



## COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON

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~~CONFIDENTIAL MEMORANDUM~~

On September 27, 1944, Messrs. Robert P. Patterson, Under Secretary of War, Major General George J. Richards, Director of the Budget Division, and Brigadier General Kenneth C. Royall, of the War Department, conferred with the undersigned in the Office of the Comptroller General. At the meeting the Under Secretary and his associates from the War Department explained generally the nature and purposes of a War Department program of development and experimentation of the highest urgency and secrecy. It was stated that the program is under the direction of Major General L. R. Groves and has reached the point that its secrecy can no longer be safely guarded if disbursements in connection with the program must be made in the usual way. Accordingly, it was proposed to advance to Major General Groves a sum of approximately \$12,500,000, from the appropriation, "210/50141 Expediting Production of Equipment and Supplies for National Defense 1940-45, 501 P110-07", to be expended by him direct as needed and fully accounted for by records to be kept in a confidential file in the War Department, such records to be made available to the General Accounting Office for special examination and audit at such later time as such examination and audit may be directed by the Comptroller General, after conferring with the Under Secretary of War, without endangering the secrecy of the project.

Based on the oral explanations of the Under Secretary why the proposed advance of funds offered the only safe way to maintain the project's secrecy and in view of the subsequent accounting to be made, the undersigned agreed that a voucher covering such advance would be passed to credit by the General Accounting Office in the audit of the accounts of the Disbursing Office making payment thereon. It was further agreed that the War Department would send a confidential photostatic copy of the paid voucher to the General Accounting Office as soon as the advance was made. Such copy of D.O. Voucher No. 125784, for \$12,500,000, accounts of Colonel Carl Witcher, D.O. Symbol No. 210-846, for September 1944, is attached. The Chief of the

Audit Division, General Accounting Office, was advised orally, this date, to allow credit for this voucher when it is reached for audit in Colonel Witcher's accounts.



LINDSAY C. WARREN  
Comptroller General  
of the United States.



FRANK L. YATES  
Assistant Comptroller General  
of the United States.