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DECLASSIFIED AND RELEASED BY  
CENTRAL INTELLIGENCE AGENCY  
SOURCE METHOD EXEMPTION 5028  
NAZI WAR CRIMES DISCLOSURE ACT  
DATE 2007

12 APR 1960

MEMORANDUM FOR: Deputy Director (Plans)  
Special Support Assistant to the DD/S

SUBJECT : Amendment No. 3 to Revised Administrative Plan  
for IO Division Proprietary Project DTFILLAR

I. Objective and Instrumentality

1. The objectives of DTFILLAR are to promote the development of Asian nations along democratic anti-Communist lines by providing the organizational instruments and resources through which required leadership and influence may develop. DTFILLAR is an ostensible eleemosynary organization, incorporated under the laws of the State of California.

II. Background

2. In April 1951, KUBARK initiated Project DTFILLAR to aid in the creation of private action institutions and groups in Asia which would provide expanding opportunities for Asians and thus counteract the appeal of Communism. DTFILLAR has won widespread recognition and acceptance in Asia and is now represented in every major Asian nation from Korea through Afghanistan except Indonesia and India - where programs are administered from neighboring countries or from DTFILLAR Headquarters.

III. Need for Amendment

3. Amendment No. 1, approved 24 January 1958, authorized a change in fiscal year for the project from 1 July - 30 June to 1 August - 31 July. Amendment No. 2, approved 15 August 1958, established a reserve fund. IO Division is currently in a program designed to pinpoint in its large projects those areas where improvements can be made regarding management and financial accounting. In DTFILLAR, certain of these improvements have already been enacted in its accounting and reporting concepts. These changes will result in a more useful but less burdensome type of reporting. The administrative plan will be completely revised in the late fall of 1960 after all improvements have been materialized, concurred in by interested Agency components, and enacted upon in the project. In the interim, however, it is felt necessary to correct the Administrative Plan to give "authority" to those changes it was felt necessary to enact immediately.

IV. Approvals

4. Project DTFILLAR has been appropriately renewed for each fiscal year. The project was approved for  for FY 59 and  for FY 60. Approval for FY 61 is being requested in the amount of

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**V. Recommendation**

5. The attached amendment has been concurred in by all interested staffs and divisions and is recommended for your approval.

Chief, Support Staff, ID

Attachment: Amendment #3-DFFILLAR

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**CONCURRENCE SHEET**

**Amendment No. 3 to  
Revised Administrative Plan  
for  
DTFILLAR**

S/ [ ]  
Chief, IO/2

March 31, 1960

[ ] (Concurred by phone)  
Office of Logistics

March 31, 1960

[ ] (Concurred by phone)  
DD/P/PO

April 1, 1960

[ ] (Concurred by phone)  
Office of the General Counsel

April 5, 1960

[ ] (Concurred by phone)  
Commercial Staff

April 11, 1960

[ ] (Concurred by phone)  
Office of the Comptroller

April 11, 1960

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## AMENDMENT NO. 3

### DTPILLAR

- I. Delete Section VIII, paragraph 18, "Financial Reporting" and substitute the following:

#### VIII Financial Reporting

18. DTPILLAR shall maintain such accounts and records as may be necessary to properly record and control all fiscal transactions in accordance with normal non-profit foundation practice. Such records and accounts shall be maintained in accordance with procedures prescribed by the IO Division with the concurrence of the Office of the Comptroller. DTPILLAR shall submit to the IO Division the following financial statements, in triplicate:

a. Monthly:

Balance Sheet  
Income and Expenditures (reflecting monthly and cumulative amounts)  
Surplus  
Encumbrance (until paid or cancelled)  
Contributions  
Miscellaneous Income  
Comparison of Budget Allotments and Expenditures

b. Quarterly:

Cash on hand and in banks  
Comparison of Administrative Allotments to Expenditures -  
Summary by Office  
Comparison of Capital Outlay Allotments to Expenditures -  
Summary by Office  
Comparison of Program Allotments to Expenditures -  
Summary by Office

c. Annually:

Capital Outlay  
Program Investments  
Comparison of Approved Projects to Expenditures classified  
as to categories (Education, Civil, etc.)

The President of DTPILLAR or his designee will attach to each group of financial statements submitted to the IO Division, attesting that the balance sheet properly reflects the financial status of the project and that the other statements or groups thereof are a true and complete report of the operations of the project for the period indicated with

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such exceptions as may be pertinent and the reasons therefor. These statements shall be reviewed and approved by the IO Division Approving Officer, the original of which shall be forwarded to the Finance Division and a copy shall be forwarded to the Budget Division, Office of the Comptroller.

II. Revise the first sentence of paragraph 21 to read as follows:

21. DTFILLAR shall submit to the IO Division a copy of the minutes and other formal documents or memoranda of the meetings of the Executive Committee and the Board of Trustees which may, at the discretion of the IO Division or upon the request of the General Counsel, be referred to General Counsel for examination and review.

XII. Add Section XVI, paragraph 40, "Commercial Staff."

## XVI Commercial Staff

40. The services of the Commercial Staff shall be available, as requested, for advice and assistance on general business matters arising in administration of the project, for survey and analysis of management procedures, and for review and analysis of financial statements and audit reports.

APPROVED, by direction of IO/P

[Signature]  
For

Chief, Operations, IO/P

22 APR 1966

Date

APPROVED, by direction of IO/S

[Signature]  
Special Support Assistant - IO/S

14 Apr 66  
Date