

H5.24

67/14  
C

WAR RELOCATION AUTHORITY  
CENTRAL UTAH PROJECT  
TOPAZ, UTAH

*Adm  
File*

February 18, 1943

MEMORANDUM TO: Mr. Lorne W. Bell, Chief  
Community Services Division

FROM: J. H. Nichols  
Head Fiscal Accountant

SUBJECT: Budget Estimates for Fiscal Year  
Ending June 30, 1944

Attached hereto are schedules to be completed for budget estimates for the fiscal year 1944, by quarters.

Under the estimates for Health, the estimate for professional services should be broken down by:

1. Medical and surgical
2. Nursing service and education
3. Pharmacy
4. General medical clinic
5. Dental
6. Optometry
7. Other special services

Under the Community Welfare activity should be included the following estimates:

1. Grants for clothing allowances
2. Public assistance grants
3. Grants for travel other than for  
industrial relocation
4. Other welfare
5. Housing
6. Storehouse

In view of the fact that this information has just recently been requested and is required to be in the Washington WRA Office by March 1, 1943, it will be necessary that this data be furnished not later than February 25, 1943. All estimates must be fully justified.

*J. H. Nichols*  
J. H. Nichols  
Head Fiscal Accountant

Attachments



C  
O  
P  
Y

WAR RELOCATION AUTHORITY  
Central Utah Project  
Topaz, Utah

September 3, 1943

MEMORANDUM TO: Lorne W. Bell  
Community Management Division

SUBJECT: Budget Reports

There was transmitted to you on September 1, 1943 a copy of the Project Budget Control Report for the period ending August 31, 1943 wherein it is noted that in several cases the first quarter allotments have been practically exhausted.

In view of the fact that the Bureau of Budget placed a very definite limitation on funds available for the War Relocation Authority, it is quite necessary that you and your staff become acquainted with the funds allotted to your division for obligation purposes.

Due to the decrease in funds appropriated for the War Relocation Authority, and consequently for the relocation projects, it is evident that we will be unable to operate as originally planned when budget estimates were prepared and submitted March 1, 1943. It is therefore requested that you furnish this office with a breakdown of your minimum requirements for the second quarter covering the period, October, November and December, 1943, by the 25th of September.

Employees of the Finance Section may be of assistance to you in the event you have any questions or suggestions concerning the budget report released to you from the Budget & Accounts Unit.

(signed)  
J. F. Hughes  
Deputy Project Director

Nuttall, Drayton B.  
Ele. School Principal

WAR RELOCATION AUTHORITY  
CENTRAL UTAH RELOCATION CENTER  
Topaz, Utah

*file*

September 17, 1943

MEMORANDUM TO: Division, Section, and Unit Heads  
Division Cost Accountants

SUBJECT: Segregation Costs

We have just received information from Washington that all costs of segregation are to be charged to Account 40-6100.

Since the cost of this transfer must be accumulated as accurately as possible, we will appreciate the submittal of data covering any cost of segregation to the Cost Accounting Unit. Time of appointive personnel spent on segregation duties should be turned in by each individual in order that proper account may be made of it.

Your cooperation will be appreciated.

*Gilbert L. Niesse*

GILBERT L. NIESSE  
Finance Officer

WAR RELOCATION AUTHORITY  
Central Utah Project  
Topaz, Utah

DPD

December 18, 1943

MEMORANDUM TO: All Section Chiefs and Unit Heads

SUBJECT: Preparation of the Budget Estimate  
for the Fiscal Year 1945.

The 1945 budget estimate for this project is due in the Washington Office on January 15, 1944, and in order to conform with this deadline, it is highly desirable that the responsible staff members commence their planning to complete this budget estimate sufficiently in advance of the time of submission to avoid last minute confusion and effort. Accordingly, you are asked to assemble all the necessary details at the earliest possible opportunity, and since you have recently submitted a budget request for the third quarter, you have an adequate sample to follow in this activity.

Members of the Finance section will be available for consultation with section heads during the next two weeks, and during the week of January 3 to 8, the final budget estimate from each section must be submitted to the Finance Officer. A schedule will be prepared for this week to allow every section head a period of consultation and assistance on the budget details. You should have available all the data necessary from your section to enter the discussions with adequate knowledge of the matters to be handled.

Mr. Niesse and Mr. Boyce of the Finance Section will handle further details of the budget estimate assisted by Mr. LaFabregue of the Personnel Management Section on matters of employment quota.

*Original signed by*  
*J. F. HUGHES*

J. F. Hughes  
Deputy Project Director

cc. Mr. R. Bell  
Mr. R. Sanford

JGH:hn

WAR RELOCATION AUTHORITY  
OFFICE MEMORANDUM

TO: Mr. Claud H. Pratt  
Head Counselor  
FROM: Community Welfare Section  
SUBJECT: P.A. Report

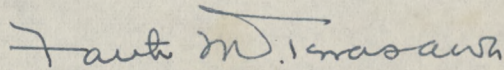
DELTA, UTAH

DATE: January 5, 1944

To the best of my ability, this is as much information as I can get.

Number of grants from June 1943 through December 1943--1566  
Cash--from January 1943 through December 1943--\$34,931.58

All voucher sheets are not included. One or two are missing.  
With personnel cut, wages lowered and with clothing and wages always late, we recommend increase in P.A. budget to meet immediate needs for needy residents.

  
Faith M. Terasawa  
Community Welfare Section

Does this include Special  
grants?

3,000

22  
7 1/14 66  
16

Special Grants  
Emergency Type  
Classified  
Presidential  
Specimen

Monthly Grant ReportDate July 9, 1943 Month Covered June 19 43Project Central Utah Relocation Center

No. Applications on hand beginning of period	<u>18</u>
No. Applications received during period	<u>240</u>
No. Applications rejected during period	<u>14</u>
No. Applications approved during period	<u>236</u>
Applications remaining on hand end of period	<u>8</u>

## Vouchers Paid

Number	Amount U. S. Treasury
<u>1</u>	<u>* 621.35</u>
<u>5</u>	<u>3,070.58</u>
<u>1</u>	<u>81.53</u>

For April Grant

For May Grant

For June Grant

\$3,773.46

## Remarks:

Vouchers Approved - - - - - 5

Amount Approved \$3,088.11

Amount Paid 81.53To be paid in June \$3,006.58

(Chief, Division of Community Service)

\* This was paid in month of May

STATEMENT TO PREPARE  
WRA FORM NO. 73

PUBLIC ASSISTANCE GRANT

MONTH OF JUNE 1943

<u>Voucher No.</u>	<u>Date</u>	<u>No. of App.</u>	<u>Amount</u>	<u>Date Paid</u>
49	June 3	4	81.53	June 9
50	" 19	110	1,338.72	
51	" 23	69	939.23	
52	" 23	45	598.17	
53	" 30	8	130.41	
TOTAL --- 5		236	\$3,088.11	

Total number of persons granted P.A. --- 438  
Total number of family units --- 235  
(236 applications less 1 special-235)

PAYMENTS MADE IN MONTH OF JUNE

	<u>DATE PAID</u>	<u>UNPAID</u>
May Vouchers		
#44	\$1,449.72 - June 3	
45	458.68 - June 3	
46	447.78 - June 3	
47	584.31 - June 8	
48	130.09 - June 8	
June Vouchers		
49	81.53 - June 9	
50		\$1,338.72
51		939.23
52		598.17
53		130.41
April Voucher		
#41	621.35 was paid in May	
TOTAL	\$3,773.46	\$3,006.58

*5 Copies  
R.P.S.*

WAR RELOCATION AUTHORITY  
CENTRAL UTAH PROJECT  
Topaz, Utah

April 25, 1944

MEMORANDUM TO: Mr. R. P. Sanford  
Asst. Project Director

Scheduled below allotments for Community Activities for the years 1943, 44, and 45 as per your telephone request.

LIST OF CAS -- BUDGET

	<u>1943</u>	<u>1944</u>	<u>1945</u>
01.1 Personal Service - Appointive	\$3,828.	\$3,828.	\$3,828.
01.3 Personal Service - Evacuee	17,743.	14,223.	11,280.
08 Material & Supplies	2,594.	1,179.	1,250.
09 Equipment	<u>4,692.</u>	<u>1,364.</u>	<u>550.</u>
	\$28,857.	\$20,594.	\$16,908.
			20,594.
			<u>28,857.</u>
			<u><u>\$66,359.</u></u>

*ROM*  
R. O. Marstella  
Acting Fiscal Accountant

WAR RELOCATION AUTHORITY  
CENTRAL UTAH PROJECT  
Topaz, Utah

*Budget Meeting with  
Dr. Provinse*

*RPB*

M I N U T E S

BUDGET MEETING  
November 26, 1943  
In Mr. Sanford's Office

Those present:	Dr. Provinse	Mr. Sanford
	Mrs. Sera	Mrs. Sasaki
	Mr. Roof	Mr. Nuttall
	Dr. Bane	Dr. Hoffman
	Mr. Honderich	Mr. Noble
	Mr. Boyce	Mr. Stingley
	Mr. T. Nakamoto	Mr. Lafabregue
	Miss Robertson	Mr. Hughes
	Dr. Simpson	

The meeting was called to order at 2:10 p.m.

The purpose of the meeting was to discuss the new budget allotment with Dr. Provinse.

Dr. Hoffman stated that material is available in various sections, but it is impossible to get this data and do other things at the same time. At present we have 4 on the staff. If we had assistance for three months we might be able to catch up with the work that needs to be done. If we could have another person, it would be a great help.

Dr. Provinse stated that these quotas are not always mandatory and adjustments based upon recommendations can be made within the project.

Mr. Noble stated that a survey was made by the administrative staff regarding the quota that was necessary to carry on the educational program. The result was 40 teachers and assistants, 36 elementary school teachers, 21 pre-school teachers, 42 adult education and CAS 34. A cut of 15 to 50% was reported. Last week another report was that it was cut to almost half. There never has been a time when we have been able to secure a full staff of appointive teachers. With the last Washington report we are not able to carry on. If we had a full appointive staff it would be possible. In their place we are employing resident people.

Mr. Nuttall stated that resident teachers cannot replace the appointive staff, because they do not have the training.

As there is a shortage of teachers in Utah, it is almost impossible to find anyone. We have written to many Universities and have not had any results.

Mr. Noble stated that a resident teacher carrying a full load of students gets \$16. Many teachers have left for seasonal or indefinite leave. Those that have stayed on are receiving \$19. That makes for bad feelings between the workers. They are leaving for \$19 positions, which they can easily find on the Project.

Mr. Nuttall said that there are about 1000 students, which makes about 30 students per teacher. If the teachers were trained, they could handle up to 40 students at a time, but being that they are untrained, they are unable to handle such a big group of students.

Dr. Bane stated that there must be a few extra teachers to take the place of those who happen to be sick or those who might choose to relocate. A class must not be dismissed because of the lack of teachers.

Dr. Provinse stated that there would be a danger if we didn't get certified teachers.

Mr. Noble stated that we have had many appointive staff members, but they will not stay with us because of undesirable conditions. More desirable jobs are available outside. Of the 45 employees that were employed last year only 8 are left. Right now there are 10 fresh graduates that can't be given 40 to 50 students. That means an added number of teachers. As it is now only 6 teachers have had teacher training.

It was suggested that a teacher training course be given. Then the certification of teachers could be given and protect the certification of the school.

Mr. Noble stated that that would be fine with the state department, but since the resident teachers are not interested in a teaching career ~~and so~~ would not attend classes.

Mr. Nuttall brought out the fact that many classes have only 20 students because of the lack of equipment. In the home economics class, there are only 15. There is an average of 28 in other classes.

Miss Robertson stated that the elementary classes are small, because the high and low system was put into effect. It is impossible to combine the 2 elementary schools since the walking distance would be too great for the students.

Mr. Lafabregue stated the situation of the Welfare Section. He stated that Washington has cut his quota from 50 to 34. The type of service the people want will depend on the number allocated to the section. The question is how much should we handle. One worker is taking care of a blind man, another student relocation, another child guidance, another child welfare, and another housing.

Mr. Hughes said the problem is that of allocating the worker to other sections where the quota has increased. Administrative management has increased from 1252 to 1422. Operations Division from 737 to 784, while Community Management from 572 to 452. The engineering section was cut from 470 to 120.

Dr. Simpson stated that the hospital quota was cut from 250 to 178. He said that it was impossible to operate if each man is entitled to a day and a half off.

Outside of block nurses there are 63 Nurse's Aides. Everyday a number are out because of legitimate reasons. Actually there are only 50-55 working at one time.

Mr. Stingley mentioned that dentists have been cut from 8 to 4. No provision has been made for a dental technician.

Dr. Simpson said that 43 janitors have been cut to 16. When asked what they would do they replied that they simply would not stand for it.

The hospital kitchen has been cut from 36 to 27. The formula kitchen is making 100 to 110 formulae a day and is being delivered to the respective kitchens. 7 people are employed there. The formula kitchen could be done away with. Three of the camps do not have formula kitchens at all. 4 of the others did have it but have been discontinued.

Mr. Roof said that his problem lay in the Principal guards. They are hired on a half year basis. 13 are in Delta and 10 are on the Project. If the Military Police were done away with we could place residents in there place.

Mr. Honderich said that he was without a secretary, but if that was the policy of the WRA, he wouldn't fight for it.

Budget Meeting  
Page 4

The Community Activities asked for 70. Washington okayed 68. In November it was cut to 40 and now it is 59. Quite a bit of the is being done on a voluntary basis. A picture of the CAS should be directed to the Washington office.

Mr. Sanford stated that the trip to the farm was changed to 1:30 instead of 2:00 pm.

The meeting was adjourned at 4:05 p.m.

Respectfully submitted,

Shizu Ishimaru

# THE VICTORY TAX—NOTICE TO EMPLOYEES

## WITHHOLDING OF TAX UNDER THE PROVISIONS OF THE REVENUE ACT OF 1942

The Victory Tax becomes effective January 1, 1943. It is in addition to the Federal income tax and applies to every individual having income in excess of \$624 in 1943.

Beginning January 1, 1943, every employer is required to withhold the Victory Tax from all wages and other remuneration (regardless of when earned) of every employee (except agricultural laborers, domestic servants, casual laborers, and certain other classes of employees). The employer is required to withhold 5 percent of the amount by which the wage payment EXCEEDS the amount exempt from withholding. The amount EXEMPT FROM WITHHOLDING is \$12 for a weekly pay period, \$24 for a two-week pay period, \$26 for a semimonthly pay period, \$52 for a monthly pay period, and \$624 for a year. Each employee is entitled to this exemption before any tax is withheld. Employers are required to pay the amount of tax withheld to the collector of internal revenue.

Wages consist of all payments for services of employees, whether called wages, salaries, commissions, or bonuses and whether in the form of cash or goods or board and lodging to the extent that such payments are includible in gross income.

Employers are required to give employees receipts for the amount of tax withheld. Employers must furnish these receipts on or before January 31, 1944, for taxes withheld in 1943, except that if employment ends during the calendar year the receipt must be given to the employee on the day on which he receives his last payment of wages, or within 30 days thereafter if extension of time is granted by the Commissioner of Internal Revenue.

The amount withheld from your wages during the year may be deducted from the Victory Tax for which you may be liable for the calendar year 1943. If the amount withheld from your wages during the year is larger than your Victory Tax, the balance may be deducted by you from your income tax. If the amount withheld is larger than your Victory Tax and income tax combined, the balance is refundable by the collector of internal revenue.

### VICTORY TAX

Part of the Victory Tax will be treated as a post-war credit to be refunded after the war, or may under certain conditions be taken as a credit when you file your tax return in 1944. The total credit will in general be 25 percent of your tax if you are single, 40 percent of your tax if you are married, and 2 percent additional for each dependent. The amount of the credit which may be taken when you file your tax return in 1944 will be based upon the amounts of payments for life insurance premiums, repayments of debts, and purchases of certain types of war bonds. Any unused balance of the total credit will be repaid to you after the war.

WASHINGTON, November 1942.

BUREAU OF INTERNAL REVENUE,  
U. S. TREASURY DEPARTMENT.

This notice is issued for the purpose of general information. It does not have the effect of law, regulations, or rulings. Copies may be obtained by addressing the nearest collector of internal revenue, requesting Employee's Notice VT.

PERSONNEL ESTIMATE FOR FOURTH QUARTER

The quota of personnel for the Welfare Section was reduced from 49 to 38 persons during the third quarter of this year. This reduction came simultaneously with the inception of the Family Relocation Discussions which the Welfare Section was asked to conduct. These discussions must eventually include every family or individual in the Center and represent a tremendous job to be carried on by the Welfare Section in addition to the regular duties.

Approval has been given for the temporary employment of one Assistant Counselor, CAF-9; five Junior Counselors, CAF-7, and one Secretary, CAF-3. We have not been able to fill these positions as yet and because of a person assigned temporarily to this project from the New York Relocation office, we have used her in the one approved CAF-9 position. However, she will not be at this project more than another thirty-days, and, therefore, we should fill this position beginning about the first of April and continue it for a period of three months, or until the family discussions are completed.

Although we have been unable to fill the five temporary Jr. Counselor positions, we are requesting that approval be given for these positions during the next quarter so that we may fill them if persons can be recruited. We wish also to have the position of Secretary, approved on a temporary basis so that we may fill this position for about three months if possible.

These discussions are carried on by the use of teams which makes it necessary to use a resident person on a team with each appointive staff person. With only ten Counseling Aides approved for the Welfare Section at the present time, it is impossible for this section to continue to use these counseling aides for the Family Relocation Discussions without causing considerable interference with the other services of the Section. Therefore, we ask that approval be given for the appointment of six additional Counseling Aides to act as interpreters on these teams.

There is considerable work required in assembling the face sheets and in typing the case records in connection with these discussions. It is imperative that the Welfare Section be provided with two additional clerk-stenographers and two clerk-typists to carry on this work. Based on the experience of the last month, this personnel request is very conservative.

It might be pointed out that the Family Relocation Discussion have only began; about 225 discussions out of a total of approximately 2800 have been completed.

Aside from the relocation discussions, we believe that for the proper functioning of the Welfare Section, we must continue to have the following regular indefinite appointive staff positions: One Head Counselor; one Assistant Counselor; and one Junior Counselor. The Head Counselor will continue to be responsible for the direction and supervision of the entire section. The Assistant Counselor will direct and supervise, under the Head Counselor, the work of the Family Unit and the Junior Counselor will, under the Head Counselor, supervise the work of the Clothing and Housing Unit. It will be impossible for this section to render the type of service that it has given to the residents in the past unless it can maintain at least the number of resident positions now approved. Any further reductions can only mean a curtailment in the number of or a decrease in the quality of the services given the residents by this section.

With the rapidity in which relocation is going forward, it is difficult to train persons for positions as fast as they become vacated. We barely have sufficient personnel so that we can train persons for jobs about to become vacant, therefore, any further reduction of jobs in this section would be critical.

Claud H. Pratt  
Acting Head Counselor  
Community Welfare Section

2-19-44

## ACCOUNTING DEPARTMENT

### CHIEF ACCOUNTANT

The Chief Accountant is responsible to the General Manager for keeping all financial records of the Association, except those kept by the Treasurer. He supervises all of the work of the employees in the department and submits a departmentalized operating statement at the end of each month; he closes the books at the end of each accounting period and prepares them for audit.

### VOUCHER SYSTEM

A voucher system is used by the Accounting Department to control all expenditures. All expenditures are vouchered, Exhibit..., and recorded in the voucher register, Exhibit...; vouchers are then filed according to due dates in the unpaid voucher file. When a voucher is paid by the treasurer, the check number is written on it with the date of payment. The amount paid, the check number, and the date of payment of the voucher are entered opposite the original entry in the voucher register. Credits other than discounts, when taken after the documents are vouchered, are entered in the register as circled items and a credit memorandum for each circled item is kept in the tickler file until it is paid by the vendor or deducted from future payments to him.

In case of prepayments, the Accounting Department will voucher a memorandum, debiting the prepayment account and crediting vouchers payable. When the merchandise and the invoice are received, it is vouchered with the amount of the prepayment credited to the prepayment account and the balance debited to the proper distribution account. If the invoice amount is greater than the prepayment amount, voucher payable must be credited for the difference.

If the invoice amount is less than the prepayment amount, it will remain as a debit balance in the prepayment account. A copy of the original prepayment memorandum is left in the tickler file until the account is cleared.

When daily invoices are accumulated for a period of time to be entered in one voucher, they are entered daily on an alphabetically numbered voucher that is given the numerical number of the preceding entry in the voucher register at the time it is entered, example (101, 101a, 102). This simplifies the problem of entering all vouchers in the voucher register in numerical order and makes it convenient to make daily entries on the voucher itself to account for all separate invoices.

Cash receipts journal shall be kept for all income. This shall be departmentalized to correspond to the operating departments as listed below:

## PAYROLL RECORDS

A detailed account of the hours worked by each employee is kept on departmentalized time sheets, Exhibit..... These are summarized at the end of the month on individual time cards which are filed alphabetically by departments. Payroll expense is then posted to the general ledger by department totals. A detailed summary of the payroll is prepared on W.R.A. Payroll Sheets (Form WRA - 210) and a copy is sent to the W.R.A.

Social Security number must be obtained for every employee on the payroll.

## REBATE RECORDS

The Rebate Records Department keeps a separate work sheet upon which each member's patronage is computed, Exhibit.... This is then posted to each individual member's ledger account, Exhibit.....

## GENERAL LEDGER

The general ledger control accounts correspond to the items on the balance sheet. Whenever subsidiary ledgers are used, they correspond to the departments listed on the operating statement. Items are posted to the ledger from the voucher register, the cash receipts journal, and the payroll summary. Journal vouchers are used whenever adjustments are made in the ledger.

## CASH RECEIPTS JOURNAL

The cash receipts journal has a column for each department, also a total column.

Daily entries are made for all cash received by each department and for sundry items. Each day's cash receipts are counted the following morning and deposited in total with the banking department. A check is written on the Banking Department to cover the total day's receipts and this is sent to the Bank for deposit to the credit of the Cooperative.

WAR RELOCATION AUTHORITY

IN REPLY, PLEASE REFER TO:

Business Enterprises

