant intelligence. At corps and division headquarters there was no associated air unit nor a reconnaissance tactical air liaison officer. It was the responsibility of G-2 Air of the corps, and G-2 of the division, to plan and submit requests for aerial reconnaissance and disseminate the results obtained.

a. The close liaison between ground and air units necessary for the efficient employment of aerial reconnaissance was obtained in several ways. The entire G-2 Air section of 12th Army Group was physically located at Ninth Air

Force Advanced Headquarters maintaining close liaison, however, with 12th Army Group Tactical Headquarters. This liaison was facilitated by the fact that Ninth Air Force Advanced Headquarters and 12th Army Group Tactical Headquarters were always located close to each other. Further, ground liaison officer teams were stationed at each tactical air command and reconnaissance group. First and Ninth Army G-2 Air sections were physically located at their associated tactical air command advanced headquarters, while Third Army had its G-2 Air section divided between army advanced headquarters and its associated tactical air command advanced headquarters. The G-2 Air sections of 6th Army Group and Seventh Army remained with their respective headquarters but maintained close contact with the associated tactical air force or command by personal liaison.

b. At the Army Group level. The 12th Army Group G-2 Air made all requests for visual and photographic reconnaissance for the Army Group Headquarters and received and disseminated all results. G-2 Air accomplished this by being physically located with Ninth Air Force, by land lines and radio contact with lower ground echelons and reconnaissance groups, and by the presence of ground liaison officers at tactical air command headquarters, reconnaissance groups and squadrons. Visual results were telephoned into Army Group G-2 Air by ground liaison officers at the groups and tactical air commands. These results were consolidated and published in summary form at the end of each day. The photographic functions of G-2 Air were planning of photography to be flown for Army Group Headquarters by the reconnaissance groups of the tactical air commands associated with the armies, and later by the reconnaissance group provided at Ninth Air Force - 12th Army Group level; requesting the flying of this photography; supervision of the Army Group photographic interpretation detachment; and upon request the placing orders for and distribution of current photography to lower units of the Army Group. All of this was best accomplished by the close liaison with the Director of Reconnaissance of Ninth Air Force. Sixth Army Group G-2 Air performed no operational aerial reconnaissance functions but called upon Seventh Army and its associated tactical air command for such reconnaissance missions as might be required at Army Group headquarters. Seventh Army arranged for the performance of these requests and submitted results received to the higher headquarters.

c. All army G-2 Air sections screened requests from lower echelons for aerial reconnaissance and incorporated them into the army aerial reconnaissance plan. This plan was then submitted as a request to the reconnaissance staff section of the associated tactical air command. The results obtained therefrom were disseminated to interested ground units and, where pertinent, were introduced into air intelligence channels. All armies had ground liaison officers at the appropriate reconnaissance group and squadrons. Their duties were to aid in the briefing and interrogation of pilots on all missions flown for ground units and to transmit the resulting information to the army G-2 Air section for relay to subordinate commands as well as interested air units. (For a detailed discussion of the organization and functions of the G-2 Air system see study by Theater General Board on "Organi-

zation, Operations and Equipment of Air-Ground Liaison in all Echelons from Divisions Upwards".)

d. Photographic Interpretation teams. To derive intelligence from photographic reconnaissance the ground forces had a basic unit called a Photographic Interpretation Team consisting of two officers and four enlisted men. Of the teams assigned to Headquarters Military Intelligence Service, European Theater of Operations, usually one was attached to each division, four to each corps, eleven to each army, and slightly more to 12th Army Group. (Sixth Army Group had none.) The teams at army and army group were formed into photographic interpretation detachments and were augmented by house-keeping personnel to make them self-sufficient. The 12th Army Group photographic interpretation detachment was usually stationed close to tactical headquarters of the army group where it performed detailed interpretation and produced terrain, engineer and various special studies for interested staff sections of the army group headquarters. The photographic interpretation detachments of the armies were always stationed at the associated reconnaissance group airfield for routine first (immediate) and second phase (detailed) interpretation as well as special studies. It was here that photography was received from the air force, broken down by corps boundaries, and distributed. Any particularly important information discovered through interpretation was immediately passed to interested ground units. Daily interpretation reports were also published by this agency. These detachments worked very closely with air force interpreters maintaining the print library for their joint use.

4. Organization in the Air Forces. The Reconnaissance Section. In the air forces, the functions performed in the ground forces by G-2 Air were performed by intelligence officers of major subordinate commands. The direction of aerial reconnaissance was provided for in tables of organization by the inclusion of reconnaissance officers in the A-3 sections of tactical air commands and Ninth Air Force Headquarters. Aerial reconnaissance, however, proved so complex with its associated activities of photographic interpretation and photographic reproduction, and the necessity for joint planning with A-2 and G-2 Air, as well as processing requests from higher echelons, that at the headquarters of air forces and tactical air commands it was found necessary to form reconnaissance sections. Each such section, planning with the A-2 and G-2 Air sections and combining the requirements of higher headquarters, produced the daily visual and photographic reconnaissance plans. (See Appendices 2 and 3)

a. The Director of Reconnaissance and Photography with his staff at Ninth Air Force, not only co-ordinated reconnaissance, photographic interpretation and photographic reproduction activities throughout that air force but also supervised strike photography accomplished by medium and fighter-bombers, and all other photographic activities. In addition, this staff also operated as a reconnaissance section for the processing of Ninth Air Force, 12th Army Group, and higher eche-

lon reconnaissance requests.

The First Tactical Air Force forwarded all its requests to XII Tactical Air Command. It did not have to process requests of 6th Army Group since these were forwarded by army group to Seventh Army.

b. Reconnaissance staff sections in all tactical air commands planned closely with the A-2 and G-2 Air. The reconnaissance staff officer heading the section was responsible to the tactical air commander for the proper utilization and operational control of the reconnaissance effort of the command. (In XIIth Tactical Air Command which was associated with the Seventh Army the reconnaissance staff officer was known as the reconnaissance co-ordinator.)

c. Each tactical air command had an assigned reconnaissance group to accomplish aerial reconnaissance for the tactical air command and its associated army. In the late stages of the campaign, Ninth Air Force also was assigned a reconnaissance group to work for the air force headquarters and the associated 12th Army Group Headquarters. The reconnaissance staff officer, in ordering tactical reconnaissance dealt directly with the group operations officer. Information obtained was reported by the ground liaison officer and S-2 in a combined report direct from squadron to the joint G-2 Air - reconnaissance section office. This information was also broadcast hourly by the ground liaison officer from the reconnaissance group airfield. It was the responsibility of corps and divisions to monitor these broadcasts, but in many cases, this was impossible because of (1) lack of proper radios and (2) excessive range. Tactical reconnaissance pilots could also transmit by VHF urgent information to both tactical control center and monitoring ground units.

d. The handling of photographic reconnaissance at the reconnaissance group level was, however, a great deal more complex and required the formation there of a photographic control section. This section received all requests for photographic reconnaissance, screened them and gave to group operations all those which could not be satisfied by existing cover. It also ordered all photographic reproduction and maintained a record of the status and relative priority on photographic reconnaissance being flown, photographic reproduction, and work being done by the air force photo interpretation and plotting sections. In addition this section was responsible for the dissemination of air photographic intelligence and distribution of all photographs. This section served as liaison between the army photographic interpretation detachment and units assigned or attached to the reconnaissance group.

5. Equipment - The Reconnaissance Group. The above enumeration of the functions of the photographic control section reveals that the reconnaissance group was a complex organization. It was improvised by assigning and attaching units, each with a specific part to play in the efficient utilization of aerial reconnaissance. Such a group normally consisted of a group headquarters, one photographic reconnaissance squadron, two tactical or visual reconnaissance

squadrons, an air force second phase interpretation detachment, a plotting section, and a multi-printer and a hand-printing photographic reproduction unit. (In the European Theater, for reasons of expediency, and in contravention of AR 300-15, photographic reproduction was made an air corps responsibility.) In addition, as has been mentioned, an army photographic interpretation detachment was also stationed on the field. Tactical reconnaissance squadrons could, and on occasion did, operate as detached units from separate fields.

a. The photographic reconnaissance squadron contained 16 F-5 planes. The F-5 is the twin-engine, single-seated P-38 type aircraft designed primarily for high altitude work. Being unarmed, it relied for defense on its speed and the alertness of the pilot. Because of its liquid-cooled engines it was relatively vulnerable to flak. Squadrons so equipped flew front-line coverage, basic cover, pin-points and short-strips, and, when the requirement warranted the risk, minimum-altitude "dicing" missions. Basic cover and front-line coverage were, in the Ninth Air Force, essentially the same type of mission, being flown normally at 1/10,000 scale, except that front-line coverage was repeated daily. In XIIIth Tactical Air Command of the First Tactical Air Force (Provisional), basic cover was usually flown at 1/20,000 scale, thus materially reducing the number of sorties required. Pin-point and short-strip photography was flown at scales ranging from 1/5000 to 1/15,000 on any small area installation such as a bridge, a suspected command post, an airfield, a marshalling yard, or a target attacked by aircraft. When weather or other considerations made it necessary, minimum altitude missions of readily identifiable targets could be flown, photography being accomplished by a forward or side-oblique camera. (See Appendix 2 for typical daily photographic reconnaissance plan.)

b. The tactical or visual reconnaissance squadron contained 25 F-6 aircraft. The F-6 is a single-engine, single-seated aircraft modified from the high-altitude P-51 escort fighter for low-altitude reconnaissance. It is armed with 50 calibre machine guns. Its liquid-cooled engine rendered it more vulnerable to flak than an airplane equipped with an air-cooled engine. These visual reconnaissance squadrons flew missions of area search, leading of fighter-bombers to targets, route reconnaissance, artillery adjustment, Merton gridded oblique photographic and other low-level photographic missions. Visual reconnaissance was valuable in revealing movements, fleeting targets and the condition of enemy installations when such condition did not require the detailed analysis of photographic interpretation. The F-6 also normally accomplished all low-altitude photography except that requiring forward-facing obliques. (See Appendix 3 for typical daily tactical reconnaissance plan.)

c. There was also one night photographic reconnaissance squadron in the United States tactical air forces in Europe which was assigned to the Ninth Air Force. This squadron operated with whichever reconnaissance group was located closest to the area of heaviest night photo reconnaissance operations. This squadron was equipped with the A-20 twin-

engine, light-bomber type aircraft, called the F-3. It was adapted to night photographic reconnaissance operations by the installation of cameras, illuminating equipment and radar. Its relatively slow speed made it vulnerable to flak at low altitude and to interception at all times. Improvised from a night fighter squadron it had 18 to 25 such aircraft, which could accomplish long strip photography at 2000 to 3000 feet by means of an electric flash system. This method, however, was very costly and unless the area was undefended and interception improbable, night photography was limited to short strips at 8000 to 10,000 feet illuminated by flash-bombs of which only eight to ten could be carried.

d. Processing of photography accomplished in any of these three types of squadrons was carried out in the following manner: the film was developed, and initial print requirements produced in the organic photographic laboratory; prints were then sent to be plotted and to receive first and second phase interpretation by both air and ground agencies. If quantity reproduction was required, the negatives were forwarded to either the hand-process or multi-printing photographic reproduction unit operated by the air force. First phase interpretation for air force requests was accomplished in the squadron and second phase by an air force detachment on the field, while army first and second phase interpretation was performed by the army photographic interpretation detachment stationed at the field.

e. Time being such an important factor in tactical reconnaissance, every effort was made to disseminate the information secured as rapidly as facilities would permit. The tactical reconnaissance pilot could transmit urgent information by VHF radio to the tactical air command tactical control center; corps and division could monitor this frequency provided they had the proper type of radios. In the case of artillery adjustment the army artillery liaison officer at tactical control center, phoned the pilot's observations and corrections to the corps artillery fire direction center. When the tactical reconnaissance section landed, the pilots were interrogated by the squadron S-2 and ground liaison officer at the squadron who telephoned the information direct to the joint G-2 Air - reconnaissance section at tactical air command where it was disseminated to interested agencies. The ground liaison officer also compiled from these interrogations a report which was broadcast at hourly intervals for reception by monitoring corps and divisions. Generally, to maintain the rapid flow of reconnaissance requests, orders and results of aerial reconnaissance, the most expeditious means of communication available to both air and ground forces were used. Requests from ground units would be telephoned to army G-2 Air, who screened, consolidated and passed them to the reconnaissance section of the associated tactical air command. There, the subsequent order would be telephoned or teletyped to the appropriate air unit designated to accomplish the mission. Visual results were transmitted by radio and telephone, or teletype, while prints were delivered by ground and air courier. First phase interpretation of aerial photography was transmitted by telephone and teleprinter to interested air and ground units.

(See Appendices 4 to 7 for the flow of photographic reconnaissance requests and results.)

6. Reconnaissance Information from Fighter Bombers. All flights of fighter bombers were briefed to observe and report the location of friendly troops as well as all enemy activity. Urgent information, as in the case of tactical reconnaissance, was transmitted by VHF to the tactical control center and relayed from there to A-2 at tactical air command. Generally, the information received at tactical control center was of primary interest to the air commander. The air acted upon it and it was given immediately to G-2 Air as general intelligence. Upon landing all pilots were interrogated by the S-2 and ground liaison officers at fighter groups who relayed the information by telephone to G-3 Air and A-2 who immediately notified G-2 Air In several instances advancing armored columns requested and obtained reconnaissance information from fighter bombers through the tactical air liaison officer who was in radio contact with the flight. All of this information was a valuable addition to that obtained by means of regular reconnaissance agencies.

B-I-B-L-I-O-G-R-A-P-H-Y

1. "Reconnaissance in the Ninth Air Force" prepared by Headquarters, Ninth Air Force, 9 May 1945.

"A Study of Operations of G-2 Air in the 12th Army Group" prepared by G-2 Air Branch, G-2, Headquarters 12th Army Group, 10 June 1945.

"Report of Operations of G-2 Air - Seventh Army from 1 November 1944 to 8 May 1945".

"XIX Tactical Air Command SOP, A-2 Section".

## CHAPTER 2

## THE ROLE OF AERIAL RECONNAISSANCE IN TYPICAL OPERATIONS

7. Introduction. The preceding chapter has treated the organization, equipment and method of performance of missions by army air force reconnaissance units, and the organization and operation of ground force G-2 Air system in the reconnaissance scheme. In this chapter will be shown how aerial reconnaissance was used in certain types of ground operations and its worth evaluated by discussion of specific instances.

8. General. In all tactical operations conducted by ground forces, aerial reconnaissance of one kind or another was available in varying degrees. Information of great value was supplied both during the planning phase of an operation and during the execution of the operation itself. Both visual and photographic reconnaissance were employed to gain information needed by air and ground forces. Visual reconnaissance generally supplied information on enemy movement, troop concentrations and installations while photographic reconnaissance provided detailed information of enemy defenses and installations. Photography was used greatly in the location of enemy artillery positions thus facilitating the early neutralization of such positions.

9. Landing operation. During the planning phase of landing operations, visual reconnaissance furnished the bulk of information needed to accomplish the mission of isolating the contemplated battle area, by surveillance of highways, railroads, troop concentrations and movements. Also during this phase, bomb damage assessment photography supplied information on the condition of railways, marshalling yards, rolling stock, rail and highway bridges, supply dumps, warehouses and other installations. In addition to its value in planning air attacks, the same information was vital to ground forces in determining the actions and in estimating the capabilities of the enemy.[1] Photographic reconnaissance was of extreme value in furnishing detailed information of the assault beaches and of the terrain farther inland where tactical operations were expected to develop.

After the landings had been made, visual reconnaissance aircraft were constantly in front of the ground forces locating enemy reserves, routes of approach, strongpoints and spotting all movement. This information was invaluable to the ground forces, but due to lack of communications much of it never reached leading elements in time to be of use. Photography flown and distributed during the planning phase of the operation was further used during the actual landing and subsequent operations to indicate defenses, installations, for terrain studies and as a map supplement. One corps commander (XIX Corps) stated that his troops could have well used contact prints of the bocage country in Normandy inasmuch as terrain details were difficult to pick up on the printed mosaics that were furnished.[2] It would seem then that aerial reconnaissance was of great value both during the planning phase and the execution of the operation, although during the latter phase much of its value was lost due to inadequate communications.

10. In an assault of a defended river line such as the crossing of the Roer River by First and Ninth Armies in February 1945, photographic reconnaissance was of inestimable value during the planning phase where photography showed, in minute detail, enemy defenses, condition of the river banks and bed and the crossing site. The Commanding General of VII Corps stated that he found the photographic coverage for the operation, particularly obliques, splendid. He stated further -- "I have never seen better aerial photography".3 Distribution in this particular operation was very good. Visual reconnaissance was again used to locate enemy movement and became the most important type of aerial reconnaissance after the crossing had been made and the ground forces broke through to the Rhine. In this operation, tactical reconnaissance aircraft were extensively used on long range artillery adjustment missions. There are also reports on record of the use of L-5 liaison aircraft to fly platoon leaders over the front lines in their zones in order to supplement by personal observation the photographic and visual reconnaissance information received.

11. In a breakthough type of operation visual reconnaissance proved to be most valuable. Unfortunately, however, the ground forces often moved so quickly that results of visual observations failed to reach them in time. Communications during these periods became very strained since direct contact between the reconnaissance aircraft and the ground forces was difficult or non-existent, and observations could not be placed in the hands of lower ground units in time. On occasion when advances were being made quickly, airbases were left too far behind the front and this lessened the time over enemy territory because of the distance involved. It also caused communication difficulties. Ninth Army states of aerial reconnaissance during their breakthrough north of the Ruhr to the Elbe River -- "visual reconnaissance became most important in the breakthrough as it was during this type of operation that the leading ground elements had most need to be advised of geographical conditions and the enemy's activities. These essential elements of information included troop and supply movements, river and other waterway conditions, status of bridges, probable defense lines, and other information. If sufficient communications had been available, this information could have been disseminated to corps and divisions in time to permit tactical decisions to be made which may have affected the entire engagement".4 Photographic reconnaissance was of little value here inasmuch as the time lag was so great between the taking of the photography and its delivery. Certain close-in tactical reconnaissance was obtained through the use of the division artillery liaison aircraft. These aircraft, based close to the front lines, could take advantage of local weather, and fly reconnaissance missions along our own front, although they rarely got far beyond this point.

12. In operations against fortified areas, lines and fortress cities, photographic reconnaissance proved to be the most valuable form of aerial reconnaissance. Photography

showed in great detail the enemy's defensive organization, and enabled ground commanders to make plans for the elimination or penetration of such defenses. It was here that photography aided ground patrols because of the detailed information that could be gained from it. It has been stated by one commander that, because of the nature of these operations it is extremely important that photography be distributed as far down as the infantry squad.[5] In most cases this was not accomplished due to reproduction and distribution deficiencies. Visual reconnaissance by tactical reconnaissance units in these operations was used in spotting enemy movements and counter-attacking forces, but played no large role. Close-in visual reconnaissance along our own front by liaison aircraft again was of much value.

13. Other operations. a. Photographic reconnaissance was invaluable during the planning of an airborne operation since no ground reconnaissance was possible in the area in which the drop was to be made. The division commanders of airborne divisions have been consistent in stating the value of photography before the operation.[6] After the drop was made and the units out of contact, little aid was given by aerial reconnaissance because of the communications problem.

b. During the Ardennes "Bulge", reconnaissance was greatly limited by poor weather during the day; however, since many of the nights were clear during this period a great amount of night photography was flown by the available squadron. This was very valuable in locating routes of enemy movement and in enabling air attacks to be made on important communication centers. Visual reconnaissance immediately prior to the counter-offensive was greatly curtailed by weather and was insufficient to indicate the massing of enemy forces for the attack. However, visual reconnaissance was very useful in locating the enemy withdrawal from the Ardennes area in January, which resulted in a "field-day" for the fighter-bombers.

c. During the period of Third Army's dash across France in the summer of 1944, aerial reconnaissance played one of its most important roles. With few ground forces available to protect the southern flank of the army, reconnaissance teamed with fighter-bombers of XIX Tactical Air Command to perform this mission in an excellent manner. In one instance visual reconnaissance located a threatening concentration of enemy troops and led fighter-bomber aircraft to the target. So close was this "aerial scrutiny" and so effective the attacks on any threat that the German was never able to mass his forces for a counter-thrust against the exposed flank. When the German commanding general surrendered he insisted that General Weyland, Commanding General of XIX Tactical Air Command be present - a great tribute to the aerial reconnaissance and fighter-bomber units of that Command.[7]

14. Summary. From the above discussion of certain types of ground operations and the value of aerial reconnaissance to the ground forces involved it appears that while reconnaissance was invaluable it could have been more thoroughly exploited. Visual reconnaissance results often did not reach lower ground units in time to be of value; divisions were forced to rely on their artillery liaison aircraft for close-in tactical reconnaissance; and even though it had been flown, photography often was not available where it was most urgently needed.

1. "Effect of Air Power on Military Operations, Western Europe", prepared by Air Effects Committee, 12th Army Group, 15 July 1945. (Page 47)

2. Answers of Key Commanders to Questionnaire on "Effect of Air Power on Military Operations, Western Europe" submitted by Air Effects Committee, 12th Army Group, 15 July 1945. (Page 19)

3. Answers of Key Commanders to Questionnaire on "Effect of Air Power on Military Operations, Western Europe" submitted by Air Effects Committee, 12th Army Group, 15 July 1945. (Page 13)

4. Answers of Key Commanders to Questionnaire on "Effect of Air Power on Military Operations, Western Europe" submitted by Air Effects Committee, 12th Army Group, 15 July 1945. (Page 4)

5. Answers of Key Commanders to Questionnaire on "Effect of Air Power on Military Operations, Western Europe" submitted by Air Effects Committee, 12th Army Group, 15 July 1945. (Page 20)

6. Answers of Key Commanders to Questionnaire on "Effect of Air Power on Military Operations, Western Europe" submitted by Air Effects Committee, 12th Army Group, 15 July 1945. (Pages 22-23)

7. Impact, May 1945.

## CHAPTER 3

## DISCUSSION OF OTHER METHODS FOR INCREASING UTILITY OF AERIAL RECONNAISSANCE AND CONCLUSIONS

15. Introduction. In the previous chapters a description has been given of the organization of aerial reconnaissance units, methods of operation, and the value obtained from aerial reconnaissance. It is intended, in this chapter, to discuss other possible methods for increasing the quality and utility of visual and photographic reconnaissance.

16. Mass reproduction of photography for use of ground units in the European Theater was accomplished for reasons of expediency by air force reproduction units, in contravention of Army Regulation 300-15. That the responsibility was misplaced is now recognized by all interested staff sections of both air and ground forces. Opinions from key ground commanders indicate that their units were not adequately provided with photography when it was most needed. This was true despite the fact that the air forces greatly overtaxed their facilities in an attempt to supply adequately the ground units with the needed photography. The principal fault seems to have been that mass reproduction of contact prints could not be accomplished under the existing conditions and that lithographs could neither be reproduced quickly enough nor in high quality. It has been agreed by both air and ground forces that when mass distribution of photography is to be made to ground units, lithography should be used.[1,2]

Under the present system the army engineer was unable to provide high quality lithographs because negatives were not promptly made available to him. The resulting poor quality of the lithography attempted not only limited its value, but prejudiced ground units against its use. If the responsibility for mass reproduction is properly returned to the army engineer, two advantages will result. First, the organization desiring the bulk of the photography will have control of the quality and quantity of the product. Second, the officer charged with the responsibility will have all the means of reproduction under his command and can employ the best method for each job.

It would seem then that since ground units are the greatest users of quantity photography it would be appropriate that the army engineer accomplish mass reproduction for use of ground units. In order to perform this mission the army engineer must have high quality negatives, necessary equipment, and sufficient personnel. It is recognized that by present methods of reproduction high quality lithography will result only from the use of the original negative. The organization producing this negative will wish to retain it until all photo reproduction demands have been satisfied. A working solution would be to locate the army engineer reproduction unit at the reconnaissance group airfield; have the army air force process the rush contact prints and then turn the original negative over to the army engineer reproduction unit for mass reproduction. Finally, the negative could be kept in a central library at the airfield for use of either the air or ground forces until such time as it becomes of no further interest to this level

of command when it would be sent to a central film library on the air force-army group level.

It is concluded that:

a. The responsibility for mass reproduction of aerial photography for use of ground forces should be returned to the army engineer.

b. The army engineer must be furnished original high quality negatives, necessary equipment and sufficient personnel, in order to perform this mission efficiently.

17. Aerial reconnaissance aircraft. Army commanders in the European Theater have expressed general satisfaction with the aerial reconnaissance they received. Commanders of corps and divisions in the European Theater, however, have stated consistently that their requirement for close-in visual aerial reconnaissance was never fully satisfied.[3] Division commanders, and corps commanders to some extent, interested primarily in an intensive search of a comparatively shallow area immediately to their front often obtained instead a general surveillance of a large area, a great part of which was not of immediate interest to them. For the close-in aerial reconnaissance desired, corps and divisions on occasion resorted to a use of their artillery liaison aircraft. This still did not meet the whole need, however, since the artillery aircraft usually could not fly beyond our own lines without undue losses.

It would be desirable that this task of executing an intensive search of comparatively shallow areas immediately in front of corps and divisions be performed by low or medium performance two-place aircraft. It is recognized by this Board, however, and stressed by the Air Members, that such an aircraft could not successfully carry out this intensive surveillance and report the results, under any except the most favorable conditions. The extreme vulnerability of such aircraft to interception and ground fire would entail prohibitive losses.

For deeper tactical reconnaissance required by air and ground forces it is felt that the best high performance aircraft must be used. The air forces recommend the development of a single all-purpose[4] aircraft to perform both visual and photographic reconnaissance. The advantages to be gained from this are the elimination of many specialized supply problems and provision of a more efficient, economical and flexible reconnaissance organization. Further, the air forces recommend that this single all-purpose aircraft be of the jet propelled type. If this recommendation is adopted, reconnaissance pilots would be given extensive training in all types of aerial reconnaissance.

It is concluded that:

a. A definite and vital requirement exists for intensive visual reconnaissance of small areas relatively close-in on the front of ground forces.

b. No aircraft is now operational which can perform this mission under all conditions without prohibitive losses.

c. Research and development is indicated to provide a practicable means for the solution of this problem.

d. Deeper tactical reconnaissance should continue to be performed by the best high performance aircraft, possibly of the jet propelled type.

18. Radio Communications. Ground commanders have been consistent in stating that since they had no direct radio contact with reconnaissance aircraft, and the communication net used to relay reconnaissance observations proved to be entirely inadequate, many valuable visual reconnaissance observations either were never received or were received too late to be of use.[5] It is felt that since aerial reconnaissance observations are of no value until in the hands of interested agencies, changes in the method of reporting must be made. Direct radio contact between ground intelligence personnel and reconnaissance aircraft on the corps and division level would be the most efficient method. Army group and army G-2 Air personnel usually do not have the same need for direct radio contact with reconnaissance aircraft inasmuch as the information these commands are interested in usually is not of immediate tactical interest, as is the case with information most needed by corps and divisions. Also, any particularly important observation can, under existing conditions, be passed to them through the tactical air command fighter control center. Ground units have proved that working through a tactical air liaison officer they can operate efficiently with airborne aircraft with whom they have radio contact; the fighter-bomber - ground unit team is the best example.

Other possible changes in method are dependent upon too many factors to operate as efficiently as direct radio contact. Land lines are obviously inefficient, especially during swiftly moving situations; the hourly reconnaissance broadcast involves lengthy monitoring; and the use of existing fighter-bomber radio channels is not at all desirable inasmuch as they are usually overburdened.

It is concluded that the tactical air liaison party should be enlarged to include a pilot with visual reconnaissance experience who will be equipped with a VHF radio for the close control of reconnaissance aircraft, through this officer ground requirements for close-in reconnaissance can be handled.

19. Reconnaissance Staff Sections. At Ninth Air Force Headquarters it was found necessary to establish a staff section to co-ordinate reconnaissance and all photographic activities of that air force. There was no provision in the air force headquarters table of organization for this section. Since it was found necessary to establish this section during operations because of the volume of work involved, it is considered advisable, to assure efficient operations, that appropriate changes in the table of organization of the headquarters of a tactical air force be made to include such a staff section.

Much the same situation as the above existed at the tactical air command headquarters where there was no provision in the table of organization for a reconnaissance staff section although there was provision for a reconnaissance staff officer. Here again, the volume of work required the establishment of a staff section. It would follow that appropriate changes in the table of organization of a tactical air command headquarters should be made to include a reconnaissance staff section.[6]

It is concluded that:

a. Appropriate changes should be made in the table of organization of a tactical air force headquarters to include a staff section to co-ordinate reconnaissance and all photographic activities of the air force.

b. Appropriate changes should be made in the table of organization of a tactical air command headquarters to include a reconnaissance staff section.

20. Reconnaissance Group for an Air Force Headquarters.

Aerial reconnaissance facilities for an air force headquarters should be capable of providing photography for bomb damage assessment and planning requirements of the air force and of the associated army group headquarters. It was found that for operations in the European Theater these requirements could not be met by the reconnaissance facilities of the tactical air commands without interfering with the effort needed by the commands and their associated armies. It is therefore considered necessary to provide tactical air force headquarters with a reconnaissance group to meet the needs of that headquarters and the associated army group headquarters. In their operational area, this group could also fly reconnaissance required by theater headquarters.

Finally, photographic interpretation and reproduction facilities should be furnished for this group.

It is concluded that a reconnaissance group should be made available for execution of missions for the air force headquarters; for its associated army group headquarters and within its operational area, for theater headquarters.

21. Distribution of Information Derived from Aerial Reconnaissance. a. Reconnaissance contributes nothing until the information obtained is in the hands of the agency which needs it. The question of expediting visual observations has already been discussed. As regards distribution of prints to ground units it is important that improved means be devised to speed up delivery. AR 300-15 charges the Corps of Engineers with the responsibility for the delivery of aerial photographs for the ground forces. In the European Theater responsibility for delivery was charged to the photo interpretation detachments. Liaison aircraft attached to army headquarters were used sometimes for this purpose but sufficient aircraft were not always available when needed. Liaison aircraft based on the reconnaissance group field for use by the army photographic detachment would assure the availa-

bility of a sufficient number of aircraft at all times. Distribution by air from the photographic center to corps and divisions would greatly cut down the time lag between the taking of the photographs and the arrival of the prints at the final destination. Distribution was and should be the responsibility of the ground forces.

b. As regards distribution of photographs and photo interpretation reports to air agencies, normal message center procedures were found inadequate for the prompt delivery of photographs and reports from the reconnaissance groups to interested air agencies. To aid this situation a courier section was established under the control of the Director of Reconnaissance at air force headquarters which provided maximum speed of delivery with a minimum of personnel and equipment. It would seem then that this is the solution to the distribution problem for delivery of photography and reports to air agencies.

c. There is a favorable possibility that through the use of facsimile machines photographic results may be more quickly made available to interested lower echelons of command. By this method, images are sent either by wire or radio and is, by nature, very fast. During operations in the European Theater the ground forces made no attempt to transmit photography in this way. However, the air forces did experiment, to a minor degree, with sending overlays and target information by this method. Further development and research should be undertaken to determine the practicability of employing this method under field conditions for the rapid transmission of results of photography, realizing that ground couriers are by nature slow and that air delivery will fail during bad weather and at night.

It is concluded that:

a. To expedite delivery of prints to corps and divisions, liaison aircraft attached to army headquarters should be stationed at the reconnaissance airfield from which point distribution can most rapidly be accomplished.

b. An appropriate increase in the allotment of liaison aircraft to army should be made in order to accomplish "a" above.

c. Responsibility for the distribution of aerial photography to the ground forces should be returned to the Corps of Engineers as provided in AR 300-15.

d. Research should be undertaken to determine the value of employing facsimile machines in the rapid transmission of results of photography to lower ground units.

22. Night Reconnaissance. Both air and ground forces feel, from experience gained in the European Theater, that at least one night reconnaissance squadron can be profitably employed in each tactical air command's area of responsibility. Ground and air force units have often expressed a desire for more night photography. Only a very few units had the advan-

tage of using the limited amount available in the tactical air forces in this theater. It was found, during operations here, that often when bad weather precluded daytime reconnaissance the nights would be clear, and night reconnaissance was possible. The air forces realize the limitations of night reconnaissance in that it cannot provide for area reconnaissance useful in locating enemy movements and concentrations throughout a large area, nor can it perform night artillery adjustment satisfactorily. Further, it cannot in general provide information in time for prompt night air attack. The inability to provide those latter types of information has been a major deficiency in the reconnaissance effort in the European Theater. Steps should be taken to provide facilities for this work.[7]

It is concluded that:

a. One night reconnaissance squadron for tactical air force headquarters and each tactical air command is necessary.

b. Tactics and technique of night photographic reconnaissance, night artillery adjustment, and method of reporting observations should be further developed.

23. Reconnaissance by Television. Reconnaissance by television from aircraft would provide a means of obtaining at a command post an actual view of the reconnoitered target without the delays inherent in photography. This method would involve the development of an airborne television unit capable of scanning the target and broadcasting the image to ground receivers.

It is concluded that reconnaissance by television would greatly increase the utility of aerial reconnaissance.

24. Radar Reconnaissance. Development of radar equipment and techniques has already progressed to a point where a limited quantity of detailed information similar to that derived from photo interpretation could be obtained. Further work, aiming toward a small angle of coverage with greater scale and greater definition, should soon produce a reconnaissance instrument of considerable value as a supplement to existing tools. This would extend the capabilities of night reconnaissance and would make possible limited aerial reconnaissance through complete cloud coverage by visual inspection of the scope as well as by interpretation of photographs taken of the scope.[8]

It is concluded that present developments in radar give hope that it soon may be capable of producing, through cloud cover or in darkness, an image of sufficient clarity for the derivation of visual and photographic intelligence. Development of radar equipment to produce larger scale and greater definition in the scope image should be continued and expanded.

25. Radar Control of Reconnaissance Aircraft. Radar flight control in visual and photographic pin-pointing under conditions of 7 to 9/10 cloud cover, and in the control of

night photographic reconnaissance aircraft was successfully accomplished in the European Theater.

a. In photographic search of areas by tactical reconnaissance to produce 1:10,000 scale photographs, pilots must plan flight lines for forty percent sidelap to have reasonable assurance of complete coverage. A radar control able to hold aircraft within 3000 feet of planned flight lines at ranges up to 200 miles would eliminate gaps in coverage, materially contributing to efficiency. Control to within 1500 feet at the same ranges would permit planning for 20 percent sidelap, increasing by at least one-third the economy of effort. Furthermore, immediate availability of plots of radar controlled flight lines would speed up distribution of photographs.

b. Micro Early Warning sets (MEW), supplemented by aircraft beacons, have necessary range; SCR 584 at present offers slightly greater accuracy while MEW gives simultaneous fighter warning service, requires less overall equipment and gives greater range. It is suggested that an MEW indicator oscilloscope with a magnified scale be developed for tactical reconnaissance control, with accurate range up to 200 miles; and that tactical tests be performed at Army Air Force School of Applied Tactis to determine which radar equipment is best adapted to this type of control.[9]

It is concluded that wider utilization of present radar equipment and further development thereof for control and navigational purposes will, together with improved radar reconnaissance equipment, enlarge the capabilities of aerial reconnaissance to a point where its effectiveness more closely approaches the goal of continuous surveillance.

B-I-B-L-I-O-G-R-A-P-H-Y


1. A Study of G-2 Operations in 12th Army Group, prepared by G-2, 12th Army Group, 10 June 1945. (Page 50)

2. Reconnaissance in the Ninth Air Force, prepared by Ninth Air Force, 9 May 1945 (Page 61)

3. Answers of Key Commanders to Questionnaire on "Effects of Air Power on Military Operations, Western Europe" submitted by Air Effects Committee, 12th Army Group, 15 July 1945.

4. Reconnaissance in the Ninth Air Force, prepared by Ninth Air Force, 9 May 1945. (Page 58)

5. Answers of Key Commanders to Questionnaire on "Effects of Air Power on Military Operations, Western Europe" submitted by Air Effects Committee, 12th Army Group, 15 July 1945. (Pages 117-128)

6. Reconnaissance in the Ninth Air Force, prepared by Ninth Air Force, 9 May 1945. (Page 54)

7. Reconnaissance in the Ninth Air Force, prepared by Ninth Air Force, 9 May 1945. (Page 66)

8. Reconnaissance in the Ninth Air Force, prepared by Ninth Air Force, 9 May 1945. (Page 67)

9. Reconnaissance in the Ninth Air Force, prepared by Ninth Air Force, 9 May 1945. (Page 67)

## CHAPTER 4

## RECOMMENDATIONS

26. Recommendations. Based on the discussion and conclusions contained in preceding chapters, it is recommended that: a. (1) The responsibility for mass reproduction and distribution of aerial photography for use of ground forces be returned to the army engineer.

(2) The army engineer be furnished high quality original negatives, necessary equipment, including transportation, and sufficient personnel in order to perform these missions efficiently. Organization at both army and corps levels to include the necessary equipment and personnel is described in Appendix No. 8.

b. (1) Research and development be intensified to provide a practicable means for the obtaining and reporting by visual reconnaissance of detailed information from shallow areas on the front of corps and divisions.

(2) Research and development be intensified to provide the best high-performance aircraft for deeper tactical reconnaissance.

c. The tactical air liaison party with corps, and divisions be enlarged to include a pilot with visual reconnaissance experience, and equipped with VHF radio for the close control of reconnaissance aircraft on missions for the ground units.

d. (1) Appropriate changes be made in the table of organization of a tactical air force headquarters to include a staff section to co-ordinate reconnaissance and all photographic activities of the air force.

(2) Appropriate changes be made in the table of organization of a tactical air command headquarters to include a reconnaissance staff section.

e. A reconnaissance group be made available for execution of missions for each tactical air force headquarters, for its associated army group headquarters and, within the group's operational area, for theater headquarters. (It is assumed that each tactical air command will continue to have an assigned reconnaissance group to perform aerial reconnaissance for the tactical air command and associated army.)

f. (1) To expedite delivery of prints to corps and divisions, liaison aircraft attached to army headquarters be stationed at the reconnaissance airfield from which point distribution can most rapidly be accomplished.

(2) An appropriate increase in the allotment of liaison aircraft to army be made in order to accomplish "a." above. (See Theater General Board Study Number 20 - "Liaison Aircraft with Ground Force Units")

(3) Research be undertaken to determine the value

of employing facsimile machines in the rapid transmission of results of photography to lower ground units.

g. (1) One night reconnaissance squadron be assigned tactical air force headquarters and each tactical air command.

(2) Tactics and technique of night photographic reconnaissance, night artillery adjustment, and method of reproting observations be further developed.

h. Development of radar aimed at producing larger scale and greater definition in the scope image be continued and expanded so that radar can be used as a visual and photographic reconnaissance instrument.

i. (1) An efficient system of radar flight control for reconnaissance aircraft be perfected.

(2) A reconnaissance control section capable of the simultaneous control of at least three reconnaissance flights be established as an integral part of the tactical control group of a tactical air command.

j. Research and development be undertaken to produce a satisfactory means of obtaining reconnaissance by television from aircraft.

APPENDIX #1

THE GENERAL BOARD
UNITED STATES FORCES, EUROPEAN THEATER
APO 408

R 452.1/1 TGBSY 15 August 1945

DIRECTIVE: Committee Number 6.

TO : Chief, G-3 Section.

SUBJECT : The Utilization of Tactical Air Force Reconnaissance Units of the Army Air Forces to Secure Information for Ground Forces in the European Theater.

1. Mission.

Prepare a report and recommendations for submission to the Theater Commander on the utilization of AAF Reconnaissance units of the tactical air forces to secure information for ground forces in the European Theater.

2. Scope.

The report will include:

a. Statement of methods used by AAF Reconnaissance units to procure, by photo and visual means, information of the enemy for use of ground forces.

b. A brief history of the type of operation in which these methods were used and the degree of success achieved.

c. Discussion of other possible methods or procedures which would improve the quality of information of the enemy and expedite its delivery to using ground force units.

d. Recommendations.

3. Source Material.

Records and personnel of agencies under command of USFET.

4. Composition of Committee.

a. Chairman - Chief, G-3 Section.

b. Interested Sections:

G-2 AF
Sig

5. Instructions.

a. See Plan of Operation, The General Board.

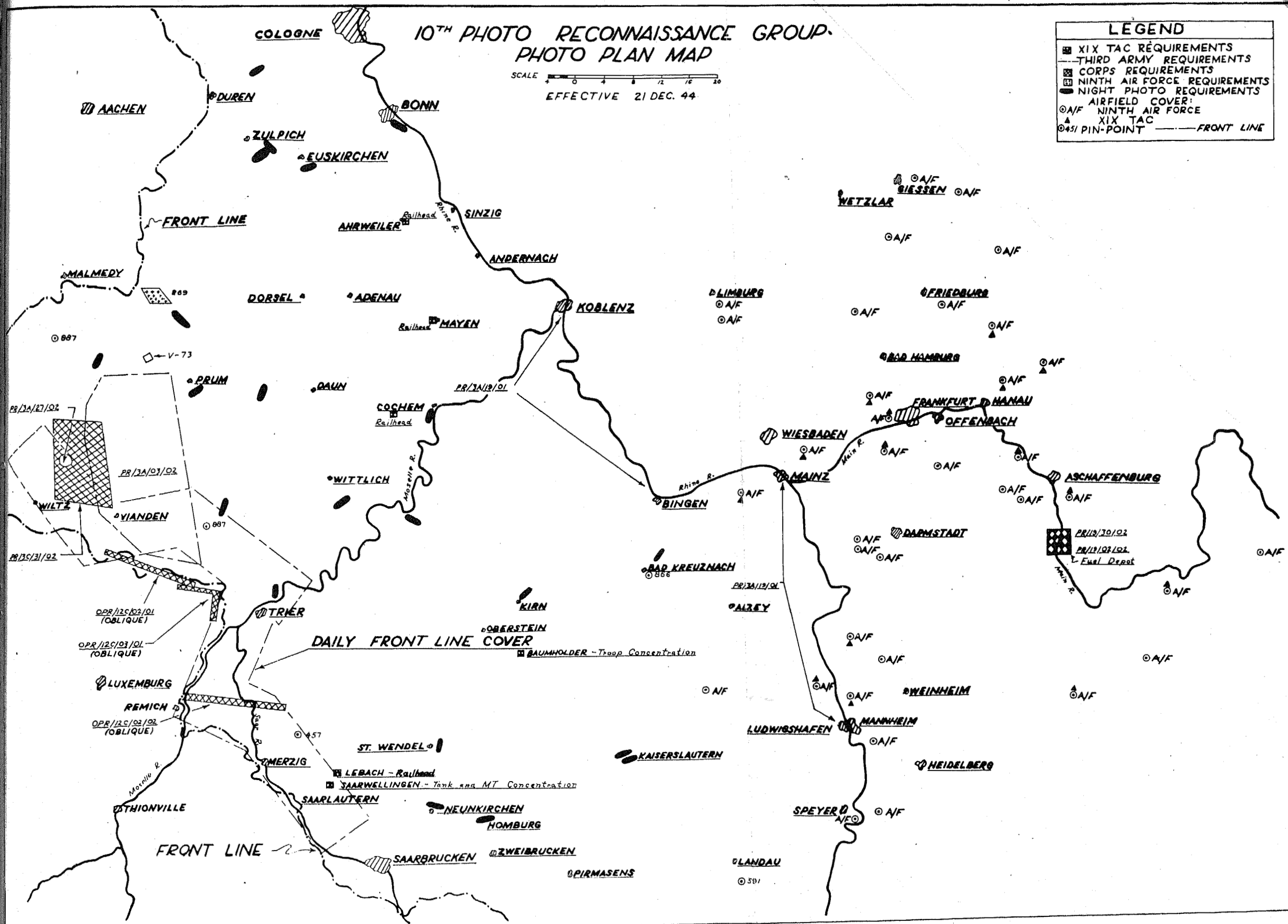
b. Responsible chief of section (G-3) will submit

recommendations to the Secretariat, by name, for members of the committee.

FOR THE PRESIDENT OF THE BOARD:

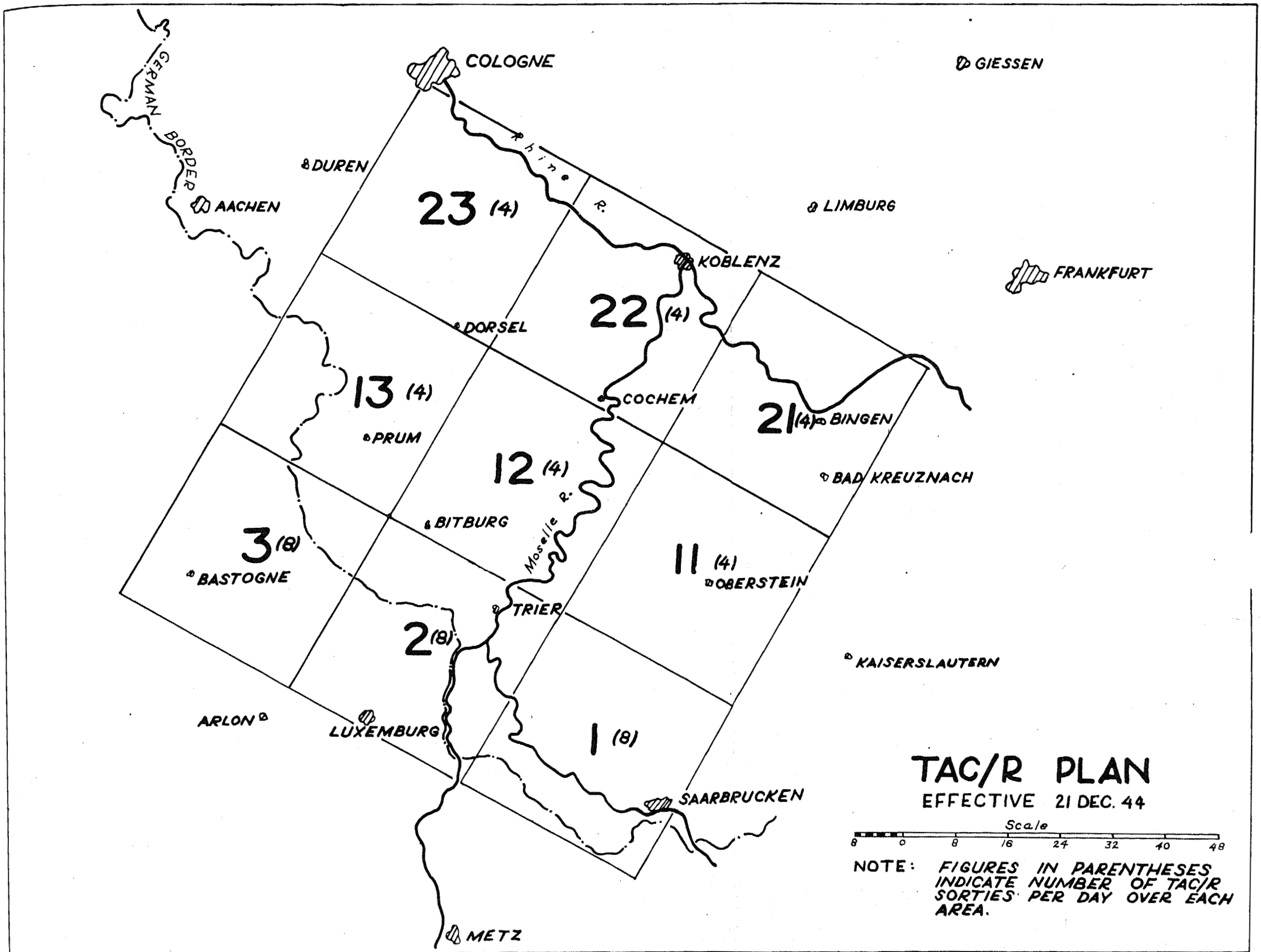
/s/ R. B. Patterson;
/t/ R. B. PATTERSON;
Colonel, AGD,
Secretary.

# APPENDIX NO 2

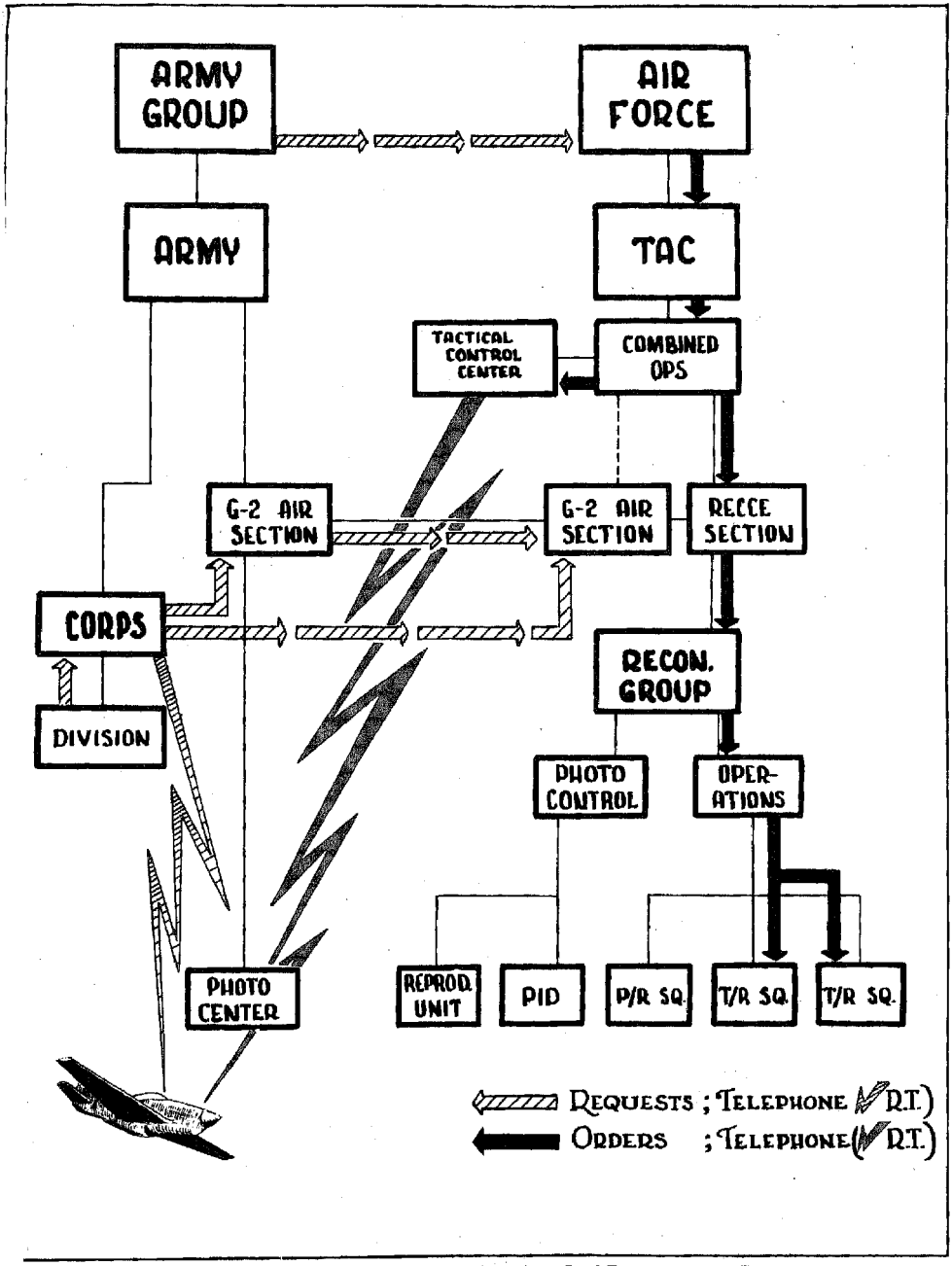



HEADQUARTERS XIX TACTICAL AIR COMMAND "ORGANIZATION FOR THE CONTROL AND OPERATION OF TAC/R AND P/R FACILITIES"

# APPENDIX NO 3

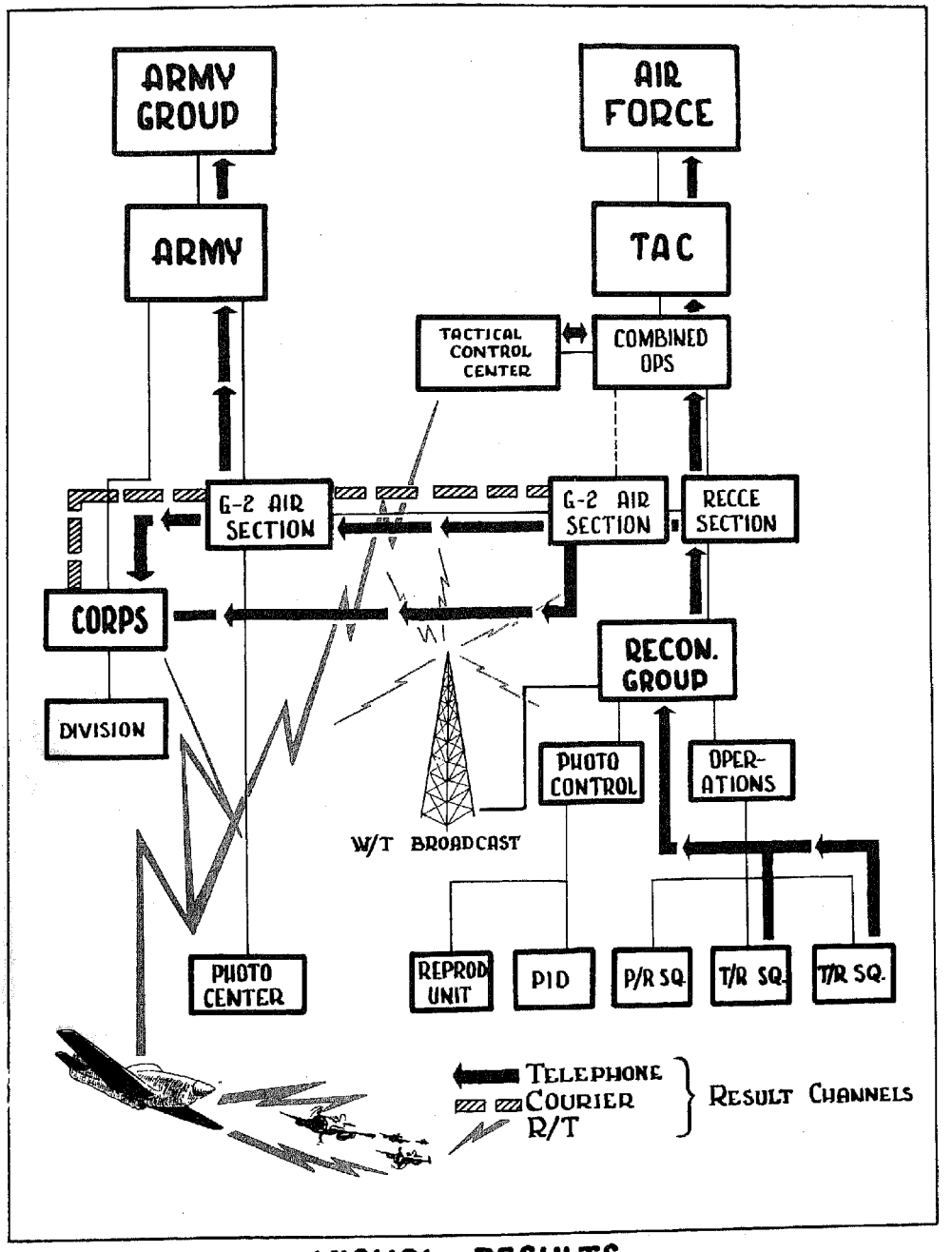



HEADQUARTERS XIX TACTICAL AIR COMMAND "ORGANIZATION FOR THE CONTROL AND OPERATION OF TAC/R AND P/R FACILITIES"

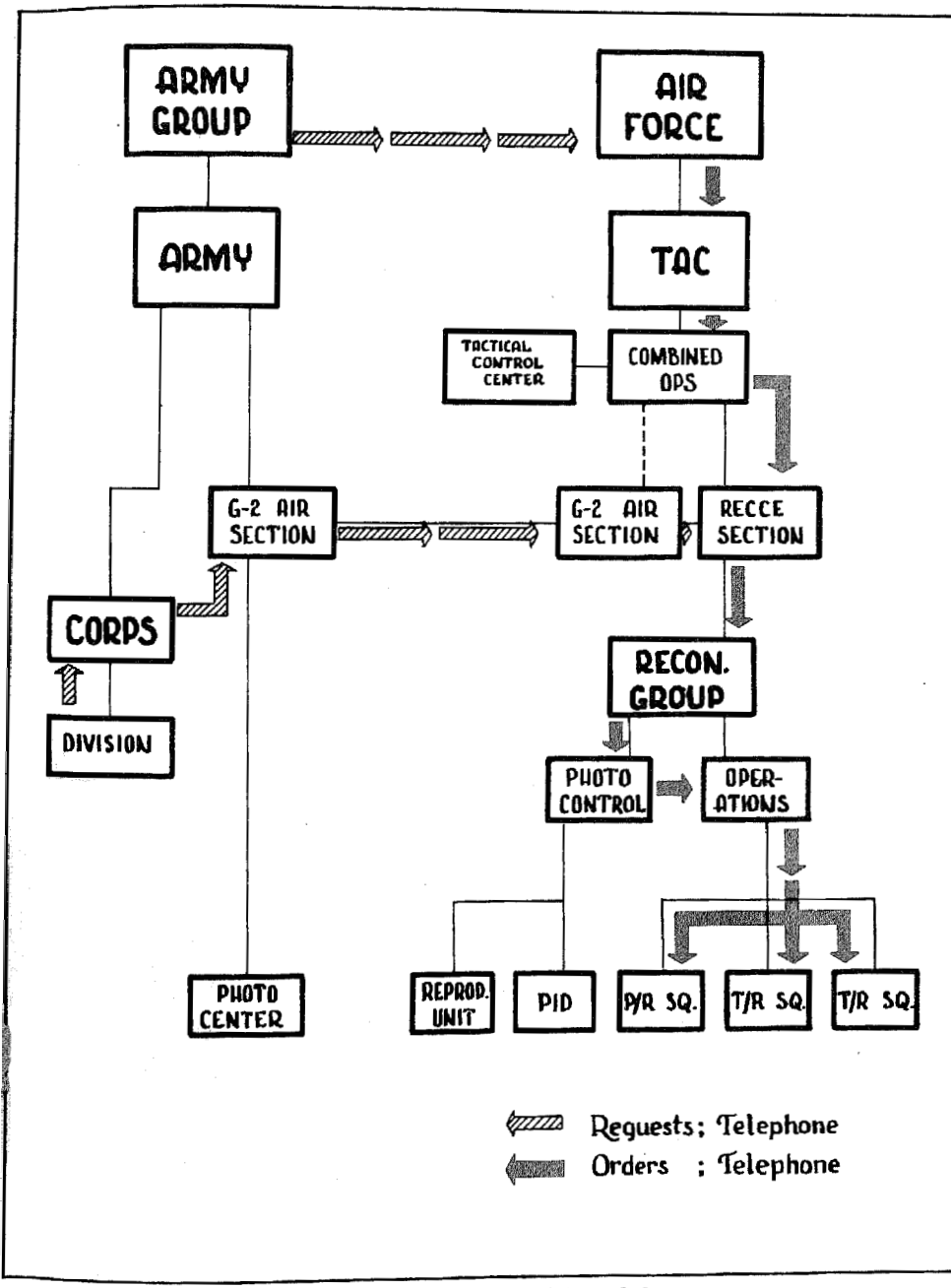



VISUAL REQUESTS AND ORDERS

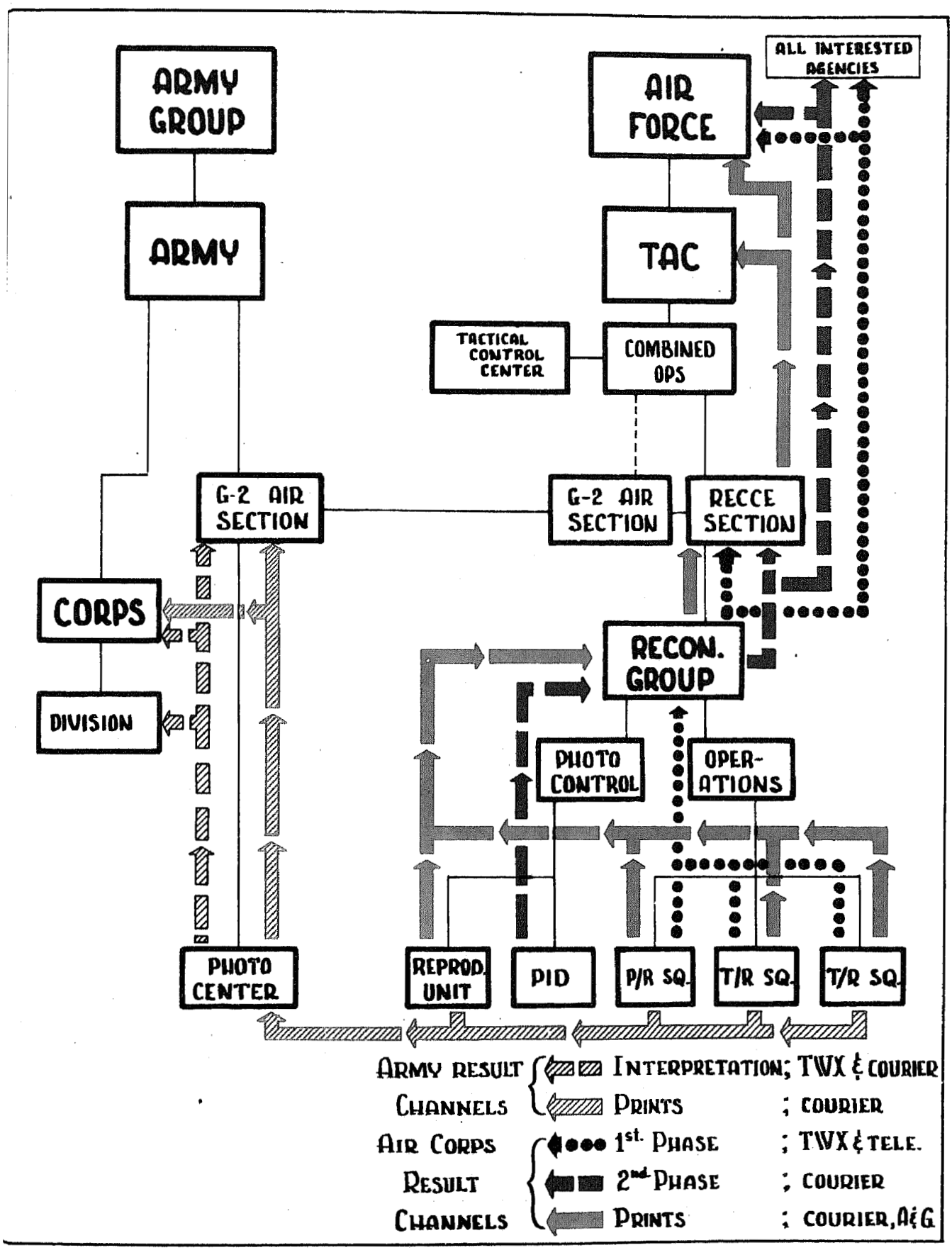
# APPENDIX NO 5




VISUAL RESULTS




P/R REQUESTS AND ORDERS




P/R RESULTS

"RECONNAISSANCE IN THE NINTH AIR FORCE"

APPENDIX #8

## ORGANIZATION OF THE PHOTO CENTER, ARMY AND CORPS

1. Organization.

a. The organizations proposed to overcome the limitations and deficiencies found in the European Theater of Operations in the reproduction and distribution of air photo coverage are diagrammatically shown in the two charts attached to this appendix.

(1) At army level, the organization is called a Photo Center, Army, and consists of a control section, a photo reproduction unit with a capacity of 50,000 prints per day, a photo interpretation section, a photo library and a message center. This entire unit should be a separate engineer company capable of independent operation on a 24-hour basis. The facilities of the army engineer topographic battalion will be used by the photo center for quantity reproduction of lithographic prints, mosaics, blow-ups and town plans.

(2) At corps level, the organization is called a Photo Center, Corps, and consists of a control section, a photo laboratory with a capacity of 3,000 prints per day, a photo interpretation section, a photo library and a message center. This entire unit should be a platoon of the corps topographic company and be capable of operation on a 24-hour basis. The facilities of the topographic company will be used for quantity production of lithographic prints, mosaics, blow-ups and town plans.

2. Supervision. The unit should operate under the control of the engineer with staff supervision of the G-2.

3. Mission. The mission of the photo center is to provide facilities and personnel for the reproduction of aerial photography, to process film, to accomplish general interpretation of aerial photographs, and to insure the expeditious processing of the finished photographs and interpretation reports to lower echelons.

4. Photography.

a. At army level, photography accomplished by the high speed planes of the tactical reconnaissance group is developed by the laboratories organic to the reconnaissance squadrons and initial contact prints prepared. The prints and negatives are delivered to the photo center, the prints going to the interpretation section and the negatives to the photo reproduction unit for bulk reproduction. Negatives are made available to the army topographic battalion and the corps photo centers for lithographic reproduction after which they are filed in the photo library.

b. At corps level, the photography accomplished by the corps liaison type aircraft is delivered to the photo laboratory to be developed. Initial prints are made, and sent to the photo interpretation section and bulk photography is completed as required. The negative is made available to the topographic company for lithographic reproduction after which it is filed in the photo library.

5. Processing and delivery of intelligence. In the photo interpretation section, photography is checked to make sure that the desired location has been photographed, the flight is plotted to show its location with respect to a standard map and to maintain a cover trace of the areas photographed, and general interpretation accomplished. All items of intelligence found on photography to be of particular value or which is urgent in nature will be disseminated immediately by direct telephone or radio communications to the requesting unit.

a. At army level, contact prints are sent to the requesting unit or section, one copy is sent to army G-2 and one copy is retained in the photo center for record. In the case of photography accomplished on special request from corps, the negative is made available to the corps photo center for the preparation of mosaics, photomaps and other lithographic work. When corps no longer has use for the negative, it is returned to the army photo library.

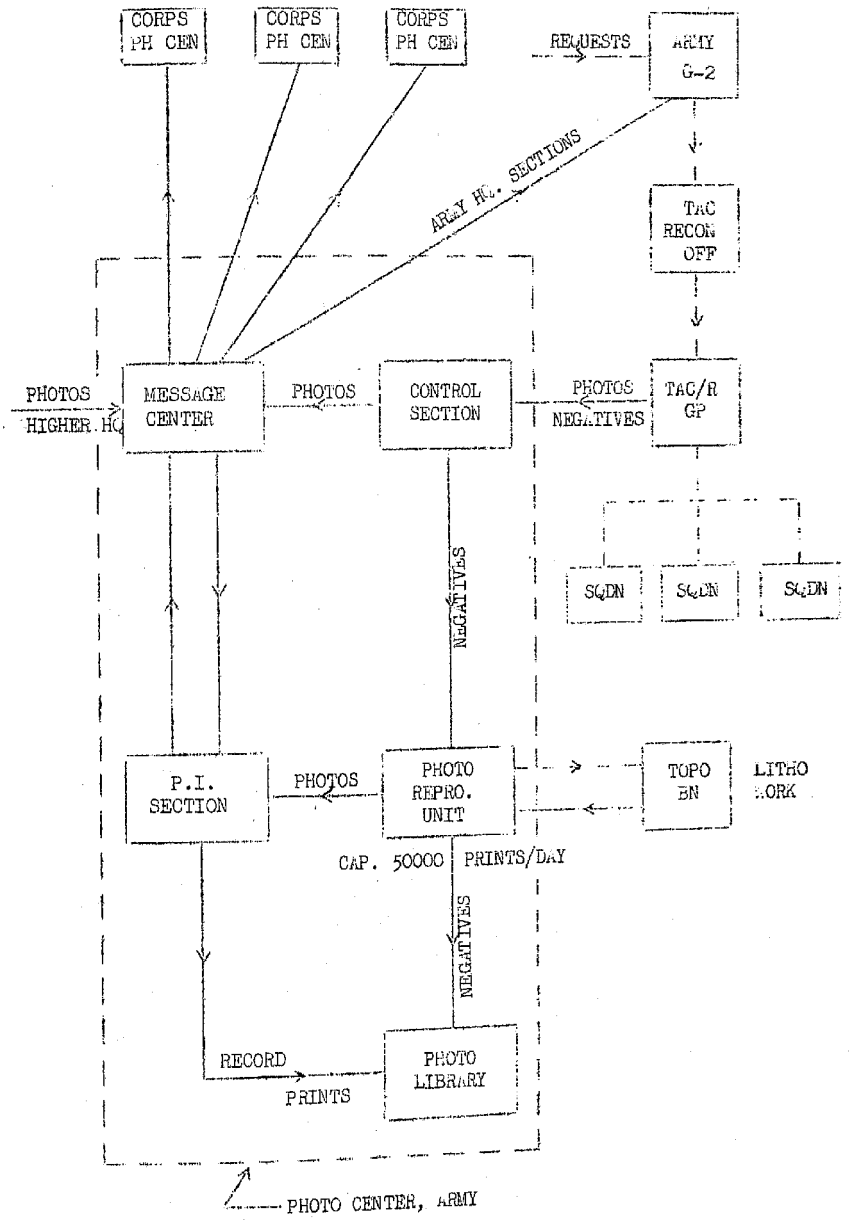
b. At corps level, copies of initial contact prints and the general interpretation are forwarded to the requesting unit. One print is sent to corps G-2 and one print is retained at the photo center for record. Negatives of photography accomplished by the corps liaison type aircraft are retained in the corps photo center library.

c. Delivery will be accomplished at both army and corps level by the use of liaison type aircraft, weather permitting, and by the use of ground couriers. In order to make delivery of photographs and interpretation reports to requesting units with a minimum delay, the message center of the photo center is furnished the required air and ground transportation.

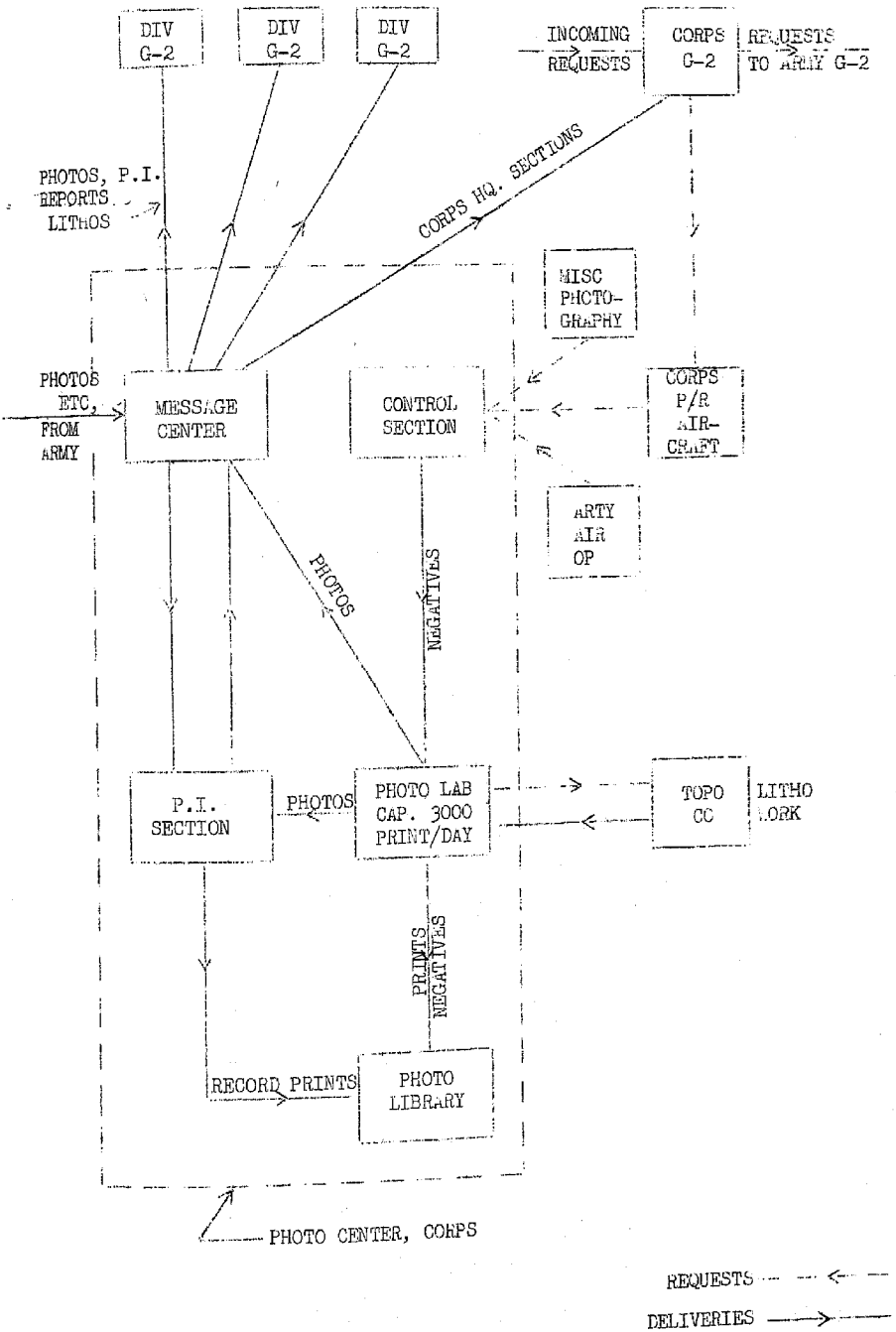
6. Relationship with other aerial reconnaissance facilities. The photo center will not duplicate the work of other aerial reconnaissance or photo interpretation units. It will provide photography and the general photo interpretation necessary to insure that photographs taken meet requirements. For reproduction its role will be similar to that of a photographer's store where exposed film will be developed and printed upon request. Specialist interpretation will not be accomplished in the photo center but will be handled by the attachment to staff sections of special interpretation teams to work within those sections.

7. Facilities at division level. No photo center is contemplated at division level. Facilities at this level are limited to adequate photo interpretation personnel. It is expected that incidental photographic requirements within the division can be accomplished by photographic facilities within the division without the addition of such a unit.

ORGANIZATION & FLOW CHART
TYPE ARMY PHOTO CENTER



ORGANIZATION & FLOW CHART
TYPE CORPS PHOTO CENTER



HEADQUARTERS
EUROPEAN THEATER OF OPERATIONS
UNITED STATES ARMY

AG 100 PubGA

APO 887
20 Apr 1944

This Volume I, "Technical Finance Operating Procedure", of Standing Operating Procedure No. 11, "Fiscal Procedures", is published for the information, guidance and compliance of all concerned.

By command of General EISENHOWER:

/s/t/ R. B. LOVETT,
Brigadier General, USA,
Adjutant General

DISTRIBUTION: D, plus:
CG, ea corps . . . . .2
CG, ea div . . . . .2
Fis Dir, ETOUSA. . . .200
AC of S, G-1 . . . . .2
AC of S, G-4 . . . . .2

---

TABLE OF CONTENTS


| | Page |
|---|---|
| I - Mounting Operations (SOS) | |
| 1. Mission | 1 |
| 2. Procedure | 1 |
| II- Continental Operations | |
| 1. Administration | 4 |
| 2. Currency and Funds | 4 |
| 3. Destruction of Funds | 6 |
| 4. Personal Transfer Accounts | 6 |
| 5. Payments | 6 |
| 6. Intelligence Funds | 7 |
| 7. Enemy Funds | 8 |
| 8. Funds of Deceased Military Personnel | 9 |
| 9. Accounts of Prisoners of War | 9 |
| 10. Repatriated Prisoners of War | 10 |
| 11. Cashing of American Red Cross Checks | 10 |
| 12. Payments and Advances of Funds to British Army, Canadian and R.A.F. Personnel | 10 |
| 13. Advance of Funds to Civil Affairs Officers | 12 |

The following general instructions and information have been prepared for the use of finance officers engaged in mounting operations and operating with the invasion forces on the Continent.

The fiscal information contained herein has been coordinated with the fiscal policy of the Supreme Allied Command and may be considered correct at the date of issue; however, all finance officers using this guide are strictly enjoined to consult all directives of the Supreme Allied Command that may be issued on fiscal matters, and where a conflict is found to exist the latter directives will govern.

All insturctions contained in Finance Circular Letters not in conflict with the procedure outlined herein will continue to govern.

Section I, Mounting Operations (SOS)

1. Mission.

a. To assist in the reduction of funds in the possession of individuals by encouraging the use of Soldiers' Deposits, the purchasing of War Bonds and the transmission of funds to the United States by Personal Transfer Account.

b. To accept personal funds, excluding coin, for safe-guarding.

c. To exchange currency (dollars and sterling), excluding coin, in the possession of individuals for appropriate currency.

d. To provide a partial payment in the equivalent of $4.00 to each individual in the appropriate currency to cover immediate requirements of all personnel going overseas.

e. To accept organization funds in cash for safe-guarding.

f. To provide finance service from static units in locations adjacent to concentration of troops for exchanging currency and making partial payments.

g. To provide finance service where required for ground troops remaining in the United Kingdom after organic finance service is suspended.

2. Procedure

* a. Reduction of funds of military personnel - Finance officers will encourage the use of Soldiers' Deposits, the purchasing of War Bonds, and the transmission of funds to the United States by Personal Transfer Account, in order to reduce to a minimum the amount of funds in the personal possession of the troops to be converted into appropriate currency.

* b. Provision for partial payment and exchange of currency

(1) Each unit commander will have prepared prior to departure from the concentration area a partial payment payroll for his organization in the amount of $4.00. This partial payment payroll will include all officers as well as enlisted men. The unit commander will cause to be entered on the copy of the partial payment payroll retained by the organization the amounts of the personal funds, excluding coin, turned in for conversion to the appropriate currency. Each amount will be entered in a column headed "Personal Funds" opposite the name of each person. The payroll, together with the currency collected from the individuals for conversion, will be submitted to the designated finance office. The finance officer will furnish the appropriate currency to the organization commander, or other designated officer, in an amount equal to the total of the partial payments and the personal funds listed on the payroll. The original and duplicate of the payroll, with all required signatures affixed, will be left with the finance officer when the money is secured. The organizational copy containing the personal fund listing will be reatined by the organization as a guide for paying.

(2) Organization commanders will pay their organizations when and as directed in the Administrative Order. Payment will be completed prior to the breaking down of the organization into craft loads.

(3) Soldiers' Individual Pay Record (WDAGO Form 28) will be completed and in the hands of each enlisted man prior to departure from the UK. Enlisted men traveling separately from their units will be advised that

they may draw partial payment from any finance officer upon presentation of their Individual Pay Record, proper identification, and submission of a pay voucher by a local personnel officer or other authorized certifying officer. Should an individual lose his Individual Pay Record, he may be paid upon submission of 'Affidavit Casual Enlisted Personnel' properly completed in accordance with the provisions of AR 345-155".

* c. Unit Funds -

(1) Unit funds held in cash - Company commanders or adjutants may turn over these funds to their organizational or other finance officer, who will account for the same on a Form 38 (four copies) and pick up such amounts to credit of FSA Project and Object Account 418-07. The original of the Form 38 will be given to the officer turning in these funds as his receipt, duplicate and triplicate retained by finance officer and quadruplicate mailed to Accounts Branch, Office of the Fiscal Director, APO 871.

Repayment of these funds may be made by any finance officer at the request of the officer turning in the funds (or other authorized officer upon surrender of original Form 38. The finance officer repaying the amount will prepare Form 1049 (Public Voucher for Refunds) charging the disbursement FSA Project and Object Account 418-07 and attaching the Form 38 in support of payment.

In lieu of the above procedure the company commander or adjutant may receive a sterling check in the amount of the funds turned in, which will be negotiated by any finance officer upon arrival at destination and at the time desired.

(2) Unit funds held in UK Bank accounts - All such funds deposited in registered bank accounts in the UK will not be withdrawn prior to embarkation. After arrival at destination the custodian of company funds may negotiate such sterling checks as he may find necessary or desirable through his organizational finance officer.

Finance officers negotiating these sterling checks as company funds will transfer the same to the Central Disbursing Officer, APO 888, on Form #326 (Invoice of Funds transferred) prior to establishment of a communication zone and thereafter to Central Disbursing Officer, C.Z.

** d. Safe-guarding funds (Spearhead Deposits) - Administrative orders for operations may include a provision for safe-guarding of personal funds by finance officers. If such a provision is included, all military personnel if they so desire, may deposit with the finance officer any funds excluding coin, to be held for safe-guarding during the operation. This will be accomplished by the following procedure:

Prior to the exchange of sterling and/or dollar currency for the appropriate currency of the operation, company commanders or personnel adjutants will collect such sums, excluding coin, as the troops (officers and enlisted men) may wish to turn in for safe-guarding. A list will be prepared in quadruplicate of the men's names, grades and serial numbers, and the amounts collected. The list will be presented with the funds, to the finance officer, who will furnish the Forms 33, crediting FSA Project and Object Account 418-07 with voucher reference, as receipts for these funds in the following manner:-

Forms 38 will be prepared in quadruplicate for the total of the money turned in by the enlisted men and individual Form 38 will be prepared in quadruplicate for the funds turned in by each officer. The total of all receipts (Form 38) will equal the total of the list. The copies of Form 38 will be distributed as follows:-

Form 38 and Roster, Enlisted Men: Original to officer turning in the funds, duplicate and triplicate to be used by finance officer as supporting papers. Quadruplicate to Accounts Branch, Office of the Fiscal Director, APO 871.

Form 38, Officers: Original to officer turning in funds, duplicate and triplicate to be used by finance officer as supporting papers. Quadruplicate to Accounts Branch, Office of the Fiscal Director, APO 871.

Immediately after the deposit of these funds with the finance officer, the company commander or personnel adjutant will cause to have entered the proper remarks on the Service Record of each individual concerned by an insert sheet entitled Page 11A. These insert sheets will be furnished by the finance officer. Company commanders or personnel adjutants are responsible that the insert sheet with the proper remark is entered in the soldier's Service Record.

Model Insert Sheet 11A

Insert Sheet 11A will be stapled or pasted on top of Page 11 of the Service Record. Company and unit commanders are responsible that the pertinent citation be indorsed on the Service Record. Model of Page 11A Insert Sheet "Spearhead Deposit" here furnished will be reproduced by mimeograph process in sufficient quantities for distribution as required.

11A Insert Sheet
SPEARHEAD DEPOSIT

Date Remark

Due soldier $_____ refund on account of deposit personal cash, Voucher No._____ accounts of_____
Initials

Repaid on Voucher No.___ accounts of_____

Repayable from FSA Project
& Object Account 418-07. Initials

Upon arrival at destination company commanders or personnel adjutants may prepare supplemental payrolls for the refunds to the enlisted men or include appropriate remarks on the next regular enlisted payroll of the organization.

When a supplemental payroll for the refund is used, it will be clearly marked "Refund of Spearhead Deposits" with the following remark covering all soldiers for whom refund is being made:

"Due soldiers refund Spearhead Deposit of personal cash, in amounts as shown in balance-paid column, collected on Voucher No._____, accounts of_____"

When refund is made on regular payroll, the amount of refund will be entered in any unused column, of W.D. Form #366A, the title to be changed to "Refund Spearhead Deposit". A blanket certified remark on the last page of the payroll will be sufficient for all soldiers appearing on the payroll for refund, except when the refunds cover more than one finance officer, in which case appropriate remarks will be made:-

"Due soldiers refund of Spearhead Deposit personal cash, in amounts as shown in column "Refund Spearhead Deposit", collected on voucher No._____, accounts of_____"

Repayment of the funds to officers may be made by any finance officer upon surrender of the Form 38 by the officer to whom it was issued. This will be accomplished by the preparation of a separate Form 336, Officers' Pay and Allowance Account, or by including the amount due the officer on his regular pay voucher, attaching thereto the Form 38.

e. Disbursing Accounts - Finance disbursing officers leaving the United Kingdom will transfer their unobligated sterling balances to the Central Disbursing Officer, APO 887, prior to departure therefrom.

It will not be necessary for the disbursing accounts to be closed, and such action should not be taken. The instructions contained in Finance Circular Letter No. 61 will be complied with before departure from the UK. All US Treasury Accounts will be closed prior to departure from UK. All unused Treasury checks will be returned to Office of the Fiscal Director, Retained Account Section, APO 871.

SECTION II. Continental Operations

1. Administration

The Office of the Fiscal Director will continue to function in the same capacity as in the past except that on the Continent the Fiscal Director will operate through the Fiscal Officer, Communications Zone. The latter, acting as Deputy Fiscal Director until such time as ETO Headquarters is established on the Continent, will perform, for the Fiscal Director, those administrative and technical duties which are responsibilities of the Fiscal Director. Finance Circular Letters will be forwarded by the Fiscal Director or his deputy on the Continent. Communications concerning technical finance operations or administrative problems will be forwarded to the Fiscal Officer, Communications Zone.

2. Currency and Funds

a. Initial supply of currency - The currency to be used will be designated by Supreme Headquarters Allied Expeditionary Force. An initial currency supply will be furnished each unit prior to departure from the UK by Fiscal Director, ETO.

b. Currency resupply - Resupply of currency will be made through the Fiscal Director, or such channels as he may direct. As the military situation becomes stabilized it is planned to make use of the local banks as depositories and as a source of currency supply to meet the normal requirements of finance officers.

c. Army Exchange funds - Army Exchange officers will deposit receipts from sales at Army Exchanges with finance officers. Finance officers will make the maximum use of these funds as a source of currency resupply. Army Exchange deposits will be made on Form #1044 (Schedule of Collections) and taken up by the finance officer in FSA Project and Object Account 418-07. The original and one copy of the form #1044 will be furnished the Army Exchange Officer making the deposit, who in turn will forward the original to the Theater Exchange Officer. One copy will be mailed to Accounts Branch, Office of the Fiscal Director, APO 871, the other two copies to be retained by the finance officer.

Refund of Army Exchange deposits will be made to the Theater Exchange Officer on his request to any finance officer. Refund will be made on Form #1049 (Public Voucher for Refunds) which must be accompanied by supporting Form #1044 furnished by the Theater Exchange Officer, indicating proper voucher collection references.

d. Postal Funds - In order to reduce the requests for local currency by finance officers, all postal officers will turn in postal money order funds to be remitted to the Postmaster, New York, New York, to the local finance officers who will issue Form 38 and make remittances by PTA.

Postal officers will also turn in funds received from the sales of Stamp Stock to finance officers. Finance officers will make the maximum use of these funds as a source of currency resupply. Postal deposits will be made on Form 1044, Schedule of Collections, and taken up by the finance officer in FSA Project and Object Account 418-07. The original and one copy of the Form 1044 will be furnished to the local postal officer making the deposit, who will, in turn, forward the original to the Postal Finance Officer or his designated representative. One copy will be mailed to the Accounts Branch, Office of the Fiscal Director, APO 871, and the other two copies will be retained by the finance officer. Refund of such deposits will be made to the Postal Finance Officer on his request to any finance officer. Refund will be made on Form 1049, Public Voucher for Refunds, which must be accompanied by supporting Form 1044, furnished by the Postal Finance Officer indicating proper voucher collection references.

e. Special Service Funds - Stars and Stripes Routemen (enlisted men who are authorized to sell Stars and Stripes) and officers will turn in funds received from the sale of Stars and Stripes and Yank, to finance officers. Such deposits will be made on Form 1044 (Schedule of Collections) and taken up by the finance officer in FSA Project & Object Account 418-07. The original and one copy of the Form 1044 will be furnished to the Stars and Stripes routeman making the deposit who will in turn forward the original to the officer in charge of Stars and Stripes; one copy will be mailed to the Accounts Branch, Office of the Fiscal Director, APO 871, and the other two copies will be retained by the finance officer.

Refunds of such deposits will be made to the officer in charge of Stars and Stripes on his request to any finance officer. Refunds will be made on Form 1049 (Public Voucher for Refunds) which must be accompanied by supporting Form 1044 furnished by the Stars and Stripes officer, indicating the proper voucher collection references.

f. Rates of exchange - The initial rates of exchange will be fixed by directives from Supreme Headquarters Allied Expeditionary Force. These rates may be subject to change. You will be advised of any change either by directive from SHAEF or through Finance Circular Letters.

g. Dollar and/or Sterling Currency - Dollar and/or sterling currency will not be legal tender on the Continent, and all US and attached Allied personnel will be prohibited from accepting British or American currency from civilians or other persons. Any person subject to military discipline violating this order is subject to trial by Courts-Martial.

Finance officers will not exchange any sterling or dollar currency for the appropriate currency for other than members of the US and British forces and their attached civilian personnel, and then only if they are reasonably certain that the person acquired such money legally and is a bona fide holder of the same. There will undoubtedly be cases where military and attached civilian personnel on the Continent will arrive with dollar and/or sterling currency which was not exchanged for some valid reason. Where it is clearly apparent that such personnel are entitled to exchange funds in their possession, finance officers will make the exchange at the prevailing rate. Where the finance officer has a reasonable doubt concerning the acquisition of money presented for exchange, he will report the facts to his commanding officer for proper action.

h. Restrictions on currency - All US troops and civilian personnel attached thereto initially entering an occupied country will be required to exchange all currency in their possession for the appropriate currency of the country they are about to enter.

This provision will eliminate large amounts of sterling and/or dollar currency entering the particular country. As mentioned in Par. 2g above, some personnel will undoubtedly arrive with sterling and/or dollar currency which finance officers will be required to exchange.

No exchange of currency will be made for US troops or attached allied or civilian personnel when leaving the continent. The exchange of currency for the appropriate currency of the country which the troops or civilian personnel are to enter will be made on arrival at the port of debarkation.

The practical effect of this provision will be to relieve finance officers on the Continent of the task of exchanging funds of personnel leaving the Continent, and to eliminate the necessity of keeping on hand large stocks of sterling and dollar currency to make such exchange.

i. Local currency and coin - Exchange of Chambre de Commerce notes or other currencies of different localities will be made at par. Where troops arrive in an area with small denomination currency of a different locality, finance officers will exchange currency and coin at par for that issued in the particular locality, and will transfer the local monies to a finance officer located inthe area in which they are in use.

j. Currency control - Movement between countries - Instructions relative to the exchange of currency for military personnel moving from one country to another on the Continent will be issued as necessary.

k. Financial transactions - Exports and imports of currency - All foreign financial and foreign trade transactions, and all exports and imports of currency by any member of the armed forces are prohibited except

as permitted under regulations issued by Supreme Headquarters Allied Expeditionary Force.

3. Destruction of Funds

Finance officers must take the necessary precautions to prevent funds from falling into hands of the enemy by capture or otherwise. If captured by the enemy is imminent and appears inevitable, all funds in the possession of finance officers will be destroyed.

Thermite bombs, issued by Chemical Warfare Service, are suggested as the best available medium for use in the event that it should be necessary to destroy funds. Since the bombs burn a hole slightly larger than themselves through tightly bundled currency, it is probable that four bombs will be required per safe. They must be carried where they will be immediately available in case of emergency. Because of the heat generated, bombs should be placed simultaneously by different individuals. If possible, safe doors should be left open to provide additional oxygen for combustion. If time does not permit, bombs can be laid on outside of safe (preferably sides or bottom, care being taken that they do not roll from the safe.)

Destruction must be witnessed by two disinterested officers, if available; otherwise by two or more enlisted men.

A certificate will be prepared in triplicate showing the date hour and place, the amounts by denomination and serial nos., if available, and any other pertinent facts covering the circumstances and necessity for the destruction of the funds. The certificate will be signed by the officer destroying the funds and certified to by the officers or enlisted men who witnessed the destruction. The original and duplicate of the certificate will support the Account Current on which credit is taken for the funds destroyed. Accountability will be reduced by an adjustment entry on the face and reverse of the Account Current. The triplicate will be retained by the officer to whom the funds were charged.

A report in detail should be made as soon as possible by the Finance Officer concerned to his immediate Commanding Officer and the Fiscal Director, ETO.

4. Personal Transfer Accounts

PTA will be handled through the Central Disbursing Office, APO 887, until such time as a disbursing officer on the Continent is designated for such transactions.

5. Payments

a. Payments in general - All payments by finance units will be made in cash in the appropriate currency until the banks and depositories are functioning and designated by SHAEF which will make possible payment by checks drawn on such banks. No finance officer will make use of any bank or banking facilities until approved by SHAEF.

When depositories and banks are designated, supplies of checks for disbursing officers will be obtained from these banks and depositories.

The smallest denomination of the appropriate authorized currency may be greater than the equivalent of one cent. Conversions, in such instances, on individual vouchers and payrolls will be made to the nearest minimum denomination of the currency in use. Amounts furnished in the appropriate currency to the Class A Agent Officer will be the total converted individual amounts of the payroll. The difference between the total dollar amount converted into the appropriate currency and the total of the individual converted amounts will be handled as loss or gain in exchange as the case may be. Accounting for losses or gains in exchange will be made monthly in accordance with instructions contained in paragraph 11, Section I, Finance Circular Letter #60.

Before paying the first pay voucher of each officer on arrival at destination, all finance officers are cautioned to see that such vouchers reflect partial payments received prior to departure from the UK.

b. Payment for supplies services and civilian labor - The directives "ETO Procurement Regulations" and "ETO Labor Regulations" - cover in detail the procedure for procurement and payment of supplies, services and civilian labor. Your attention is directed to the new purchases form FD ETO #1, which is to be used in making payments for supplies and services. General Purchasing Agent will furnish the stock of directives and blank forms. Finance officers should requisition their requirements for the directives and forms from the headquarters under which each is serving. All finance officers will become thoroughly familiar with the directives and cooperate with Purchasing and Contracting Officers so that payment of all proper vouchers may be effected without delay. You will be informed of changes or additions to the procurement directives through SHAEF or the Fiscal Director's Office, ETO.

6. Intelligence Funds

Par. 23, Section VII of Theater Intelligence Directive #2, dated 27 Nov 1943, Hq. ETO, is quoted for the information and guidance of all finance officers:

"Intelligence Funds. a. In a force which has an allocation of funds under a general authority, the force G-2 will procure necessary intelligence funds by sub-allocation from the commander thereof. Commanders of other forces will submit detailed estimates of their requirements of intelligence funds to this headquarters.

b. Force commanders are authorized to obligate intelligence funds in their commands in accordance with standing instructions.

c. (1) Individuals who make authorized confidential expenditures of intelligence funds will report the circumstances to the G-2, or similar officer of their headquarters for approval. Approved reports will be combined, together with any receipts procured, and will be used as sub-vouchers to confidential vouchers, on Form 6, OCS, for submission to the *Accounts Branch, Office of the Fiscal Director, ETO, APO 871, through the local Disbursing Officer, as prescribed in Change 5, Finance Circular No. B, 20, dated 6 September 1943*. Through the medium of these Confidential Vouchers, the individual concerned will be reimbursed for approved expenditure by the local Disbursing Officer.

(2) If for security reasons it is deemed necessary, the approved sub-vouchers together with receipts obtained, which would normally accompany the Confidential Voucher, may be submitted to the AC of S, G-2, ETOUSA, for proper disposition. The sub-voucher, in this case, will contain a reference to the voucher number, fiscal year applicable, and the name of the disbursing officer in whose accounts the voucher was paid. If this procedure is followed, a certificate will accompany the Confidential Voucher noting the disposition of the usual subvouchers.

(3) If cash is needed in an emergency for authorized intelligence expenditures in the field, prior to submission of a Confidential Voucher, it may be obtained from a local Disbursing Officer through the medium of an order appointing the intelligence officer, who desires the funds, a Class A Agent to the local Disbursing Officer. In such cases Intelligence Officers will submit their reports, together with any receipts procured, for approval to their Assistant Chief of Staff, G-2, or similar officer, their headquarters, where confidential vouchers will be prepared for submission to the local Disbursing Officer. Upon payment of these confidential vouchers, Class A Agent Intelligence Officers will close their Agent Accounts with the Disbursing Officer from whom they received the funds for the transactions concerned.

(4) If an intelligence officer desires to keep government funds on hand at all times, he may be appointed a Class B Agent Finance Officer.

(5) It should be pointed out that it is not necessary for the particular individual who makes a confidential expenditure to sign the confidential voucher, covering the expenditure, since the confidential voucher may be signed by any officer officially connected with the expenditure.

(6) The obligating agency (G-2 office) will make a signed certificate on the confidential voucher, stating that funds are available for expenditure under the allotment cited.

(7) Examples of expenditure for confidential accounting are:-

(a.) Employment of confidential agents and their expenses.
(b.) Unusual expenses of Counterintelligence Corps and Intelligence Officers.
(c.) Procurement of confidential information, either verbal or written.
(d.) Postage and rental of Post Office Boxes.
(e.) Exceptional cases approved by AC of S, G-2, ETOUSA.

d. Expenditure for the following will be made on open vouchers:

(1) Hire of clerical assistants.
(2) Hire of censorship personnel.
(3) Books, magazines, etc. required for intelligence purposes except any printed matter purchased as indicated in sub-paragraph c (7) (c) above."

*Words within asterisks changed to conform to latest regulation - Change 5, F.C. No. B-20, dated 6 September 1943.

7. Enemy Funds

Any funds captured or received belonging to the enemy government or any of its departments or agencies which comes into the possession of US or attached allied forces will be promptly remitted without deduction to the nearest Finance Disbursing Officer with full information as to the source from which these funds were received.

Finance Circular Letter No. 59, 1943, covers the accounting procedure for those funds. So much of Finance Cir. Letter No. 59, 1943, as pertains to accounting for enemy fund is repeated:

a. Basic Field Manual 27-5, Change 1, 22 December, 1942, paragraph 13½ is repeated for information and guidance of all concerned:-

"Disposition of Funds -- Any officer, other than a disbursing officer who captures or receives public funds of the enemy government or of any of its departments or agencies, or who receives taxes, contributions, fines, penalities, forfeited bail, proceeds of sales of captured or confiscated property or other moneys paid to the military government, will promptly remit them without any deduction to the nearest disbursing officer. Public funds, other than the funds of municipalities, will be so turned over unless the local officers holding them may be trusted to keep them safely and disburse them for proper governmental purposes, subject to the supervision of the military government. Moneys so received and remitted to a disbursing officer will not be commingled with other funds of the United States, but will be treated as trust funds. They may be disbursed, subject to the direction of the commanding general, theater of operations, or higher authority, for the support of the military or civil government of the occupied territory or the army of occupation but not otherwise (sec. 20 Act of June 26, 1934 (48 Stat. 1233; 31 U.S.C. 725s M.L., 1939 Sec 1765): Sec. 1, Act July 1, 1937, 50 Stat 446, and subsequent military appropriation acts, 31 U.S.C. 493a, M.L. 1939, sec, 1702: Comp Gen. B.23647, Feb 16, 1942). The funds of municipalities will ordinarily be left in the hands of the local authorities and disbursed by them for governmental purposes but their expenditure will be supervised to prevent their hostile or otherwise improper use. If necessary or advisable, such funds may be taken over by the military government, but will be disbursed for local governmental purposes only."
(see para 296, 318 and 326, FM 27-10).

b. All finance officers will be guided by the following procedure for

all funds turned over to them under the provisions of Basic Field Manual, 27-5 Change 1, 22 December, 1942, paragraph 13½.

(1) Accounting classification - All funds referred to above will be accounted for in each Disbursing Officer's account as trust funds, under the heading "Special Deposit Account", in the terms of the currency received. No attempts at conversion into dollar values will be made.

(2) Receipts and collections - All receipts and collections will be entered on Standard Form No. 1044. This form will be executed in triplicate and signed by the officer turning in the funds and the disbursing officer. One copy will be furnished to the officer turning in the funds and two copies retained as supporting vouchers to the disbursing officer's Account Current. The Form 1044 will give a complete description of funds and their sources and will be posted on a separate schedule of collections (Form 52), cash blotter and cash book.

(3) Disbursements - All disbursements of these trust deposits from the Special Deposit Account will be made on Standard Form 1049, only on the specific authority of the commanding general. Standard Form 1049 will be serially numbered with the prefix "T.F." and posted to a separate schedule of disbursements (Form 51) cash blotter and cash book.

(4) Account Current - A separate Account Current (Form 1019) will be used in accounting for these funds.

(5) Disbursing officers will not deposit any funds of this nature in any local depository of an occupied territory until such depository is approved by the Fiscal Director, ETOUSA. Disbursing officers will be responsible for the custody of these funds until a depository has been designated and approved.

c. Specific instructions will be issued by the Fiscal Director, ETOUSA, covering funds applicable to the particular occupied territory.

d. All records pertaining to enemy funds will be retained by the Disbursing Officer. Further instructions concerning the reports to be rendered and the disposition of these records will be issued by the Fiscal Director, ETOUSA.

8. Funds of Deceased Military Personnel

a. All funds found on deceased military personnel, whether American or Allied, coming into the possession of US personnel, will be turned in to the nearest US finance officer, together with all available identifying information. These funds will be handled by the finance officer as a collection and transmitted to the Central Disbursing Officer, APO 887, on Standard Form #1044, in the same manner as prescribed for the handling of PTA. Separate forms #1044 will be made for American and Allied personnel and care will be taken to furnish the Central Disbursing Officer as complete identifying information as possible. On receipt by the Central Disbursing Officer, a copy of the Form #1044 together with a check covering the total amount will, in the case of American personnel, be forwarded to the Effects Quartermaster, APO 507, in the case of Allied personnel, to the Chief Paymaster of the appropriate Allied Force.

b. Funds of deceased military personnel coming into the possession of attached British personnel will be turned in to the nearest Field Cashier with all identifying information. (Such of these funds as represent monies of deceased British personnel will be handled in accordance with War Office directives). Funds belonging to American personnel will be transmitted to the nearest US finance officer.

9. Accounts of Prisoners of War

Accounts of Prisoners of War will be handled in accordance with "Regulations Governing Accounts of Prisoners of War" published in Prisoners of War Circular #7, dated 9 Nov 1943, and quoted in Finance Circular Letter #62, only to such extent as hereafter directed by competent authority (in concurrence with the Theater Provost Marshal's Office, ETO) in connection with the statement of policies covering future continental operations. Procedure agreed upon by the Prisoner of War Division, Provost Marshal's Office, ETO, Army Exchange Service, and the Fiscal Director's Office, ETO, for redemption of canteen coupons in the event they are issued on the Continent, is as follows:

"Prisoners of War will receive a credit of $3.00 per month, which may be paid in canteen coupons negotiable for supplies of canteens established at Prisoner of War enclosures. The local Army Exchange officer, who is the canteen officer, will count the redeemed coupons at periodic intervals and prepare a signed certificate stating that _____(total number) coupons have been redeemed totaling _____(amount). He will attached the certificate to a prepared voucher WD PMG Form 14 (Voucher for Canteen Coupons issued to Internees), payable to the Army Exchange Service, APO 887, crediting the local Exchange Account and charged to the proper appropriation. The voucher certificate and redeemed coupons will be submitted to an officer designated by the Army Exchange Service who will count and destroy the redeemed coupons. This officer will prepare a signed certificate stating that he has verified the number and total amount of the coupons and that such coupons have been destroyed by him. The voucher, with the two certificates attached, will be presented to the nearest finance officer.

In lieu of paying the voucher by check or in cash, the finance officer will prepare a Form 1044 (Schedule of Collections) crediting FSA Project and Object Account 418-07. The original and one copy of the Form #1044 will be given to the A.E.S. officer submitting the voucher, who will forward the original to the Theater Exchange officer. One copy will be mailed to the Accounts Branch, Office of the Fiscal Director, APO 871, the other two copies to be retained by the finance officer for his records. Refund will be made to the Theater Exchange officer in accordance with the agreed procedure for returning Army Exchange Funds".

10. Repatriated Prisoners of War

Payment of repatriated Prisoners of War will be in conformity with directive to be issued by SHAEF.

11. Cashing of American Red Cross Checks

Finance officers may cash American Red Cross checks drawn in sterling on the London branches of the Guaranty Trust Co. of New York, or the Chase National Bank of the City of New York. The funds delivered at the time of cashing the checks will be in the currency authorized. Finance officers negotiating these sterling checks will transfer them to the Central Disbursing Officer, APO 887, on Form 326 in the same manner as Unit Fund checks are transferred.

12. Payments and Advances of Funds to British Army, Canadian and Royal Air Force Personnel

A mutual agreement exists among the British Army, Canadian, Royal Air Force and United States forces, whereby payments and transfers of funds may be made under exigent circumstances. Payments and transfers of funds will be accomplished by presentation of the prepared forms in use by the force concerned or, if such forms are not available, on applicable forms in the possession of the paying officer. Finance officers will honor such requests for issue of funds only when satisfied that the need is urgent, that the application is bona fide, and that the applicant is temporarily separated from his normal source of supply.

US finance officers will be guided by the following instructions when making payments and transferring funds to military personnel of another force:

a. British Army

(1) Payments to Officers: British Advance of Pay Army Form W.3241 will be completed in every respect and presented by the officer requiring an advance. No other form is acceptable. It will be prepared, signed and surrendered to the Finance Officer in the original only.

(2) Payments to other Ranks: An acquittance roll - Army Form N. 1513 - prepared in triplicate may be presented. The finance officer will enter the amount paid on the roll, cause the soldier to sign in receipt and make an entry of the payment on the cash payment folio of the soldier's pay book. The entry will be given the next serial number and the same number should be recorded above the soldier's receipt on the acquattance roll. Finance officer will sign the soldier's pay book and acquattance roll, showing name, rank and date.

US Enlisted Payroll (Form 366, 366a) will be prepared in triplicate in the even the completed acquittance roll is not presented, due to forms being unavailable. Signatures and entries, including the serial numbers, as prescribed in the preceding paragraph, will be made in the soldier's pay book and on the payroll. Soldiers belonging to different regiments or corps will be listed on separate payrolls.

(3) Advances of Funds to Field Cashiers: The Field Cashier will present an order from his Commanding Officer authorizing the procurement of funds. The transfer will be made on WD Form 326-327 (Invoice of Funds Transferred) prepared in duplicate. Copy will be given to Field Cashier. The original, properly signed and impressed with the Field Cashier's stamp, bearing the number of the Field Cash Office, will be retained by the US Finance Officer.

(4) Advances of Funds to Officers Commanding Units: Applications for advances will be accepted from commissioned officers, who are authorized impreset holders, on presentation of Army Form N.1488 (Requisition for Cash) in the original only. The title and official number of the imprest account must be entered by the applicant in the spaces provided on the form.

Commanding Officers who are not imprest holders may require funds for paying troops. Finance officers will honor such requests only when satisfied that the officer is a bona fide applicant and the need for funds is urgent. The transfer will be effected on WD Form 326-327 in the same manner as outlined for advances to Field Cashiers.

b. Canadian

(1) Payments to Officers: Canadian Cash Advance Form MFM.505 will be completed in every respect and presented by the officer requiring an advance. No other form is acceptable. It will be prepared, signed and surrendered to the finance officer in the original only. Advances will not be issued in excess of the scale set out in the instructions on the inside cover of the officer's Advance Book (MFM.505).

(2) Payments to other Ranks: US Enlisted Payroll (Form WD 366, 366a) will be prepared in the original only for payments to other ranks. Proper signatures will be obtained. The finance officer will enter the payment in the soldier's pay book and sign, showing name, rank and date. Soldiers belonging to different units will be listed on separate payrolls.

(3) Advances of Funds to Field Cashiers: Field Cashiers will prepare and present, in quadruplicate, Form CT.5005 (Certificate Advance Voucher), each copy of which will be impressed with the Field Cashier's stamp. The finance officer will require proper identification, secure signature, deliver funds, retain the original and duplicate Forms CT. 5005, and give the Field Cashier copies #3 and 4 thereof.

On the written authority of the officer commanding the unit concerned or higher authority, Canadian Paymasters may draw funds under the same procedure.

c. Royal Air Force

(1) Payments to Officers: RAF Advance of Pay Form 83, if available will be prepared, signed and presented to the finance officer in the original only. The amount requested will be compared with entitlement in the officer's Pay and Allowance Book. The amount paid will be entered in the payments side of the Pay and Allowance Book, and the entry signed by the finance officer, showing name, rank and date.

US Pay and Allowance Account Form WD 336 will be prepared in the original only if RAF Form 83 is not available. Other instructions as outlined in the preceding paragraph will be followed.

(2) Payments to Airmen: An acquittance roll - Form 1513 - prepared in duplicate, may be presented. The amount due can be calculated from pages 3 and 4 of Part II of the Pay Book (Royal Air Force Form 64) which each airman will have in his possession. The finance officer will obtain the airman's signature on the roll, make an entry of the payment in the Airman's book and sign, showing name, rank and date.

US Enlisted Payroll (Form 366, 366a) will be prepared in duplicate if RAF Form 1513 is not available. Other instructions outlined in the preceding paragraph will be followed.

Airmen belonging to different squadrons will be listed in separate acquittance or pay rolls.

(3) Advances of Funds to Accountant Officers and Imprest Holders: Accountant Officers and Imprest Holders will present a prepared Requisition for Cash (Appendix B to Cash Services Instructions) signed by his Commanding Officer authorizing the transfer. The requisition will be submitted in duplicate. The signed original will be retained by the finance officer and the duplicate given to the RAF officer, with the funds.

d. Recovery of Payments and Advances of Funds: Finance officers will prepare WD Form 326-327 in quadruplicate transferring the vouchers to the Central Disbursing Officer for redemption. All copies of the vouchers held by the finance officer will be attached as supporting papers. The amounts paid and transferred will be listed separately for each force, as follows:-

(1) Individual Advances made to British Army, Canadian or RAF officers, showing name, rank, regiment or squadron, serial number of the payment, amount and date. Receipted "Advance of Pay" or "Cash Advance" forms will be attached.

(2) Individual Advances to British Army or Canadian other ranks or Airmen showing name, rank, regiment or squadron, amount and date. Receipted acquittance rolls or US Enlisted Payrolls, will be attached.

(3) Transfer of funds to British Army Field Cashiers and Command officers, Canadian Field Cashiers or RAF Accountant Officers and Imprest Holders, supported by the signed forms on which the cash was secured.

The original and two copies of WD Form 326-327, with the supporting papers attached, will be sent to the Central Disbursing Officer. The Quadruplicate will be retained by the Finance Officer.

Advances of Funds from British Army Field Cashiers to US Officers Commanding Units: US Officers Commanding Units may secure funds for paying troops from British Army Field Cashiers by presenting a US Form WD 326-327. British Army Form N.1488 (Requisition for Cash) will be prepared if the US form is not available. US Commanding Officers will send the completed paid payroll direct to the Central Disbursing Officer, APO 887, giving all pertinent information as to date and name of Field Cashier from whom the funds were received. The payroll will be matched in the Central Disbursing Office with the receipt by which the funds were secured.

The reciprocal agreement providing for Commanding Officers to obtain funds exists between the British Army and US forces. Such an agreement does not exist among the Royal Air Force, Canadian and United States forces.

13. Advances of Funds to Civil Affairs Officers:

Civil Affairs Officers in need of funds during the early stages of the operation and later in emergency situations, may secure such funds from finance officers. The CA officer will present a properly completed Advance Voucher approved by an authorized officer, to the nerest finance officer. The form will be prepared in triplicate; original and duplicate to finance officer, triplicate to Civil Affairs officer. The finance officer will list the advance on a WD Form 326-327 prepared in triplicate. The original

and duplicate of the Form 326-327 will be sent to the Central Disbursing Office with the original and duplicate of the Civil Affairs Advance Voucher Forms attached. The triplicate will be retained by the finance officer. The Central Disbursing Officer will handle the redemption of the Advance Voucher with the designated Civil Affairs officer.

---

* Administrative Orders should include instructions outlined in this paragraph.

** If Administrative Orders include a provision for safe-guarding of funds, instructions contained in this paragraph should be incorporated therein.

Changes )
)
No 1 )

13 May 1944

VOLUME I, ETO-SOP No 11-Finance

1. Volume I, "Technical Finance Operating Procedure", of Standing Operating Procedure No 11, "Fiscal Procedures" (short title: "ETO-SOP No 11-Finance"), Hq ETOUSA, 20 Apr 1944, is amended as indicated:

a. Par 1d, Sec I, is amended to read:
"d. To provide a partial payment in the equivalent of approximately $4.00 to each individual in the appropriate currency to cover immediate requirements of all personnel going overseas."

b. Par 2b(1), Sec I, is amended to read:
"(1) Instructions for Paritel Payments and Currency Exchange to Troops in "OVERLORD". (a) Personnel officers will prepare partial payment payrolls (WD Forms 366a) by organizations in sufficient copies to provide an original and two copies for each part of the organization called forward from the concentration area or home station. Such payrolls will include the names of all officers, as well as enlisted men, attached and assigned, and one copy for each part of the organization will be properly signed before leaving the concentration area. No amounts will be shown on the rolls until such time as the rate of exchange has been determined.
"(b) Three copies of the payroll (one of which will be signed) will be furnished the officer or non-commissioned officer in charge of each part of the organization which departs from the concentration area or home station or which will be detached from the organization prior to briefing. The names of all personnel not included in that party will be red-lined.
"(c) On the triplicate, or retained, copy of the payroll, the amounts turned in for conversion will be entered opposite each name under the column general heading "Collections" or "Analysis of Collections", changed to read "Personal Funds". Separate columns will be used for pounds and shillings, and dollars (if any), and the last collection column will be left blank for use by the Finance officer in entering therein the converted amounts.
"(d) All three copies of the payroll, together with the personal funds collected for exchange, will be entrusted to the officer or non-commissioned officer in charge of each detached party who will deliver the payrolls and the total cash to be exchanged to the Finance Officer assigned to his camp in the marshalling area, as soon as the camps are sealed. The Finance Officer will turn over to the unit or detachment commander, currency in proper denominations to cover the partial payments and a separate amount to cover the exchange of personal funds. The unit or detachment commander will complete the certificates as to payments on the original and duplicate copies of Form 366 at the time he obtains the funds. The triplicate copy, on which are shown the amounts to be exchanged for each man, will be retained by him and used for the purpose of paying the men the amounts due. The triplicate copy of the payroll will be turned over by the unit or detachment commander to his personnel officer at the earliest opportunity. Partial payments and exchange of currency will be made to troops immediately after briefing and prior to the further breakdown of units or detachments into unit parties (components of craft loads)."

c. Par 2b(2), Sec I, is amended to read:
"(2) Payment will be made when and as directed in the Administrative Order."

(AG 100 PubGA)

By command of General EISENHOWER:

/s/ R. B. Lovett
/t/ R. B. LOVETT,
Brigadier General, USA,
Adjutant General

DISTRIBUTION: D, plus:
CG, US corps & div ... 2
Fis Dir, ETOUSA .... 300
AC of S, G-1 ..... 2
AC of S, G-4 ..... 6

Changes )
)
No 2 )

Volume I, ETO-SOP No 11-Finance 25 May 1944

1. Volume I, "Technical Finance Operating Procedure", of Standing Operating Procedure No 11, "Fiscal Procedures" (short title: "ETO-SOP No 11 - Finance"), Hq ETOUSA, 20 Apr 1944, is amended as indicated:

a. Par 8, Sec II, is amended to read:
"8. Funds of Deceased Military Personnel: a. Funds of US military personnel officially reported dead, killed in action, missing in action, missing, interned or captured by the enemy, and funds of deceased allied personnel that may be turned in to US finance officers will be receipted for on an individual Form 38 which will be given the same voucher number as the Form 1044 used for the transmission of such funds.
"b. Such funds will be handled as a collection (credited to TF 218,916) on Standard Form 1044 (Schedule of Collections) and transmitted (charged to FD GA 60 - ____ P418-07 A 21 X 8916), in the same manner as prescribed for the handling of PTA, to the Central Disbursing Office, Communications Zone, when such office is established. Standard Form 1044 (Schedule of Collections) will give the name, rank, serial number, status (KIA, MIA, etc) and organization of, and the amount due, each individual. Separate Forms 1044 will be prepared for the funds collected in each case of unidentified dead. Funds of deceased allied personnel and deceased US personnel will be reported on separate Forms 1044. All copies of the Form 1044 will be given a voucher number.
"c. Two copies of the Form 1044 in all cases will be forwarded to the Central Disbursing Office, Communications Zone. The Central Disbursing Officer, Communications Zone, will draw a check payable to the Effects Quartermaster (Communications Zone) for the total amount and will forward the check, together with a copy of the Form 1044, giving the identifying information, to the Effects Quartermaster, Communications Zone."

b. The word "may", appearing in the first sentence of Par 11, Sec II, is amended to read "will".

c. New Pars 14, 15 and 16 are added to Sec II, reading, respectively:
"14. Accounting For Certain Collections: a. There have been established a Trust Fund Receipt Account, '218,916 Deposits, Funds Held for Military Personnel and Related Units Overseas', and a Trust Fund Appropriation Account, "21 X 8916, Funds Held for Military Personnel and Related Units Overseas', for the purpose of accounting for the funds mentioned in Pars 2c and d, Sec I, above, and Pars 2c, d and e and 9, Sec II, above.
"b. All funds handled under the provisions of such paragraphs will, in every instance, be credited to 'TF 218,916' when collected, and charged to 'FD GA 60 - ____ P 418-07 A 21 X 8916' (see subparagraph c, below) when disbursed. 'FSA Project and Object 418-07' will not be used in accounting for these funds and will be deleted from the paragraphs in which it appears.
"c. Letter, Office of the Fiscal Director, Washington, DC, 2 May 1944, directs that all expenditures of the type formerly coded '91-5' will hereafter be coded with a five-digit number, the first two digits of which will be the 'FD GA Serial Number 60' followed by a hyphen and the applicable three-digit country number as shown by the following listed code.

"CONTINENT AND COUNTRY DESIGNATIONS

"Numerical Listing

"100 EUROPE

| "No. | Country | No. | Country |
|---|---|---|---|
| "101 | Aegean Islands (Italian) | 106 | Bulgaria |
| "102 | Albania | | Corsica (see France) |
| "103 | Austria | | |
| "104 | Azores Islands | 106 | [illegible] |
| "105 | Belgium | [illegible] | [illegible] |

"109 Danzig
"110 Denmark
Estonia (see USSR)
"112 Faroe Isles
"113 Finland
"114 France (includes Corsica)
"115 Germany
"116 Gibraltar
"117 Greece (and adjacent Greek islands)
"118 Hungary
"119 Iceland
"120 Ireland (Eire)
"121 Italy (includes Sardinia & Sicily)
Latvia (see USSR)
Lithuania (see USSR)
"124 Luxemburg
125 Malta Island
126 Netherlands
127 Norway
128 Poland
129 Portugal
130 Rumania
Sardinia (see Italy)
Sicily (see Italy)
131 Spain (includes Balearic Islands)
132 Spitzbergen (Svalbard)
133 Sweden
134 Switzerland
135 Turkey (and adjacent Turkish islands)
136 United Kingdom
137 USSR, European Russia (West of Ural Mts & Ural River - See Asia)
"138 Yugoslavia"

"15. Finance Service For Duly Accredited US War Correspondents And British War Correspondents Attached to US Units: a. Cashing of Negotiable Instruments: Finance disbursing officers of all echelons are authorized to cash US Post Office money orders or travelers' checks for all duly accredited US war correspondents. Such instruments will be cashed in the currency and at the prevailing rates applicable to the country in which negotiated. A finance officer cashing any such instrument will transfer same out of his account by transmission on Form 326 to the Central Disbursing Officer, APO 887, as soon as mailing accomodations are available.
"b. Personal Transfer Transmissions: The privilege of personal transmission accounts now afforded military personnel will be extended to duly accredited US war correspondents.
"c. Additional Funds from United Kingdom: Accredited US war correspondents may have additional funds transmitted to them from the UK by making arrangements with their home offices in the UK, which will be required to deposit, in advance, such sums as they desired with the Central Disbursing Officer, APO 887.
"d. Payments to British War Correspondents Attached to US Units: Finance officers of all echelons will make advances of pay to British war correspondents on British advance of pay forms W-3241. No other form is acceptable. It will be prepared, signed, and surrendered to the finance officer in the original only, and the disposition of such forms will be made in accordance with the procedure outlined in Par 12d, above."
"16. Vouchers Covering Travel And Allowances To Allied Personnel: US Finance officers will not make payment of vouchers covering allowances for travel, subsistence or quarters, presented by personnel of the allied forces. Such vouchers should be submitted through the proper channels of the force concerned."

By command of General EISENHOWER:

/s/ R. B. Lovett
/t/ R. B. LOVETT,
Brigadier General, USA,
Adjutant General.

DISTRIBUTION: D, plus:
CG, ea corps & div ..... 2
Fis Dir, ETOUSA ..... 300
AC of S, G-1 ..... 2
AC of S, G-4 ..... 30

WAR DEPARTMENT
The Adjutant General's Office
Washington.

AG 400.3295 (6.3.42)
MO-SPEX-TS-M

June 22, 1942.

SUBJECT: Transfer of defense articles, information, or services from foreign governments to the United States Army Forces in overseas theaters or separate bases.

TO : Commanding Generals:
All Defense Commands
All Departments
U.S. Army forces in Australia and in British Isles.
Commanding Officers:
All other U. S. Army forces overseas.
All Base Commands.
Chiefs, of all Military Missions.

1. Letter of the Adjutant General, AG 400/3295 (1-21-42) (MO-D-M), January 31, 1942 subject, "transfer of property from foreign governments to United States Army forces in overseas theaters or separate bases," is rescinded.

2. Wherever possible, arrangements will be made with the governments of countries, in which United States troops are located for any services, facilities, supplies, or equipment to be furnished locally under the provisions of the Lend-Lease Act. This will require an agreement to be made with the government concerned to supply such items to United States Army forces without payment of money. The services, supplies, equipment, or facilities will be inventoried, assessed as to value, and receipted for by the receiving unit. Agreement on estimated values will be sought with responsible representatives of the foreign government concerned. A record of the dollar value of services, facilities, supplies, or equipment received will be maintained in order that the government concerned may receive appropriate credit against its account on the Lend-Lease books.

3. A cumulative report will be submitted to the Adjutant General of the Army and the Director, International Division, Headquarters, Services of Supply, six times yearly as of the last day of the months of February, April, June, August, October, and December. This report will be prepared in substantially the same form as shown by the attached exhibit, titled "Schedule of Assistance Received from Foreign Governments Under the Lend-Lease Act (Act of March 11, 1941)". Wherever possible, certified copies of receipts given by the United States Army officers to representatives of a foreign government, showing the services, facilities, supplies, or equipment received and the dollar value of items involved, will accompany the report to the Director, International, Division, Headquarters, Services of Supply.

BY ORDER OF THE SECRETARY OF WAR:

J. A. ULIO
Major General
The Adjutant General.

1 Incl. Schedule of Assistance Recd.
Copies to CG, SOS
WD Gen Staff.

APPENDIX 7

WAR DEPARTMENT
The Adjutant General's Office
Washington 25, D.C.

MEMORANDUM )
No. W5-12-43) 30 August 1943

ACCOUNTING FOR ARTICLES, SERVICES, FACILITIES, OR INFORMATION TRANSFERRED TO FOREIGN GOVERNMENTS UNDER LEND-LEASE

## Section I

### GENERAL

1. In accordance with the Lend-Lease Act of 11 March 1941 (Public Law 11, 77th Congress; 55 Stat. 31; 22 U.S. 411, and following sections), the War Department is required to maintain complete records of all defense articles, facilities, information, or services transferred to foreign governments under the provisions of the Act.

2. All transactions carried out within overseas theaters and separate bases which result in aid or assistance being rendered to a Lend-Lease country, including property, facilities, services, or information transferred, will be included in this record and reported as prescribed herein except that shipments consigned to commanders of overseas theaters and separate bases earmarked for transfer to a specific Lend-Lease country after arrival will not be reported. However, a separate statement will be prepared to report all diversions of such shipments from the country for which originally intended, this statement to be prepared in accordance with the form attached hereto and clearly marked to indicate the country for which originally intended and the country to which diverted.

## Section II

### TRANSFER PROCEDURE

3. For the purpose of effecting a formal transfer upon delivery of property, facilities, or information, or the rendering of services, a receipt will be obtained from a representative of the particular Lend-Lease government concerned, these receipts to include the description and quantity of the items transferred and the dollar value thereof. Such receipts will be filed by the headquarters of the command concerned and summarized in periodic reports to the International Aid Division, Headquarters, Army Service Forces, Washington.

4. It is required that all transfers of any nature be evaluated in terms of dollars. Standard list prices or catalog prices will be used wherever possible. In the absence of list or catalog prices, commanders of overseas theaters and separate bases are authorized to estimate prices using any information at their disposal. If it is found impossible to place a value on any particular transfer, a supplementary statement will be attached to the report which will list in detail the purpose classification, item and quantity transferred, whether for military or civilian use, the recipient government, and the branch of service responsible. This statement will contain a complete description of the item transferred, utilizing standard U.S. nomenclature and part number whenever possible, in order that a value may be assigned upon receipt of the report in Washington.

## Section III

### REPORTING PROCEDURE

5. The first report will be submitted on or before 1 October to cover all transactions occurring through 30 June 1943. Subsequent reports will be submitted bi-monthly as of the last day of the months of August, October, December, February, April, and June, to arrive in Washington not later than 45 days after close of the reporting period.

Appendix 8

6. Reports will be submitted in accordance with the attached form (Incl. No. 1). A separate form will be required for each branch of service and for each Lend-Lease government. All transactions will be separated between those transfers made for military use and those made for civilian use of the particular Lend-Lease government concerned.

7. All transfers reported will be classified in accordance with the attached purpose classification (Incl. No. 2). All items falling within a single purpose classification will be summarized in one dollar figure, and no detail by item will be reported within the classification.

8. The attached form (Incl. No. 1) will be prepared as follows:

a. Column 1.--Enter purpose classification number and description in accordance with Inclosure No. 2.

b. Column 2.--Enter the dollar value of transfers for military use made during the period covered by the report.

c. Column 3.--Enter the cumulative dollar total of transfers for military use to reflect total transfers for the current and all previous reports.

d. Column 4.--Enter the dollar value of transfers for civilian use made during the period covered by the report.

e. Column 5.--Enter the cumulative dollar total of transfers for civilian use to reflect total transfers for the current and all previous reports.

f. Column 6.--Enter total transfers both civilian and military for the period covered by the report (column 2 plus 4).

g. Column 7.--Enter cumulative transfers for both military and civilian use to reflect total transfers for current and all previous reports (column 3 plus 5).

9. Reports will be certified by the officer responsible for preparation as follows:

I hereby certify that this report is correct and in accordance with the records of this command.

_____
(Name)

_____
(Grade)

_____
(Organization)

(AG 400.3295 (25 Aug 43)OB-P-SPLIC-MB-a)

BY ORDER OF THE SECRETARY OF WAR:

s/t/ J. A. ULIO
Major General,
The Adjutant General.

2 Incls:

(See Annex A & B
Cir. #95).

HEADQUARTERS SERVICES OF SUPPLY
EUROPEAN THEATER OF OPERATIONS
U.S. ARMY

SOS Cir #22

21 March 1943

WAR BONDS

1. Arrangements have been made whereby members of the US forces may make cash purchases of War Savings Bonds at any UK branch of the following banks:

Barclays Bank, Limited.
Bank of Northern Ireland.
National City Bank, New York, N.Y.
The Chase National Bank of the City of New York
Central Hanover Bank and Trust Company, New York, N.Y.
Guaranty Trust Company of New York.
Bankers Trust Company, New York, N.Y.

2. a. Series E Bonds in the following denominations may be purchased:

| Maturity Value | Purchase Price Dollars | Purchase Price Sterling |
|---|---|---|
| $25.00 | $18.75 | 4-13-0 |
| 50.00 | 37.50 | 9-5-11 |
| 100.00 | 75.00 | 18-11-9 |
| 500.00 | 375.00 | 92-18-9 |
| 1000.00 | 750.00 | 185-17-6 |

b. Bonds will be issued by the Treasurer of the US and either held or delivered to such address as may be designated by the purchaser. However, no bonds will be delivered in this theater.

c. War Savings Stamps are not for sale through these facilities.

3. The banks have been supplied with order forms 41RC Rev. to be completed by the purchaser. All orders will be cleared by the Banks through, and recorded by, the War Bond Officer, ETOUSA, Hq SOS, APO 871.

BY COMMAND OF MAJOR GENERAL LEE:

*****************
Colonel, G.S.C.
Chief of Staff

Appendix 9

# 10 Cars to be Given Away

TO THE WINNERS OF THE

STARS AND STRIPES

# WAR BOND

— HIS CONVERTED NATIONAL SERVICE LIFE INSURANCE POLICY SAVED HIM ENOUGH DOUGH TO GET MARRIED ON — THAT'S WHERE HE'S RUSHING OFF TO!

...UNIT BOND & INSURANCE OFFICER FOR DETAILS...

"PARADE HELL!"

Easy to enter

*Here's what you do*

# BUY WAR BONDS

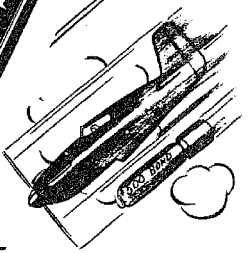
*at your* BOND OFFICE

PX

| 1944 - JANUARY - 1944 | | | | | | |
|---|---|---|---|---|---|---|
| SUN | MON | TUE | WED | THU | FRI | SAT |
| - | - | - | - | - | - | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |

*at* FINANCE OFFICE

Barclay's Banks



$100.00 BOND ($75.00)
*—Too bad for Himmler—*

$500.00 BOND ($375.00)
*—Too bad for Hitler—*

$1,000.00 BOND ($750.00)
*—Too damn bad for Germany!*

COMFORTABLE...

— BECAUSE I CONVERTED MY NATIONAL SERVICE LIFE INSURANCE POLICY "WAY BACK" IN '44...

...SEE YOUR UNIT INSURANCE OFFICE

*Mussolini* doesn't Count

*He's just a Sad Sack...*

Supreme Headquarters
ALLIED EXPEDITIONARY FORCE
Office of the Supreme Commander

15 November, 1944

TO: Members of the United States Armed Forces in Europe.

The Sixth War Loan Drive begins November 20th.

Purchase of War Bonds of course gives us a convenient method of saving, of providing for ourselves personal security after the war. The Government needs the money, now, for effective prosecution of the war, for hastening the victory we want so much.

I hope that in this drive, the men and women of this Theater will, as they do in everything else, lead all others.

Thanks, and good luck to you all.

Dwight D. Eisenhower

DWIGHT D. EISENHOWER

AGPD 11-45/225/1798

THE WHITE HOUSE
WASHINGTON

November 1, 1944

My dear General Eisenhower:

I am most happy to give my support and endorsement to the Silver Lining War Bond Drive now under way in the European Theater of Operations. As Commander-in-Chief it is a source of great satisfaction to know that the American soldier, in the midst of the grueling discipline of war, has the wisdom and foresight to make provision for his future through the purchase of War Savings Bonds. It proves once again that the men and women who make up the American Army are not only the finest soldiers in the world, but prudent citizens as well.

My hearty congratulations and best wishes for a successful drive. Through purchase of War Savings Bonds we all, civilians and soldiers alike, can put a silver lining of promise on the clouds that stand between us and a better world of peace and plenty.

Sincerely,

Franklin D. Roosevelt

General Dwight D. Eisenhower
Supreme Commander
Allied Expeditionary Forces
European Theater of Operations

AGPO 11-45/225/1798