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SENATE

{ REPORT
No. 1098

MAJ. JOHN D. GOULD

JUNE 16 (calendar day, JUNE 18), 1926.—Ordered to be printed

Mr. CAMERON, from the Committee on Military Affairs, submitted the following

REPORT

[To accompany H. R. 2676]

The Committee on Military Affairs, to whom was referred the bill (H. R. 2676) to allow and credit the accounts of Maj. John D. Gould, Quartermaster Corps, with \$1,646.86, representing various shortages and suspended vouchers in his accounts as disbursing officer during the late war, having considered the same, report thereon with a recommendation that it do pass.

This measure has been carefully considered by your committee and the following facts warrant the recommendation that this bill have the favorable consideration of Congress:

At the outbreak of the World War John D. Gould was a reserve officer of the United States Army with the rank of captain. On July 15, 1917, he was called to active duty and was immediately assigned to service overseas, arriving in France on August 8, 1917. He was assigned as quartermaster to base hospital No. 9, relieved from this assignment in March, 1918, and assigned as quartermaster, Chateauroux. Major Gould's duties at his last assignment were to ration, supply, and pay all Americans within a large area, also a regiment of Italian infantry. This district included base hospital No. 9, all troops at Montierchaume, constructing the then proposed large supply and distribution center, which consisted of several regiments, and an outlying battalion of forest engineers scattered over a very large area.

In September, 1918, Chateauroux ceased to function as a quartermaster depot, and he was assigned as post quartermaster, Berneuil, taking over all quartermaster property and subsistence stores, where his duty was to pay and ration all troops at this command and adjacent camps, the number of troops varying from 12,000 to 15,000 men.

Your committee finds that when Major Gould reported at Verneuil the personnel of the Quartermaster Corps consisted of about five men, all of whom were laborers, none being trained to clerical work.

When he took over this work and found no clerical personnel he immediately applied for sufficient finance clerks to properly take care of the exigencies of his office, and though he was advised he would be furnished with proper clerks as soon as available—there being a scarcity of experienced clerks at that time—he never received any relief.

Major Gould finally succeeded in securing a transfer of a man who had personally trained at one of his former assignments, and secured the loan of a first-class clerk from the commanding officer of the Motor Transport Corps. The rest of his office force was selected as carefully as possible from the labor organization furnished him from time to time, but it is very evident that his clerical personnel was insufficient to properly function in one-tenth of the duties imposed on his office.

Your committee finds that Major Gould is unable to reimburse the amount charged against him, and we further find that the actual shortages were practically unavoidable owing to the prevailing conditions at the assignment given Major Gould. Your committee, therefore, recommends the enactment of this legislation.

The recommendation of Col. H. A. Hegeman, Motor Transport Corps, that certificate of exceptional meritorious services be awarded to Maj. John D. Gould, Quartermaster Corps, is attached hereto and made a part of this report.

M. T. C. RECONSTRUCTION PARK 772,
U. S. A. P. O. 772, France.

From: Commanding officer.

To: Commanding general, S. O. S., A. P. O. 772, France.

Subject: Recommendation for certificate of meritorious services.

1. It is recommended that certificate of exceptional meritorious services be awarded Maj. John D. Gould, Quartermaster Corps. In support of this recommendation the following are submitted:

(a) John D. Gould.

(b) Major, Quartermaster Corps.

(c) Major Gould served as quartermaster at base hospital No. 9, at Chateauroux from August of 1917, where, under great difficulties because of lack of personnel and facilities, he accomplished his duties with great credit to the service. Major Gould was assigned here as post quartermaster in September, 1918. By dint of his personal work and with very limited personnel he succeeded where his predecessors had failed, and brought the Quartermaster Department of this camp to the high rate of efficiency which it has now. His work has stood out conspicuously and the efforts which he has put forth were above that ordinarily expected or possible. Sound judgment and unquestioned integrity and zeal has characterized his work.

H. A. HEGEMAN,
Colonel, Motor Transport Corps.

To JOHN D. GOULD,

Major, Quartermaster Corps:

The undersigned knows of no better way of expressing his thanks for your untiring and faithful service and his respect for your high character and ability than by furnishing you with a copy of this recommendation for your citation for especially meritorious services.

H. A. HEGEMAN,
Colonel, Motor Transport Corps, Commanding.

The War Department recommends this bill, as is evidenced by the following letter from the Secretary of War:

WAR DEPARTMENT,
Washington, January 26, 1926.

Hon. JOHN M. MORIN,
*Chairman Committee on Military Affairs,
House of Representatives.*

MY DEAR MR. MORIN: With further reference to your letter of January 13, 1926, with which was transmitted a copy of H. R. 2676, a bill to allow and credit the accounts of Maj. John D. Gould, Quartermaster Corps, with \$1,646.86, representing various shortages and suspended vouchers in his accounts as disbursing officer during the late war and asking for a report on same, I am pleased to submit the following:

Statement of differences in the accounts of Capt. John D. Gould, Quartermaster Corps, rendered by the General Accounting Office under date of May 8, 1924, shows the amount now due the United States to be \$1,646.86, the same as provided for in the proposed legislation, consisting of two items, i. e.:

"January, 1919, voucher 296: Disallowed in part. Payment to 16 enlisted men for commutation of rations in the sum of \$126.20. Erroneously carried to the abstract of disbursements as \$687.80. Overcredit of \$561.60 disallowed."

"Account current: On officer's account current for the month of April, 1919, he takes credit in the amount of \$1,485.26 as 'shortage per inspection February 19, 1919, Maj. F. M. Holmes, I. G. D.' Of this amount \$400 has been collected, making a total difference of \$1,085.26, which is hereby disallowed."

The records of the department indicate that Captain Gould discovered a cash shortage of \$1,502.49 when he rendered his money accounts for the month of January, 1919, and that he immediately asked for an inspection, which request was complied with and his accounts were inspected during the period February 17-24, 1919. The inspector reported in part as follows:

"On December 9, 1918, at which time the official accounts were inspected, he had cash on hand amounting to \$24,241.10. Between December 9, 1918, and February 19, 1919, according to his records, he had received from various sources, including cash from checks issued, \$288,742.70, making a total sum for which he was accountable of \$312,983.80. His records show that between said dates he disbursed cash to the amount of \$284,673.70, which deducted from the total, it was ascertained that he had on hand only \$26,824.83, thus showing a shortage of \$1,485.27, for which he was unable to account."

Overcredits, such as indicated in the first item cited, have been found in the accounts of a number of disbursing officers during the period of the war, and shortages have also occurred in their cash. When consideration is given to the conditions under which they had to function, with insufficient, improperly arranged, and unprotected quarters for offices, and generally with inexperienced personnel, it is surprising that differences of this nature are not larger both in number and amount. Where it is evident that every precaution has been taken to safeguard the interests of the Government, and that no fraud existed in connection with the shortages, it is believed that favorable action should be taken on any measure for the relief of the accountable officer, and recommendation is made in this instance accordingly.

In this connection I wish to state that it is my intention, later on when all items possible have been removed from the difference sheets of disbursing officers during the period of the war under the provisions of the act of April 21, 1922, to recommend to Congress that legislative relief be given all worthy cases.

Sincerely yours,

DWIGHT F. DAVIS, *Secretary of War.*

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