

## ADMINISTRATIVE PLAN

1961

## JMWAVE COUNCIL MEMORANDUM - 10000

## I. PURPOSE

1. This Administrative Plan covers the administration of an organization having the same aim as the United States Government in its efforts to control Communism in 1961. JMWAVE does not exercise any control over the activities of the groups but it is merely financing their actions.

## II. BUDGETS

2. The JMWAVE Executive Committee has appointed a former PHOENIX Certified Public Accountant, as Controller. Under his direction, and with KUBARK advice and consent, an accounting system has been installed to provide appropriate data for funds received and disbursed by JMWAVE. The JMWAVE Controller shall submit monthly budget estimates for expenditure for review and approval by KUBARK as a basis for monthly funding. These estimates shall be reviewed and approved by the Chief of Station, JMWAVE, providing they are in conformance with price approved limitations imposed by JMWAVE. Budgets in excess of the JMWAVE limitation must be forwarded to JMWAVE for approval.

## III. FUNDING

3. Funding of JMWAVE is conducted under the overall request JMWAVE approval within funds approved by the project JMWAVE. Actual expenditures of funds will be reimbursed in a separate manner with the assistance of the Controller. The Chief of Station, JMWAVE, and accountability thereof transferred to the Certifying Officer, JMWAVE.

## IV. FINANCIAL REPORTING

4. Monthly, the Controller of JMWAVE will forward to the JMWAVE Certifying Officer a summary for funds received and disbursed during the month. In addition, the Controller, JMWAVE, will provide the Certifying Officer, JMWAVE with a monthly listing of salaries and dependent payments made by him. These computations shall show at least the

beginning and balance on hand, cash receipts during the period and the general ledger for which the funds were expended, together with a monthly statement. The statements shall be certified to be true and accurate by the JMWAVE Comptroller. Because of the large sums which are expected to be provided JMWAVE during the course of Project JMWAVE, the responsible JMWAVE Case Officer should encourage the submission of details below the minimum accounting requirements stated above to the maximum extent permitted by the operational relationship.

V. JMWAVE OFF

3. Dated upon the transfer of accountability from Headquarters, and subsequent receipt of funds in the monthly JMWAVE accounting, the JMWAVE Certifying Officer is authorized to write such amounts off to JMWAVE and to establish them in appropriate separate accounts for further accounting. The monthly summary accountings shall be reviewed by the Chief of Section, JMWAVE, to ascertain they are in general conformity with the budget estimate submitted for the month under review, and forwarded to JMWAVE Headquarters for approval. The Chief, Secretary and/or Political Action Sections, JMWAVE, will review the accountings. The reviewers shall certify that to the best of their knowledge and belief the accountings are true and correct and funds spent for purpose for which intended. After review they will be forwarded by the Chief, JMWAVE for his certification and to the extent of his knowledge and belief the responsibilities included therein are resolved and no questions are outstanding. JMWAVE Headquarters will review the accountings and certify that they are in general conformity with the budget estimate submitted for the month under review.

VI. JMWAVE

Accounting activity shall be conducted in accordance with the provisions of the JMWAVE Accounting Manual and the JMWAVE Accounting Manual. The JMWAVE Accounting Manual shall be maintained and updated by the JMWAVE Accounting Officer.

VII. LIQUIDATION

7. This activity shall not be liquidated except under the provisions of an approved liquidation plan.

APPROVED, by direction of D/S

*[Signature]*  
D/S

*[Signature]*  
D/S

APPROVED, by direction of D/S

*[Signature]*  
D/S

Date