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WAR DEPARTMENT TECHNICAL MANUAL

NON-CIRCULATING

SALES
COMMISSARY
OPERATION

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TECHNICAL MANUAL

SALES COMMISSARY OPERATION

CHANGES
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TM 10-215, 1 November 1944, is changed as follows:

CHAPTER III

WAREHOUSE AND STORAGE OPERATION

Section I. (Superseded.) COMMON STORAGE AND COLD STORAGE: PROTECTION, ARRANGEMENT, AND HANDLING OF SUBSISTENCE SUPPLIES IN THE WAREHOUSE.**27. Protection**

a. Protection of sales commissary supplies involves selection of proper storage space and proper operation of such space to protect the supplies against deterioration; also proper control of that space to protect the supplies against misappropriation.

b. The protection of subsistence supplies from deterioration will normally require the use of two types of storage space: inclosed ordinary warehouse space and cold storage space.

c. Further protection of subsistence supplies will be effected by regular medical inspection of food handlers as provided in current directives. Medical inspection cards will be posted in the commissary. The sales officer will also have all products on hand examined at least once each month to make certain that supplies are sound and in a serviceable condition.

d. The protection of supplies from misappropriation will be best accomplished by minimizing the possibility of easy misappropriation. Adequate supervision of labor details, the assignment of the responsibility for locking each warehouse and section therein when supplies are not being received, stored, or issued, and the prevention of unauthorized persons from entering warehouse premises unless accompanied by personnel of the commissary, will reduce misappropriation. Small items of subsistence will not be stacked close to doors or left on the loading dock where they can be readily picked up with the items being issued. All eating in commissary warehouses will be prohibited.

28. Broad Objectives—Warehousing

The broad objectives to be sought in the storage of material may be obtained by consulting M 402, Depot Operations: Storage, and supplements thereto. The applicable objectives prescribed therein are, in general, as follows:

a. A careful analysis will be made of existing storage facilities to determine if space is being adequately utilized. Excess space no longer required by the sales commissary will be made available for the storage of other supplies of suitable character.

b. Standardized stacking practices will be followed.

c. Aisles will be limited to the minimum necessary for access to supplies and will be no wider than required for free movement of supplies and equipment.

d. Supplies will be stored in rows running forward from the back of each storage space to the aisle. They will be withdrawn by rows and not by proximity to the aisle.

e. If desired by the sales officer, a locator system suited to the size of the subsistence bulk storage and as near as practical to that outlined in paragraph 20c, M 402, may be used to facilitate the location of supplies.

f. Manpower and equipment will be efficiently utilized. Labor will be centrally controlled by a "Labor Distribution Center." Supervisory personnel only will be assigned to each warehouse, but the labor needed to move supplies in and out and do other necessary work will be supplied as required to meet the daily work load. In the course of a day, the same person may work at several different locations at the sales commissary, or only part of the day in a subsistence warehouse and the rest of the

day in another location according to the work load. Except where circumstances make it impractical, subsistence supplies will be unloaded directly to their final location in the warehouse. Double handling within the warehouse will be eliminated. Personnel assigned to work inside the cold storage plant should be provided with suitable warm coats, caps, and cotton fabric gloves.

29. Common Storage—Nonperishable Supplies

a. The inclosed common warehouse space must be dry, protected from rodents and vermin, and may be either heated or unheated. Nonperishable subsistence keeps best when stored in a cool dry place. In climates where low temperatures are common, the use of heated space is desirable whenever available. While freezing should be avoided, it does not seriously injure most items. Although the appearance of certain types of food may be adversely affected, their food value remains unchanged. Such heated space as is available should first be used to store high-water content glass goods and canned goods. Containers of foods with high-water content such as cherries, lima beans, and string beans are liable to burst if the contents expand in freezing. Precautionary measures will be taken to prevent such freezing, but unless the containers are ruptured the contents will generally be suitable for use.

b. The distribution depot supplying the station may direct, upon an allocation to it of excess storage space at the station, that nonperishable subsistence supplies be stored at a station for depot accountability. Items so stored will be segregated in the warehouse from stocks for which the sales officer is accountable and will be clearly marked to distinguish them as depot stocks. The same objectives will be sought in the storage of these supplies as are here outlined for the storage of items of station stock.

(1) Small items, loose supplies, and small packages will be stored in bins. These bins will be so placed as to prevent ready access thereto by other than authorized personnel.

(2) Sensitive items will be kept in a locked room.

c. Items of subsistence supplies will be arranged in each warehouse to facilitate their receipt, protection from deterioration, repackaging if necessary, and issue. This involves proper stacking and binning of nonperishable supplies. Small items will be placed in bins. Large packages that must be opened for purposes of issue will be moved to a particular section of the warehouse where repackaging or break-down will be done. The repackaged or loose supplies will be placed in bins in the location where the same items are already stored.

d. Only a small section of bins in the nonperishable warehouse will be set aside for processing turned-in supplies. These items will be processed immediately upon receipt. Those that by inspection are determined to be in satisfactory condition will be returned to stock for issue, and those unfit for issue placed to one side until a sufficient quantity has accumulated to justify the inspection or survey thereof. Items such as beans infested by weevils, infested dried fruits, products with dry rot, and other items which may infest warehouse stocks will be immediately removed from the warehouse to avoid infestation of regular stocks. The processing of turned-in items will include their inspection for damage and such exterior cleaning as may be necessary to assure the acceptability of the items.

e. All containers (boxes, cartons, sacks, etc.) of nonperishable subsistence supplies, from which only a part of the contents has been removed, will be stored in a locked room or "fenced-off area" where pilferage will not occur. Such partially filled containers shall be transferred to sales store stocks if their reissue does not occur again for several days.

30. Cold Storage—Perishable Supplies

a. GENERAL. (1) More than one-half of the weight of the Garrison Ration and Type "A" Field Ration is composed of perishable items and most of these perishable food items require refrigeration.

(2) Although nearly all foods are perishable to some extent in that deterioration takes place

with age, the following items are those which are customarily classed as perishables:

- Meat and meat products.
- Fish and other water food products.
- Poultry, eggs, and dairy products.
- Fresh fruits and vegetables.
- Frozen foods.

(3) The increasing public knowledge about food values and the part that refrigeration plays in protecting and preserving these values has caused refrigeration to become classed as essential to the health and welfare of our people. Consumer demand for a variety of quality merchandise of high nutritive value and competition among producers and processors in supplying this demand have influenced the use of refrigeration in marketing practically all perishable foods. All who contribute in any way to the handling, preparation, protection, preservation, transport, and distribution of perishable foods are involved in this concern for quality and should have an understanding of how to apply refrigeration in this connection.

(4) Wilting, softening, loss of weight, loss of part of the vitamin content, discoloration, molding, rotting, sliming, souring, and insect infestation are some of the types of spoilage which may occur with perishable foods. This tendency of spoilage may be accelerated by one or any combination of the following conditions: warmth, moisture, excessive dryness, excessive air currents, partial freezing and subsequent thawing, lack of ventilation for fruits and vegetables, destructive low temperatures for certain fruits and vegetables, contamination by obnoxious odors, contamination by insects, rodents, and filth, and rough handling. Refrigeration facilities properly designed and properly operated can be used to control to a great extent the inherent tendency of perishable food stuffs to spoil rapidly.

b. CENTRAL COLD STORAGE DISTRIBUTING PLANT. (1) The central cold storage plants at stations located in the zone of interior are designed for the purpose of distribution as distinguished from commercial establishments and port facilities where a product is customarily carried for seasonal periods. The

design of these plants is based upon a replenishment interval of 7 days and generous allowance has been made for contingencies. Some items may not be carried more than 2 or 3 days whereas it may be necessary to carry other items for a period of a few weeks in order that full economic advantage may be taken of market conditions and transportation. The operating temperatures established are slightly higher than those in commercial and port facilities. Lower temperatures are more expensive to maintain and are considered unnecessary in a distribution plant. The central cold storage distributing plant usually contains four or more rooms each designed for a definite purpose: a freezer storage room for the storage of all frozen items; a chill room for the storage of fresh carcass meat, smoked meats, and other meat products; a so-called "cooler room" for shell eggs and dairy products; and another "cooler room" for fresh fruits and vegetables. In addition, at the larger installations there is provided a large cooler room which may be carried at about 40° F. for the fruits and vegetables which are best carried at the higher temperature, or which are less perishable.

(2) It is important that certain perishable food items be stored separately from others to avoid contamination; for example, shell eggs or butter will never be stored in the same room with fresh fruits or vegetables or with smoked hams or bacon because this would cause the shell eggs and butter to develop highly objectionable off-flavors.

(3) Fresh unfrozen fish, loose frozen fish, smoked or pickled fish will not be allowed to be handled on the premises of the cold storage plant. When this product is received, it will be handled at some other location away from stored subsistence items and issued promptly to organizations.

c. OPERATION OF FREEZER STORAGE ROOM (AT 10° F.). (1) The freezer storage room will be maintained at a temperature of 10° F. with the least possible fluctuation.

(2) All food items which are received frozen and which are to be carried in a frozen state until immediately preceding issuance will be

stored in the freezer storage room. The following is a specimen list of such items:

Meat and meat products received frozen.
Smoked ham and bacon received frozen.
Poultry received frozen.
Fish and other water food products received frozen—in clean containers relatively free from odor.
Fruits and vegetables received frozen.
Fruit juices and fruit pulp received frozen.

Frozen fish will be in clean containers relatively free from odor to avoid contaminating other products which may be stored in the freezer storage room.

(3) Product which is received solidly frozen and at a temperature of not to exceed 20° F. may be piled into compact stacks.

(4) Product which is received solidly frozen but at a temperature above 20° F. will be stacked with ventilating stripping between tiers.

(5) Items which are received in a slightly defrosted condition, if accepted, will be refrozen without delay in order to prevent spoilage. This type of product will be distributed widely over the available floor area with free space between the individual packages. When the package is exceptionally large and when it is practical to do so, the contents will be removed from the containers and distributed in such a manner that they will refreeze rapidly. The use of a portable fan to produce a pronounced current of air over the product will hasten the rate of refreezing. It is usually unnecessary to take any special precautions in this respect with most carcass meat since air space will be naturally present throughout the product when piled. Two- by 4-inch lumber dunnage is advisable between sides of veal which need to be refrozen, to prevent the product from being too closely packed.

(6) Avoid any pronounced circulation of the air in the freezer storage rooms except when items are to be refrozen under emergency conditions. Excessive circulation causes shrinkage through dehydration, discoloration, and "freezer burn" damage. Where mechanical air circulation refrigeration units are used, the slowest possible fan speed will generally pro-

duce an equal temperature throughout the room.

(7) The freezer storage room will not be used for the purpose of initially freezing any food item except under emergency conditions, since the refrigeration equipment capacity is insufficient for that purpose and the rate of freezing will be very slow. In general, the slow freezing of any flesh product will result in a distinct loss of quality.

d. OPERATION OF MEAT CHILL ROOM (30° TO 32° F.). (1) The meat chill room will be maintained at a temperature of 30° to 32° F. with the least possible fluctuation. The temperature of this room will not be lowered below 30° F. In the event that no other suitable space is available and that frozen carcass meat is received in this room, the temperature will be raised to 38° to 40° F. to permit complete defrosting prior to issuance.

(2) Following is a specimen list of items which will be stored in the meat chill room:

Meat and meat products, fresh.
Poultry, fresh.
Ham and bacon, smoked or salted.
Meat and meat products, frozen, to be defrosted,

Fresh pork and fresh pork sausage are best stored in a temperature of 26° to 28° F.; however, it is not practical to provide a special room for this purpose. Therefore, such products will be placed in the coldest part of the meat chill room and the storage period will be limited to 48 hours. The product will be carried frozen for any longer storage period.

(3) The temperature of the meat chill room will not be permitted to go below 30° F. because this will result in a slow freezing action which will adversely affect the quality of the product.

(4) Air movement in the chill room will be sufficient only to maintain a uniform temperature throughout the room. Damage through shrinkage and discoloration will result from high velocity air impinging directly on the stored product.

e. OPERATION OF SHELL EGG AND DAIRY PRODUCTS COOLER ROOM AT 35° F. (1) The shell egg and dairy products cooler room will be maintained at a tempera-

ture of 35° F. with the least possible fluctuation.

(2) Air motion in the room will be just sufficient to maintain a uniform temperature throughout the room, since high velocity will cause shrinkage and loss of quality in shell eggs.

(3) Following is a specimen list of products which will be stored in the shell egg and dairy products cooler room:

Eggs, in shell.

Eggs, dried.

Cheese, American Cheddar or processed types.

Milk, fresh or dried.

Cream.

Butter.

Oleomargarine.

Lard and lard substitutes.

Yeast, compressed, packaged.

Lard and lard substitutes may be carried successfully for 2 or 3 weeks where the prevailing temperature is not higher than 65° F. These products may be stored in the shell egg and dairy products room or in the meat chill room. These products will not be placed in a confined space with fresh fruits or fresh vegetables.

f. OPERATION OF FRESH FRUITS AND VEGETABLES COOLER ROOM AT 35° F. (1) The fresh fruits and vegetables cooler room will be maintained at a temperature of 35° F. with the least possible fluctuation.

(2) Pronounced air velocity will be avoided to prevent wilting, shrinkage, and loss of vitamin content.

(3) This room is designed for the more perishable fruits and vegetables. Following is a specimen list of the items to be stored:

Vegetables:

Artichokes

Asparagus

Beans, green or wax, snap

Beans, green limas

Beets, small, with tops

Broccoli

Brussel sprouts

Cabbage, native or Chinese

Carrots, small, with tops

Cauliflower

Celery

Corn, green

Endives

Vegetables—Continued

Lettuce

Okra

Peas, green pod

Peppers, bell and fresh pod

Radishes

Spinach

Turnips, small, with tops

Fruits:

Apricots

Berries, all varieties

Cherries

Currants, fresh

Cranberries

Figs, fresh

Grapes, all varieties

Nectarines

Peaches

Pears, Bartlett

Plums, all varieties

Watermelons, for chilling

g. OPERATION OF FRESH FRUITS AND VEGETABLES ROOM AT 40° F.

(1) Where refrigeration is available and it is possible to do so, this room will be carried at a temperature of 40° F. In the event that refrigeration is not available, the room will be well ventilated, particularly during the cool hours of nighttime, and kept closed as much as possible during the daytime. In the winter it may be necessary to heat the room to prevent it from going below 38° F.

(2) The items stored in this room will be such products as may be carried satisfactorily for from a few days to 2 or 3 weeks at the prevailing temperature.

(3) Following is a specimen list of items which may be stored in the ventilated or 40° F. fruits and vegetables room:

Apples (see (a) below)

Avocados

Bananas

Beets, large, mature, without tops

Casabas

Citrus fruits, all varieties (see (b) below)

Cucumbers (see (c) below)

Dates

Egg plant (see (c) below)

Fruits, dried, all varieties (see (d) below)

Melons, honeydew

Onions
 Parsnips
 Pears, except Bartlett (see (e) below)
 Peppers, cured pod
 Potatoes, white and sweet
 Pumpkins
 Rutabagas
 Squash, Hubbard
 Squash, Summer (see (c) below)
 Tomatoes (see (c) below)
 Turnips, large, without tops
 Glucose, syrups
 Honey
 Meat, canned (see (f) below)
 Milk, evaporated, canned (see (g) below)
 Molasses
 Nuts
 Oil, cooking
 Pickles

(a) Apples, in general, may be stored quite satisfactorily for several days in ventilated storage space since they are naturally a hardy fruit with good keeping qualities. Many varieties may be stored successfully in the early part of the season without the use of refrigeration although there are certain early varieties which do not keep well except under refrigeration. The highest quality will be maintained with the apples carried under refrigeration, and refrigeration will always be used for apples which have been carried 2 or 3 months beyond harvest.

(b) Citrus fruits may usually be carried successfully for a few days in ordinary ventilated storage. It is most advisable, however, to store this product under refrigeration to maintain the highest quality. In general, storage temperatures below 40° F. will be avoided to prevent injury to the fruit. Citrus fruits will never be stored with fresh meat or with shell eggs and dairy products. Since molds are the chief causes of the destruction of citrus fruits, decayed fruit will not be allowed to remain in the storage room.

(c) Cucumbers, egg plants, tomatoes, and summer squash may be injured by temperatures below 40° F. In the event that tomatoes are received fully ripe, they may be carried satisfactorily for 2 or 3 days in the 35° F. fruits and vegetables room.

(d) Dried fruits such as prunes, peaches, raisins, apricots, pears, and apples do not require storage under refrigeration unless they are to be carried for relatively long periods. Dried fruits, however, may be stored with other products in any of the cooler rooms as a protection from insect infestation.

(e) Pears of the winter varieties, unless fully ripe when received, may be successfully stored at 40° F. or in cool ventilated ordinary storage for 2 or 3 weeks. Bartlett pears are more perishable than the winter varieties such as Hardy, Comice, Bosc, and Winter Nelis. Bartlett pears which have started to turn yellow will be stored under refrigeration. If they are received green, however, they can usually be stored satisfactorily from 6 to 8 days in cool ventilated space.

(f) Meat, canned, with the exception of non-sterile canned ham and luncheon meat may be carried successfully in cool ventilated ordinary storage. Nonsterile canned ham or luncheon meat will be carried under refrigeration and may be placed in any one of the cooler rooms at 35° F. or at 40° F.

(g) Milk, evaporated, canned, may be carried successfully in cool ventilated ordinary storage space.

h. USE OF COLD STORAGE SPACE AND APPROVED STACKING METHODS.

(1) *Economy of floor space.* (a) Cold storage plants represent a considerable monetary investment and are expensive to operate. Care will be taken, therefore, to utilize all floor area with economy.

(b) A single central aisle about 4 feet wide will extend through the room from the entrance doorway straight to the farthest wall. Rooms which are more than 30 feet wide are usually provided with two doors, in which case two aisles will extend through the room from the entrance doorways to the farthest wall. No other aisles in the room are necessary. When a shipment of perishable subsistence arrives at the plant, the supervising officer will assign the shipment a lot number and lay out the floor area required (or in the case of fresh chilled carcass meat the footage of track to be used) for each lot, select a location, and direct the building of the stacks.

(2) *Stacking.* Packaged items and frozen carcass meat will be stacked neatly and compactly. Starting 4 to 6 inches from the wall, these stacks will extend in rows in a single block to the edge of the central aisle. The width of the face of the stack will depend upon the total volume of the lot. Products will not be stored closer than 18 inches from the top of the stack to the ceiling. In rooms with ceilings 9 to 10 feet above the floor and when space is short, except for sacked goods, the stacks will be built to a height of 7 feet or more to take full advantage of the available storage space. Product will not be permitted to come in contact with the floors, walls, cooling coils or units. Sacked vegetables will not be stacked more than four or five bags high to prevent crushing the product in the bottom sacks. A good method is to place the first tier of bags on end, and then one or two more tiers may be placed lying flat. Where space for sacked goods is short, racks may be built with removable decking about 5 feet above the floor which will permit additional storage space for this product.

(3) *Shelving.* In general, shelving will be avoided. Some small amount may be desirable for carrying contents of broken packages. However, shelving will not be installed where it interferes in any way with the full utilization of floor area for stacking merchandise or where it will result in unsanitary conditions.

(4) *Dunnage.* Floor dunnage will be used for sanitary reasons and to permit the free movement of cold air under the stack. A 2-inch space is sufficient. The most suitable form of floor dunnage is loose 2- by 4-inch lumber in 4- to 6-foot lengths. This floor dunnage will be picked up and placed out of the way as the row is broken down for delivery. Heavy floor racks, duckboards, or platforms are entirely unnecessary. They are expensive to build; they are wasteful of floor space; they contribute to unsanitary conditions and prevent the movement of handling equipment directly to the face of the stack and, therefore, increase the amount of labor needed for handling merchandise. Where cold storage space is at a premium, skid platforms will not be used for floor dunnage because the height of the stack is thereby limited to the load on the skid, and vertical storage space is lost. Skid platforms are han-

dling equipment and will be used as such, not as storage equipment.

(5) *Ventilation within the stack.* (a) Fresh fruits and vegetables that are to be carried beyond a day or two require ventilation within the stack. Usually the packages can be arranged with open spacing in the stack in order that the product may be cooled satisfactorily and in order that any volatile products given off may be carried away.

(b) Shell eggs in wooden cases that are to be carried only a few days need not be stacked with separating stripping; however, if the eggs are to be carried beyond a week or two, or if the eggs are received in fiberboard cartons, each tier of the stack will be stripped with thin boards or laths to provide ventilation within the stack.

(c) Boxes or cartons containing fresh meat, smoked meat, and fresh meat products to be carried in the meat chill room will be separated by stripping with laths or thin boards in order to provide suitable circulation of cold air around each container.

(d) Meat and meat products, poultry, frozen fruits and vegetables, etc. which are received solidly frozen at a temperature of not to exceed 20° F. may be stored without provision for stack ventilation, although it is important that the stack be separated from the wall by a distance of 4 to 6 inches and supported on the floor by dunnage at least 2 inches thick. Product which is received at a temperature higher than 20° F. will be stacked with stripping or arranged with open spacing to permit rapidly lowering the product to room temperature.

(e) Stripping with thin boards or wooden laths provides ventilation between the tiers of a stack, permits equal distribution of refrigeration through the stack and permits stacking to an economical height, stabilizing the stack when it consists of irregularly shaped packages.

(f) In extreme cases, for example, in the stacking of rounded packages of frozen boned beef, heavier pieces of lumber may be required at intervals for stabilizing the stack. A vertical bulkhead partition placed at 10-foot intervals in a stack of this product will also be helpful.

(g) Under no conditions will any package of food or the food itself be permitted to come in

direct contact with the walls, floors, or cooling equipment in the room.

i. LOT IDENTIFICATION. (Applicable where the cold storage plant consists of 2,700 square feet or more of refrigerated floor space.)

(1) Perishable subsistence will be issued in the same rotation as received except when it may become necessary to move a lot out quickly to avoid losses by spoilage and when another lot of the same commodity or a suitable substitute commodity is in better condition for continued storage. Deterioration and spoilage is likely to occur unless a product is moved out in rotation.

(2) The practice of attempting to rotate stocks properly by intricate stacking methods and by personal supervision will be discontinued. A lot numbering system will be used in which each individual shipment of those items of identical nomenclature and in like containers is assigned a lot number upon receipt at the cold storage plant. Excepting sacked goods, every package within a lot will be marked or stamped with the number of that lot in figures at least 1/2-inch high. An ink pad and a rubber stamp with removable letters and numerals or a dating stamp are most suitable for marking the packages. Individual pieces of carcass meat will be tagged and the lot number marked on the tag. With sacked goods a tag showing the lot number will be carried on the face of each storage stack. A separate locally improvised record will be maintained at the cold storage plant for recording these lot numbers. This record will show the corresponding lot number assigned to the item when received, the date of its receipt, and the number of packages or containers comprising the lot. After the day's issues have been completed, the balance on hand for each lot, from which issues have been made, will be reduced on the record to reflect those issues made during that day.

j. HANDLING EQUIPMENT AND OPERATING APPLIANCES. (1) Suitable handling equipment is necessary for efficient service. Equipment that is too large requires too much working space within the refrigeration rooms and is difficult to operate. Equipment that is too small or lightweight is wasteful of time and energy.

(a) For general purposes, at plants consisting of 2,700 square feet or more of refrigerated floor

space, four-wheeled platform trucks will be used with steel or rubber tire wheels. Platform dimensions may range from 30 to 36 inches wide and from 60 to 72 inches long. At smaller plants, smaller equipment may be used or the goods may be carried manually.

(b) Heavy duty two-wheeled barrow-handled hand trucks are useful for handling barreled goods and product received in 100-pound sacks.

(c) Where sufficient working space is available for assembling issue orders in advance, hand-lift jacks and skid platforms will be found useful in reducing handling time. The platform skid dimensions should be similar to the platform trucks, that is, 30 to 36 inches wide and 60 to 72 inches long.

(2) Accurate scales maintained in good working condition will be in use at the cold storage plant for check weighing merchandise received and for weighing out small issue orders.

(3) The quartermaster sales officer is responsible for establishing the operating temperatures of the individual rooms in the cold storage plant as set forth in this manual. Mercury column indicating thermometers will be located in each room and periodic readings will be taken to be certain that the established temperatures are being reasonably maintained. The most suitable thermometer is one with 9-inch scales graduated in one degree divisions and with magnified reading over a range of from minus 10° F. to plus 70° F.

k. SAFETY PRECAUTIONS. (1) Wherever temperatures below freezing are maintained, an alarm signal will be installed which can be operated from a location within the room. A long-handled ax will be hung in a suitable place near the exit door for the use of any person accidentally locked in the freezer storage room.

(2) Small meat hooks and meat trolley hooks which are not actually in use will be placed out of the way to prevent injury to workmen.

(3) Nails partially driven into columns and walls at face level have caused serious injury to workmen. This hazard will be removed. It is particularly dangerous to workmen who wear eyeglasses which have a tendency to fog up in passing through changing temperatures.

(4) Double-swing vestibule doors are installed to prevent the waste of refrigeration when the main refrigerator doors are opened. Workmen will pass carefully through these doors in order to avoid collisions. Those wearing eyeglasses will be particularly careful to guard against being struck by the swinging doors.

1. CARE AND SANITATION. (1) Sound judgment and careful attention to sanitation are essential for the successful handling of all food products.

(2) The entire premises will be maintained at all times in a clean, neat, and orderly manner. Merchandise will be handled carefully to avoid damage. Nearly all food products are damaged by bruising; therefore, rough handling will not be tolerated at any time.

(3) The use of smoking or chewing tobacco will not be permitted within the cold storage plant. "No Smoking" signs will be placed in all rooms and compartments of the cold storage plant and the rule will be rigidly enforced.

m. MAXIMUM STORAGE PERIODS FOR VARIOUS PRODUCTS UNDER VARIOUS STORAGE TEMPERATURES AND CONDITIONS. (1) *General.* (a) The tabulation herein is for the purpose of indicating the recommended maximum storage period for various perishable products, under five classifications based upon the service and segregation required.

(b) This information has been compiled from many reliable sources where scientific research has been involved and likewise from the practical experience of those engaged in the cold storage and food industries.

(c) It is recognized that there may be exceptions, because the initial quality of the product and the skill with which the plant is operated and the design of the plant will influence the period of successful storage. However, the temperatures, service classifications, and storage periods listed are considered to be average under the known circumstances.

(2) *Freezer storage room—temperature 10° F.*

Product	Maximum storage period
Butter and cream, frozen . . .	3 to 4 months.
Meat and meat products, frozen	3 to 4 months.

Product	Maximum storage period
Poultry, frozen	3 to 4 months.
Fish, frozen, packaged	3 to 4 months.
Fruits and vegetables, frozen .	3 to 4 months.
Fruits juices and pulp, frozen	3 to 4 months.

NOTE: Where it is desired to carry the above products for a longer storage period, it is advisable to lower the storage temperature to 0° F. and maintain constant temperature conditions. At ports of embarkation or other locations where these products are stored for reshipment, 0° F. temperature should likewise be provided. Delivery from a 0° F. room offers greater protection to products which are subject to exposure during loading operations.

(3) *Eggs and dairy products room—temperature 35° F.*

Product	Maximum storage period
Buttermilk	36 hours.
Butter	20 days.
Cheese, domestic Cheddar or processed	3 to 4 months.
Cream	8 to 10 days.
Eggs, in shell	2 to 3 weeks.
Eggs, dried, powder	2 to 3 months.
Lard and lard substitutes . . .	5 to 6 months.
Milk, fluid, fresh	36 hours.
Milk, dried, powder	2 to 3 months.
Yeast, compressed, pack- aged	8 to 10 days.

NOTE: Lowering the storage temperature to 30° F. for shell eggs and to 32° F. for other products, and maintaining constant temperature and ideal humidity and air motion conditions, will make possible a somewhat longer storage period for all of the above products *excepting* buttermilk, butter, cream, milk and yeast. Butter and cream may be frozen and carried up to 3 or 4 months in freezer storage at 10° F. and for longer periods at 0° F.

(4) *Meat and meat products, chill room—30° to 32° F.*

Product	Maximum storage period
Beef and beef cuts, fresh . . .	7 to 9 days.
Pork and pork cuts, fresh . . .	3 to 4 days.
Pork sausage	2 to 3 days.
Bacon, smoked, mild cured .	2 to 3 weeks.
Ham, smoked, mild cured . . .	2 to 3 weeks.
Cold cuts, cooked delicatessen meats.	6 to 7 days.
Salami, dry	10 to 14 days.
Bologna	6 to 7 days.

NOTE: Where it is desired to carry any of the above products beyond the periods shown, it will be

best for the products to be properly frozen and carried in freezer storage at 10° F. or 0° F., if available. Salt pork and heavy cured bacon and ham may be carried at 30° to 32° F. for 2 to 3 months without appreciable loss of quality.

(5) *Fresh fruits and vegetables room—35° F.*

Product	Maximum storage period
Apples.....	2 to 3 months.
Artichokes.....	1 to 2 weeks.
Asparagus.....	7 to 10 days.
Beans, green or wax, snap... 7 to 10 days.	
Beans, green limas.....	7 to 10 days.
Beets, small with tops.....	7 to 10 days.
Cucumbers.....	5 to 7 days.
Dates, fresh.....	7 to 10 days.
Eggplant.....	5 to 7 days.
Dried fruits, all varieties... 3 to 4 weeks.	
Melons, honeydew, cantaloupe.....	5 to 7 days.
Onions.....	2 to 3 weeks.
Parsnips.....	7 to 10 days.
Pears, green, winter varieties. 1 to 2 weeks.	
Peppers, cured, pod.....	3 to 4 weeks.
Potatoes, white and sweet... 3 to 4 weeks.	
Pumpkins.....	3 to 4 weeks.
Rutabagas.....	7 to 10 days.
Squash, Hubbard.....	3 to 4 weeks.
Tomatoes.....	5 to 7 days.
Turnips, large, matured, tops off.....	7 to 10 days.
Lard and lard substitutes.... 3 to 4 weeks.	
Glucose, syrups.....	3 to 4 weeks.
Honey.....	3 to 4 weeks.
Meat, canned.....	2 to 3 months.
Milk, evaporated, canned... 2 to 3 months.	
Molasses.....	2 to 3 months.
Nuts.....	2 to 3 months.
Oil, cooking.....	2 to 3 months.
Pickles.....	2 to 3 months.
Syrups.....	2 to 3 months.

Following is a list of these same products grouped under the minimum storage temperature that is permissible without possible damage:

Storage at 32° F.	Maximum storage period
Apples (depending upon variety, etc.).....	2 to 8 months.
Beets, large, mature, tops off. 3 to 4 weeks.	
Dates, fresh.....	3 to 4 weeks.
Onions (depending upon variety).....	2 to 6 months.

Storage at 32° F.

Maximum storage period

Parsnips.....	3 to 4 weeks.
Pears, green winter varieties. 6 to 8 weeks.	
Peppers, cured, pod.....	2 to 3 months.
Rutabagas.....	6 to 8 weeks.
Turnips, large, mature, tops off.....	3 to 4 weeks.
Glucose, syrups.....	3 to 4 months.
Nuts.....	3 to 4 months.
Pickles.....	4 to 6 months.
Broccoli.....	7 to 10 days.
Brussel sprouts.....	7 to 10 days.
Cabbage, native or Chinese. 1 to 2 weeks.	
Carrots, small with tops.... 7 to 10 days.	
Cauliflower.....	7 to 10 days.
Celery.....	1 to 2 weeks.
Corn, green.....	7 to 10 days.
Endives.....	7 to 10 days.
Lettuce.....	7 to 10 days.
Okra.....	7 to 10 days.
Peas, green, pod.....	7 to 10 days.
Peppers, bell and fresh pod. 1 to 2 weeks.	
Radishes.....	7 to 10 days.
Spinach.....	7 to 10 days.
Squash, summer.....	7 to 10 days.
Turnips, small, tops on.... 7 to 10 days.	
Apricots.....	1 to 2 weeks.
Berries, all varieties.....	5 to 7 days.
Cherries.....	7 to 10 days.
Currants, fresh.....	5 to 7 days.
Cranberries.....	2 to 3 weeks.
Figs, fresh.....	5 to 7 days.
Grapes, all varieties.....	2 to 3 weeks.
Nectarines.....	1 to 2 weeks.
Peaches.....	1 to 2 weeks.
Pears, Bartlett, colored..... 5 to 7 days.	
Pears, Bartlett, green..... 1 to 2 weeks.	
Plums, all varieties.....	7 to 10 days.
Watermelons, for chilling... 1 to 2 days.	

NOTE: The above storage periods are based upon the products having been received promptly and in suitable condition from the field or orchard. Any delay occasioned by transportation or other means, or any over maturity, will shorten the life of the product. A longer storage period may be had by lowering the temperature to 32° F. and maintaining constant temperature and ideal humidity and air motion.

(6) *Ventilated storage room—40° to 60° F.*

Product	Maximum storage period
Apples.....	1 to 2 weeks.
Avocados.....	5 to 7 days.

<i>Product</i>	<i>Maximum storage period</i>
Bananas, depending upon condition.	5 to 10 days.
Beets, large, mature, tops off.	7 to 10 days.
Casabas	5 to 7 days.
Citrus fruits, all varieties....	1 to 2 weeks.

Storage at 38° to 40° F.

Avocados	1 to 2 weeks.
Casabas	2 to 3 weeks.
Citrus fruits, all varieties....	6 to 8 weeks.
Cucumbers.....	7 to 10 days.
Eggplant.....	7 to 10 days.
Dried fruits, all varieties....	3 to 4 months.
Melons, honeydew, cantaloupe	7 to 10 days.
Potatoes, sweet	2 to 3 months.
Potatoes, white (depending on variety).....	3 to 4 months.
Pumpkins	2 to 3 months.
Squash, Hubbard.....	2 to 3 months.
Tomatoes	7 to 10 days.
Lard and lard substitutes...	3 to 4 months.
Honey	2 to 3 months.
Meat, canned.....	5 to 6 months.
Milk, evaporated, canned...	5 to 6 months.
Molasses	3 to 4 months.
Oil, cooking.....	3 to 4 months.
Syrups	3 to 4 months.

Storage at 50° to 60°

Bananas (depending upon condition).....	5 to 10 days.
---	---------------

NOTE: The foregoing storage periods are based upon the products having been received in good condition.

For normal distribution at cantonments within the United States, the ventilated storage at 40° to 60° F. will be suitable for all of those products as shown.

[AG 300.7 (28 May 45)]

BY ORDER OF THE SECRETARY OF WAR:

OFFICIAL:

J. A. ULIO
Major General
The Adjutant General

G. C. MARSHALL
Chief of Staff

DISTRIBUTION:

AAF (10); AGF (10); ASF (2); Dept (10); S Div ASF (1) except Fiscal Dir (20); Sv C (10); PC&S (4); ASF Dep (5); Dep 10 (5); QM Mark C (2); USMA (2); ASFTC (QM) (50).

Refer to FM 21-6 for explanation of distribution formula.

AGO 1003A

30.1 In and Out Handling of Subsistence Supplies

a. To the extent practicable, field ration issues will be made from the warehouse in the morning and garrison ration, officer mess, and hospital sales in the afternoon. New shipments of supplies will be unloaded immediately upon receipt. This practice will require a labor detail for the stacking of new supplies, and warehouse personnel for the supervision of issues of field rations in the morning and sales of garrison, officer mess, and hospital rations in the afternoon.

b. Three techniques of field ration issue are possible

(1) The withdrawal of bulk stocks to an issue point and the breaking of those bulk stocks to individual organization or group issues prior to the time of issue.

(2) The withdrawal of bulk stocks to an issue point and the breaking of those bulk stocks to individual organization or group issues by organization or group personnel picking the number of cans, cases, bottles, or packages as directed and supervised by warehouse personnel.

(3) The use of organization or group personnel supervised by warehouse personnel to pick the items for each individual issue from stocks.

c. The station commander will prescribe whichever of these techniques enables the most economical use of personnel. Variations in the prescribed technique may be used for perishables and for garrison ration, officer mess, and hospital sales.

TECHNICAL MANUAL
SALES COMMISSARY OPERATION

CHANGES
No. 2

WAR DEPARTMENT
WASHINGTON 25, D. C., 14 August 1945

TM 10-215, 1 November 1944, is changed as follows:

1. Purpose

a. The purpose of * * * have been made:

(8) The audit of the Sales Officer's Account will hereafter be performed at the station and include such detailed check of both debit and credit vouchers as may be necessary to insure their accuracy and authenticity (see ch. 4, TM 14-1010). In accordance therewith, copies of the Certificate of Audit will be forwarded through channels to the sales officer and for the auditor's file. A Sales Officer's Account for a particular month will be considered closed only when a clear Certificate of Audit or a superseding Certificate of Audit clearing all discrepancies has been issued.

7. Subsistence Supply Requirements

The subsistence supply * * * the sales store.

a. RATION DETERMINATION.

(3) *How obtained.* Field rations and prisoner of war rations are issued in kind on the basis of an adjusted estimate of the number of persons expected to attend the mess when the rations will be served. Garrison rations as * * * the components thereof.

b. FIELD RATION MENU PREPARATION AND APPROVAL. (1) Field Ration Master * * * The Quartermaster General. These menus will be distributed by the Adjutant General direct to service command headquarters, to all class I, II and IV installations at which field ration messes are operated, and to Area Air Technical Service Com-

mand Publication Distribution Branches for distribution to headquarters of the several air forces and air commands and all class III installations at which field ration messes are operated. The menu will * * * for administrative purposes.

(2) Upon receipt at * * * station menu board. The station menu board will be appointed by the station commander and will consist of the sales officer, the food service supervisor, the post surgeon or his representative, and representatives of tactical organizations deemed necessary by the senior tactical commander. Upon call of * * * revise the Master Menu. Prior to the meeting of the menu board the sales officer will contact the market center for a list of foods that will be available for supply and consumption at the station. The sales officer will also review the menu to ascertain that the kinds and quantities of rationed and critical foods contained in the revised menu are limited to the kinds and quantities of rationed and critical foods contained in the master Menu as originally prepared by the Office of The Quartermaster General. The sales officer will thereafter calculate the cost of the revised menu to ascertain that the cost of serving the revised field ration menu does not exceed the value of a corresponding number of garrison rations of the month in which the menu is prepared. Upon completion of this review and these calculations, one copy of the Master Menu, as revised, will be forwarded, in the case of class I, II and IV installations, to the director of food service at service command headquarters, and in the case of class III installations, to the food service supervisor at the headquarters of the appropriate air force or air command. This copy will be forwarded so as to arrive at the appropriate service command or air force or air command

headquarters not later than 75 days prior to the first day of the month in which the menu will be served.

(3) The director of food service at service command headquarters (in collaboration with the service command surgeon or his representative) and the food service supervisors at headquarters of the several air forces and air commands will review and, as required, will correct the menus submitted by the station. A letter of * * * of the menu.

(4) Upon receipt, the * * * expeditious means available. The sales officer will then distribute these copies to all responsible local headquarters and interested administrative officers. Each headquarters will * * * field ration mess. If specific items listed on the menu are not available at market centers or other procuring agencies, or the purchase price of such items has been materially increased since the menu was prepared, sales officers and officers in charge of market centers, depots, or other procuring agencies are authorized to make suitable substitutions. Changes to menu necessitated by these substitutions will be indicated on the Memorandum of Field Ration Issue for the day (see par. 43e) and not, except in unusual instances, by the publication of a special menu change form.

(5) At the close of each month, a copy of the menu as issued will be supplied by the sales officer to the station food service supervisor who will forward it, in the case of class I, II, and IV installations, to the director of food service at service command headquarters, and in the case of class III installations to the food service supervisor at headquarters of the appropriate air force or air command. No abstract of the menu or nutritional analysis thereof will be prepared by the sales officer for forwarding to service command headquarters or headquarters of the air forces or air commands.

(6) In order to expedite the approval and clarification of matters pertaining to the composition or content of the menu to be issued at the station, direct correspondence is authorized in connection therewith between the station food service supervisor, the sales officer, and the

director of food service in the case of Class I, II, and IV installations, at service command headquarters, and in the case of Class III installations, the food service supervisor at headquarters of the appropriate air force or air command.

* * * * *

Pages 8 and 9, chart 1, change all references to "Master Menu (Revised and Approved) as served" to read "Master Menu (Revised and Approved) as issued."

7.1 Prisoner of War Ration (Added.)

a. MENU PREPARATION AND APPROVAL. (1) The menu served at prisoner of war camps will be based on a menu guide to be prepared periodically by the Office of The Quartermaster General in accordance with nutritional standards established by The Surgeon General. This periodic prisoner of war menu guide prepared by the Office of The Quartermaster General will be used by service commands in preparing the monthly prisoner of war menu which will be used for issuing rations to prisoners in all prisoner of war camps within the service command. The service command monthly prisoner of war menu will be prepared in service command headquarters by the office of the director of food service in coordination with the service command nutrition officer or other proper Medical Department authority.

(2) The service command monthly prisoner of war menu will be forwarded to the sales officers of the posts, camps, or stations effecting supply of prisoners of war, to arrive not later than 60 days prior to the effective date of the menu. Problems in the availability of supply should be the only cause for substitutions in the menu, and every precaution will be taken to keep these at a minimum.

(3) The sales officer will mark all requisitions to market centers for perishable subsistence for prisoners of war with the notation "For Prisoners of War." Combination requisitions and station stock status reports for nonperishable subsistence will indicate in the "Remarks" column the quantity required for prisoners of war by marking "POW (Quantity)." If substitutions from the approved list of meat items for prisoners of war are not available, the market center will cancel the requisition and notify the

sales officer of this action. Immediately upon such notification, the sales officer will requisition suitable substitutes only from the approved list of meat alternates to be found in the service command monthly prisoner of war menu.

b. RECAPITULATION OF PRISONER OF WAR RATION MENU REQUIREMENTS. At the end of each month the menu "as issued," and listing all substitutions made, will be forwarded by the sales officer on Prisoner of War Menu Recapitulation (Frequency Chart) (WD AGO Form R-5055) to service command headquarters for analysis and comment.

10. Requisition and Receipt of Nonperishable Subsistence Supplies

a. PREPARATION OF MONTHLY REQUISITION.

(2) The following information * * * for this purpose:

(f) (Added.) The "Remarks" column is for depot use to note supply action or other pertinent information. The "Remarks" column will be used by stations as directed in paragraph 7.1a (3) above and to include pertinent information when so directed by the depot.

Page 15, figure 5, add arrow pointing to "Consumed last 3 mo." column stating "For perishable items this column will include only the last month's issues and sales."

Page 16, chart 2, "Form" column, change "War Department Shipping Document (WD AGO Form 450-20-E)" to read "War Department Shipping Document (WD AGO Form 450-5-E)."

b. RECEIPT OF NONPERISHABLE SUBSISTENCE SUPPLIES. Nonperishable subsistence supplies will be shipped by the distribution depot with the use of the War Department Shipping Document (WD AGO Form 450-5-E), distributed as prescribed in chart 2. The sales officer * * * station transportation officer.

Page 20, chart 3, column 3, under heading "Accounts Clerk," shade lower right corner of copy No. 1 Receiving Report to indicate origin;

step 2 under Receiving Report, change the words "copies Nos. 1, 3, and 4" to read "copies Nos. 1 and 4"; column 5, under heading "Depot or Market Center" delete shading from lower right corner of copy No. 1 Receiving Report; column 7, under heading "Disbursing Officer," action to right of copy No. 3 Receiving Report, change "To fiscal officer at receiving station" to read "Forwards for auditing purposes."

12. Local Purchases of Nonperishable Subsistence Supplies

W.D. Form No. 383, * * * be complied with:

d. GENERAL INSTRUCTIONS. The following general * * * or delivery order:

(2) The fiscal officer will certify as to the availability of funds and as to the appropriate allotment numbers on the Purchase Request and Commitment Form (WD AGO Form 14-115). A certification by * * * (see chart 4).

i. USE OF RATION BANK ACCOUNT. Each sales officer * * * the sales store at the close of each month, the sales officer will prepare and forward through channels to the commanding general of the appropriate service command a report listing the number and total point value of ration checks issued, the amount of his ration currency deposits, and his net ration point overdraft. A copy of this report will be retained by the station commander for auditing purposes.

Page 25, Tabulated Guide, note B, change to read as follows:

B. When funds for a local purchase are provided on WD AGO Form 14-114, copy No. 6 will be returned by the fiscal office to the office originating the Form 14-114. Copy No. 5 will be transmitted by the disbursing office direct to the office originating the Form 14-114.

Page 26, figure 8, delete signature of J. T. JONES in lower right corner of form.

Page 28, chart 4, "Form" column, change "PURCHASE REQUEST AND COMMITMENT DOCUMENT (WD AAF Form No. 97a at Class III installations) PURCHASE REQUEST (Local form, see fig. 7 contained in TM 38-403)" to read "PURCHASE RE-

QUEST AND COMMITMENT FORM (WD AGO Form 14-115) (see fig. 7 contained in TM 38-403)."

13. Requisition and Shipment of Perishable Subsistence Supplies From Market Center Stocks

a. Perishable subsistence supplies will be requisitioned from the market center supplying the station by the use of a Requisition, as modified and supplied by the market center to the station prior to the requisitioning date as prescribed by the market centers. The modified Requisition * * * a separate sheet:

Page 30, note at bottom of page, change the words "QMG circulars" to read "War Department Supply Bulletins."

Page 33, chart 5, column number 6, last block, add 5th copy of Shipping Ticket; indicate flow of Shipping Ticket copies as follows: Copies Nos. 1 and 2 to "Accounts Clerk," copies Nos. 3 and 4, "Forwards for auditing purposes," and copy No. 5 to "File"; change step 2 to read as follows: "Forwards copies Nos. 1, 2, 3, and 4"; change step 3 to read as follows: "Files copy No. 5."

16. Purchase of Subsistence Supplies From Other Government Departments and Agencies

Subsistence supplies may * * * when properly authorized. Supplies obtained in this manner will be paid for from applicable funds available locally by means of reimbursement vouchers, Standard Form No. 1080, processed in accordance with TM 14-702. All requisitions or * * * submitted for settlement.

18. Purchase of Bread

a. Bread purchased locally will, except for emergency spot purchases made with the use of the Purchase Order or Delivery Order and Voucher, be purchased on 30 to 90 day contracts, preferably 30 days. Longer term contracts * * * The Quartermaster General.

20. Turn-in of Excess Subsistence Supplies by Unit Messes

b. All unopened items * * * the sales officer. Items in an open or partially used con-

dition, unfit for reissue but fit for consumption, will be turned over to the field ration messes without charge. Items unfit for reissue or consumption will be turned in for salvage or destruction.

Page 43, figure 16, add black note to read as follows: "Current prices entered and extended only on those items to be taken up in the Sales Officer's Account."

22. Turn-in of Subsistence Found at Station

d. All items of subsistence supplies found by the inspecting officer in an open or partially used condition, unfit for reissue but fit for consumption, will be turned over to field ration messes without charge. Items unfit for reissue or consumption will be turned in for salvage or destruction.

26. Accounting for Cash and Charge Sales Books

a. The sales officer * * * be noticed immediately. Expended sales books will be retained by the sales officer for a period of one year after such time as he has received an audit and clearance for all months in which the books were used, subsequent to which they may be destroyed.

31. When Operated

a. Sales stores may be operated by those stations where the operation of a sales commissary has been authorized in accordance with the provisions of AR 30-225. Such stores will * * * provisions of this manual. A meat market will not be operated in a sales store unless heretofore specifically authorized in accordance with the provisions of AR 30-2225. No meat markets, in addition to those now authorized, will be operated unless approved by the War Department.

33. Sales Store Operation

i. (Added.) All deliveries, including deliveries of subsistence and ice, will be held to an absolute minimum.

34. Items To Be Sold

The items sold in sales stores will be limited to those authorized by AR 30-2225 and other current directives. While many items * * * store on consignment.

35. Who May Purchase at the Sales Store

a. Sales will be * * * by the sales officer. A locally reproduced commissary permit will be furnished to each authorized purchaser at a sales commissary and will include the following certificate: "I certify that supplies purchased will be for my own use or for the use of dependent members of my family." This certificate will be signed by the commissary permit holder, and the permit will be displayed before purchases are completed.

b. See paragraph 60.1.

WD AGO Form R-5151, 15 September 1945, is assigned to figure 21, Consolidated Ration Request, page 61.

42. Preparation and Use of Consolidated Ration Request in the Issuing of Field Rations

* * * * *

c. **INCREASED ISSUES.** When increases in specific components of the field ration have been authorized by the commanding general of an air force, service command, or department to provide adequate sustenance for an outlying or isolated detachment, corresponding reductions in other components need not be made in order to keep the cost of the field ration from exceeding the cost of the garri-

son ration for the same period at the same station. Such increases will be granted only after full and complete investigation and will be strictly limited to the situation prescribed above.

d. **USE BY NEWLY ARRIVED ORGANIZATIONS.** The commanding officer * * * unit or organization.

WD AGO Form R-5152, 15 September 1945, is assigned to figure 22, Consolidated Ration Request When Issue on a Meal Basis is Authorized, page 62.

43. Preparation and Use of Field Ration Issue Slip and Memorandum of Field Ration Issue

* * * * *

b. In those instances * * * in par. 30b. The Memorandum of Field Ration Issue will be prepared and supplied to organizations, in such quantities as the organizations may require, sufficiently in advance to enable each organization or group to which an issue will be made to calculate all break-downs prior to the receipt of the ration.

* * * * *

Page 64, figure 23, lower right-hand corner of page, change figures "724-1478-987" to read "724-1363-949." WD AGO Form R-5153, 15 September 1945, is assigned to figure 23, Field Ration Issue Slip—Single Issue Form.

Page 65, figure 24, lower left corner of page under heading "8/20," change figures "724, 1478, and 987" to read "724, 1363, and 949." WD AGO Form R-5154, 15 September 1945, has been assigned to figure 24, Field Ration Issue Slip—Alternate Form for Double or Triple Issues.

DAILY CUMULATIVE SUMMARY OF FIELD RATIONS ISSUED											
STATION Fort School, Va.				VALUE OF GARRISON RATION .6108				DATE (Month, Year) August, 1944			
A	B	C	D	E	F	G	H				
DATE	RATIONS ISSUED TODAY	CUMULATIVE NUMBER OF RATIONS	VALUE OF RATIONS ISSUED TODAY	VALUE OF EXCESS SUBSISTENCE TURNED IN	NET CUMULATIVE VALUE INCLUDING TODAY	COLUMN C TIMES GARRISON RATION VALUE	COLUMN G MINUS COLUMN F				
1	55,450	55,450	\$3,372 13	\$	\$3,372 13	\$3,868 86	\$ 496 73				
2											
3	36,170	91,620	21,889 06		55,261 19	55,961 50	700 31				
4											
5	55,030	146,650	33,373 14		88,639 33	89,573 82	939 49				
6											
7											
8	36,100	182,750	21,865 58		110,499 91	111,623 70	1,123 79				
9											
10	36,500	219,250	21,965 65		132,465 56	133,917 90	1,452 14				
11											
12	55,560	274,810	33,581 50	51 37	165,995 69	167,853 95	1,858 26				
13											
14											
15	36,000	310,810	21,810 40		187,806 09	189,892 75	2,036 66				
16											
17	37,250	348,060	22,457 44		210,263 53	212,595 05	2,331 52				
18											
19	55,650	403,710	33,845 92		244,109 45	246,586 07	2,476 62				
20											
21											
22	35,960	439,670	21,944 33		266,053 78	268,550 44	2,496 66				
23											
24	36,850	476,520	22,200 43		288,254 21	291,058 42	2,804 21				
25											
26	55,850	532,370	33,906 30		322,160 51	325,171 60	3,011 09				
27											
28											
29	36,900	569,270	21,920 33		344,080 84	347,710 12	3,629 28				
30											
31											

SIGNATURE OF SALES OFFICER (Written) C. H. Scruggs		VOUCHER NUMBER Aug 261
NAME TYPED OR PRINTED C. H. Scruggs	GRADE, ARM OR SERVICE Capt., QMC	

WD AGO FORM
1 SEP 1945 R-5146

Figure 27. Daily Cumulative Summary of Field Rations Issued.

Section I-A. ISSUE OF PRISONER OF WAR RATIONS (Added)

44.1 Issue of Prisoner of War Rations

Prisoner of war ration issues will be handled in the same manner by use of the same forms and documents as is prescribed for field ration issues (pars. 40 to 44 incl., figs. 21 and 23 through 27, and charts 11 and 12). Columns "G" and "H" of the Daily Cumulative Summary of Field Rations Issued, however, need not be filled in for prisoner of war issues. Documents of issue and record for prisoner of war rations will be suitably modified and maintained entirely separate from documents of issue and record for field rations. Italian service units, while classified as prisoners of war, are specifically exempt by War Department directive from the prisoner of war menu. Italian service units will be subsisted on the field ration as modified by SB 10-232.

46. Certificate of Nonavailability

a. (Superseded.) All component articles of the ration and sales articles on the authorized list required for the subsistence of assigned troops will be purchased from the sales officer with the following exceptions:

(1) Items of subsistence required for detached troops authorized to submit ration returns in advance.

(2) Items of subsistence required for messes operated under Hospital Subsistence Accounts or Hospital Funds may be purchased from sup-

pliers other than the sales officer, under the following conditions:

(a) On a Certificate of Nonavailability issued by the sales officer when such supplies, or those of comparable quality in the case of branded products, are not available in commissary stocks.

(b) In the case of dairy products, for which hospitals may award contracts, long term Certificates of Nonavailability covering the contract period may be issued by the sales officer.

(c) For emergency purchases of items not in commissary stock, oral permission to buy elsewhere may be obtained from the sales officer by telephone, and subsequently confirmed by a Certificate of Nonavailability.

* * * * *

48. Preparation of Ration Return

a. A Ration Return (WD AGO Form 10-127) is prepared and submitted by all organizations subsisted on the garrison ration on the first day of each calendar month for the number of rations due for the prior month. Installations authorized a garrison ration plus a fixed percentage will list the number of rations due in one of the unused boxes of the "ration return" and head the box "Garrison + - percentum." The percentage increase will then be applied to the amount due and not to the number of rations. This return will * * * the sales officer.

* * * * *

PREPARED IN
3 COPIES

RATION RETURN		PERIOD COVERED	FROM	TO	SALES OFFICER'S No.	
			1 July 1944	31 July 1944		
RATION RETURN OF				AT		
842d Air Base Squadron, AAF				Fort School, Va.		
CORRECTIONS FOR PERCENTAGES ON GARRISON RATIOS (AR 50-2210)				ADDITIONS No.	DEDUCTIONS No.	
RATIONS REQUIRED	FILIPINO	*GARRISON	PATIENT	PATIENT TUBERCULAR	HOSPITAL TRAIN	
	NO.	NO.	NO.	NO.	*TYPE 1	*TYPE 2
	NONE	1,385	NONE	NONE	NONE	NONE
I CERTIFY THAT THIS RATION RETURN IS CORRECT				APPROVED: BY ORDER OF D.D. HAYES, Col. Inf.		
SIGNATURE				SIGNATURE		
<i>R.A. Henderson</i>				<i>N. Saunders</i>		
NAME (Typed)				NAME (Typed)		
R.A. HENDERSON				N. SAUNDERS		
GRADE, ARM OR SERVICE				GRADE, ARM OR SERVICE		
Lt. Col., A.C.				Major, Inf.		
				ADJUTANT		
*Adjusted by all additions and deductions for percentages. *Type 1—Kitchen facilities provided by the Government. *Type 2—Kitchen facilities not provided by the Government.						

WD AGO FORM 10-127 This form supersedes WD AGO Form 10-127, 1 January 1945 (Old WD QMC Form 400) which will not be used after receipt of this revision.

Figure 28. Ration Return.

RATION RETURN		PERIOD COVERED	FROM	TO	SALES OFFICER'S NO.	
			1 July 1944	31 July 1944		
RATION RETURN OF			Station Hospital		AT Fort School, Va.	
CORRECTIONS FOR PERCENTAGES ON GARRISON RATIOMS (AR 30-2210)			ADDITIONS NO.		DEDUCTIONS NO.	
RATIONS REQUIRED	FILIPINO	GARRISON	PATIENT	PATIENT TUBERCULAR	HOSPITAL TRAIN	
	NO.	NO.	NO.	NO.	TYPE 1	TYPE 2
	NONE	2755	3000	NONE	NONE	NONE
I CERTIFY THAT THIS RATION RETURN IS CORRECT				APPROVED: BY ORDER OF D.D. HAYES, Col., Inf.		
SIGNATURE				SIGNATURE		
NAME (Typed)				NAME (Typed)		
GRADE, ARM OR SERVICE				GRADE, ARM OR SERVICE		
Major, M.C. COMMANDING				N. SAUNDERS Major, Inf. ADJUTANT		
*Adjusted by all additions and deductions for percentages. * Type 1—Kitchen facilities provided by the Government. * Type 2—Kitchen facilities not provided by the Government.						

WD AGO FORM 10-127 1 MAR 1945 This form supersedes WD AGO Form 10-127, 1 January 1945 (Old WD QMO Form 460) which will not be used after receipt of this revision. 15-4345-1 ☆ GPO

Figure 28a. Ration Return (Hospital).

49. Ration Return and Ration and Savings Account (Superseded)

a. COMPUTATION OF RATION VALUES. (1) The cost of the garrison ration will be determined and published by the distribution depot supplying the station. Ordinarily, the computation will be shown in detail on the forepart of the Quarterly Depot Price List and supplements thereto. Certain installations such as redistribution stations have been authorized the garrison ration plus an increase of fixed percentages. In these cases the value of the ration will be the value of the garrison ration plus the authorized increase. These increased values will be recorded in the "Cost of Ration" column on the Ration and Savings Account.

(2) The ration values applicable to a subsistence account of a hospital will be as follows:

- Garrison Ration Value ((1) above).
- Prisoner of War Garrison Ration—regular garrison ration.
- Patient Ration Value—as prescribed by current War Department directives.
- Patient Tubercular Ration Value—as prescribed by current War Department directives.
- Hospital Train Ration Value—as prescribed by current War Department directives.

b. PREPARATION OF THE RATION AND SAVINGS ACCOUNT. (1) The Ra-

tion and Savings Account will be prepared in three copies (one original (WD Form 373) and two copies (WD Form 373a)) by the accounts clerk. The figure after "net number of rations due—" on the Ration Return will be entered in the column headed "No. of rations due" on page 2 of the Ration and Savings Account. This figure multiplied by the value of the applicable ration is the ration credit due the organization. From this figure the value of the supplies purchased during the prior month from the sales commissary (the organization's charge account) will be deducted. The remainder is the amount due the organization or the hospital subsistence account which will be paid to it by the disbursing officer of the station. The front of the Ration and Savings Account will be completed to include the appropriate open allotment shown in TM 14-700 as being chargeable with amounts due organizations for ration savings. The last page of the form is no longer used and will be left blank. All organizations at a station subsisted on the garrison ration and the hospital subsistence account will be included on one such account.

(2) The contract price of turkey will be inserted in the proper space in the months of November and December and its excess cost over the meat ration will be added to the credit due the organization. Forced issues will be handled as an increase or decrease over the cost of the

prescribed components of the garrison ration as the case may be.

(3) The Ration and Savings Account will be sent by the sales officer to the commanding officer for approval. After approval, the commanding officer will forward the account to the disbursing officer for payment. In the event, however, that no payment is involved the three copies will be returned to the sales officer.

c. ENTRIES MADE FROM THE RATION AND SAVINGS ACCOUNT. (1) The total sums entered in the column "Value of stores purchased from Quartermaster" less the total in the column "Due Quartermaster (ration credit overdrawn)" on page 3 of the Ration and Savings Account will be posted as a credit to the section and subsection "Accounts Receivable" in

the Sales Officer's Account from the copy returned by the disbursing officer. This entry is illustrated as item 34 in figure 58. No other entries will be made in the Sales Officer's Account from the Ration and Savings Account.

(2) In the event an organization being subsisted on the garrison ration leaves a station during a month, a Ration and Savings Account will be prepared and processed as above. This account will be assigned the next voucher number in sequence and the net "Value of stores purchased from Quartermaster" will be posted as a credit to the subsistence section, subsistence subsection of the Sales Officer's Account for the current month.

The last part of figure 29, page 75, is rescinded and the following is substituted therefor:

Total ration credit		Value of items purchased from Quartermaster		Due organizations under memorandum superseding (c)		Ration Credit Overdrawn		We certify that we have received from the Finance Officer indicated herein the sums appearing in column "Due Organizations." When paid in cash, sign original only, with rank and regiment, or staff department; when paid by check, no signature is required.	Amount to be paid to (check or cash) if paid in cash, no signature is required.		UNITED STATES NOTATIONS
Dollars	Cts.	Dollars	Cts.	Dollars	Cts.	Dollars	Cts.		Dated:	Number	
3,933	55	5,081	81			1,148	26				1
											2
845	96	758	10	87	86						3
218	06	195	40	22	66						4

WAR DEPARTMENT
RATION AND SAVINGS ACCOUNT

FORT SCHOOL, VA.
(Station)

Voucher No. AUG-38

PAID BY

For month of JULY, 1944

212/50502 Quartermaster Service Army 1942-45
APPROPRIATION: ~~THESE RATIONS ARE FOR THE USE OF THE FOLLOWING PERSONNEL~~

Allotment

~~FOR THE USE OF THE FOLLOWING PERSONNEL~~ No. 507-999 P411-07 A212/50502 44-055

I certify that the within account is correct; that the number of rations as set forth agrees with the ration returns on file in my office; that the actual cost of the ration at this post during the month is as stated; and that the several organizations, having paid or having been properly reported delinquent for previous ration credits overdrawn, are entitled to the amounts in the column "Due Organizations," etc.

(When a voucher consists of more than one sheet, only the certificate on the first sheet should be signed.)

C. H. Scruggs
C. H. SCRUGGS, Capt., QMC, SALES OFFICER

I certify that the within organizations and detachments were entitled to the rations as stated herein. This abstract is approved.

APPROVED for payment: \$ 110.52

(SIGN ORIGINAL ONLY)

(When a voucher consists of more than one sheet, only the certificate on the first sheet should be signed.)

D. D. Hayes
D. D. HAYES, Col., Inf. Commanding.

INSTRUCTIONS

When computing the items of cost of the ration, drop everything after the 4th decimal figure. In the space "Cost of one ration," drop everything after the fourth decimal figure.

When ration articles are purchased in containers not of the size indicated, proper correction to show net contents should be made in ink.

This blank will be made up in quadruplicate, original and three memorandums. The original, properly signed, will be forwarded with the account Current; one memorandum copy will be retained by the sales officer; one, certified by the finance officer as to payment, will be forwarded to the appropriate finance officer and one will be retained by the finance officer.

To be filed in on Thanksgiving Day and Christmas Day

CONTRACT PRICE OF

Turkey _____ cents per pound.

WAR DEPARTMENT
Form No. 878
Form approved by Comptroller General U. S.
December 14, 1941

Figure 29. Continued.

Pages 76 and 77, chart 13, delete copies 4 and 5 of Ration and Savings Account from all columns. Delete column headed "Fiscal Officer." Column headed "Sales Officer" indicate the flow of the three copies of the Ration and Savings Account to station commander; change step 2 to read as follows: "—Forwards all copies to station commander." Column headed "Station Commander," block 2, after step 2, add note to read as follows: "Note. If no payment involved, return all copies to sales officer."

Page 78, figure 30, add the following certificate on the face of the Property Issue Slip, copy No. 1: "I certify that the quantities listed in 'Authorized Allowance' column are authorized pursuant to the provisions of current War Department directives."

H. C. NELSON, Capt., Inf.
Commanding Officer"

Amend the Sales Officer's certificate, copies No. 1 and 2, as follows: "Quantity shown in 'Issued' column has been issued. Items marked 'Due Out' will be ordered and when received organization will be notified." Box lower right corner of Property Issue Slip change the word "Action" to read "Issued."

Page 79, figure 31, add the following certificate on the face of the Property Issue Slip, copy No. 1: "I certify that the quantities listed in 'Authorized Allowance' column are authorized pursuant to the provisions of current War Department directives."

E. T. REED, 1st Lt., M. P.
Commanding Officer"

Amend the Sales Officer's certificate, copies No. 1 and 2, as follows: "Quantity shown in 'Issued' column has been issued. Items marked 'Due Out' will be ordered and when received organization will be notified."

Page 80, chart 14, add new Note 6 to read as follows: "6. Subsistence required for experimental and training purposes in Schools for Bakers and Cooks, and similar courses in training centers will be issued by the sales officer as required."

51. Other Special Issues

* * * * *

e. (Added.) Separate issues of subsistence items required for experimental and training purposes in Schools for Bakers and Cooks and similar courses in training centers will be made

by the sales officer upon request. The request will include a certificate, signed by the officer in charge of the school or course, that the supplies are for experimental or training purposes. Such issues will not be considered part of the field ration issue and will be over and above supplies furnished the bakery and the regular messes.

52. Issue and Sale of Ice Manufactured or Purchased for Use at a Station

* * * * *

d. Ice issues to organizations on the garrison ration and to hospital messes will be processed in the same manner as issues to organizations on the field ration. No Record of Ice Allowances and Issues (WD AGO Form 10-126) will be maintained.

* * * * *

f. (Added.) (1) Ice Coupon Books may be authorized by the station commander. They will be locally reproduced and serially numbered as prescribed for Meal Coupon Books. Ice coupons will be in units of money value and not units of weight. To facilitate their use, each book should contain coupons of varying denominations. Ice Coupon Books will be turned over to the sales officer, sold by him for cash, and accounted for in a separate section of his account. Refund for unused ice coupons is not authorized; transfer of coupons, however, is permitted.

(2) Deliveries of ice for coupons will be included as a separate total on the Monthly Abstract of Ice Issued, and posted to the Sales Officer's Account. This total will be supported by the cancelled ice coupons retained pending audit of the Sales Officer's Account. Subsequent to audit cancelled coupons will be destroyed by the auditor.

Page 83, figure 34, change entry "CASH SALES THIS PAGE 5.82" to read "CASH SALES THIS PAGE 5.58." Change entry "CASH SALES 1st to 15th 5.58" to read "CASH SALES 1st to 15th 5.82."

54. Accounting for Sales

Cash sales made * * * Cash Sales Books. Where a control machine or cash register is used, charge sales will also be accounted for through the machine.

55. Accounting for Sales Through the Control Machine

a. The control machine, * * * printed by machine. This machine will be used to produce only the following two records:

* * * *

(3) Rescinded.

* * * *

Page 89, figure 38, delete lower right box, signed Control Machine Ticket.

Page 90, chart 17, delete all blocks marked "Machine Sales Ticket." Under column headed "Authorized Purchaser," block 2, delete second step. Under column headed "Control Machine Operator," block 1, third step, delete "and Machine Sales Ticket"; block 2, delete, first step; second step, delete, "Machine Detail Tape and signed copy No. 1, Machine Sales Ticket." Under column headed "Accounts Clerk," first step, delete, "and copy No. 1 Machine Sales Ticket." Under column headed "Form" delete the words "Machine Sales Ticket (Form No. 30)."

56. Accounting for Sales Through a Cash Register

* * * *

b. SPECIAL INSTRUCTIONS FOR NATIONAL CASH REGISTER MODEL A-6056 (3AS)-1C-SPECIAL. The machine prints * * * directions applicable thereto:

(1) (Superseded.) A blank sales slip 4 inches wide and 10 inches long will be inserted on the printing table and will be used as the receipt for the purchaser. The paper stock for these receipts should be of substantial quality to assure their feeding through the machine without tearing, and should be obtained from excess or available stationery stocks of the local quartermaster. Classification totals 1, 2, 3, and 4 may be used for classifying sales representing subsistence, exceptional articles, clothing and equipment, etc. Where there is insufficient space to record all items on the one side of the receipt, the reverse side will also be used. Authorized charge sales to organizations and activities will be recorded in the same manner as cash sales except that, due to the necessity of having duplicate receipts, one for the purchasing representative of the organization and the other for retention by the sales officer, the following procedure will be used:

(a) An itemized subtotal will first be taken.

(b) If sufficient space is available on the receipt, the receipt will be spaced approximately one inch and the total charge sale will be recorded along with the organization account number. The top portion of the receipt with the subtotal will be detached and given to the authorized purchaser. The lower portion of the receipt with the total charge sale and the organization account number will be signed by the receiving representative of the organization and will be retained by the sales officer for proper accounting purposes.

(c) If insufficient space remains on the receipt to permit the procedure outlined in (b) above, the receipt with the subtotal recorded thereon will be extracted from the machine and given to the purchaser. A new receipt will then be inserted on the printing table and the total charge sale will be recorded along with the organization account number. This receipt will be signed by the representative of the receiving organization and retained by the sales officer.

Classification Key marked "x" is used to enter the total of charge sales. The "x" total does not add into the itemization total. Totals numbers 1, 2, 3, 4, and "x" are cleared at the end of the day by the officer in charge who retains the key to unlock the slideway.

(2) To post organization accounts. An account ledger measuring approximately 4 inches wide and 10 inches long should be used. This will permit * * * ledger control card.

59. Charge Sales of Subsistence

a. WHO MAY PURCHASE ON A CHARGE SALES BASIS. Charge sales of subsistence supplies, in addition to those made to organizations being subsisted on the garrison ration and to hospital subsistence accounts, may be made to those organizations and food and drink dispensing agencies as are authorized by AR 30-2290, and other War Department directives, to buy from the sales commissaries. Sales to such * * * provided in par. 69. (See par. 60.1.)

b. USE OF CHARGE SALES SLIPS.

* * * *

(6) If desired by * * * the accounts clerk. If a control machine is operated, it will, at the end of the business day, be attached to the

Machine Detail Tape and forwarded to the accounts clerk by the control machine operator. Copy No. 2 * * * by the purchaser.

* * * * *

Pages 96 and 97, chart 19, delete all blocks marked "Machine Sales Ticket." Under column headed "Form," delete the words "Control Machine Sales Ticket (Ticket No. 30)." Under column headed "Control Machine Operator," block 2, delete first step; third step, delete "and copy No. 1 Machine Sales Ticket"; fourth step, delete "Machine Sales Ticket." Under column headed "accounts clerk" delete block marked "Machine Sales Ticket."

Page 98, section V, change title of section to read as follows: "TRANSFER OF SUBSISTENCE TO ANOTHER COMMISSARY OR A DEPOT AND TRANSFER ON A REIMBURSEMENT BASIS."

60.1. Transfers on Reimbursement Basis (Added.)

Transfers of subsistence supplies also may be made to facilities of other Government departments and agencies specifically authorized to obtain such supplies from sales commissaries and to other activities of the War Department where required for purposes other than the operation of Army Messes. Reimbursement for such supplies will be effected on Standard Form 1080 in accordance with the provisions of TM 14-702. The retained property copy of the shipping document on which shipment was made will be posted directly to the Sales Officer's Account.

Page 100, chart 20, "Form" column, change "W.D., A.G.O. Form No. 450-20-E" to read "WD AGO Form 450-5-E," and change "W.D., A.G.O. Form No. 450-21-E" to read "WD AGO Form 450-15-E."

62. Sources of Money for Deposit

The common sources of funds deposited by the sales officer are cash sales made at the sales store, moneys transferred from the sale of other supplies and services sold at the station, reimbursement for meals at field ration messes, collections of overhead and taxes on sales, the collection of the charge sales of the previous month which are, at the time of collection, charge accounts, and the collection of charge accounts of the current month collected during

the month (see par. 65a). Money deposited may * * * difference in cash.

63. Reimbursement for Meals Served at Organization Messes

* * * * *

c. TURNING IN AND ACCOUNTING FOR CASH. (1) All cash collected from the sale of meals will be turned in to the sales officer by the officer designated to draw rations in bulk as follows: daily whenever the cash on hand at the end of the day exceeds \$200, but not less frequently than three times a month; on the last day of the month, regardless of the amount on hand. The officer designated * * * Sales Officer's Account.

* * * * *

d. OBTAINING REIMBURSEMENT WHEN MEAL COUPON BOOKS ARE USED.

* * * * *

(3) Meal Coupon Books * * * Daily Ration Requests. Sales officers will not redeem unused meal coupons after the sale of the coupon books. Transfer of coupons, however, is permitted.

* * * * *

Page 106, chart 22, column 3 under heading "Sales Officer", correct flow line from "Property Turn-In Slip" to indicate forwarding of copies No. 2 and 3 to "Station Commander" instead of all three copies.

65. Use of Report of Deposits

a. PURPOSE. (Superseded.) The Report of Deposits (WD AGO Form 10-87) will be used by the sales officer for depositing all cash receipts with the disbursing officer and for taking credit for such cash in the appropriate sections and subsections of his account. All funds derived from sales, irrespective of whether cash sales (including proceeds of cash sales made by other selling agencies and transferred to the sales officer), charge sales of the previous month collected during the current month, charge sales of the current month collected during the current month, or cash reimbursement for meals, will be reported in applicable sections and subsections of the Sales Officer's Account. These cash receipts will be credited to the appropriate

collection accounts under the applicable appropriation symbols and titles as published in TM 14-700. The proper collection accounts and appropriation symbols and titles to be used will be obtained by the sales officer from the station fiscal officer.

Page 109, chart 23, column 2, block 3, third step, change "Army Audit Branch, General Accounting Office" to read "Army Regional Accounting Office." Column 3, block 3, change "Army Audit Branch, General Accounting Office," to read "Army Regional Accounting Office."

b. PREPARATION. A separate Report * * * Sales Officer's Account. Upon return of the receipted copy, the fourth copy will be

forwarded to the appropriate Army Regional Accounting Office. The sales officer * * * illustrated in fig. 45.

* * * * *

67. Preparation of Statement of Account

* * * * *

b. PREPARATION OF CURRENT MONTH'S ACCOUNT. (1) A Statement of Account (WD AGO Form 10-93 or 10-94) will be prepared (see fig. 46) in two copies for each charge account purchaser when the first Charge Sales Slip of a month is received by the accounts clerk. As purchases are * * * same date on the Statement of Account.

* * * * *

REPORT OF CHARGE SALES SALES COMMISSARY			STATION FORT SCHOOL, VA.		DATE (Month, Year) July 1944		COPY NO. 2	
A ACCOUNTS RECEIVABLE		B DATE PAID	C TOTAL AMOUNT DUE	D SUB-SISTENCE	E EXCEPT. ITEMS	F DISTRIBUTION ELECT. GAS WATER OVERHEAD		
Custodian, Hosp., Subs. Acc't.	R 5 8/4	5,081.81	4,965.43	116.38				
842nd Air Base Squad, AAF	R 5	758.10	758.10					
901st Guard Sqdn. Avn.	R 5	195.40	195.40					
Post Exchange	8/5	655.39			424.87	230.52		
Post Theater No. 1	8/8	12.08			12.08			
Post Theater No. 2	8/6	12.08			12.08			
Officers Club	8/2	8.69			8.69			
Geo. W. Brown <i>Rel.</i>		4.69			4.69			
Tom Green	8/6	3.66			3.66			
Andrew J. Jones <i>Rel.</i>		3.72			3.72			
TOTALS			5,918.77			230.52		
SIGNATURE OF SALES OFFICER (Written) <i>C. H. Scruggs</i>			GRADE, ARM OR SERVICE Capt.		VOUCHER NUMBER Aug 3 J			
NAME TYPED OR PRINTED C. H. SCRUGGS			GRADE, ARM OR SERVICE Capt., QMC		VOUCHER NUMBER Jul. 257 J			

WD AGO FORM 1 SEP 1945 R-5145

WD AGO FORM 1 SEP 1945 R-5145

ALWAYS VOUCHER NO. 3 FOR THE MONTH FOLLOWING THAT IN WHICH SALES WERE MADE

ALWAYS ONE OF THE CLOSING VOUCHERS OF THE MONTH IN WHICH THE SALES WERE MADE

Figure 47. Report of Charge Sales.

69. Preparation of the Report of Delinquent Accounts

a. (Superseded.) Charge accounts not paid by the 20th of the month following that in which the sales were made are delinquent. At close of business of the 20th day of the month all accounts that have not been checked off the Report of Charge Sales and remain in the file of outstanding accounts will be reprepared in duplicate, certified by the sales officer as correct and unpaid, and will be entered on a Report of Delinquent Accounts. This report will be prepared on WD AGO Form 10-93 or 10-94, suitably modified, in duplicate, and each copy certified by the sales officer. It will list the name and last known address of each debtor, the account

number, the class of supplies or services, the amount to be credited to each appropriation (together with the purpose number involved, except subsistence) when collected, and the amount of overhead due, whenever applicable. All of the amounts so due will be added to a single total. Copy No. 1, Report of Delinquent Accounts, together with the certified copies of the accounts in duplicate will be forwarded to the commanding general of the service command through the station commander. Copy No. 2 will be assigned a voucher number in sequence and entered in the Sales Officer's Account as a credit. The sales officer will have no further responsibility in connection with collection of the delinquent accounts (see AR 35-6660).

PROPERTY TURN-IN SLIP

TO C.H. SCRUGGS, CAPT., QMC SALES OFFICER		PAGE 1 OF 1 PAGES VOUCHER No.
FROM R. BISHOP, 1ST LT., QMC LAUNDRY OFFICER		TURN-IN SLIP No. 22

ITEM NO.	STOCK NO.	NOMENCLATURE	UNIT	AMOUNT QUANTITY	REMARKS	ACTION
		CASH RECEIVED FROM THE SALE OF LAUNDRY AND DRY CLEANING SERVICES FOR THE PERIOD FROM 29 AUGUST THROUGH 30 AUGUST 1944. THIS AMOUNT IS TO BE DEPOSITED TO THE CREDIT OF THE TREASURER OF THE UNITED STATES AS A CREDIT TO MISCELLANEOUS RECEIPTS.		209.01		

PREPARED IN
3 COPIES

COPY NO. 3 FORWARDED FOR
AUDITING PURPOSES

LEGEND FOR REMARKS

FWT—Unserviceable, due to fair wear and tear
R/S—Unserviceable, report of survey
S/C—Unserviceable, statement of charges
SER—Serviceable
EXS—In excess of authorized allowances
MR—Memorandum receipt property

W. D., A. G. O. Form No. 447
15 April 1944
(This form supersedes W. D., A. G. O. Form No. 447, 6 August 1943, which may be used until existing stocks are exhausted)

I CERTIFY that the articles listed herein are turned in

FOR THE COMMANDING OFFICER: R. Bishop
30 Aug. 1944 R. BISHOP, 1st Lt., QMC
(Date) Laundry Officer

QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED
30 Aug. 1944 C. H. Scruggs Capt QMC
(Date) Sales Officer
(For station stock officer or classification officer)

U. S. GOVERNMENT PRINTING OFFICE : 1944 16-40051-1

SELLING AGENCY SIGNS
COPIES NOS. 1, 2, & 3

SALES OFFICER SIGNS
COPIES NOS. 1 AND 2

(This form supersedes W. D., A. G. O. Form No. 447, 6 August 1943, which may be used until existing stocks are exhausted)

U. S. GOVERNMENT PRINTING OFFICE : 1944 16-40051-1

(This form supersedes W. D., A. G. O. Form No. 447, 6 August 1943, which may be used until existing stocks are exhausted)

U. S. GOVERNMENT PRINTING OFFICE : 1944 16-40051-1

Figure 53. Turn-in of Cash Resulting from Sale of Services.

72. Transfer of Supplies and Services Sold and the Procedure Thereof (Superseded)

a. PURPOSE OF THE PROCEDURE.

Certain supplies, clothing and equipage being the major ones, and certain services, such as laundry and electricity, may be sold at a station to authorized purchasers by designated selling agencies. As these supplies and services are accounted for by the selling agencies on a unit and not a money value basis, both the items sold and the proceeds of the sale will be transferred to the sales officer who maintains the only money sales account at a station.

b. METHOD OF EFFECTING TRANSFERS. (1) The items sold together with the cash proceeds or charge accounts arising therefrom will be transferred to the sales officer at the times and in the manner prescribed in AR 35-6660.

(2) Transfers of supplies sold will be made on a War Department Shipping Document prepared in three copies. Copy No. 1 will be retained by the sales officer as a debit voucher to

his sales account. Copy No. 2 will be signed by the sales officer to indicate the date of transfer and acknowledgment of receipt of funds and/or list of charge accounts. Copy No. 3 will be forwarded by the selling agency for auditing purposes.

(3) Transfers of services sold will be made as in (2) above except that transfer will be made on a Property Turn-In Slip prepared in three copies.

c. Cash proceeds of sales transferred to the sales officer will be included on the next Report of Deposits prepared after receipt of the funds and posted as a credit to the Sales Officer's Account from the final Report of Deposits for the month. Charge accounts transferred to the Sales Officer will be recorded on the individual Statements of Account and posted to the Report of Charge Sales for the current month in the same manner as charges for sales of subsistence, thereby creating the necessary offsetting credit in the Sales Officer's Account.

TRANSFER OF SUPPLIES AND SERVICES WHEN SOLD AND THE PROCEEDS THEREOF

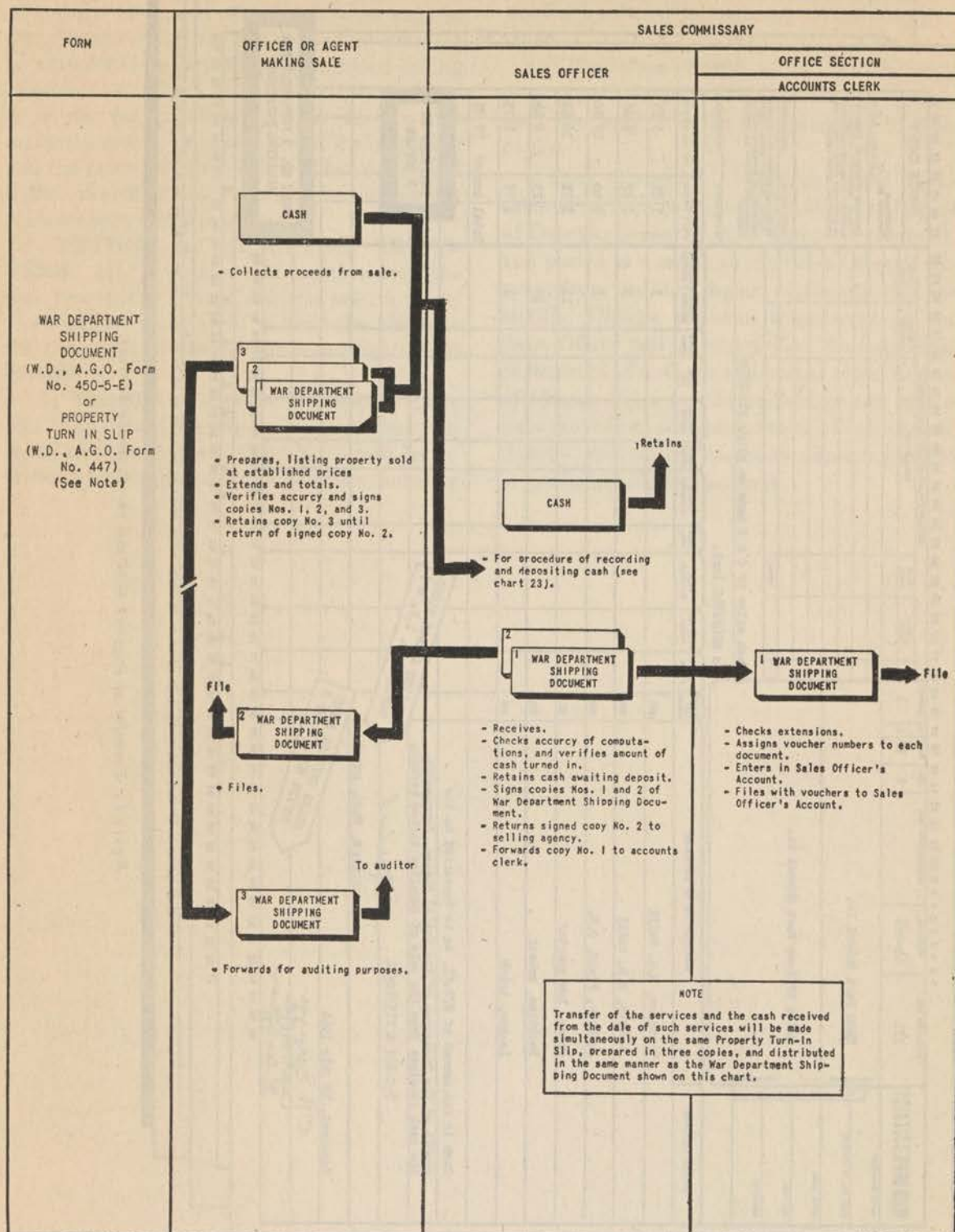


Chart 27.

Page 136, figure 58, procedure 7, "Form Used" column, line 3, change "Purchase Request (Local Form)" to read "Purchase Request and Commitment Form, WD AGO Form 14-115." Procedure 11, "Form Used" column, lines 2 and 3, change "Property Issue Slip (WD AGO Form No. 446)" to read "Property Turn-In Slip (WD AGO Form 447)." Procedure 15, "Total Amount Dr.," delete figure "15"; "Subsistence Dr." column, delete figure "15." Procedure 4, "Form Used" column, line 4, procedure 9, "Form Used" column, line 2, and procedure 10, "Form Used" column, line 4, change "450-20-E" to read "450-5-E"; procedure 10, delete "For transfer of charge sales see par. 72b (2)."

Page 137, figure 58, procedure 10, under column heading "Overhead Dr.," delete figure "10".

Page 138, figure 58, continued, procedure 27, "Form Used" column, line 2, change "450-20-E" to read "450-5-E." Procedure 35, under column headed "Chart," delete the figure "31"; under column headed "Figure," delete the figure "60." Procedure 36, under column headed "Chart," delete the figure "32"; under column headed "Figure," delete the figure "61"; procedure 18, under "Form Used" column, delete "(used to support Report of Deposits)."

Page 139, figure 58 continued, procedure 30, under column heading "Overhead Dr.," insert figure "30." Procedure 32, under column heading "Overhead Dr.," insert figure "32."

Page 143, figure 59, statement under "Remarks," third line, change ".3 of 1%" to read ".2 of 1%"; fourth line, after the word "issues," insert a comma and the word "transfers"; sixth line, change the figure "\$396,868.09" to read "\$429,338.64."

85. Operational Losses

a. (1) (Superseded.) To cover operational losses, the following allowances, based on issues (including troop train and special type ration issues), transfers to other Government departments and agencies, commissaries, and sales of subsistence during the month, may be adjusted in the subsistence subsection, subsistence section of the account by means of a Certificate of Gains, Losses, and Discrepancies (fig. 59) approved by the station commander:

(a) At stations where the total business (issues, transfers, and sales) does not exceed \$100,000.00— $\frac{3}{10}$ of 1 percent.

(b) At stations where the total business (issues, transfers, and sales) is in excess of \$100,000.00— $\frac{2}{10}$ of 1 percent.

The form will be prepared in one copy and, upon approval, will be posted to the sales officer's account.

(2) If the loss exceeds the authorized allowances or if the station commander disapproves the certificate, the entire amount will be surveyed. Execution of such * * * may be surveyed.

* * * * *

86. (Superseded.) Adjustments Necessitated by Other Losses, Shortages or Damages (Including Losses, Shortages or Damages Arising Out of Shipment)

a. GENERAL. (1) The sales officer will be responsible for the public property entrusted to him and therefore will be responsible to explain reasonably and satisfactorily the loss, damage or destruction of supplies under his control. When other means are not specifically provided, he will initiate a Report of Survey (WD AGO Form 15).

(2) The Medical Department, Veterinary Corps, is charged with inspecting products of animal origin, both processed and unprocessed. No such items will be accepted by the sales officer from vendors unless inspected nor will such items, if in a questionable condition, be issued unless inspected and approved as edible. Products of other than animal origin will be inspected by personnel assigned to this duty by current War Department directives.

(3) The sales officer will obtain a receipt for all accountable items which are turned over for salvage or destruction. This receipt will be used as a supporting document to the voucher on which those items are dropped from the Sales Officer's Account.

b. (1) *Use of Report of Survey.* A Report of Survey is an instrument for recording the circumstances of loss, damage, or destruction and either serves as or supports the voucher for dropping supplies from accountability. It also serves to clear all questions of responsibility

and to fix pecuniary liability in accordance with the policies stated in AR 35-6640. Full instructions for the use and preparation of Reports of Survey are contained in TM 14-904.

(2) It is essential that the sales officer initiate a Report of Survey promptly when the circumstances involved are fresh in the minds of those concerned; however, Reports of Survey must be prepared within 30 days after discovery of the loss, damage, or destruction unless exceptional circumstances prevent, which circumstances will be explained on the Report of Survey form. Preparation and processing of Reports of Survey will be in accordance with the provisions of TM 904. The retained copy of the Report of Survey will either be assigned the next voucher number in sequence and be posted to the Sales Officer's Account or will be attached as a supporting document to the individual voucher to which it applies. When the action copy of the Report of Survey (copy bearing action of station commander) is returned, it will be substituted for the retained copy and the retained copy will be destroyed.

c. DISCREPANCIES IN SHIPMENTS INVOLVING CARRIER LIABILITY.

(1) In instances of shortage or damage to a shipment whether from a War Department installation or a vendor (if purchased f. o. b. origin and shipped on Government bill of lading) and preliminary inspection leads to the conclusion that the common carrier is responsible, a Report of Survey (Discrepancies Incident to Shipment) (WD AGO Form 15-1) will be required and processed in accordance with the provisions of chapter 10, TM 14-904, provided the total money value of the shortage or damage is not determined to be "inconsequential" as defined in TM 14-904.

(2) In case responsibility for the shortage or damage cannot be determined by preliminary inspection, the above survey action is required.

d. DISCREPANCIES IN SHIPMENT FROM WAR DEPARTMENT INSTALLATIONS. If a shipment is received from another War Department installation (including Market Center Commercial warehouses) and preliminary investigation indicates *there is no question as to liability of a carrier*, the sales officer will take whichever of the following actions is deemed appropriate:

(1) When the items are received in correct quantities but changes in nomenclature are necessary because items actually shipped differ from those stated on the War Department Shipping Document or Shipping Ticket and the differences are discovered upon receipt of stock, an Over, Short and Damaged Report (WD AGO Form 10-122) will be prepared and signed in three copies. One copy will be attached to the War Department Shipping Document or Shipping Ticket posted to the Sales Officer's Account and two copies will be forwarded to service command headquarters for comparison and forwarding to the auditors of the shipping and receiving installations. If the differences are discovered after receipt of stock, any resultant decrease in money value must be satisfactorily explained or surveyed.

(2) If the items received are in excess of the quantities stated on the War Department Shipping Document or Shipping Ticket, the sales officer will charge into his account the quantities actually received. In this instance, an Over Short, and Damaged Report will be prepared and processed as prescribed in (1) above only in the case of a shipment received from another commissary.

(3) If the items received are less than the quantities stated on the War Department Shipping Document or Shipping Ticket, the sales officer will charge into his account the quantities actually received and will certify that the smaller quantities were received. In addition, he will prepare and process an Over, Short, and Damaged Report as prescribed in (1) above.

(4) When shipments are received which include items that have been damaged in transit for which the carrier is not responsible, the sales officer will take the same action prescribed in (1) above. In addition, the Property Turn-in Slip, receipted by the salvage officer, for the damaged items turned over to salvage will be attached as a supporting document to the voucher posted to the Sales Officer's Account.

e. DISCREPANCIES IN SHIPMENTS FROM VENDORS. (1) If the subsistence delivered has been purchased from a vendor for shipment on a commercial bill of lading f. o. b. destination, the sales officer will accomplish the Receiving Report only for those items received in acceptable condition. Immediate advice will

be given by the sales officer to the vendor through the office administering the purchase contract of the items and quantities not accepted.

(2) If the subsistence delivered has been purchased for shipment on Government bill of lading subject to inspection at destination and the accomplishment of a Receiving Report is required at destination, title tentatively passes to the Government when the shipment, properly packed, is delivered to the carrier subject only to the Government's right to reject all or part of the shipment should it fail to conform to specifications when received, due to fault or neglect of the vendor. If shortage or damage is found on receipt, the sales officer will take whichever of the following actions is appropriate:

(a) If the loss or damage is found to have been caused by the fault or neglect of the vendor, that is, concealed shortages, etc., a Receiving Report will be accomplished for only those items and quantities that are received in acceptable condition. The sales officer will immediately advise the vendor through the office administering the contract of the items and quantities not accepted.

(b) If the loss or damage has been caused by the fault or neglect of the carrier, receiving station, etc., and not by the vendor, a Receiving Report will be accomplished in full for the purposes of accepting the shipment and paying the vendor. In all such instances, the appropriate survey action prescribed in TM 14-904 will be taken.

(c) If there is doubt as to fault or neglect of the carrier the Receiving Report will be accomplished as in (a) above, and a Report of

Survey (WD AGO Form 15-1) will be processed as provided in chapter 10, TM 14-904. In the event that the contracting officer subsequently determines that the vendor should be paid for the articles rejected, he will advise the sales officer who will thereupon accomplish a supplemental Receiving Report for the purpose of paying the vendor. The supplemental Receiving Report will be filed with the Report of Survey and/or receipt from the salvage officer as a sub-voucher to the original Receiving Report.

(3) If the subsistence received was purchased under conditions where the receiving sales officer is not required to accomplish a Receiving Report other than the inspection certificate (acceptance being based on technical inspection at origin any payment based on such acceptance) the title passes to the Government on acceptance at origin, subject to final inspection at destination, and payment will be made at origin. In such cases a Report of Survey will be processed in all cases where a discrepancy is discovered at destination unless determined to be inconsequential under the provisions of TM 14-904. When a Report of Survey is required, adjustments with the vendor, when appropriate, will be accomplished by the contracting officer.

Figure 60, Report of Survey for Losses in Operation, pages 145 and 146, is rescinded.

Chart 31, page 148, is rescinded.

Figure 61, Report of Survey (Discrepancies Incident to Shipment), pages 149 and 150, is rescinded.

Chart 32, page 151, is rescinded.

SOURCE OF INFORMATION FOR MONTHLY COMMISSARY OPERATING STATEMENT

ITEM NO.	SOURCE OF INFORMATION
1.	WD AGO Form No. 10-90 - Total Value of opening inventory of Subsistence, Meat Market and Bakery Subsections of the Subsistence Section of the Sales Officer's Account.
2.	WD AGO Form No. 10-89 - Net amount of voucher No. 3 of Sales Officer's Account adjusting prices of items included in inventory of Subsections referred to in Item 1, above.
3.	All documents, i.e., Receiving Reports, Vendors Shipping Documents, WD Shipping Documents, Shipping Tickets, covering Subsistence for which the Sales Officer assumes accountability, except Subsistence purchased locally. Total value of Subsistence received will be indicated by source whether shipped from the supplying agency's stock or direct from vendors on orders from the supplying agency.
4.	Documents covering Subsistence purchased locally, for which the Sales Officer assumes accountability. Total value of items for issue or resale, purchased from Subsistence funds available at the station, will be shown, including purchases from stocks of other Government agencies.
5.	Collections for Meals Subsection of Sales Officer's Account. Includes cash received from organization supply officers for meals furnished and total receipts from sales of Meal Coupon Books.
6.	Total of Items 1 through 5. This total must agree with Item 19 and will be reconciled with the total debits to the Subsistence Section excluding the Ice Subsection, after allowing for adjustment and intersection transfer vouchers in the Sales Officer's Account.
7.	Daily Cumulative Summary of Field Rations Issued. Total for the month as indicated by last entry in column F, "Cumulative Money Value Incl. Today".
8.	Daily Cumulative Summary of Prisoners of War Rations Issued. Total for the month as indicated by last entry in Column F, "Cumulative Money Value Incl. Today".
9.	Property Issue Slips covering issues of group, individual and emergency rations, such as 10-1a-1, C, D, E Mountain and Jungle.
10.	Property Issue Slips. Total Value of Troop Train Rations issued at point of origin or at an emergency supply point. Value of paper plates, cups, etc. will be included.
11.	Ration and Savings Account. Indicate total of column entitled "Value of Stores Purchased from QM" from R & S Accounts for the month.
12.	Final WD AGO Form No. 10-87, Report of Charge Sales and shipping documents. This amount should equal the total amount of cash received from sales of Meal Coupon Books and meals plus the total subsistence sales, as shown on the final Report of Deposits (WD AGO Form No. 10-87), the Report of Charge Sales less Item No. 11 above, and shipping documents covering sales (transfers) made to other Government departments and agencies, in accordance with Chapter 12, TM 14-702.
13.	Documents on which authorized special issues are made without reimbursement. Indicate total value of special issues. These special issues include issues for War Dogs, flour for target paste, issues to schools and courses for Bakers and Cooks for experimental and training purposes, etc.
14.	War Department Shipping Documents. Indicate total value of subsistence transferred to other accountable officers, including shipments to depots and other commissaries and transfers to Army Transports and Harbor Boats.
15.	Distribution Journal. Net Total of the balancing entries to the Meat Market, Exceptional Articles and Bakery Subsections.
16.	Distribution Journal. Indicate net amount of gain or loss posted from Form No. 10-124. Indicate net amount of Gain as (+) or loss as (-).
17.	Reports of Survey. Indicate total value of all approved and pending reports prepared during the current month.
18.	WD AGO Form No. 10-90. Total value of closing inventory, including same items as in Item 1 above.
19.	Total of Items 7 through 18. This total must agree with Item 6.
20.	Daily Cumulative Summary of Field Rations Issued. Total for the month as indicated by last entry in column G "Cumulative Number of Rations."
21.	Daily Cumulative Summary of Field Rations Issued. Total for the month as indicated by last entry in column F. (See also Item 7).
22.	Item No. 21 divided by Item No. 20.
23.	Daily Cumulative Summary of Prisoner of War Rations Issued. Total for the month as indicated by the last entry in column C "Cumulative Number of Rations."
24.	Daily Cumulative Summary of Prisoner of War Rations Issued. Total for the month as indicated by last entry in Column F (See also Item 8).
25.	Item No. 24 divided by Item No. 23.
26.	Ration and Savings Account. Abstract from corresponding columns from R & S Accounts for the month and indicate by kinds of rations authorized. Garrison (plus) will include all organizations on the R & S Account, such as Redistribution Stations, that are authorized an increase in the value of the Garrison Ration. Total of column entitled "Value of Sales" will equal Item No. 11 above.
27.	Itemization of Item No. 9 and Item No. 3 (e). Net value must agree with Item No. 9, less Item No. 3 (e).
28.	Request for Troop Train Ration or copies of movement orders.
29.	Must agree with Item No. 10 above.
30.	Item No. 29 divided by Item No. 28.
Notes:	
A. All money values will be based on sales prices.	
B. Where it is practicable to abstract information accurately from the Sales Officer's Account (Distribution Journal) it will not be necessary to refer to sources of information such as Shipping Documents, Receiving Reports, etc.	
C. Value of the items: ice, utilities, fuels and personal services will be excluded from all entries on this report.	

85-54005-401B

Figure 64. Monthly Commissary Operating Statement.

89. Preparation of Monthly Commissary Operating Statement (Superseded)

a. The Monthly Commissary Operating Statement (WD AGO Form 10-133) is designed to be prepared from the accounting records required to be maintained by sales commissaries under the provisions of this manual, and replaces the Monthly Commissary Operating Statement (WD QMC Form 467) (revised April 1944).

b. It will be prepared in duplicate by all commissaries within the continental United States. Copy No. 2 will be retained as a permanent record in the sales commissary and copy No. 1 will be forwarded to the Quartermaster distribution depot from which subsistence supplies are requisitioned. Reports will be submitted so as to reach the depot not later than the 15th day of the succeeding month.

c. Quartermaster distribution depots will edit and consolidate the reports of all commissaries they supply and prepare in duplicate a consoli-

dated report. Copy No. 2 will be retained by the depots and be used along with the individual station reports as the medium by which local purchases of subsistence items will be checked and controlled by the depots in accordance with current directives on local purchases. Copy No. 1 will be forwarded to the Office of The Quartermaster General so as to arrive not later than the 25th day of the succeeding month.

d. The auditor, after checking the Sales Officer's Account, will verify the accuracy of the Monthly Commissary Operating Statement as submitted. If such verification discloses that the statement as submitted was materially incorrect, a notation to this effect will be made in the Certificate of Audit and the sales officer will be instructed to prepare and forward to the distribution depot a "corrected copy" of the operating statement.

The "Source of Information for Monthly Commissary Operating Statement," page 155, is rescinded and the following is substituted therefor:

MONTHLY COMMISSARY OPERATING STATEMENT		REPORTS CONTROL SYMBOL QSS-64(21)
STATION Ft. School, Virginia		FOR THE MONTH OF August 1944
ANALYSIS OF SALES ACCOUNT		
1. VALUE OF BEGINNING INVENTORY		\$178,801.51
2. INVENTORY ADJUSTMENT (Indicate + or -)		+ 1,445.27
3. SUBSISTENCE RECEIVED		
a. FROM MARKET CENTERS		254,111.02
b. FROM DEPOTS AND OTHER COMMISSARIES		171,594.10
c. FROM TROOP TRAINS		4.44
d. FROM SUBSISTENCE FOUND AT STATIONS, EXCEPT SPECIAL RATIONS		51.37
e. FROM SPECIAL RATIONS TURNED IN		0
f. FROM RECLAMATION OF EDIBLE FATS		22.50
4. LOCAL PURCHASES		
a. PERISHABLE ITEMS		2,460.19
b. EXCEPTIONAL ARTICLES		199.37
c. BREAD AND CONTRACT BULLETIN ITEMS		0
d. OTHER NON-PERISHABLE ITEMS		210.15
5. CASH RECEIVED FROM SALE OF MEAL COUPON BOOKS AND MEALS		612.50
6. TOTAL SUBSISTENCE ACCOUNTED FOR		\$609,512.42
7. VALUE OF FIELD RATIONS A AND B ISSUED		344,080.84
8. VALUE OF PRISONERS OF WAR RATIONS ISSUED		0
9. VALUE OF SPECIAL RATIONS ISSUED		170.82
10. VALUE OF TROOP TRAIN RATIONS ISSUED		172.22
11. SALES TO ORGANIZATIONS ON THE R AND S ACCOUNT		6,035.31
12. ALL OTHER SALES		52,583.13
13. VALUE OF SPECIAL ISSUES		7.30
14. TRANSFERS TO DEPOTS AND OTHER COMMISSARIES		26,296.32
15. NET BALANCING ENTRY: GAIN (-) OR LOSS (+)		- 1,162.79
16. CERTIFICATE OF GAINS, LOSSES AND DISCREPANCIES		+ 269.53
17. REPORTS OF SURVEY		339.87
18. VALUE OF CLOSING INVENTORY		180,719.87
19. TOTAL CREDITS (MUST AGREE WITH ITEM 6)		\$609,512.42
ANALYSIS OF RATIONS ISSUED		
20. NUMBER OF FIELD RATIONS A AND B ISSUED		569,270
21. VALUE OF ISSUES (Item 7)		\$344,080.84
22. VALUE OF FIELD RATION (Item 21 ÷ Item 20)		.6044
23. NUMBER OF PRISONERS OF WAR RATIONS ISSUED		0
24. VALUE OF ISSUES (Item 8)		0
25. VALUE OF PRISONERS OF WAR RATION (Item 24 ÷ Item 23)		--
26. RATIONS ISSUED ON THE R AND S ACCOUNT		
KIND OF RATION	NO. OF RATIONS	UNIT VALUE
GARRISON	1742	.6108
GARRISON (Plus)		
GARRISON (Hosp.)	2755	.6108
GARR. (Hosp. Pd W)		
PATIENT	3000	.7500
PATIENT, TB		
HOSPITAL TRAIN		
TOTAL		
		\$4,997.57
		\$6,035.31
		\$ 110.52
		\$1,148.26
27. ISSUE OF SPECIAL RATIONS		
TYPE ISSUED	NUMBER ISSUED	NUMBER TURNED IN
Q	234	0
TOTAL		
		\$170.82
28. NUMBER OF TROOP TRAIN RATIONS ISSUED		
267		
29. TOTAL VALUE OF TROOP TRAIN RATIONS ISSUED		
\$172.22		
30. VALUE OF THE TROOP TRAIN RATION (Item 28 ÷ Item 28)		
.6450		
REMARKS		
SIGNATURE OF SALES OFFICER <i>C. H. Scruggs</i> C. H. Scruggs, Capt., QMC		DATE 5 Sept. 1944

WD AGO FORM 10-133 1 JUL 1945 REPLACES QMC FORM 467 WHICH IS OBSOLETE

Chart 33, page 156, last line of note, change "TM 14-1012" to read "TM 14-1010."
[AG 300.7 (10 Aug 45)]

By ORDER OF THE SECRETARY OF WAR:

OFFICIAL:

EDWARD F. WITSELL
Major General
Acting The Adjutant General

G. C. MARSHALL
Chief of Staff

DISTRIBUTION:

AAF (10); AGF (10); ASF (2); Dept (10) S Div ASF (1) except Fiscal Dir (20); SvC (10); FC (4); ASF Dep (5); Dep 10 (5); QM Mark C (2); ASF Tng C (QM) (50).
Refer to FM 21-6 for explanation of distribution formula.

~~YOUNG STATE COLLEGE - 1914~~

Oct. 1, 1945

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TECHNICAL MANUAL

SALES COMMISSARY OPERATION

CHANGES
No. 3

TM 10-215, 1 November 1944, is changed as follows:

7. Subsistence Supply Requirements

The subsistence supply * * * the sales store.

* * * * *

b. FIELD RATION MENU PREPARATION AND APPROVAL.

* * * * *

(3) On completion of this review and these calculations, the sales officer will distribute copies to all responsible local headquarters and interested administrative offices. Each headquarters will distribute at least one copy to each field ration mess. Emergency corrections of the menu thereafter necessitated by lack of supplies or changed employment of troops will be

[AG 300.7 (21 Sep 45)]

BY ORDER OF THE SECRETARY OF WAR:

OFFICIAL:

EDWARD F. WITSELL
Major General
Acting The Adjutant General

G. C. MARSHALL
Chief of Staff

* * * * *

WAR DEPARTMENT
WASHINGTON 25, D. C., 1 October 1945
made by the sales officer by indicating the change on the Memorandum of Field Ration Issue for the day (see par. 43e) and not, except in unusual instances, by the publication of a special menu change form. Substitutions will be made within the same food group. In exceptional cases nonavailability may make this impossible; in such cases, food as similar as possible to the planned items will be substituted.

(4) Station menu boards will, in addition to considering the menu 75 to 90 days before use, also meet on or about the twentieth of each month to consider and make proper changes in the menu for the following month.

DISTRIBUTION:

AAF (10); AGF (10); ASF (2); T of Opns (Ch QM) (10); Dept (10); S. Div ASF (1) except Fiscal Director (20); SvC (10); FC (4); ASF Dep (5); Dep 10 (5); QM Mark C (2); ASF Tng C (50).

Refer to FM 21-6 for explanation of distribution formula.

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SALES COMMISSARY OPERATION

CHANGES
No. 4

WAR DEPARTMENT

WASHINGTON 25, D. C., 3 November 1945

TM 10-215, 1 November 1944, as amended by C 1, 28 June 1945, and C 2, 14 August 1945, is changed as follows:

7. Subsistence Supply Requirements.

The subsistence supply * * * the sales store.
* * *

b. FIELD RATION MENU PREPARATION AND APPROVAL.

* * *

(2) Upon receipt at * * * station menu board. The station menu board will be appointed by the station commander and will consist of the sales officer, the food service supervisor, the post surgeon or his representative, and representatives of tactical organizations deemed necessary by the senior tactical commander. Upon call of * * * revise the Master Menu. Prior to the meeting of the menu board the sales officer will contact the market center for a list of foods that will be available for supply and consumption at the station. The sales officer will also review the menu to ascertain that the kinds and quantities of rationed and critical foods contained in the revised menu are limited to the kinds and quantities of rationed and critical foods contained in the Master Menu as originally prepared by the Office of The Quartermaster General. The sales officer will thereafter calculate the cost of the revised menu to ascertain that the cost of serving the revised field ration menu does not exceed the value of a corresponding number of garrison rations of the month in which the menu is prepared.

[AG 300.7 (31 Oct 45)]

BY ORDER OF THE SECRETARY OF WAR:

OFFICIAL:

EDWARD F. WITSELL
Major General
Acting The Adjutant General

G. C. MARSHALL
Chief of Staff

DISTRIBUTION:

AAF (10); AGF (10); ASF (2); Dept (10); S Div ASF (1) except Fiscal Dir (20); SvC (10); FC (4); Class III Instls (4); ASF Dep (5); Dep 10 (5); QM Mark C (2); Tng Ctr 10 (50).
Refer to FM 21-6 for explanation of distribution formula.

*This change supersedes C 3, 1 October 1945.

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NEW YORK STATE DEPARTMENT OF EDUCATION

TO THE DIRECTOR, NEW YORK STATE DEPARTMENT OF EDUCATION
ALBANY, NEW YORK

FROM THE CHAIRMAN, NEW YORK STATE BOARD OF EDUCATION
ALBANY, NEW YORK

SUBJECT: [Illegible]

[The following text is extremely faint and largely illegible. It appears to be a letter or report discussing educational matters, possibly related to the State Board of Education and the Department of Education.]

RECEIVED
[Illegible]
[Illegible]

11-29-45

SALES COMMISSARY OPERATION

TECHNICAL MANUAL

CHANGES
No. 5

TM 10-215, 1 November 1944, is changed as follows:

42. Preparation and Use of Consolidated Ration Request in the Issuing of Field Rations

* * * * *

b. ISSUES ON A MEAL BASIS (Superseded). In furtherance of the present national food conservation program, commanding officers of all posts, camps, stations, airfields, and air bases, may authorize the issue of rations on a meal basis to those units in which the members present for each of the several meals are disproportionate. This authority is granted to eliminate waste caused by adapting foods to a menu for which they were not intended, and to conserve in the over-all issue of foods. When issues are made on a meal basis, the number of rations issued, for accounting purposes, will be deter-

[AG 300.7 (22 Oct 46)]

BY ORDER OF THE SECRETARY OF WAR:

OFFICIAL:

EDWARD F. WITSELL
Major General
The Adjutant General

DWIGHT D. EISENHOWER
Chief of Staff

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NO OVERSEA DISTRIBUTION.

For explanation of distribution formula, see FM 21-6.

WAR DEPARTMENT

WASHINGTON 25, D. C., 18 November 1946

mined by dividing the total number of meals by three. These issues should not normally cause the total value of rations issued during the month to exceed the value of the garrison rations for the same month. The directives to issue rations on a meal basis will be filed with the ration account by the sales officer, and will be considered a valid voucher.

* * * * *

51. Other Special Issues

* * * * *

f. (Added.) Paper, wax or glassine, and bags, paper, 5-pound (for use in wrapping and packing cold lunches), are authorized for issue at cost and without charge to troops on field rations upon order of organization commander. The cost of such issues is to be included when computing the cost of the ration except when such issues are required due to combat rations not being used on field maneuvers.

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WAR DEPARTMENT TECHNICAL MANUAL
TM 10-215

This manual supersedes TM 10-215, Commissary Operation, 12 September 1940

SALES COMMISSARY OPERATION

Procedures for the Requisition, Purchase, Receipt, Issue, Shipment and
Accounting for Subsistence Supplies by Sales Commissaries

Prepared Under the Supervision of
COMMANDING GENERAL, ARMY SERVICE FORCES



WAR DEPARTMENT

• 1 NOVEMBER 1944

United States Government Printing Office

Washington: 1944

WAR DEPARTMENT,
Washington 25, D. C., 1 November 1944

TM 10-215, Sales Commissary Operation, is published for the information and guidance of all concerned.

A.G. 300.7 (5 Oct 44)

BY ORDER OF THE SECRETARY OF WAR:

G. C. MARSHALL,
Chief of Staff.

OFFICIAL:

J. A. ULIO,
*Major General,
The Adjutant General.*

DISTRIBUTION:

SvC (10), Depts (10); PC&S (4); ASF Deps (5); QM Deps (5);
Market Ctrs (2); QM ASF TC (50).

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This manual supersedes TM 10-215, Commissary Operation, 12 September 1940.

Chapter I

GENERAL

1. Purpose

a. The purpose of this manual is to establish a uniform system for the operation of sales commissaries, and to assist the station sales officer and the members of his staff in the performance of their functions. With its publication, sales commissary procedures become standardized. The following important changes in previously prescribed procedures have been made:

(1) Service command and local menus will no longer be prepared, as changes will be limited to modifications of the Master Menu prepared by the Office of The Quartermaster General, published as a Quartermaster Supply Bulletin and distributed by the Adjutant General.

(2) Stock Status Reports, Reports of Excess, and nonperishable Requisitions will all be combined on the Station Stock Status Report (W.D., Q.M.C. Form No. 1010) which will be partially prepared by the distribution depot and will be supplied to the station prior to the close of each month.

(3) Requisition forms for perishable subsistence (W.D., A.G.O. Form No. 445, modified) will be supplied by the market center serving the station.

(4) Purchases of subsistence made at the station will be made with the use of the Purchase Order or Delivery Order and Voucher (W.D. Form No. 383, revised) except when special contract provisions or forms are required. This form may also be used in lieu of the vendor's invoice.

(5) Field rations will be issued on a Field Ration Issue Slip (local form), prepared in one copy only. This copy will be signed by the representative of the organization at the time of issue. A Memorandum of Field Ration Issue (local form) in one copy will be given each organization. In

addition, the sales officer will supply organizations and groups with the necessary blank copies on which to break down issues to subordinate organizations and to unit messes.

(6) The charge sales (accounts receivable) of one month will be taken up in the Sales Officer's Account for the following month in much the same manner as the inventory at the close of one month is taken up in the account of the succeeding month. This entry, however, will be made only in total to the Sales Officer's Account.

(7) The Voucher Register and General Control and the Sales Officer's Account will be consolidated on a standard commercial multicolumnar distribution journal. Only one copy of this record will be prepared. The Sales Officer's Account will no longer be signed by the station commander.

(8) The audit of the Sales Officer's Account will hereafter be performed at the station and include such detailed check of both debit and credit vouchers as may be necessary to insure their accuracy and authenticity (see TM 14-1012, Sales and Subsistence Accounts Audit Procedures). In accordance therewith, copies of the Certificate of Audit will be forwarded through channels to the sales officer and for the auditor's file. A Sales Officer's Account for a particular month will be considered closed only when a clearance has been issued by the appropriate service command headquarters.

b. APPLICATION. All sales commissaries located within the continental limits of the United States will be operated in accordance with the provisions of this manual. All sales commissaries located outside the continental limits of the United States will be operated in accordance with the provisions of this manual where such provisions can be made applicable to local conditions. The com-

manding general of the department, base command, or theater of operation within which the sales commissary is physically situated will determine whether all or any part of this manual will apply. All of the accounts and records prescribed herein will be maintained. The maintenance of additional or substitutive records is not authorized. Locally reproduced forms not authorized by this manual will not be added to the procedure, except that informal work sheets to maintain temporary records for abstracting, etc., may be used at the discretion of the sales officer. The number of copies of forms authorized by the manual will not be increased without the approval of the War Department. Unnecessary copies may, however, be eliminated.

c. SCOPE AND RELATION TO EXISTING DIRECTIVES. (1) The procedures prescribed herein become effective the first of the month following publication.

(2) Manual TM 10-215, Commissary Operation, dated 12 September 1940 is rescinded concurrently with the publication of this manual.

(3) When in conflict with the provisions of any existing Army regulations, circulars, or War Department directives, the procedures prescribed herein will govern. The following are being modified in accordance with the procedures herein established:

(a) Army Regulations as follows:

AR 30-2210	AR 30-2290
AR 30-2225	AR 30-2320
AR 30-2260	AR 35-6660
AR 30-2280	

(b) War Department Circulars as follows:

Circular 158, War Department, 1944

(c) Manuals as follows:

M 401 War Department Shipping Document

M 410 Vendor's Shipping Document

2. Mission of the Sales Commissary

The mission of the sales commissary is to—

a. Obtain the prescribed subsistence supplies for a station.

b. Store and protect subsistence supplies from deterioration and misapplication.

c. Issue field rations.

d. Sell subsistence supplies to organizations on the garrison ration.

e. Sell subsistence supplies to authorized individuals and activities.

f. Issue the prescribed troop train ration.

g. Stock, and issue when so directed, C, D, K, and other special rations.

h. Maintain the prescribed records and accounts of the transactions of the sales commissary, and submit the required reports thereof.

i. Operate the station bakery, except when this mission is otherwise assigned by the station commander.

3. Functions of the Sales Officer

The sales officer will perform the following functions:

a. Requisition subsistence supplies from a depot or market center.

b. Receive subsistence supplies turned in by an organization or shipped from a depot, market center, vendor, or another commissary.

c. Inspect or arrange for the inspection of subsistence supplies.

d. Request the station purchasing and contracting officer to procure subsistence supplies authorized by the depot or market center for local purchase.

e. Store subsistence supplies in accordance with prescribed storage instructions, assuring that stocks are properly rotated to issue older lots first and that all necessary precautionary measures are taken for the preservation of these supplies from deterioration, infestation, freezing, and misapplication.

f. Take inventory, with such assistants as he shall select, of all stores of subsistence supplies on hand as of the last day of the month and reconcile with the independent inventory taken by a disinterested officer detailed to this duty by the station commander.

g. Issue subsistence supplies as directed.

h. Sell subsistence supplies to organizations on the garrison ration and to other authorized purchasers.

i. Collect cash and requisite ration currency in payment for the sale of subsistence supplies; and, as directed, receive cash from the sale of other supplies and services by the quartermaster or others.

j. Deposit all cash with the station disbursing officer, and dispose of all ration currency as directed.

k. Ship subsistence supplies to other stations or to depots as directed.

l. Maintain records and accounts of transactions and property for which he is accountable or responsible, as prescribed in this manual and other current War Department directives.

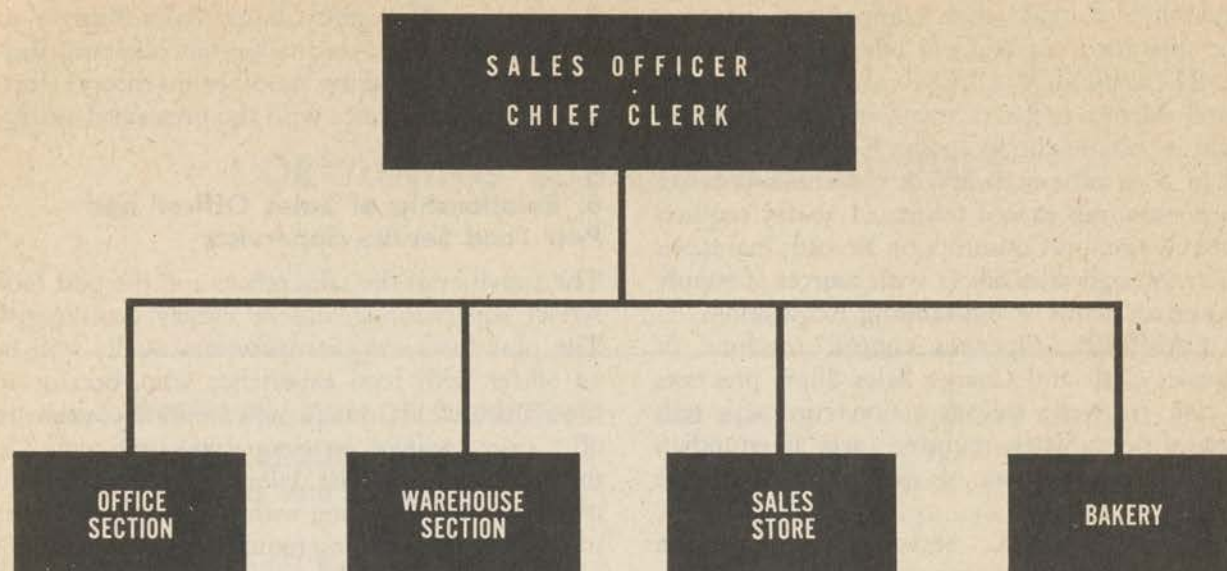


Figure 1. Organization Chart of a Sales Commissary.

4. Organization of the Sales Commissary

The elements of organization of the sales commissary are:

a. OFFICE SECTION. The office section performs all of the administrative work of the sales commissary. This includes the preparation, processing, recording, and reporting of all requisitions, issue slips, records, accounts, and reports.

b. WAREHOUSE SECTION. The warehouse section receives, stores, protects, and issues subsistence supplies as directed. The sales commissary will usually have three issue warehouses: a warehouse for non-perishables; a combined cooler and freezer for products of animal origin, frozen fruits and vegetables; and a cooler for fresh fruits and vegetables requiring refrigeration in the summer and heat in the winter.

c. COMMISSARY SALES STORE. The commissary sales store, if operated, will sell authorized ration and sales articles to previously approved buyers. The commissary sales store will be patterned after the commercial retail chain grocery store, permitting customer self-service except for "sensitive" and meat market items.

d. BAKERY SECTION. The bakery section, at those stations where a bakery is operated, will consist of the station bakery which will produce bread required for authorized messes and the sales store. Unless otherwise determined by the commanding officer, the station sales officer will be the bakery officer. If a separate bakery officer is appointed, the bakery section while not oper-

ated by the sales officer will still be accounted for as part of the Sales Officer's Account.

5. Personnel and Their Duties

(May vary to conform to local requirements).

a. SALES OFFICER. Furnishes bond, if member of Quartermaster Corps or if detailed therein from any other arm or service; schedules arrival and distribution of subsistence supplies; assumes pecuniary responsibility for subsistence supplies; assures correctness as to authority and price of issues and quantities sold; verifies accuracy of and signs Reports of Deposits; personally, with such assistants as he selects, inventories supply stocks at end of month; maintains records of accountability; establishes controls over stocks of subsistence supplies; manages operations of sales office, store, warehouses, and bakery.

b. CHIEF CLERK. Acts as office manager; supervises accounting operations; serves as general assistant to sales officer.

c. ACCOUNTS CLERK. Maintains Sales Officer's Account, receiving vouchers, assigning voucher numbers, and posting vouchers to the account; files vouchers to Sales Officer's Account by voucher number; maintains required abstracts; prepares Reports of Deposits and Monthly Commissary Operating Statement.

d. ISSUE CLERK. Receives Consolidated Ration Requests; prepares Field Ration Issue Slips and Memorandums of Field Ration Issue; checks Consumption Record and stocks to ascertain

availability of field ration components; prepares issue slips for troop train or other special rations.

e. **REQUISITION CLERK.** Receives approved Master Menu; prepares menu abstract; prepares Requisitions and checks against Consumption Record to determine accuracy of quantities ordered, which must not exceed estimated 30-day requirements; maintains Consumption Record; maintains liaison through sales officer with sources of supply to ascertain status of outstanding Requisitions.

f. **CASHIER.** Operates control machine or processes Cash and Charge Sales Slips; processes all cash received; collects ration currency; sells sensitive items when required; acts as custodian during business hours of sales officer's change fund.

g. **SALES CLERK.** Serves customers; if so directed, collects ration currency; replenishes sales store stocks; marks prices and ration values on items; quotes prices when requested.

h. **WAREHOUSE MANAGER AND EMPLOYEES.** Receives, tallies in, and stores subsistence supplies as directed; receives Field Ration Issue Slips and prepares issues for each drawing organization; issues supplies and obtains authorized signatures therefor; forwards signed Field

Ration Issue Slips and Charge Sales Slips to accounts clerk; packs and tallies out outgoing shipments; assists in taking monthly inventory; stores supplies in accordance with the prescribed storage practices.

6. Relationship of Sales Officer and Post Food Service Supervisor

The activities of the sales officer and the post food service supervisor should be closely coordinated. The post food service supervisor usually will be an officer with food experience who, because of the nature of his duties, will be in a position to offer expert advice on troop food preferences to the sales officer. The sales officer will benefit materially by conferring with the post food service supervisor when placing requisitions for food items of doubtful acceptability by the troops of the post. The sales officer will keep the post food service supervisor informed and seek his advice on matters such as substitutions to be made on the approved menus, reports of inventorying officers as to excess subsistence supplies in unit messes, expected arrival or departure dates of organizations, and all other matters pertaining to consumption of food and the elimination of food waste.

Chapter II

OBTAINING SUBSISTENCE SUPPLIES

Section I. DETERMINATION OF SUBSISTENCE SUPPLY REQUIREMENTS (Rations and Menus)

7. Subsistence Supply Requirements

The subsistence supply requirements of a sales commissary are based upon a determination of what constitutes a ration, what items of the ration are included on the menu, the number of personnel for whom rations are issued, and what is the volume and extent of the operations of the sales store.

a. RATION DETERMINATION. (1) *Definition.* A ration is the allowance of food for the subsistence of one person for one day. This allowance, if it is a stipulated quantity of individual foods, is termed the field ration; if it is an amount of money estimated as the cost of providing the components of a ration for one person for one day, it is termed the garrison ration. In addition, there have been developed special rations such as field rations C, D, K, 10-in-1, the troop train ration, mountain ration, parachute ration, etc., which are issued only in kind and only when authorized by current directives.

(2) *Personnel entitled to rations.* Rations will be issued to all enlisted personnel on active duty; to applicants for enlistment while held for observation; to prisoners of war; to general prisoners on posts; and to such other individuals as may be provided from time to time in current War Department directives.

(3) *How obtained.* Field rations are issued in kind on the basis of an adjusted estimate of the number of persons expected to attend the mess when the rations will be served. Garrison rations as such will not be issued; organizations authorized to be subsisted on the garrison ration will be credited with the money value of the garrison ration earned, will prepare their individual menus,

and will buy the components thereof.

(4) Ice is not a part of the ration irrespective of whether an organization is subsisted on a field ration or the garrison ration (see pars. 43i and 52d).

b. FIELD RATION MENU PREPARATION AND APPROVAL. (1) Field Ration Master Menus will be prepared by the Office of The Quartermaster General. These menus will be distributed by the Adjutant General direct to service command headquarters and to all stations at which field ration messes are operated. The menu will be distributed so as to arrive 90 days prior to the first day of the month in which the menu will be served. The station will be supplied with a sufficient number of copies of the Master Menu to provide one copy for each mess and as many additional copies as may be necessary for administrative purposes.

(2) Upon receipt at a station, menus will be delivered to the sales officer. The sales officer will immediately supply one copy of the menu to each member of the station menu board. The station menu board will be appointed by the station commander and will consist of the sales officer, the food service supervisor, the post surgeon, and representatives of tactical organizations deemed necessary by the senior tactical commander. Upon call of the chairman, the station menu board will review and, to the extent deemed advisable, revise the Master Menu. The sales officer will thereafter calculate the cost of the revised menu to ascertain that the cost of serving the revised field ration menu does not exceed the value of a corresponding number of garrison rations of the month in which the menu is prepared. The sales officer will also review the menu to ascertain that it does not contain foods that will be unavailable or cannot be supplied for consumption at the station, and that the kinds and quantities of rationed foods contained in the revised menu are

MENU FOR A DAY

Sunday, 20 August 1944.

BREAKFAST

Mixed Stewed Fruit
Dry Cereal
Fresh Milk
Fried Eggs
Bacon
Toast
Butter
Marmalade
Coffee

DINNER

Fried Chicken w/Giblet Gravy
Parsleyed Potatoes
Stewed Tomatoes
Cole Slaw w/Sour Cream
Dressing (11/43)
Hot Biscuits
Butter
Ice Cream
Coffee

SUPPER

Bean Soup
Assorted Cold Cuts
Sliced Cheese
Potato Salad
Sliced Tomatoes
Radishes
Green Onions
Bread
Butter
Cinnamon Rolls
Limeade

INGREDIENTS	UNIT NO.	INGREDIENTS	UNIT NO.	INGREDIENTS	UNIT NO.
MIXED STEWED FRUIT		FRIED CHICKEN	lb. 65	BEAN SOUP	
Apricots, evap.	lb. 2	Flour, wheat	lb. 2	Beans, issue, dry	lb. 8
Peaches, evap.	lb. 2	Milk, evap.	#1 can 2	Bacon	lb. 2
Prunes, evap.	lb. 2	PARSLEYED POTATOES		ASSORTED COLD CUTS	
Raisins	lb. 1	Potatoes, white	lb. 35	Bologna	lb. 10
Sugar, gran.	lb. 1	Parsley	lb. 1/4	Liverwurst	lb. 10
DRY CEREAL	ind. pkg. 60	STEWED TOMATOES #10	can 3	SLICED CHEESE, A.C.	lb. 10
Sugar, gran.	lb. 3	COLE SLAW		POTATO SALAD	
FRESH MILK	qt. 25	Cabbage	lb. 20	Potatoes, white	lb. 25
FRIED EGGS	doz. 17	Sour Cream Dressing		Celery	lb. 5
BACON	lb. 15	Milk, evap.	#1 can 2	Onions, dry	lb. 2
BREAD	lb. 15	Sugar, gran.	lb. 1/4	Bacon	lb. 2
BUTTER	lb. 3	(Vinegar	pt. 1)	Mayonnaise	gal. 1/2
MARMALADE	2 lb. jar 4	HOT BISCUITS		Parsley	lb. 1/4
COFFEE, R&G	lb. 3	Flour, wheat	lb. 16	SLICED TOMATOES	lb. 20
Sugar, gran.	lb. 3	Lard	lb. 4	RADISHES	bunch 8
Milk, evap.	#1 can 4	Milk, evap.	#1 can 2	GREEN ONIONS	bunch 8
		(Baking Powder	oz. 12)	BREAD	lb. 15
		BUTTER	lb. 2	BUTTER	lb. 2
		ICE CREAM	gal. 3-1/4	CINNAMON ROLLS	
		COFFEE, R&G	lb. 3	Flour, wheat	lb. 10
		Sugar, gran.	lb. 3	Milk, evap.	#1 can 2
		Milk, evap.	#1 can 4	Sugar, gran.	lb. 1
				Eggs	doz. 1/2
				Lard	lb. 1
				Yeast	lb. 1/2
				Iceing	
				Sugar, powdered	lb. 2
				LIMEADE	
				Limes	ea. 90
				Sugar, gran.	lb. 5

THE FIELD RATION MENU WILL BE PREPARED BY THE OFFICE OF THE QUARTERMASTER GENERAL. IT WILL BE REVISED BY EACH STATION AND SUBSEQUENTLY BE APPROVED BY THE SERVICE COMMAND BEFORE SUPPLY REQUIREMENTS ARE ESTIMATED OR DISTRIBUTION MADE TO UNIT MESSES.

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Figure 2. Station Menu.

limited to the kinds and quantities of rationed foods contained in the Master Menu as originally prepared by the Office of The Quartermaster General. Upon completion of this review and these calculations, one copy of the Master Menu, as revised, will be forwarded to the director of food service at service command headquarters. This copy will be forwarded so as to arrive at service command headquarters not later than 75 days prior to the first day of the month in which the menu will be served.

(3) The director of food service at service command headquarters will review and, as required,

will correct the menu submitted by the station. A letter of approval, listing the necessary modifications, will be forwarded to the sales officer so as to arrive not later than 60 days prior to the effective date of the menu.

(4) Upon receipt, the sales officer will correct the remaining copies of the Master Menu by the most expeditious available means. The sales officer will then distribute these copies to all responsible headquarters and interested administrative offices. Each headquarters will distribute at

ISSUE CHART		ISSUE CHART FOR A DAY				
		Sunday, 20 August 1944.				
Ingredients - 100 Men		UNIT	BKFT	DIN	SUP	TOTAL
MEATS, FISH & POULTRY						
Bacon		lb.	15		4	19
Bologna		lb.			10	10
Chicken		lb.		65		65
Liverwurst		lb.			10	10
EGGS		doz.	17		1/2	17 1/2
MILK & MILK PROD.						
Milk, fresh		qt.	25			25
Milk, evap.	#1 (14 1/2 oz.)	can	4	10	2	16
Cheese, A.C.		lb.			10	10
Ice Cream		gal.		3 1/4		3 1/4
BUTTER		lb.	3	2	2	7
FATS, OTHER						
Lard		lb.		4	1	5
Mayonnaise		gal.			1/2	1/2
SUGARS & SIRUPS						
Sugar, gran.		lb.	7	3 1/4	6	16 1/4
Sugar, Powdered		lb.			2	2
Marmalade	2 lb.	jar	4			4
CEREALS						
Bread		lb.	15		15	30
Flour, wheat		lb.		18	10	28
Cereal, dry		ind. pkg.	60			60
LEGUMES						
Beans, issue, dry		lb.			8	8
VEGETABLES, L.G.Y.						
Cabbage		lb.		20		20
Parsley		lb.		1/4	1/4	1/2
TOMATOES						
Tomatoes, canned	#10	can		3		3
Tomatoes, fresh		lb.			20	20
CITRUS FRUITS						
Limes		ea.			90	90
POTATOES, white		lb.		35	25	60
VEGETABLES, OTHER						
Celery		lb.			5	5
Onions, dry		lb.			2	2
Onions, green		bunch			8	8
Radishes		bunch			8	8
FRUITS, DRIED						
Apricots, evap.		lb.	2			2
Peaches, evap.		lb.	2			2
Prunes, evap.		lb.	2			2
Raisins		lb.	1			1
BEVERAGES						
Coffee, R & G		lb.	3	3		6
MISC.						
Yeast		lb.			1/2	1/2

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Figure 2. Continued.

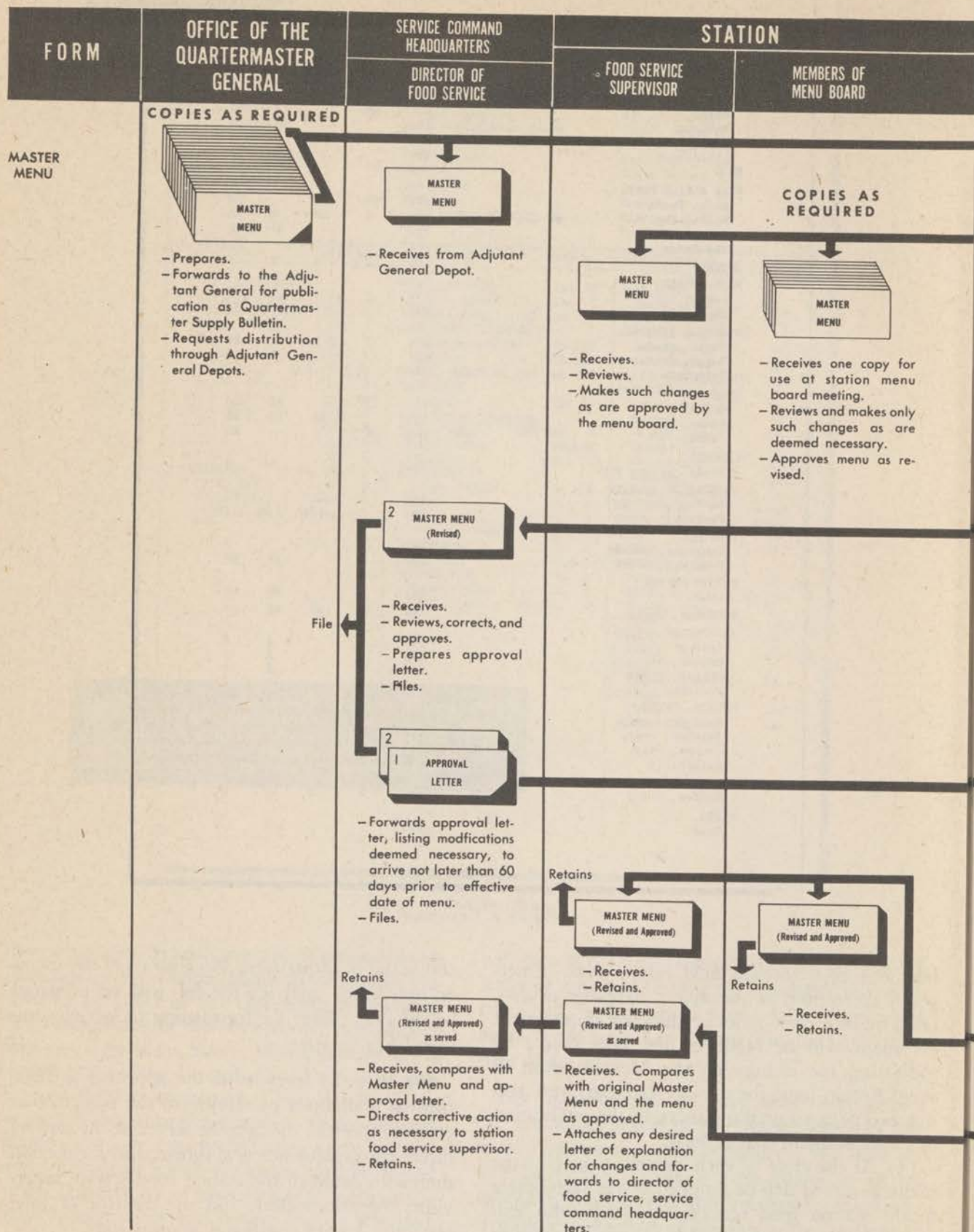
least one copy to each field ration mess. Emergency corrections of the menu thereafter necessitated by lack of supplies or changed employment of troops will be made by the sales officer by indicating the change on the Memorandum of Field Ration Issue for the day (see par. 43e) and not, except in unusual instances, by the publication of a special menu change form.

(5) At the close of each month, a copy of the menu as served will be supplied by the sales officer to the station food service supervisor who will forward it to the director of food service at service

command headquarters. No abstract of the menu or nutritional analyses thereof will be prepared by the sales officer for forwarding to service command headquarters.

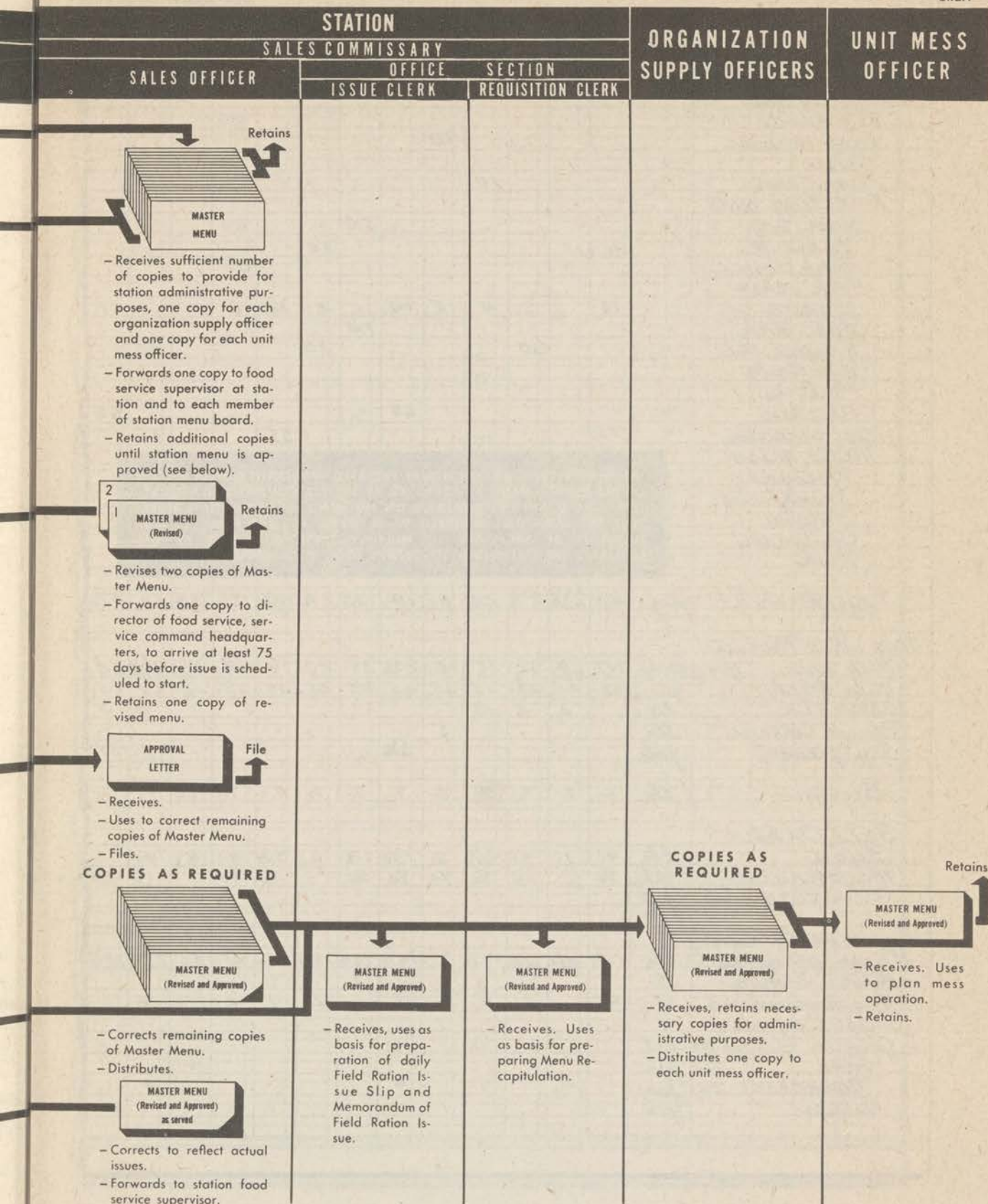
(6) In order to expedite the approval or clarification of matters pertaining to the composition or content of the menu to be served at the station, direct correspondence is authorized in connection therewith between the station food service supervisor, the sales officer, and the director of food service at service command headquarters.

FIELD RATION MENU



DISTRIBUTION, REVISION AND USE

Chart 1



MENU RECAPITULATION FOR														
Item	Unit	1	2			5	6	7	8	9	10	11	12	13
Meats, Fish and Poultry														
Beef, carcass	lb.		45	90					45			45		
Beef, chipped	"													
Beef hearts	"										40			
Lamb carcass	"					90								
Liver	"													
Liverwurst	"				10									
Pork, lean cuts	"													
Ham, S.C.	"							50			25			
Pork butts	"								55					
Pork loin	"										55			
Pork other	"													
Bacon	"	15			4	15	10		2	15	2			17
Salt pork	"							10						
Sausage, bulk	"			30					30				40	
Spareribs	"													
Poultry	"													
Chicken	"						65							65
Veal, carcass	"	55								55		45		
Meats, misc.														
Bologna	"													
Frankfurters	"													
Salami	"													
Thuringer	"													
Fish	"													
THE MENU RECAPITULATION WILL BE PREPARED IMMEDIATELY UPON RECEIPT OF THE REVISED MENU AS APPROVED BY SERVICE COMMAND HEADQUARTERS. THE QUANTITIES INDICATED ON THE MENU RECAPITULATION REPRESENT THE QUANTITIES REQUIRED TO BE ISSUED PER 100 MEN. IT WILL THEREFORE BE NECESSARY TO MULTIPLY THESE QUANTITIES BY THE ESTIMATED ISSUE STRENGTH TO OBTAIN TOTAL ISSUE REQUIREMENTS.														
Eggs, fresh	doz	6½	23½	2½	20	6	10	17½	2½	10½	17½	19½	18	3½
Milk + Milk Products														
Milk, evap. 14½oz	can	12½	24	32	21	18	23½	29	20	14	14	32	39½	20
Milk, fresh	qt.	25	25	25	25	25	25	25	25	25	25	25	25	25
Cheese, A.C.	lb.		2	3	3								3	5
Cheese, Cottage	lb.					5								
Ice cream	gal.						3¼							3¼
Butter	lb.	7	7	7	7	7	7	7	7	7	7	7	7	7
Fats, Other														
Lard	lb.	4	1	4	3½	5	1¾	8½	1	5½	4	6	4	
Mayonnaise	gal.	¼		¼	½	¼	¼	¼		¼	¼			¼
Oil, salad (e)	gal.													
Sugars and Sirups														
Sugar, granulated	lb.	19¼	2½	23	19¼	2	16½	22½	15¼	36	21	22	22½	15½
Sugar, brown	lb.							2						
Sugar, powdered	lb.	4		2	4		2		2	4	2		4	
Dessert powder	"													
Jelatin, flavored 100	cont.				½									
Jam 24	jar.											4		
Marmalade 24	jar.		4		4		4						4	
Sirup	gal.	1				1				1				1

Figure 3.

MONTH OF August 1944.

14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Totals
95					45			85		45				90		45		630
					7											7		14
		100								90								40
35																		280
						10							10				10	35
								50								50		40
55												55					55	175
				55											55			220
																		165
15				15	2	19	15	10		15	2				15	2	4	194
		10																20
		30							30				30				30	220
									70									70
				65		65							65					325
									55						45			255
						10												40
					35							35						105
																	10	20
													10					10
				30						30								120
22	3	20	2	16½	5	17½	4¾	12½	19½	6	24	16	1½	17	3½		4½	352½
18	12	16	39	22	23	16	17	30½	24	15	23	18	16	28	20	19	28	684
25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	775
	3					10				3	3		10				10	55
5					5								5					20
	3¼					3¼							3¼			3¼		19¼
7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	217
1	3	9½	3½	4	6½	5	3¼	5	1¼	5½	3	2	5	5	1	3	5	119½
¼	¼			¼	¼	½	¼		¼	¼	¼		¾	¼	¼		½	6¾
																		1
18¼	20	24	26	21	31	16¼	16½	24¾	14¼	26	28¼	18	13	27	15	18	22½	636¾
			2				4½		½									9
		4				2		4	4	4			2				4	48
½							½								½			2
																		4
4		4				4				4				4				36
	1						1			1					1			8

Menu Recapitulation.

c. **RECAPITULATION OF FIELD RATION MENU REQUIREMENTS.** (1) The requisition clerk will prepare the Menu Recapitulation immediately upon receipt of the menu as revised and as approved by service command headquarters. The Menu Recapitulation will be prepared on a locally reproduced form similar in design to that illustrated in this manual (see fig. 3). Items will be listed in the same sequence as in the Master Menu.

(2) The columns of the form will be completed as follows:

(a) Item column—List each item appearing on the menu, using proper nomenclature. The items should be listed alphabetically under each class.

(b) Unit column—Insert the unit of issue applicable to the item; e. g., ea., lb., doz., can, etc.

(c) Day of month columns—Insert, opposite each item, the total quantity required per 100 men for each day of the month. For those days on which the item will not be required, the appropriate spaces will be left blank.

(d) Totals column—Enter the totals of the quantities of each item required for each day during the month. These totals represent the total quantity of each item required to serve 100 men the menu for the month.

(3) The totals in the totals column of the Menu Recapitulation will be multiplied by the anticipated issue strength for the month in which the menu is to be served, pointed off two decimal places. The result will be the amount of each item that is required for field ration issue in the month during which the menu will be served.

d. **ESTIMATING SALES STORE REQUIREMENTS.** No records will be kept by the sales commissary solely for the purpose of ascertaining the quantities of items required for the sales store. The sales officer, however, will determine the approximate supply requirements for sales store operations by calculating the difference between the Menu Recapitulation multiplied by approximate actual strength for prior months and the quantities of individual items consumed in those same months as recorded in the Consumption Record (see fig. 63). In those instances where the items are sales items and not items of issue, it will be assumed that the entire quantity consumed according to the Consumption Record was sold in the sales store. The requirements of the sales store will vary widely each month depending upon the number of individuals using the facilities

of the sales store, customer preferences, the strength of the detachments of patients at the hospital, etc.

8. Use of Estimated Supply Requirements

The use of the Menu Recapitulation, the estimate of sales store requirements, and the Consumption Record to determine the quantities of individual items of commissary supplies to be requisitioned is described in the following Section.

Section II. SOURCES OF SUBSISTENCE SUPPLIES

9. Sources of Subsistence Supplies

a. **MAJOR SOURCES.** Subsistence supplies will normally be obtained in the manner herein prescribed. All requisitions for subsistence supplies will be assigned a requisition number in sequence and will be registered in the requisition register maintained by the requisition clerk. Requisition numbers will begin with 1 at the beginning of each fiscal year.

(1) *Nonperishable supplies will be obtained by—*

(a) Requisition on a distribution depot by the use of Station Stock Status Report and shipment by the depot from depot stock as illustrated in fig. 4 and prescribed in chart 2.

(b) Requisition on a distribution depot, purchase by the depot, and direct shipment or delivery by a vendor as prescribed in chart 3.

(c) Local purchases as authorized, using the Purchase Order or Delivery Order and Voucher as prescribed in chart 4.

(2) *Perishable supplies will be obtained by—*

(a) Requisition on a market center and shipment from the market center stock as illustrated in fig. 10 and prescribed in chart 5.

(b) Requisition on a market center, purchase by market center or field headquarters, Office of The Quartermaster General, and direct shipment or delivery by the vendor. (W.D. Contract Form No. 18 or W.D. Contract Form No. 19 as prescribed in chart 3 will be used.)

(c) Local purchase as authorized, using Purchase Order or Delivery Order and Voucher as illustrated in fig. 7 and prescribed in chart 4.

b. MINOR SOURCES.

(1) Receipt of bread from bakery, prescribed in chart 6.

- (2) Purchase of bread, prescribed in par. 18.
- (3) Receipt of ice manufactured on the post, prescribed in chart 7.
- (4) Turn-in of excess supplies by unit messes, prescribed in chart 8.
- (5) Turn-in of supplies by troop train commanders, prescribed in par. 21.
- (6) Turn-in of subsistence found at station, prescribed in chart 9.
- (7) Reclamation of edible fat, prescribed in chart 10.
- (8) Transfers of supplies directed by higher authority, prescribed in chart 20.
- (9) Requisition and receipt of Cash and Charge Sales Books from post publications office, prescribed in par. 25.

10. Requisition and Receipt of Nonperishable Subsistence Supplies

a. PREPARATION OF MONTHLY REQUISITION. (1) Monthly requisitions for nonperishable subsistence supplies, including paper cups, plates, forks, and spoons authorized for issue in the troop train ration, will be prepared in quadruplicate on the Station Stock Status Report form supplied by the depot. (Station Stock Status Report, W.D., Q.M.C. Form No. 1010 will be used pending availability of a revised form designed solely for reporting subsistence.) Four copies of this report will be received by the station from the distribution depot prior to the close of each month. The original and two copies of the Station Stock Status Report form for use as a requisition will be forwarded to the depot and one copy retained by the sales officer.

(2) The following information will be entered on the Station Stock Status Report form used for this purpose:

(a) In the "Issues-Replace" column, the issues and sales during the previous three months—"Consumed Last 3 Mo."—which will be taken from the Consumption Record. Transfers as directed by the distribution depot and items charged out of the Sales Officer's Account by the processing of a Report of Survey (W.D., A.G.O. Form No. 15) will not be included.

(b) In the "Maximum Stock Level" column, the anticipated issues and sales for the next three months—"Anticipated Consumption Next 3 Mo."—obtained by totaling quantities estimated as required from menu abstracts and anticipated troop

strength for the next three months plus quantities required for sales store operation. Any anticipated transfers of items as directed by the distribution depot or anticipated surveys of items now on hand will not be included.

(c) In the "On Hand" column, the physical inventory at the end of the previous month.

(d) In the "Due In" column, the items previously requisitioned but not yet received.

(e) In the "Due Out" column, the amount herewith requisitioned—"Quantity Required". This amount will be the difference between the estimated issues and sales for the next three months and the quantity on hand and due in at the end of the month. A credit in the amount requisitioned column will indicate an excess is on hand and due in over and above estimated issue and sale requirements for the next three months.

Column headings will be appropriately corrected and the signature of the sales officer will be affixed on the last page of each copy of the form.

(3) All issue items will be reported on the Station Stock Status Report. If issue items (or any size container thereof) for which a stock number has not been assigned are on hand, due in, issued, or sold, the sales officer will convert the size on hand, due in, issued, or sold, into a size for which a stock number has been assigned. In the event that it is impossible to convert the quantities to conform to a stock number that has been assigned, the sales officer will include the item on the Station Stock Status Report with a notation that it is not possible to convert the quantities to conform to a stock number that has been assigned.

(4) The station requisition number applicable to the quantities requisitioned on this report will be indicated by the station at the top of the first sheet of this Stock Status Report pending receipt of the revised form. Control Approval Symbol DDI-63 will be entered at the upper right hand corner of the report (see par. 52, section XI, TM 38-220, Stock Control Manual for Posts, Camps, and Stations).

(5) *Additional Supply Information Reported on Nonperishable Requisition.* (a) *Sales Articles and Exceptional Articles.* Information regarding sales articles not issued and exceptional articles on hand in the commissary will be forwarded to the distribution depot together with the nonperishable Requisition. These items will be listed as groups under separate headings on the same forms, supplied in blank by the distribution depot. Stock

STATION OR DEPOT NAME		PORT SCHOOL VA		STATION STOCK STATUS REPORT				FOR PERIOD ENDING October 1944	
NOMENCLATURE		STOCK NUMBER		STATION OF NO		ISSUES		QUANTITY	
REQ NO-10		CN56A 14415		18043		INITIAL		REMARKS	
Requisition No. 44-055-1016		STATION OR DEPOT NAME		PORT SCHOOL VA		STATION STOCK STATUS REPORT		FOR PERIOD ENDING October 1944	
NOMENCLATURE		STOCK NUMBER		STATION OF NO		ISSUES		QUANTITY	
FORT SCHOOL VA		18043		18043		INITIAL		REMARKS	
31 JULY 1944		DDI-24							
NON-PERISHABLE ITEMS		CLASS 56							
ALLSPICE GROUND 4-02C056A		980		18043		1065		297	
APPLE NO-10		CN56A 3100		18043		3480		676	
APPLE-BUTTER 28-02		JRS6A 5513		18043		1500		26	
APPLESAUCE NO-2		CN56A 6010		18043		5400		112	
APPLESAUCE NO-10		CN56A 6030		18043		1800		600	
APRICOT NO-2 1-2		CN56A 6360		18043		900		26	
APRICOT NO-10		CN56A 6370		18043		540		600	
APRICOT EVAPORATED									
25-LB BOX		LBS6A 7000		18043		1000		400	
ASPARAGUS CUT NO-2		CN56A 8518		18043		780		1546	
ASPARAGUS CUT NO-10		CN56A 8528		18043				346	

PREPARED IN FOUR COPIES.
COPY NO. 1 ILLUSTRATED

Figure 4. Stock Status Report Used as Requisition for Nonperishable Supplies.

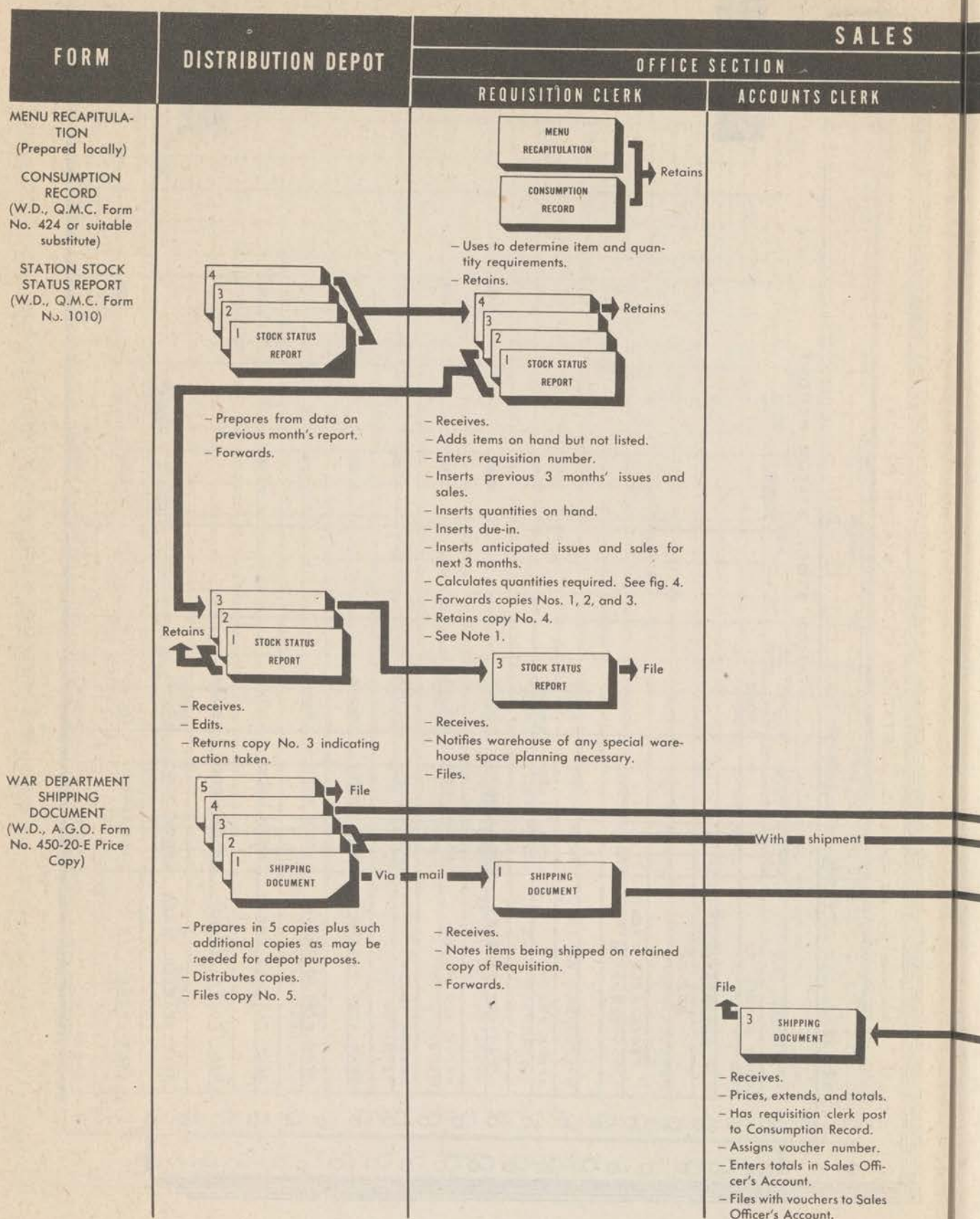
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Figure 5. Stock Status Report as Prepared for Perishable Supplies.

REQUISITION AND RECEIPT OF NON-PERISHABLE

Chart 2



SUBSISTENCE SUPPLIES FROM DEPOT

Chart 2

COMMISSARY

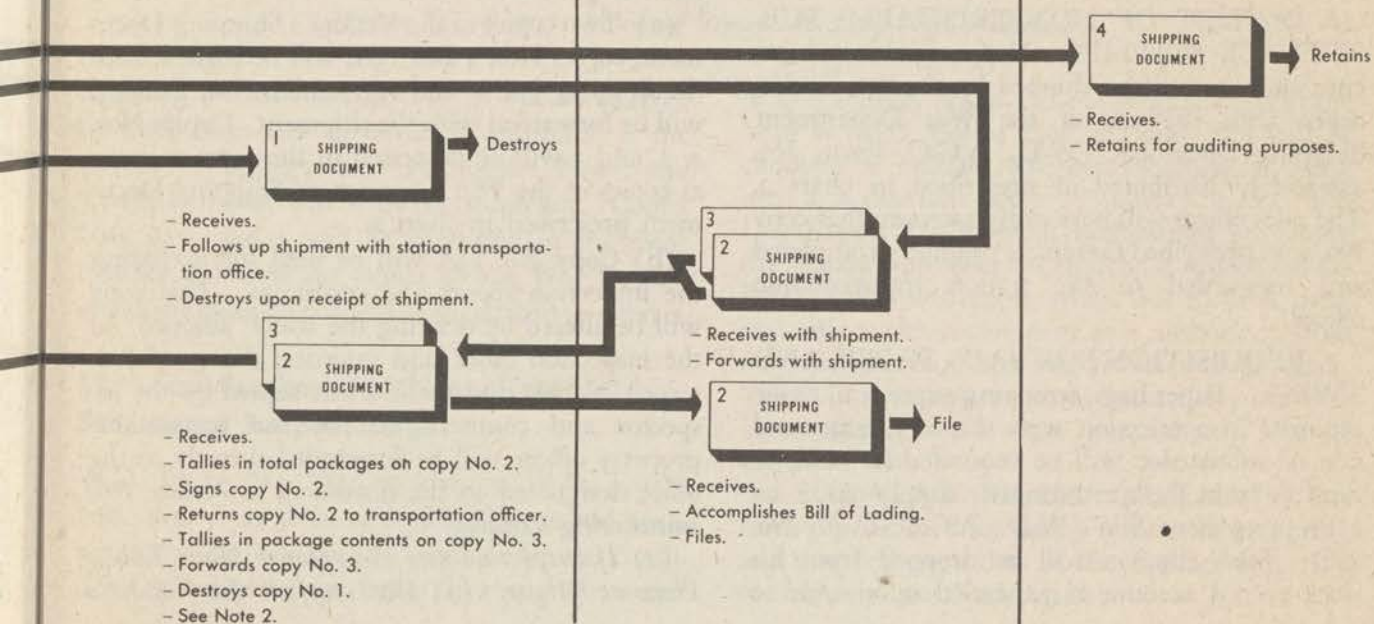
WAREHOUSE SECTION

STATION TRANSPORTATION OFFICE

STATION FISCAL OFFICER

NOTES

1. Report on status of sales articles, exceptional articles, and perishable supplies will be prepared and forwarded at same time. See par. 10 a (5).
2. If quantities as listed on the War Department Shipping Document do not agree with the quantities as actually tallied in, the procedure outlined in par. 86 will be followed.



numbers where not available will be omitted. Both the list of sales articles and the list of exceptional items of supplies will be prepared in alphabetical order by groups; i.e., candy, cookies, etc. Under each group the station will enter the brand names, sizes, etc., which are on hand, due in, issued, sold, or required. All of the information required in par. 10a(2) above for issue items will be included for sales articles. Only the quantity on hand as of the date of the inventory will be recorded for exceptional articles.

(b) *Stocks of Perishable Subsistence Supplies.* Stocks of perishable subsistence supplies will be listed on copies of this same form supplied by the distribution depot and will be forwarded together with the nonperishable Requisition and the information on sales articles and exceptional articles. Only the columns "On Hand" and "Consumed Last 3 Months" will be completed. The quantity of each item on hand as of the date of the last inventory will be entered in the "On Hand" column, and *only the last month's issues and sales* in the "Consumed Last 3 Months" column.

(6) The Station Stock Status Report described in this paragraph will be prepared and forwarded to reach the distribution depot at least 45 days in advance of the beginning of the month of issue.

(7) Emergency nonperishable requisitions will contain the same information as monthly requisitions. They will be prepared on a Requisition (W.D., A.G.O. Form No. 445) in four copies and will be distributed in the same manner as prescribed for regular monthly nonperishable requisitions.

b. RECEIPT OF NONPERISHABLE SUBSISTENCE SUPPLIES. Nonperishable subsistence supplies will be shipped by the distribution depot with the use of the War Department Shipping Document (W.D., A.G.O. Form No. 450-20-E), distributed as prescribed in chart 2. The sales officer will personally ascertain that copy No. 2, as prescribed therein, is promptly completed and forwarded to the station transportation officer.

c. REQUISITION FOR BAGS, PAPER, AND TWINE. Paper bags, wrapping paper, and twine required in connection with the care, issue, and sale of subsistence will be requested in kind, as needed, from the quartermaster supply officer on a Property Issue Slip (W.D., A.G.O. Form No. 446). Such supplies will be dropped from his stock record account as expended upon issue to

the sales officer, and will not be reflected in the Sales Officer's Account.

11. Requisition of Subsistence Supplies from a Distribution Depot where Purchase is Made by the Depot for Direct Shipment or Delivery by a Vendor

a. In those cases where the returned copy of the Requisition for nonperishable subsistence indicates that items are to be purchased by the depot and will be shipped or delivered direct by the vendor to the station, the depot will forward to the station a copy of the Purchase Order or a copy of the Delivery Order as prescribed in chart 3. The procedure thereafter will conform to this chart. Should a copy of the Purchase Order or the Delivery Order, as the case may be, fail to reach the station prior to the delivery of the purchased items, the sales officer will use the Tally-In prescribed in this chart as the basis for completing the Receiving Report (see fig. 6). Before such action is taken, however, the sales officer will ascertain by whatever means is necessary, that the purchase was made by the depot and the shipment was intended for the station.

b. In those instances when the purchase is made by the depot with the use of the Vendor's Shipping Document (W.D., A.G.O. Form No. 450-60-C, not illustrated), inspection and acceptance having taken place at origin or inspection and acceptance taking place at destination, the procedure will be as follows:

(1) If Inspection and Acceptance Take Place at Receiving Station

(a) Two copies of the Vendor's Shipping Document, copies Nos. 4 and 13A, will be mailed from the shipping point; and two copies, Nos. 2 and 3, will be forwarded with the shipment. Copies Nos. 4, 2, and 3 will be processed in the same manner as copies of the War Department Shipping Document prescribed in chart 2.

(b) Copy No. 13A will be used for preparing the inspection report and certificate. This copy will be altered by deleting the word "shipped" in the inspection block and inserting the word "received." This document when signed by the inspector and countersigned by the accountable property officer will be forwarded directly to the office designated on the document as "Office Administering Contract".

(2) *If Inspection and Acceptance Have Taken Place at Origin.* (a) One copy of the Vendor's

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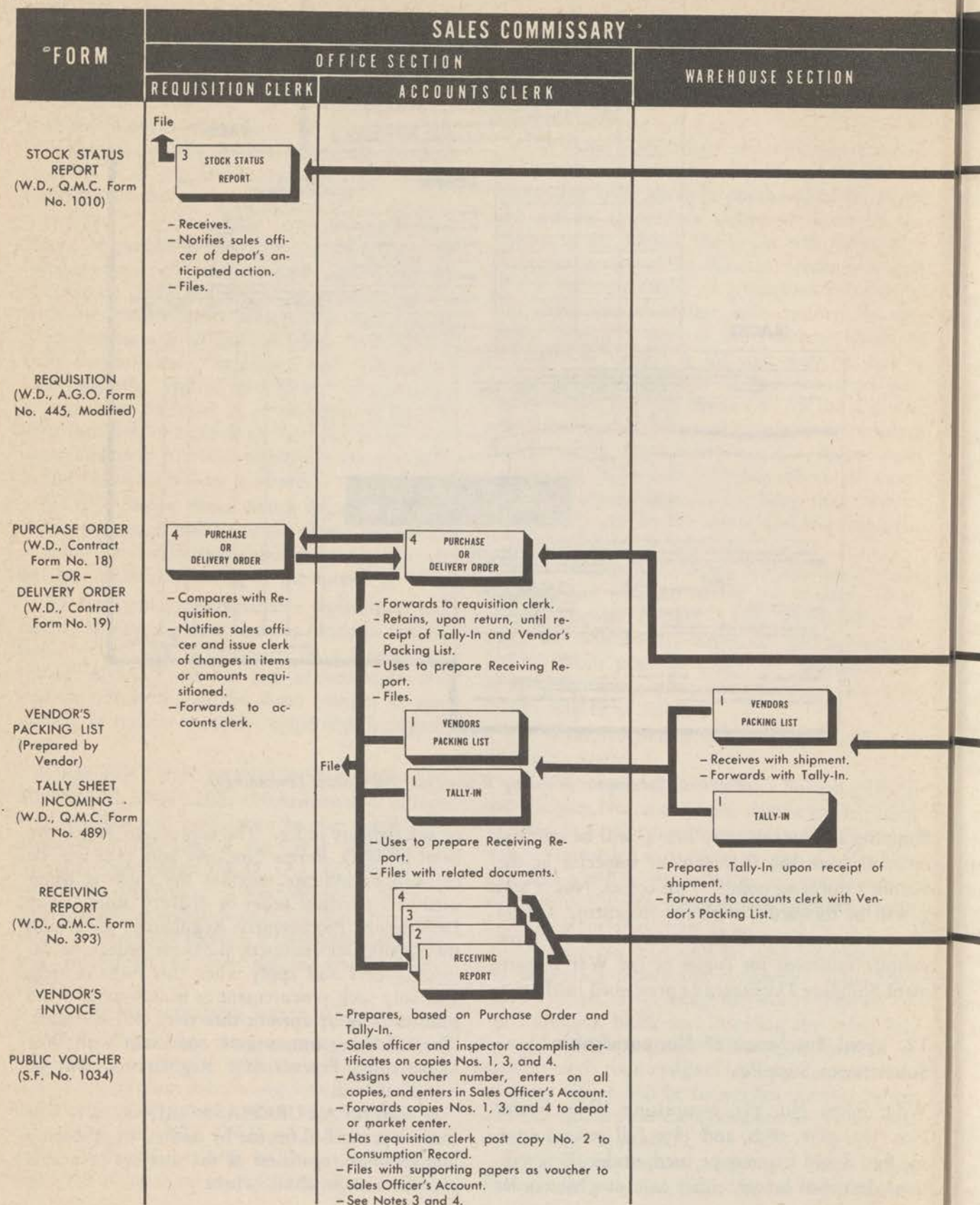
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SUBSISTENCE SUPPLIES PURCHASED BY DEPOT OR (PURCHASE ORDER, W.D. CONTRACT FORM NO. 18 OR

Chart 3



MARKET CENTER AND DELIVERED DIRECT TO STATION DELIVERY ORDER, W.D. CONTRACT FORM NO. 19 USED)

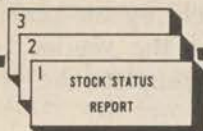
Chart 3

DEPOT OR MARKET CENTER

VENDOR

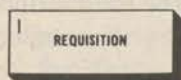
DISBURSING OFFICER

AT DEPOT



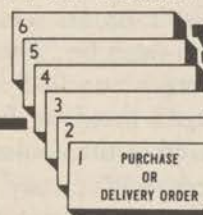
- Receives Requisition from station, prepared on Stock Status Report form, at least 45 days prior to first consumption date. (See chart 2.)
- Notes the action to be taken on copy No. 3 and returns that copy to the station.
- Retains copies Nos. 1 and 2; uses as basis for depot purchase.

AT MARKET CENTER

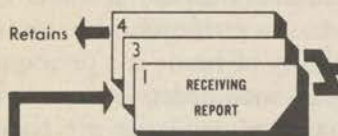


- Receives one copy of Requisition from station at least 20 days prior to first consumption date.
- Uses as authority to purchase such items as are not available in market center stocks.
- Forwards copy of Purchase Order to station as notice of action taken.
- See Note 1.

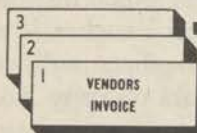
AT DEPOT OR MARKET CENTER



- Prepares.
- Distributes.
- Retains copies Nos. 5 and 6.
- See Note 2.



- Forwards copies Nos. 1 and 3.
- See Note 5.
- Retains copy No. 4.



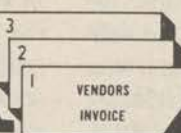
- Receives.
- Assembles supporting documents.
- Forwards with supporting documents to disbursing officer for preparation of voucher, assembly of documents and payment, or prepares voucher, assembles documents (including 2 copies of Receiving Report) and forwards to disbursing officer for payment. See Note 3.



- Retains.



- Prepares.
- Forwards with shipment.



- Prepares.
- Forwards.

NOTES

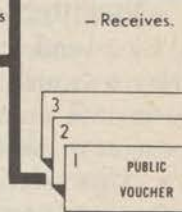
1. Requisitions for carload-lot quantities of milk and all requisitions for fish will be completed and returned to the market center in duplicate.
2. The market center will prepare such additional copies of Purchase Orders or Delivery Orders as may be required for distribution to veterinarians.
3. When milk deliveries are made periodically by a vendor either in bulk to the commissary or directly to separate messes, Delivery Slips, if desired, may be accumulated instead of being processed daily, and a Receiving Report be prepared only at such intervals as may be necessary for compliance with the payment provisions of the contract. However, in all instances, Receiving Reports must be prepared not less frequently than the last day of each month.
4. See par. 86 for instructions pertaining to discrepancies in shipments.
5. One copy of Receiving Report forwarded by disbursing officer for auditing purposes.



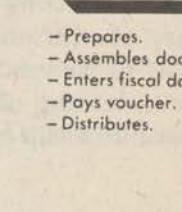
To vendor with check



To fiscal officer at receiving station



To Army Regional Accounting Office



To fiscal officer at depot or market center

- Prepares.
- Assembles documents.
- Enters fiscal data.
- Pays voucher.
- Distributes.

(a) The amount of the purchase order does not exceed \$50,000.

(b) Only one payment is initially expected to be made.

(c) No special contract form is provided.

(d) No special contractual provisions are necessary.

(2) Where the price is less than \$5,000, the line reading "In accordance with your price list / oral quotation / written quotation of, 194 . . .," appearing on W.D. Forms 383 and 383a, will be deleted. If the price is \$5,000 or more, the inapplicable words will be deleted, and the date of the price list, oral quotation, or written quotation, as the case may be, will be inserted.

(3) If the price is \$5,000 or more, a contract number will be inserted in the place reserved therefor, in compliance with War Department Procurement Regulations, par. 309.

(4) In the distribution of the form, War Department Procurement Regulations No. 3, paragraph 303.5(2) and section IV thereof, will be observed. Thus, if it appears on the form that a written quotation was received ((2) above), the original of the quotation should be forwarded to the appropriate Army Audit Branch of the General Accounting Office and a copy thereof attached to the copy of the form furnished the disbursing officer.

b. USE AS A DELIVERY ORDER. The form is prescribed for use by sales commissaries in requesting deliveries, regardless of amount, under all "open end" or requirement contracts which provide that deliveries will be made upon call by the purchasing and contracting officer; for example, under general schedule of supplies contracts of the Procurement Division, Treasury Department. Distribution will be made in accordance with Procurement Regulations (see par. 318.1(2) in regard to distribution of delivery orders under general schedule of supplies contracts).

c. VENDOR'S CERTIFICATE. (1) If the form is to be used by a vendor as an invoice (in lieu of his submitting separate invoices), the vendor will enter his invoice number in the space provided for that purpose in the vendor's certificate block on copy No. 1. Upon receipt of the original, the purchasing and contracting officer will enter the vendor's invoice number on copies Nos. 3, 5, and 7. The entering of the vendor's invoice number will allow the disbursing officer to enter this number on the transmittal slip to the vendor with

the check in payment of the voucher, and will provide a means of referring to the vendor's proper invoice in instances where future reference is necessary.

(2) If the purchasing and contracting officer so arranges with the vendor at the time the Purchase Order or Delivery Order and Voucher is issued, copy No. 1 may be held by the purchasing and contracting officer and the vendor required to come to the office to complete the vendor's certificate.

(3) If the purchasing and contracting officer so arranges with the vendor at the time the Purchase Order or Delivery Order and Voucher is issued, copy No. 1 may be held by the purchasing and contracting office and the vendor required to submit three copies of a certified invoice. This procedure will always be followed when the quantities to be delivered by the vendor are expected to exceed the quantities ordered.

d. GENERAL INSTRUCTIONS. The following general instructions are applicable whether the form is used as purchase order or delivery order:

(1) When continuation sheets W.D. Form No. 383b and W.D. Form No. 383c are used, the first item listed under articles or services on W.D. Form Nos. 383 and 383a must be "Total amounts from continuation sheet(s) attached". The total dollar amount of the items listed on the continuation sheets will be entered in the amount column.

(2) The fiscal officer will certify as to the availability of funds and as to the appropriate allotment numbers on the Purchase Request and Commitment Document (W.D., A.A.F. Form No. 97A—not illustrated) at Class III installations, or form utilized for similar purpose at Class I, II, and IV installations. A certification by the fiscal officer of the availability of funds is a prerequisite to the initiation of all such orders irrespective of whether the purchases or deliveries are charged against funds allotted to the station or are supplied to the station on a Purchase Authorization Advice (W.D. Form No. 53). When the Purchase Order or Delivery Order and Voucher is prepared and distributed, the fiscal officer will verify the accuracy of the fiscal data on copy No. 5 which he will sign and return to the purchasing and contracting officer (see chart 4).

(3) If the purchase is made to fill a due-out, the number assigned to the issue slip from which the back order originated will be placed in the "Requisition Number" box on the Purchase Order

or Delivery Order and Voucher in order to insure correct delivery. The same issue slip number will be placed on the Purchase Request and Commitment Document or form used for similar purposes.

(4) The appropriate amount will be entered in the accounting classification block of copies Nos. 1, 3, 5, and 7 by the purchasing and contracting officer during the final conformation of the document.

(5) Where inspection is at destination, the inspecting officer will sign the inspection report on copy No. 4. If inspection is made at source, a separate inspection report will be prepared.

(6) Upon receipt of the items called for in the order, the sales officer or his representative will sign the Receiving Report on copies Nos. 3 and 4. The voucher number by which the purchase will be entered in the Sales Officer's Account will be placed in the space provided in the lower right hand corner of the form.

(7) This form is most effectively used in those instances where only one delivery is expected to be made; however, when more than one delivery is received, the procedure prescribed in note C, fig. 7, will apply.

(8) The "Item No." column will be used for assigning the sequence number of the articles or services being procured. Such item numbers as are required for reference purposes to Vendor's Price Lists, Treasury Department Schedules, etc. will be included as part of the nomenclature of the items being procured.

e. WHEN PURCHASE ORDER OR DELIVERY ORDER AND VOUCHER FORM IS NOT USED. When the conditions set forth in par. 12a(1), do not apply, other contract forms and provisions provided by the War Department Procurement Regulations, as supplemented, will govern.

f. No local purchases or requests for deliveries against open end contracts for nonperishable subsistence supplies will be made either for issue or sale items as defined in AR 30-2200 except when specific authorization to make such purchases or request such delivery has been previously obtained from the distribution depot to which the station is assigned for supply. Normally this authorization will not be given until after the items have been requisitioned and the depot has determined local purchase to be more advantageous. No purchases of exceptional items will be made except after the completion of the forms referred to in d(2) above.

g. The distribution of the Purchase Order or Delivery Order and Voucher form prescribed in chart 4 is essentially the same as when the form is used for other types of local purchases. However, after copy No. 4 has been returned by the warehouse, the accounts clerk will have the requisition section enter the items purchased in the Consumption Record and will thereafter in the "Articles or Services" column (or in the box headed "Memorandum," by cross reference to the order section of the document) enter the sale prices of the items purchased. These prices will be the prices at which such items will be taken up in the Sales Officer's Account. If the space provided on the form is insufficient to record the selling prices of all the items purchased, these prices will be entered on a continuation sheet, be cross referenced as are the items entered on copy No. 4, and this sheet will be attached to the form and be assigned the same voucher number. Upon completion, copy No. 4 will be assigned a voucher number in sequence, will be entered in the Sales Officer's Account, and will be filed with the vouchers to the Sales Officer's Account.

h. Use of the purchase request procedure prescribed herein will be deemed to constitute compliance with that part of TM 14-702, Fiscal Accounting for Field Installations (see fig. 2 following chapter 8 thereof), which states that purchase orders and contracts will be released to vendors and contractors through the fiscal officer in whose accounts the obligation is recorded. Where the purchase request procedure is followed, the subsequent purchase order or contract may be released directly to the vendor by the purchasing and contracting officer.

i. USE OF RATION BANK ACCOUNT. Each sales officer will be provided with ration bank account check books by the ration officer of the station. Ration check books will be provided pursuant to Office of Price Administration Regulations for each rationed food group. Ration point checks will be issued by sales officers only when local purchases are made of rationed items. The sales officer will deposit to these accounts, ration currency received at the time of the sale of rationed articles in the sales store. At the close of each month, the sales officer will report the number of ration point checks issued, the number of points for which these checks were issued, the amount of his ration currency deposits and his net ration point overdraft in the manner prescribed by War Department directives.

- A. Type of order must be indicated by checking the appropriate box.
- B. Complete name and address of procuring office must be shown.
- C. See Procurement Regulations covering use of and legal requirements for contracts, purchase orders, and delivery orders.
- D. The vendor's (to) and consignee's (SHIP TO) addresses must be complete and correct.
- E. Requisition number will be same as number of issue slip or purchase request.

24

STEP	SECTION, OFFICER OR INDIVIDUAL MAKING ENTRY	NATURE OF ENTRY TO BE MADE	ORIGINAL (WHITE)	DUPLICATE COPIES (YELLOW)						
				2	3	4	5	6	7	
1.	Purchasing & Contracting Section	Purchase Order prepared, including the entry of accounting classification, except for appropriation amount. See Notes A and E.	X	X	X	X	X	X	X	
2.	Purchasing & Contracting Officer	Purchase Order signed on bottom line of signature block.	X	X	X					
3.	Budget and Fiscal Section or Station Fiscal Officer	Verifies applicability and accuracy of funds indicated in the accounting classification block. Records in appropriate fiscal account as an obligation the amount of the purchase order or delivery order. Signs copies No. 5 and 6 on upper line of signature block. See Note B.						X	X	
4.	Vendor	If arrangements are made for vendor to submit this form in lieu of submitting 3 copies of his certified invoice he will sign the vendor's certificate and insert his invoice number. If arrangements are made for vendor not to use this certificate, the original document will not be mailed to him	X							
5.	Warehouse Section	Enters quantity received. See Note C.				X				
6.	Sales Officer or Inspecting Officer	Completes inspection report.				X				
7.	Accounts Clerk	A. Enters quantities received and copies inspection report from copy No. 4.				X				
		B. Assigns property voucher number. See Note C.				X	X			
8.	Sales Officer	Completes receiving report.				X	X			
9.	Purchasing & Contracting Section	A. Enters quantity received from copy No. 3	X					X	X	
		B. Determines amount to be paid. See Note D.	X			X		X	X	
		C. Completes accounting classification by entering the appropriation amount as determined by Step 9B.	X			X		X	X	
		D. Copies receiving report and property voucher number from entries on copy number 3 and inserts vendor's invoice number from copy No. 1. This entry may be hand written.						X	X	
10.	Disbursing Officer	A. Completes administrative certificate.	X							
		B. Completes payment data. See Notes B and E.	X			X		X		
11.	Accounts Clerk	Prices, extends and totals using item numbers for cross reference.					X			

NOTES

A. If necessary, number all copies in upper right hand corner.

B. When funds for a local purchase are provided on W.D. Form No. 53, copy No. 6 will be returned by the fiscal officer together with the duplicate copy of the Form No. 53 for transmittal to the office originating the Form No. 53. Copy No. 5 will be transmitted by the disbursing office direct to the office originating the Form No. 53.

C. When more than one delivery is received on a single Purchase Order, a Receiving Report (W.D., Q.M.C. Form No. 393 or W.D. Form No. 383a) will be prepared for each partial delivery by the accounts clerk from the Vendor's Packing List which will be forwarded from the warehouse, will be marked 1st, 2nd, etc. partial delivery, and processed in the same manner as copy No. 4 of W.D. Form No. 383a (see chart 4). Copy No. 4 will be processed with the final delivery and will be completed by the accounts clerk as provided in chart 4.

D. The entry in Step 9B may be signed or initialed by the purchasing and contracting officer or by his duly authorized representative (whose signature or initial is on record with the disbursing officer).

E. W.D. Form No. 383 will not be used where more than one payment is initially expected to be made. In exceptional cases, however, when the contracting officer permits, (1) payments may be made on partial deliveries accepted by the Government when the amount due on such deliveries so warrants; or, (2) when requested by the contractor, payments

for accepted partial deliveries may be made whenever such payments would equal or exceed either \$1,000 or 50% of the total amount of the contract. Where W.D. Form No. 383 has been used as a numbered contract (i.e., purchases in the amount of \$5,000 or more) the original will be forwarded to the Army Audit Branch of the General Accounting Office. In such cases, the vendor should be required to submit separate invoices. The disbursing officer will make payment by use of Standard Form No. 1034, supported only by the vendor's invoices, and have for filing with the duplicate voucher an authenticated W.D. Form No. 383 (third copy as a numbered contract and Receiving Report). Where W.D. Form No. 383 has been used as an unnumbered contract, payment will be accomplished by submitting copies Nos. 1, 3, and 5, completed with the exception of the appropriation amount to the disbursing office, and indicating in Step 9B, by so stamping the form, that the amount to be paid represents a partial payment. In such instances it will be necessary, in order to have future payments made, to furnish the disbursing officer with two copies of the partial Receiving Report and certified original and two copies of vendor's invoice. Such payments will be made by the use of Standard Form 1034, which will show on the face of the form the disbursing officer's voucher number by which the "first payment" was made. Partial payments on any unnumbered contract will be limited to five.

Order or Delivery Order and Voucher.

War Department Form No. 383 Form Prescribed by Comptroller General, U. S. June 26, 1944.		PURCHASE ORDER ☒ OR DELIVERY ORDER ☐ (Indicate by X) AND VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL WAR DEPARTMENT PURCHASING AND CONTRACTING OFFICE FORT SCHOOL, VA.					
Date 10 AUGUST 1944							
DELIVERY ORDER NO.		CONTRACT NO.		PURCHASE ORDER NO. 1693		REQUISITION NO. 188	
TO: National Company 123 Richmond Ave. Richmond, Va.		SHIP TO: Sales Officer Fort School, Va. Whse No. 3				D. O. YOU. NO. 614 PAID BY: J. T. JONES Colonel, FD Ft. School Va.	
VENDOR: Return white copy with vendor's certificate completed or white copy with certified original and two copies of your invoice. TO: Purchasing and Contracting Office Fort School, Va.				Payment will be made by Finance Officer AT: Fort School, Va.			
F.O.B. Fort School, Va.		DEL. DATE(S) 14 August 1944		DISCOUNT - TERMS None Cash		Symbol 262622 Aug 1944 (FOR USE OF PAYING OFFICE)	
IF PURCHASE ORDER: This instrument is negotiated under authority of the First War Powers Act, 1941, and Executive Order No. 9001, 27 December, 1941. In accordance with your price list/oral quotation/written quotation of 1944, please furnish the following, subject to the terms and conditions stated on both sides of this form. IF DELIVERY ORDER: Please furnish the following in accordance with basic purchase agreement identified above. The provisions on the reverse side of this form do not apply when used as delivery order.						The officer(s) whose signature(s) appear below certify that the available balance or funds chargeable (indicated below under accounting classification) is sufficient. <i>J. L. Kerns</i> J. L. KERNS, Capt. Ord.	
ITEM NO.	ARTICLES OR SERVICES			QUANTITY ORDERED	UNIT	UNIT PRICE	AMOUNT
1	Fig Newtons 7 3/4 doz			600	pkg	.114	68.40
2	Cookies, asstd.			2556	pkg	.082	209.59
3	Nabisco, asstd.			510	pkg	.123	62.73
							TOTAL
							340.72
VENDOR'S CERTIFICATE: I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.							
<i>National Company</i> *Payee (sign original only)				(Vendor must NOT use this space) Differences:			
For <i>X. E. Fell</i> Treasurer This certificate not required when a like certificate is made by order on attached bill or bills				Account Verified: correct for 340.72 <i>CJB</i> (Signature or initials)			
VENDOR'S INVOICE NO. 64124							
Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, for the services were performed as stated; that they were procured without written contract, in open market, or as indicated above, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance with the agreement.							
Signature <i>J. T. Jones</i> J. T. JONES, Col. F.D.				THE Finance Officer			
ACCOUNTING CLASSIFICATION							
APPROPRIATION (INCLUDING LIMITATION) SYMBOL 212/50502		APPROPRIATION TITLE 507-5152 P 111-08		STATION CODE 44-055		LIMITATION OR PROJECT SYMBOL 340.72	
{ Check No. 2202020 Dated 16 August 19 44 for \$ 340.72 on Treasurer of the United States in favor of Payee named above. Each \$ _____							
*When a voucher is signed or receipted in the name of a company or corporation, the name of the person signing for company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary" or "Treasurer" as the case may be.							
Signature <i>J. T. Jones</i> J. T. JONES, Col. F.D.							

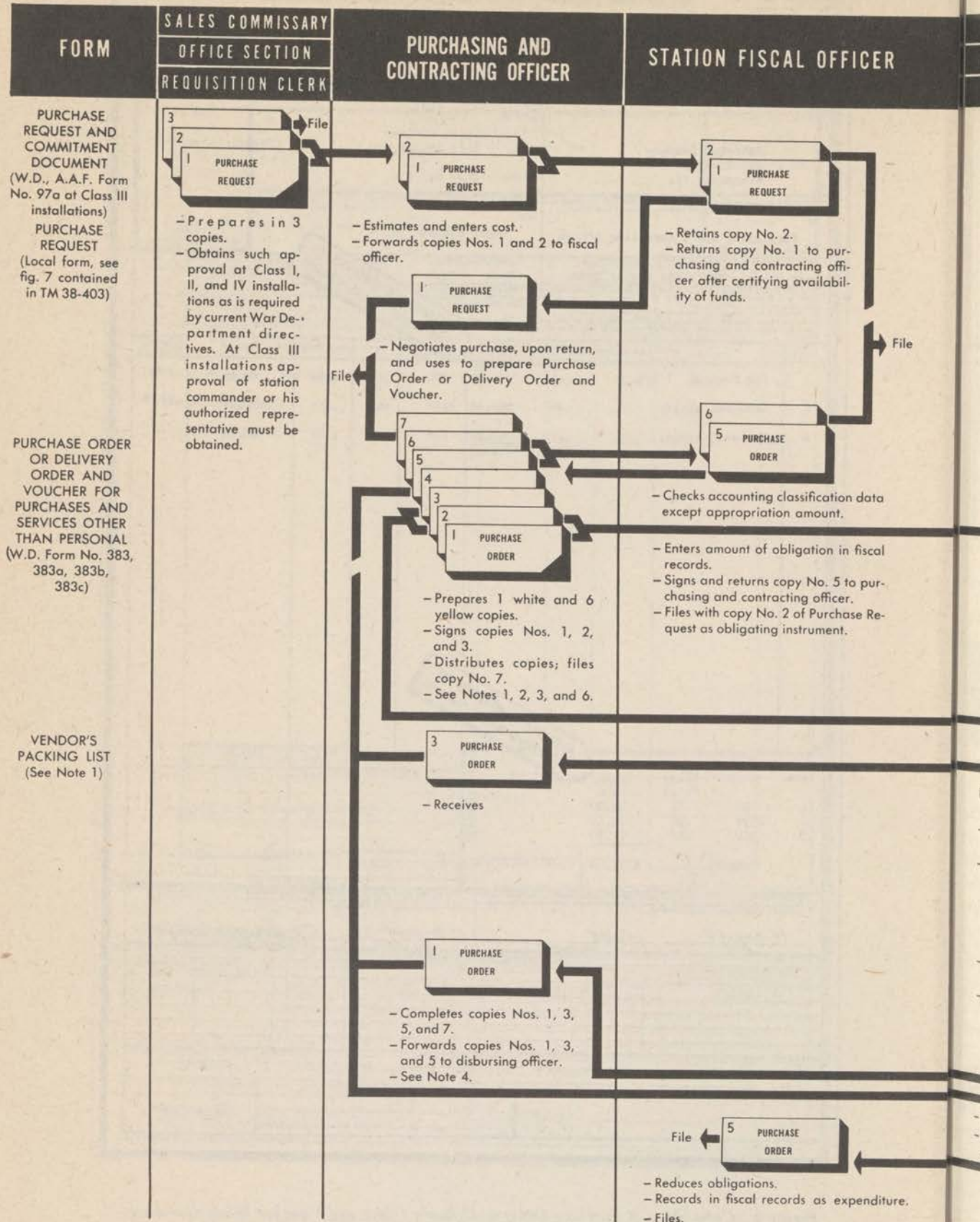
Figure 8. Copy No. 1 of Purchase Order or Delivery Order and Voucher When Complete.

War Department Form No. 383a Form Prescribed by Comptroller General, U. S. June 26, 1944.		PURCHASE ORDER ☒ OR DELIVERY ORDER ☐ (Indicate by X) AND VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL WAR DEPARTMENT PURCHASING AND CONTRACTING OFFICE FORT SCHOOL, VA.			
Date 10 AUGUST 1944		Insert Name and Address of Procuring Office			
DELIVERY ORDER NO.	CONTRACT NO.	PURCHASE ORDER NO. 1693	REQUISITION NO. 188	PURCHASE AUTHORITY	D. O. VOU. NO.
TO: National Company 123 Richmond Ave. Richmond, Va.		SHIP TO: Sales Officer Fort School, Va. Whse No. 3			PAID BY
VENDOR: Return white copy with vendor's certificate completed or white copy with certified original and two copies of your invoice. TO: Purchasing and Contracting Office Fort School, Va.		Payment will be made by Finance Officer AT: Fort School, Va.			(FOR USE OF PAYING OFFICE)
F.O.B. Fort School, Va.		DEL. DATE(S) 14 August 1944	DISCOUNT-TERMS None Cash		
IF PURCHASE ORDER: This instrument is negotiated under authority of the First War Powers Act, 1941, and Executive Order No. 9001, 27 December, 1941. In accordance with your price list quotation/written quotation of _____ 1944, please furnish the following to the terms and conditions stated on both sides of this form. IF DELIVERY ORDER: Please furnish the following in accordance with basic purchase identified above. The provisions on the reverse side of this form do not apply when used.					
PREFERABLE METHOD OF ENTERING SALES VALUES					
ITEM NO.	ARTICLES OR SERVICES		Sales Price	Total Amount	QUANTITY RECEIVED
1	Fig Newtons 7 3/4		.11	66.00	600
2	Cookies, asstd.		.08	204.48	2556
3	Nabisco, asstd.		.12	61.20	510
Total			\$331.68		
					UNIT UNIT PRICE AMOUNT
					600 pkg .114 68.40
					2556 pkg .082 209.59
					510 pkg .123 62.73
					TOTAL 340.72
ALTERNATE METHOD OF ENTERING SALES VALUES					
Item	Quan.	Sales Price	Total Amount		
1	600	.11	66.00		
2	2556	.08	204.48		
3	510	.12	61.20		
Total		\$331.68			
			VENDOR'S INVOICE NO.		
			(Vendor must NOT use this space)		
			Differences		
			Account Verified: correct for		
			(Signature or initials)		
INSPECTION REPORT: I certify that the items listed in Quantity Received column above were inspected by me, and that they conform to the contract requirements, and/or that the services specified in the contract were uniformly rendered.			RECEIVING REPORT: I certify that the items listed in Quantity Received column above were received by me in the quantities and conditions stated, and that the same have been taken up on the property accounts at this station.		
14 Aug 44 (Date)			14 August 44 (Date) received		
CHS (Inspector's Initials)			CHS (Inspector's Initials)		
ACCOUNTING CLASSIFICATION					
APPROPRIATION INCLUDING LIMITATION OR FUND		APPROPRIATION TITLE		STATION CODE	APPROPRIATION AMOUNT
212/50502		507-5152 P 111-08		44-055	
Check No. _____ dated _____, 19____, for \$ _____ on Treasurer of the United States in favor of Payee named above Cash, \$ _____, in _____, 19____, Payee _____ Property Vn. No. Aug 184					

Figure 9. Copy No. 4 of Purchase Order or Delivery Order and Voucher When Complete.

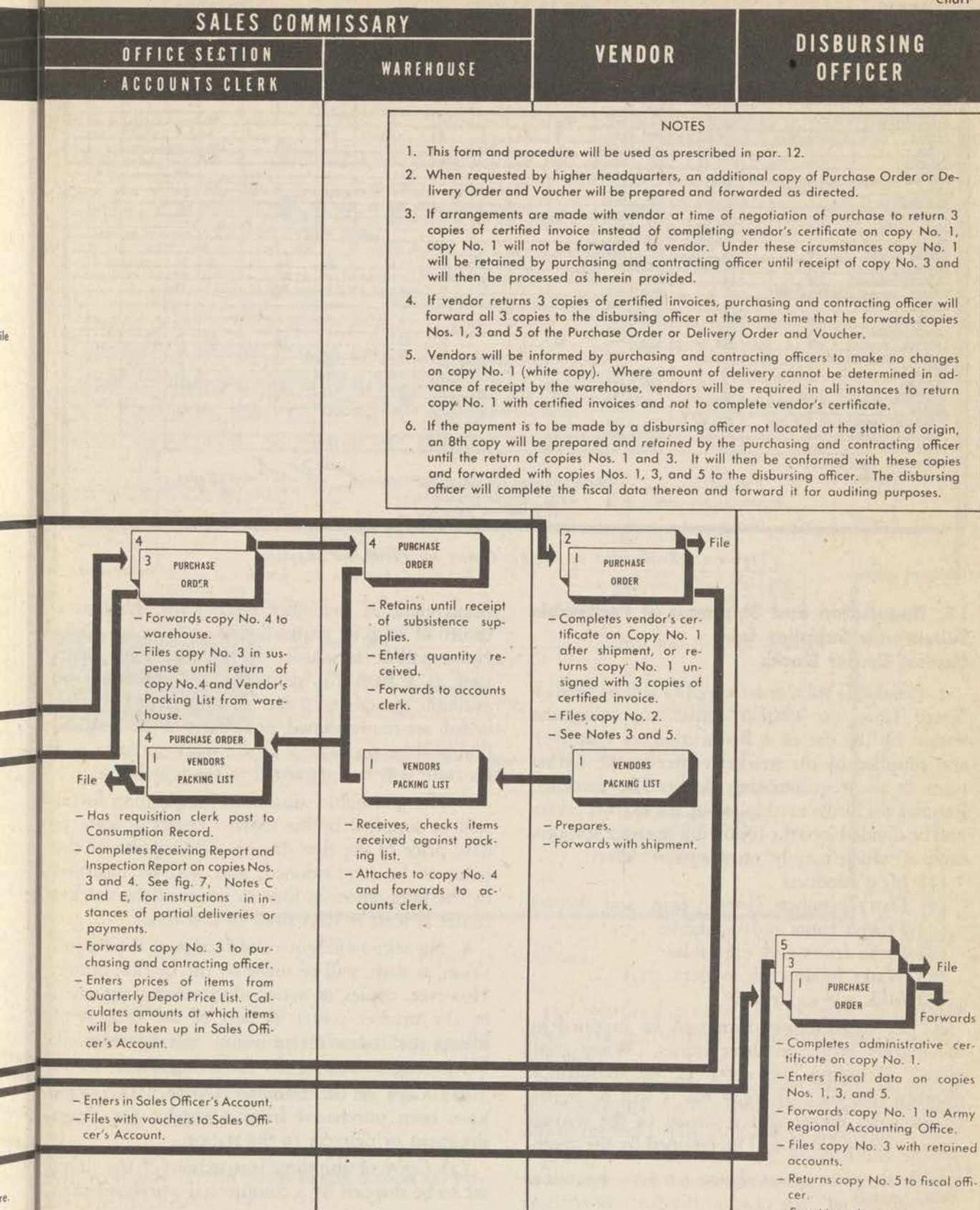
LOCAL PURCHASE OF

Chart 4



SUBSISTENCE SUPPLIES

Chart 4



FORM FHS #6
Period: August 16-31
Req. No. 44-055-1022

Phone:
Richmond 62387

ARMY SERVICE FORCES
QUARTERMASTER MARKET CENTER
N. BOULEVARD AND KELLY ROAD
RICHMOND 20, VIRGINIA

Requirements for:
FORT SCHOOL, FORT SCHOOL, VA.

TWX:
RH 845

CLOSING DATE OF BID

DELIVERY DATE

ITEM AND SPECIFICATION

	GRADE	SIZE	UNIT	Aug. 12		Aug. 16		Aug. 18		Aug. 21		Aug. 23		Aug. 26	
				8/16	8/17	8/18	8/19	8/21	8/22	8/23	8/24	8/25	8/26	8/28	8/30
APPLES, Cooking	US 1	2 1/2"	bus.												
CANTALOUPE	US 1	St. 4 1/2"	crt.	100			100					100	12		
LEMONS Std. Box	85% US 1	360	box	3	11		3		3	15		3	5	3	3
LIMES	US Com	150	4 1/2" box			108					108		108		
ORANGES Bruce Box	60% US 1	176	box	25			127				127		25		127
PEACHES	US 1	1-3/4"	bus.				20	90						90	
PLUMS Bunched	US 1	1b.			90								90		
WATERMELONS	US 1	28#	each								1260				
BERRIES	US 1	2 1/2" crt.		45			45				45		30	180	
BEANS, Lima 32#	85% US 1	32#	bus.									222			
BEANS, Stringless	85% US 1	28#	bus.						165						155
BEETS, topped 50#	US 1	2 1/2"	bus.												
CABBAGE 50#	85% US 1	2-5"	bag		15	72	40	72		72	15		15	90	
CARROTS, topped 50#	US 1	50#	bus.		15		105		35		87		51	22	
CELERY, washed, Std. Cr. 55#	US 1	6 doz	crt.		17	17	20	7			10	30	72	26	7
CORN	US 1	5 doz	bag				360								
EGGPLANT 25#	US 1	2 1/2-3 1/2"	bus.								108				
LEAFY GREENS 18#	85% US 1		bus.										200		200
LETTUCE, Iceberg 65#	85% US 1	5 doz	crt.	42	11		67	42			11		53	14	
ONIONS, Dry, 50# net when pkd.	US Com	70#2"	bag		14	72	61	72	180	144		33	25	61	720
PARSLEY	US 1	bunch	lb.		180	90				90		90		90	
PEPPERS	US 1	25#	bus.				90							90	
POTATOES, Irish 100#	US 1	A	bag	135	171	108	207	135	99	137	180	45	243	342	135
SQUASH 10# bus.	Com. Gr.		bus.					90							
TOMATOES, hard ripe, 30# lug	85% US 1	6x6	lug.			120	30		120			120		30	
TURNIPS, topped 50#	US 1	2 1/2"	bus.	72			25								
CAULIFLOWER 10#	US 1	9-12	crt.				113			113					

Railhead: Fort School
Delivering Carrier: SOU

* SEE REVERSE SIDE FOR CARLOT REQUIREMENTS

C. H. Scruggs
C. H. SCRUGGS, Capt., MC, Sales Officer

Figure 10. Requisition on Market Center for Perishable Supplies.

13. Requisition and Shipment of Perishable Subsistence Supplies from Market Center Stocks

a. Perishable subsistence supplies will be requisitioned from the market center supplying the station by the use of a Requisition, as modified, and supplied by the market center to the station prior to the requisitioning date. The modified Requisition forms as supplied by the market center will be divided into the following separate sections, each of which may be on a separate sheet:

- (1) Meat products
- (2) Dairy products (butter, eggs, and cheese)
- (3) Frozen fruits and vegetables
- (4) Fresh fruits and vegetables
- (5) Water foods (fish, oysters, etc.)
- (6) Milk and ice cream*

b. The Requisition forms will be supplied by the market center in three copies. When completed, including the entry of the requisition number (see fig. 10), copy No. 1 will be signed by the sales officer and returned to the market center. Copy No. 3 will be retained by the requi-

*Milk and ice cream will be requisitioned only as provided in QMG circulars.

sition clerk in the office section and filed as a record of supplies requisitioned and due in. Copy No. 2 will be forwarded to the warehouse manager as a basis for planning the utilization of available specialized space. If carload lots of milk or fish are requisitioned, two copies of the Requisition will be forwarded to the market center and no copy will be forwarded to the warehouse.

c. The perishable subsistence Requisition forms will be supplied by the market center at least 30 days prior to the first day of consumption of the items to be requisitioned, and will be returned by the sales officer in time to arrive at the market center at least 20 days prior to that day.

d. No acknowledgment of receipt of the Requisition, as such, will be made by the market center. However, copies of action documents originated by the market center as part of the process of filling the station's requisition will be received. These may be any of the following:

(1) Copy of the Purchase Order if the items have been purchased from a vendor for direct shipment or delivery to the station.

(2) Copy of shipping instructions if the items are to be shipped by a commercial warehouseman

FORM FHS #8
Period: August 16-31
Reqn. No. 44-055-1020

Phone:
Richmond 62387

ARMY SERVICE FORCES
QUARTERMASTER MARKET CENTER
N. BOULEVARD AND KELLY ROAD
RICHMOND 20, VIRGINIA

Requirements for:
FORT SCHOOL, FORT SCHOOL, VA.

TWX:
RH 845

CLOSING DATE OF BID
DELIVERY DATE

ITEM AND SPECIFICATION

BACON, SMOKED, F.S. PP-B-81a, Type I, Grade 2, 8/12 lb. avg. Ind. wrpd. & pkd. in 50 lb. solid fibre cartons.

HAMS, SWEET PICKLE CURED, SMOKED, SKINNED - F.S. PP-H-71 and Amend. #5, Type II, Grade 1, 8/14 lb. avg. Ind. wrpd. and pkd. in 50# solid fibre cartons.

LAMB CARCASS, CHILLED - F.S. PP-L-91a, Type I, Grade B Good MPR 239, Grade A, 30/60 lb. avg. Wrapped in 45# Kraft crinkled paper.

LARD "WAR" STYLE, QMC Tent. Spec. CQD No. 39, dated May 12, 1942, Type I, 14# ctns. 12 to case.

PORK, BOSTON BUTTS, FROZEN - F.S. PP-P-571 & Amend. #3, Type IV, Grade 1, 4/6 lb. avg. Ind. wrpd. and pkd. in 50# solid fibre cartons.

PORK LOINS, FROZEN - F.S. PP-P-51 & Amend. #3, Grade 1, Type IV, 8/12 lb. avg. Ind. wrpd. in 100# wooden veneer boxes.

PORK SPARERIBS, FROZEN F.S. PP-P-571 & Amend. #3, Grade 1, under 3# Type IV, Pkd. in p/1 100# solid fibre cartons.

SAUSAGE, CERVELAT - F.S. PP-S-71a, Type I, Dry Stuffed in sewed beef middles, Pkd. in paperlined 50 or 100 lb. wooden boxes or solid fibre cartons.

SAUSAGE, FRANKFURTERS, FROZEN - F.S. PP-S-81 and Amend. #4, Class C, 8-10 to lb. Skinless, Type III, Pkd. in 5/10 lb. ctns. then 50# solid fibre ctns.

SAUSAGE, LIVER, SMOKED, FROZEN - F.S. PP-S-86, packed in paperlined 50# solid fibre cartons. Type II.

SAUSAGE, PORK BULK, FROZEN - F.S. PP-S-81 and Amend. #2, Packed in 10# cartons, then in 100#

	8/1	8/2	8/3	8/4	8/7	8/8
	8/16	8/17	8/21	8/24	8/28	8/31
UNIT						
lb.	2700	8280	3060	2700	1080	3060
lb.		9000			9000	
lb.			16200			16200
lb.	720	3555	1755	2340	1890	900
lb.				9900	9900	
lb.	9900			9900		
lb.			12600			
lb.						
lb.			6300		6300	
lb.						

SAUSAGE, SALAMI
in p/1 100#
VEAL CARCASS,
MHR 169 Gr
Railhead: F
Delivering C

FORM FHS #7
Period: August 16-31
Req. No. 44-055-1021

ARMY SERVICE FORCES
QUARTERMASTER MARKET CENTER
N. BOULEVARD AND KELLY ROAD
RICHMOND 20, VIRGINIA

Requirements for:
FORT SCHOOL, FORT SCHOOL, VA.

Phone:
Richmond 62387

TWX:
RH 845

CLOSING DATE OF BID (12 Noon EWT)

DELIVERY DATE

ITEM AND SPECIFICATION

BUTTER, Grade B, 90 score, 1-lb. prints, light to medium salt, parchment wrpd, pkd. in commercial containers; B-801b & Amend. #4.

Cheddar-Natural, Grade B (No. 1) Class months or more old, Daisies, 20/26 lbs. 45 lbs. Pkd. in standard commercial et weight only to be paid for: mfg. date Spec. C-C-271a and Amend. #4.

s, Fresh, Undrawn, Grade A, 31/42 lbs. per doz. Pkd. in standard commercial containers; slaughter date visible. Fed. Spec. PP-C-248.

EGGS, US Procurement Grade II, Minimum weight 44 lbs. net per case of 30 dozen.

Railhead: Fort School
Delivering Carrier: SOU

	8/2	8/4	8/7	8/11	8/14
	8/17	8/18	8/22	8/25	8/27
UNIT					
lb.	1260	5040	3780	2520	6300
lb.			1800	1080	1800
lb.		11700		11700	
doz.	900	9765	8280	3330	4860

C. H. Scruggs
C. H. SCRUGGS
Capt. QMC
Sales Officer

WHEN USED, EACH OF
THESE REQUISITIONS
WILL BE PREPARED
IN THREE COPIES

Figure 10. Continued.

from market center stocks.

(3) A communication by the most expeditious means necessary of the items to be supplied by the market center as substitutions for unavailable requisitioned items.

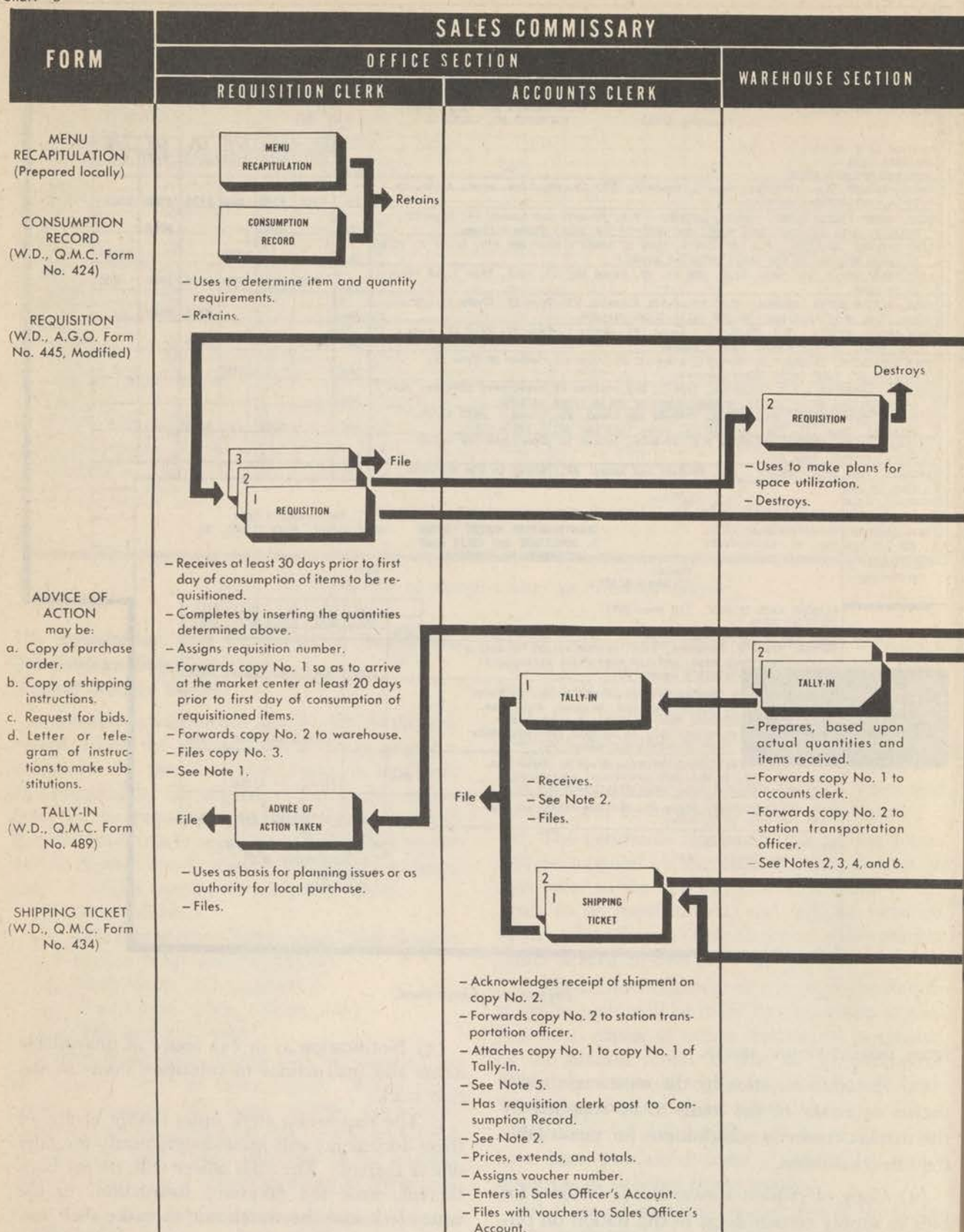
(4) Copy of request forwarded to vendors for bids to supply certain items to the station on certain specified dates.

(5) Notification as in (3) above of unavailable items and instructions to substitute items in station stock.

c. The requisition clerk upon receipt of any of these documents will immediately notify the sales officer thereof. The sales officer will, on the basis thereof, issue the necessary instructions to the issue clerk and the warehouse to make such corrections and substitutions as may be necessary.

REQUISITION AND RECEIPT OF SUBSISTENCE

Chart 5

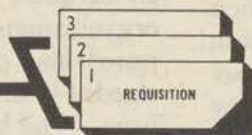


SUPPLIES FROM MARKET CENTER STOCK

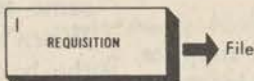
Chart 5

STATION TRANSPORTATION OFFICE

MARKET CENTER



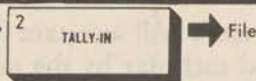
- Prepares Requisition forms based on menu and availability of perishable subsistence supplies.
- Forwards Requisition forms so as to arrive at least 30 days prior to the first day of consumption of items to be requisitioned.



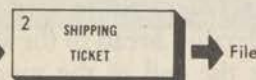
- Receives.
- Takes necessary action to supply available requisitioned items.
- Files.



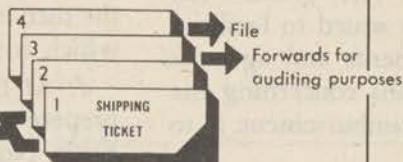
- Advises station of action taken by market center to supply requisitioned items.
- See par. 13d.



- Accomplishes Bill of Lading.
- See Note 3.
- Attaches to and files with property received copy of Bill of Lading.



- Compares with Tally-In.
- Files.



- Prepares.
- Forwards copies Nos. 1, 2, and 3.
- Files copy No. 4.

NOTES

1. When fish or carload-lot quantities of milk are requisitioned, copy No. 2 will also be forwarded to the market center and no copy will be forwarded to the warehouse.
2. In event shipping tickets are not received with or prior to shipment, the Tally-In will be posted to the Consumption Record and will be priced and posted to Sales Officer's Account. The Shipping Ticket received later will be attached as a supporting document.
3. If shipping tickets are received at time of or prior to shipment, only one copy of Tally-In will be prepared. In such instances no copy of the Tally-In will be furnished the station transportation officer. The station transportation officer will accomplish Bill of Lading from copy No. 2 of shipping ticket.
4. Veterinary officer will be notified by the sales officer to inspect shipment at time of arrival. Veterinary officer will certify on Tally-In that inspection has been completed and items listed thereon were received in a satisfactory condition.
5. If quantities on Tally-In and shipping tickets do not agree, prepares O.S. & D. in accordance with par. 86.
6. Rejection will not be made on shipments of perishables between government agencies but O.S. & D. procedure will be followed as prescribed in par. 86.

14. Requisition of Perishable Subsistence Supplies from a Market Center Where Purchase is Made by the Market Center for Direct Shipment or Delivery by a Vendor

In those cases where the advice of action on requisitions on a market center for perishable subsistence indicates that the items will be purchased by the market center and shipment or delivery will be made direct by the vendor to the station, the advice of action will be used by the station as the basis for securing essential data for filling out heading of a Receiving Report as prescribed in chart 3. In instances where no advice of action has been received, the sales officer will ascertain before such purchases are tallied in, by whatever means is necessary, that the purchase was made by the market center and that the shipment was intended for the station.

15. Local Purchases of Perishable Subsistence Supplies when Authorized by a Market Center

Local purchases of perishable subsistence supplies when authorized by a market center will be made by the use of the Purchase Order or Delivery Order and Voucher as prescribed in chart 4.

16. Purchase of Subsistence Supplies from Other Government Departments and Agencies

Subsistence supplies may be purchased from facilities of other Government departments and agencies when properly authorized. Supplies obtained in this manner will be paid for from applicable funds available locally by means of reimbursement vouchers, Standard Form No. 1080, processed in accordance with AR 35-880. All requisitions or purchase orders issued to facilities of other Government departments and agencies will include definite instructions concerning the office to which the bill for reimbursement is to be submitted for settlement.

17. Receipt of Bread from the Bakery

a. Although bread will be issued to organizations directly from the bakery and a Field Ration Issue Slip will be used to authorize and obtain a signature for such issues, in reality these issues are transfers made by the bakery at the direction of the sales officer. At the end of the month all such issues plus all deliveries to the sales store will be transferred to the Sales Officer's Account (see chart 6).

b. The perishable nature of bread requires that production be coordinated daily as closely as possible with requirements for consumption. The sales officer and the post food service supervisor will therefore determine the quantity of bread to be baked at least 24 hours prior to the time of issue. They will base their decision on the quantity authorized per 100 men by the daily menu, the Consolidated Ration Requests, information gained during inspections of organization messes, and current sales of the sales store. Necessary adjustments in field ration issues will be made to insure an adequate supply of freshly baked bread to all organizations. A Field Ration Issue Slip so adjusted and prepared in two copies will be forwarded to the bakery 24 hours prior to the time of issue. The bakery, upon the receipt of the Field Ration Issue Slip, will prepare a production schedule, and bake the required quantity. As bread is issued, each organization representative will sign copy No. 1 of the Field Ration Issue Slip in the same manner as for other subsistence supplies. When the daily issue of bread has been completed, the bakery will forward this Field Ration Issue Slip to the issue clerk at the sales commissary. Copy No. 2, corrected to agree with copy No. 1, if copy No. 1 was changed in any respect, will be retained by the bakery.

c. The requisition clerk will ascertain the quantity of bread required each day by the sales store, and will prepare a Memorandum Request in two copies as a requisition on the bakery for the necessary quantity. Both copies will be signed by the sales officer or his authorized representative. Copy No. 1 will be kept as a receipt at the bakery when the bread is picked up. Copy No. 2 will be kept on file by the accounts clerk to be used to check the turn-in slip transferring bread to the sales store which is prepared at the end of the month.

d. At the end of the month, the bakery will prepare a Property Turn-In Slip (W.D., A.G.O. Form No. 447) in two copies listing thereon the total amount of bread issued to organizations as one total and the total amount of bread transferred on Memorandum Request to sales store as another total. The retained copies of the Field Ration Issue Slips and the Memorandum Requests for bread sent to the sales store will be attached to copy No. 1. Copy No. 1 will be signed and forwarded to the accounts clerk. Copy No. 2 will be retained by the bakery. The accounts clerk will have copy No. 1 entered in the Consumption Record, priced and extended, and will enter it as

WAR DEPARTMENT
Q. M. C. Form No. 490
(Revised February 8, 1935)

TALLY-OUT

(Packing or Loading List)

Serial No. _____
Req. No. _____
No. of sheets _____

COPY NO. 1

WAR DEPARTMENT
Q. M. C. Form No. 490
(Revised February 8, 1935)

TALLY-OUT

(Packing or Loading List)

Serial No. _____
Req. No. _____
No. of sheets _____
Sheet No. _____

COPY NO. 2

Warehouse
Consignee
Destination
Routing
Date shipped
Authority

Warehouse Bakery Date 14 August 44
Consignee Sales Store Carrier _____
Destination _____ B/L No. _____
Routing _____ Car No., Initials, _____
Seals No. _____
Date shipped _____ Authority J. Meredith, Reg'n Clerk

U. S. NOS. ON PACKAGES	NUMBER AND KIND OF PACKAGES	CONTENTS	GROSS WEIGHT (Pounds)		CUBIC MEASURE
			UNIT	TOTAL	
	100	Bread, White			
	10	Whole wheat			
	30	Raisin			

IF DESIRED BY THE SALES OFFICER
A LOCALLY DESIGNED MEMORANDUM
REQUEST MAY BE USED

Received by Sgt Bob Dieter, Baker
Checker.

Packer.

Shipper.

Received the above articles in apparent good order and condition (except as noted) this date _____
J. Meredith
(Signature)
Reg'n Clerk
(Designation)

Figure 11. Memorandum Request to Transfer Bread to Sales Store.

PROPERTY TURN-IN SLIP						
TO SUPPLY OR CLASSIFICATION OFFICER Sales Officer, Fort School, Va.					PAGE 1 OF 1 PAGES VOUCHER NUMBER Aug-2 TURN-IN SLIP NUMBER 9	
FROM ORGANIZATION OR UNIT Post Bakery, Fort School, Va.					COPY NO. 1	
ITEM NO.	STOCK NUMBER	NOMENCLATURE	UNIT	QUANTITY	Sales Price	Total Amount
1		Issued by bakery Bread, Issue, 20oz White	loaf	108,950	.05	5,447.50
2		" " " Whole Wheat	"	25,092	.05	1,254.60
3		" " " Raisin	"	23,415	.08	1,873.20
4		Transferred to sales store for resale: Bread, Issue, 20oz White		1,672	.05	83.60
5		" " " Whole Wheat	"	168	.05	8.40
6		" " " Raisin	"	325	.08	26.00
<i>Total</i>						8,693.30

LEGEND FOR REMARKS

FWT-UNSERVICABLE, DUE TO FAIR WEAR AND TEAR

R/S-UNSERVICABLE, REPORT OF SURVEY

S/C-UNSERVICABLE, STATEMENT OF CHARGES

SER-SERVICABLE

EXS-IN EXCESS OF AUTHORIZED ALLOWANCES

WR - MEMORANDUM RECEIPT PROPERTY.

WD AGO FORM NO- 447 15 APRIL 1944

I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks".

FOR THE COMMANDING OFFICER:

31 August 1944 *M/Sgt Bob Teeter, Baker*
Organization Supply Officer

31 *C.H. Scruggs*
C.H. Scruggs Capt QMC., Sales O.
Station Supply Officer or Classification Officer

24-82021ABCD-400

LEGEND FOR REMARKS

FWT-UNSERVICABLE, DUE TO FAIR WEAR AND TEAR

R/S-UNSERVICABLE, REPORT OF SURVEY

S/C-UNSERVICABLE, STATEMENT OF CHARGES

SER-SERVICABLE

EXS-IN EXCESS OF AUTHORIZED ALLOWANCES

WR - MEMORANDUM RECEIPT PROPERTY.

WD AGO FORM NO- 447 15 APRIL 1944

I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks".

FOR THE COMMANDING OFFICER:

31 August 1944 *M/Sgt. Bob Teeter, Baker*
Organization Supply Officer

QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED.

194 *For Station Supply Officer or Classification Officer*

24-82021ABCD-400

Figure 12. Transfer of Bread from Bakery.

TRANSFER OF BREAD FROM BAKERY

Chart 6

FORM	SALES COMMISSARY	
	BAKERY	OFFICE SECTION
		ACCOUNTS CLERK
PROPERTY TURN-IN SLIP (W.D., A.G.O. Form No. 447)	<pre> graph LR subgraph Bakery direction TB S1[1 PROPERTY TURN-IN SLIP] S2[2] S1 --> F1[File] S1 --> O end subgraph Office [OFFICE SECTION] direction TB O[1 PROPERTY TURN-IN SLIP] O --> F2[File] end S1 --> O </pre> - Prepares at end of month, indicating total quantity of bread issued to organization during the month and total quantity of bread sent to sales store. - Has copy No. 1 signed by individual immediately in charge of bakery. - Forwards copy No. 1 supported by retained copies of Field Ration Issue Slips and Memorandum Requests for bread. - Files copy No. 2.	- Receives. - Checks against returned Field Ration Issue Slips to verify statement of total quantity of bread issued to organizations. - Checks against retained Memorandum Requests to verify statement of quantity of bread transferred to sales store. - Has requisition clerk enter in Consumption Record. - Prices, extends, and totals. - Assigns voucher number and enters in Sales Officer's Account. - Files with vouchers to Sales Officer's Account.

a debit to the subsistence subsection and a credit to the bakery subsection of the subsistence section of the Sales Officer's Account (see voucher 259, fig. 57).

18. Purchase of Bread

a. Bread purchased locally will, except for emergency spot purchases, be made with the use of the Purchase Order or Delivery Order and Voucher and will be purchased on 30 to 90 day contracts, preferably 30 days. Longer term con-

tracts will be made only after approval by the Food Service Branch, Office of The Quartermaster General.

b. The procedure and forms used for these purchases are not illustrated in this manual, but will usually resemble the purchase procedure prescribed in chart 3, the purchasing and contracting officer replacing the depot or market center in the chart. Deliveries under bread contracts will usually be made and delivery slips will usually be processed as prescribed in chart 7.

PROPERTY TURN-IN SLIP						
TO: SUPPLY OR CLASSIFICATION OFFICER					PAGE 1 OF 1 PAGE	
FROM: ORGANIZATION OR UNIT					VOUCHER NUMBER	
Station Ice Plant, Fort School, Va.					Aug 25 4	
STATION IS SLIP NUMBER					1	
ITEM NO.	STOCK NUMBER	DESCRIPTION	UNIT	QUANTITY	SALES PRICE	TOTAL AMOUNT
		Ice, artificial	ton	293	\$3.52	\$1,031.36

COPY NO. 1

COPY NO. 2

COPY NO. 3

LEGEND FOR REMARKS		I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks". FOR THE COMRADES OFFICER:	
PWT-UNRECOVERABLE, DUE TO PAIR WEAR AND TEAR		21 August 1944	San James, Ice Plant Foreman
R/S-UNRECOVERABLE, REPORT OF SURVEY			
S/C-UNRECOVERABLE, STATEMENT OF CHARGES			
SEN-RECOVERABLE			
EXB-IS RECORD OF AUTHORIZED ALLOWANCES		31 August 1944	G.H. SCRUGGS, Capt. QMC, Sales O.
NR-UNRECOVERABLE RECEIPT PROPERTY.			

UD AGO FORM NO. 447 15 APRIL 1944 24-28081ABCD-600

Figure 13. Receipt of Ice Manufactured at Station.

19. Receipt of Ice

a. MANUFACTURED AT THE STATION.

Although ice will be issued directly from the ice warehouse to organizations in the quantities directed by the post commander, all ice issues and sales, in reality, will be transfers made by the post engineer to the sales officer. The individual transfers that actually are made every time an issue of ice or a delivery of ice is made at the ice warehouse will be accumulated at the ice plant and will be transferred to the Sales Officer's Account at the end of each month. These transfers will be made on a Property Turn-In Slip, prepared in three copies, and distributed as prescribed in chart 7.

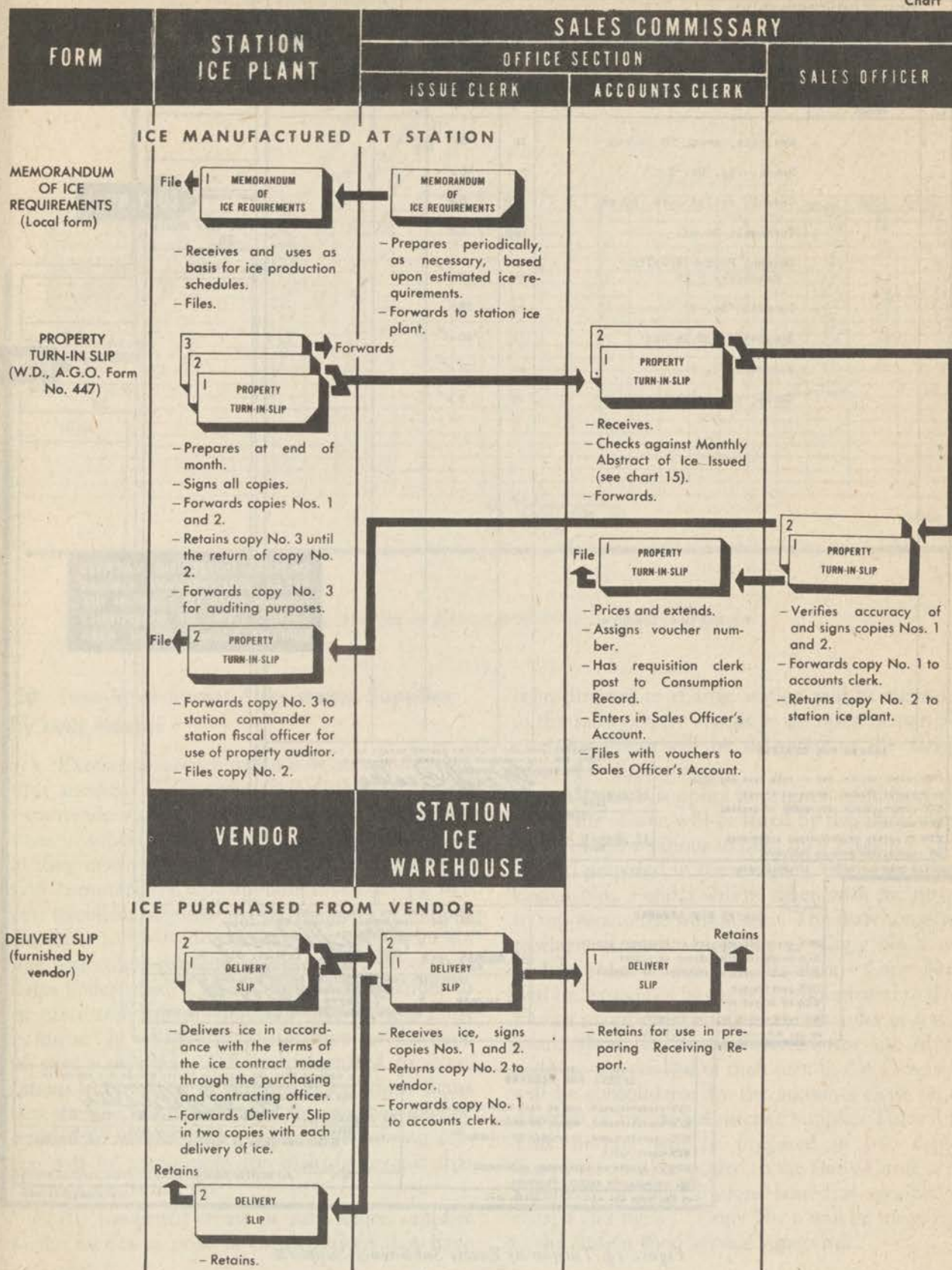
(1) The issue clerk will prepare periodically, as

necessary, a Memorandum of Ice Requirements which will be forwarded to the ice plant to be used as the basis for the production schedule and for issues.

b. PURCHASED ICE. Ice purchased locally will, except for emergency spot purchases made with the use of the Purchase Order or Delivery Order and Voucher, be purchased on contract. The procedure and forms used for this purpose are not illustrated in this manual but will usually resemble the purchase procedure prescribed in chart 3, the purchasing and contracting officer, however, replacing the depot or market center in the chart. Deliveries under ice contracts will usually be made, and delivery slips will be processed, as prescribed in chart 7.

RECEIPT OF ICE MANUFACTURED AT STATION OR PURCHASED FROM VENDOR

Chart 7



PROPERTY TURN-IN SLIP						
TO					PAGE 1 OF 1 PAGES	
FROM					VOUCHER NUMBER	
ITEM NO.					TURN IN SLIP NUMBER	
STOCK NUMBER					15	
NONRECLAMATION					ACTION	
		Apricots, evap. 25 lb box	lb	75✓		
		Beans, stg. No. 2	cn	15✓		
		Cereal, rolled oats, 20 oz	pkg	5✓		
		Cornmeal, 24 oz	pkg	8✓		
		Dessert Powder W/Geltn. Raspberry 5 lb	co	2✓		
		Pumpkin, No. 2½	cn	19✓		
		Spaghetti, 20 lb box	lb	40✓		
		Spinach, No. 2	cn	29✓		
		Thyme, pwd, 4 oz	co	8✓		

COPY NO. 1

COPY NO. 2

COPY NO. 3

OFFICERS INSPECTING VACATED AREAS WILL PREPARE SIMILAR TURN-IN SLIPS TO TURN IN UN-OPENED ITEMS OF SUBSISTENCE SUPPLIES FOUND IN THE AREA

LEGEND FOR REMARKS
 FWT-UNSERVICABLE, DUE TO FAIR WEAR AND TEAR
 R/S-UNSERVICABLE, REPORT OF SURVEY
 S/C-UNSERVICABLE, STATEMENT OF CHARGES
 SER-SERVICABLE
 EXS-IN EXCESS OF AUTHORIZED ALLOWANCES
 MR-MEMORANDUM RECEIPT PROPERTY.

I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks", FOR THE COMMANDING OFFICER:
 12 August 1944 *Reid Besley*
 Date *Reid Besley*, 1st Lt. Sig. C.
 Organization Supply Officer
 QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED.
 12 August 1944 *Larry Booth*
 Date *Larry Booth*, Sgt. CMC
 For Station Supply Officer or Classification Officer

LEGEND FOR REMARKS
 FWT-UNSERVICABLE, DUE TO FAIR WEAR AND TEAR
 R/S-UNSERVICABLE, REPORT OF SURVEY
 S/C-UNSERVICABLE, STATEMENT OF CHARGES
 SER-SERVICABLE
 EXS-IN EXCESS OF AUTHORIZED ALLOWANCES
 MR-MEMORANDUM RECEIPT PROPERTY.

I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks", FOR THE COMMANDING OFFICER:
 12 August 1944 *Reid Besley*
 Date *Reid Besley*, 1st Lt. Sig. C.
 Organization Supply Officer
 QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED.
 12 August 1944 *Larry Booth*
 Date *Larry Booth*, Sgt. CMC
 For Station Supply Officer or Classification Officer

LEGEND FOR REMARKS
 FWT-UNSERVICABLE, DUE TO FAIR WEAR AND TEAR
 R/S-UNSERVICABLE, REPORT OF SURVEY
 S/C-UNSERVICABLE, STATEMENT OF CHARGES
 SER-SERVICABLE
 EXS-IN EXCESS OF AUTHORIZED ALLOWANCES
 MR-MEMORANDUM RECEIPT PROPERTY.

I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks", FOR THE COMMANDING OFFICER:
 21 August 1944 *Reid Besley*
 Date *Reid Besley*, 1st Lt. Sig. C.
 Organization Supply Officer
 QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED.
 1944 *Larry Booth*
 Date *Larry Booth*, Sgt. CMC
 For Station Supply Officer or Classification Officer

Figure 14. Turn-in of Excess Subsistence Supplies.

ABSTRACT OF EXCESS SURSISTENCE SUPPLIES TURNED IN
12 AUGUST 1944

**PREPARED IN
TWO COPIES**

CORRELATION

*Group 14
1000 & Inf Div
PCS Regt.*

ITEM	UNIT	TOTAL	SALES PRICE	TOTAL AMOUNT
Apricots crop 2.5 lb box	lt	75	10	5
Beans, bty No. 2	cn	15	21	12
Cereal, rolled oats 20 oz	pkg	5		
Cornmeal 24 oz	pkg	8		4
Desert Powder 1/2 gal tin box 5 lb	ct	2	5	
Pumpkin No 2 1/2	cn	19		
Spaghetti 2 lb box	lt	40	12	
Sprach No 2	cn	29	18	8
Thyme, pure 4 oz	co	8	6	
Toile No 2 1/2	cn	33	6	
Cornstarch 1 lb	pkg	30		
Curry Powder 4 oz	ct	11		
Finger 4 oz	cn	12		
Total				51.37

C.H. Scruggs
C.H. SCRUGGS, Capt. QMC
SALES OFFICER

29-54096ABC

Figure 15. Abstract of Excess Subsistence Supplies Turned in.

20. Turn-in of Excess Subsistence Supplies by Unit Messes

a. Excess subsistence will not be accumulated in unit messes. To prevent accumulation, station commanders are authorized to prescribe the quantities of subsistence that may be stocked in messes at their installations. Twice each month organization commanders will appoint inventorying officers to collect excesses. At the majority of stations the dates for collection will be the 12th and 27th, but collections may be made on any other two dates if determined by the station commander to be more convenient. The fact that excesses must be turned in will not be justification for the issue of excess supplies. Officers designated to draw rations in bulk will be directed not to draw items that they do not require even though they may be entitled to such supplies. The inventorying officer will be responsible for making certain that excesses are turned in.

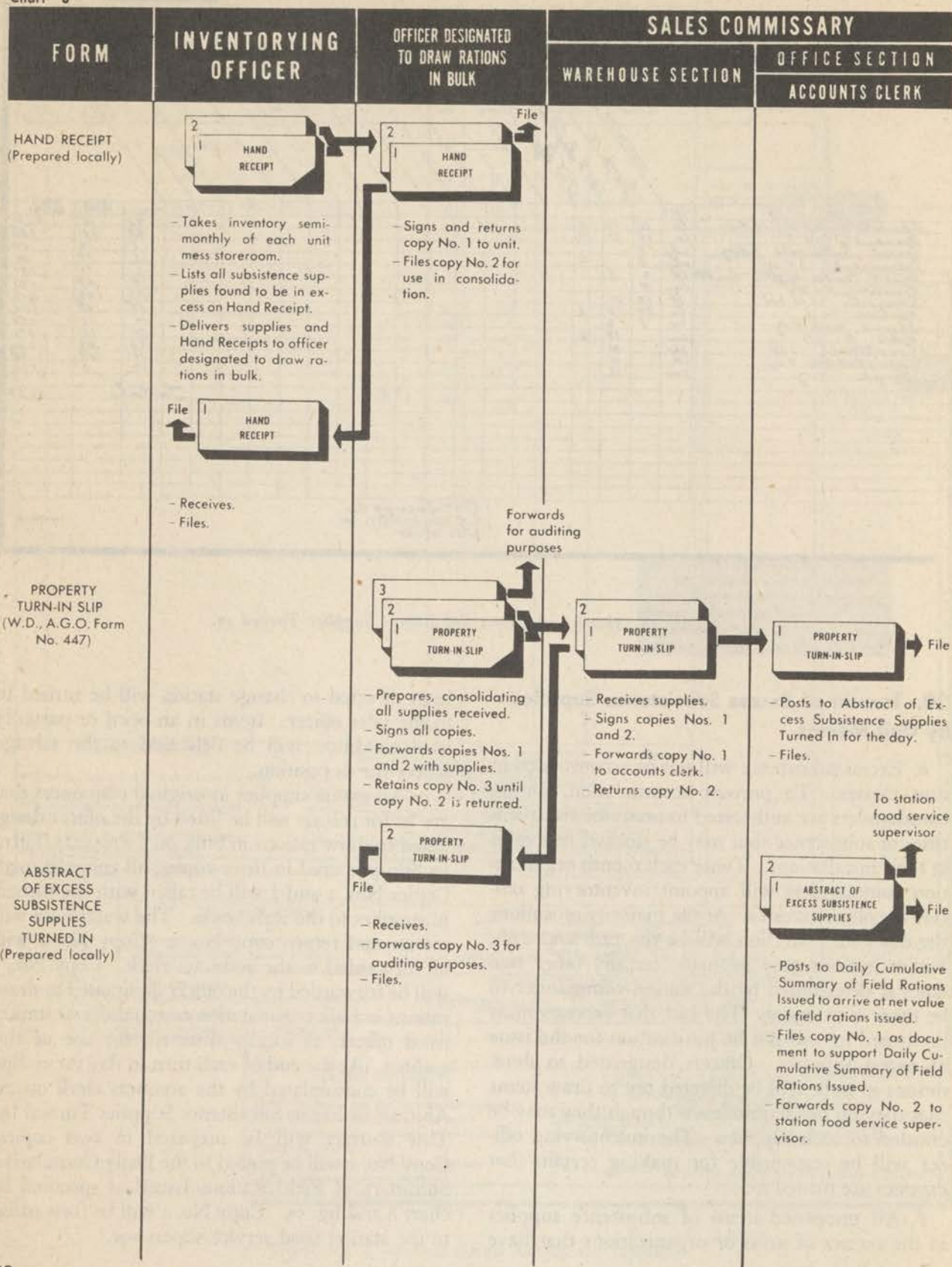
b. All unopened items of subsistence supplies in the messes of units or organizations that have

been directed to change station will be turned in to the sales officer. Items in an open or partially used condition will be delivered to the salvage officer for disposition.

c. All excess supplies in original containers that are fit for reissue will be listed by the officer designated to draw rations in bulk on a Property Turn-In Slip prepared in three copies, all copies signed. Copies Nos. 1 and 2 will be taken with the turned in supplies to the warehouse. The warehouse will receipt and return copy No. 2. Copy No. 1 will be forwarded to the accounts clerk. Copy No. 3 will be forwarded by the officer designated to draw rations in bulk to the station commander or station fiscal officer, as locally directed, for use of the auditor. At the end of each turn-in day these slips will be consolidated by the accounts clerk on an Abstract of Excess Subsistence Supplies Turned In. This abstract will be prepared in two copies. Copy No. 1 will be posted to the Daily Cumulative Summary of Field Rations Issued, as specified in chart 8 and fig. 15. Copy No. 2 will be forwarded to the station food service supervisor.

TURN IN OF EXCESS SUBSISTENCE BY A UNIT MESS

Chart 8



PROPERTY TURN-IN SLIP										
SUPPLY OR CLASSIFICATION OFFICER						PAGE 1 OF 1				
TO Sales Officer, Fort School, Va.						FOODS NUMBER <i>Aug 105</i>				
ORIGINATOR OR UNIT Troop Train Commander, Troop Train Main No. 9019						TURN-IN SLIP NUMBER				
ITEM NO.	QUANTITY	REMARKS	DESCRIPTION	UNIT	QUANTITY	SALES PRICE	Total Amount			
1	2		Oranges	Stock	doz	2	.32	.64		
2	10		Bacon	10 M	lb					
3	6		Eggs	Stock	doz	6	.49	2.94		
4	5		Coffee	5 M	lb					
5	2		Tomatoes #10	Stock	can	2	.43	.86		
6	20		Bread	20 S	lb					
7	6		Sugar	6 S	lb					
8	8		Jam (opened jars 1/2 full)	8 M	jar					
9	3		Cocoa (open box)	3 S	lb					
						Total	4.44			
Received items marked "M"						Received items marked "S"				
<i>J.B. Wise</i> J. B. WISE 2nd Lt Inf Mess O. Co. A 1st Regt						<i>A. Turner</i> A. TURNER 1st Lt. CMC Salvage Co.				

USE AS A VOUCHER TO THE
OFFICER'S ACCOUNT

LEGEND FOR REMARKS

FWT-INVESTIGABLE, DUE TO PAIR WEAR AND TEAR

R/S-INVESTIGABLE, REPORT OF SURVEY

T/C-INVESTIGABLE, STATEMENT OF CHARGES

SEE-INVESTIGABLE

EXD-IN EXCESS OF AUTHORIZED ALLOWANCE

NR - UNRECORDED RECEIPT PROPERTY

I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks", FOR THE COMMANDING OFFICER:

184

Date *11 Aug* Classification Supply Officer

SUBVITING NAME *Joe Mason* COLLECTS RITE DUES RECEIVING FOR THE SALES

11 Aug 1944 *Joe Mason* 1st Lt CMC Officer

Date *11 Aug* For Station Supply Officer or Classification Officer

WD 100 FORM NO. 647 15 APRIL 1944

36-38021 AND-5-000

Figure 16. Turn-in of Excess Subsistence Supplies by Troop Train Commander.

21. Turn-in of Excess Subsistence Supplies by Troop Train Commanders

a. When a troop train arrives at destination or when the kitchen car facilities of such a train are discontinued while the train is en route, the train commander will turn over all subsistence supplies on hand to a representative of the sales officer who will be designated to meet the train, if arrival is at a station having a sales commissary. The representative meeting the train will list on a Property Turn-In Slip, prepared and signed in three copies, all items received including both those fit for reissue (unbroken packages, unopened bottles, etc.) and those considered unfit for reissue (broken packages, opened bottles, etc.). Copy No. 1 signed by this representative will be delivered to the train commander to be used as a voucher to his Troop Train Subsistence Account; copy No. 2 will be retained as a debit voucher to the Sales Officer's Account; and copy No. 3 will be sealed in an envelope, marked "For the Auditing Officer" and

will be given to the train commander for delivery to such officer.

b. If arrival is at a point not having a sales commissary, the officer designated to meet the train will receive and receipt for all subsistence items. A Property Turn-In Slip will be prepared in 4 copies by this officer and distributed as in *a* above except that the copy No. 2 will be forwarded with the supplies to the commissary ultimately receiving them and the copy No. 4 will be retained as a memorandum record by the officer meeting the train.

c. After inspection of the subsistence supplies, the sales officer will note on the same Property Turn-In Slip (see fig. 16) the quantities fit for reissue and the quantities unfit for reissue. Items fit for reissue will be taken up in the sales account at current prices and will be posted by the requisition clerk to the Consumption Record. Items unfit for reissue but fit for consumption will be turned over to field ration messes without charge and will

PROPERTY TURN-IN SLIP						
TO: Sales Officer, Fort School, Va.				PAGE 1 OF 1 PAGES		
FROM: Troop Train Commander, Troop Train Main No. 9019				VOUCHER NUMBER		
				TURN-IN SLIP NUMBER		
ITEM NO.	QUANTITY	REMARKS	UNIT	QUANTITY	REMARKS	ACTION
1	2	Oranges	doz			
2	10	Bacon	lb			
3	6	Eggs	doz			
4	5	Coffee	lb			
5	2	Tomatoes #10	can			
6	20	Bread	lb			
7	6	Sugar	lb			
8	8	Jam (opened jars 1/2 full)	jar			
9	3	Cocoa (open box)	lb			

GIVEN TO TROOP
TRAIN COMMANDER

LEGEND FOR REMARKS
 FWT-UNRECOVERABLE, DUE TO PAIR WEAR AND TEAR
 R/S-UNRECOVERABLE, REPORT OF SURVEY
 S/C-UNRECOVERABLE, STATEMENT OF CHARGES
 SER-UNRECOVERABLE
 EXB-IN EXCESS OF AUTHORIZED ALLOWANCES
 MR - MEMORANDUM RECEIPT PROPERTY.
 WD 400 FORM 90- 447 15 APRIL 1944

I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks".
 FOR THE COMMANDING OFFICER:
 11 Aug 1944 R. Curry 1st Lt. Inf. Commander
 Date
 QUANTITIES SHOWN IN "REMARKS" COLUMN HAVE BEEN RECEIVED.
 11 Aug 1944 Joe Mason 1st Lt. QMC for the sales officer
 Date For Station Supply Officer or Classification Officer

COPY NO. 1

TURN-IN SLIP			
PAGE 1 OF 1 PAGES			
VOUCHER NUMBER			
D. 9019			
TURN-IN SLIP NUMBER			
UNIT	QUANTITY	REMARKS	ACTION
doz			
lb			
doz			
lb			
can			
lb			
lb			
jar			
lb			

COPY NO. 3

LEGEND FOR REMARKS
 FWT-UNRECOVERABLE, DUE TO PAIR WEAR AND TEAR
 R/S-UNRECOVERABLE, REPORT OF SURVEY
 S/C-UNRECOVERABLE, STATEMENT OF CHARGES
 SER-UNRECOVERABLE
 EXB-IN EXCESS OF AUTHORIZED ALLOWANCES
 MR - MEMORANDUM RECEIPT PROPERTY.
 WD 400 FORM 90- 447 15 APRIL 1944

I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks".
 FOR THE COMMANDING OFFICER:
 Date 1944
 QUANTITIES SHOWN IN "REMARKS" COLUMN HAVE BEEN RECEIVED.
 11 Aug 1944 Joe Mason 1st Lt. QMC for the sales officer
 Date For Station Supply Officer or Classification Officer

PLACED IN AN ENVELOPE
MARKED "FOR THE AUDIT-
ING OFFICER." THIS EN-
VELOPE WILL BE SEALED
AND GIVEN TO THE TROOP
TRAIN COMMANDER

Figure 16. Continued.

be supported by the signature of the receiving mess officer. Items unfit for reissue or consumption will be turned in for salvage or destruction and will be supported by signature of the salvage officer or the officer witnessing their destruction.

d. If the volume of such transactions warrants, the items taken up in the Sales Officer's Account may be abstracted and be posted to the Consumption Record and to the Sales Officer's Account as a single total as one of the months closing entries.

PROPERTY TURN-IN SLIP							COPY NO. 1
TO		SUPPLY OR CLASSIFICATION OFFICER Sales Officer, Fort School, Va.				PAGE 1 OF 1 PAGES	
FROM		ORGANIZATION OR UNIT Station Rendering Plant, Fort School, Va.				VOUCHER NUMBER Aug 258	
						TURN-IN SLIP NUMBER 8	
ITEM NO.	STOCK NUMBER	DESCRIPTION	UNIT	QUANTITY	Sales Price	Total Amount	
1		Reclaimed Edible Fat.	lb	450	.05	22.50	
LEGEND FOR REMARKS			I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks".				
FMT-USERSERVICEABLE, DUE TO FAIR WEAR AND TEAR			FOR THE COMMANDING OFFICER:				
R/S-USERSERVICEABLE, REPORT OF SURVEY			31 August 1944 <i>Jim O'Toole</i>				
S/C-USERSERVICEABLE, STATEMENT OF CHARGES			Date <i>Jim O'Toole, Foreman</i>				
SER-SERVICEABLE			Organization Supply Officer				
EXS-IN EXCESS OF AUTHORIZED ALLOWANCES			QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED.				
MR -NONRANDOM RECEIPT PROPERTY.			21 Aug 1944 <i>James Riley Washburn</i>				
			Date <i>James Riley Washburn</i>				
			Per Station Supply Officer or Classification Officer				
WD AGO FORM NO. 647 10 APRIL 1944			34-22012-400				

Figure 17. Turn-in of Reclaimed Edible Fat.

23. Reclamation of Edible Fat

a. The conservation and processing of excess raw fat accumulated in messes in excess of individual mess requirements will be a function performed under the direction of the food service supervisor of the station.

b. Only such raw fats as are required to produce sufficient rendered substitute for issue lard or vegetable shortening will be rendered in the messes. All other raw fats will be kept under refrigeration by the messes until the weekly collection day designated by the station commander. On that

day these raw fats will be delivered in suitable containers by each mess to the officer designated to draw rations in bulk, who will immediately deliver such fats to the rendering plant. Each delivery will be accompanied by a hand receipt in duplicate. Copy No. 1 will be retained by the officer designated to draw rations in bulk and copy No. 2 returned to the unit making the delivery. Containers will, if necessary, be returned by the officer designated to draw rations in bulk.

c. The rendering plant will have the unrendered fat inspected for condition by a veterinary officer, will prepare it for rendering, and perform

PROPERTY TURN-IN SLIP						
TO: Sales Officer, Fort School, Va.				PAGE 1 OF 1		
FROM: Station Rendering Plant, Fort School, Va.				FOODS NUMBER		
				TURN-IN SLIP NUMBER		
				8		
ITEM NO.	STOCK NUMBER	DESCRIPTION	DRY	QUANTITY	REMARKS	ACTION
1		Reclaimed Edible Fat	1b	460		
LEGEND FOR REMARKS FWT-UNRECOVERABLE, DUE TO FAIR WEAR AND TEAR R/S-UNRECOVERABLE, REPORT OF SURVEY S/C-UNRECOVERABLE, STATEMENT OF CHARGES SER-RECOVERABLE EXB-IN TICKETS OF AUTHORIZED ALLOWANCES NR-RENDERED RECEIPT PROPERTY WD 100 FORM NO. 447 10 APRIL 1944 24-8801ABCD-400						
I CERTIFY THAT THE APPLICABLE ITEMS LISTED HEREIN ARE TURNED IN UNDER THE CIRCUMSTANCES INDICATED IN "REMARKS" FOR THE COMMANDING OFFICER. 31 August 1944 Jim O'Toole Date Jim O'Toole, Foreman Organization Supply Officer QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED. 31 Aug 1944 James Riley-Washington Date For Station Supply Officer or Classification Officer						
LEGEND FOR REMARKS FWT-UNRECOVERABLE, DUE TO FAIR WEAR AND TEAR R/S-UNRECOVERABLE, REPORT OF SURVEY S/C-UNRECOVERABLE, STATEMENT OF CHARGES SER-RECOVERABLE EXB-IN TICKETS OF AUTHORIZED ALLOWANCES NR-RENDERED RECEIPT PROPERTY WD 100 FORM NO. 447 10 APRIL 1944 24-8801ABCD-400						
I CERTIFY THAT THE APPLICABLE ITEMS LISTED HEREIN ARE TURNED IN UNDER THE CIRCUMSTANCES INDICATED IN "REMARKS" FOR THE COMMANDING OFFICER. 31 August 1944 Jim O'Toole Date Jim O'Toole, Foreman Organization Supply Officer QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED. 104 Date For Station Supply Officer or Classification Officer						

Figure 17. Continued.

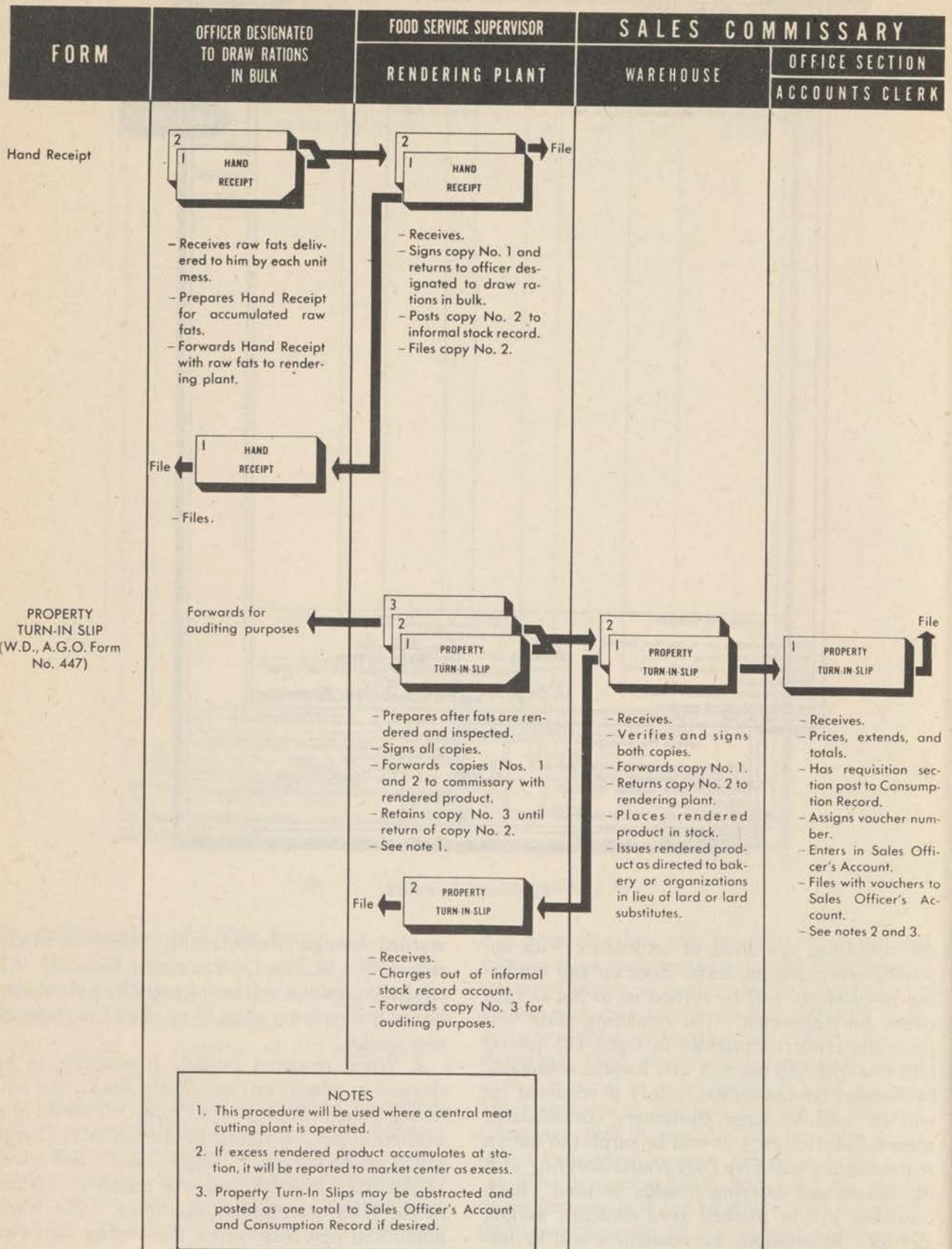
the rendering operation in accordance with approved processing methods. Sour fat and rendering by-products will be turned in to the salvage officer for disposition. The rendering plant will pack the rendered product in eight (8) pound lard tins with slip top and wire handle, obtainable by stations on requisition. Only if rendered fat will be used by large consumers (consolidated messes, bakeries, etc.) or will be surplus to station requirements, will fifty (50) pound lard tins with slip covers and carrying handles be used. Each container will be marked as to contents, weight, and lot. Requisitions for containers will be for-

warded through channels to the Subsistence Division, Office of The Quartermaster General. All rendered products will be inspected by a veterinary officer before being shipped or placed in commissary stocks.

d. When rendered product is available to be shipped or placed in commissary stocks, the rendering plant will prepare a Property Turn-In Slip in three copies, all signed by the officer in charge of the rendering plant. Copies Nos. 1 and 2 will be delivered together with the rendered product to the sales commissary warehouse. The warehouse will sign both copies, forwarding copy No.

RECLAMATION OF EDIBLE FAT

Chart 10



1 to the accounts clerk and returning copy No. 2 to the rendering plant. Upon the receipt of copy No. 2 properly receipted, the rendering plant will forward copy No. 3 for auditing purposes, and will file copy No. 2 in the records of the rendering plant.

e. The accounts clerk will have the requisition clerk enter copy No. 1 in the Consumption Record. Copy No. 1 will then be assigned a voucher number, priced, and entered in the Sales Officer's Account as a receipt of subsistence supplies. The dollar value of the rendered fats will be computed by using the current price established by the distribution depot.

f. Where a central meat cutting plant is operated or where a procedure for the centralized rendering of excess fats has been established under the supervision of other than the food service supervisor, this supervising authority will follow the procedure outlined above for turning in the rendered product to the sales officer.

g. Should rendered fat, in excess of post requirements, accumulate at the commissary warehouse, such excesses will be reported to the market center serving the installation. The market center will issue instructions for the disposition of the excess rendered fat. In the event that the installation is not served by a market center and is not attached to a post, camp, or station for rations, excess rendered fat may be turned into the salvage officer for disposition in accordance with Army regulations or other War Department directives.

24. Transfer of Supplies as Directed by Higher Authority

Transfer of supplies to a station as directed by higher authority will be made on a War Department Shipping Document prepared by the shipping station in accordance with chart 20. The receiving station will process copies 3, 4, and 5 of the War Department Shipping Document in the manner shown in chart 20. If the transfer is made by government truck of the shipping commissary or by government truck of the receiving commissary, the variation in the procedure stated in the notes in chart 20 will be followed.

25. Obtaining Cash and Charge Sales Books

a. Both Cash Sales and Charge Sales Books are items of issue stocked by the post publications stock room at a station. They are serially numbered and are so accounted for on the records of the post publications stock room. When books

are required by the sales commissary, the sales officer will requisition them in adequate, but not excessive, quantities in the same manner as other blank forms and publications are requisitioned. At no time will books in excess of the requirements for the next 30 days be on hand. The sales officer will pick up sales books at the depot price in his account and account for them in a section of his monthly account.

b. The sales officer will keep all books not in use in his safe. He will also keep in his safe a memorandum list of individuals in the sales office to whom books have been issued. At the end of each business day, sales books will be collected from the individuals to whom they have been issued and will be retained in the safe overnight. At the beginning of the following business day, they will be reissued, preferably not to the same individuals who turned them in the previous evening. Each individual to whom a book is issued will be responsible for seeing that all sets of slips are complete in a book when it is received.

26. Accounting for Cash and Charge Sales Books

a. The sales officer will personally make a periodic spot comparison of the Cash Sales Slips used during a particular day, the Cash Sales Slips turned in to the cashier, the amount of the sales, and the cash receipts from sales reported on the day's Report of Deposits. On the days that he personally does not make this check it will be made by the chief clerk. The sales officer will also periodically instruct all personnel using sales books that all voided Cash Sales Slips must be retained in the book. When a book has been completely used, a Certificate of Expenditure will be prepared, assigned the next available voucher number in sequence, and will be posted as a credit to the Sales Officer's Account. Expended sales books will be filed in such a manner that their withdrawal from the file will be noticed immediately. Expended sales books will be retained by the sales officer for one year or until such time as he has received a clear Certificate of Audit for all months in which the book was used, whichever period is longer. Thereafter they may be destroyed.

b. Charge and Cash Sales Books used since the last audit will be made available to the auditor. The auditor will also check the records of the post publications stock room to determine that all books drawn by the sales officer have been properly accounted for.

WAREHOUSE AND STORAGE OPERATION

Section I. STORAGE, PROTECTION, ARRANGEMENT, AND HANDLING OF SUBSISTENCE SUPPLIES IN THE WAREHOUSE

27. Storage

a. BROAD OBJECTIVES. The broad objectives to be sought in the storage of material may be obtained by consulting Army Service Forces Manual M 402, Depot Operations: Storage, and supplements thereto. The applicable objectives prescribed therein will be adopted by sales commissaries. These, in general, are:

(1) A careful analysis will be made of existing storage facilities to determine if space is being adequately utilized. Excess warehouses no longer required by the sales commissary will be released.

(2) Standardized stacking practices will be followed.

(3) Aisles will be limited to the minimum necessary for ready access to supplies and will be no wider than required for free and speedy movement.

(4) Supplies will be stored in rows running forward from the back of each storage space to the aisle. They will be withdrawn by rows and not by proximity to the aisle.

(5) Supplies will be stacked to facilitate inventorying. Preferably five, ten, or some multiple of two packages will be used in setting up each stack.

(6) Small items, loose supplies, and small packages will be stored in bins. These bins will be so placed as to prevent ready access thereto by other than authorized personnel.

(7) Sensitive items will be kept in a locked room.

(8) If desired by the sales officer, a locator system suited to the size of the subsistence bulk storage and as near as practical to that outlined in chapter 5, paragraph 20c, ASF Manual M 402, may be used to facilitate the location of supplies.

b. USE OF LABOR POOL. A labor pool will be established instead of assigning individual laborers to each warehouse. Supervisory personnel will be stationed at each warehouse but labor will be pooled. Except where circumstances make it impractical, subsistence supplies will be unloaded directly to their final location in the warehouse. Double handling within the warehouse will be eliminated.

c. USE OF EXCESS STORAGE BY DEPOT. The distribution depot supplying the station may direct, upon an allocation to it of excess storage space at the station, that nonperishable subsistence supplies be stored at a station for depot accountability. Items so stored will be segregated in the warehouse from stocks for which the sales officer is accountable and will be clearly marked to distinguish them as depot stocks. The same objectives will be sought in the storage of these supplies as are here outlined for the storage of items of station stock.

28. Protection

a. Protection of sales commissary supplies involves both the selection of the proper storage space—to protect the supplies against deterioration—and the proper control of that space—to protect the supplies against misappropriation.

b. The protection of subsistence supplies from deterioration will normally require the use of three types of storage space: enclosed warehouse space, cooler space, and freezer space. The enclosed warehouse space must be dry, protected from rodents and vermin, and may be either heated or unheated. Nonperishable subsistence keeps best when stored in a cool, dry place. In climates where low temperatures are common, the use of heated space is desirable wherever available. While freezing should be avoided, it does not seriously injure most items. Although the appearance of certain types of food may be ad-

versely affected, their food value remains unchanged. Such heated space as is available should first be used to store glass goods and canned foods. Containers of foods with a high moisture content are liable to burst if the contents expand in freezing. Precautionary measures will be taken to prevent such freezing, but unless the containers are ruptured the contents will generally be suitable for use.

c. Cooler space may also be of two types: space used for the storage of products of animal origin—items that can be stored for substantial periods at temperatures only a few degrees above freezing; and space used for products of other than animal origin—cooler space used for the storage of fruits and vegetables that can be stored for only relatively short periods, and which may, therefore, be stored at somewhat higher temperatures. Potatoes and onions which are less perishable may be stored under ordinary conditions in an enclosed warehouse provided they are protected from freezing temperatures, excessive moisture, and are so stacked as to permit a free circulation of air around each bag. Much trouble can be avoided in the cooler if one room is set aside as a wet room in which green vegetables, frequently packed with ice, are stored, and another is used as a dry room in which items, such as oranges and apples, are stored. All excessive moisture on the floor of the cooler will be promptly removed. If there is a tendency for excessive moisture to collect, supplies will be placed on dunnage above the moisture level. All mold appearing on structures, pipes, and boxes will promptly be removed and action taken to prevent its reappearance.

d. Freezer space will be used only for those items of meats and vegetables that are received in a frozen condition. Chilled meat products will only under the most exceptional circumstances be placed in a freezer. Care will be taken to prevent the accumulation of excessive ice in the freezer.

e. Further protection of subsistence supplies will be affected by regular medical inspection of food handlers as provided in current directives. Medical inspection cards will be posted in the commissary. The sales officer will also have all packages on hand examined at least once each month to make certain that the supplies contained therein are sound and in a serviceable condition.

f. The protection of supplies from misappropriation will be best accomplished by minimizing the possibility of easy misappropriation. Ade-

quate supervision of labor details, the assignment of the responsibility for locking each warehouse when supplies are not being received, stored, or issued, and the prevention of unauthorized persons from entering the warehouse unless accompanied by personnel of the commissary, will reduce misappropriation. During periods of hot weather when warehouse doors must be kept open for ventilation, gates will be placed across the doors and locked if unguarded. Small items of subsistence will not be stacked close to doors or left on the loading dock where they can be readily picked up with the items being issued. All eating in commissary warehouses will be prohibited.

29. Arrangement

a. Items of subsistence supplies will be arranged in each warehouse to facilitate their receipt, protection from deterioration, repackaging if necessary, and issue. This involves proper stacking and binning of nonperishable supplies. Small items will be placed in bins and larger packages that must be opened for purposes of issue will be moved to a particular section of the warehouse where repackaging will be done. The repackaged supplies will be placed in bins in the same location as original packages of the same items.

b. Only a small section of bins in the nonperishable warehouse will be set aside for processing turned-in supplies. These items will be processed immediately upon receipt. Those that by inspection are determined to be in satisfactory condition will be returned to stock for issue, and those unfit for issue placed to one side until a sufficient quantity has accumulated to justify the inspection or survey thereof. The processing of turned-in items will include their inspection for damage and such exterior cleaning as may be necessary to assure the acceptability of the items.

30. Handling Subsistence Supplies

a. To the extent possible, field ration issues will be made from the warehouse in the morning and garrison ration, officer mess, and hospital sales in the afternoon. New shipments of supplies will be unloaded immediately upon receipt. This practice will require a labor detail for the stacking of new supplies, and warehouse personnel for the supervision of issues of field rations in the morning and sales of garrison, officer mess, and hospital rations in the afternoon.

b. Three techniques of field ration issue are possible:

(1) The withdrawal of bulk stocks to an issue point and the breaking of those bulk stocks to individual organization or group issues prior to the time of issue;

(2) The withdrawal of bulk stocks to an issue point and the breaking of those bulk stocks to individual organization or group issues by organization or group personnel picking the number of cans, cases, bottles, or packages as directed and supervised by warehouse personnel;

(3) The use of organization or group personnel supervised by warehouse personnel to pick the items for each individual issue from stacks. The station commander will prescribe whichever of these techniques enables the most economical use of personnel. Variations in the prescribed technique may be used for perishables and for garrison, officer mess, and hospital sales.

c. Fresh beef will always be hung and never stacked in the cooler. Cut pork products if received in cartons will not be stacked so high that the bottom row of cartons will crush or, if moisture is present, will collapse. All meat products, even if in wooden boxes, will be placed on dunnage and not directly on the floor of the cooler or freezer. Supplies stored in the freezer will be hung or stacked to permit the free circulation of air.

d. All containers (boxes, cartons, sacks, etc.) of subsistence supplies, from which only a part of the contents has been removed, should be stored in a locked room or "fenced-off area" where pilferage will not occur. Such partially filled containers should be transferred to sales store stocks if their reissue does not occur again for several days.

Section II. OPERATION OF THE SALES STORE

31. When Operated.

a. Sales stores will be operated at those stations where the operation of a sales commissary has been authorized in accordance with the provisions of this manual (see par. 1b), and if so directed by the commanding officer of the installation. Such stores will be operated in accordance with the provisions of this manual. A meat market will not be operated in a sales store unless specifically authorized by the commanding general of the service command. The considerations governing the authorization of the operation of a meat market are contained in AR 30-2225 and changes thereto. Each item sold in the meat market will be

inspected as to condition by a veterinary officer before it is transferred to the meat market.

b. Where no sales store is operated, sales of authorized items of subsistence supplies may be made to authorized individuals or organizations at the times, in the units, and for the purposes determined by the station commander.

32. Sales Store Lay-Out and Fixtures

a. The commissary sales store will be laid out, unless existing facilities make such a lay-out impossible, in the same style as a modern chain grocery store. Only one entrance and exit to the sales store will be provided. The arrangement will be designed to prevent customers from going into the sales store warehouse or into service aisles behind counters. Wall space will be used to display merchandise or posters relating to food conservation and utilization. The price list will be displayed on the most prominent wall, preferably near the cashier or control machine.

b. The fixtures installed in the sales store will be of a type that can be readily cleaned and will be installed in a manner to facilitate cleaning. This requires that the fixtures be set on the floor so that there is a tight edge between the fixture and the floor, or be set at a sufficient height above the floor to permit complete cleaning underneath. Both insect and rodent control will be considered when fixtures are installed and preventive measures will be initially taken.

c. Shelves, bins, and counters will be designed to display prices and ration point values prominently and prevent confusion as to which particular price applies to which particular item. Fancy fixtures are not a requirement for the successful operation of a sales store, but proper utilization of fixtures is necessary for satisfactory service.

d. Due to the critical nature of the materials required for most items of commissary equipment, fixtures requisitioned will be held to the minimum required for efficient operation. Any equipment on hand that becomes surplus to requirements will be reported immediately to the service command quartermaster for proper utilization. Transfers of surplus commissary equipment will be made between commissaries only with prior concurrence of the Office of The Quartermaster General. Requisitions for new items of equipment will be processed through the distribution depot to the Office of The Quartermaster General. In order to facilitate action on these requisitions the following information must be included:

(1) Number of individuals authorized to make purchases at the store.

(2) Number of organization accounts.

(3) Average daily sales.

(4) Dollar value of monthly sales.

Requisitions for coffee grinding machines will include, in addition, information as to the average number of pounds of coffee issued daily. Requisitions for equipment for newly established meat markets will be accompanied by a copy of the order authorizing the establishment of the meat market.

33. Sales Store Operation

a. The sales officer is charged with the responsibility of keeping an orderly and well regulated sales store. Present-day grocery store practices will be followed. Normally only self-service, except for small sensitive items, or meat market items and fresh vegetables, will be provided. Stock will be placed on the shelves so that customers will tend to purchase the older cans or packages of particular items first; all cans and packages will be so placed on the shelves that identifying labels will face the customers; and items of the same type will be grouped together in the same section of the store to enable customers to make their selection readily.

b. A section of the warehouse will be located adjacent to the sales store to enable quick and easy restocking of the store. Items in this section of the warehouse will be kept in original cartons or boxes and will not be opened until the complete contents thereof can be placed on the shelves. This section of the warehouse will not be large and only a minimum supply will be kept therein. Packages of sensitive items not yet opened for sale will be kept in a locked room.

c. The sales store and the stock on hand will be kept at all times in a sanitary condition. If refrigeration is required, frequent inspections will be made of the equipment or boxes used for this purpose. Such equipment will be kept at the proper temperatures and scrupulously cleaned.

d. Sensitive items such as cigarettes, tobacco, etc., will not be made available for self-service. These items will be handed by the cashier, control machine operator, or specific employee, either from within a wire cage or from a rack to the purchaser.

e. The prices of all commodities will be clearly marked within easy view of all purchasers. Ration values will be plainly marked on rationed items. The monthly commissary price list showing cur-

rent prices established by the distribution depot on items offered for sale will be posted on the most prominent wall, preferably near the cashier or control machine operator.

f. COLLECTING RATION CURRENCY.

A system will be provided for the quick collection of ration currency. If personnel is available the ration currency clerk will be stationed adjacent to the cash register. This clerk will figure the amount of ration currency due and collect it before the purchaser pays for his purchases. When such personnel is not available, the cash register operator will calculate the amount of ration currency and collect it before totaling the selling price of the purchases.

g. Stocks on shelves may frequently become depleted during business hours. When this occurs, the sales store clerk will see that such stock is immediately replaced. Entrances and exits will be plainly marked to avoid confusion among purchasers entering and leaving the store.

h. MEAT MARKET PRICES. The operation of the sales commissary meat market will be similar to that of a commercial meat market. The meat market will not be operated at a loss, but this will not be construed as justification for excessive profits. Profits realized in the meat market will not be used to offset losses in any other section or subsection of the Sales Officer's Account. To avoid losses and to assure efficient operation, experienced meat cutters will be employed, and retail prices will be adjusted as required.

34. Items to be Sold

The items sold in sales stores will be limited to those authorized by AR 30-2225, "List of Subsistence Stores and Other Quartermaster Supplies Authorized for Sale", and other current directives. While many items are enumerated in this War Department regulation, only such of these items as are locally demanded will be kept in stock. Care will be taken to estimate consumption accurately, in order to reduce "outs" to a minimum and at the same time prevent the stocking of items for which there is no demand. For most items only a 30-day stock is authorized. Items procured by the sales officer for purposes of issue on the field ration menu, but which have for some reason become surplus, will be offered for sale in the sales store. Exceptional articles will be procured and sold only as provided in current War Department directives. They will never be resold at a loss to the Government, nor will they ever be

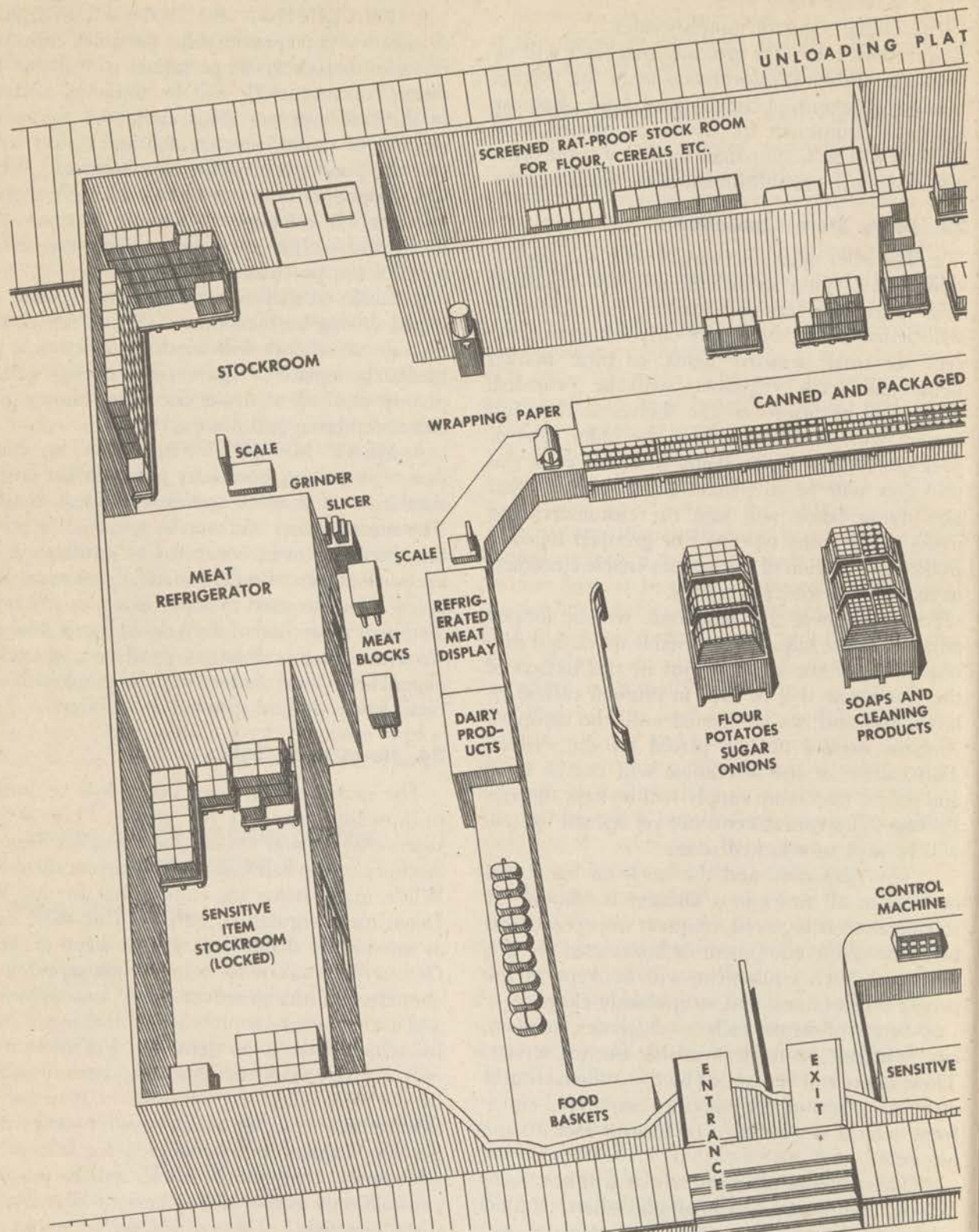
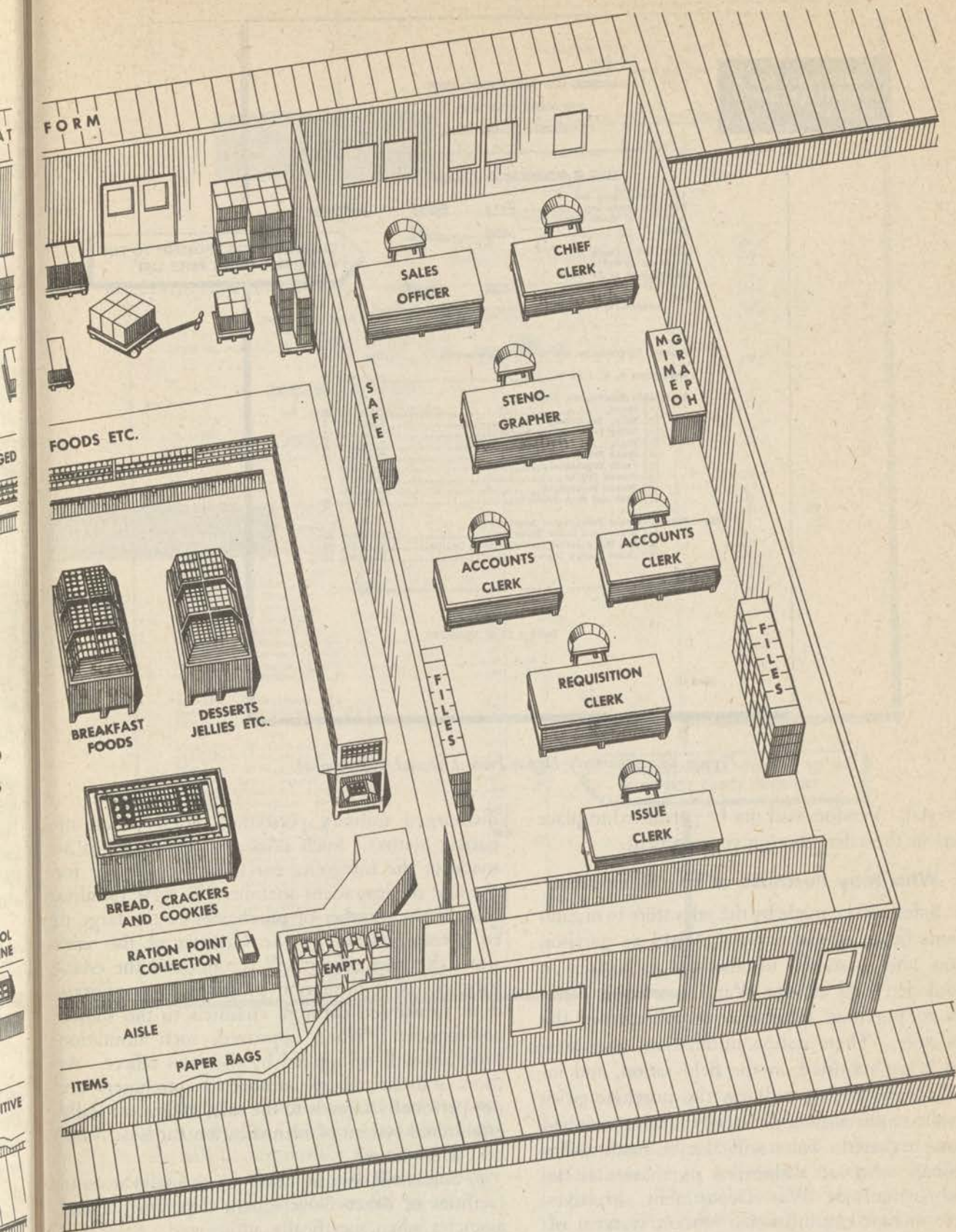


Figure 18. Typical Lay-out, Sales



Store and Commissary Office.

**COVER SHEET FOR A
QUARTERLY DEPOT
PRICE LIST**

RICHMOND ARMY SERVICE FORCES DEPOT

SUBSISTENCE PRICE LIST

JULY-AUGUST-SEPTEMBER 1944

VALUE OF GARRISON RATION JULY 1944

	<u>July</u>	<u>August</u>	<u>September</u>
(For Posts, Camps and Stations producing majority of their white bread.)	.6021	.6108	
(For Posts, Camps and Stations procuring majority of their white bread locally.)	.6121	.6208	

**CURRENT PRICES "POSTED" TO THE
QUARTERLY DEPOT PRICE LIST**

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I. Special Instructions and General Information.....	Page No. 1
Improvvised W. D. Form No. 373.....	Page No. 2
II. Perishable Subsistence Sections:	
(a) Bread.....	Page No. 3
(b) Milk, Ice Cream, Ice, etc.....	Page No. 3
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(e) Fresh Fruits.....	Page No. 5
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PAGES 1 TO 32 INCLUSIVE

RD-138

Figure 19. Quarterly Depot Price List and Supplement.

surveyed. Vendors will not be permitted to place items in the sales store on consignment.

35. Who May Purchase at the Sales Store

a. Sales will be made by the sales store to organizations being subsisted on the field or garrison ration, and to station installations authorized in accordance with current War Department directives to purchase subsistence supplies from the sales store. These station installations, organizations being subsisted on the field ration, and individual purchasers will pay the purchase price plus the required ration currency for any rationed items purchased. Sales will also be made to individuals who are authorized purchasers as defined in current War Department directives. These include commissioned officers, warrant officers, and enlisted personnel of the armed services either on the active or the retired list (but not

discharged military personnel unless in an in-patient status). Such sales are authorized to be made to the foregoing for their own use or for the use of dependent members of their families. Should the number of purchasers be too large to be accommodated by the facilities of the sales store, the sales officer will recommend the establishment of a limitation program by memorandum forwarded through channels to the station commander. When approved, such limitation program will be applied by the sales officer. At those stations where authorized purchasers are not personally known to the sales officer, a locally established system of identification cards or numbers will be used.

b. Sales will also be made by the sales store to facilities of other Government departments and agencies when specifically authorized. Sales will be made at the applicable sales prices, plus the required ration currency for any rationed items sold.

SUBSISTENCE PRICE LIST - RASPD
DOMESTIC
JULY-AUGUST - SEPTEMBER 1944
SUPPLEMENT NO. 2

ONE PAGE FROM A SUPPLEMENT TO A QUARTERLY DEPOT PRICE LIST

CHANGES IN PRICES EFFECTIVE 1 AUGUST 1944

STOCK NO.	NOMENCLATURE	UNIT	PRICE
2. NON-PERISHABLE SUBSISTENCE			
(a) RATION AND SALES ITEMS:			
56-A-8522	Asparagus, cut #2 1/2	cn	.35 ✓
56-A-8528	Asparagus, cut #10	cn	1.16 ✓
56-A-9534	Asparagus, stalk #2	cn	.24 ✓

PRICE LIST - RASPD - JULY-AUGUST-SEPTEMBER 1944

STOCK NO.	NOMENCLATURE	UNIT	QUANTITY ISSUED	MONEY VALUE	JULY	PRICE AUG	SEPT
III. NON-PERISHABLE SUBSISTENCE							
(a) RATION AND SALES ITEMS:							
56-A-980	Allspice, grnd, 4-oz	co		.10			
56-A-1010	Allspice, whole, 4-oz	co		.10			
56-A	Apples, 20-oz (303 Tall)	cn		.16			
56-A-3097	Apples #2 1/2	cn		.16			
56-A-3100(R)	Apples, #10	cn		.68			
	Evap, boxed	lb		.35			
	Butter, 20-oz	jr		.13			
	Butter, 2-lb	jr		.16			
	Butter, #2 1/2	cn		.15			
	Butter, #10	cn		.47			
56-A-6010	Applesauce, #2	cn		.08			
56-A-6030	Applesauce, #10	cn		.47			
56-A-6360	Apricots, #2 1/2	cn		.15			
56-A-6370	Apricots, #10	cn		.67			
56-A-7000	Apricots, Evap, 25-lb box	lb		.21			
56-A-7300	Apricots, Pie #10	cn		.70			
56-A-8518	Asparagus, cut #2	cn		.21			
56-A-8522	Asparagus, cut #2 1/2	cn		.35			
56-A-8528	Asparagus, cut #10	cn		1.16			
56-A-9534	Asparagus, stalk #2	cn		.24			
56-B-1290	Barley, Pearl, 1-lb	pkg		.06			
56-B	Barley, Pearl, 100-lb	lb		.06			
56-B-1475	Bry Leaves, whole, 4-oz	co		.11			
56-B-1895	Beans, dry, blackeye	lb		.06			
56-B-1925	Beans, dry, lima	lb		.06			
56-B-1945	Beans, dry, pinto	lb		.06		.07	
56-B-1975	Beans, dry, red kidney	lb		.06		.08	
56-B-1995(R)	Beans, dry, white	lb		.06		.07	
56-B-3630	Beans, lima, #2	cn		.12			
56-B-3640	Beans, lima, #10	cn		.58			
56-B-4500	Beans, String, #2	cn		.10			
56-B-4503	Beans, String, #2 1/2	cn		.12			
56-B-4540(R)	Beans, String, #10	cn		.67		.52	
56-B-5842-60	Beans, W/F Tom Sauce #300 (13 1/2-oz)	cn		.06			
56-B-5847	Beans, W/F Tom Sauce #303 (16-oz)	cn		.08			
56-B-5850	Beans, W/Fork #2 1/2	cn		.10			
56-B-5895	Beans, W/F Tom Sauce #5 (3-lb 9-oz)	cn		.18			

(R) Indicates a component of the garrison ration

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CURRENT PRICES "POSTED" TO THE QUARTERLY DEPOT PRICE LIST

Figure 19. Continued.

In all cases, sales stores furnishing subsistence supplies to facilities of other Government departments and agencies will be responsible for effecting collection for the cost of the supplies in accordance with the procedure prescribed in AR 35-880.

36. Prices Charged by the Sales Store

Subsistence supplies offered in the sales store will

be sold at the prices at which they are listed in the current Quarterly Depot Price List. No overhead will be charged on these sales to authorized station installations or to individuals except as provided in par. 73. The price of individual cuts sold in the meat market will be adjusted by the sales officer to preclude a loss to the Government from the operation of the meat market.

COVER SHEET

SALES COMMISSARY
FORT SCHOOL, VA.

SUBSISTENCE PRICE LIST
AUGUST 1944

1. Sales to organizations are made under the procedures outlined in Post Regulations, Fort School, Va.
2. Sales to individuals authorized to purchase subsistence and other quartermaster supplies will be governed by the following procedure.
 - a. Cash.--All military personnel on active duty; all retired military personnel, and other individuals, when authorized by the commanding general may patronize the sales commissary on a cash basis. Only money orders and certified checks, made payable to the TREASURER OF THE UNITED STATES, and currency, are acceptable for subsistence purchased.
 - b. Charge.--No charge sales will be made to individuals.
 - c. Purchases.--All individuals are reminded that sales are authorized for their own use or for the use of dependent members of their families. (AR 30-2290)
 - d. Sales Hours.--From 8:00 A.M. to 11:50 A.M. daily, except Sundays, holidays, and the last business day of each month.
 - e. Telephone Orders.--No telephone orders will be accepted; no deliveries will be made.
 - f. Errors and Corrections.--No corrections or exchanges for deliveries over the counter will be made after items are removed from the sales store.
 - g. Rationing.--All sales of subsistence items to authorized individuals, activities, etc., as distinguished from issues to organizations on the field ration and sales to organizations being subsisted on the garrison ration, will be subject to established OPA regulations and procedures.

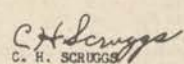

 C. H. SCRUGGS
 Capt., GMC
 Sales Officer

Figure 20. Sales Commissary Price List.

37. Preparation of Sales Commissary Price List

a. The sales officer will abstract from the Quarterly Depot Price List and supplements thereto all items that are stocked for sale in the sales commissary and the sales store. This list will then be reproduced in sufficient copies to post one copy in the sales store and to supply organizations on the garrison ration and other installations buying on credit. Copies will not be distributed to individual customers of the sales store. A copy will also be sent to the station commander and to the fiscal officer of the station. The station commander will appoint an officer to check the prices on the sales commissary price list against the Quarterly Depot Price List and against the prices posted in the sales store. The report of this officer will be available to the auditor.

b. If desired by the sales officer, the sales commissary price list may be preceded by a title page similar to that illustrated in fig. 20. This title page will outline both War Department and local regulations pertaining to sales. It will list the rules governing organization and individual purchases, terms of sale, store hours, rationing requirements, policy on telephone orders, delivery restrictions, rectifying errors, etc.

c. The sales commissary price list will arrange the articles stocked for sale in double columns according to proper nomenclature. After the nomenclature of each item, the unit of measure and the unit price will be entered. The price of sales articles purchased in accordance with supply bulletins will be derived directly from the applicable supply bulletin.

PRICE LIST OF SUBSISTENCE STORES FOR MONTH OF AUGUST 1944

Value of Garrison Ration for month of August 1944 - \$.6108

AMMONIA, Household, Varick, Qt. Btl	.09	CEREAL, Wheat Flakes, 8 oz. Pkg	.10
Ammonia, Household, Parsons, Qt. Btl	.16	Wheat Bran (All Bran) Issue, 1/2 Pkg	.14
		Pep, Whole Wheat Flakes, 8 oz. Pkg	.08
APPLES, #10	Can .68	CHEESE, Amer. Grated, Borden's 4 oz	.15
APPLEBUTTER, 28 oz.	Jar .13	Velveta, Krafts, 1/2# Pkg	.19
APPLESAUCE, #2	Can .08	Wej-Cuts, Borden's, 6 oz. Pkg	.17
Applesauce, #10	Can .47	Cheese, Amer. Borden's, 1/2# Pkg	.19
APRICOTS, #2 1/2	Can .19	CHERRIES, Maraschino, Frem, 8oz Btl	.20
		Sweet, #10	Can .90
BACON, Sliced, 1#	Lb .31	CHOCOLATE, Baking, Hersheys, 8oz Pkg	.11
BEANS, Kidney, dry	Lb .08	CIGARETTES, Camels	Ctn 1.20
Lima, dry	Lb .06	Chelsea	Ctn 1.21
Lima, #2	Can .12	Chesterfield	Ctn 1.20
Lima, #10	Can .58	Lucky Strike	Ctn 1.20
Navy, white, dry	Lb .07	Old Gold	Ctn 1.20
String, #2	Can .10	Philip Morris	Ctn 1.20
String, #2 1/2	Can .12	Raleigh (Plain or tipped)	Ctn 1.20
String, Cut, #10	Can .52		
BETS, #2 1/2	Can .10	COCOA, 5# (R) Can	.43
Beets, #10	Can .36	Cocoa, 1#	Pkg .09
BEVERAGE CRYSTALS		COCOA MILK BEVERAGE	
Grape, 10-3/4 oz.	Ctn 1.54	Dari-Rich, 18 oz.	Jar .18
Lemon, 10-3/4 oz.	Ctn 1.54	Ovaltine, 8 oz.	Can .28
		Toddy, 12 oz.	Tin .07
BOUILLON CUBES, Prem, 3/4 oz.	Tin .06	COFFEE, Issue, RAO (R) Lb	.19
BREAD, Issue, 20 oz. Plain	Loaf .05	Chase & Sanborn, 1#	Pkg .27
Issue, 20 oz. Raisin	Loaf .08	Maxwell House, 1#	Jar .29
Issue, 20 oz. Whole Wheat	Loaf .05	Wilkins, 1#	Pkg .27
CATSUP, Issue, 14 oz.	Btl .13	CORN, Cream Style, #2 (R) Can	.10
Catsup, Issue, #10	Can .81	Whole Grain, #2	Can .10
CEREAL, All Bran, Kellogg's, 10oz Pkg	.10	CORNMEAL, 24 oz.	Pkg .07
Cornflakes, 11 oz.	Pkg .07	CORNSTARCH, 1#	Pkg .04
Cornflakes, 200's	Pkg .01	CRACKERS, Oyster	Lb .13
Grapenuts, 12 oz.	Pkg .12	Soda, 1# (Issue)	Pkg .12
Whole Wheat, 22 oz.	Pkg .07	Soda, 2#	Pkg .18
Oats Rolled, 20 oz.	Pkg .10	CRACKERMEAL, N.B.C., 10 oz.	Pkg .08
Oats Rolled, 56 oz.	Pkg .22	CRACKERS & COOKIES	
Oatmeal, Gerbers, Strained, 8 oz Pkg	.10	Asstd. N.B.C.	Pkg .08
Instant Postum, 8 oz.	Can .34	English Style, Asstd.	Pkg .29
Pabulum, 18 oz.	Pkg .26	Fig Newtons, 7-3/4 oz.	Pkg .11
Puffed Wheat, 4 oz.	Pkg .08	Graham, N.B.C. 1#	Pkg .15
Rice Krispies, Kellogg's, 6 1/2 oz Pkg	.10	Nabisco, Asstd. N.B.C.	Pkg .12
Shredded Wheat, 12 oz.	Pkg .09		
Wheat, Uncooked, 28 oz.	Pkg .12		
Wheaties, 200's, Indiv.	Pkg .01		

FIRST PAGE
OF PRICES

Figure 20. Continued.

d. If desired by the station commander, the sales officer may request such additional copies of the Quarterly Depot Price List and supplements thereto as are required for distribution and use as the station price list. When the Quarterly Depot Price List is so used, no station price list will be prepared. Instructions for posting supplements to the Quarterly Depot Price List will be given to affected station agencies at the time the Quarterly Depot Price List is distributed. These instructions should also clearly state that the appearance of an item on the Quarterly Depot Price List does not imply that the item is or will be available at the station. If the work involved is not excessive, the sales officer may rule out the items on the Quarterly Depot Price List that the station will not stock.

38. Processing Transactions of the Sales Store

a. PROVISION OF CHANGE FUND.

When the efficient and economical operation of the sales store requires such action, the sales officer may apply to the station commander for the authority to obtain on Memorandum Receipt from the disbursing officer not in excess of \$200 per control machine, cash register, or cash drawer operated. Although a fund of \$200 per control machine, cash register, or cash drawer is authorized, the sales officer will not obtain a fund of this size unless necessary for efficient operation.

b. PROCESSING OF CASH AND CHARGE SALES. The processing of cash and charge sales made by the sales store will be in accordance with the procedures prescribed in Chapter IV, Section IV.

Chapter IV

DISPOSITION OF SUBSISTENCE SUPPLIES

39. General

The subsistence supplies for which the sales officer is accountable will generally be disposed of either by their issue as field rations; their sale to organizations being subsisted on the garrison ration, officers' messes, or the hospital; their sale through the sales store to authorized station installatoins or individual purchasers; their issue as one of the special types of issue including troop train issue which the sales officer is authorized to make; or their transfer to another station or to depot accountability as directed by higher authority.

Section I. ISSUE OF FIELD RATIONS

40. Issue of Field Rations A or B

As defined in Chapter II, Section 1, paragraph 7a, a field ration is a stipulated quantity of individual foods for the subsistence of one person for one day as provided in the Quartermaster General Master Menu after local revision and service command approval. Field rations A and B are composed of essentially the same foods. Field ration A, however, includes fresh fruits, fresh meats and vegetables, as well as other items which require refrigeration and cannot be stored over any considerable period of time. The components of field ration B, on the other hand, are processed by packing, canning, or dehydration in order to extend materially their keeping qualities and facilitate their storage and shipment. Sales officers at stations in the zone of the interior are concerned primarily with field ration A, which is used whenever possible. Field ration B will be used primarily in theaters of operation when preservation is a serious problem, but even there, it will be used only when it is impracticable to supply or use field ration A. Field rations A or B will be issued in kind on the basis of the number of men ex-

pected to attend a mess, less prescribed percentage deductions made by higher headquarters on the Consolidated Ration Request.

41. To Whom Issues are Made

The number of issues made by sales officers will be held to the absolute minimum. Field rations will be distributed in bulk as follows:

a. To the division quartermaster for divisions and attached units.

b. To the ration officer appointed by the commanding officer of the headquarters under which nondivisional units and the headquarters' detachment operate. If nondivisional units are not operating under a headquarters, the senior commanding officer of such units will appoint an officer to draw rations in bulk for all such units. In instances where such troops are equivalent to more than a group or regiment (three battalions) one officer may be appointed to draw rations for each such regiment or group. In all instances, however, the number of officers appointed to draw rations for nondivisional units will be held to a minimum.

c. To the ration officer appointed by the station commander for station complement troops.

d. To the ration officer or officers appointed by the commanding officer of a training center or school. The number of such officers will be held to a minimum and no officer will be appointed to draw rations for an organization smaller than the equivalent of a regiment (three battalions).

e. Officers appointed to draw rations will be furnished an adequate number of assistants by the appointing authority. Personnel required to break down rations for groups will be provided on a detail basis by the organizations constituting the group. The station commander will designate the points at which bulk issues will be broken down and distributed.

CONSOLIDATED RATION REQUEST
FORT SCHOOL, VA.

ORGANIZATION: 1000th Inf. Div.

RATION REQUEST DATE: 17 Aug. 44

Estimated number of rations required
(basis for issue of "unit items" commonly
referred to as "each items" of the menu)

Adjustments

Percentage deductions

Adjustment for prior over ~~XXXXXX~~ under issues

Net adjustment

Net number of rations to be
issued for consumption on 20 Aug. 44

Number of meals furnished on date preceding date
of this report to individuals for which CASH
reimbursement has been or will be made at the
rate of 25 cents per meal

RATIONS	
	15,173
163	
10	
	173
	15,000

MEALS	MONEY VALUE
410	\$102.50

Signature
Name and rank
Title

H B Kale
H. B. KALE, Lt. Col. QMC
Div. Quartermaster

Figure 21. Consolidated Ration Request.

42. Preparation and Use of Consolidated Ration Request in the Issuing of Field Rations

a. USE BY SALES COMMISSARY. The sales officer, as directed by the station commander, will publish each month a schedule of issues stating date on which strength return will be based, the time the ration request will be submitted, the date of drawing rations, the date of consumption, and the ration interval. This schedule will also include a statement of the days of double issue. The issue clerk at the sales commissary will receive the Consolidated Ration Requests from the consolidating headquarters and will enter the name of the organization and the net number of rations required on a Field Ration Issue Slip prepared

for each point of issue. The allowance column of the Field Ration Issue Slip will be computed by multiplying the number of rations by the item allowance per 100 men, pointed off two decimal places. If the amounts to the right of the decimal point are less than .5, they will be dropped; if .5 or more, they will be raised to the next whole figure. The resulting quantities will be entered in the allowance column. Consolidated Ration Requests will be filed by dates and will be destroyed one month after a clear Certificate of Audit of the Sales Officer's Account has been approved by service command headquarters.

(1) When, as described in *b* below, issues on a meal basis have been authorized, the Consolidated Ration Request for issues on a meal basis (fig. 22)

CONSOLIDATED RATION REQUEST FORT SCHOOL, VA.																											
ORGANIZATION: Group 10 Consolidated Mess	RATION REQUEST DATE: 17 Aug. 44																										
FOR USE BY ORGANIZATIONS AUTHORIZED TO BE ISSUED RATIONS ON A MEAL BASIS																											
Estimated number of MEALS required (basis for issue of "unit items" commonly referred to as "each items" of the menu) Adjustments Percentage deductions Adjustment for prior over XXXXXX issues Net adjustment Net number of MEALS to be issued for consumption on 20 Aug. 44 Number of meals furnished on date preceding date of this report to individuals for which CASH reimbursement has been or will be made at the rate of 25 cents per meal	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: center;">MEALS</th> </tr> <tr> <th style="width: 33%;">BKFT</th> <th style="width: 33%;">DIN</th> <th style="width: 33%;">SUP</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">752</td> <td style="text-align: center;">1478</td> <td style="text-align: center;">987</td> </tr> <tr> <td style="text-align: center;">23</td> <td style="text-align: center;">103</td> <td style="text-align: center;">30</td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">12</td> <td style="text-align: center;">8</td> </tr> <tr> <td style="text-align: center;">28</td> <td style="text-align: center;">115</td> <td style="text-align: center;">38</td> </tr> <tr> <td style="text-align: center;">724</td> <td style="text-align: center;">1363</td> <td style="text-align: center;">949</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">MEALS</th> <th style="width: 50%;">MONEY VALUE</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">72</td> <td style="text-align: center;">\$ 18.00</td> </tr> </tbody> </table>		MEALS			BKFT	DIN	SUP	752	1478	987	23	103	30	5	12	8	28	115	38	724	1363	949	MEALS	MONEY VALUE	72	\$ 18.00
MEALS																											
BKFT	DIN	SUP																									
752	1478	987																									
23	103	30																									
5	12	8																									
28	115	38																									
724	1363	949																									
MEALS	MONEY VALUE																										
72	\$ 18.00																										
Signature Name and rank Title <i>F. Gardner</i> F. GARDNER, Maj. QMC OIC, Unit Tng Center																											

Figure 22. Consolidated Ration Request When Issue on a Meal Basis is Authorized.

will be used. Except for such instances the usual Consolidated Ration Request form (fig. 21) will be used.

b. ISSUES ON A MEAL BASIS. Where the numbers present for the different meals of a day are entirely disproportionate, the commanding general of the air force, service command, or department concerned may authorize issues to be made on a meal basis. When issues are made on a meal basis, the number of rations issued will be determined by dividing the total number of meals by three.

(1) Whenever issues are authorized to be made on a meal basis, the percentage deductions required by current War Department directives will

be applied against the number present for each meal instead of against the average daily attendance at meals.

c. USE BY NEWLY ARRIVED ORGANIZATIONS. The commanding officer of the station will prescribe which of the methods prescribed in par. 41 will be used by each organization to obtain rations. The sales officer will arrange that the supply officer of each newly arrived unit or organization be furnished a copy of the schedule referred to in a above and be informed of the time and place for the ration detail to draw rations. The sales officer will also advise the post food service supervisor of the arrival of each new unit or organization.

43. Preparation and Use of Field Ration Issue Slip and Memorandum of Field Ration Issue

a. The Field Ration Issue Slip (see fig. 23) will be prepared by the issue clerk on a locally reproduced form for each day's issue from each warehouse and the bakery. On those days when condiments are issued, an additional Field Ration Issue Slip will be prepared for condiment issues only. If several issues are made simultaneously from each warehouse, a sufficient number of copies to enable the making of the simultaneous issues at each warehouse will be prepared. In addition, a Memorandum of Field Ration Issue (see fig. 25) will be prepared on a locally reproduced form, one copy for each organization or group to which an issue of field rations and, if condiments are being issued, an issue of condiments is to be made. In those instances where an organization or group draws simultaneously from more than one point of issue, separate Memorandums of Field Ration Issue, one copy, will be prepared for each point of issue. Additional blank copies will also be prepared by the commissary for each organization or group for use when breaking down an issue to its components or to individual messes.

b. In those instances where the issue of all, or part, of the field ration for use on several succeeding days is made on one day, alternate forms of the Field Ration Issue Slip (see fig. 24) and the Memorandum of Field Ration Issue (see fig. 26) may be used instead of a slip for each day. The Field Ration Issue Slip will be prepared sufficiently in advance of issue date to enable the warehouses to arrange for the issue of the ration components according to one of the methods prescribed in par. 30*b*. The Memorandum of Field Ration Issue will be prepared and supplied to organizations sufficiently in advance to enable each organization or group to which an issue will be made to calculate all breakdowns prior to the receipt of the ration.

c. The number of rations due will be obtained from the Consolidated Ration Requests. The list of items to be issued will be taken from the menu. Substitutions when required will be made by the sales officer prior to the preparation of the Field Ration Issue Slips and the Memorandums of Field Ration Issue. The issue clerk will calculate from the allowance stated on the menu the quantities due for each organization and will record such calculations on the Field Ration Issue Slip.

d. The warehouse will insert the quantities is-

sued in the appropriate box on the Field Ration Issue Slip and instruct the representative of the organization or group receiving rations to make a similar entry on the appropriate line on the Memorandum of Field Ration Issue. Each warehouse will obtain the signature of the authorized representative of each organization or group for the items received.

e. Changes in the menu will be listed at the bottom of the Memorandum of Field Ration Issue or, if numerous, on the back. Only in exceptional cases, when the changes are so numerous as to make such listing uneconomical, will a menu change sheet be prepared.

f. After all organizations have drawn rations, the Field Ration Issue Slips will be forwarded to the accounts clerk who will total the amount of each item issued, enter the unit price, and calculate the money value. If issues are made to small groups, or if available units of items of issue are so large that a record of over and under issues of particular items of supplies must be maintained to prevent inequities of issues, the Field Ration Issue Slips will be forwarded to the issue clerk for posting to an informal over and short supply record to be used as necessary to adjust future issues of these items of supplies. Upon return, the total money value of the day's issues will be posted to the Daily Cumulative Summary of Field Rations Issued.

g. The designs of the Field Ration Issue Slip and the Memorandum of Field Ration Issue as illustrated in this manual are not mandatory. Sales officers are authorized to develop different designs of these two forms if they so desire. However, all changes in design will maintain the integrity of these forms; namely, that the abstract of issues will be prepared, and signed at the warehouse by the individual receiving the issue, and that only one copy of the Memorandum of Field Ration Issue will be delivered to a drawing organization or group unless that organization or group draws simultaneously from several points of issue. If this circumstance exists, only one copy will be supplied for each point of issue.

h. Emergency and special field ration issues will be made on locally prepared hand receipts. Such hand receipts, however, will be attached to the Field Ration Issue Slip of the day on which such issues were made and the money value thereof will be added to the value of the issues of that day.

i. Station commanders are authorized to direct

ACTUAL SIZE OF THIS FORM
IS 8" x 10" SIZE MAY BE
VARIED TO MEET LOCAL
REQUIREMENTS

FIELD RATION ISSUE SLIP														NONPERISHABLE WAREHOUSE		
FORT SCHOOL, VA.														APPROVED BY:		
8/19/44	8/20/44	1000th INF. DIV.	GROUP 14	OCS REGT	2099 STA COMP									<i>C H Souza, Capt.</i> SALES OFFICER		
ISSUE DATE	CONSUMPTION DATE															
RATIONS DUE ON RATION REQUEST						15000	2000	1000	500							
ITEMS	UNIT	ALLOW	ISSUE	ALLOW	ISSUE	ALLOW	ISSUE	ALLOW	ISSUE	ALLOW	ISSUE	ALLOW	ISSUE	TOTAL ISSUED	UNIT PRICE	TOTAL AMOUNT
Appricots, evap	lb	2	300	300	40	50	20	25	16	25				400	25	100.00
Beans, issue dry	lb	8	1200	1200	160	160	80	80	64	65				1505	06	90.30
Cereal, dry	1/2 pk	60	9000	9000	1200	1200	600	600	480	480				11280	02	225.60
Coffee, R&G	lb	6	900	900	120	120	60	60	48	50				1130	19	214.70
Marmalade 2 lb	lb	4	600	600	80	80	40	40	32	32				752	25	188.00
Mayonnaise	gal	1/8	75	75	10	10	5	5	4	4				94	132	124.08
Milk, evap 14oz	can	16	2400	2400	320	320	160	160	128	128				3008	09	270.72
Peaches, evap	lb	2	300	300	40	50	20	25	16	25				400	27	108.00
Prunes, evap	lb	2	300	300	40	50	20	25	16	16				325	15	24.00
Raisins	lb	1	150	150	20	21	10	14	8	7				150	13	54.00
Sugar, granulated	lb	162	2437	2437	325	325	162	162	130	130				3054	05	152.70
Sugar, powdered	lb	2	300	300	40	40	20	20	16	16				376	07	26.32
Tomatoes, No. 10	cn	3	450	450	60	60	30	30	24	24				564	43	242.52
QUANTITIES LISTED IN ISSUE COLUMN HAVE BEEN RECEIVED														GRAND TOTAL		1810.80

Follow up by [unclear] [unclear] [unclear] [unclear]

IF DAILY ISSUES ARE MADE ON A MEAL BASIS,
TOTAL ITEM ALLOWANCES BASED ON THE MENU
AND PER MEAL REQUIREMENTS AS STATED ON
CONSOLIDATED RATION REQUESTS SUMMARIZED
AND ENTERED AS ILLUSTRATED.

Figure 23. Field Ration Issue Slip —Single Issue Form.

issues of ice to organizations being subsisted on the field ration in such quantities as are required. The allowance prescribed in paragraph 5, AR 30-2280, will be used as a guide for such issues but may be increased or decreased when considered necessary or desirable by the station commander due to climatic or other local conditions. Such issues are not cumulative and no settlement is required for over issues. The procedure for the issue of ice is prescribed in chart 15.

GROUP 10
CONSOL.
MESS

724-47247

ALLOW ISSUE

15 25

76 75

434 440

63 60

29 29

5 5

184 184

15 25

15 16

7 7

162 150

19 20

41 41

204 75

ACTUAL SIZE OF THIS FORM
IS 8" x 13" SIZE MAY BE
VARIED TO MEET LOCAL
REQUIREMENTS

FIELD RATION ISSUE SLIP

Sheet 2 of 2

8/19/44

NONPERISHABLE WAREHOUSE, FORT SCHOOL, VA.

APPROVED BY:

ISSUE DATE

2099 Sta Comp

CH Scraper, C. R. R.

FIELD RATION ISSUE SLIP

Sheet 1 of 2

8/19/44

NONPERISHABLE WAREHOUSE, FORT SCHOOL, VA.

APPROVED BY:

CH Scraper, C. R. R.

ISSUE DATE		1000th Inf Div					Group 14					OCS Regt.					TOTAL		
CONSUMPTION DATES		8/20	8/21	8/22	ALLOW.	ISSUED	8/20	8/21	8/22	ALLOW.	ISSUED	8/20	8/21	8/22	ALLOW.	ISSUED	ISSUED	UNIT	PRICE
RATION STRENGTH		15000	15100	15000			2000	1900	2000			1000	950	1000					
ITEMS		UNIT																	
Apricots, evap	lb	300			300	300	40			40	50	20			20	25	375	25	93 75
Beans, issue, dry, white	lb	1200			1200	1200	160			160	160	80			80	80	1440	06	86 40
Cereal, dry	Ind pkg	9000	9080	9000	27080	27060	1200	1140	1200	3540	3540	600	570	600	1770	1770	32370	02	647 40
Cocoa, 5-lb can	lb			375	375	375			50	50	50			25	25	25	450	43	193 50
Coffee, R & G	lb	900	908	900	2708	2700	120	114	120	354	350	60	57	60	187	187	3237	14	615 03
Marmalade 2-lb orange	jar	600			600	600	80			80	80	43			40	40	720	25	90 00
Mayonnaise	gal	75	38		113	112	10	5		15	15	5	2		7	7	134	132	176 88
Milk, evap 14-oz	cn	2400	2567	4575	9542	9552	320	323	610	1253	1248	180	182	306	627	624	11424	04	1028 16
Peaches, evap	lb	300			300	300	40			40	50	20			20	25	375	27	101 25
Prunes, evap	lb	300			300	300	40			40	50	20			20	25	375	12	45 00
Raisins 2 1/2 lb box	lb	150			150	150	20			20	21	10			10	7	150	13	3 64
Sirup 10-lb	jar		151		151	152		19		19	20		10		10	10	182	46	83 72
Spaghetti, dry, 20-lb box	lb		1510		1510	1500		190		190	200		95		95	100	1800	06	108 00
Sugar, brown	lb		680		680	680		85		85	85		43		43	43	808	06	48 48
Sugar, granulated	lb	2437	2492	3113	8042	8042	325	314	415	1064	1054	162	167	207	528	526	9622	08	481 10
Sugar, powdered	lb	300		600	900	900	40		80	120	120	20		40	60	60	1080	07	75 60
Tomatoes, No. 10	cn	450	453	450	1353	1350	60	57	60	177	180	30	29	30	89	90	1620	43	676 60
QUANTITIES LISTED IN ISSUED COLUMN RECEIVED BY:																	2099 Sta Comp	4679 51	
																		205 07	
																		Grand Total	4884 58

Fred L. Ball / Sgt. J. A. Rose

T. J. R. Cone

GROUP 10 CONSOLIDATED MESS

8/20	8/21	8/22	ALLOW.	ISSUED
15			15	25
76			76	75
434	408	390	1235	1235
	37	37		40
63	48	47	158	158
29		29		29
5	3		8	7
184	146	352	682	682
15			15	25
15			15	25
7			7	7
	7		7	10
	92		92	92
	42		42	92
162	154	268	574	575
19		59	78	80
41	28	33	102	102

WHEN ISSUES ARE MADE AT ONE TIME FOR TWO OR MORE DAYS ON A MEAL BASIS, TOTAL ITEM ALLOWANCES BASED ON THE MENU AND PER MEAL REQUIREMENTS AS STATED ON CONSOLIDATED RATION REQUESTS SUMMARIZED AND ENTERED AS ILLUSTRATED.

Figure 24. Field Ration Issue Slip—Alternate Form for Double or Triple Issues.

MEMORANDUM OF FIELD RATION ISSUE

FORT SCHOOL, VA.

ORGANIZATION 1000th Inf Div ISSUE DATE 8/19/44
 ISSUE STRENGTH 15000 CONSUMPTION DATE 8/20/44

INGREDIENTS	UNIT	ALLOWANCE 100 MEN	QUANTITY ALLOWED	QUANTITY ISSUED
Bacon	lb	19		
Bologna	lb	10		
Chicken	lb	65		
Liverwurst	lb	10		
Eggs	doz	17 $\frac{1}{2}$		
Milk, fresh	qt	25		
Milk, evap No. 1 14 $\frac{1}{2}$ -oz	cn	16	2400	2400
Cheese, A. C.	lb	10		
Ice Cream	gal	3 $\frac{1}{4}$		
Butter	lb	7		
Lard	lb	5		
Mayonnaise	gal	$\frac{1}{2}$	75	75
Sugar, gran	lb	16 $\frac{1}{4}$	2437	2437
Sugar, powdered	lb	2	300	300
Marmalade, 2-lb	jar	4	600	600
Bread	lb	30		
Flour, wheat	lb	28		
Cereal, dry	Ind pkg	60	9000	9000
Beans, dry, issue	lb	8	1200	1200
Cabbage	lb	20		
Parsley	lb	$\frac{1}{2}$		
Tomatoes, No. 10	cn	3	450	450
Tomatoes, fresh	lb	20		
Limes	ea	90		
Potatoes	lb	60		
Celery	lb	5		
Onions, dry	lb	2		
Onions, green	bunch	8		
Apricots, evap	lb	2	300	300
Peaches, evap	lb	2	300	300
Prunes, evap	lb	2	300	300
Raisins	lb	1	150	150
Coffee, R & G	lb	6	900	900
Yeast	lb	$\frac{1}{2}$		

Substitutions--none

THE COMMISSARY WILL REPRODUCE ONE COPY FOR EACH DRAWING ORGANIZATION OR GROUP PLUS SUCH ADDITIONAL COPIES AS MAY BE REQUIRED TO BREAK DOWN ISSUES. WHEN ISSUES ARE MADE SIMULTANEOUSLY FROM MORE THAN ONE POINT, SEPARATE COPIES WILL BE SUPPLIED FOR EACH POINT OF ISSUE

Figure 25. Memorandum of Field Ration Issue.

MEMORANDUM OF FIELD RATION ISSUE

FORT SCHOOL, VA.

ORGANIZATION 1000th Inf DirISSUE DATE 8/19/44

CONSUMPTION DATES		8/20/44		8/21/44		8/22/44			
RATION STRENGTH		15000		15100		15000			
ITEMS	UNIT	ALLOW 100	ISSUE ALLOW	ALLOW 100	ISSUE ALLOW	ALLOW 100	ISSUE ALLOW	TOTAL ALLOW	TOTAL ISSUE
Bacon	lb	19		16		10			
Beef, carcass	lb					85			
Bologna	lb	10							
Chicken	lb	65							
Ham, S.C.	lb			50					
Liverwurst	lb	10							
Eggs	doz	17 1/2		4 3/4		12 1/2			
Milk, fresh	qt	25		25		25			
Milk, evap No.1 14 1/2oz	cn	16	2400	17	2567	30 1/2	4575	9542	9552
Cheese A C	lb	10							
Ice Cream	gal	3 1/4							
Butter	lb	7		7		7			
Lard	lb	5		3 1/4		5			
Mayonnaise	gal	1/2	75	1/4	38			113	112
Sugar, brown	lb			4 1/2	680			680	680
Sugar, granulated	lb	16 1/4	2437	16 1/2	2492	24 3/4	3113	8042	8042
Sugar, powdered	lb	2	300			4			
Marmalade, 2-lb	jar	4	600					600	600
Syrup, 10-lb	jar			1	151			151	152
Bread	lb	30		50		35			
Flour, wheat	lb	28		6 1/2		16			
Cereal, dry	Ind. pkg	60	9000	60	9060	60	9000	27060	27060
Spaghetti, dry	lb			10	1510			1510	1500
Beans, dry issue	lb	8	1200					1200	1200
Cabbage	lb	20				11			
Carrots	lb					29			
Lettuce	lb			20		4			
Parsley	lb	1/2				1/4			
Green Peppers	lb			2					
Tomatoes, No. 10	cn	3	450	3	453	3	450	1353	1350
Tomatoes, fresh	lb	20		5					
Limes	ea	90							
Oranges	ea			100		24			
Lemons	ea			12					
Potatoes	lb	60		40		75			
Celery	lb	5		3		3			
Cauliflower	lb			25					
Corn, doz	ears					10			
Onions, dry	lb	2		2		15			
Onions, green	bunch	8							
Turnips	lb					7			

Page 1 of 2 pages

Substitutions 8/22/44

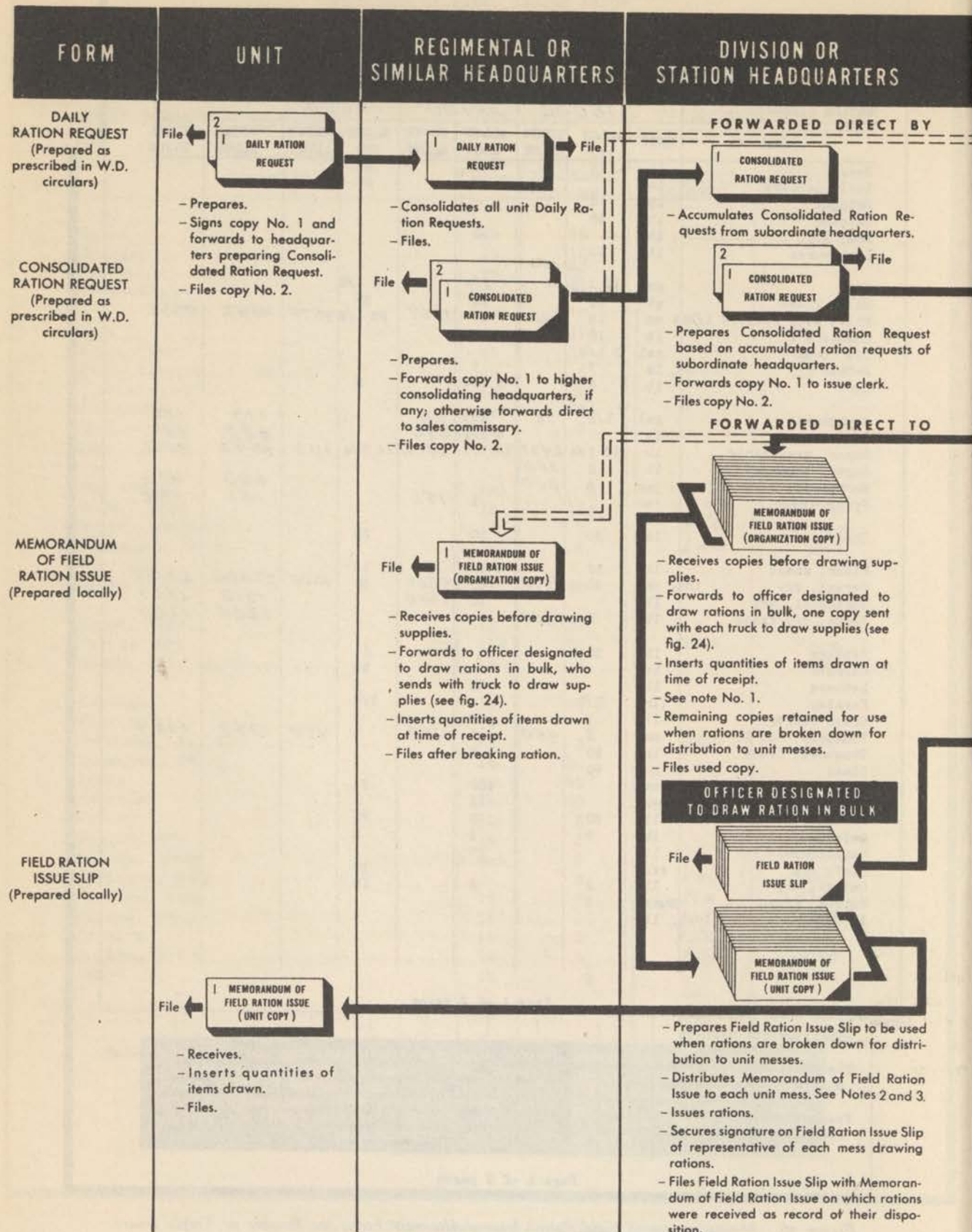
Plain muffins for Bran
muffins--bran deletedPeaches fresh for
Peaches canned

THE COMMISSARY WILL REPRODUCE ONE COPY FOR EACH DRAWING ORGANIZATION OR GROUP, PLUS SUCH ADDITIONAL COPIES AS MAY BE REQUIRED TO BREAK DOWN ISSUES. WHEN ISSUES ARE MADE SIMULTANEOUSLY FROM MORE THAN ONE POINT, SEPARATE COPIES WILL BE SUPPLIED FOR EACH POINT OF ISSUE

Page 2 of 2 pages

Figure 26. Memorandum of Field Ration Issue—Alternate Form for Double or Triple Issues.

Chart 11



FIELD RATIONS

Chart 11

SALES COMMISSARY

OFFICE SECTION

ACCOUNTS CLERK

ISSUE CLERK

WAREHOUSE SECTION

POST BAKERY

SEPARATE ORGANIZATIONS

1 CONSOLIDATED
RATION REQUEST

1 CONSOLIDATED
RATION REQUEST

File

- Assembles Consolidated Ration Requests.
- Uses station menu and Consolidated Ration Requests to prepare Memorandum of Field Ration Issue and Field Ration Issue Slip.
- Files until approval of Certificate of Audit received from service command headquarters.

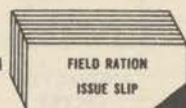
SEPARATE ORGANIZATIONS

COMPLETED COPIES



- Prepares in sufficient copies to supply one to each drawing organization or group, and to enable it to supply one to each mess receiving rations.
- Distributes copies prior to field ration issue.

BLANK COPIES AS REQUIRED



COPIES AS REQUIRED



COPIES AS REQUIRED



1 FIELD RATION
ISSUE SLIP



- Receives.
- Totals issues.
- Prices, extends, totals, and summarizes.
- Posts money values to Daily Cumulative Summary of Field Rations Issued.
- Files as subvoucher to Daily Cumulative Summary of Field Rations Issued.

- Prepares Field Ration Issue Slip from menu and Consolidated Ration Requests, segregating supplies to be issued at each issue point on a single sheet.
- Completes one slip for each warehouse issuing supplies and one slip for the bakery.
- Prepares additional copies in blank for use at intermediate breakdown points when such breakdown is performed.
- Forwards.

- Warehouse issues supplies listed.
- Obtains signature of representative of each officer designated to draw rations in bulk.
- Returns Field Ration Issue Slip to accounts clerk after completion of issues.

- Issues bread in quantities as listed.
- Obtains signature of representative of each officer designated to draw rations in bulk.
- Returns Field Ration Issue Slip to accounts clerk after completion of issues.

NOTES

1. Format of Memorandum of Field Ration Issue and Field Ration Issue Slip is the same for organization, group and unit issues.
2. Officers designated to draw rations in bulk will prepare a Memorandum of Field Ration Issue for each unit mess similar to the Memorandum of Field Ration Issue prepared for the bulk issue to them by the commissary. Blank forms for this purpose will be supplied by the commissary.
3. Separate Field Ration Issue Slips and Memorandums of Field Ration Issue will be prepared for condiment issues.

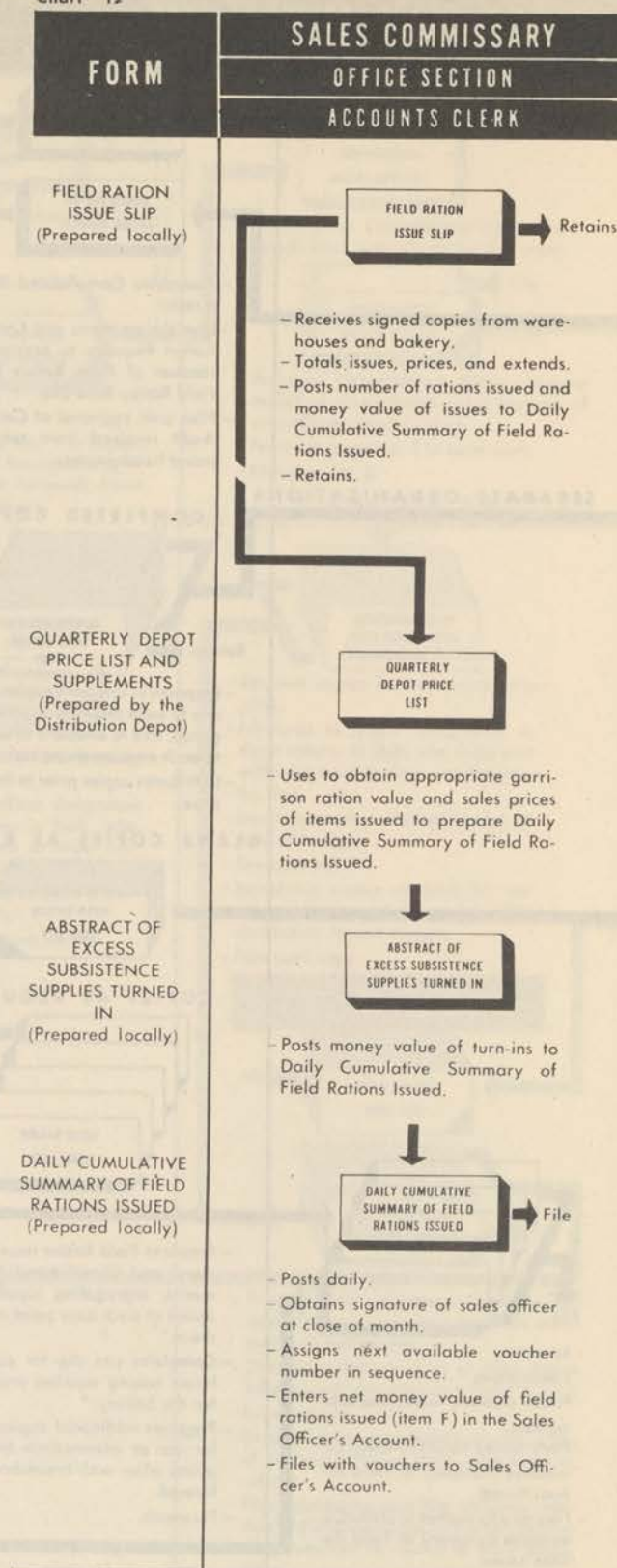
44. Preparation and Use of Daily Cumulative Summary of Field Rations Issued

a. PURPOSE. (1) The Daily Cumulative Summary of Field Rations Issued (see fig. 27) is a record kept by the sales officer to provide at the close of each day an accurate daily comparison of the cumulative money value of the field rations issued by the sales commissary during the current month, the cumulative money value of subsistence supplies turned in by organizations being subsisted on the field ration, and the money value of an equal number of garrison rations. This summary is necessary because the cost of the field ration for a month at a station should not exceed the value of an equivalent number of garrison rations for the month in which the menu is served. In the event that excess costs are incurred, the sales officer should have satisfactory evidence, readily available, that such excess costs were caused by market center, depot, local substitutions, or other valid reasons. Column H of the Daily Cumulative Summary of Field Rations Issued shows the amount of accrued savings or excess cost. While the cost of the field rations issued will be kept within the value of a corresponding number of garrison rations for the period of issue, and savings are desirable, they should never be sought to the extent of impairing the variety, palatability, or nutritional value of the rations issued. On the other hand, issues should never be made that result in the waste of food or the building up of unneeded supplies in unit messes that will later be turned in as excess. The sales officer must exercise considered judgment, care, and foresight in using this report. It will generally be wise to build up a certain amount of reserve during a month to provide for condiment issues, emergency substitutions, and adjustments necessitated by the training of troops.

(2) At the close of each month the Daily Cumulative Summary of Field Rations Issued will be assigned the next open voucher in sequence, the last item in column F will be posted as a credit to the Sales Officer's Account, and the summary will be filed in numerical sequence with the vouchers to the account. The issue slips on which field ration issues were made during the month and the Abstracts of Subsistence Supplies Turned In (and attached Property Turn-In Slips), which are subvouchers to the Daily Cumulative Summary of Field Rations Issued, will be filed together and retained until after the audit for the month

DAILY CUMULATIVE SUMMARY OF FIELD RATIONS ISSUED

Chart 12



* DAILY CUMULATIVE SUMMARY OF FIELD RATIONS ISSUED

FORT SCHOOL, VA.

VALUE OF GARRISON RATION \$0. 6108 MONTH OF August 1944

A DATE	B RATIONS ISSUED TODAY	C CUMULATIVE NUMBER OF RATIONS	D MONEY VALUE OF TODAY'S ISSUE	E EXCESS SUBSISTENCE TURNED IN	F CUMULATIVE MONEY VALUE INCL. TODAY	G COLUMN C TIMES GAR. RATION VAL.	H COLUMN G MINUS COLUMN F
1	55,450	55,450	33,372.13		33,372.13	33,868.86	496.73
2							
3	36,170	91,620	21,889.06		55,261.19	55,961.50	700.31
4							
5	55,030	146,650	33,373.14		88,634.33	89,573.82	939.49
6							
7							
8	36,100	182,750	21,865.58		110,499.91	111,623.70	1,123.79
9							
10	36,500	219,250	21,965.65		132,465.56	133,917.90	1,452.14
11							
12	55,560	274,810	33,581.50	51.37	165,995.69	167,853.95	1,858.26
13							
14							
15	36,000	310,810	21,810.40		187,806.09	189,842.75	2,036.66
16							
17	37,250	348,060	22,457.44		210,263.53	212,595.05	2,331.52
18							
19	55,650	403,710	33,845.92		244,109.45	246,586.07	2,476.62
20							
21							
22	35,960	439,670	21,944.33		266,053.78	268,550.44	2,496.66
23							
24	36,850	476,520	22,200.43		288,254.21	291,058.42	2,804.21
25							
26	55,850	532,370	33,906.30		322,160.51	325,171.60	3,011.09
27							
28							
29	36,900	569,270	21,920.33		344,080.84	347,710.12	3,629.28
30							
31							

C.H. Scruggs
C.H. SCRUGGS, Capt. QMC
SALES OFFICER

VOUCHER NUMBER Aug 261

Figure 27. Daily Cumulative Summary of Field Rations Issued.

has been completed and an approval of the clear Certificate of Audit received.

(3) Columns B, C, D, and E of this summary are used for computing item F which is posted to the Sales Officer's Account. Items G and H are used for comparative and operational purposes only. Savings shown in item H of one month will not be used as a justification of or to offset an excess cost in a following month. Such savings will no longer be carried over from month to month on this report.

b. PREPARATION. The heading of the summary will be filled out at the beginning of each month to show the name and location of the sta-

tion, the month of the report, and the value of the garrison ration for the month. The value of the garrison ration will be taken from the Quarterly Depot Price List or its supplement. The information for the balance of the form will be obtained and completed as follows:

Column Source of Information

- A Filled in on the stencil.
- B Obtained by totaling the number of field rations A or B issued on the current day as shown by the Consolidated Ration Requests.
- C Total of number of rations issued on the current day (column B), and previous day's

- cumulative total (column C).
- D Obtained by adding "total amount" column of all Field Ration Issue Slips.
- E Obtained from Abstract of Excess Subsistence Turned In.
- F Obtained by deducting the last entry in column E from the last entry in column D, and adding the resulting sum to the last previous entry in column F.
- G The total in column C multiplied by the garrison ration value for the current month.
- H The amount in column F subtracted from the amount in column G in case of savings, or the amount in column G from the amount in column F, if excess cost.

Section II. ISSUE OF GARRISON RATIONS

45. System of Garrison Rations

a. Garrison rations, as such, are not issued to organizations subsisted on the garrison ration. Instead, the number of rations due to the organization is reported to the sales officer, through channels, on a monthly ration return prepared at the beginning of each month for the previous month. This number is multiplied by the value of the garrison ration established for the month, and the resulting amount is the sum of money or "ration credit" due the organization for the past month with which it will pay its charge account at the sales commissary for subsistence supplies purchased during the month.

b. The sales officer will prepare the Ration and Savings Account (W.D. Form No. 373) for the organization. It will include a statement of the organization's account at the commissary and the amount of "ration credits" due the organization. If the "ration credits" are the larger amount, the organization receives the difference in cash; if its charge account is the larger amount, the organization must pay the difference before the 20th of the following month or be reported by the sales officer to the station commander as a delinquent and no further credit will be extended to the organization unless the station commander gives written authority for the restoration of the charge account privilege.

46. Certificate of Nonavailability

a. Organization and hospital messes operating on the garrison ration system are required to make all purchases from the sales commissary. How-

ever, if requested supplies, or items of comparable quality in the case of branded products, are not available at the sales commissary, or the sales officer does not desire to sell the requested supplies to the organization or hospital because such sales will interfere with planned field ration issues, the organization or hospital will be given a Certificate of Nonavailability by the sales officer. This certificate is a grant of authority to purchase the supplies elsewhere, without which such purchases are not permitted. Hospital messes will obtain their requirements through the sales officer to the extent that such supplies, or those of comparable quality in the case of branded products, are available in commissary stock.

b. Paragraph *a.* above does not apply to purchases of subsistence supplies by organizations subsisted on the field ration.

47. Accounting for Purchases Made by Organizations on the Garrison Ration

The accounting for purchases made by organizations on the garrison ration will be performed according to the methods and procedures prescribed in Chapter V, Section 2.

48. Preparation of Ration Return

a. A Ration Return (W.D., Q.M.C. Form No. 460) is prepared and submitted by all organizations subsisted on the garrison ration on the first day of each calendar month for the number of rations due for the prior month. This return will be signed by the officer commanding the organization, and will be approved by the station commander. As the sales officer cannot calculate the Ration and Savings Account of the submitting organization until this return is submitted, it is the organization's responsibility to prepare the Ration Return, obtain the approval of the station commander, and deliver the approved return to the office of the sales officer.

b. Hospitals will prepare and submit a Ration Return which will indicate not only the number of garrison rations, but also the number of patient, patient tubercular, and hospital train rations due for the prior month. This return will be prepared on a Ration Return (W.D., Q.M.C. Form No. 460), modified as indicated in fig. 28a. Such Ration Returns will be processed for approval in the same manner as prescribed in *a* above for Ration Returns of organizations subsisted on the garrison ration.

THREE COPIES

WAR DEPARTMENT
Q. M. C. Form No. 400 (Old 72)
Revised May 11, 1925

Quartermaster's No. _____

Ration Return of 842nd Air Base Squadron, A.A.F.

At Fort School, Va., **from** 1 July, 1944, **to** 31 July, 1944

Net number of rations due ~~XXXXXXXXXXXXXXXXXXXX~~ 1,385 **all additions and deductions for percentage computed**

Corrections for percentages ^{SEC II} ~~XXXXXXXXXXXXXXXXXXXX~~ (PARAGRAPH 30-2210): **Additions No.** - **Deductions No.** -

GARRISON		FILIPINO		TRAVEL		FIELD	
Rations Required:	No. <u>1,385</u>	No. <u>NONE</u>	No. <u>NONE</u>	No. <u>NONE</u>	No. <u>NONE</u>	No. <u>NONE</u>	No. <u>NONE</u>

I Certify that this Ration Return is correct.
R.A. Henderson
R.A. HENDERSON, Lt. Col. AC
Commanding 842nd A.B. Sqdn., A.A.F.

Approved: By order of
D.D. HAYES, Col. Inf.
N. Saunders
N. SAUNDERS, MAJ. INF., Adjutant.

(For preparation of this form see Par. 10 AR 30-2210). 3-6061

Figure 28. Ration Return.

PREPARED IN
THREE COPIES

WAR DEPARTMENT
Q. M. C. Form No. 400 (Old 72)
Revised May 11, 1926

Quartermaster's No. _____

Ration Return of Station Hospital

At Fort School, Va., from 1 July, 1944, to 31 July, 1944

Net number of rations due ~~XXXXXX~~ XXXXXX for ~~XXXXXX~~ XXXXXX all additions and deductions for percentage computed

G-2755 EP-3000

Sec II

Corrections for percentages ~~XXXXXX~~ XXXXXX (AR 30-2210, ~~XXXXXX~~ XXXXXX): Additions No. _____ Deductions No. _____

GARRISON		XXXXXX PATIENT		XXXXXX PATIENT TUBERCULAR HOSPITAL TRAIN	
Rations Required:	No. 2755	No. 3000	No. NONE	No. NONE	No. NONE

I Certify that this Ration Return is correct.

A. L. Camp

A. L. CAMP, Maj. MC

Commanding Station Hospital

(For preparation of this form see Par. 10 AR 30-2210).

Approved: By order of

D. D. HAYES, Col. Inf.

E. Saunders

E. SAUNDERS, Maj. Inf. Adjutant.

Figure 28a. Ration Return (Hospital).

49. Ration Return and Ration and Savings Account

a. COMPUTATION OF RATION VALUES.

(1) The cost of the garrison ration will be determined and published by the distribution depot supplying the station. Ordinarily, the computation will be shown in detail on the forepart of the Quarterly Depot Price List and the monthly supplements thereto.

(2) The ration values applicable to a subsistence account of a hospital will be as follows:

- (a) Garrison Ration Value—see par. 49a(1).
- (b) Patient Ration Value—75 cents per ration.
- (c) Patient Tubercular Ration Value—90 cents per ration.
- (d) Hospital Train Ration Value—as prescribed by current War Department Directives.

b. PREPARATION OF THE RATION AND SAVINGS ACCOUNT. (1) The Ration and Savings Account will be prepared in five copies (one original, W.D. Form No. 373, and four copies, W.D. Form No. 373a) by the accounts clerk. The figure after "net number of rations due—" on the Ration Return multiplied by the value of the garrison ration at the station is the ration credit due the organization. From this figure the value of the supplies purchased during the prior month from the sales commissary (the organization's charge account) will be deducted. The remainder is the amount due the organization or the hospital subsistence account which will be paid to it by the disbursing officer of the station. The last page of the form is no longer used and will be left blank. All organizations at a station

PAGE 2

Line No.	ORGANIZATIONS (Give name of organization or detachment as the case may be)	No. of ration return	Period		Kind of ration (a)	No. of rations due	Cost of ration		Money value		Strength for turkey ration	Excess cost of turkey over meat ration		FORCED ISSUES (b)			
			From	To			Cents	Dollars	Cts.	Dollars		Cts.	Increase over cost of components		Decrease on cost of components		
													Dollars	Cts.	Dollars	Cts.	Dollars
1	CUSTODIAN, HOSPITAL SUBSISTENCE ACCOUNT - Patients	1	1	31	H	3,000	.75	2250	00	}							
2	CUSTODIAN, HOSPITAL SUBSISTENCE ACCOUNT - Detachment	2	1	31	G	2,755	6108	1683	55								
3	842nd AIR BASE SQDN. AAF	3	1	31	G	1,385	6108	845	96								
4	901st GUARD SQDN. AVN	4	1	31	G	357	6108	218	06								

PAGE 4

Garrison Ration										Filipino or Travel Ration									
Month _____, 19__										Month _____, 19__									
ARTICLES	UNIT	IN BULK (100 rations)	PRICE	AMOUNT						ARTICLES	UNIT	IN BULK (100 rations)	PRICE	AMOUNT					
				Dollars	Cents									Dollars	Cents				
Apples, canned	No. 10 can	1.5625																	
Bacon	Pound	12.5																	
Baking powder	5-lb. can	.1125																	
Beans, dry	Pound	3.125																	
Beans, string, e'd	No. 10 can	2.9702																	
Beef, fresh	Pound	62.5																	
Butter	Pound	12.5																	
Cheese	Pound	1.5625																	
Chicken, fresh	Pound	12.5																	
Cinnamon	4-oz. can	.35																	
Cocoa	5-lb. can	.375																	
Coffee	Pound	12.5																	
Corn, canned	No. 2 can	10.																	
Eggs, fresh	Dosen	8.3333																	
Flavoring ext.	8-oz. bot.	.25																	
Flour	Pound	75.																	
Jeans	No. 2 can																		

Figure 29. Ration and Savings Account.

subsisted on the garrison ration and the hospital subsistence account will be included on one such account.

(2) The contract price of turkey will be inserted in the proper space in the months of November and December and its excess cost over the meat ration will be added to the credit due the organization. Forced issues will be handled as an increase or decrease over the cost of the prescribed components of the garrison ration as the case may be.

(3) The Ration and Savings Account will be sent by the sales officer to the fiscal officer of the station for obligation of the applicable funds available to the station for the purchase of subsistence supplies. After approval by the fiscal officer, it will be forwarded to the commanding officer for approval. After approval, the commanding officer will forward the Ration and Savings Account to the disbursing officer for payment.

c. ENTRIES MADE FROM THE RATION

AND SAVINGS ACCOUNT. (1) The total sums entered in the column "value of stores purchased from quartermaster" less the total in the column "due quartermaster (ration credit overdrawn)" on page 3 of the Ration and Savings Account will be posted as a credit to the section and subsection "accounts receivable" in the Sales Officer's Account from the copy returned by the disbursing officer. This entry is illustrated as item 34 in fig. 58. No other entries will be made in the Sales Officer's Account from the Ration and Savings Account.

(2) In the event an organization being subsisted on the garrison ration leaves a station during a month, a Ration and Savings Account will be prepared and processed as above. This account will be assigned the next voucher number in sequence and the net "value of stores purchased from quartermaster" will be posted as a credit to the subsistence section, subsistence subsection, of the Sales Officer's Account for the current month.

Total ration credit		Value of stores purchased from Quartermaster		Due organizations and for men missing separately (c)		Ration Credit Overdrawn		We certify that we have received from the Finance Officer indicated herein the sums appearing in column "Due Organizations." When paid in cash, sign original only, with rank and regiment, or staff department; when paid by check, no signature is required.	Amount to be paid in cash or by check		UNITED STATES NOTATIONS	
Dollars	Cts.	Dollars	Cts.	Dollars	Cts.	Dollars	Cts.		If paid in cash, so indicate Paid by check, so indicate Dated: _____ Number _____			Line No.
3,933	55	5,081	81			1,148	26				1	
											2	
845	96	758	10	87	86						3	
218	06	195	40	22	66						4	

RATION AND SAVINGS ACCOUNT

FORT SCHOOL, VA.

(Station)

Voucher No. AUG-38

PAID BY

For month of JULY, 1944.

212/50502 Quartermaster Service Army 1942-45
APPROPRIATION: ~~212/50502 QUARTERMASTER SERVICE ARMY 1942-45~~Allotment
~~EXERCISE AUTHORITY~~ No. 507-999 P 111-08A212/50502 44-055

(For use of Paying Office)

I certify that the within account is correct; that the number of rations as set forth agrees with the ration returns on file in my office; that the actual cost of the ration at this post during the month is as stated; and that the several organizations are entitled to the amounts in the column "Due organizations," etc.

(SIGN ORIGINAL ONLY)

(When a voucher consists of more than one sheet, only the certificate on the first sheet should be signed.)

C.H. Scruggs
C.H. SCRUGGS, Capt. QMC, SALES OFFICER

I certify that the within organizations and detachments were entitled to the rations as stated herein. This abstract is approved.

APPROVED for payment: \$ 110.52

(SIGN ORIGINAL ONLY)

(When a voucher consists of more than one sheet, only the certificate on the first sheet should be signed.)

D.D. Hayes
D.D. HAYES Col Inf.

Commanding.

INSTRUCTIONS

When computing the items of cost of the ration, drop everything after the fifth decimal figure. In the space "Cost of one ration," drop everything after the fourth decimal figure.

When ration articles are purchased in containers not of the size indicated, proper correction to show net contents should be made in ink.

This blank will be made up in quadruplicate, original and three memorandums. The original, properly signed, will be forwarded with the Account Current; one memorandum copy will be retained by the sales officer; one, certified by the finance officer as to payment, will be forwarded to the corps area finance officer; and one will be retained by the finance officer.

I certify that the supplies and services to be obtained by this instrument are authorized by, are for the purposes set forth in, and payment, when made, is chargeable to the allotment given above, the available balance of which is sufficient to cover the cost thereof.

R.V. Black
R.V. BLACK
CAPT. P.D.
FISCAL OFFICER

To be filed in on Thanksgiving Day and Christmas Day

CONTRACT PRICE OF

Turkey _____ cents per pound.

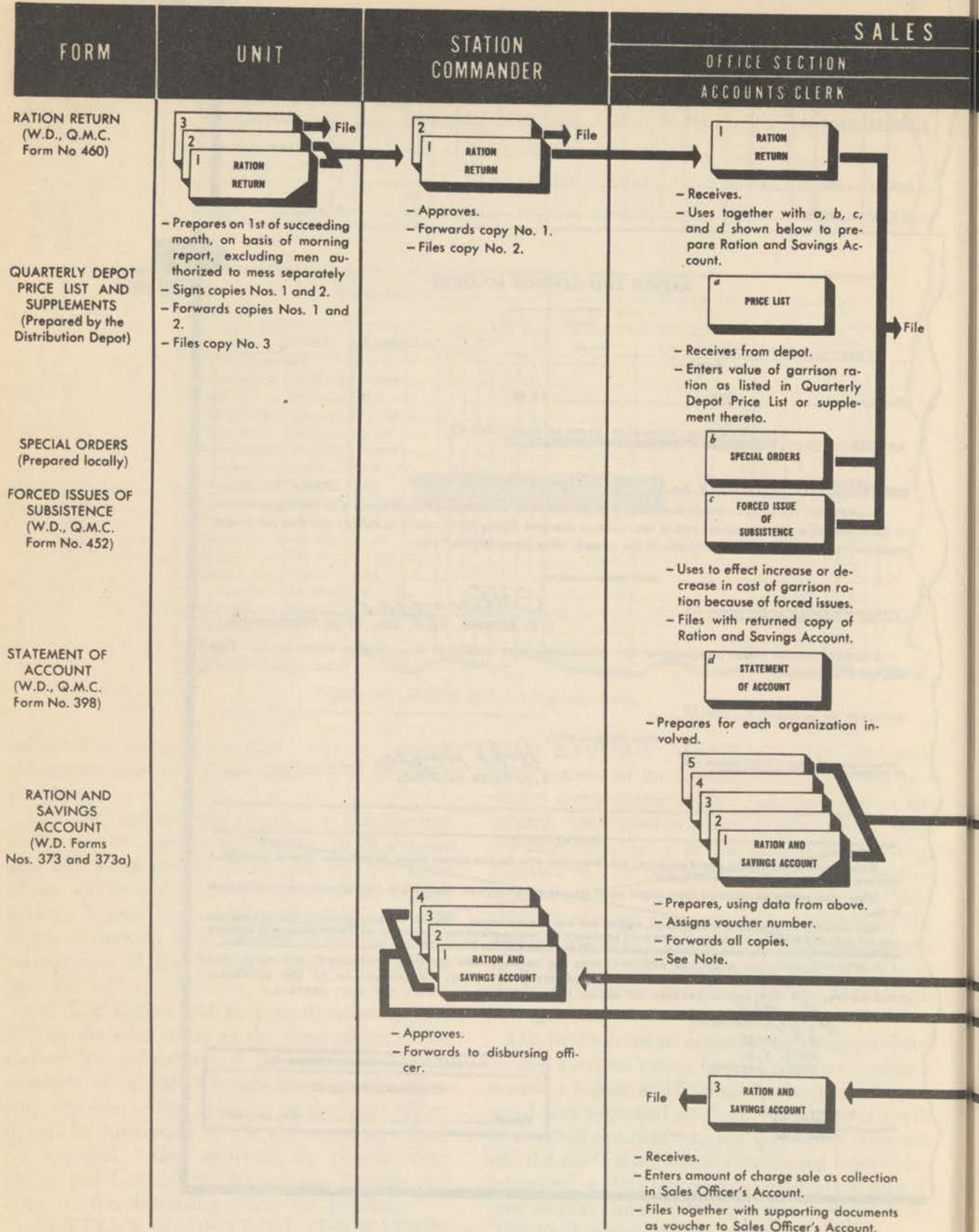
WAR DEPARTMENT
Form No. 878
Form approved by Comptroller General U. S.
January 11, 1938

2-3108

Figure 29. Continued.

PREPARATION AND USE OF

Chart 13



RATION AND SAVINGS ACCOUNT

Chart 13

COMMISSARY

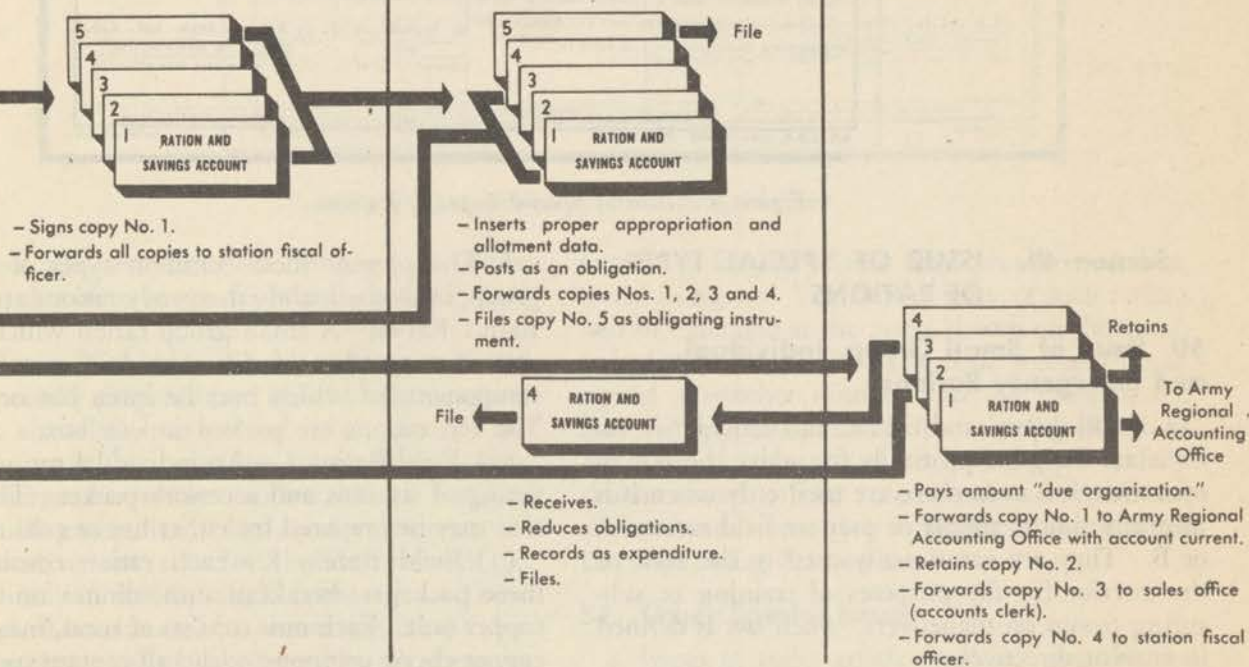
SALES OFFICER

FISCAL OFFICER

DISBURSING OFFICER

NOTE

An additional copy may be prepared if the sales officer desires to have a retained copy to support the assigned voucher number. This copy will not be posted to the Sales Officer's Account and will be destroyed upon the return of copy No. 3.



PROPERTY ISSUE SLIP									
TO		SALES OFFICER, FORT SCHOOL, VA.			TYPE OF ISSUE		PAGE 1 OF 1		
FOR		CO. A 1st INF. BN, FORT SCHOOL, VA.			INITIAL		REPLACE- MENT		VOUCHER NUMBER Aug 193
ITEM NO.		STOCK NUMBER		NOMENCLATURE	UNIT	AUTHORIZED ALLOWANCE	ISSUED	Price	QUANTITY REQUESTED
1				Rations, Type "C" complete	ea	234	234	.73	176.82
									TOTAL AMOUNT
ISSUANCE OF QUANTITY SHOWN IN "QUANTITY REQUESTED" COLUMN IS AUTHORIZED. ITEMS MARKED "DUE OUT" WILL BE ORDERED AND WHEN RECEIVED ORGANIZATION WILL BE NOTIFIED.					FOR THE COMMANDING OFFICER 21 August 1944 H. C. Nelson, Capt. Inf. C.O. DATE ORGANIZATION SUPPLY OFFICER				
21 Aug. 1944 C. H. Scruggs, Capt. QMC. Sales O. DATE FOR STATION SUPPLY OFFICER					QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED. 21 Aug 1944 Sgt B Curry DATE AUTHORIZED REPRESENTATIVE				
W.D., A.G.O. FORM NO. 886 15 April 1944 24-90267-200									

COPY NO. 1

COPY NO. 2

COPY NO. 3

Figure 30. Issue of Special Types of Rations.

Section III. ISSUE OF SPECIAL TYPES OF RATIONS

50. Issue of Small Group, Individual, and Emergency Rations

a. Small group, individual, and emergency rations are designed primarily for active theaters of operation, but even there are used only when it is impracticable to supply or prepare field rations A or B. They are occasionally used in the zone of the interior for the purposes of training or subsisting troops on maneuvers. Such use is defined in current directives.

b. The present most common types of small group, individual, and emergency rations are: (1) 10-in-1 Ration—A small group ration which consists of a number of different daily menus the components of which may be eaten hot or cold. The ten rations are packed in one box.

(2) Field Ration C—An individual ration consisting of six cans and accessory packet. This ration may be prepared for either hot or cold meals.

(3) Field Ration K—Each ration consists of three packages: breakfast unit, dinner unit, and supper unit. Each unit consists of meat, meat and egg, or cheese component, and all contain specially

PROPERTY ISSUE SLIP										COPY NO. 1	
TO				TYPE OF ISSUE		PAGE 1 OF 1 PAGES					
Sales Officer, Fort School, Va.				INITIAL		REPLACE- MENT		MEMO RECEIPT		VOUCHER NUMBER	
FOR										Aug 140	
Co. A, 1st M.P. Bn., Fort School, Va.										ISSUE SLIP NUMBER	
										6	
ITEM NO.	STOCK NUMBER	NAME/CLATURE	UNIT	AUTHORIZED ALLOWANCE	ISSUED	SALES PRICE	QUANTITY REQUESTED	TOTAL AMOUNT			
1		Dog Food Rations Type C (Damaged)	ea	10	10	.73		7.30			
ISSUANCE OF QUANTITY SHOWN IN "QUANTITY REQUESTED" COLUMN IS AUTHORIZED. ITEMS MARKED "DUE OUT" WILL BE ORDERED AND WHEN RECEIVED ORGANIZATION WILL BE NOTIFIED.										FOR THE COMMANDING OFFICER	
18 Aug. 1944 C. H. SCRUGGS, Capt. QMC Sales Co. FOR STATION SUPPLY OFFICER										E. T. Reed, 1st Lt. M.P. ORGANIZATION SUPPLY OFFICER	
W.D., A.G.O. FORM NO. 886 15 April 1944										24-80287-200	
ISSUANCE OF QUANTITY SHOWN IN "QUANTITY REQUESTED" COLUMN IS AUTHORIZED. ITEMS MARKED "DUE OUT" WILL BE ORDERED AND WHEN RECEIVED ORGANIZATION WILL BE NOTIFIED.										FOR THE COMMANDING OFFICER	
18 Aug. 1944 C. H. SCRUGGS, Capt. QMC Sales Co. FOR STATION SUPPLY OFFICER										E. T. Reed, 1st Lt. M.P. ORGANIZATION SUPPLY OFFICER	
W.D., A.G.O. FORM NO. 886 15 April 1944										24-80287-200	
ISSUANCE OF QUANTITY SHOWN IN "QUANTITY REQUESTED" COLUMN IS AUTHORIZED. ITEMS MARKED "DUE OUT" WILL BE ORDERED AND WHEN RECEIVED ORGANIZATION WILL BE NOTIFIED.										FOR THE COMMANDING OFFICER	
18 Aug. 1944 C. H. SCRUGGS, Capt. QMC Sales Co. FOR STATION SUPPLY OFFICER										E. T. Reed, 1st Lt. M.P. ORGANIZATION SUPPLY OFFICER	
W.D., A.G.O. FORM NO. 886 15 April 1944										24-80287-200	

Figure 31. Special Issue by the Sales Commissary.

prepared assorted biscuits, beverage, a sweet (candy, chocolate bar or fruit bar), gum or cigarettes.

(4) Field Ration D—An emergency ration of three specially prepared and individually wrapped 4-ounce chocolate bars packed in a carton. This ration is issued as a supplement to other rations or in emergencies where no other ration is feasible.

c. Small group, individual, and emergency rations used in the zone of the interior will be stocked only in station sales commissaries. These rations will be obtained by requisition on the distribution depot and will be issued by the commis-

sary on a Property Issue Slip, prepared as illustrated in fig. 30. The money value of such rations will be extended at the prices shown on the Quarterly Depot Price List. The issue slip will be assigned a voucher number and the value of the issue will be posted as a credit to the Sales Officer's Account. An abstract of all special types of field rations issued will be maintained and at the end of the month transcribed to the Monthly Commissary Operating Statement.

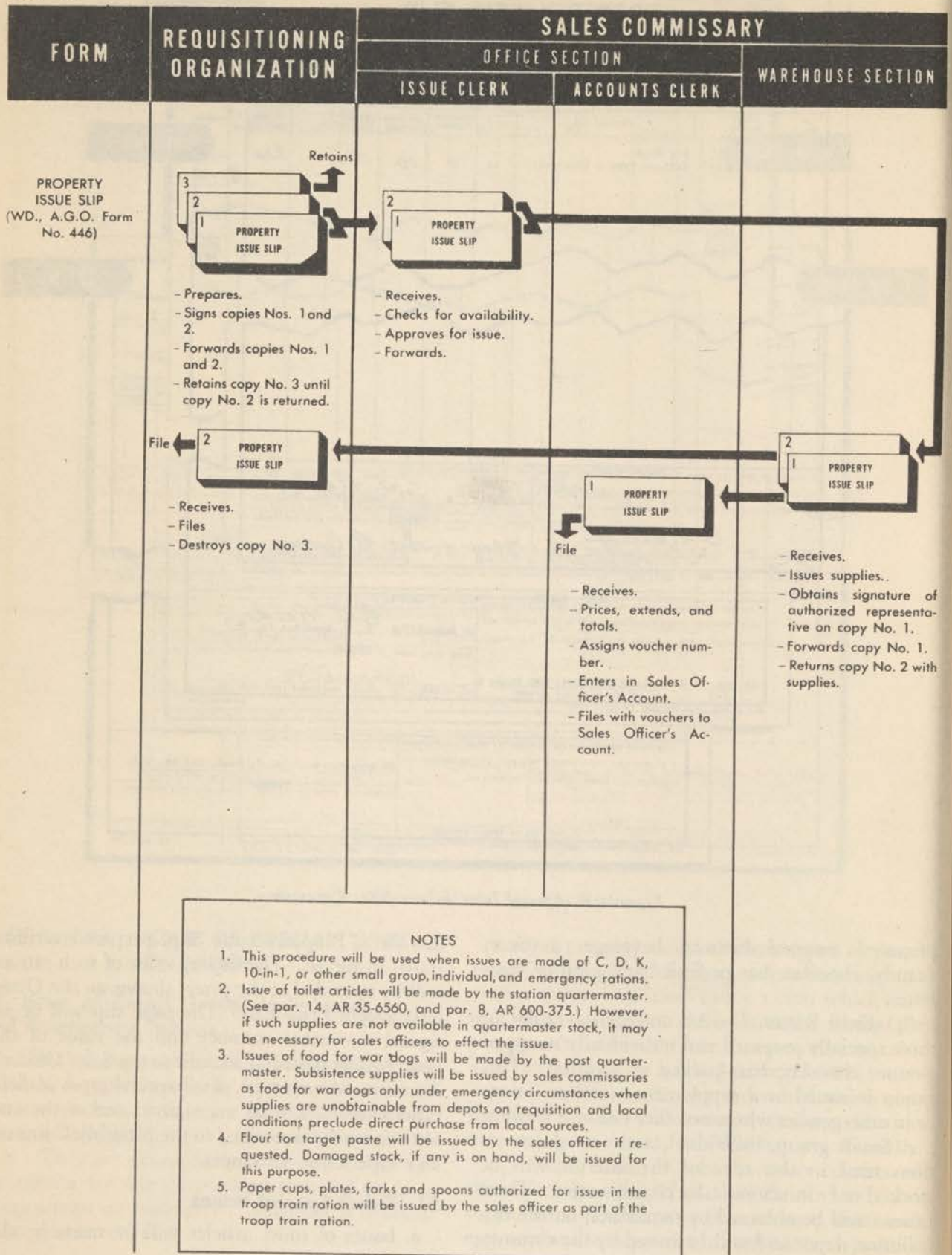
51. Other Special Issues

a. Issues of toilet articles will be made by the

SPECIAL ISSUES BY SALES COMMISSARY

(SEE NOTES)

Chart 14



[illegible]

Figure 32. Ice Issue Slip.

ABSTRACT OF ICE ISSUED
ICE WAREHOUSE
FORT SCHOOL, VA.

TO: THE SALES OFFICER
FORT SCHOOL, VA.

ORIGINAL DOCUMENT
OF ISSUE ATTACHED
TO COPY NO. 1
PREPARED IN TWO COPIES

Total quantity of ice issued
during the month to August
(per attached ice issue slips) 5,666 1/2 cwt

Total value of ice sold during
the month of August (per
attached cash sales slips) \$11.40

31 August 1944
Date

Elmer Jackson
Elmer Jackson
Foreman
Ice Warehouse

Quantity Issued	Sales Price	Amount Expended
5,666 1/2	.18	\$1,019.96

I certify that the quantity of ice shown
above as issued was issued within the
prescribed allowances.

31 August 1944
Date

C. H. Scruggs
C. H. SCRUGGS,
Capt. QMC
Sales Officer

Voucher No. Aug 253

Figure 33. Abstract of Ice Issue.

station quartermaster. (See par. 14, AR 35-6560, and par. 8, AR 600-375). However, if such supplies are not available in quartermaster stock, it may be necessary for sales officers to effect the issue.

b. Issues of food for war dogs will be made by the post quartermaster. Subsistence supplies will be issued by sales commissaries as food for war dogs only under emergency circumstances when supplies are unobtainable from depots on requisition and local conditions preclude direct purchase from local sources.

c. Flour for target paste will be issued by the sales officer if requested. Damaged stock, if any is on hand, will be issued for this purpose.

d. Paper cups, plates, forks and spoons authorized for issue in troop train ration will be issued by the sales officer as part of the troop train ration.

52. Issues of Ice Manufactured or Purchased for Use at a Station

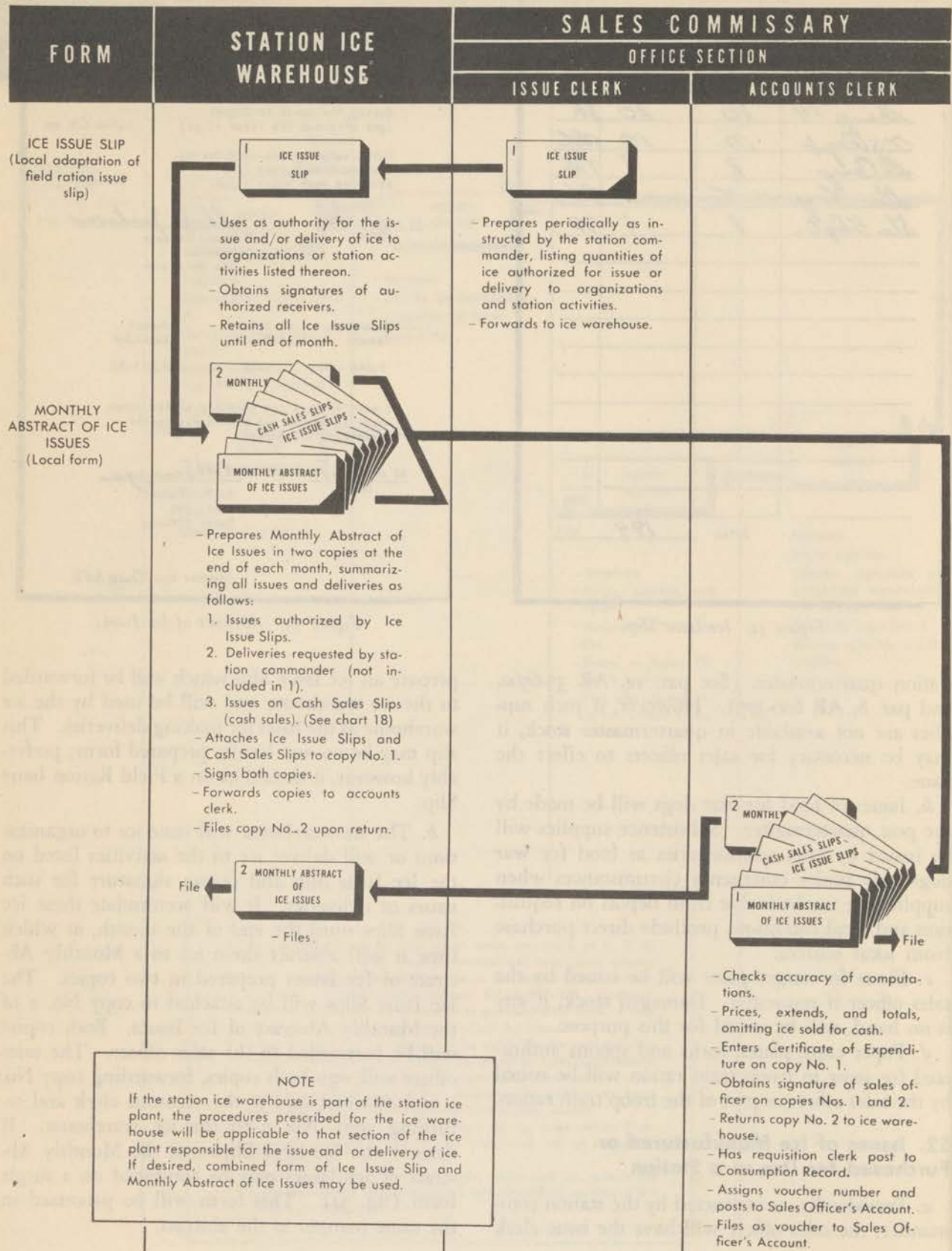
a. Periodically, as instructed by the station commander, the sales officer will have the issue clerk

prepare an Ice Issue Slip which will be forwarded to the ice warehouse and will be used by the ice warehouse as the basis for making deliveries. This slip may be on any locally prepared form; preferably however, it should be on a Field Ration Issue Slip.

b. The ice warehouse will issue ice to organizations or will deliver ice to the activities listed on the Ice Issue Slip and obtain signature for such issues or deliveries. It will accumulate these Ice Issue Slips until the end of the month, at which time it will abstract them on to a Monthly Abstract of Ice Issues prepared in two copies. The Ice Issue Slips will be attached to copy No. 1 of the Monthly Abstract of Ice Issues. Both copies will be forwarded to the sales officer. The sales officer will sign both copies, forwarding copy No. 1 and attached slips to the accounts clerk and returning copy No. 2 to the ice warehouse. If desired, the Ice Issue Slips and the Monthly Abstract of Ice Issues may be combined on a single form (fig. 34). This form will be processed in the same manner as the abstract.

ISSUES OF ICE MANUFACTURED OR PURCHASED FOR USE AT A STATION

Chart 15



PREPARED IN
TWO COPIES

ICE ISSUE SLIP ICE WAREHOUSE FORT SCHOOL, VA.											
UNIT OF MEASURE cwt		ESTIMATED ICE REQUIREMENTS 3000								cwt for PERIOD 15th THRU 31st AUGUST 1944	
DATE	ORGAN.	1000 Lbs	2000 Lbs	10	20	30	40	50	60	70	80
ALLOW.											
16	150	20	20	10	20	8	20	5	1	BT	
17	150	20	20	10	20	8	20	5	2	BT	
18	150	20	20	10	20	8	20	5	1	BT	
19	200	30	20	15	20	12	20	7 1/2	1	BT	
21	150	20	20	10	20	8	20	5	2	BT	
22	150	20	20	10	20	8	20	5	1	BT	
23	150	20	20	10	20	8	20	5	2	BT	
24	150	20	20	10	20	8	20	5	1	BT	
25	150	20	20	10	20	8	20	5	1	BT	
26	150	30	20	20	20	16	20	7 1/2	1	BT	
28	150	20	20	10	20	8	20	5	2	BT	
29	150	20	20	10	20	8	20	5	1	BT	
30	150	20	20	10	20	8	20	5	1	BT	
31	150	20	20	10	20	8	20	5	1	BT	
TOTALS	2250	300	150	120	75	18					

TOTAL ISSUES THIS PAGE	2813	SALES PRICE	TOTAL AMOUNT EXPENDED	CASH SALES THIS PAGE	5.82
TOTAL ISSUES 1st to 15th	2853 1/2	PER cwt		CASH SALES 1st to 15th	5.58
TOTAL ISSUES FOR MONTH	5,666 1/2	18	1019.94	TOTAL CASH SALES	11.40

ISSUES OF ICE SHOWN HEREON WERE MADE WITHIN PRESCRIBED ALLOWANCES.

C.H. Scruggs
C.H. SCRUGGS,
CAPT, QMC, SALES OFFICER

VOUCHER NO. Aug 253

Elmer Jackson
Ice Warehouse Foreman

Figure 34. Ice Issue Slip—Alternate Form. (Separate Abstract of Issues not Required)

c. Upon receipt of the Monthly Abstract of Ice Issues and attached Ice Issue Slips, the accounts clerk will check the accuracy of the computations, enter a Certificate of Expenditure on the Monthly Abstract of Ice Issues, have the sales officer sign this certificate, assign a voucher number to the abstract and post it to the Sales Officer's Account. The abstract will then be posted to the Consumption Record by the requisition clerk. The abstract and attachments will then be filed as a voucher to the Sales Officer's Account.

d. Ice issues to organizations on the garrison ration will be processed in the same manner as issues to organizations on the field ration. No Record of Ice Allowances and Issues (W.D., Q.M.C. Form No. 455) will be maintained.

e. Authorized sales of ice will be made to individuals residing at the station in accordance with regulations prescribed by the station commander. The Cash Sales Slips on which authorized ice sales are made will be consolidated by the ice plant

and be included as a separate total on the Monthly Abstract of Ice Issued. Such Cash Sales Slips will be prepared as prescribed in this manual, and collection for the ice will be made before delivery. The quantity of ice sold for cash will not be included in the quantity expended by the Certificate of Expenditure credited to the Sales Officer's Account.

53. Issue of Troop Train Rations

a. MENU AND VALUE OF RATION. The menu for use on troop trains will be prescribed by the Office of The Quartermaster General. The subsistence supplies issued in accordance with this menu will consist of both perishable and non-perishable components for the fixed periods of travel and strictly nonperishable components for use in the event of unforeseen delays. This menu will be based upon the premise that troops traveling by train are in sedentary employment. The cost of the troop train ration, including paper

REQUEST FOR TROOP TRAIN RATION

DATE: 10 August 1944

UNIT: Co. "A", 405th Infantry

PROCEEDING PER PARAGRAPH NO. 66

DATED: 9 August 1944 HEADQUARTERS, Fort School, Va.

RATION DATE FROM: Breakfast 11 August 1944 TISU; Supper 11 August 1944

STATION: Fort School, Va.

SPECIAL ORDER NO: 381

NUMBER OF RATIONS REQUIRED:

1st day	200 (Breakfasts, Dinners and Suppers)
2nd day	
3rd day	
4th day	
5th day	
6th day	
7th day	

ADDITIONAL RATIONS (DELAY EN ROUTE): 67 (200 Breakfasts)

TOTAL RATIONS DUE: 267

COPY NO. 1

COPY NO. 2

John B. Smith
Signature of Train Commander

Capt. Inf. Commanding
Rank

9097
Troop Train Main No.

PREPARED IN TWO COPIES. COPY NO. 1 RETAINED BY SALES OFFICER. COPY NO. 2 GIVEN TO TRAIN COMMANDER

Figure 35. Request for Troop Train Rations.

supplies, will not exceed 75 cents per day.

b. BASIS OF ISSUE. The sales officer at the point of origin of the troop train, upon the basis of a copy of the movement orders submitted by the train commander, will issue one ration for each day's normal travel time (ration cycle; supper, breakfast, dinner). To provide subsistence for unforeseen delays en route an additional one-third day's nonperishable troop train ration will be issued for each enlisted person for each day scheduled for the journey. This additional allowance, however, will not exceed one full ration; and, as it will not be utilized to supplement the regular menu, its components at time of issue will insofar as possible be segregated and remain unopened. The troop train commander may, prior to departure, draw rations in addition for the anticipated number of officers, warrant officers, and railroad operating and pullman crews who are expected to travel on the train and whose subsisting at the cost of 25 cents per meal is permitted. If such additional rations are drawn, a notation thereof will be made on the copy of the movement orders presented by the train commander to the sales officer.

c. METHOD OF ISSUING TROOP TRAIN RATIONS AT THE POINT OF ORIGIN OF A TROOP TRAIN. (1) The sales officer will prepare in two copies a Request for Troop Train Rations (see fig. 35), listing the number of the

main train order under which the train movement is being made, the ration dates, and the total number of rations required for the anticipated days of movement and for delays en route. Copy No. 1 received by the train commander will be retained by the sales officer and copy No. 2 delivered to the train commander.

(2) Upon receipt of the Request for Troop Train Rations, the issue clerk will prepare a Property Issue Slip in three copies (see fig. 36) entering thereon the troop train number, station of departure, and the components of the ration. All three copies will be forwarded to the warehouse where the subsistence supplies will be assembled. Any changes in quantity to be delivered as compared to that authorized will be noted by the warehouse on all three copies. Upon completion of the assembly of the supplies, the three copies of the Property Issue Slip, corrected if necessary, will be returned to the accounts clerk who will enter the voucher number assigned to the issue on all copies. The accounts clerk will price and extend the issue. Copy No. 1 signed by the train commander and supported by a copy of the order directing the movement will be retained as a voucher to the account. Copy No. 2 will be given to the train commander to be used to pick up the supplies at the warehouse and to be retained as a voucher to his Troop Train Subsistence Account. Copy No.

PROPERTY ISSUE SLIP

COPY NO. 1

SUPPLY OFFICER				TYPE OF ISSUE		PAGE 1 OF 1 PAGES	
TO Sales Officer, Fort School, Va.				INITIAL		VOUCHER NUMBER	
FOR Troop Train Commander				REPLACE- MENT		Aug 101	
Troop Train Main No. 9097				MEMO RECEIPT		ISSUE SLIP NUMBER	
						1	
ITEM NO.	STOCK NUMBER	NOMENCLATURE	UNIT	AUTHORIZED ALLOWANCE	ISSUED	SALES PRICE	TOTAL AMOUNT
1		Apples, eating	ea	200	200	.03	6.00
2		Bacon	lb	30	30	.31	9.30
3		Eggs	doz	34	34	.49	16.66
4		Butter	lb	14	14	.43	6.02
5		Beef, carcass	lb	180	180	.21	37.80
6		Pork sausages	2 lb can	40	40	.70	28.00
7		Potatoes, white	lb	120	120	.03	3.60
8		Carrots, fresh	lb	20	20	.04	.80
9		Onions, dry	lb	10	10	.04	.40
10		Oranges	doz	17	17	.32	5.44
11		Bread	lb	160	160	.04	5.60
12		Jam, currant	2 lb jar	16	16	.33	5.28
13		Coffee, R & G	lb	24	24	.19	4.75
14		Milk, evap	#1 can	72	72	.09	6.48
15		Sugar, gran.	lb	26	25	.06	1.50
16		Beets	#10 can	6	6	.36	2.16
17		Grapefruit juice	#10 can	8	8	.53	4.24
18		Pickles	gal	2	2	.70	1.40
19		Pineapple	#10 can	6	6	.60	3.60
20		Cocoa	lb	6	6	.43	2.58
21		Flour	lb	8	10	.04	.40
22		Peas, green	#10 can	6	6	.49	2.94
23		Plates, paper	9" ea	770	770	.00487	3.75
24		Plates, dessert, paper 5"	ea	220	220	.00263	.58
25		Cups, paper	7 oz ea	770	770	.00650	5.01
26		Forks, paper	ea	770	770	.00510	3.93
27		Spoons, paper	ea	770	770	.00519	4.00
						Total	172.22

WHEN ISSUE IS MADE AT A SUPPLY POINT EN ROUTE, THE ISSUE SLIP WILL BE SUPPORTED BY A CERTIFICATE OF THE TRAIN COMMANDER SETTING FORTH THE NECESSITY FOR THE ISSUE OF ADDITIONAL RATIONS

ISSUED

ISSUANCE OF QUANTITY SHOWN IN "ISSUED" COLUMN IS AUTHORIZED. ITEMS MARKED "DUE OUT" WILL BE ORDERED AND WHEN RECEIVED ORGANIZATION WILL BE NOTIFIED.		FOR THE COMMANDING OFFICER:	
10 Aug. 1944		Train Commander	
C. H. Scruggs		JOHN B. SMITH, Capt., Inf.	
DATE		ORGANIZATION SUPPLY OFFICER	
QUANTITIES SHOWN IN "ISSUED" COLUMN HAVE BEEN RECEIVED.		ISSUED	
10 Aug. 1944		11 Aug. 1944	
C. H. Scruggs		John B. Smith	
FOR STATION SUPPLY OFFICER		AUTHORIZED REPRESENTATIVE	
W.D., A.G.O. FORM NO. 886 15 April 1944		24-90367-200	

ISSUANCE OF QUANTITY SHOWN IN "ISSUED" COLUMN IS AUTHORIZED. ITEMS MARKED "DUE OUT" WILL BE ORDERED AND WHEN RECEIVED ORGANIZATION WILL BE NOTIFIED.		FOR THE COMMANDING OFFICER:	
10 Aug. 1944		Train Commander	
C. H. Scruggs		JOHN B. SMITH, Capt., Inf.	
DATE		ORGANIZATION SUPPLY OFFICER	
QUANTITIES SHOWN IN "ISSUED" COLUMN HAVE BEEN RECEIVED.		ISSUED	
10 Aug. 1944		194	
C. H. Scruggs			
FOR STATION SUPPLY OFFICER		AUTHORIZED REPRESENTATIVE	
W.D., A.G.O. FORM NO. 886 15 April 1944		24-90367-200	

ISSUANCE OF QUANTITY SHOWN IN "ISSUED" COLUMN IS AUTHORIZED. ITEMS MARKED "DUE OUT" WILL BE ORDERED AND WHEN RECEIVED ORGANIZATION WILL BE NOTIFIED.		FOR THE COMMANDING OFFICER:	
10 Aug. 1944		Train Commander	
C. H. Scruggs		JOHN B. SMITH, Capt., Inf.	
DATE		ORGANIZATION SUPPLY OFFICER	
QUANTITIES SHOWN IN "ISSUED" COLUMN HAVE BEEN RECEIVED.		ISSUED	
10 Aug. 1944		194	
C. H. Scruggs			
FOR STATION SUPPLY OFFICER		AUTHORIZED REPRESENTATIVE	
W.D., A.G.O. FORM NO. 886 15 April 1944		24-90367-200	

COPY NO. 2

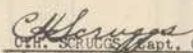
1 OF 1 PAGES	
SERIAL NUMBER	
Aug 101	
SLIP NUMBER	
1	
QUANTITY REQUESTED	TOTAL AMOUNT
	6.00
	9.30
	16.66
	6.02
	37.80
	28.00
	3.60
	.80
	.40
	5.44
	5.60
	5.28
	4.75
	6.48
	1.50
	2.16
	4.24
	1.40
	3.60
	2.58
	.40
	2.94
	3.75
	.58
	5.01
	3.93
	4.00
	172.22

COPY NO. 3

1 OF 1 PAGES	
SERIAL NUMBER	
Aug 101	
SLIP NUMBER	
1	
QUANTITY REQUESTED	TOTAL AMOUNT
	6.00
	9.30
	16.66
	6.02
	37.80
	28.00
	3.60
	.80
	.40
	5.44
	5.60
	5.28
	4.75
	6.48
	1.50
	2.16
	4.24
	1.40
	3.60
	2.58
	.40
	2.94
	3.75
	.58
	5.01
	3.93
	4.00
	172.22

Figure 36. Issue of Troop Train Rations.

BACK		COLLECTION FOR MEALS		USED BY TRAIN COMMANDER TO RECORD AND ACCOUNT FOR MEALS SOLD
SIGNATURE	NUMBER OF MEALS	DESIGNATION		

FRONT		CERTIFICATES OF ISSUE
1. Main train No. <u>9097</u> , Rations delivered by credit voucher No. <u>Aug 101</u> , Value <u>172.22</u> , Date <u>11 Aug. 44</u> .	 C. H. SCRUGGS, Capt., QMC Sales Officer, FORT SCHOOL, VA.	
2. Main train No. _____, Rations delivered by credit voucher No. _____, Value _____, Date _____.	Sales Officer, _____	
3. Main train No. _____, Rations delivered by credit voucher No. _____, Value _____, Date _____.	Sales Officer, _____	
6. Main train No. _____, Rations delivered by credit voucher No. _____, Value _____, Date _____.	Sales Officer, _____	

EACH ADDITIONAL ISSUE WILL
BE RECORDED ON THE NEXT
AVAILABLE CERTIFICATE

Figure 37. Certificate of Issue for Troop Train Rations.

3 will be placed in a sealed envelope, addressed "For the Auditing Officer" and delivered to the train commander.

(3) In addition to preparing the Property Issue Slips mentioned above, the issue clerk will prepare a Certificate of Issue, (see fig. 37) and complete the first certificate thereon. This form will be prepared in one copy and delivered to the train commander at the same time as copy No. 2 of the Issue Slip.

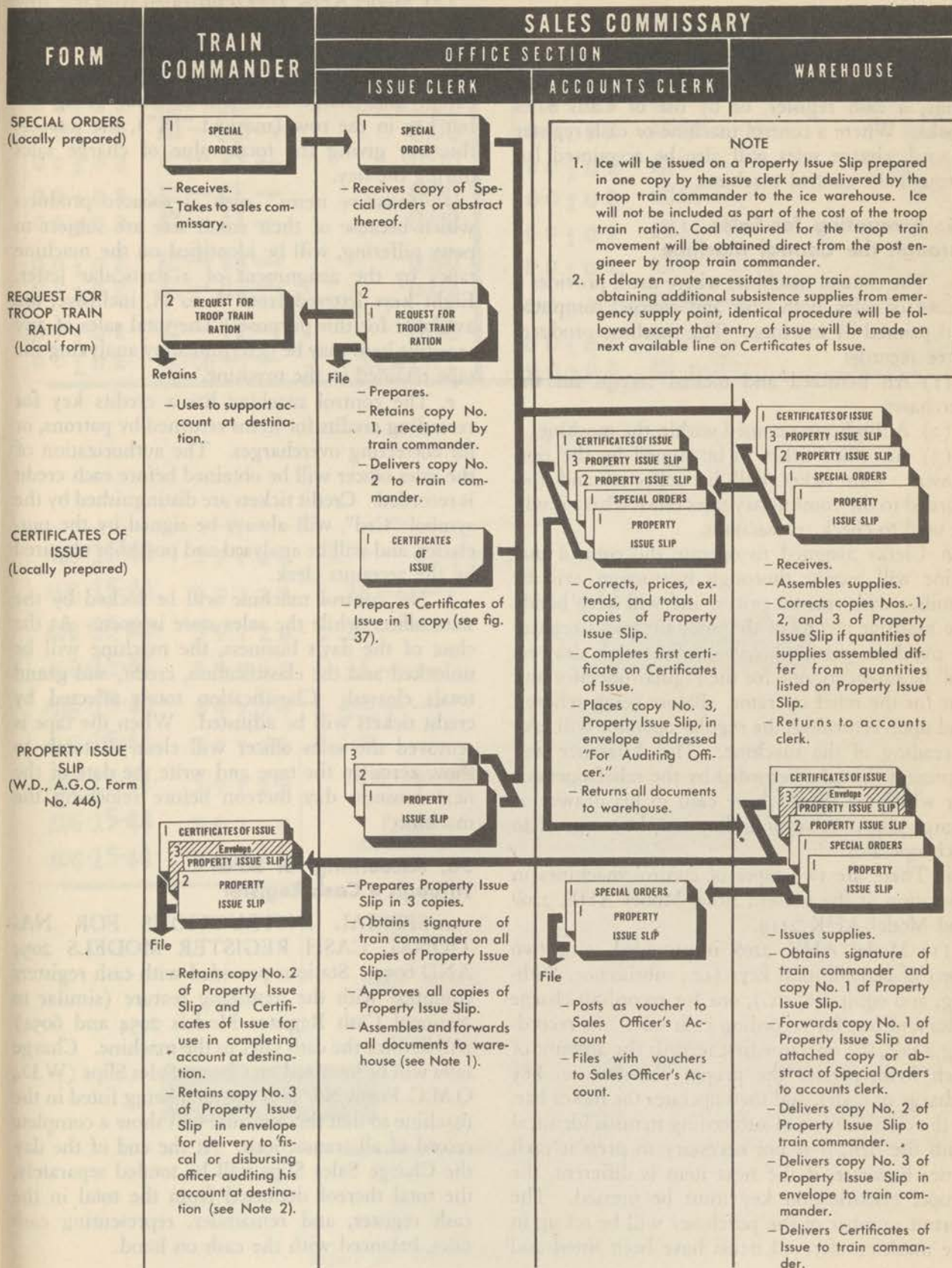
(4) Ice required for the movement will be issued on a Property Issue Slip prepared in one copy by the issue clerk and delivered to the troop train commander to be taken to the ice warehouse. Such Issue Slip will be abstracted by the ice ware-

house and shown as a separate item on its Monthly Abstract of Ice Issued. Coal required for the troop train movement will be obtained direct from the post engineer by the troop train commander.

d. ISSUES TO TROOP TRAIN EN ROUTE. Should delay in a train movement necessitate that a troop train commander obtain additional rations while en route, such issues will be obtained from emergency supply points as designated from time to time in War Department directives. Issues made at emergency supply points will be processed in accordance with par. c above, except that the accounts clerk at emergency supply points will record the money value of such issues on the next available line on the Certificates of Issue and not prepare a new certificate.

ISSUE OF TROOP TRAIN RATIONS

Chart 16



Section IV. CASH AND CHARGE SALES OF SUBSISTENCE

54. Accounting for Sales

Cash sales made by the sales commissary store will be accounted for either through the control machine, a cash register, or by use of Cash Sales Books. Where a control machine or cash register is used, charge sales will also be accounted for through the control machine.

55. Accounting for Sales Through the Control Machine

a. The control machine, where used, provides a record of sales, both cash and charge, computed and printed by machine. The machine produces three records:

(1) An itemized and totaled receipt for the purchaser.

(2) A duplicate retained within the machine.

(3) An office ticket to be signed by the purchaser. This ticket will be collected and forwarded to the commissary sales office where it will be used to check transactions.

b. Clerks assigned to operate the control machine will receive thorough instruction, will be familiar with current prices, and will keep beside the machine a copy of the price list and a register of purchase permit holders. Two cash drawers will be provided, one for the regular operator and one for the relief operator. Before being relieved and upon returning, the regular operator will take a reading of the machine. The difference will represent the sales recorded by the relief operator for which he should have cash in his drawer or charge slips. A separate key will be assigned to each operator.

c. There are two types of control machines in operation at the present time, Model AHK 2209 and Model AHK 2119.

(1) Model AHK 2209 is provided with two rows of classification keys (i.e., subsistence, clothing, and equipage, etc.), one for recording charge sales and one for recording cash sales. In recording a sale, the operator first records the amount of each item, presses the proper classification key (charge or cash), and then operates the motor bar. If the classification of succeeding items is identical with the first, it is not necessary to press it each time; however, if the next item is different, the proper classification key must be pressed. The permit number of the purchaser will be set up in the machine after all items have been listed and

before the total is taken. This machine will show a complete record of all transactions.

(2) Model AHK 2119 is provided with one row of classification keys (i.e., subsistence, clothing, and equipage, etc.). All sales will be recorded in the same manner as sales in the Model AHK 2209, except that charge sales will be listed using the last key in the row (marked "IX"), the total of this key giving the total value of charge sales during the day.

d. "Sensitive items", such as tobacco products which because of their small size are subject to petty pilfering, will be identified on the machine tapes by the assignment of a particular letter. Eight keys lettered from A to H, inclusive, are available for this purpose. The total sales of any sensitive item may be determined by analyzing the tape retained in the machine.

e. The control machine has a credits key for recording credits for items returned by patrons, or for correcting overcharges. The authorization of the sales officer will be obtained before each credit is recorded. Credit tickets are distinguished by the symbol "Crd", will always be signed by the purchaser, and will be analysed and posted as required by the accounts clerk.

f. The control machine will be locked by the sales officer while the sales store is open. At the close of the day's business, the machine will be unlocked and the classification, credit, and grand totals cleared. Classification totals affected by credit tickets will be adjusted. When the tape is removed the sales officer will clear all totals to show zeros on the tape and write the date of the next business day thereon before relocking the machine.

56. Accounting for Sales Through a Cash Register

a. SPECIAL INSTRUCTIONS FOR NATIONAL CASH REGISTER MODELS 2054 AND 6054. Stations provided with cash registers equipped with the itemizing feature (similar to National Cash Register Models 2054 and 6054) will itemize the cash sales in the machine. Charge sales will be itemized on Charge Sales Slips (W.D., Q.M.C. Form No. 385) the total being listed in the machine so that the machine will show a complete record of all transactions. At the end of the day the Charge Sales Slips will be totaled separately, the total thereof deducted from the total in the cash register, and remainder, representing cash sales, balanced with the cash on hand.

CONTROL MACHINE TAPE
SHOWING CHARGE SALES,
REGISTER CLEARED

00102	AN—Sub—	3,242.11
00102	AN—ExA—	0.00
00102	AN—RS—	0.00
00102	AN—CE—	0.00
00102	AN—AT—	0.00
00102	AN—OH—	0.00
00102	AN—BQ—	0.00
00102	AN—1X—	0.00
00102	ANTCh—	3,242.11

CONTROL MACHINE TAPE
SHOWING CASH RECEIPTS,
REGISTER CLEARED

00102	ANSub—	1,395.39
00102	ANExA—	0.00
00102	ANRS—	735.14
00102	ANCE—	0.00
00102	ANAT—	0.00
00102	ANOH—	412.25
00102	ANBQ—	79.50
00102	AN1X—	0.00
00102	AN—TCs—	2,622.28

AUG-15-44	39728	Ex— — TT7777	2.40
AUG-15-44	39728	E 1X— —	0.47
AUG-15-44	39728	E 1X— —	0.3
AUG-15-44	39728	E 1X— —	0.5
AUG-15-44	39728	E Sub— —	0.08
AUG-15-44	39728	E Sub	0.05
AUG-15-44	39728		
AUG-15-44	39728		
AUG-15-44	39728		

CUSTOMERS COPY OF
CONTROL MACHINE TAPE

AUG-15-44 39728 Ex— — TT7777 2.40

Date	Serial No.	Cash- ler	Cash Sales	Chg. Sales	Permit Number	Amount
------	------------	--------------	---------------	---------------	------------------	--------

OFFICE OF THE QUARTERMASTER
SALES COMMISSARY
FORT SCHOOL — — — — — VIRGINIA

Received supplies in the above amount which are for my own use

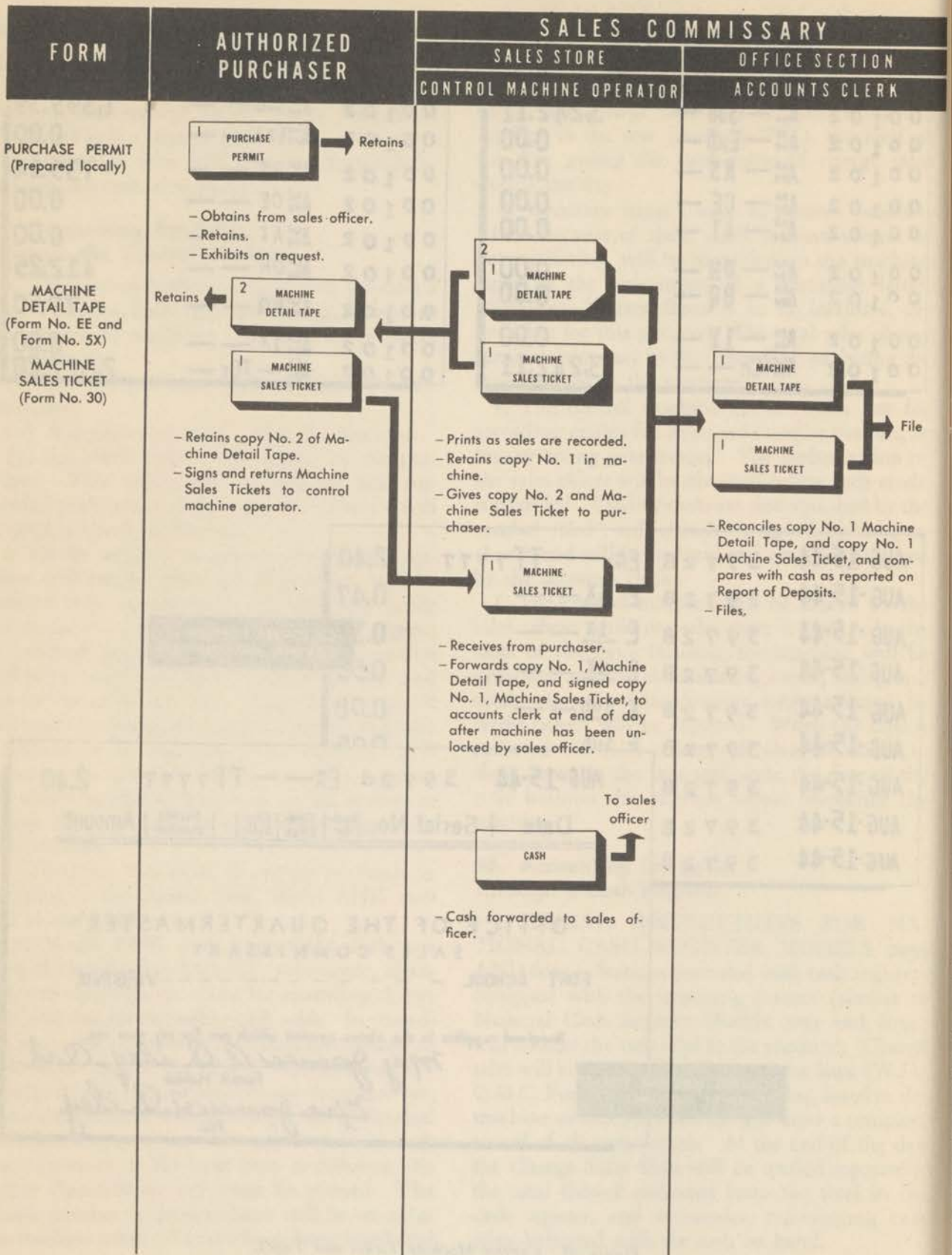
Maj James A. Riley, Ord.
Permit Holder
Mrs. James A. Riley
Per

CONTROL MACHINE TICKET
SIGNED BY CUSTOMER

Figure 38. Control Machine Ticket and Tapes.

CASH SALES (CONTROL MACHINE)

Chart 17



b. SPECIAL INSTRUCTIONS FOR NATIONAL CASH REGISTER MODEL A-6056 (3AS)-1C-SPECIAL. The machine prints in two places; namely, on the sales slip, and also on the audit tape inclosed within the machine. It provides five classification totals, four of which add into the itemization total. One total adds in itself. It provides an account number key for identifying an account. The amount keys are used to designate the account number. It provides three cashier keys for identifying the operators and also nine symbol keys for further identification of sales classifications. Any amount from 1¢ to \$999.99 may be registered in one operation. This machine may be used for the following enumerated two purposes in accordance with the specific directions applicable thereto:

(1) To record sales transactions. Blank sales slips 3 inches wide and 6 inches long are included on the printing table. Classification totals 1, 2, 3, and 4 are used for classification sales representing subsistence, exceptional articles, clothing and equipage, etc. The receipt is given to the purchaser. It may be made in duplicate by carbon process. Charge sales to organizations are recorded the same as cash sales except the account number key is first pressed to identify the organization. Classification key marked "X" is used to enter the total of charge sales. The "X" total does not add into the itemization total. Totals numbers 1, 2, 3, 4, and "X" are cleared at the end of the day by the officer in charge who retains the key to unlock the slideway.

(2) To post organization accounts. An account ledger measuring approximately 3 inches wide and 10 inches long should be used. This will permit printing 50 lines on each side of the ledger providing adequate space for printing the account number, the pick-up of the old balance, the amount of posting, and the new balance. Postings are made direct from the audit tape. These postings will be identified by the account symbol number (#). The account number is first recorded through use of the account number key. The pick-up of the old balance is made through use of classification total number 1. The amount of the posting is made through use of classification total number 2. After the new balance is printed the old balance is picked up the second time to assure accuracy. When all accounts have been posted, the total number 1 key and "X" key are cleared. These totals should agree. Total number 2 is cleared and should equal the total of charge busi-

ness previously cleared from the "X" key. The total charge business for the day should then be posted to the ledger control card.

57. Use of Cash Books and Cash Sales Slips to Account for Cash Sales

a. Cash Sales Books, consisting of serially numbered Cash "Purchases" Slips (W.D., Q.M.C. Form No. 386) will be used to record all cash sales

CASH PURCHASES			
QUANTITIES	ARTICLES	AMOUNT	
2 lb	Butter, prunts	.47	94
2 doz	Eggs	.53	1 06
3 lb	Bears Lima Frozen	.24	7 2
2 lb	Spinach, Frozen	.14	2 8
1 lb	Coffee Breakfast	.30	3 0
4 oz	Fruit Cocktail 3/4	.23	9 2
2 can	Grapefruit Juice		
	No 2 Can	.12	24
1 jar	Peanut Butter 2 lb	.45	45
6 can	Tomato Soup		
	#1 Campbells	.08	48
10% additional charged for specially authorized sales			
AMOUNT CASH PAID			5 39
RECEIVED the above stores which are for my own use.			
NAME		J. S. Colley	
K	000000	RANK	T/S
DATE		8/12/44	
U.S. GOVERNMENT PRINTING OFFICE 16-13534 Series of 1941			

Figure 39. Cash Sales Slip.

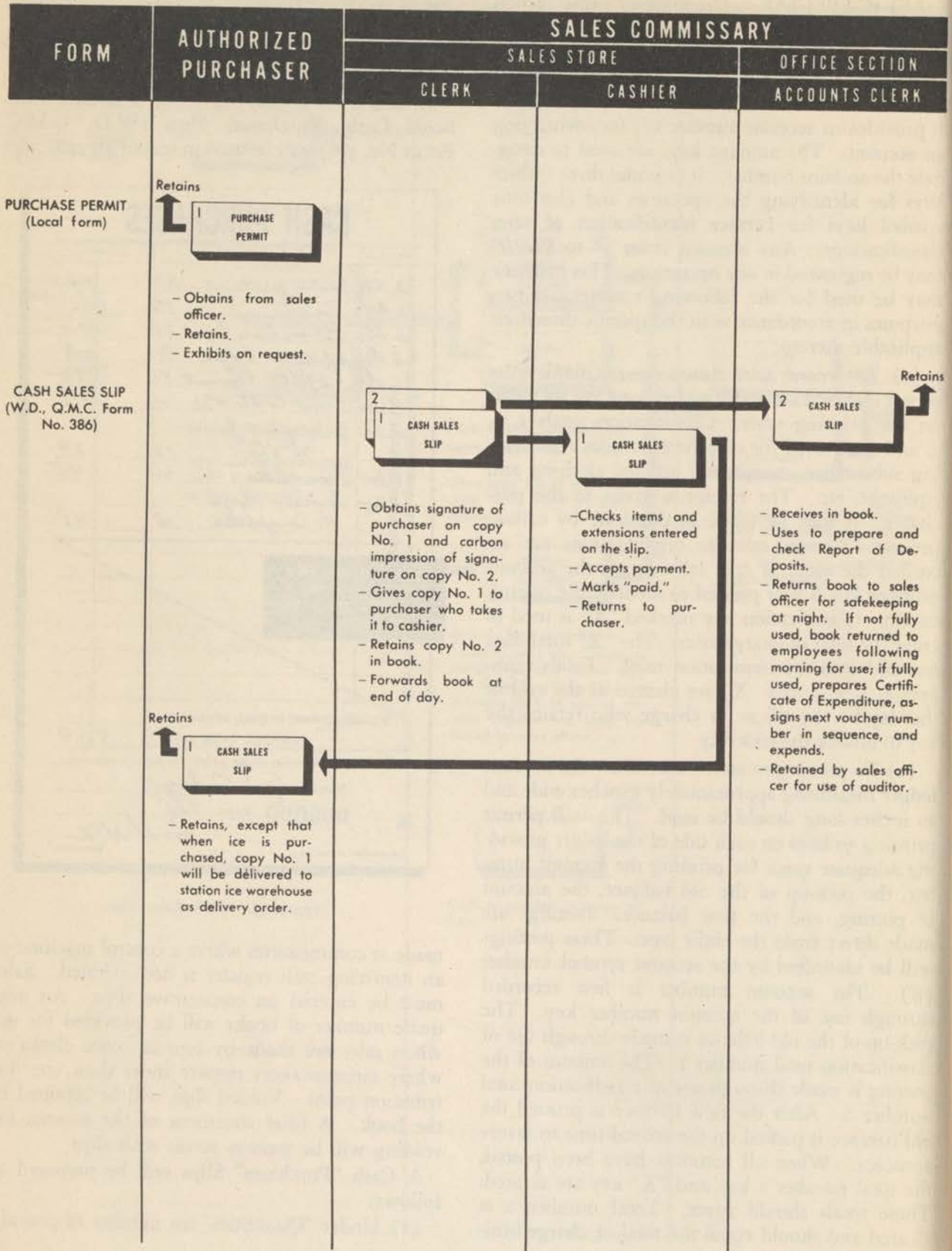
made at commissaries where a control machine or an itemizing cash register is not operated. Sales must be entered on consecutive slips. An adequate number of books will be provided for use when sales are made by two or more clerks or where circumstances require more than one distribution point. Voided slips will be retained in the book. A brief statement of the reasons for voiding will be written across such slips.

b. Cash "Purchases" Slips will be prepared as follows:

(1) Under "Quantities" list number of pounds,

CASH SALES USING CASH SALES BOOKS (CASH "PURCHASES" SLIPS)

Chart 18



packages, cans, etc., of each item sold.

(2) Under "Articles" list unit, proper nomenclature, and unit price from price list.

(3) Under "Amount" list value as computed by multiplying quantity times unit price.

(4) Total "Amount" column.

(5) Purchaser signs beside "Name", records "Rank", and fills in day of sale beside "Date" before copy No. 1 is removed from book and given to the purchaser.

c. When the complete entry of a sale has been made, the original copy of the Cash "Purchases" Slip will be detached and be given to the purchaser. The purchaser will either pay the amount thereof and proceed to the place of distribution for the supplies, or proceed directly to the cashier with his supplies. The cashier will check the items and extensions entered on the Cash "Purchases" Slips before accepting payment from the purchaser. When the amount of the sale has been paid, the slip will be marked "paid" and will be returned to the purchaser. At the end of the business day, the sales books will be collected, the tissue slips retained in the books totaled, and the total of these tissues used to check the cash turned in by the cashier.

58. Disposition of Sales Store Cash Receipts

Cash receipts of the sales store will be deposited with the disbursing officer of the station as provided in par. 64.

59. Charge Sales of Subsistence

a. WHO MAY PURCHASE ON A CHARGE SALES BASIS. Charge sales of subsistence supplies in addition to those made to organizations being subsisted on the garrison ration and to hospital subsistence accounts may be made to post restaurants as defined in AR 210-100, post messes as defined in AR 210-60 and post exchanges as defined in AR 210-65 under the circumstances from time to time designated in current War Department directives. Sales to such authorized purchasers will be made in the same manner as sales to organizations operating on the garrison ration, but since such purchasers have no "ration credits" the sales officer will prepare no Ration and Savings Account for them and they will pay their accounts in full upon presentation after the end of each month. Any such accounts paid before the end of the current month will be treated as cash sales and processed according to par. 65a.

Any such accounts not paid by the 20th of the following month will be reported and the account be processed as provided in par. 69. Charge sales of subsistence supplies also may be made to facilities of other Government departments and agencies specifically authorized to purchase such supplies from sales commissaries. Bills for subsistence supplies furnished to facilities of other Government departments and agencies will be submitted to the designated office on Standard Form No. 1080 in accordance with the provisions of AR 35-880.

b. USE OF CHARGE SALES SLIPS. (1) The list of subsistence desired, prepared in two copies, will be submitted by the purchasers prescribed in *a* above, to the issue clerk for his examination. The issue clerk will ascertain whether the supplies requested are authorized items for garrison ration if the organization is being subsisted on the garrison ration; whether the supplies requested are available at the station; and whether their sale will interfere seriously with planned field ration issue. Should there be any question of these points, the purchase request will be referred to the sales officer for decision. After determining these facts the issue clerk will prepare the Charge Sales Slips for the authorized deputies of organizations on the garrison ration or representatives of other activities authorized to buy on a charge account basis.

(2) The supplies to be sold will be entered on the Charge Sales Slip by class of commodity; i.e., items of subsistence to be secured from the warehouse, from the freezer, from the bakery, etc. The quantity desired, unit of measure, and nomenclature will be entered in sequence, multiplied by the unit price as stated on the station price list, and the money value of each item will be extended. A line will be drawn under the last item (see fig. 39) to denote the end of the transaction. The original and duplicate copy will be given to the purchaser's deputy who will obtain the subsistence supplies from the proper distribution point.

(3) All variations between the amounts called for on the Charge Sales Slip and the amounts actually delivered will be noted by the warehouse clerk on the back of both copies of the Charge Sales Slip. The original will be signed by the deputy or representative of the purchaser, will be taken up at the last point of delivery or at the control machine, and will be forwarded to the accounts clerk to be posted to Statement of Account.

Quartermaster
Corps
U. S. Army

Fort Schoof Va
Name of station to be entered here

Sold to *Custodian, Hospital*
~~Rank~~ *Subsistence Account*

NOTE.—Before entering a sale insert carbon sheet below tissue sheet.
Do not make erasures. If stores are not delivered as listed, make proper notation.

Quantities	ARTICLES	AMOUNT
<i>Supplies Purchased</i>		
<i>Per Attached</i>		
<i>List</i>		
TOTAL CHARGED		<i>536 13</i>

Date *19 August*, 19 *44*

RECEIVED the foregoing stores which are for my own use.

Name *B Carlson, Custodian*

Rank *Capt MFC*

To be receipted in person or by authorized deputy.

YY 0000000

Delivered by

Entry made in Sales Ledger

Put up by

16-5946 GPO

Page *H*

Series of 1942

Figure 40. Charge Sales Slip and Informal List.

(4) The accounts clerk will recompute the extensions and make such adjustments as may be necessitated by variations in the quantities listed on the Charge Sales Slip and the amounts delivered. He will initial copy No. 1 of the Charge Sales Slip in the box "entry made in sales ledger" to record the fact of his recomputation.

(5) CORRECTION OF CHARGE SALES SLIPS. If the accounts clerk, when verifying the

calculations on a Charge Sales Slip or the attached Informal List, discovers that an error has been made, he will prepare a supplementary Charge Sales Slip in triplicate explaining in detail the necessary corrections and cross reference it to the original slip by date and serial number. Upon approval by the sales officer, copy No. 2 will be forwarded to the purchaser and copy No. 1 will be posted to the Statement of Account.

DELIVERY ORDER AND RECEIPT						
Delivery Order No. <u>118</u>						
Work Order No. _____						
<u>Fort School</u> (Post, camp, or station)					<u>Aug 19</u> , 19 <u>44</u> (Date)	
Deliver to <u>Custodian Hosp. Sub. Act.</u> (Name of individual organization)					the following supplies.	
For _____ (Building No., shop, plant, or system)						
ORDERED	DE- LIVERED	STOCK NO.	ARTICLES	UNIT	SPACE FOR ACCOUNTING	
					UNIT COST	TOTAL COST
✓ 500	515		Beef Fresh, Rounds			
			Rump and Shank off	lb	23	1.18 45
✓ 150	150		Sausage, Bologna	lb	24	36 00
				doz	41	147 60
				lb	43	43 00
				lb	12	38 52
				lb	16	35 20
				can	15	21 60
✓ 70	70		Corn Cream #10	can	48	43 20
✓ 70	72		Pears #10	can	73	52 56
						536 13
<u>Approved</u> Articles listed in column "Delivered" have been received. <u>195</u> <u>B. Carlson</u> Capt M, A, C Custodian (Name) (Rank) (Organization)						
ORDER TAKEN BY		ISSUED BY		POSTED BY		
<u>A. L. H.</u>		<u>E. L. B.</u>				
DATE _____		DATE _____		DATE _____		
ORIGINAL						
*** 3-4881						

W.D., Q.M.C. FORM NO. 437 IS ILLUSTRATED AS AN INFORMAL LIST. THIS FORM OR A LOCALLY PREPARED FORM SIMILAR IN DESIGN AND CONTENT MAY BE USED, SUCH A FORM WILL, HOWEVER, ALWAYS BE PRICED, EXTENDED AND TOTALED, SIGNED BY THE PURCHASER OR HIS AUTHORIZED REPRESENTATIVE AND HAVE ALL BLANK ITEM SPACES CROSSED OUT.

Figure 40. Continued.

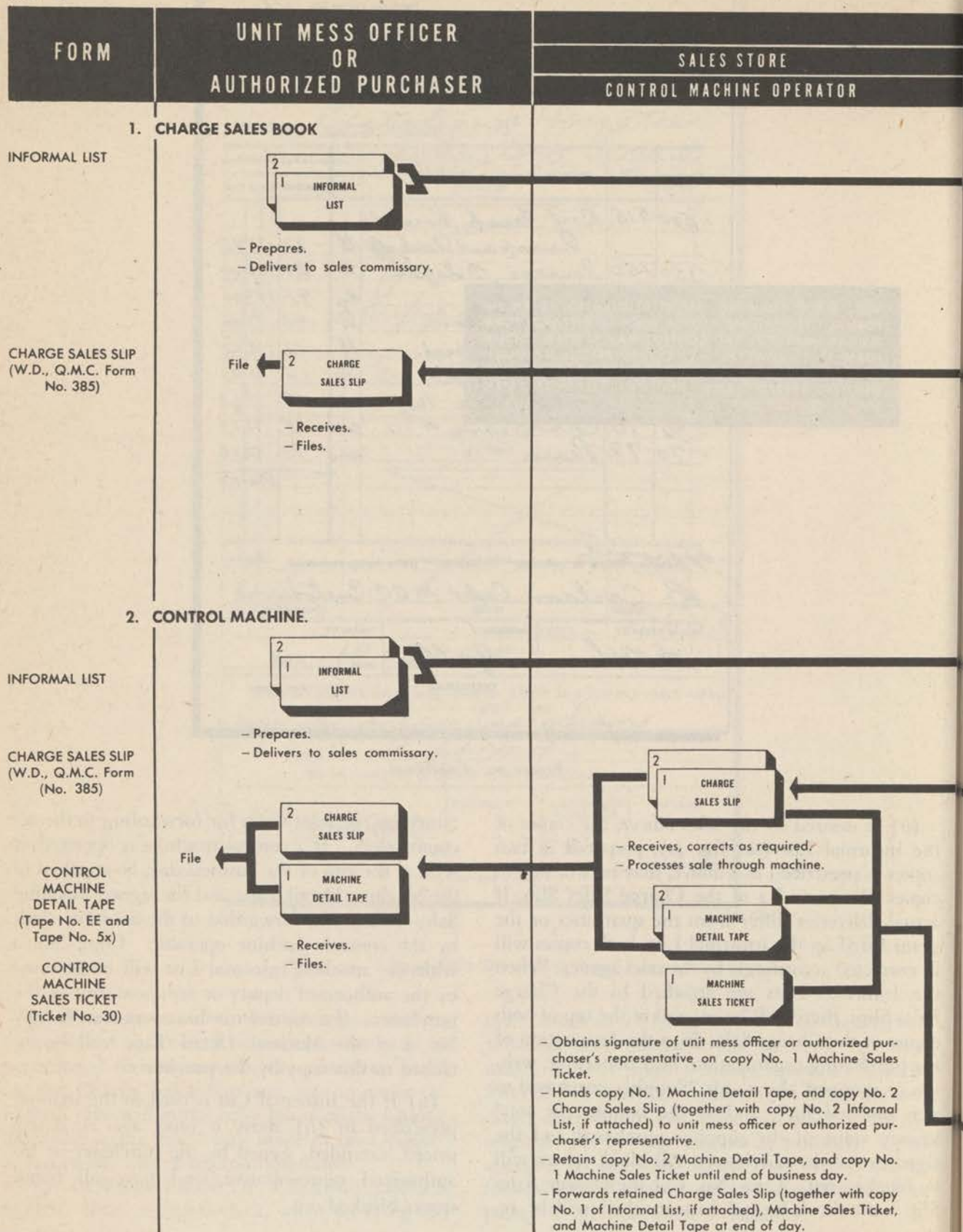
(6) If desired by the sales officer, the copies of the Informal List (see fig. 40), prepared in two copies as prescribed in *b* above, may be attached to copies Nos. 1 and 2 of the Charge Sales Slip. If actual deliveries differ from the quantities or the items listed on the Informal List, both copies will be corrected accordingly by the sales agency. When the Informal Lists are attached to the Charge Sales Slips, there will be entered at the top of both copies of the Charge Sales Slips the designation of the purchasing organization, near the center, written or stamped, the words "Supplies purchased as per attached list", and at the bottom the total money value of the supplies purchased and the signature of the purchaser. All blank spaces will be blocked out. Copy No. 1 of the Charge Sales Slip with the Informal List attached will be re-

tained by the warehouse for forwarding to the accounts clerk. If a control machine is operated, it will, at the end of the business day, be attached to the Machine Detail Tape and the signed Machine Sales Ticket and forwarded to the accounts clerk by the control machine operator. Copy No. 2 with the attached Informal List will be retained by the authorized deputy or representative of the purchaser. If a control machine is operated, copy No. 1 of the Machine Detail Tape will be attached to this copy by the purchaser.

(a) If the Informal List is used in the manner prescribed in (6) above it must also be dated, priced, extended, signed by the purchaser or his authorized representative, and have all blank spaces blocked out.

SALE OF SUBSISTENCE TO UNITS BEING AND TO OTHER AUTHORIZED

Chart 19



SUBSISTED ON THE GARRISON RATION CHARGE ACCOUNT PURCHASERS

19

SALES

COMMISSARY

WAREHOUSE SECTION

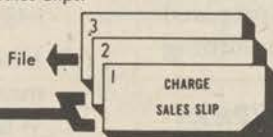
OFFICE SECTION

ISSUE CLERK

ACCOUNTS CLERK

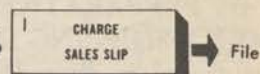


- Checks for availability of supplies.
- Notifies unit mess officer or authorized purchaser of items not available.
- Uses to prepare or attaches to Charge Sales Slips.



- Receives.
- Assembles order.
- Issues supplies.
- Deletes any item not issued on both copies or on attached Informal Lists. Initials deletions.
- Forwards copy No. 1 to accounts clerk.
- Returns copy No. 2 to unit mess officer or authorized purchaser's representative.

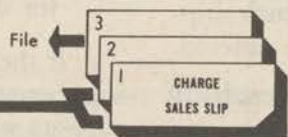
- Prepares from Informal List or attaches Informal List to copies Nos. 1 and 2.
- Prices, extends, and totals.
- Obtains signature of unit mess officer or authorized purchaser's representative on all three copies, using carbon process.
- Retains copy No. 3 in book.
- Forwards copies Nos. 1 and 2.
- Destroys Informal List if not attached to Charge Sales Slips.



- Receives.
- Corrects as necessary, checks extensions, and totals.
- Uses to prepare Statement of Account.
- Files.

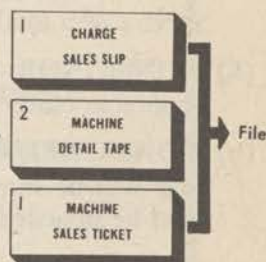


- Checks for availability of supplies.
- Notifies unit mess officer or authorized purchaser of items not available.
- Uses to prepare or attaches to Charge Sales Slips.



- Receives.
- Assembles order.
- Issues supplies. Deletes any items not issued on both copies. Initials deletions.
- Directs person receiving supplies to control machine.
- Forwards copies Nos. 1 and 2.

- Prepares from Informal List or attaches Informal List to copies Nos. 1 and 2.
- Prices, extends, and totals.
- Obtains signature of unit mess officer or authorized purchaser's representative on all three copies, using carbon process.
- Retains copy No. 3 in book.
- Forward copies Nos. 1 and 2.
- Destroys Informal List if not attached to Charge Sales Slips.



- Receives.
- Checks extensions and totals.
- Uses to prepare Statement of Account.
- Files.

Section V. TRANSFER OF SUBSISTENCE TO ANOTHER COMMISSARY OR A DEPOT

60. Method of Effecting Subsistence Transfers.

a. Excess stocks of subsistence supplies at stations will be withdrawn by the distribution depot either by its directing trans-shipments to another station where such supplies are required, return of such supplies to the distribution depot, or separation of the supplies from station stock and their storage at the station for depot account. If the depot directs that excess subsistence supplies be trans-shipped to another station or returned to the depot, the shipment will be made by the sales officer on a War Department Shipping Document prepared as stated in *b* below and distributed according to the procedure prescribed in chart 20.

b. PREPARATION OF WAR DEPARTMENT SHIPPING DOCUMENT. Entries will be made on War Department Shipping Documents in the following manner:

- (1) VOUCHER NO.—The consignor's voucher number will be shown.
- (2) STATION.—The state and station number of the consignee will be inserted as prescribed in the War Department Fiscal Code.
- (3) REQUISITION NO.—The originating agency's requisition number will be entered. Alphabetic information will not be used in this space. If number is too long, mark "see below" and enter on second line below recapitulation of shipment.
- (4) MO., DAY, YR.—The numerical abbreviation for month, day, and year on which shipping document is prepared will be entered.
- (5) SHEET.—Each sheet will be numbered. If the document consists of more than one sheet, the total number of sheets will be shown on the first page; viz, $\frac{1}{2}$, meaning sheet 1 of a total of 2 sheets.
- (6) CONSIGNOR.—Name and address of accountable officer making shipment.
- (7) CONSIGNEE.—Name, address, and markings will be shown in the form which will later be stenciled on the shipping containers.

Maximum use will be made of approved abbreviations. Information such as "For Stock" or "Quotation of Authority," if required by the consignee, will appear under "Recapitulation of Shipment" or in the body of the shipping document and not in the consignee space.

- (8) STOCK NUMBER.—Stock numbers as approved by the OQMG will be used.
- (9) DESCRIPTION OF ARTICLES.—Use nomenclature approved by OQMG. If items require special care or handling, such as refrigeration or protection from cold, instructions for such handling will be placed on first page of document and on Bill of Lading.
- (10) UNIT OF MEAS.—Unit in which item is measured will be abbreviated in this column. When the abbreviation exceeds two letters, it must not extend beyond the right of Unit of Meas. column.
- (11) STOCK COND.—The alphabetical or numbered coding of stock classification from which article is shipped ("Class", "Cond. 1", "Class B", etc.) will be shown as established by the OQMG.
- (12) LAST ITEM.—To denote the end of the shipping document, asterisks (***) will be placed in the column headed "Tally Quantity Actually Shipped", immediately below the last item.
- (13) CHECKERS SIGNATURE.—This entry confirms that the shipment is properly assembled, packed, marked, tallied, and ready for shipment.

c. If the depot directs the storage of subsistence supplies at a station for depot accountability, such supplies will be transferred to space allotted by the station to the depot. The items transferred to depot accountability will be segregated in this space and properly marked to identify them as not part of station stock. War Department Shipping Documents will be prepared, transferring these items to the depot accountability, and be processed in accordance with procedure prescribed in chart 20, except no copies Nos. 2, 3, and 5 will be prepared or distributed.

WAR DEPT. SHIPPING DOCUMENT		VOUCHER NO.	STATION	REQUISITION NO.	Mo.	Day	Year	CONTINUATION SHEET																								PRICE COPY	
STOCK NUMBER		DESCRIPTION OF ARTICLES			Unit of Meas.	No. of Pkgs.	Type of Pkg.	Pkg. Number	Unit Wt.	Total Weight	Unit Cube	Total Cube	Item No.	Stock Card	Unit Price	Tally Quantity Actually Shipped	UNIT PRICE	TOTAL PRICE															
56 S 10220 B		SAUCE KITCHEN 16-OZ			BO				67	402				1		144	58	89.52															
56 S 33560		SUGAR GRAN 100-LB BG							101	10100				1		10000	05	500.00															
																	<u>1328.48</u>																

PREPARED IN SIX COPIES COPY NO. 1 ILLUSTRATED

WAR DEPT. SHIPPING DOCUMENT		VOUCHER NO.	STATION	REQUISITION NO.	Mo.	Day	Year	CONTINUATION SHEET																								PRICE COPY	
STOCK NUMBER		DESCRIPTION OF ARTICLES			Unit of Meas.	No. of Pkgs.	Type of Pkg.	Pkg. Number	Unit Wt.	Total Weight	Unit Cube	Total Cube	Item No.	Stock Card	Unit Price	Tally Quantity Actually Shipped	UNIT PRICE	TOTAL PRICE															
56 A 1010		ALLSPICE WHOLE 4-OZ			CO	2	CS		17	34				1		96	10	9.60															
56 C 11620		COCOA 5-LB			CH	6	"		46	270				1		46	43	20.58															
56 C 11610		COCOA 1-LB			CH	100	"		15	1500				1		1200	09	108.00															
56 E 2586		EXTRACT LEMON NON ALCOHOLIC 8-OZ			BO	5	"		27	135				1		120	13	15.60															
56 E 3150		EXTRACT VAN IMI 8-OZ			BO	8	"		27	189				1		192	09	17.28															
56 J 8056		JUICE GRAPEFRUIT UNSWEETENED NO. 2			CH	50	"		38	1900				1		1200	12	144.00															
56 J 9396		JUICE ORNG AND GRFR 46-OZ			CH	70	"		47	3270				1		840	29	243.60															
56 M 7350		MUSTARD PREPRED 1-GAL			JR	3	"		46	138				1		412	37	4.44															
56 P 4130		PEANUT BUTTER 25-OZ			JR	17	"		30	510				1		204	38	77.52															
56 P 6820		PEPPER PAPRIKA 4-OZ			CO	6	"		-	102				1		288	13	37.44															
56 P 6020		PEPPER BLACK 1-LB IN LIME OF 8-OZ			CO	6	"		16	80				1		72	11	9.92															
56 P 16806		POWDER CURRY 4-OZ			CO	1	"		17	17				1		48	08	3.84															
56 S 7803		SALT 3-LB CARTON			CT	50	"		69	2950				1		900	05	45.00															
56 S 8240		SALT GARLIC 2 1-2 OZ			CO	12	"		9	108				1		144	07	10.08															

Per letter 14 August 1944 from Richmond ASF Depot

Figure 41. War Department Shipping Document for Shipment of Subsistence from Station.

COPIES OF WAR DEPARTMENT SHIPPING DOCUMENT PREPARED FOR SHIPMENTS OF SUBSISTENCE SUPPLIES FROM A SALES COMMISSARY WILL BE DISTRIBUTED AS FOLLOWS:

COPY NO. 1 — RETAINED AS THE VOUCHER TO THE SALES OFFICER'S ACCOUNT.

COPY NO. 2 — USED BY TRANSPORTATION OFFICER AT SHIPPING STATION TO PREPARE BILL OF LADING.

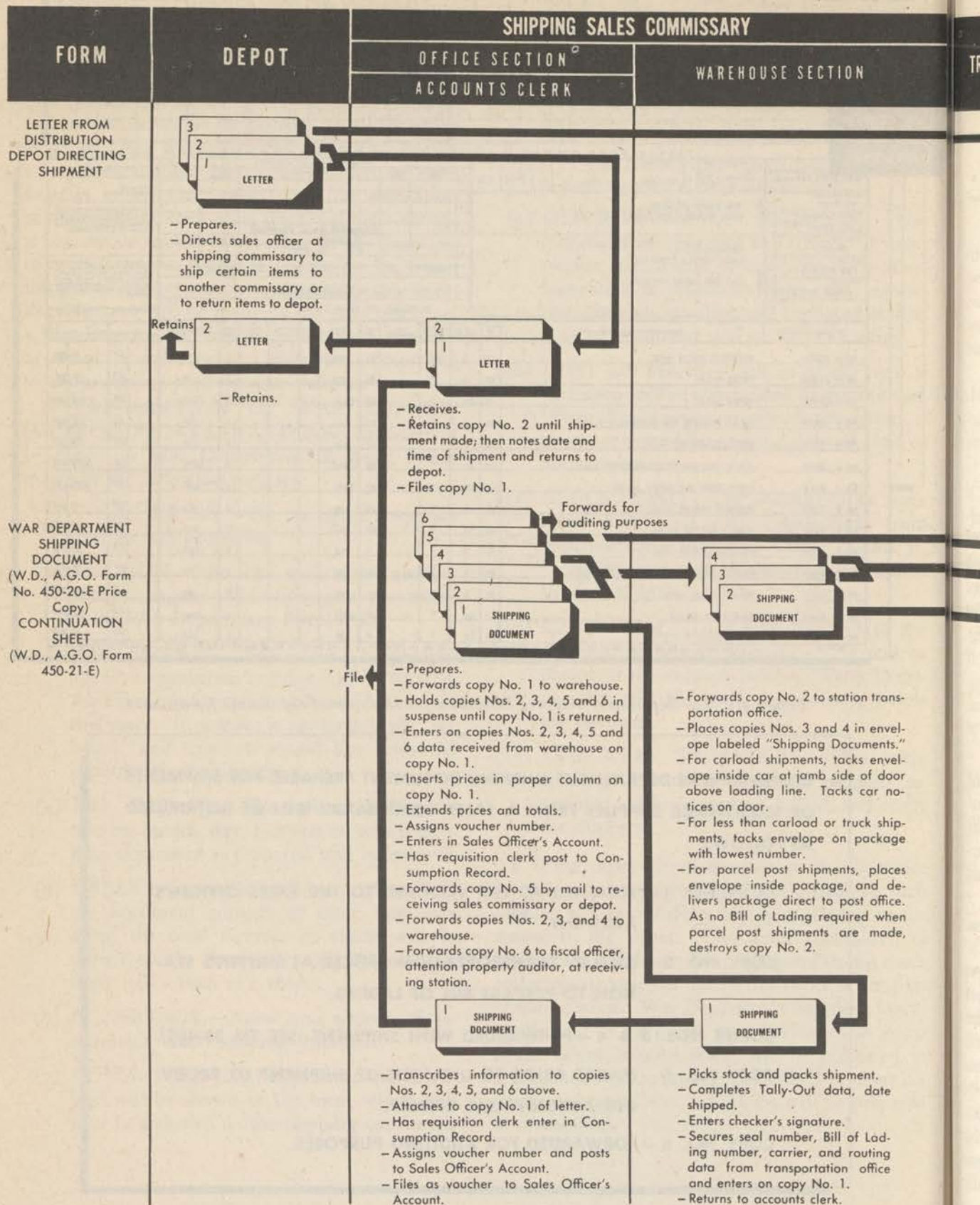
COPIES NOS. 3 & 4 — FORWARDED WITH SHIPMENT (SEE TM 38-403).

COPY NO. 5 — MAILED PRIOR TO DISPATCH OF SHIPMENT TO RECEIVING ACCOUNTABLE OFFICER.

COPY NO. 6 — FORWARDED FOR AUDITING PURPOSES.

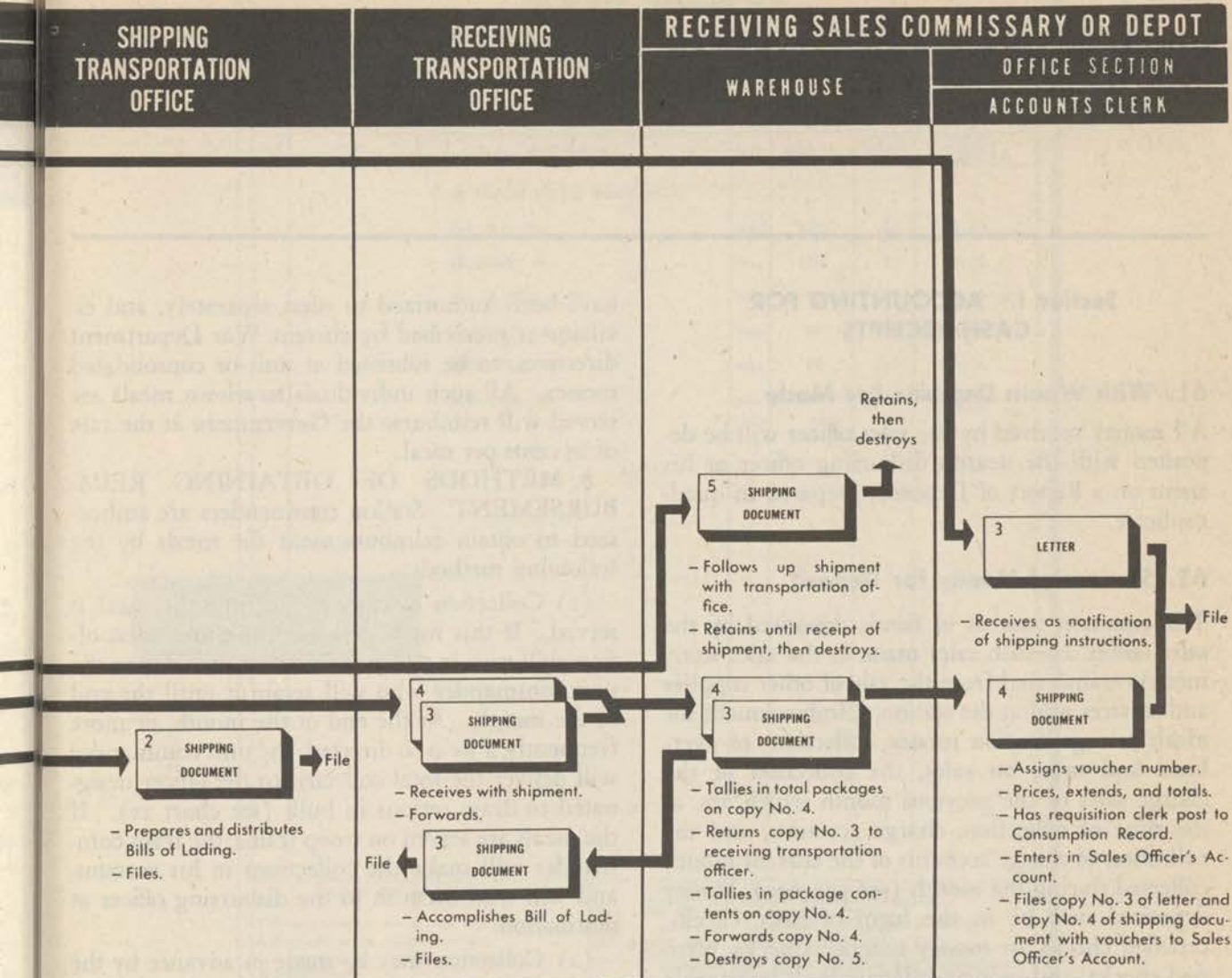
TRANSFER OF SUBSISTENCE TO ANOTHER

Chart 20



COMMISSARY OR DEPOT BY COMMERCIAL CARRIER

Chart 20



VARIATIONS IN PRESCRIBED PROCEDURE:

- TRANSFER BY GOVERNMENT TRUCK (OF SHIPPING COMMISSARY)
Same procedure as above except:
 - Omit copies Nos. 2, 3, and 5, War Department Shipping Document.
 - Copies Nos. 1 and 4, War Department Shipping Document, are taken by driver of truck with supplies.
 - Copy No. 1 signed by person receiving supplies, and returned with driver to shipping commissary accounts clerk.
 - Copy No. 4 delivered with supplies to receiving commissary warehouse.
- TRANSFER BY GOVERNMENT TRUCK (OF RECEIVING COMMISSARY)
Same procedure as 1 above except:
 - Copy No. 1 signed by driver of receiving commissary truck and left with warehouse of shipping commissary.
- TRANSFER OF SUBSISTENCE FROM STATION STOCK TO MARKET CENTER
 - Market center replaces depot in chart.
 - Copy No. 6 mailed to fiscal director, attention property auditor, at service command headquarters instead of fiscal officer, attention property auditor, at receiving station.
- TRANSFER OF SUBSISTENCE FROM STATION STOCK TO DEPOT ACCOUNTABILITY
 - Procedure as prescribed in chart except copies Nos. 2, 3, and 5 omitted.

ACCOUNTING FOR SALES COMMISSARY OPERATIONS

Section I. ACCOUNTING FOR CASH RECEIPTS

61. With Whom Deposits Are Made

All money received by the sales officer will be deposited with the nearest disbursing officer or his agent on a Report of Deposits, prepared in quadruplicate.

62. Sources of Money for Deposit

The common sources of funds deposited by the sales officer are cash sales made at the sales store, moneys transferred from the sale of other supplies and services sold at the station, reimbursement for meals at organization messes, collections of overhead and taxes on sales, the collection of the charge sales of the previous month which are, at the time of collection, charge accounts, and the collection of charge accounts of the current month collected during the month (see par. 65a). Money deposited may be in the form of cash, checks, certified checks, or money orders. Checks, certified checks, and money orders will all be payable to the Treasurer of the United States and will be endorsed, as provided in AR 35-780. The sales officer will accept only certified checks or money orders in payment for purchases, except from authorized charge account purchasers who may pay their accounts with uncertified checks, will not accept uncertified checks from individual purchasers, cash checks as a matter of convenience, or accept checks for amounts larger than the sums due and return the difference in cash.

63. Reimbursement for Meals Served at Organization Messes

a. WHEN REIMBURSEMENT IS REQUIRED. When essential in the performance of official duties, station commanders may authorize officers, warrant officers, enlisted personnel who

have been authorized to mess separately, and civilians as prescribed by current War Department directives, to be subsisted at unit or consolidated messes. All such individuals to whom meals are served will reimburse the Government at the rate of 25 cents per meal.

b. METHODS OF OBTAINING REIMBURSEMENT. Station commanders are authorized to obtain reimbursement for meals by the following methods:

(1) Collection in cash at the time the meal is served. If this method is used, the unit mess officer will turn in the cash collected each day to the unit commander who will retain it until the end of the month. At the end of the month, or more frequently if he is so directed, the unit commander will deliver the total collected to the officer designated to draw rations in bulk (see chart 21). If the meals are served on troop trains, the train commander will make the collections in his account, and will turn them in to the disbursing officer at destination.

(2) Collection may be made in advance by the preparation and sale of locally reproduced Meal Coupon Books. When this method is used, the Meal Coupon Books will be accounted for in accordance with the procedure prescribed in chart 22.

(3) Collection by pay voucher deductions from officers or warrant officers regularly assigned to organizations on maneuvers or extended field exercises, if such officers are authorized by the organization commander to mess with their units. The personnel adjutant of the organization will be responsible for the making of these deductions.

(4) Collection for meals furnished civilians regularly subsisted at Government messes by deductions from their pay at the rates set by current War Department directives. When occasional meals are furnished civilians, reimbursement will be made in accordance with (1) above.

PROPERTY TURN-IN SLIP						
TO SUPPLY OR CLASSIFICATION OFFICER Sales Officer, Fort School, Va.					PAGE 1 OF 1 PAGES VOUCHER NUMBER Aug-125 TURN-IN SLIP NUMBER 20	
FROM ORGANIZATION OR UNIT Supply Officer, Group 14.						
ITEM NO.	STOCK NUMBER	NOMENCLATURE	UNIT	QUANTITY	UNIT PRICE	TOTAL AMOUNT
Cash turned in for meals sold:						
		1st Inf. Bn.	ea.	150	.25	37.50
		15th Eng. Bn.	ea.	120	.25	30.00
		1st QM Repair Co.	ea.	40	.25	10.00
		13th Med. Co.	ea.	50	.25	12.50
		150th Sig. Co.	ea.	55	.25	13.75
		89th Ord. Co.	ea.	35	.25	8.75
TOTAL						112.50
LEGEND FOR REMARKS FWT-USERSERVICEABLE, DUE TO FAIR WEAR AND TEAR R/S-USERSERVICEABLE, REPORT OF SURVEY S/C-USERSERVICEABLE, STATEMENT OF CHARGES SER-SERVICEABLE EXS-IN EXCESS OF AUTHORIZED ALLOWANCES WR-MEMORANDUM RECEIPT PROPERTY. I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks". FOR THE COMMANDING OFFICER: <u>14 August 1944</u> <i>John Kearney</i> Date JOHN KEARNEY, Capt., Inf. Organization Supply Officer QUANTITIES SHOWN IN DETENTION COLUMNS HAVE BEEN RECEIVED. <u>14 August 1944</u> <i>C. H. Scruggs</i> Date C. H. SCRUGGS, Capt., S.C. Sales O. For Station Supply Officer or Classification Officer						

PREPARED IN THREE COPIES.
COPY NO. 1 ILLUSTRATED

Figure 42. Turn-in of Cash Received for Meals Sold.

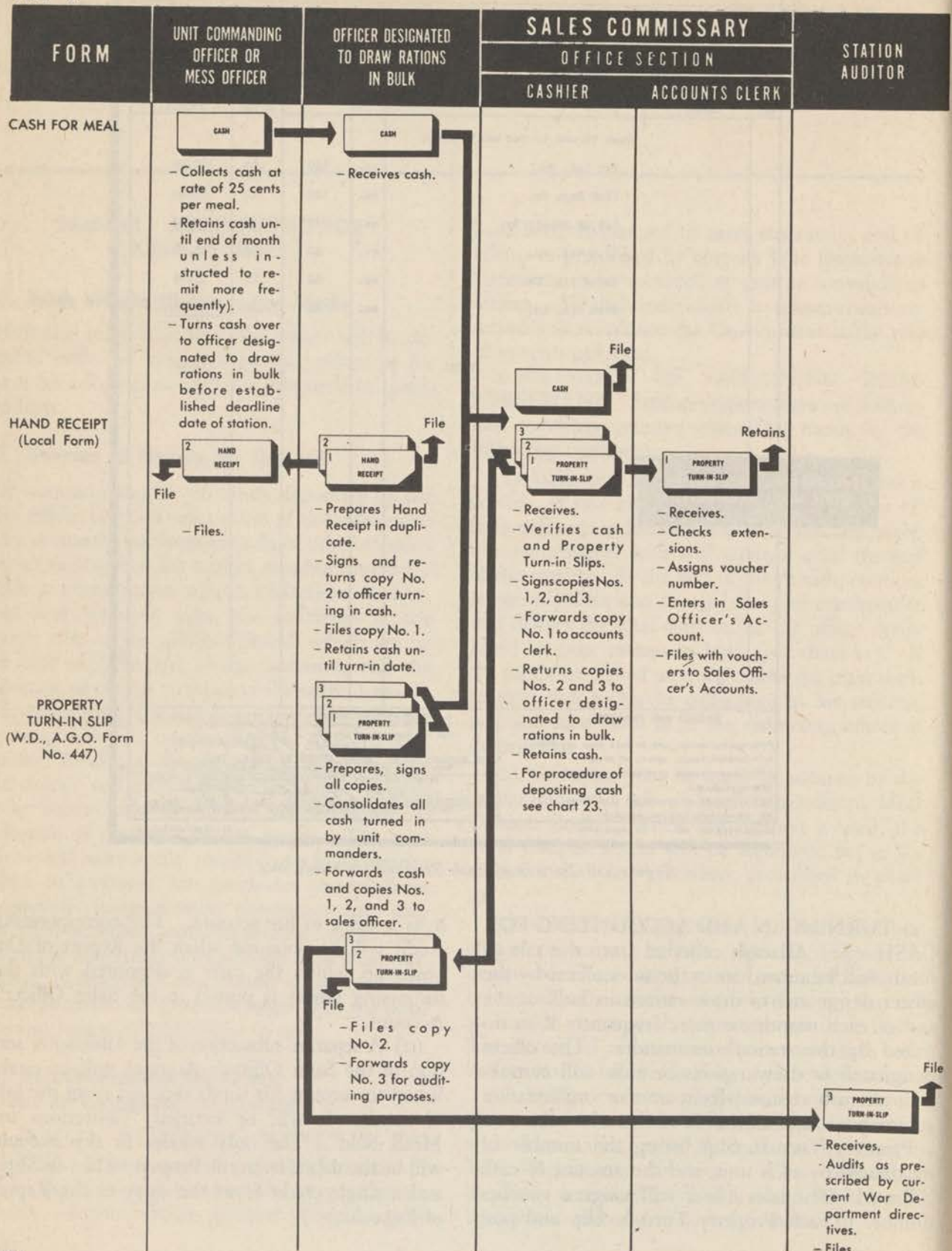
c. TURNING IN AND ACCOUNTING FOR CASH. (1) All cash collected from the sale of meals will be turned in to the sales officer by the officer designated to draw rations in bulk at the end of each month, or more frequently if so directed by the station commander. The officer designated to draw rations in bulk will consolidate all cash received from unit or organization commanders and turn it in to the sales officer on a Property Turn-In Slip listing the number of meals sold by each unit, and the amount of cash collected. The sales officer will assign a voucher number to each Property Turn-In Slip and post

it as a debit to his account. The corresponding credit will be obtained when the Report of Deposits on which the cash is deposited with the disbursing officer is posted to the Sales Officer's Account.

(2) A separate subsection of the subsistence section of the Sales Officer's Account will be established to account for funds received from the sale of meals. It will be entitled "Collections for Meals Sold". The only entries to this account will be the debits from the Property Turn-In Slips, and a single credit from the entry of the Report of Deposits.

COLLECTION AND ACCOUNTING FOR CASH TURNED IN FOR MEALS

Chart 21



PROPERTY TURN-IN SLIP						
SUPPLY OR CLASSIFICATION OFFICER					PAGE 1 OF 1 PAGES	
TO Sales Officer, Fort School, Va.					VOUCHER NUMBER	
ORGANIZATION OR UNIT					Aug 55	
FROM Commanding Officer, Fort School, Va.					TURN-IN SLIP NUMBER	
					9	
ITEM NO.	STOCK NUMBER	DESCRIPTION	UNIT	QUANTITY	SALES PRICE	TOTAL AMOUNT
1		Meal Coupon Books Numbers 2001 to 3000 incl. (20 coupons per book)	bk	50	5.00	250.00
LEGEND FOR REMARKS FMT-UNRECOVERABLE, DUE TO FAIR WEAR AND TEAR H/S-UNRECOVERABLE, REPORT OF SURVEY S/C-UNRECOVERABLE, STATEMENT OF CHARGES SER-UNRECOVERABLE EXB-IN EXCESS OF AUTHORIZED ALLOWANCES MR - MEMORANDUM RECEIPT PROPERTY						
I CERTIFY THAT the articles listed herein are turned in under the circumstances indicated in "Remarks". FOR THE COMMANDING OFFICER 10 Aug 1944 D. D. HAYES, Capt. Inf. Commanding QUANTITIES SHOWN HEREON HAVE BEEN RECEIVED. 10 Aug 1944 C. H. SCRUGG, Capt. Sales Officer For Station Supply Officer or Classification Officer						

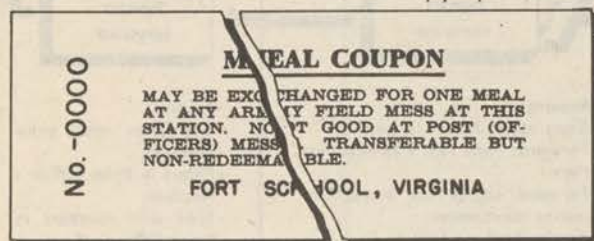


Figure 43.
Meal Coupon Book
and Meal Coupon.

Figure 44. Transfer of Meal Coupon Books to Sales Commissary.

d. OBTAINING REIMBURSEMENT WHEN MEAL COUPON BOOKS ARE USED.

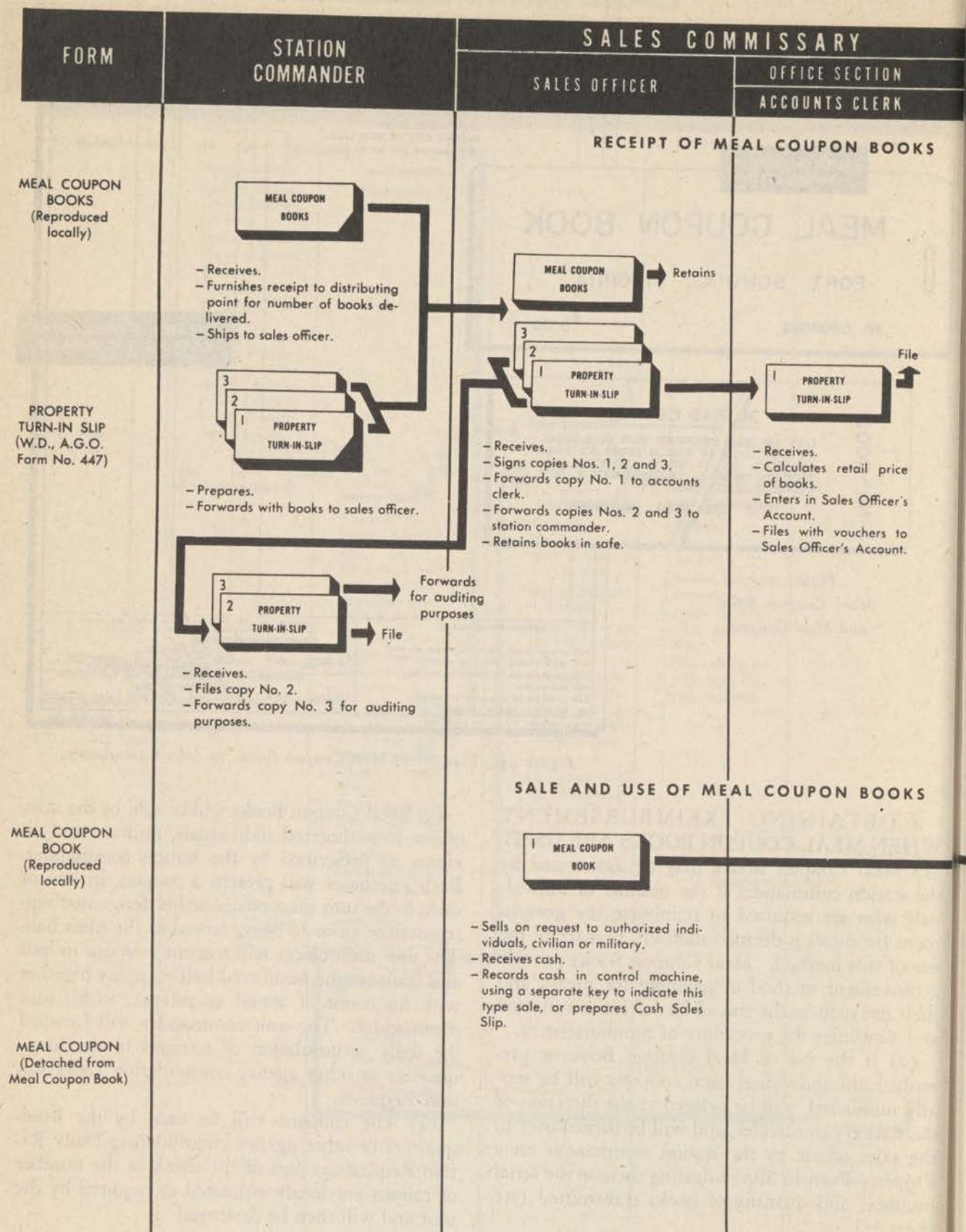
(1) Meal Coupon Books may be authorized by the station commander if the number of individuals who are required to reimburse the government for meals is deemed sufficient to warrant the use of this method. Meal Coupon Books provide a convenient method of payment for meals, and their use reduces the risk of loss of funds collected and simplifies the procedure of reimbursement.

(2) If the use of Meal Coupon Books is prescribed, the individual meal coupons will be serially numbered, will be printed at the direction of the station commander, and will be turned over to the sales officer by the station commander on a Property Turn-In Slip indicating thereon the serial numbers and quantity of books transmitted (see chart 22).

(3) Meal Coupon Books will be sold by the sales officer to authorized individuals, military and civilian, as prescribed by the station commander. Each purchaser will present a coupon, in lieu of cash, to the unit mess officer or his designated representative, prior to being served in the mess hall. The unit mess officer will tear the coupons in half and transmit the numbered half each day together with his count of actual attendance, to his unit commander. The unit commander will forward the daily accumulation of coupons to the headquarters or other agency consolidating Daily Ration Requests.

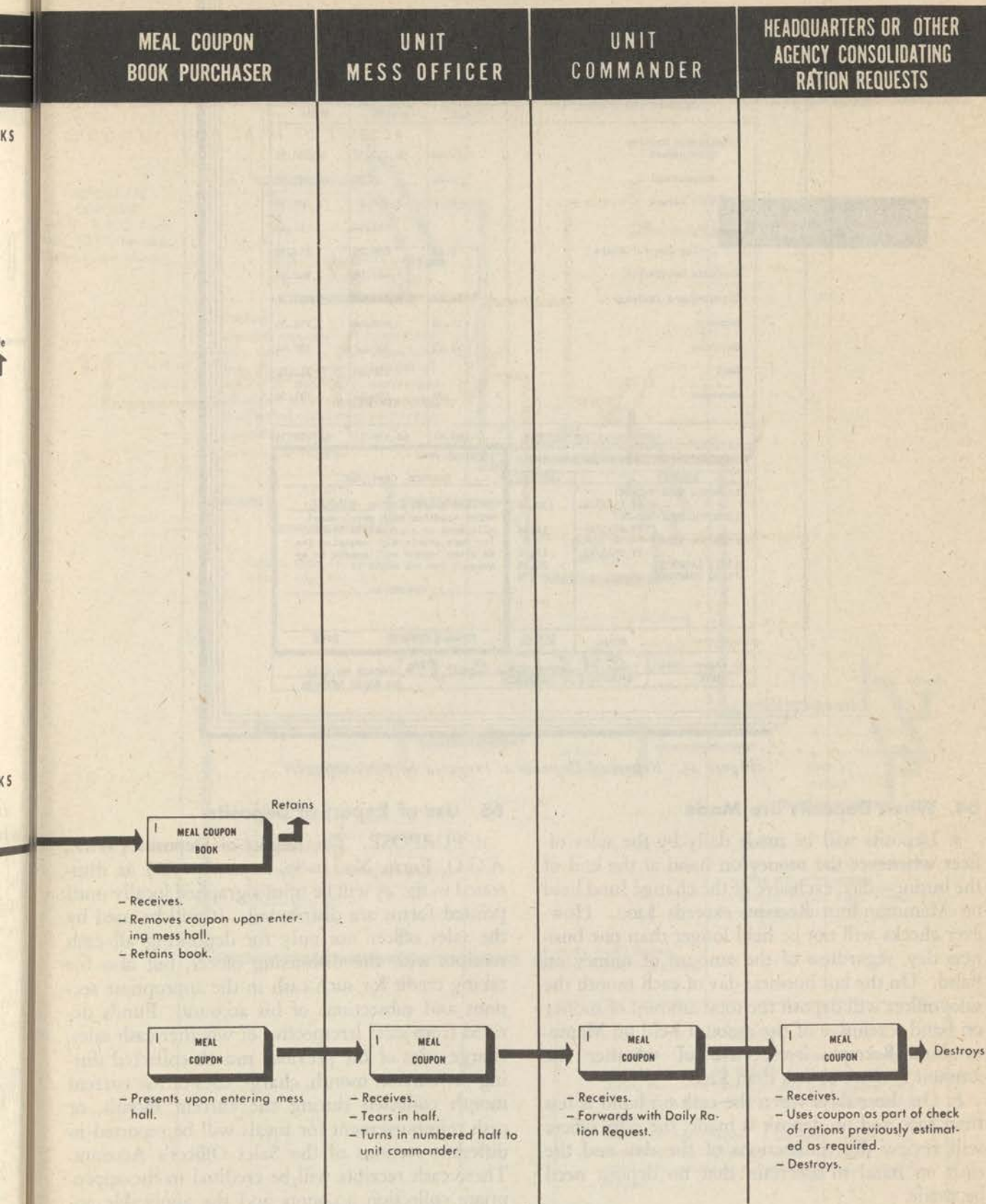
(4) The coupons will be used by the headquarters or other agency consolidating Daily Ration Requests as part of the check of the number of rations previously estimated as required by the unit and will then be destroyed.

OBTAINING REIMBURSEMENT WHEN



MEAL COUPON BOOKS ARE USED

Chart 22



REPORT OF DEPOSITS

MADE BY:	NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS C. H. SCRUGGS, CAPT. QMC, SALES OFFICER		
LOCATION	FOR PERIOD		
FORT SCHOOL, VA.	FROM 31 Aug. 1944 TO 31 Aug. 1944		
A. SECTIONS AND SUBSECTIONS	B. FUNDS DEPOSITED TODAY	C. ACCUMULATED FROM LAST REPORT	D. CUMULATIVE TOTAL
Subsistence Section	112.40	50,242.51	50,354.91
Subsistence			
Exceptional	2.21	52.95	55.16
Meat Market		1,560.56	1,560.56
Ice		11.40	11.40
Collection for Meals	6.25	606.25	612.50
Accounts Receivable		1,840.16	1,840.16
Clothing and Equipage	14.44	5,719.92	5,734.36
Laundry	16.32	3,698.04	3,714.36
Gasoline	11.21	526.43	537.64
Coal		110.00	110.00
Overhead	.78	190.52	191.30
TOTAL FOR DEPOSIT	163.61	64,558.74	64,722.35
G. COLLECTION ACCOUNTS TO BE CREDITED		RECEIVED FROM	
ACCOUNT	AMOUNT	C. H. SCRUGGS, Capt. QMC	
215/60504 RQSA 7-C-161	120.86	IN CASH AND/OR CHECKS, \$163.61	
FY 1945/46		which together with procurement	
215/60504 RQSA 7-C-167	14.44	allotment or appropriate credits	
FY 1945/46		for sums previously receipted for	
215/60504 RQSA 7-C-172	11.21	as shown hereon will appear on my	
FY 1945/46		account for the month of	
215215 LAUNDRY	16.32	VOUCHER NO. _____	
215230 OVERHEAD	.78	FINANCE OFFICER _____ DATE _____	
TOTAL	163.61		
31 August 1944	C. H. Scruggs Capt QMC	VOUCHER NO. 4 AA	
DATE	SIGNATURE OF DEPOSITOR	OF SALES OFFICER	

PREPARED IN FOUR COPIES.
COPY NO 1 ILLUSTRATED

Figure 45. Report of Deposits as Prepared by Sales Officer.

64. When Deposits are Made

a. Deposits will be made daily by the sales officer whenever the money on hand at the end of the business day, exclusive of the change fund held on Memorandum Receipt, exceeds \$200. However checks will not be held longer than one business day, regardless of the amount of money on hand. On the last business day of each month the sales officer will deposit the total amount of money on hand, exclusive of the amount held on Memorandum Receipt, irrespective of whether the amount is more or less than \$200.

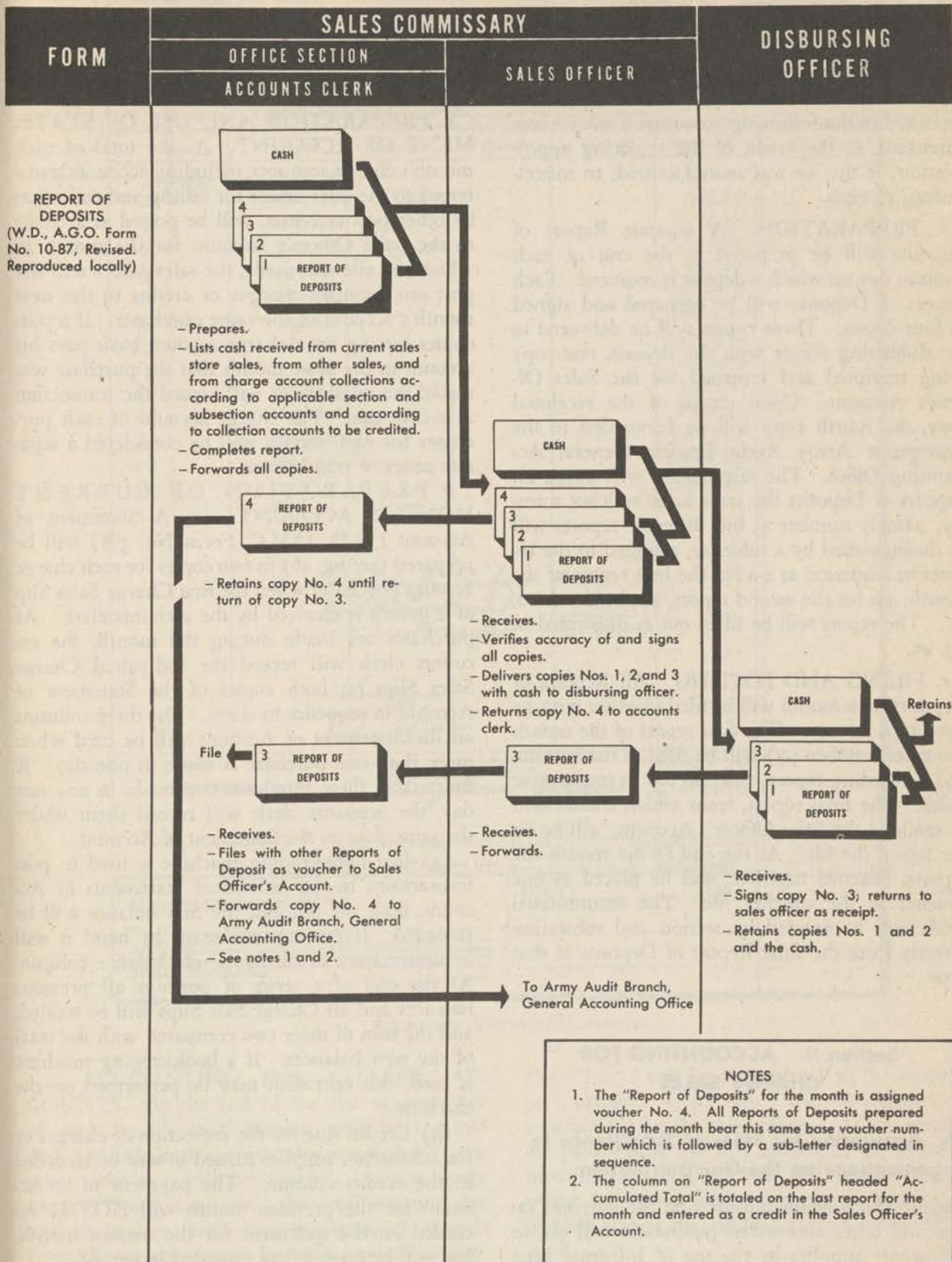
b. On those days when the cash on hand is less than \$200 and no deposit is made, the sales officer will review the transactions of the day and the cash on hand to ascertain that no deposit need be made.

65. Use of Report of Deposits

a. PURPOSE. The Report of Deposits (W.D., A.G.O. Form No. 10-87, formerly 389) as illustrated in fig. 45 will be mimeographed locally until printed forms are distributed. It will be used by the sales officer not only for depositing all cash receipts with the disbursing officer, but also for taking credit for such cash in the appropriate sections and subsections of his account. Funds derived from sales irrespective of whether cash sales, charge sales of the previous month collected during the current month, charge sales of the current month collected during the current month, or cash reimbursement for meals will be reported in different sections of the Sales Officer's Account. These cash receipts will be credited to the appropriate collection accounts and the applicable ap-

REPORT OF DEPOSITS PROCEDURE

Chart 23



appropriation symbols and titles published in War Department Fiscal Code. The proper collection accounts and appropriation symbols and titles to be used will be obtained by the sales officer from the station fiscal officer.

(1) Funds derived from the sale of ice will be deposited to the following accounts: if the ice was purchased, to the credit of the replacing appropriation; if the ice was manufactured, to miscellaneous receipts.

b. PREPARATION. A separate Report of Deposits will be prepared at the end of each business day on which a deposit is required. Each Report of Deposits will be prepared and signed in four copies. Three copies will be delivered to the disbursing officer with the deposit, one copy being receipted and returned for the Sales Officer's Account. Upon return of the receipted copy, the fourth copy will be forwarded to the appropriate Army Audit Branch, General Accounting Office. The sales officer will assign all Reports of Deposits the same basic voucher number, namely number 4; but different reports will be distinguished by a subletter, assigned to the reports in sequence, as 4-a for the first report of the month, 4-b for the second report, 4-c for the third, etc. The report will be filled out as illustrated in fig. 45.

c. FILING AND POSTING. All Reports of Deposits for a month will be filed together with an Acco type fastener. The first report of the month (voucher number 4-a) will be filed at the bottom, and succeeding reports filed on top in consecutive order. The final report, from which entries will be made to the Sales Officer's Account, will be on the top of the file. At the end of the month the reports, fastened together, will be placed as one voucher in the voucher file. The accumulated totals will be entered by section and subsection directly from the final Report of Deposits at that time.

Section II. ACCOUNTING FOR CHARGE SALES

66. Accounting for Sales of Subsistence to Organizations on the Garrison Ration

Organizations being subsisted on the garrison ration and other authorized purchasers will obtain subsistence supplies by the use of Informal Lists

and Charge Sales Slips as prescribed in par. 59 and chart 19. The Charge Sales Slips will be processed in the sales store according to the procedure prescribed in chart 19.

67. Preparation of Statement of Account

a. PREPARATION AND USE OF STATEMENT OF ACCOUNT. As the total of each month's charge accounts, including accounts transferred to the sales officer for billing and collection by other post activities, will be posted as a credit to the Sales Officer's Account for the month in which the sale was made, the sales officer will not post one month's charges or credits to the next month's account of the same purchaser. If a purchaser buying on a charge account basis pays his account in the same month that the purchase was made, the sales officer will record the transaction as a cash sale. The charge account of each purchaser for each month will be considered a separate series of transactions.

b. PREPARATION OF CURRENT MONTH'S ACCOUNT. (1) A Statement of Account (W.D., Q.M.C. Form No. 398) will be prepared (see fig. 46) in two copies for each charge account purchaser when the first Charge Sales Slip of a month is received by the accounts clerk. As purchases are made during the month, the accounts clerk will record the individual Charge Sales Slips on both copies of the Statement of Account in sequence by dates. The three columns on the Statement of Account will be used when more than one purchase is made in one day. If more than three purchases are made in any one day, the accounts clerk will record them under the same date on the Statement of Account.

(2) If a bookkeeping machine is used to post transactions to the individual Statements of Account, both the old and the new balance will be recorded. If postings are made by hand it will be unnecessary to fill in the old balance column. At the end of a series of postings all previous balances and all Charge Sale Slips will be totaled, and the sum of these two compared with the total of the new balances. If a bookkeeping machine is used, this operation may be performed on the machine.

(3) Credits due for the correction of charges or for subsistence supplies turned in will be recorded in the credits column. The payment of an account for the previous month will NOT be recorded on the statement for the current month, but will be recorded as provided in par. 68.

WAR DEPARTMENT Q. M. C. Form No. 2606 (Revised Aug. 28, 1941)						Account Number <u>9</u>	
STATEMENT OF ACCOUNT						COPY NO. 1	
Custodian, Hospital						Month <u>July 1944</u>	
SOLD TO <u>Subsistence Account</u>						Commissary credit \$ (Par. 2, b, (2), (6), A.R. 30-2200)	
Address <u>Fort School, Va.</u>						COPY NO. 2	
Date	Purchases	Purchases	Purchases	Credits	New Balance	Old Balance	
1 July	296.90				296.90		
3	266.64	16.30			579.84		
5	492.41				1072.25		
7	246.52	10.21			1328.98		
10	258.44				1587.42		
12	445.59				2033.01		
15	296.40				2329.41		
17	394.20	64.85			2788.46		
19	536.13				3324.59		
22	251.42	22.41			3598.42		
24	388.20				3986.62		
26	586.46				4573.08		
29	244.50				4817.58		
31	264.23				5081.81		
Total Subsistence Purchases				\$ 5081.81			
Total Ration Credit				3933.55			
Due Quartermaster				1148.26			
C. H. Scruggs Capt. PhC Sales Officer							
RECAPITULATION		Subsistence			\$4965.43		
		Exceptional Articles			116.38		
		Total Amount Due:			\$5081.81		
This account is payable to the Sales Officer				PAID	, 19		
at _____							
If not paid before noon of the 26th of the month succeeding that in which the sales were made, no further credit can be extended and a delinquent report must be made to the commanding officer. Amounts due the United States in payment for supplies and/or services may be paid only in cash or by check, bank draft, or postal money order drawn in favor of the Treasurer of the United States.							

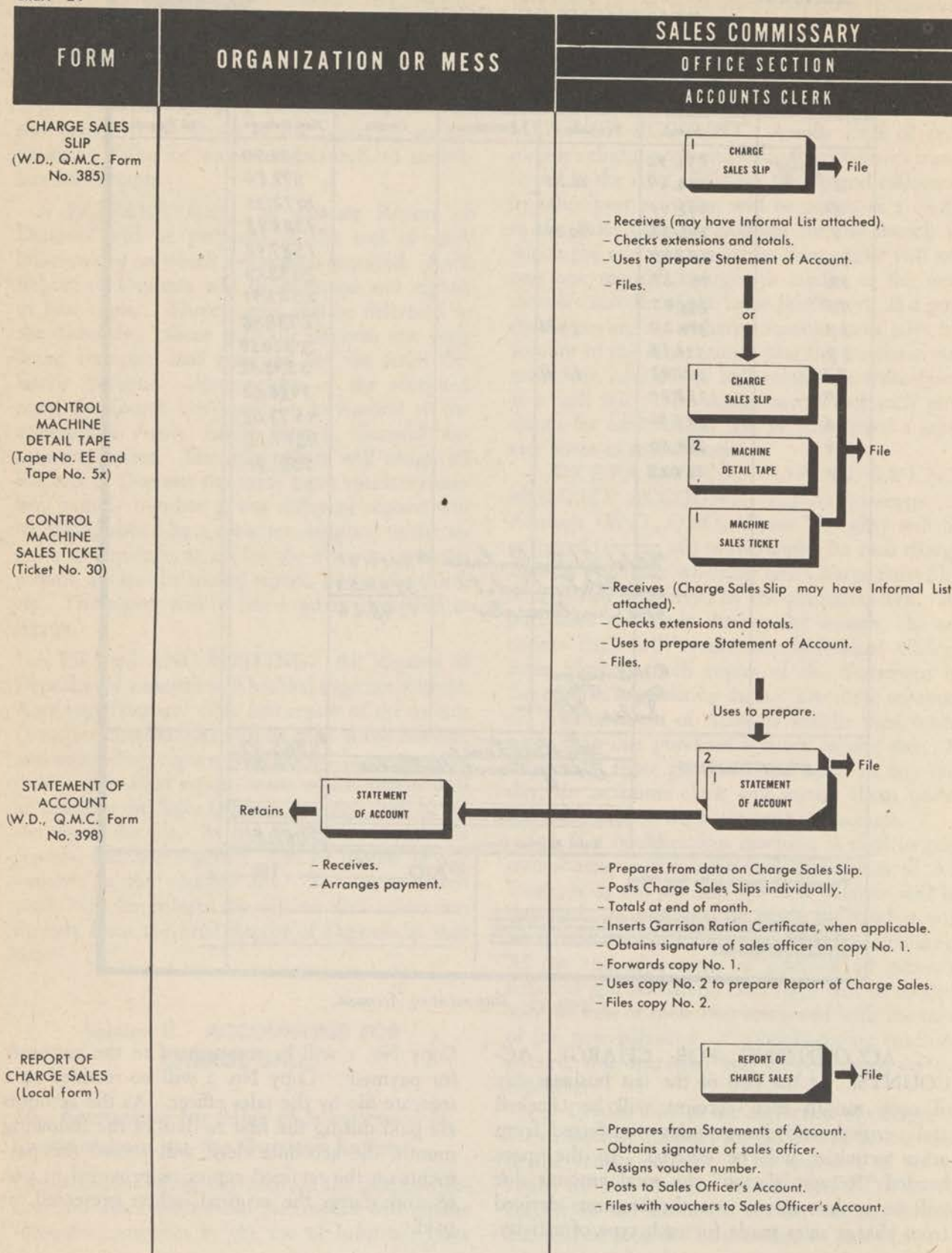
Figure 46. Statement of Account.

c. ACCOUNTING FOR CHARGE ACCOUNTS. At the end of the last business day of each month each account will be checked and verified, and charge sales transferred from other activities will be entered. In the space headed "Recapitulation" the total amount due will be broken down into the amounts derived from charge sales made for each type of activity.

Copy No. 1 will be transmitted to the customer for payment. Copy No. 2 will be retained in a separate file by the sales officer. As the accounts are paid during the first 20 days of the following month, the accounts clerk will record the payments on the retained copies, as provided in par. 68 and stamp the original, when presented, as paid.

PREPARATION AND DISTRIBUTION OF STATEMENT OF ACCOUNT AND REPORT OF CHARGE SALES

Chart 24



REPORT OF CHARGE SALES
SALES COMMISSARY
FORT SCHOOL, VA.

MONTH OF July 1944

COPY NO. 2

COPY NO. 1

A	B	C	D	E	F	G	H
ACCOUNTS RECEIVABLE	TOTAL AMOUNT DUE	SUB- SISTENCE	EXCEPT. ITEMS	DISTRIBUTION			
				ELECT.	GAS	WATER	OVERHEAD
<i>8/3 PA 1933.52</i> Custodian, Hosp. Subs. Acc't	5,081.81	4,965.43	116.38				
<i>PA 8/3</i> 842nd Air Base Squad. AAF	758.10	758.10					
<i>PA 8/3</i> 901st Guard Sqdn. Avn.	195.40	195.40					
<i>PA 8/5</i> Post Exchange	655.39			424.87	230.52		
<i>PA 8/8</i> Post Theatre No. 1	12.08			12.08			
<i>PA 8/6</i> Post Theatre No. 2	12.08			12.08			
<i>PA 8/2</i> Officers Club	8.69			8.69			
<i>del</i> Geo. W. Brown	4.69			4.69			
<i>PA 8/16</i> Tom Green	3.66			3.66			
<i>del</i> Andrew J. Jones	3.72			3.72			
TOTALS			116.38	469.79	230.52		

ALWAYS VOUCHER NO. 3 FOR
THE MONTH FOLLOWING THAT
IN WHICH THE SALES WERE MADE

ALWAYS ONE OF THE CLOSING
VOUCHERS OF THE MONTH IN
WHICH THE SALES WERE MADE

C.H. Scruggs I.
C.H. SCRUGGS, CAPT. QMC
SALES OFFICER
VOUCHER NO. *Aug 3* J.

C.H. SCRUGGS, CAPT. QMC
SALES OFFICER
VOUCHER NO. *Jul 257* J.

Figure 47. Report of Charge Sales.

68. Revised Method of Reporting Charge Sales

a. All accounts for charge sales outstanding at the end of the month will be consolidated on a single voucher, a Report of Charge Sales. The

total on this report will be carried forward into the Sales Officer's Account of the next month when the cash collections made will be deposited as credits on the Report of Deposits. The Report of Charge Sales will be prepared on a locally

prepared form as follows:

(1) Heading. The name and location of the station, and the month during which the charge sales were made.

(2) Column A. The name of each organization or agency from which a payment is due.

(3) Column B. The amount due from each organization taken from the appropriate Statement of Account. The total of column B, which is the amount posted as a credit to the total amount column of the Sales Officer's Account for the month during which the sales were made, and a debit to the total amount column and the accounts receivable column of the Sales Officer's Account for the following month.

(4) Columns C through H—The amount of charge sales applicable to each section and subsection of the Sales Officer's Account taken from the appropriate Statement of Account. The totals of these columns will be posted as credit entries to the appropriate sections and subsections of the Sales Officer's Account for the month during which the sales were made.

(5) Item I. Signature of the sales officer.

(6) Item J. Credit voucher number of the month during which the sales were made, and debit voucher number (always number 3) to the account of the next month.

b. Two voucher numbers, one for each month, will be assigned to the Report of Charge Sales in the same manner as two voucher numbers will be assigned to the Inventory. The report will be prepared in two copies as here indicated. Copy No. 1 will be posted as one of the final credit voucher entries to the applicable sections of the Sales Officer's Account of the month during which the sales were made. Copy No. 2 will be assigned Voucher No. 3 in the voucher series for the following month, and will be posted as a single debit entry to the subsection, accounts receivable, of the Sales Officer's Account of that month.

c. The effect of this procedure is to make each month's account complete in itself. When the Report of Charge Sales is posted at the end of the month, it is one of the credit entries which partially offset the debit which was recorded when the supplies were received. When the Report of Charge Sales is posted as a debit at the beginning of the following month, it, in turn, will be offset by an equal credit obtained by the collection of cash during the first 20 days of the month, delinquent accounts reported, and/or ration and savings

credit. As payments are made or ration and savings credits are processed, the retained copies of the Statements of Account will be marked paid, and transferred from the file of outstanding accounts to a file of paid accounts. At the same time the account will be checked off the Report of Charge Sales, which has been posted as voucher No. 3 to the month's account. If, on the 20th day of the month, all of the charge accounts brought forward from the previous month have not been paid or liquidated by the processing of a Ration and Savings Account, a Report of Delinquent Accounts will be prepared to liquidate the unpaid balance as prescribed in par. 69. As delinquent accounts should be kept to a minimum, sales officers will report, as of the 10th of each month, all unpaid accounts that will become delinquent on the 20th, to the station commander for such action to prevent delinquency as may be deemed desirable.

69. Preparation of the Report of Delinquent Accounts

a. Charge accounts not paid before noon of the 20th of the month following that in which the sales were made are delinquent. After noon on the 20th day of the month all accounts that have not been checked off the Report of Charge Sales and remain in the file of outstanding accounts will be reprepared in duplicate, certified as correct and unpaid by the sales officer, and will be entered on a Report of Delinquent Accounts. This report will be made on W.D., Q.M.C. Form No. 398, suitably modified. It will list the name and last known address of each debtor, the account number, the class of supplies or services, the amount to be credited to each appropriation (together with the purpose number involved, except subsistence) when collected, and the amount of overhead due, whenever applicable. All of the amounts so due will be added to a single total. The report will be prepared in two copies and each certified by the sales officer. It will be assigned a voucher number in sequence. Copy No. 1 together with the certified copies of the accounts, will be forwarded through channels to the commanding general of the service command. Copy No. 2 will be entered in the Sales Officer's Account as a credit, and filed with the vouchers to the Sales Officer's Account. The sales officer will have no further responsibility in connection with the delinquent accounts (see AR 35-6660).

WAR DEPARTMENT
Q. M. C. FORM No. 490
(Revised February 8, 1938)

TALLY-OUT
(Packing or Loading List)

Fort School, Va
(Station)

Serial No. _____
Req. No. Aug 14
No. of sheets 1
Sheet No. _____

Warehouse No. 3

Consignee Meat Market

Destination Sales Store

Routing _____

Date shipped 10 aug 44 Authority Joe Smith Butcher

Date 10 aug 44

Carrier _____

B/L No. _____

Car No., Initials, _____

Seals No. _____

U. S. NOS. ON PACKAGES	NUMBER AND KIND OF PACKAGES	CONTENTS	GROSS WEIGHT (Pounds)		CUBIC MEASURE
			UNIT	TOTAL	
	40 dns	Butter, prints in carton	lb	40	
	15 ea	Chicken, drawn	lb	40	
	8 cans	Lard, pure	lb	32	
	5 ea	Ham, SP Cured, smoked	lb	52	
	8 ea	Pork, fresh, loins	lb	85	
	6 ea	Sausage, bologna	lb	30	
	4 ea	Sausage Salami Dry	lb	40	

James Riley
Checker.

Packer.

Shipper.

Received the above articles in apparent good order and condition (except as noted) this date 10 Aug 44

Joe Smith
(Signature)

Butcher
(Designation)

3-5454

COPY NO. 1

COPY NO. 2

Figure 49. Request by Meat Market for Supplies.

Section III. ACCOUNTING FOR TRANSFERS WITHIN THE COMMISSARY

70. Meat Market Supplies

a. The meat market account will be maintained as a subsection of the subsistence section of the

Sales Officer's Account. It will be posted with all debit and credit transactions of the meat market for the month. Certain of these transactions will also affect the subsistence subsection of the account, and vouchers for such transactions will be posted twice, once to each applicable subsection. Supplies for the meat market will be obtained

[illegible]

Figure 50. Abstract of Supplies Transferred to Meat Market

principally from commissary stock. When such supplies are needed, they will be listed on a Hand Receipt or Tally-Out by the butcher. This form will be taken to the cold storage warehouse, filled, and be receipted for by the butcher. It will be retained by the warehouse and at the end of the business day forwarded by the warehouse to the accounts clerk. The accounts clerk will post this Hand Receipt or Tally-Out to an Abstract of Supplies transferred to the Meat Market. At the end of the month the abstract will be assigned a voucher number, and its total money value will be posted as a debit to the meat market subsection, and a credit to the subsistence subsection. If supplies are received exclusively for the meat market during the month, the voucher on which they are taken up in the Sales Officer's Account will be posted directly to the meat market account and will not be posted to the subsistence subsection or the abstract.

b. DEBIT ENTRIES. The usual debit entries to the meat market subsection of the Sales Officer's Account will be:

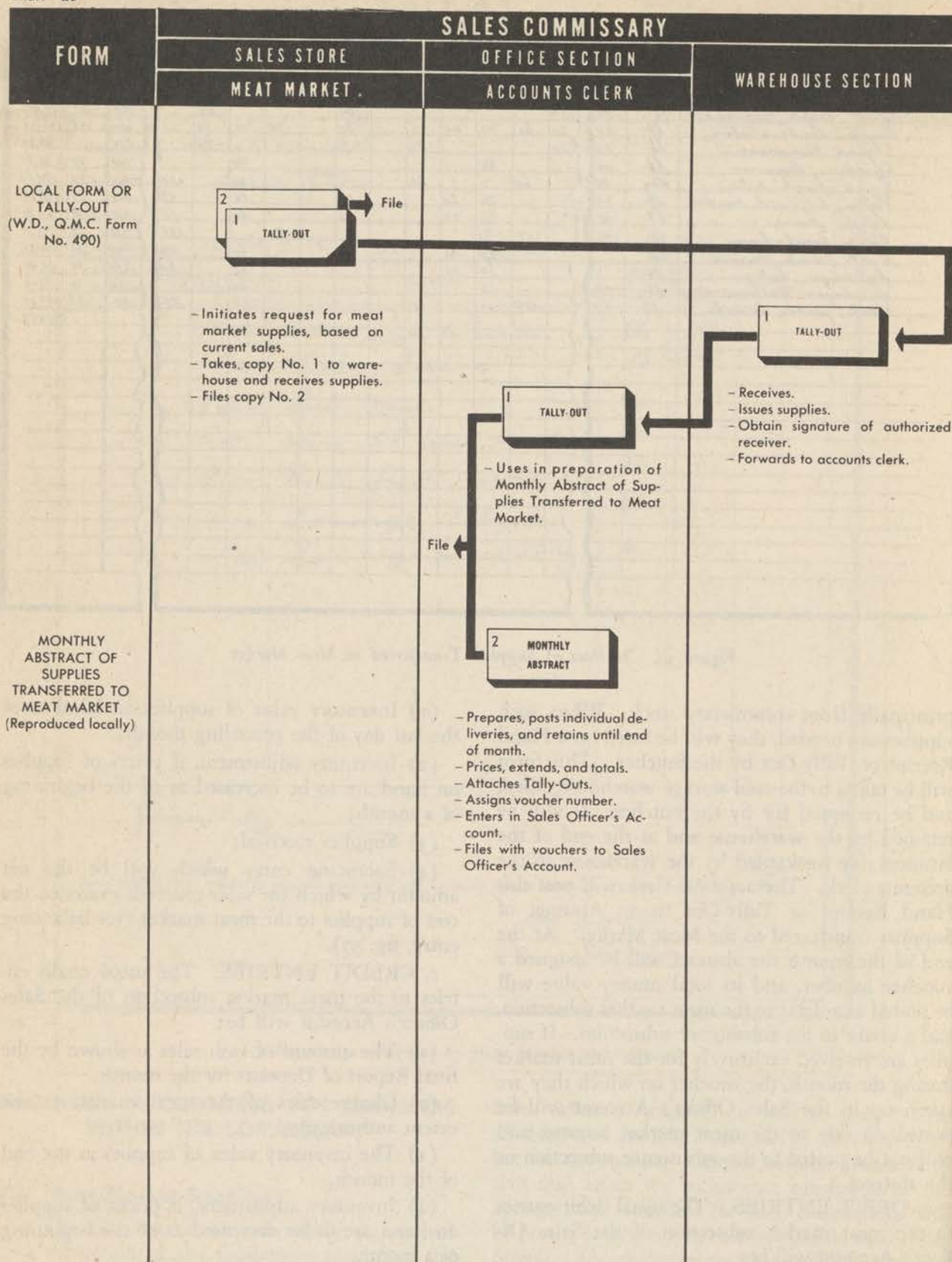
- (1) Inventory value of supplies on hand as of the last day of the preceding month;
- (2) Inventory adjustment, if prices of supplies on hand are to be increased as of the beginning of a month;
- (3) Supplies received;
- (4) Balancing entry which will be the net amount by which the sales proceeds exceeded the cost of supplies to the meat market (see balancing entry, fig. 57).

c. CREDIT ENTRIES. The usual credit entries to the meat market subsection of the Sales Officer's Account will be:

- (1) The amount of cash sales as shown by the final Report of Deposits for the month;
- (2) Charge sales of the meat market to the extent authorized;
- (3) The inventory value of supplies at the end of the month;
- (4) Inventory adjustment, if prices of supplies on hand are to be decreased as of the beginning of a month.

TRANSFER OF MEAT FROM STOCK TO MEAT MARKET

Chart 25



WAR DEPARTMENT
Q. M. C. Form No. 490
(Revised February 8, 1936)

TALLY-OUT (Packing or Loading List)

Serial No.
Req. No.
No. of sheets
Sheet No.

COPY NO. 1

COPY NO. 2

Warehouse Warehouse No. 3 + Cooler Date 18 aug 1944
Consignee Post Bakery Carrier
Destination B/L No.
Routing Car No., Initials,
Date shipped Authority Sgt Bob Teeter, Baker Seals No.

U. S. NOS. ON PACKAGES	NUMBER AND KIND OF PACKAGES	CONTENTS	GROSS WEIGHT (Pounds)		CUBIC MEASURE
			Unit	Total	
	23 bgs	Flour, hard white	lb	2300	✓
	61 bgs	Flour, whole wheat	lb	6100	✓
	10 box	yeast	lb	250	✓
	2 Hl	milk, powd. dry	lb	450	✓
	2 bgs	Salt	lb	200	✓
	3 bgs	Sugar, gran.	lb	300	✓
	48 box	Raisins	lb	1200	✓
	1 Hl	Malt	lb	235	✓
	7 tubs	Lard	lb	420	✓

James Riley

Checker.

Packer.

Shipper.

Received the above articles in apparent good order and condition (except as noted) this date

Sgt Bob Teeter
(Signature)
Baker
(Designation)

2-2434

Figure 51. Memorandum Requests by Bakery for Ingredients.

71. Bakery Supplies

a. The bakery account as formerly prepared will no longer be kept. In the future only the supplies and ingredients transferred to the bakery will be

debited to the bakery subsection of the Sales Officer's Account. The only credits will be the Inventory at the end of the month and the value of bread produced at the price set in the Quarterly Depot Price List as supplemented.

			Abstract of Ingredients transferred to the Bakery For Month of																	Voucher No 260		
Item	Unit	1	8	9	10	11	12	13	14	15	16	17	18	19	Total	Sales Price	Total Amount					
Flour, whole wheat	lb	2200	2100										2300		10600	.04	424.00					
Flour, hard wheat	lb	6000	5800										6100		29900	.04	1196.00					
Yeast	lb	250	250										250		1150	.11	126.50					
Salt, Iodine	lb	200	200										200		1000	.01	10.00					
Sugar granulated	lb	300	300										300		1453	.05	72.65					
Milk Powdered, Dry	lb	440	400										450		2050	.15	307.50					
Lard shortening	lb	360	380										420		1975	.16	316.00					
Malt	lb	235											235		470	.08	37.60					
Raisins 25 lb box	lb	1100	1000										1200		5390	.10	539.00					
																	3094.25					

Figure 52. Abstract of Ingredients Transferred to Bakery.

b. The post bakery will periodically calculate the ingredients needed to produce the quantity of bread required at the station for a specified period. The factors to be used in the calculation will be the troop strength, the bread requirements computed from the daily menu, and the storage facilities available in the bakery as explained in par. 17. When the quantity of ingredients for a given period has been calculated, the quantities on hand will be subtracted therefrom, and the difference will be listed on a Memorandum Request. This request will serve as a requisition for these supplies on the sales commissary. The Memorandum Request will be prepared in two copies. Copy No. 2 will be retained. Copy No. 1 will be delivered to the subsistence warehouse by the non-commissioned officer in charge of the bakery who will receipt for the quantities received. Copy No. 1 of the Memorandum Request will be forwarded by the warehouse at the close of the business day to the accounts clerk. The accounts clerk will post it to a Monthly Abstract of Ingredients Transferred to Bakery. At the close of the month, this abstract will be extended and posted as a credit

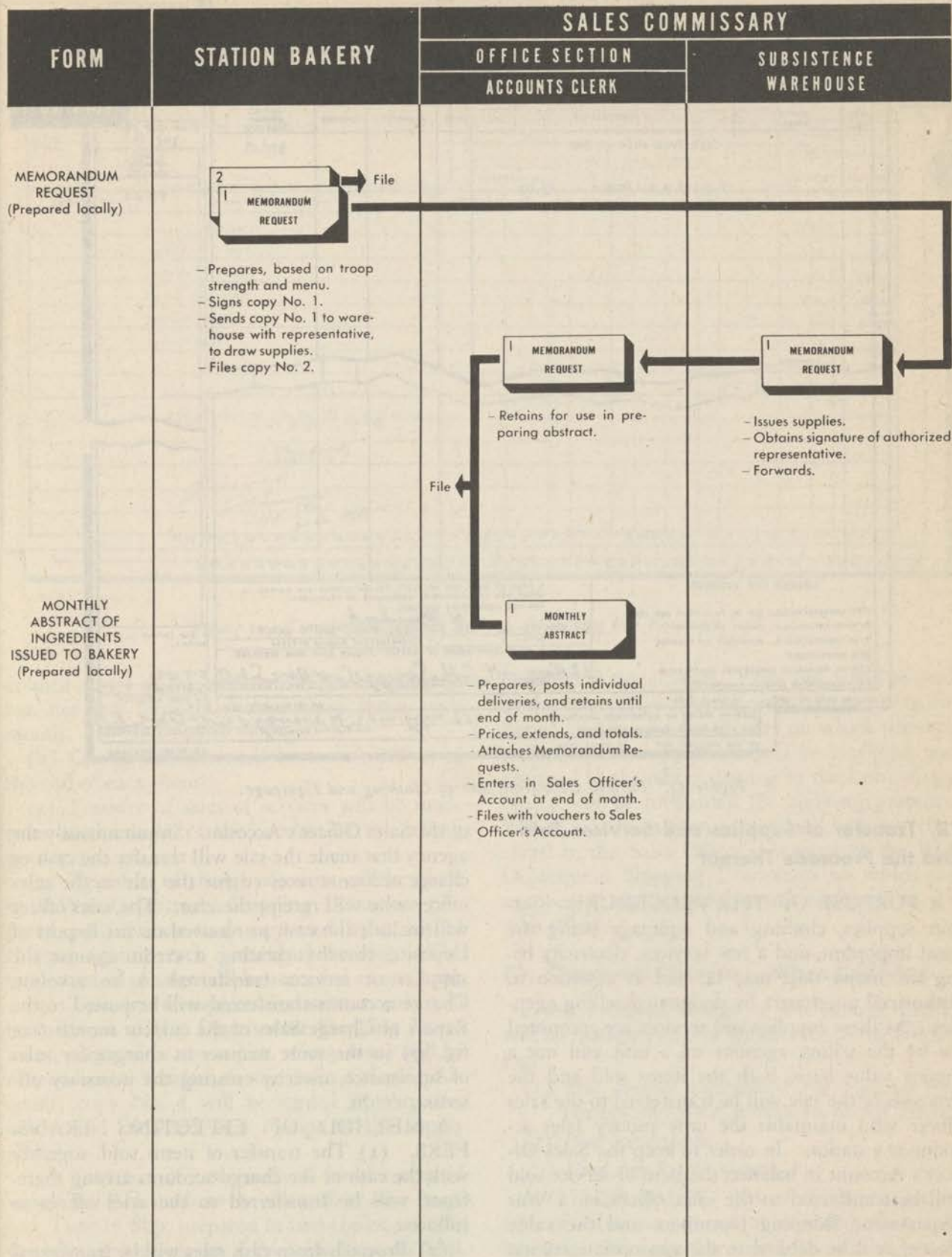
to the subsistence subsection of the Sales Officer's Account and as a debit to the bakery subsection.

c. If supplies are received during the month exclusively for the bakery, the voucher on which they are taken up in the Sales Officer's Account will be posted directly to the bakery subsection and will not be posted to the subsistence subsection nor the Monthly Abstract of Ingredients Transferred to Bakery.

d. At the end of each month, the supplies and ingredients in the bakery will be inventoried as part of the sales officer's stock on hand. The accounts clerk when posting the Inventory will credit the portion in the bakery to the bakery subsection of the Sales Officer's Account and will calculate the difference between the debit and credit entries to the account (actually the difference between ingredient cost and depot selling price of bread) for inclusion in the balancing entry (see balancing entry, fig. 57) to the Sales Officer's Account. The accounts clerk will also calculate the ingredient cost per pound of bread produced and record this cost as a footnote to the Sales Officer's Account.

TRANSFER OF INGREDIENTS TO BAKERY

Chart 26



PROPERTY TURN-IN SLIP							
TO		SUPPLY OR CLASSIFICATION OFFICER			PAGE 1 OF 1		
FROM		ORGANIZATION OR UNIT			VOUCHER NUMBER		
QM Supply Officer, Fort School, Va.		196			COPY NO. 1		
ITEM NO.	STOCK NUMBER	DESCRIPTION	UNIT	QUANTITY	REMARKS	Total Amount	1 OF 1 PAGES
		Cash from sale of C&E				\$72.01	COPY NO. 2
		7-C-167 A 215/60504		72.01			
LEGEND FOR REMARKS				I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks".			
FWT-UNSERVICABLE, DUE TO FAIR WEAR AND TEAR				FOR THE COMMANDING OFFICER:			
R/S-UNSERVICABLE, REPORT OF SURVEY				12 August 1944 H. MURDOCK, WOJG, ASS'T QMSO			
S/C-UNSERVICABLE, STATEMENT OF CHARGE				Date Organization Supply Officer			
SER-SERVICABLE				QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED.			
EXS-IS EXCESS OF AUTHORIZED ALLOWANCES				12 Aug 1944 C.H. Seunggs, Capt QMSO			
MR-MEMORANDUM RECEIPT PROPERTY.				Date Per Station Supply Officer or Classification Officer			
WD 400 FORM NO. 447 15 APRIL 1944				S4-2801ABCD-400			
EXS-IS EXCESS OF AUTHORIZED ALLOWANCES				12 Aug 1944 C.H. Seunggs, Capt QMSO			
MR-MEMORANDUM RECEIPT PROPERTY.				Date Per Station Supply Officer or Classification Officer			
WD 400 FORM NO. 447 15 APRIL 1944				S4-2801ABCD-400			

Figure 53. Turn-in Cash from Sale of Clothing and Equipment.

72. Transfer of Supplies and Services Sold and the Proceeds Thereof

a. PURPOSE OF THE PROCEDURE. Certain supplies, clothing and equipment being the most important, and a few services, electricity being the major one, may be sold at a station to authorized purchasers by designated selling agencies. As these supplies and services are accounted for by the selling agencies on a unit and not a money value basis, both the items sold and the proceeds of the sale will be transferred to the sales officer who maintains the only money sales account at a station. In order to keep the Sales Officer's Account in balance, the item or service sold will be transferred to the sales officer on a War Department Shipping Document and the value thereof will be debited to the appropriate section

of the Sales Officer's Account. Simultaneously the agency that made the sale will transfer the cash or charge accounts received for the sale to the sales officer who will receipt therefor. The sales officer will include the cash so received on his Report of Deposits, thereby creating a credit against the supplies or services transferred to his account. Charge accounts transferred will be posted to the Report of Charge Sales of the current month (see fig. 47) in the same manner as charges for sales of subsistence, thereby creating the necessary offsetting credit.

b. METHOD OF EFFECTING TRANSFERS. (1) The transfer of items sold, together with the cash or the charge accounts arising therefrom, will be transferred to the sales officer as follows:

(a) Proceeds from cash sales will be transferred

[illegible]

Figure 54. Transfer to the Sales Officer of Clothing and Equipage Sold.

at such times as the station commander directs, but not less frequently than three times each month.

(b) Charge accounts will be transferred as of the end of each month.

(c) Transfer of sales of services will be made prior to the audit of the account of the selling agency.

(2) Transfers of charge accounts will be made on a War Department Shipping Document prepared in duplicate and supported by a list of charges against each individual account. The total amount of sales will be recorded as one total.

(3) Transfers of supplies and services sold will be made on a War Department Shipping Document, prepared in two copies. Copy No. 1 will be retained as a voucher to the Sales Officer's Account; copy No. 2 will be signed by the sales officer and returned as a receipt to the supply officer.

(4) Transfers of cash received for the sales of supplies will be made to the sales officer on a Property Turn-In Slip, prepared in two copies, and for the sales of services on a Property Turn-In Slip,

prepared in three copies. Copy No. 1 will be used by the sales officer as a supporting document to the Report of Deposits for the day on which the cash is deposited. Copy No. 2 will be receipted and returned to the officer turning in the cash. Copy No. 3 will be forwarded for auditing purposes. Property Turn-In Slips so used will be cross referenced in the Sales Officer's Account to the War Department Shipping Documents on which the supplies or services sold were transferred to the sales officer.

73. Overhead Charges — When Collected

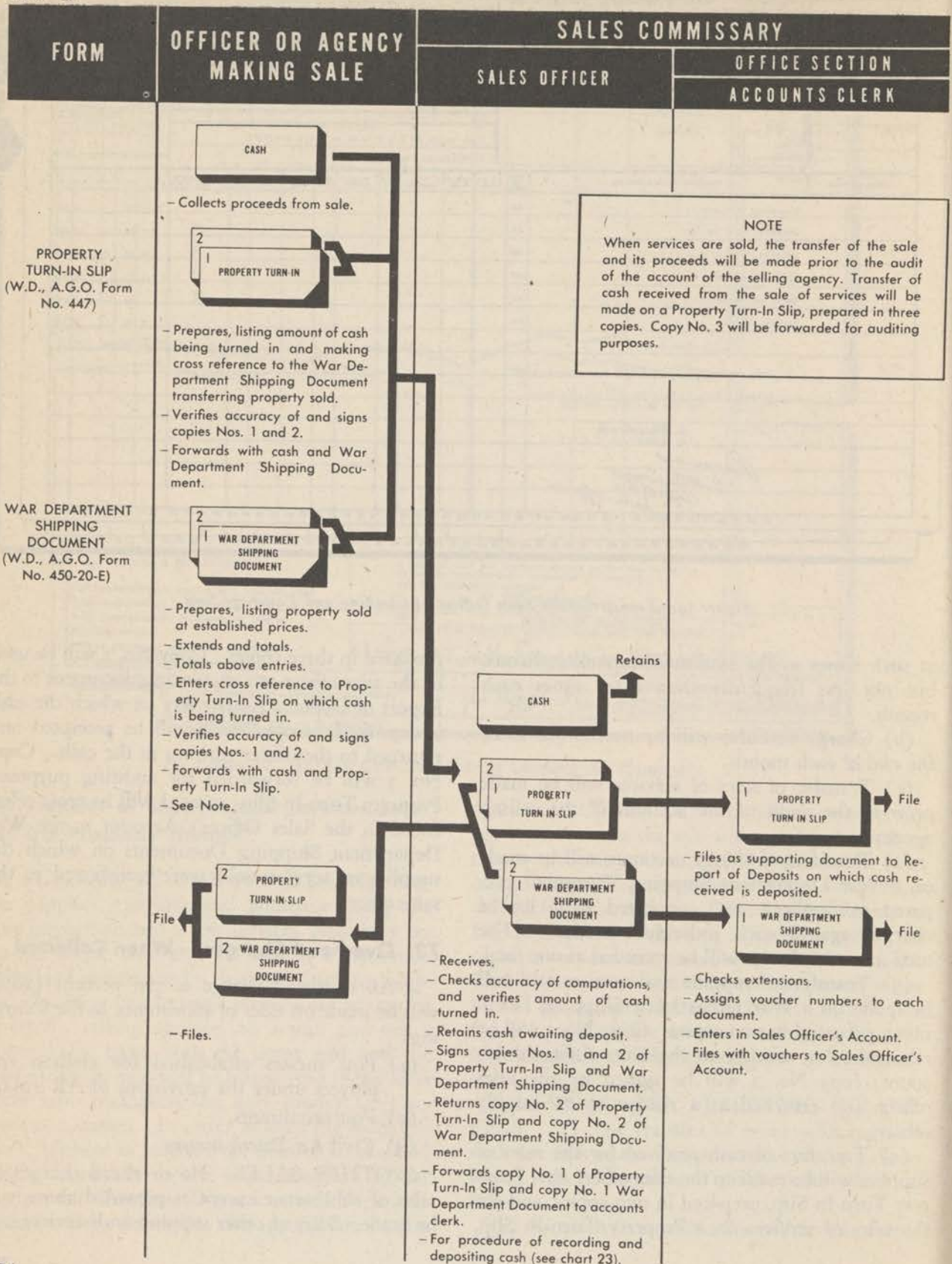
a. An overhead charge of ten percent (10%) will be made on sales of subsistence to the following:

- (1) Post messes established for civilian employees under the provisions of AR 210-60.
- (2) Post restaurants.
- (3) Civil Air Patrol messes.

b. OTHER SALES. No overhead charges on sales of subsistence except as provided above will be made. Sales of other supplies and services will

TRANSFER OF SUPPLIES AND SERVICES WHEN SOLD AND THE PROCEEDS THEREOF

Chart 27



Q. M. C. Form No. 292
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT FORT SCHOOL, VA.

ACCOUNT OF E. H. Scruggs, Capt. QMC. 31 July 1944
(Sales Officer) (Date of Inventory)

PREPARED IN FOUR COPIES
ONLY SHEET NO. 1 OF COPY
NO. 1 ILLUSTRATED

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section Subsistence						
AMMONIA, "Parsons", qt.	btl	319	15	334	.16	53.44
APPLES, No. 10	cn	1584		1584	.68	1077.12
APPLESBUTTER, 28-oz	jar	2542	32	2574	.13	334.62
APPLESAUCE, No. 2	cn	3661	27	3688	.08	295.04
APRICOTS, No. 2½	cn	513	11	524	.19	99.56
APRICOTS, No. 10	cn				.67	
ASPARAGUS, No. 2	cn	1546		1546	.28	432.88
String, No. 2	cn	511	19	530	.10	53.00
String, cut, No. 10	cn	3850		3850	.49	1886.50
BEEFS, No. 2½	cn	199	17	216	.10	21.60
BEEFS, No. 10	cn	721		721	.36	259.56
BLACKBERRIES, No. 10	cn	519		519	.81	420.39
BOUILLION CUBES, 5's "Armour"	cc	48	3	51	.06	3.06
BREAD, Issue (plain) 20-oz	lb	2		2	.05	.10
Raisin (Issue) 20-oz	lb					
Whole Wheat (Issue) 20-oz	lb					

U. S. GOVERNMENT PRINTING OFFICE 9-32885 (1) Month July 1944 Vol. No. 277

Figure 55. Inventory of Subsistence Supplies.

be made at prices established in current War Department directives and no additional charge for overhead or packing and handling will be added.

c. ACCOUNTING FOR OVERHEAD.

Overhead, when charged and collected under *a* above, will be listed separately on sales slips and on Reports of Deposits and will be posted to a separate overhead section of the Sales Officer's Account. Funds collected for overhead will be deposited to the credit of Miscellaneous Receipts — 215230.

Section IV. INVENTORIES AND PRICE ADJUSTMENTS

74. Purpose of an Inventory

a. The primary purpose of a physical inventory is to determine the exact accountability of a sales officer. It is a record made by a physical count of the supplies on hand in the sales commissary on

the day that the inventory is prepared. A physical inventory will always be prepared when a new sales officer is appointed to succeed an incumbent sales officer in order to establish the accountability of each officer.

75. Preparation of Subsistence Inventory

a. HOW THE INVENTORY IS TAKEN.

(1) The Inventory of subsistence supplies will always be prepared as of the last working day of each month and may be prepared at such other times as may be directed by the commanding general of the service command. The sales commissary warehouses and sales store will be closed from the time that the physical inventory count is started until the separate inventory counts are reconciled. Two separate inventory counts will be made, one by the sales officer, with such assistants as he may select; and the other independently by a disinterested officer detailed to this duty by the station commander. The inventory will be

G. M. C. Form No. 392
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT FORT SCHOOL, VA.

ACCOUNT OF C. H. Scruggs, Capt., QMC
(Sales Officer)

31 July 1944
(Date of Inventory)

FINAL PAGE
OF COPY NO 1

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section REGULAR SUPPLIES - BOOKS						
CASE SALE BOOKS	ea			6	.16	.96
944301 to 944400		944401	6944600	1132.001	to 1132.100	
944401 to 944500		1131901	to 1132000	1140001	to 1140100	
Total Cash + Change Sales Books						13.65
Total Amount of Inventory						178.815.16
I certify that this Inventory is correct, that it was taken by me personally, that it has been reconciled with that of Philip J. Jones, Capt. Inf., Inventory Officer and that all discrepancies have been adjusted and corrections thereof have been noted on this Inventory.						
C. H. Scruggs, Capt. QMC. Sales Officer						
I certify that this Inventory is correct.						
Philip J. Jones, Capt. Inf. Inventory Officer						

U. S. GOVERNMENT PRINTING OFFICE 2-30802

(14)

Month July 1944

You No.

Jul 277
Aug 1

Figure 55. Continued.

prepared on W.D., Q.M.C. Form 392 which will be partially prepared by the pre-typing of the articles and units columns, before the close of each month. Such information will be taken from the Consumption Record. Copies 1 and 3 will be used by the sales officer and copies 2 and 4 by the disinterested officer. Each officer will record the quantities inventoried on both his copies in ink or indelible pencil.

(2) The name of the station, the name of the sales officer, and the date of inventory will be entered in the spaces provided. When supplies are located other than in the warehouse and the sales room, a supplemental sheet will be prepared by each officer for the quantities at each location, and the total will not be entered on the Inventory

form until these separate quantities have been reconciled. These sheets will be attached to the certified copies of the Inventory but will not be individually certified. Any items not listed in the articles and units columns prior to the beginning of the inventory will be added by each officer.

(3) When each officer has completed his Inventory, the quantities recorded will be reconciled. Those items that do not agree will be recounted. If the two officers are unable to reconcile their recounts, they will report their inability to the station commander who will direct the necessary action to be taken in adjusting the discrepancies.

(4) The sales officer, after having completed his Inventory, will check all purchase orders, shipping documents, and receiving reports to ascertain that

I certify that this Inventory is correct, that it was	
taken by me personally, that it has been reconciled with	
that of Charles H. Scruggs, Capt., Q.M.C., Sales Officer,	
and that all discrepancies have been adjusted and	
corrections thereof have been noted on this Inventory.	
I further certify that this Inventory has not been out of	
my personal possession and will be delivered by me	
personally to the station commander.	
<i>Philip J. Jones</i>	
Inventory Officer	
I certify that this Inventory is correct.	
<i>CH Scruggs</i>	
Sales Officer	

CERTIFICATES ENTERED ON COPY
OF INVENTORY COMPLETED BY
DISINTERESTED OFFICER.

On both old and new sales officers' Inventories, Certificates same as in Fig. 55 except that Certificates will be signed "Officer being relieved of accountability" instead of "Sales Officer" and "Officer taking over accountability" instead of "Inventory Officer".

CERTIFICATES USED WHEN AC-
COUNTABILITY IS TRANSFERRED.

On the new sales officer's Inventory, a third Certificate as follows, "Bond in the amount of \$ has been activated effective " will be entered and signed by the new Sales Officer.

Figure 55. Continued.

all stocks and supplies received during the month have been properly entered in the Sales Officer's Account. The disinterested officer will check the sales books against the sales book register to assure that the sales books shown on the previous Inventory and not shown on the present Inventory have been consumed.

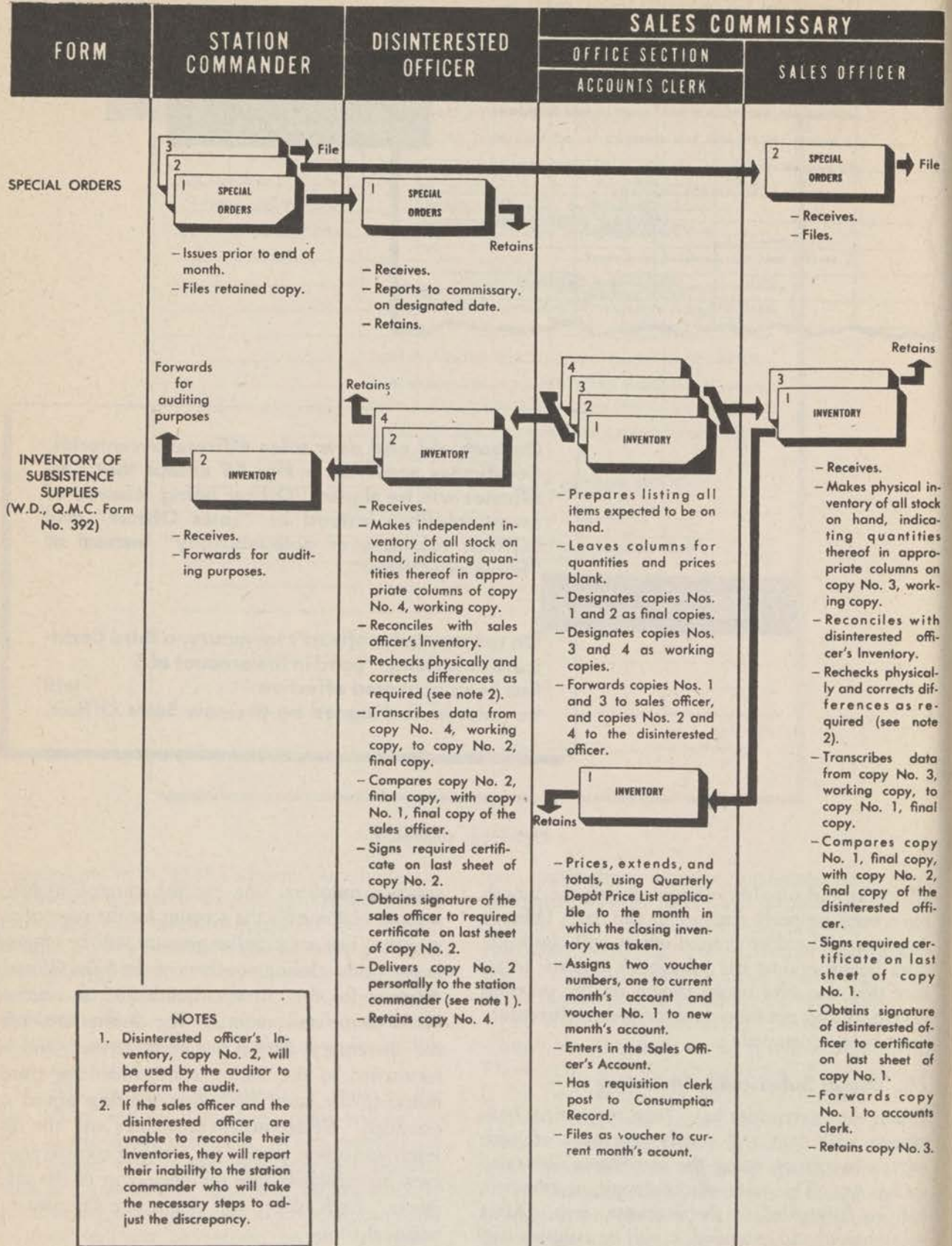
76. Use of Subsistence Inventory

When the Inventories have been reconciled, both officers will date and certify one copy of each other's Inventory, using the certificates illustrated in fig. 55. The sales officer's copy, as certified, will be forwarded to the accounts clerk. After being priced and extended, it will be assigned two

voucher numbers, one for the current month's account and one for the account for the succeeding month. The same dollar amount will be entered as one of the closing vouchers of the Sales Officer's Account for the current month and as voucher No. 1 of the new month. The disinterested officer's Inventory, after it has been certified, will be forwarded to the station commander for transmittal to the audit file, without being priced or extended. Under no circumstances will the disinterested officer permit his certified copy to come even momentarily into the possession of the sales officer. Each officer will retain one copy for his personal files.

INVENTORY PROCEDURE

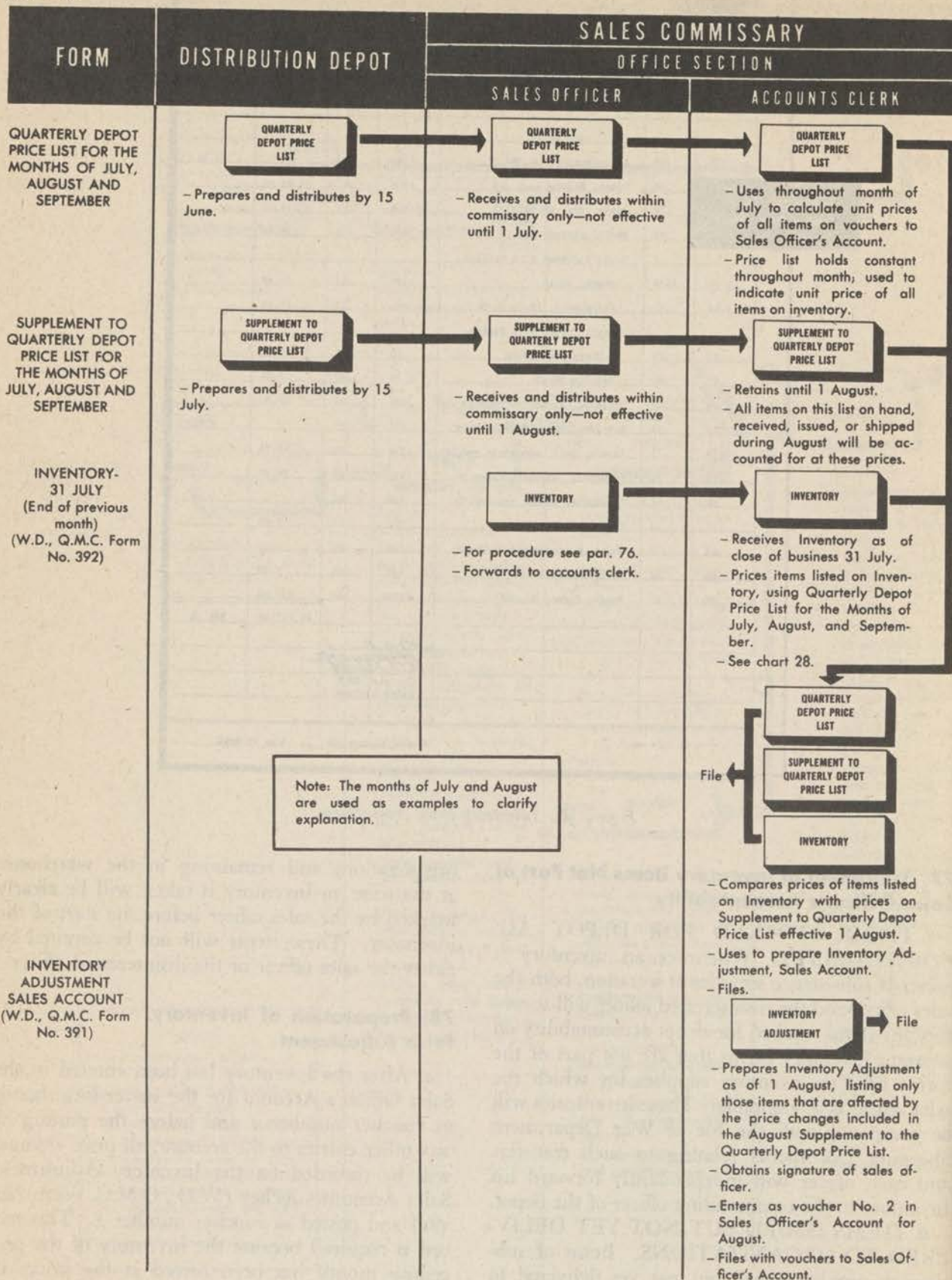
Chart 28



Month August 1944 Vol. No. Aug 2

INVENTORY PRICE ADJUSTMENT

Chart 29



effect during that month, and the accountability of the sales officer for inventory carried over to the current month will be based upon the prices applicable to the current month. The Inventory Adjustment Sales Account voucher will list by sections and subsections the prices for the current month, prices for the past month, each item on which there had been a price change, the quantity of that item on inventory, the net price change (difference between the past and current month's prices), and the resulting debit or credit to the current month's account. Increases in prices are always entered as debits and decreases in prices are always entered as credits. Both the debit and credit adjustments by sections will be totaled and will be entered as voucher number 2 in the Sales Officer's Account.

b. The voucher, which will be prepared in one copy, will show the station designation, name and rank of the sales officer, and the applicable month at the top. It will also show the voucher number, which will always be No. 2, in the lower right hand corner. It will be signed by the sales officer and be filed in numerical sequence with the other vouchers to the Sales Officer's Account.

Section V. MAINTENANCE OF ACCOUNTING RECORDS

79. The Sales Officer's Account

a. DESIGNATION. The account of the sales officer will be designated "Account of at for Sales of Supplies and Services, Month of 19....." This designation will be entered on the outside cover (reverse side of page 1) of the account but will not be signed by the sales officer until after the account has been closed for the month.

b. FORM PRESCRIBED FOR MAINTAINING SALES OFFICER'S ACCOUNT. The Sales Officer's Account will be maintained on 8 to 10 column ruled journal sheets with item column, of commercial design. These sheets will be printed on both sides. If the number of sections and subsections in the Sales Officer's Account (pars. c and d below) exceeds the number of available debit and credit columns on one left and right hand page, the sales officer will insert fly sheets to obtain the proper number of columns. The fly sheets so inserted should always be the same width in columns as the number of debit and credit columns to the right of the total amount

credit column on page 1 (see fig. 57). The Sales Officer's Account will be stapled along the left side edge or will be kept in a flat folding binder to allow for ease in making entries. This form will hereafter be referred to as the distribution journal.

c. COLUMNAR ARRANGEMENT OF THE DISTRIBUTION JOURNAL. The columns of the distribution journal pages will be marked as follows: (See fig. 57.)

- Column 1—Date
- Column 2—Voucher No.
- Column 3—Detail
- Column 4—Debit
- Column 5—Credit
- Column 6 & 7, etc.—Section and Subsection short titles.

d. SECTIONS AND SUBSECTIONS. The distribution journal will be divided into such of the following sections and subsections as are required to meet local conditions and to avoid dual responsibility.

- Subsistence Section
 - Subsistence Subsection
 - Meat Market Subsection
 - (when meat market is authorized)
 - Exceptional Articles Subsection
 - Bakery Subsection
- Clothing and Equipage Section
- Regular Supplies Section
 - Cash and Charge Sales Books Subsection
 - Gasoline and Oil Subsection
- Barracks and Quarters Section
- Overhead Section

Separate sections will be established for each appropriation or subappropriation. Subsections will be established to cover such specific purposes as are required to be separately accounted for within a section. The provisions of Army Regulations relating to annual notice by the station commander to the commanding general of the service command of the sections and subsections established for the sales account for the ensuing year are not changed by this manual.

e. NUMBERING OF VOUCHERS. Vouchers will be numbered at the time they are entered in the distribution journal. All vouchers to the Sales Officer's Account will be numbered in a single series beginning with "1" for each month and will be filed with the accounts of the month to which they pertain. The voucher number preceded by the abbreviation for the month to which it pertains will be clearly marked in the lower right hand corner of the first page of the docu-

Page 1 August 1944

Account of C.H. Scruggs, Capt. J.M.C. Sales Officer, Fort Lee

Total

VOUCHER NUMBER 4 WILL ALWAYS BE ENTERED AS ONE OF THE LAST VOUCHERS FOR THE MONTH

TOTAL AMOUNT OF EACH VOUCHER IS ENTERED AS A DEBIT AND/OR A CREDIT

Date	Voucher No.	Detail	Amount	Debit	Credit	Section	Meat	Market
						Debit	Credit	Debit
1 Aug	1	Inventory	1788.51					
	2	Inventory Adjustment	151.01					
	3	Report of Charge Sales	6735.62					
	5	Richmond Mkt Center	324.14					
	6	Smith Food Co.	215.93					
	7	Richmond Alf Depot	752.63					
	8	Phillips Jackson & Co.	60.72					
	9	Cathart Cheese Co.	20.13					
	10	Nation's Group 14		76.07				
	11	Jones and Co.	14.33					
	12	Bagley Lake Store	388.27					
	13	Cathart Butter and Egg Co.	121.73					
	14	Marshall Bros. Inc.	7.80					
	15	Northrup Biscuit Co.	18.74					
	16	Campbell Soup Co.	316.73					
	17	Larsen Provision Co.	470.34					
	18	Richmond Mkt Center	817.70					
	19	Richmond Alf Depot	530.71					
	20	Richmond Mkt Center	324.74					
	21	John Travers Meat Co.	500.50					
	22	Purity Flour Mills	873.20					
	23	J.M. Supply Officer	53.77					
	24	Gene Town Farm	74.17					
	25	1000th Inf. Div.	30.16					
	26	Troop Team # 72346	191.52					
	27	" " 72346	234.84					
	28	" " 72347	31.66					
	29	" " 72347	160.77					
	30	J.M. Supply Officer	287.03					
	31	Richmond Alf Depot	100.76					
	32	Pitt Cereal Company	367.23					
	33	Richmond Mkt Center	713.71					
	34	1000th Inf. Div.	61.50					
	35	Larsen Grocery Co.	7.76					
	36	Richmond Meat Co.	105.33					
	37	Charles Johnson & Co.	713.71					
	38	R & S Account	4887.05					
	39	National Company	175.20					
	40	Richmond Alf Depot	175.15					
	41	" " "	277.00					
	42	Group 14	40.50					
		Totals Carried Forward	21278.01	608.60	20567.56	1177.55	14.33	321.44

Figure 57. The Sales Officer's Account (Distribution Journal).

ment to which it is assigned or in the space on the document provided for that purpose.

(1) The opening Inventory, the Inventory Price Adjustment, the Report of Charge Sales (previous month), and the Report of Deposits will always be recorded and marked as vouchers "(month) 1," "(month) 2," "(month) 3" and "(month) 4" for each month. Vouchers 1, 2, and 3 will be posted in sequence. Voucher No. 4 will be posted on the line immediately preceding the closing inventory for the month.

(2) All other vouchers will be numbered in the sequence in which posted to the distribution journal.

f. ENTERING VOUCHERS. (1) All vouchers will be posted to the distribution journal by

the entering of all required information on one horizontal line in the appropriate columns. A voucher may be a debit and/or a credit to one or more sections of the account, the total debit and/or the total credit will always be entered in the total amount, debit and/or credit columns. Therefore, the total of the debits posted to all sections and subsections will always equal the posting to the total amount, debit column; similarly, the total of the credits posted to all sections and subsections will agree with the total amount credit column.

(2) When a voucher (such as the Inventory Price Adjustment voucher) requires posting to both debit and credit columns, both the debit and credit entries will be made on the same line but will be posted to the appropriate debit and credit columns.

Page 1c

Gasoline and Oil		Gas and Electricity		Water		Coal		Overhead	
Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
SUB-TOTALS MAY BE ACCUMULATED AT THE END OF EACH DAY'S POSTINGS OR UPON THE COMPLETION OF EACH PAGE									
EACH PAGE WILL BE TOTALED AND BALANCED									

Figure 57. Continued.

(3) Since the distribution journal will be considered as a book of original entry and since it will not be recopied for audit, or other purposes, all vouchers, page totals, and final totals will be entered in ink.

(4) Vouchers should be posted in as near to chronological order as is possible, and vouchers should be entered at the earliest practical time after receipt. The dates to be used in recording vouchers will be as follows:

For vouchers covering items received (other than abstracting transactions)—date indicated as the receiving date by the person receiving the item at the commissary.

For vouchers covering shipments from the commissary—date indicated as the shipping

date by the person shipping the items from the commissary.

For vouchers which are abstracts of transactions—the last date as of which transactions are abstracted.

(5) The date of the first voucher entered on each page will be indicated by inserting the day and month (or abbreviation). The date column will be left blank for succeeding vouchers *unless* the date of a voucher differs from the date of its preceding voucher.

g. SUB TOTALS AND PAGE TOTALS.

(1) The mathematical accuracy of each series of daily postings to the distribution journal may be verified by cumulatively subtotalling each column and inserting these subtotals (using small pencil

Page 7 August 1944

Account of C. H. Scroggs, Capt. J. H. Officer, Fort School, Va.

PAGE NUMBER, MONTH AND YEAR
WILL BE ENTERED ON EACH PAGE

NAME, RANK AND STATION OF SALES
OFFICER WILL BE ENTERED ON EACH PAGE

Date	Voucher No.	Details	Amount		Subsistence		Subsistence Section		Meat Market	
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
		Totals Brought Forward	62,015.17	3,676.87	27,657.82	21,545.82	1,979.97		3,211.44	
31 Aug.	243	Richmond Adt Depot	1,050.21		1,050.21					
	244	Richmond Mkt Center	6,441.20							
	245	Station J. H. Supply Office	2,756.41							
	246	Spaulding Cheese Co.	2,541.52		2,541.52					
	247	Gasoline and Oil	3,318.84							
	248	Post Engineers - Water	44.70							
	249	" " Gas & Electricity	1,008.93							
	250	" " Coal	1,804.46							
	251	Thomas Milk Co.	2,450.36		2,450.36					
	252	Richmond Ice Cream Co.	2,451.23		2,451.23					
	253	Abstract of Accounts		1,017.96						
	254	Station Ice Plant	1,021.36							
	255	Report of Charge Sales		15,157.94		15,157.94		1,774.21		
	256	Richmond Adt Depot	511.37		511.37					
	257	Meat to Meat Market	1,454.98	1,454.98		1,454.98			1,454.98	
	258	Rendered Fat	22.50		22.50					
	259	Bread from Bakery	2,473.30	2,473.30	2,473.30					
	260	Ingredients to Bakery	2,244.25	2,244.25		2,244.25				
	261	Report of Field Rations Squad		2,440.84		2,440.84				
	4	Report of Deposits		50,354.91		50,354.91		55.16		1560.56
	262	Inventory	1,807.53	1,807.53		1,807.53				261.10
	263	Ad. of Garrison & Dine	2,473.30	2,473.30		2,473.30				
		Balancing Entry	1,162.77	1,162.77	4,131.34	4,131.34	1,779.97	1,779.97	1,779.97	1,779.97
		Totals for month	64,572.69	64,572.69	6,131.34	6,131.34	1,779.97	1,779.97	1,821.66	1,821.66
		Cost per								
		lb. of bread produced								
		White		0.45						
		Whole Wheat		0.42						
		Raisin		0.66						

MONTHLY TOTALS WILL BE ENTERED IMMEDIATELY AFTER THE FINAL ENTRY FOR THE MONTH. ALL THESE TOTALS WILL BE DOUBLE UNDERSCORED

Figure 57. Continued.

figures) immediately below the last line on which a voucher has been entered (see fig. 57). These pencil figures must not interfere with the legibility of the posting which will be made upon entry of the next voucher. After entering the subtotals, all debit columns will be added to be certain that their total equals that of the total amount debit column. A similar cross footing check will be made of the credit columns.

(2) If such daily balancing of postings is not desired by the sales officer, the distribution journal may be balanced at more infrequent intervals.

(3) Regardless of how often entries are balanced, the cumulative totals of each page will be entered on the bottom line of the separate pages

and these totals will be carried forward to the next succeeding pages. Such totals will be entered in ink after it has been ascertained that the columns are in balance. In those instances where the cumulative page total of a column is zero, a dash will be inserted in the total space.

h. CORRECTION OF ENTRIES. If vouchers are found to have been erroneously entered in the distribution journal, corrections will be made either by an erasure and correction of the incorrect entry, and the affected totals if any, or by the drawing of a narrow but not obliterating line through the entry, the entering of the correct entry under the same voucher number on the next available line with a cross reference to the original

THE SECTIONS AND SUB SECTIONS ILLUSTRATED ARE NOT MANDATORY. SECTIONS AND SUB SECTIONS WILL BE DETERMINED BY THE STATION COMMANDER, IN ACCORDANCE WITH WAR DEPARTMENT DIRECTIVES

Page 7c

[illegible]

Figure 57. Continued.

entry, and a correction of the affected totals if any.

i. **PAGE DESIGNATION.** The page number, month, and year will be shown in the upper left hand corner of each page. Continuation sheets will bear the same page number as the basic page but will be designated with the letters "a" "b" "c" in sequence. Each basic page will also show the name, rank, and station of the sales officer.

j. CLOSING THE ACCOUNT. At the end of the month after all entries for the month have been made, subtotals will be taken as prescribed in par. *g*(1) above, to be certain that the total of the debit and credit columns are equal. After these figures are properly balanced a line will be drawn

beneath the last entry for the month. The previously determined totals will be entered in ink on the next available line and all columns will be double underscored.

80. Action of Sales Officer at Time of Audit

All vouchers to the Sales Officer's Account for the month will be filed in numerical sequence. At the time of audit the distribution journal and all vouchers and supporting documents thereto will be placed in the custody of the auditor and will remain in the auditor's custody until completion of the audit at which time they will be filed in the sales officer's permanent files for such future disposition as may be prescribed by current War Department directives.

TYPE OF TRANSACTION	PROCEDURE NUMBER	PROCEDURE	FORM USED	Chart	Figure	ENTRY					
						TOTAL AMOUNT		SUBSISTENCE			
						Dr.	Cr.	SUBSISTENCE		EXCEPTIONAL ARTICLES	
						Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
INVENTORY ↑ ↓ INVENTORY	1	Opening Inventory (Voucher No. 1)	Inventory of Quartermaster Supplies (W.D., Q.M.C. Form No. 392)	28	55	1		1			
	2	Inventory Price Adjustment (Voucher No. 2)	Inventory Adjustment Sales Account (W.D., Q.M.C. Form No. 391) Debit and/or Credit entry depending upon price changes	29	56	2	2	2	2		
	3	Closing Inventory	Inventory of Quartermaster Supplies (W.D., Q.M.C. Form No. 392)	28	55		3		3		
↑ RECEIPT ↓ RECEIPT	4	Requisition and Receipt of Subsistence Supplies from a Depot	Station Stock Status Report (W.D., Q.M.C. Form No. 1010) War Department Shipping Document (W.D., A.G.O. Form No. 450-20-E)	2	4 5 —						
	5	Requisition and Receipt of Subsistence Supplies from Market Center Stock	Requisition (W.D., A.G.O. Form No. 445, Modified) Tally Sheet (W.D., Q.M.C. Form No. 489) Shipping Ticket (W.D., Q.M.C. Form No. 434)	5	10 — —						
	6	Subsistence Supplies Purchased by Depot or Market Center	Purchase Order (W.D., Contract Form No. 18) or Delivery Order (W.D., Contract Form No. 19) Receiving Report (Subsistence) (W.D., Q.M.C. Form No. 393)	3	6 6						
	7	Local Purchase of Subsistence Supplies	Purchase Request and Commitment Form (W.D., A.A.F. Form No. 97A) or Purchase Request (Local Form) Purchase Order or Delivery Order and Voucher (W.D. Form No. 383, Revised 26 June 1944)	4	See TM 38-403 7, 8, 9						
	8	Receipt of Ice Purchased Locally	Vendor's Delivery Slip Abstract of Ice Received (Local Form) Receiving Report (Subsistence) (W.D., Q.M.C. Form No. 393)	7	— —						
	9	Transfer of Subsistence Supplies from Another Commissary	War Department Shipping Document (W.D., A.G.O. Form No. 450-20-E)	20	41	9		9			
	10	Transfer of Proceeds and of Supplies and Services when Sold For Transfer of Charge Sales, see par. 72b(2)	Property Turn-In Slip (W.D., A.G.O. Form No. 447) War Department Shipping Document (W.D., A.G.O. Form No. 450-20-E)	27	53 54						
	11	Receipt of Meal Coupon Books	Meal Coupon Books (Local Form) Property Issue Slip (W.D., A.G.O. Form No. 446)	22	43 44						
	12	Accounting for Cash Turned in for Meals	Property Turn-In Slip (W.D., A.G.O. Form No. 447) (Used to support Report of Deposits)	21	42	12					
	13	Reclamation of Edible Fat	Property Turn-In Slip (W.D., A.G.O. Form No. 447)	10	17	13		13			
	14	Turn-In of Subsistence Found at Station	Property Turn-In Slip (W.D., A.G.O. Form No. 447)	9	—	14		14			
	15	Turn-In of Excess Subsistence by a Unit Mess	Property Turn-In Slip (W.D., A.G.O. Form No. 447) (Used to prepare Monthly Abstract) Monthly Abstract (Local Form, Used as subvoucher to Daily Cumulative Summary of Field Rations Issued)	8	14 15						
	16	Receipt of Ice Manufactured	Memorandum of Ice Requirements (Local Form). Property Turn-In Slip (W.D., A.G.O. Form No. 447)	7	13	16					

Figure 58. Chart of Entries

OF TRANSACTIONS IN SALES OFFICER'S ACCOUNT (NUMBERS REFER TO PROCEDURE NUMBER)																						PROCEDURE NUMBER
SECTION												OTHER SECTIONS AND SUBSECTIONS		AMOUNT								
MEAT MARKET		BAKERY		ICE		COLLEC- TIONS FOR MEALS		ACCOUNTS RE- CEIVABLE		REGULAR SUPPLIES						CLOTHING AND EQUIPAGE		LAUNDRY		OVERHEAD		
Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
1		1									1										1	
																					2	
2	2	2	2								2	2									3	
	3		3								3										4	
			4																		5	
5		5																			6	
6		6																			7	
7		7																			8	
					8																9	
9																					10	
					10					10	10	10	10	10				ELECTRICITY, GAS, WATER, COAL, GASOLINE, AND OIL, etc.	10		11	
																		MEAL COUPON BOOKS SUBSEC- TION OF THE SUBSISTENCE SECTION	11		12	
							12														13	
																					14	
																					15	
					16																16	

to Sales Officer's Account.

TYPE OF TRANSACTION	PROCEDURE NUMBER	PROCEDURE	FORM USED	Chart	Figure	ENTRY					
						TOTAL AMOUNT		SUBSISTENCE			
						Dr.	Cr.	SUBSISTENCE		EXCEPTIONAL ARTICLES	
								Dr.	Cr.	Dr.	Cr.
RECEIPT	17	Transfer of Bread from Bakery	6	Memorandum Request (Local Form) or Tally-Out (W.D., Q.M.C. Form No. 490) Property Turn-In Slip (W.D., A.G.O., Form No. 447)	11 12						
	18	Transfer of Proceeds from Sale of Laundry Services	—	Property Turn-In Slip (W.D., A.G.O. Form No. 447) (Used to support Report of Deposits)	—	17	17	17			
	19	Requisition and Receipt of Cash and Charge Sales Books, see Par. 25.	—	Requisition for Publications and Blank Forms (W.D., A.G.O., Form No. 17)		19					
	20	Turn-In of Subsistence Supplies by Troop Train Commander.	—	Property Turn-In Slip (W.D., A.G.O. Form No. 447)	16	20		20			
DISPOSITION	21	Issue of Troop Train Rations	16	Request for Troop Train Ration (Local Form Certificate of Issue (Local Form) Property Issue Slip (W.D., A.G.O. Form No. 446)	35 37 36						
	22	Daily Cumulative Summary of Field Rations Issued	12	Daily Cumulative Summary of Field Rations Issued (Local Form)	27		21		21		
	23	Sale of Subsistence to Organizations on the Garrison Ration	19	Informal List (Local Form or W.D., Q.M.C. Form No. 437) Charge Sales Slip (W.D., Q.M.C. Form No. 385) Control Machine Card and Tapes	40 40 38						
	24	Special Issues by Sales Officer	14	Property Issue Slip (W.D., A.G.O. Form No. 446)	30, 31		24		24		
	25	Issue of Ice Manufactured or Purchased for Use at a Station	15	Ice Issue Slip (Local Form) Monthly Abstract of Ice Issues (Local Form)	32, 34 33, 34		25				
	26	Cash Sales Control Machine Cash Sales Books	17 18	Control Machine Card and Tapes Cash Sales Slip (W.D., Q.M.C. Form No. 386) (Used to support Report of Deposits)	38 39						
	27	Transfer of Subsistence Supplies to another Commissary or Depot by Commercial Carrier	20	War Department Shipping Document (W.D., A.G.O. Form No. 450-20-E)	41		27		27		
	28	Transfer of Meat from Stock to Meat Market	25	Tally Out (W.D., Q.M.C. Form No. 490 or Local Form—Used to support Monthly Abstract) Monthly Abstract (Local Form)	49 50	28	28		28		
	29	Supply of Ingredients to Bakery	26	Tally Out (W.D., Q.M.C. Form No. 490 or Local Form—Used to support Monthly Abstract) Monthly Abstract (Local Form)	51 52	29	29		29		
	30	Report of Deposits (Voucher No. 4)	23	Report of Deposits (Local Form)	45		30		30		30
ACCOUNTING ADJUSTMENTS	31	Accounts Receivable (Voucher No. 3) (See Par. 68)	24	Report of Charge Sales (Previous Month) (See item 32)	47	31					
	32	Report of Charge Sales (End of Month) (See Par. 68) Distribution of Statement of Account	24	Statement of Account (W.D., Q.M.C. Form No. 398a) (Used to prepare Report of Charge Sales) Report of Charge Sales (Local Form)	46 47		32		32		32
	33	Report of Delinquent Accounts and Supporting Statements (See Par. 69)	—	Report of Delinquent Accounts (W.D., Q.M.C. Form No. 398a modified)	48		33				
	34	Preparation and Use of Ration and Savings Account	13	Ration Return (W.D. Form No. 460) Ration and Savings Account (W.D. Form No. 373)	28 29		34				
	35	Report of Survey for Losses in Operation	31	Report of Survey for Loss in Operation (W.D., A.G.O. Form No. 15)	60		35		35		
	36	Report of Survey for Discrepancies Incident to Shipment	32	Report of Survey (Discrepancies Incident to Shipment) (W.D., A.G.O. Form No. 15-1)	61		36		36		
	37	Certificate of Gains, Losses and Discrepancies (See Par. 85)	—	Certificate of Gains, Losses, and Discrepancies (Report of Credit)	59	37 or 37		37 or 37			

Figure 58. Continued.

OF TRANSACTIONS IN SALES OFFICER'S ACCOUNT (NUMBERS REFER TO PROCEDURE NUMBER)																						PROCEDURE NUMBER
SECTION								ACCOUNTS RE- CEIVABLE	REGULAR SUPPLIES	CLOTHING AND EQUIPAGE	LAUNDRY	OVERHEAD	OTHER SECTIONS AND SUBSECTIONS		AMOUNT							
MEAT MARKET		BAKERY		ICE		COLLEC- TIONS FOR MEALS							SHORT TITLE									
Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.						Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	
																		17				
			17															18				
													18					19				
										19								20				
																		21				
																		22				
																		23				
																		24				
																		25				
					25													26				
																		27				
																		28				
28																		29				
			29															30				
	30				30		30		30				30		30		30	(AS APPLICABLE)	30	30		
								31											31			
																		ELECTRICITY, GAS, WATER, COAL, GASOLINE AND OIL, ETC.	32	32		
									33											33		
																				34		
									34											35		
																				36		
																				37		

Figure 58. Continued.

81. Transfer of Accountability of a Sales Officer

a. When one sales officer is relieved and replaced by another, the accountability of the relieved sales officer is terminated in the same manner as accountability is terminated at the end of a month; namely, by the setting up of a new accountability. The accountability of the new sales officer will be established in the same manner as accountability is established at the beginning of a month. While the former sales officer, by this procedure, will be relieved of future accountability, he will not be relieved of responsibility until a clear Certificate of Audit, approved by service command headquarters, has been received for each of the months during which he was the officer in charge of the sales commissary.

b. If the new sales officer is a member of the Quartermaster Corps, or detailed therein, he will have his bond activated before he assumes his new duties. In accordance with War Department directives all officers commissioned in the Quartermaster Corps, or detailed therein, will have on file at all times with the Office of the Fiscal Director, Army Service Forces, a surety bond in the amount of \$5,000 for officers below the grade of captain and \$10,000 for captains and officers of higher grade. These bonds while fully prepared will not be in force but can be put in force by writing or telegraphing a request that the bond be activated to the Office of the Fiscal Director. The Office of the Fiscal Director, upon receiving such a request will immediately notify the surety previously selected by the officer to activate his bond. Upon the receipt of a telegram from the Office of the Fiscal Director that such action has been taken by the surety company, a new sales officer may assume his duties. Although the liability for premium is a personal liability of the officer, and paid by him direct to the surety company, his bond cannot be terminated for nonpayment of the premium except with the consent of the Secretary of War.

82. Inventory Preparation When Accountability of a Sales Officer is Transferred

a. When a transfer of accountability is made, the sales officer and his successor, who will act as the disinterested officer, will prepare separate inventories of the subsistence supplies on hand for

which the present sales officer is accountable and which will be transferred to his successor. The Inventory will be taken on W.D., Q.M.C. Form No. 392 prepared locally in five copies. The warehouses and sales store will be closed while these inventories are being taken. Until they are completed, no sales or issues will be made.

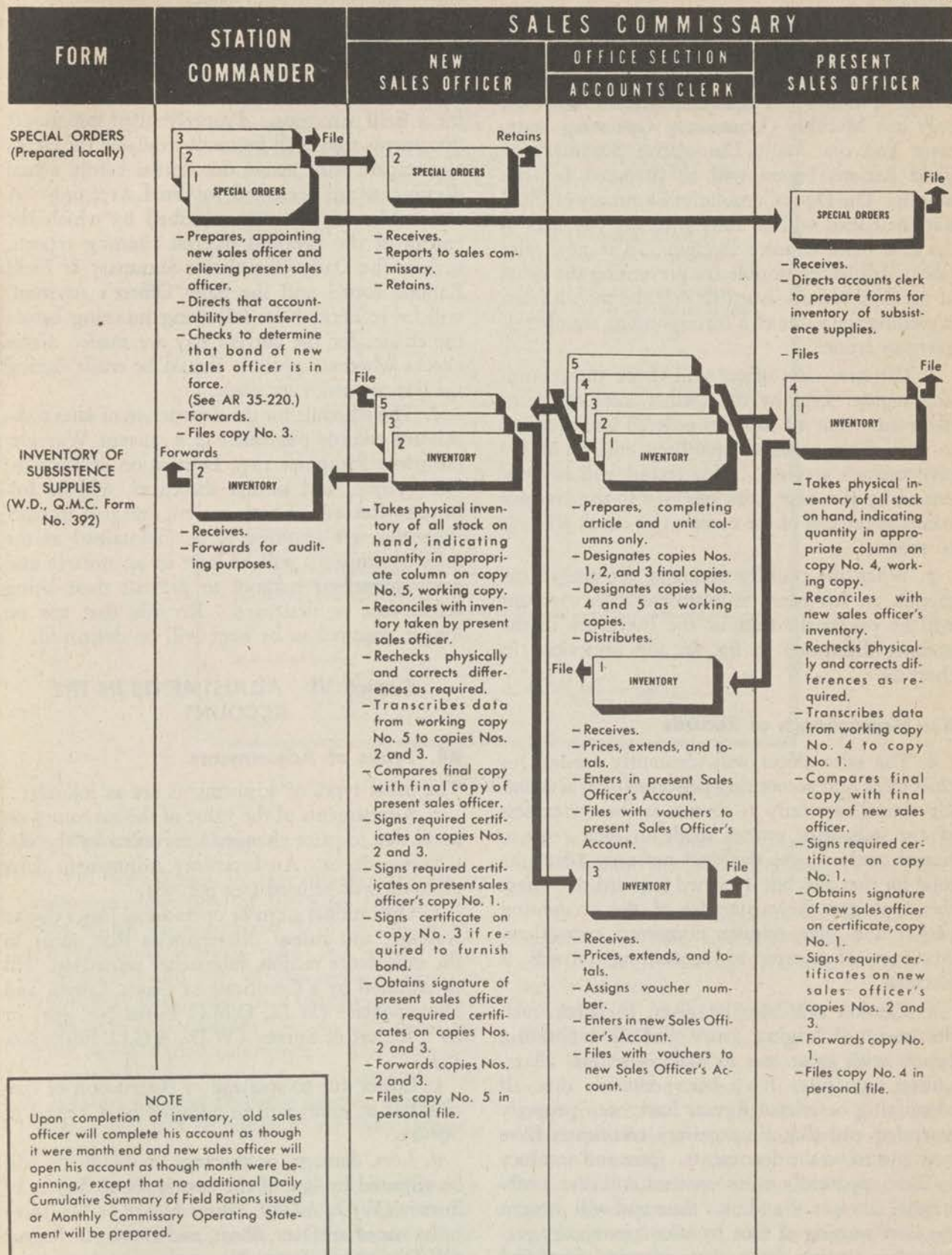
b. The technique of preparing the Inventory if the transfer is made during a month will be identical with that prescribed in chart 28. Both sales officers will make individual counts of each item, exercising care to insure that all broken cases are carefully counted and that all stacks of supplies have been properly set up. Upon the completion of the counts the two officers will compare their separate Inventories and recount personally those items on which they do not agree. If they are unable, after recount, to adjust their differences they will jointly report their inability to reach an agreed count to the station commander who will take appropriate action. The same method of recording similar items located in more than one place (described in par. 75a(2)) will be followed.

c. After the two officers have reached an agreement on the count of the Inventory, the certificates described in fig. 55 will be entered at the end of the Inventory as therein provided. The sales officer who is being relieved will retain his copies of the Inventory, price and extend it, and enter the amount thereof as one of the closing entries to his account. The new sales officer will deliver his copy of the Inventory to the station commander for transmittal to the audit file and will open his account by assigning to his voucher No. 1 the same money value as was assigned to the Inventory of the sales officer who is being relieved. If the inventory for this purpose is taken during a month, it will not be posted to the Consumption Record. The Inventory of the new sales officer will not be permitted even momentarily to come into the possession of the old sales officer.

d. In addition to the Inventory, both sales officers will individually review all charges to Statements of Account and will prepare a Report of Charge Sales in the manner prescribed in fig. 47. Each copy will be certified with the same certificates as were used to certify the Inventories except that the words "Report of Charge Sales" will be substituted for the word "Inventory." Both the sales officer being relieved and the new sales officer will process these reports in the same man-

TRANSFER OF ACCOUNTABILITY OF A SALES OFFICER

Chart 30



ner as they process their individual copies of the Inventory.

e. The new sales officer will prepare his account the same as though he were starting a new month. The old Sales Officer's Account will be closed as though a month had been completed. However, only one Monthly Commissary Operating Statement and one Daily Cumulative Summary of Field Rations Issued will be prepared for the month. The Daily Cumulative Summary of Field Rations Issued will be filed with the vouchers to the new Sales Officer's Account. The new sales officer will be responsible for preventing the value of the field rations issued during the month from exceeding the value of a corresponding number of garrison rations.

f. The new sales officer will check the requisition register kept by the former sales officer to make sure that all supplies ordered and received to date of the transfer have been entered on his predecessor's account. This record will be continued by the new sales officer. If the transfer occurs at the end of the month, this check will not be made.

g. When the transfer occurs at the end of the month, an Inventory Adjustment Sales Account will be prepared to adjust the Inventory in the manner illustrated in fig. 56 and prescribed in chart 29.

83. Maintenance of Records

a. The sales officer will constantly remind his chief clerk and accounting personnel that accounting records are only as correct as the correctness of the individual entries made in such records. Errors made in one day will not only affect the total for that day, but if carried forward will affect the totals for the remainder of the accounting period and may require numerous corrections. Accuracy of entries to accounting records is essential.

b. Caution will also be given to check each document of original entry and its supporting papers with great care to make sure that all required signatures have been entered, that all identifying or related figures have been properly extended and that all necessary certificates have been placed on the documents. Care and accuracy in these apparently minor matters will save a substantial amount of auditor's time and will prevent the later wasting of time by sales commissary personnel in tracing down these identical facts and

entering them in the same places that the original entries should have been made.

c. It is desirable that sales officers establish in the sales office a routing whereby each voucher before it is entered in the Sales Officer's Account is submitted to the chief clerk or the sales officer for a final screening. Properly filled out model documents may well be made available for clerks to compare with actual documents before actual documents are presented for final screening. A system should also be established by which the entries of the previous day on running reports, such as the Daily Cumulative Summary of Field Rations Issued and the Sales Officer's Account, will be rechecked the following morning before the entries for the current day are made. Cross checks wherever possible should be made during the day as entries are made.

d. The schedule for the destruction of sales commissary records published in a current War Department Pamphlet 12-5, Disposition of Records, AR 35-6700, and similar directives, will be followed. Records of both current and past transactions that are required to be maintained at the sales commissary will be kept in an orderly and easily identified manner to prevent their being either lost or destroyed. Records that are no longer required to be kept will be destroyed.

Section VI. ADJUSTMENTS IN THE ACCOUNT

84. Types of Adjustments

The usual types of adjustments are as follows:

a. Adjustments of the value of the inventory on hand due to price changes announced by the distribution depot. An Inventory Adjustment Sales Account will be used (see par. 78).

b. Operational gains or operational losses due to wastage, and minor discrepancies that occur in the subsistence section, subsistence subsection, will be adjusted by a Certificate of Gains, Losses, and Discrepancies (W.D., Q.M.C. Form No. 450) or by a Report of Survey (W.D., A.G.O. Form No. 15).

c. Losses due to spoilage or destruction of specific lots of stores will be adjusted by a Report of Survey.

d. Loss, damage, or shortage in shipments will be adjusted by one of the two types of Report of Survey (W.D., A.G.O. Forms No. 15 or No. 15-1) or by use of an Over, Short, and Damaged Report (W.D., Q.M.C. Form No. 445).

Q. M. C. Form 489 (Ord No. 77)

CERTIFICATE OF GAINS, LOSSES, AND DISCREPANCIES
SUBSISTENCE STORES

At FORT SCHOOL, VA., C. H. SCRUGGS, CAPT. QMC
SALES OFFICER, Quantum

between the 31st day of July, 1944, date of last inventory, and
the 31st day of August, 1944, date of present inventory.

ARTICLE	UNIT	GAIN		LOSS		PRICE		AMOUNT	REMARKS (State briefly cause of loss or discrepancy)
		Quantity	Quantity	Cost	Cost	Dollars	Cents		
Loss in subsistence subsection for month of August 1944.								269.53	The loss of \$269.53 is less than the authorized allowance of .3 of 1%. The total issues and sales for the month of August 1944 are \$396,866.09.
TOTAL								269.53	
TOTAL VALUE OF GAINS									
TOTAL VALUE OF LOSSES AND DISCREPANCIES								269.53	

I CERTIFY that I have personally taken an inventory of the subsistence stores under my charge; that the above gains, losses, and discrepancies are the actual differences as ascertained by deducting from the total accountability the aggregate of the inventory, issues, transfers, and condemnations, and will be accounted for on my ~~Stock Record~~ Account of Subsistence Stores for the month of August, 1944.

Examined and approved: D. D. HAYES C. H. SCRUGGS
D. D. HAYES C. H. SCRUGGS, CAPT. QMC
Col. Inf. Sales Officer

You. No Aug. 263

Figure 59. Certificate of Gains, Losses and Discrepancies.

85. Operational Losses

a. (1) Such losses in the subsistence section, subsistence subsection, of the Sales Officer's Account which do not exceed $\frac{3}{10}$ of 1% of the issues (including troop train and special type ration issues) and sales of subsistence during the month, may be adjusted by a Certificate of Gains, Losses, and Discrepancies (see fig. 59) upon approval by the station commander. The form will be prepared in one copy and, upon approval, will be assigned the next available voucher number in sequence and will be posted to the Sales Officer's Account.

(2) If the loss exceeds the authorized allowance of $\frac{3}{10}$ of 1% or if the station commander disapproves the certificate, the entire amount will be surveyed. Execution of such Reports of Survey

will, however, be held pending results of the audit of the account so that the final and correct amount may be surveyed.

(3) The surplus or gain in one section or subsection of the Sales Officer's Account will not be used to offset a shortage or loss in any other section or subsection.

b. LOSSES (OTHER THAN IN SUBSISTENCE SUBSECTION). (1) *Exceptional Articles*. Such items will be accounted for separately, will be debited at actual cost price, and sold at a price to preclude any loss to the Government. When purchasing exceptional articles, the sales officer is acting as the agent of the purchaser. Hence, should any loss be incurred by the Government in connection with such a transaction, the purchaser or his agent will be personally responsible for the loss.

(2) *Meat Market.* Sales prices of meats sold in an authorized commissary meat market will be computed and adjusted so that no loss to the Government will be incurred; therefore, no survey arising out of operations will be made. If losses in the meat market occur from causes other than operational, they may be adjusted by a Report of Survey.

(3) War Department Shipping Documents listing items transferred to the sales officer from other post installations (clothing, equipage, etc.) should be checked to insure that selling prices and extensions are correct and that the total cash turned over to the sales officer agrees with the total shown on the shipping voucher. No loss is allowed on items on which there is a published selling price and the above preliminary check will prevent such loss occurring in the Sales Officer's Account.

86. Adjustments Necessitated by Other Losses, Shortages or Damages (including losses, shortages, and damages arising out of shipment)

a. GENERAL. (1) The sales officer will be responsible for the public property entrusted to him and therefore will be required to explain reasonably and satisfactorily any spoilage or damage to property under his control. Such explanation will be made by the processing of a Report of Survey which, under certain circumstances, may be brief and informal but under other circumstances must be full and complete, or by such other method as may be authorized from time to time by War Department directives.

(2) The Medical Department, Veterinary Corps, is charged with inspecting products of animal origin, both processed and unprocessed. No such items will be accepted by the sales officer from vendors unless inspected nor will such items, if in a questionable condition, be issued unless inspected and approved as edible. Products of other than animal origin will be inspected by personnel assigned to this duty by current War Department directives.

(3) The sales officer will obtain a receipt for all accountable items, including surveyed items, which are turned over to the salvage officer for disposal. This receipt will be used as a supporting document to the voucher on which these items are dropped from the Sales Officer's Account.

b. USE OF REPORT OF SURVEY. (1) *Preparation.* A Report of Survey will be pre-

pared within thirty days after the discovery of the loss, damage, or destruction of property for which the sales officer is accountable. If exceptional circumstances necessitate a longer period to elapse before the preparation of the survey, these circumstances will be explained in the sales officer's certificate. Separate surveys will be prepared for subsistence supplies and no other items of quartermaster property will be included on such surveys.

(2) The survey form will be completed in the manner illustrated in fig. 60. The value column, money totals, will not be initialed by the sales officer but erasures, interlineations, and other alterations in the regular portion of the form will be initialed. Supporting documents will be marked as exhibits and attached to copy No. 1, Report of Survey.

(3) Upon completion, the retained copy of the Report of Survey will either be assigned the next voucher number in sequence and be posted to the Sales Officer's Account or will be attached as a supporting document to the individual voucher to which it applies. When the comeback copy of the Report of Survey (as prescribed in chart 31) is returned, it will be substituted for the retained copy and the retained copy will be destroyed.

c. ACTION ON BILLS OF LADING. (1) *General.* The sales officer will be responsible for checking all incoming shipments and for taking appropriate action on any discrepancies noted irrespective of whether the shipments are received from other War Department installations or from vendors.

(2) *Action in connection with specific instances of loss, shortage or damage.* (a) In instances of overage, shortage, or damage to shipments, whether received on a commercial or a government Bill of Lading, appropriate notations as provided in War Department directives will be made by the station transportation officer on the Bill of Lading. The sales officer will make no notations on the Bill of Lading for such shipments and will not be responsible for arranging to collect transportation charges paid on government Bills of Lading on items that were rejected upon receipt.

(b) If a shipment is received from a War Department installation and a preliminary inspection leads to the conclusion that a common carrier is responsible for the shortage or damage to the shipment, the sales officer will immediately notify the station transportation officer. The station transportation officer will initiate a Report of Survey (Discrepancies Incident to Shipment) (W.D.,

(FRONT)

REPORT OF SURVEY

Quartermaster Property Sales Commissary, Fort School, Va.
 (Class of property, ordnance, medical, etc.) (Stock record account and station)

Accountable officer C. H. Scruggs, Capt., Q.M.C. Date 21 August 1944

STOCK NO.	ARTICLES	QUANTITY	TOTAL COST	DISPOSITION		
				DESTROY	SALVAGE	OTHER
56T9740	Tomatoes, canned #10 Cans	198	85.14	D		
Grand total			85.14			

PREPARED IN
FOUR COPIES

DATE AND CIRCUMSTANCES

Upon reinspection of stock of No. 10 cans of tomatoes on 18 August 1944, 198 cans were found to be spoiled and unfit for human consumption, apparently due to acid formation within the cans causing swellers and leakers. This is a part of a lot received at this station in February 1944, and which appears to have been in stock at the Jersey City QM Depot since July 1943. This lot was purchased from the Maryland Canning Company under Contract W-1514 QM.788. The period of guarantee has expired.

AFFIDAVIT

I do solemnly swear (or affirm) that the articles of public property shown above and/or on attached sheets were lost, destroyed, damaged, or worn out in the manner stated, while in the public service.

Fred J. Bates
 FRED J. BATES
 (Signature)
 Tech Sgt., QMC
 (Grade and organization)

Subscribed and sworn to (or affirmed) before me at Fort School, Va.

this 21 day of August, 1944.

William V. Tracy
 WILLIAM V. TRACY
 1st Lieut. Inf.

Summary Court Officer
 (Grade and organization or title; if notary public, affirm seal)

W. D., A. G. O. Form No. 15*

15 October 1943

*This Form supersedes W. D., A. G. O. Form No. 15, 15 July 1935, which may be used until existing stocks are exhausted.

CERTIFICATE

I CERTIFY that the loss, destruction, damage, or unavailability of the articles of public property shown above, and/or on attached sheets, was caused in the manner stated and without fault or neglect on my part, and that each article listed with a view to elimination by destruction has been examined by me personally, has never been previously condemned, and is, in my opinion, worthless for further public use.

C. H. Scruggs
 C. H. SCRUGGS
 (Signature)
 Captain, QMC, Sales Officer
 (Grade and org., accountable or responsible officer)

Hq. Fort School, Va.
 Station, Fort School, Va.

Date 21 August 1944
 To Harley Winship

Capt., Inf.

who is appointed surveying officer.

By order of Col. D. D. Hayes

R. G. Taylor
 R. G. TAYLOR
 Maj., QMC

Adjutant.

(1) HEADQUARTERS
 FORT SCHOOL, VIRGINIA
 Date: 23 August 1944

APPROVED:

By authority of the
 Secretary of War:

D. D. HAYES
 Colonel, Inf. Commanding

By: H. C. Miller
 H. C. MILLER
 Lt. Col. FA, Executive Officer

Property Voucher No. Aug 194

16-37156-1

W. D., A. G. O. Form No. 15*

15 October 1943

*This Form supersedes W. D., A. G. O. Form No. 15, 15 July 1935, which may be used until existing stocks are exhausted.

16-37156-1

W. D., A. G. O. Form No. 15*

15 October 1943

*This Form supersedes W. D., A. G. O. Form No. 15, 15 July 1935, which may be used until existing stocks are exhausted.

16-37156-1

W. D., A. G. O. Form No. 15*

15 October 1943

*This Form supersedes W. D., A. G. O. Form No. 15, 15 July 1935, which may be used until existing stocks are exhausted.

16-37156-1

Figure 60. Report of Survey for Losses in Operation.

(BACK)

FINDINGS.—I have examined all available evidence as shown in exhibits to and as indicated below have personally investigated the same and it is my belief that the articles listed hereon and/or on attached sheets, total cost \$ 85.14

were spoiled and became unfit for human consumption in the manner stated; that stock of canned goods has been properly rotated; that this property has been properly stored and safeguarded at all times; and that the damage was not occasioned through the fault or neglect of anyone concerned.

RECOMMENDATION: It is recommended that the accountable officer be relieved of accountability and responsibility for the property listed hereon in the amount of eighty-five dollars and fourteen cents (85.14) and all concerned be relieved of pecuniary liability, and that this property be destroyed.

PREPARED IN
FOUR COPIES

22 August 1944

Harley Winship
HARLEY WINSHIP
Capt. Inf.
Surveying Officer

I have witnessed the destruction of the articles to be destroyed and/or received the articles to be turned in to salvage.

Date 22 August

A. B. COOPER, 1st Lt. OMC
(Officer witnessing destruction, or salvage officer)

(V) Hq. Fort. School, Va.
Station Fort. School, Va.
Date 23 August 1944

(M)

(U)

APPROVED: Any damaged property shown above and/or on attached sheets has been inspected by me, or by a disinterested officer of suitable grade and arm or service, and the disposal indicated is in the best interests of the public service. D.D. Hayes

Colonel, Inf. Commanding

By: H. C. MILLER
(Appointing authority)
LT. COL. PA, Exec. Off.

Hq.

Reviewed for commanding general of service command.

Date

Number

Finance officer.

¹ If space is inadequate, list articles on suitably ruled and captioned attached sheets and recapitulate in this and Total Cost column as "Sheet 1, \$147.50"; "Sheet 2, \$254.30," etc.

² Estimate cost if not known.

³ When disposition of articles is involved, the surveying officer will indicate same in proper column using abbreviated entries as follows: D—to be destroyed; S—to be turned in for salvage; C—to be continued in service; R—to be repaired.

⁴ The grand total cost of all articles acted upon will always be shown.

⁵ Enter a concise statement of date and circumstances together with a reference to certificates and affidavits submitted, as "Exhibits A to H herewith." Each exhibit will bear a reference to the report of survey to which it pertains as, "Ex. A"—R/S 3/4/34—\$75.00."

⁶ The certificate may be omitted if the oath is subscribed to by the accountable or responsible officer. In any event the oath must be subscribed to.

⁷ For use of chief of arm or service or Secretary of War or both.

⁸ Enter total cost as shown on the face of the report and continue with the findings in full. If any oral testimony is considered, the name of each witness and a clear, concise statement of the testimony given will appear in the findings. Opposite a caption "RECOMMENDATIONS", which should follow the findings without loss of space, enter appropriate recommendations. The recommendations should be complete in all details and cover all articles or subjects investigated. If space is insufficient, continue on additional sheets; the station, date, and signature to follow the recommendations in any case.

⁹ Should the appointing authority disapprove the recommendations of the surveying officer, the disapproval with reasons or action recommended will be typed on the back of the report or on an attached sheet and reference made thereto in this space.

¹⁰ For action or review of division, post, camp, or station commander if surveying officer is appointed by a subordinate administrative commander.

¹¹ For use of commanding general of service command.

16-37154-1 ★ U. S. GOVERNMENT PRINTING OFFICE : 1943

or responsible officer. In any event the oath must be subscribed to.

Officer is appointed by a subordinate administrative commander.

¹² For use of commanding general of service command.

16-37154-1 ★ U. S. GOVERNMENT PRINTING OFFICE : 1943

or responsible officer. In any event the oath must be subscribed to.

Officer is appointed by a subordinate administrative commander.

¹³ For use of commanding general of service command.

16-37154-1 ★ U. S. GOVERNMENT PRINTING OFFICE : 1943

or responsible officer. In any event the oath must be subscribed to.

Officer is appointed by a subordinate administrative commander.

¹⁴ For use of commanding general of service command.

16-37154-1 ★ U. S. GOVERNMENT PRINTING OFFICE : 1943

Figure 60. Continued.

A.G.O. Form No. 15-1), except:

(1) When the estimated value of the shortage on any one Bill of Lading does not exceed \$10 or when the estimated damage including damage to crating and packages does not exceed that amount or does not impair the usefulness of the article, or

(2) When the circumstances clearly indicate that the discrepancy is not due to the fault or neglect of the carrier and does not affect the total weight of the shipment.

d. DISCREPANCIES IN SHIPMENTS FROM WAR DEPARTMENT INSTALLATIONS. If a shipment is received from another War Department installation and preliminary investigation discloses that the shortage or damage is not the responsibility of a common carrier, the sales officer will take whichever of the following actions is deemed appropriate:

(1) When the items are received in correct quantities but changes in nomenclature are necessary because items actually shipped differ from those stated on the War Department Shipping Document or Shipping Ticket, an Over, Short, and Damaged Report will be prepared and signed in triplicate. One copy will be attached to the War Department Shipping Document or Shipping Ticket posted to the Sales Officer's Account, and two copies will be forwarded to service command headquarters for comparison and forwarding to the auditors of the shipping and receiving installations.

(2) If the items received are in excess of the quantities stated on the War Department Shipping Document or Shipping Ticket, the sales officer will correct the quantities stated on the copy used as the voucher to his account (if Price Copy of War Department Shipping Document is used) and will certify thereon that the corrected quantities were received. No Over, Short, and Damaged Report or Report of Survey will be prepared.

(3) If the quantities received are less than the quantities stated on the War Department Shipping Document or Shipping Ticket, the sales officer will correct the quantities stated on the document posted as the voucher to his account and will certify that the smaller quantities were received. In addition, he will prepare an Over, Short, and Damaged Report in triplicate, attaching one copy to the document constituting the voucher to his account and will forward two copies as prescribed in (1) above.

(4) When shipments are received from War Department installations and include items that have been damaged in transit for which the carrier is not responsible, the sales officer will take the same action as prescribed in (1) above. In addition, he will also prepare a Report of Survey for the damaged items, distributed as prescribed in chart 32, and attach the retained copy of the Report of Survey and the Property Turn-in Slip received from the salvage officer for the damaged items turned over to salvage as supporting documents. Upon the return of an approved copy of the Report of Survey, the sales officer will substitute it for the retained copy.

e. DISCREPANCIES IN SHIPMENTS FROM VENDORS. (1) If the subsistence delivered has been purchased from a vendor for shipment on a commercial Bill of Lading, FOB destination, the sales officer will accomplish the Receiving Report only for those items received in acceptable condition. Immediate advice will be given by the sales officer to the vendor through the office administering the purchase contract of the items and quantities not accepted.

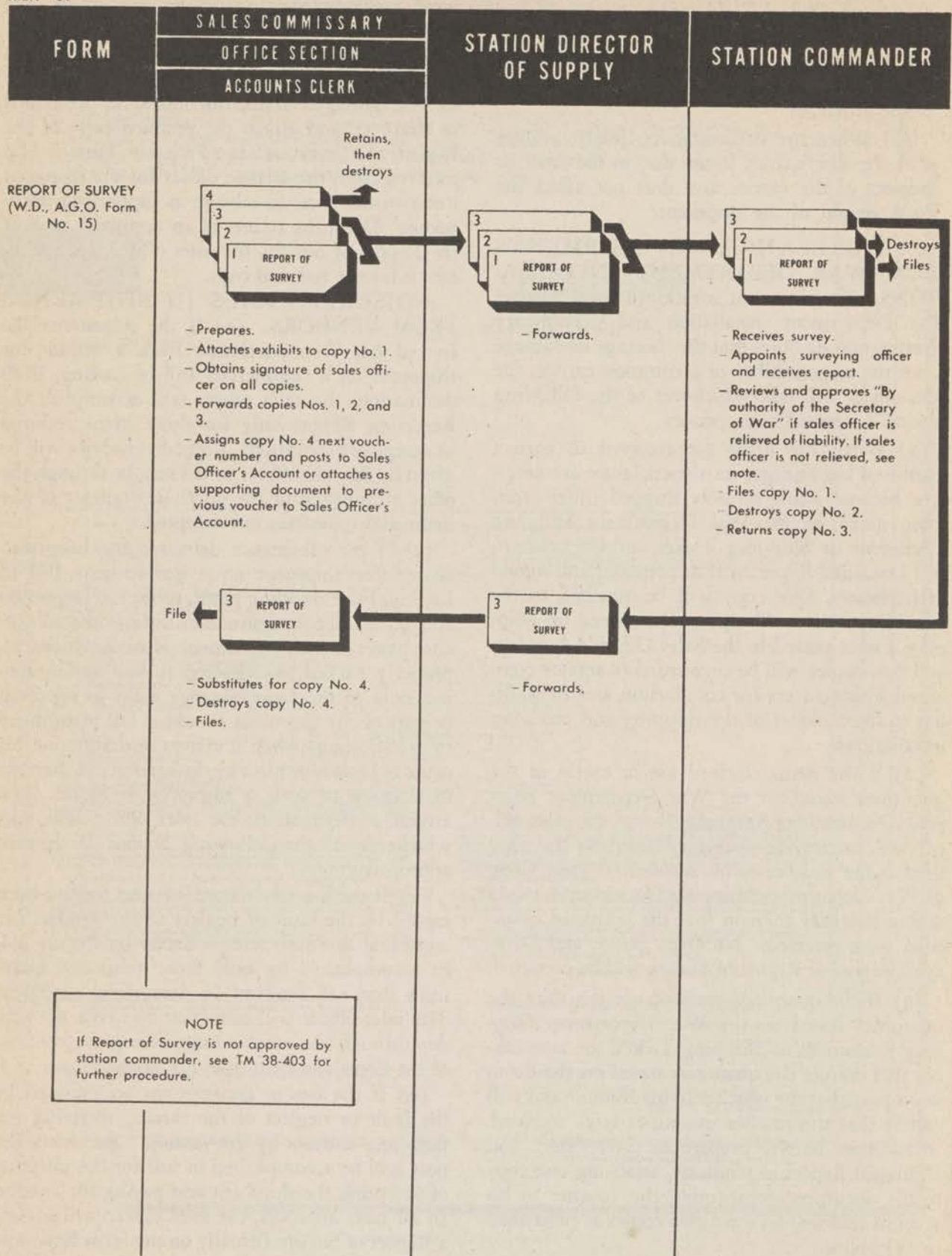
(2) If the subsistence delivered has been purchased for shipment on a government Bill of Lading, FOB shipping point, subject to inspection and acceptance at destination, title to the subsistence passes to the Government when the shipment, properly packed, is delivered to the carrier, subject only to the Government's right to reject all or part of the shipment should it fail to conform to specifications when it arrives at destination because of fault or neglect by the vendor. If shortage or damage to such a shipment is found upon arrival at destination, the sales officer will take whichever of the following actions is deemed appropriate:

(a) If the loss or damage is found to have been caused by the fault or neglect of the vendor, i.e., concealed shortages, etc., a Receiving Report will be accomplished for only those items and quantities that are received in acceptable condition. The sales officer will immediately advise the vendor through the office administering the contract of the items and quantities not accepted.

(b) If the loss or damage has been caused by the fault or neglect of the carrier, receiving station, etc., and not by the vendor, a Receiving Report will be accomplished in full for the purposes of accepting the shipment and paying the vendor. In all such instances, the sales officer will initiate a Report of Survey (usually on the form Report of

DISTRIBUTION OF REPORT OF SURVEY (FOR LOSSES IN OPERATION)

Chart 31



(FRONT)

REPORT OF SURVEY

(DISCREPANCIES INCIDENT TO SHIPMENT)

(Subs)

Class Quartermaster Receiving officer M.E. Evans, 1st Lt. T.C. Receiving station Fort School, Va.
(Ordnance, medical, etc.) (Name) (Name)Date 20 Aug. 1944 Shipping activity Richmond QM Market Center
(Name of shipping station or shipping contractor)

STOCK No.	ARTICLES ¹	QUANTITY	TOTAL COST ²	WEIGHT	O. S. OR D ³	PKG. No. ⁴
	Eggs, Issue	525	254.73			
	Sales Price .49					
	Money Value 257.25					
GRAND TOTAL ⁵			254.73			

PREPARED IN
FOUR COPIESINFORMATION⁶Government B/L No. WT 7843762 Date 17 August 1944 Shipping officer's voucher No. Aug-250
(Number) or contract No.Was a discrepancy notation made on the reverse of original B/L? Yes If the answer is yes, give data as follows exactly
(Yes or no)as shown in such notation: Weight 945 lb. Value, \$ 254.73, or cost of repairs, \$

If shipped by other than Government B/L, how shipped?

Total packages billed 400 Numbered from toTotal packages received 400 Numbers of missing packagesTotal packages damaged 17 1/2 Numbers of damaged packagesCARLOAD SHIPMENT ONLY⁷Car Nos. NP 27792Original seal Nos. ACL 16787-88Arrival seal Nos. ACL 16787-88Arrival seals inspected by Sgt. C.E. Reckmanand found to be Intact
(Broken or intact)Car opened: Date 19 August 1944 hour 10 AMUnloading began: Date 19 August hour 10 AMUnloading completed: Date 19 August hour 5 PM

Inbound shipment checked—

For carrier by Chas. Jones, Local Agent
and carrier's exception filed as exhibit "A"For Government by J. Grant, 1st Lt. QMC
whose affidavit stating cause and circumstances is filed as
exhibit "B"Other supporting documents filed as exhibits "C" to —⁸ I CERTIFY that this report and accompanying exhibits are correct.

In my opinion the common carrier is ----- liable.

(Receiving officer)

M.E. Evans, 1st Lt. T.C.Property voucher No. Aug-191This form supersedes W. D., A. G. O. Form No. 15-1, 6 May 1943, which will be used until existing stocks are exhausted.
W. D., A. G. O. Form No. 15-1
8 May 1944

Footnotes on other side.

16-54612-2

This form supersedes W. D., A. G. O. Form No. 15-1, 6 May 1943, which will be used until existing stocks are exhausted.
W. D., A. G. O. Form No. 15-1
8 May 1944

Footnotes on other side.

16-54612-2

This form supersedes W. D., A. G. O. Form No. 15-1, 6 May 1943, which will be used until existing stocks are exhausted.
W. D., A. G. O. Form No. 15-1
8 May 1944

Footnotes on other side.

16-54612-2

This form supersedes W. D., A. G. O. Form No. 15-1, 6 May 1943, which will be used until existing stocks are exhausted.
W. D., A. G. O. Form No. 15-1
8 May 1944

Footnotes on other side.

16-54612-2

Figure 61. Report of Survey. (Discrepancies Incident to Shipment.)

(BACK)

"Headquarters Fort. School, Va. Station Fort. School, Va. Date 20 August

Action A
Approved to terminate property accountability and to relieve all concerned from responsibility without charge.
Damaged articles will be

Action B
Approved to terminate property accountability and responsibility and to charge the common carrier in the amount of \$ 254.73. Damaged articles will be turned over to carrier for salvage.

Action C
Referred to who is appointed surveying officer. Damaged articles will be

Appointing Authority.

D. D. HAYES

Appointing Authority.

Appointing Authority.

"Report by surveying officer appointed under "Action C," COL. INF. COMMANDING.

FINDINGS.—I have examined all available evidence as shown in exhibits to and as indicated below have personally investigated the same and it is my belief that the articles listed hereon and/or on attached sheets, total cost \$.

Carrier has acknowledged responsibility for the damage.
Action taken under Par. 4c, AR 35-6640.

PREPARED IN
FOUR COPIES

"Action by appointing authority when a surveying officer is appointed under "Action C."

Approved

Appointing Authority.

1. If space is inadequate, list articles on suitably ruled and captioned attached sheets and recapitulate in this and total cost columns as "Sheet 1, \$147.60"; "Sheet 2, \$254.30," etc. Damaged articles or overages will be listed under a typed-in heading as—"Damaged" or "Overages." Describe by approved War Department nomenclature.

2. Estimate cost if not known. The original value of damaged articles will be shown if known. The amount of damage will be itemized and shown on an attached sheet.

3. Indicate opposite the name of the article the nature of the discrepancy, as—O for overage, S for shortage, D for damage.

4. Show number of package in which damaged article was contained, in which the missing article is alleged to have been shipped, or in which the overage was found.

5. The grand total cost of articles acted upon will always be shown. A separate grand total will be shown for each class of discrepancies occurring in the same shipment, as—Total shortages, total damaged, total overages.

6. Information called for in this space is important to the office making settlement of carrier's bill for transportation charges. See AR 35-6120, 35-6640, and 55-150.

7. This space may be disregarded in the case of less than carload (LCL) shipments.

8. This space is reserved for the use of the office taking final action.

9. If in the opinion of the receiving officer an individual or activity other than the carrier is liable, this certificate may be modified accordingly.

10. Subject to limitation in AR 35-6640 the appointing authority may take either action A, B, or C. If action is under C he may direct immediate disposition of the property or suspend disposition pending survey investigation. Disposition may be indicated by key letters as follows: CS—release to carrier for salvage; D—destroy; R—repair; S—salvage. See AR 35-6640.

11. Enter total cost as shown on the face of the report and continue with the findings in full. If any oral testimony is considered, the name of each witness and a clear, concise statement of the testimony given will appear in the findings. Opposite a caption "RECOMMENDATIONS," which should follow the findings without loss of space, enter appropriate recommendations. The recommendations should be complete in all details and cover all articles or subjects investigated. If space is insufficient, continue on additional sheets; the station, date, and signature to follow the recommendations in any case. If no surveying officer is appointed, remarks by the appointing authority under "Action A" or "Action B" may be continued into this space.

12. This space may also be used for remarks by the appointing authority.

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6. Information called for in this space is important to the office making settlement of carrier's bill for transportation charges. See AR 35-6120, 35-6640, and 55-150.

authority under "Action A" or "Action B" may be continued into this space.

12. This space may also be used for remarks by the appointing authority.

☆ U S GOVERNMENT PRINTING OFFICE : 1944 16-34612-2

6. Information called for in this space is important to the office making settlement of carrier's bill for transportation charges. See AR 35-6120, 35-6640, and 55-150.

authority under "Action A" or "Action B" may be continued into this space.

12. This space may also be used for remarks by the appointing authority.

☆ U S GOVERNMENT PRINTING OFFICE : 1944 16-34612-2

6. Information called for in this space is important to the office making settlement of carrier's bill for transportation charges. See AR 35-6120, 35-6640, and 55-150.

authority under "Action A" or "Action B" may be continued into this space.

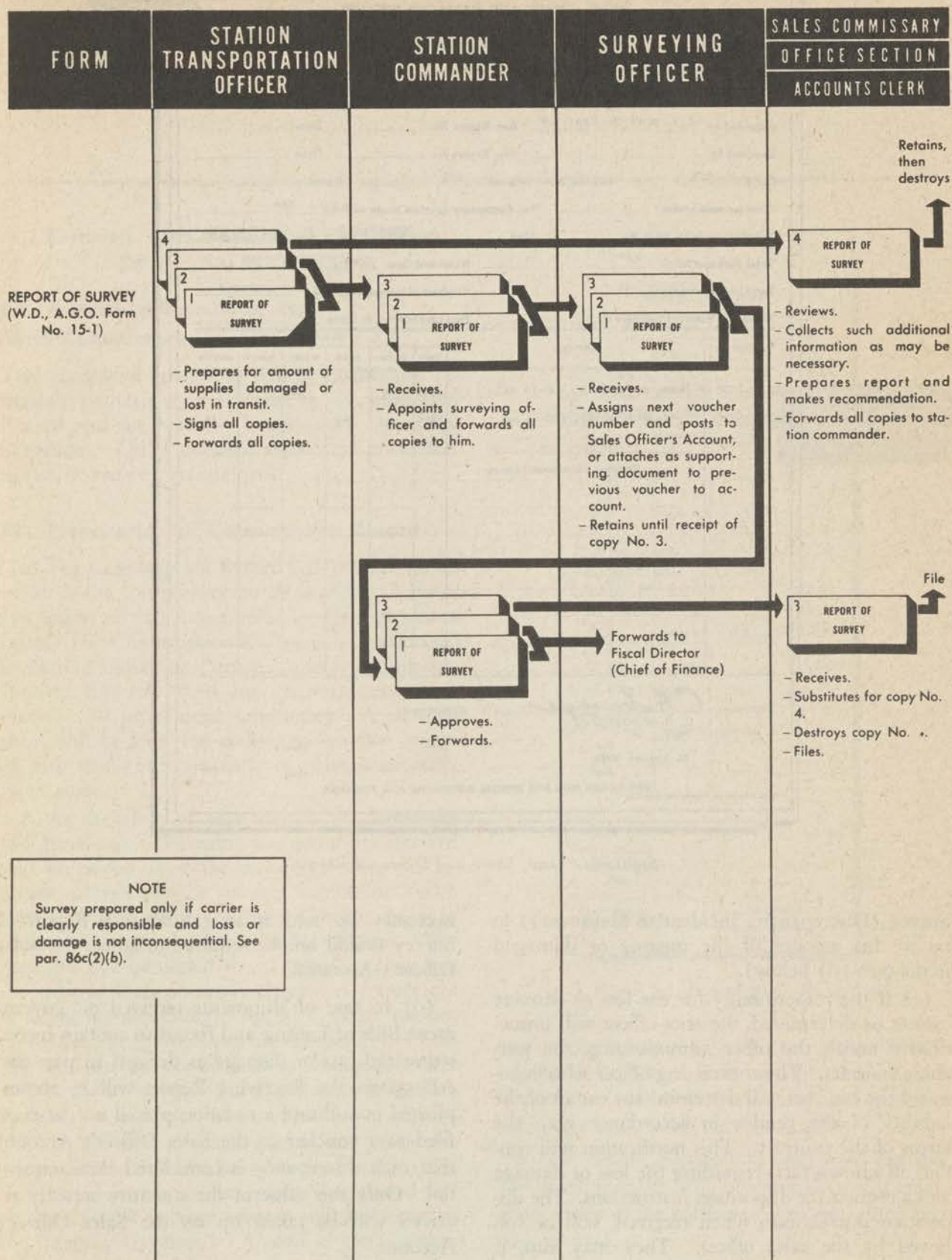
12. This space may also be used for remarks by the appointing authority.

☆ U S GOVERNMENT PRINTING OFFICE : 1944 16-34612-2

Figure 61. Continued.

REPORT OF SURVEY (DISCREPANCIES INCIDENT TO SHIPMENT)

Chart 32



NOTE

Survey prepared only if carrier is clearly responsible and loss or damage is not inconsequential. See par. 86c(2)(b).

[illegible]

Figure 62. Over, Short, and Damaged Report.

Survey (Discrepancies Incident to Shipment)) to relieve his account of the missing or damaged items (see (d) below).

(c) If the responsibility for the loss or damage cannot be determined, the sales officer will immediately notify the office administering the purchase contract. The contracting officer who negotiated the contract will determine the extent of the liability of the vendor in accordance with the terms of the contract. This notification will contain all known facts regarding the loss or damage and a request for disposition instructions. The disposition instructions, when received, will be followed by the sales officer. They may also, if

necessary, be used as an exhibit to a Report of Survey should one be required to adjust the Sales Officer's Account.

(d) In case of shipments received on government Bills of Lading and found to contain inconsequential loss or damage as defined in par. 28c, AR 55-150, the Receiving Report will be accomplished in full and a notation placed on the copy filed as a voucher to the Sales Officer's Account that such discrepancy is considered inconsequential. Only the value of the quantity actually received will be taken up on the Sales Officer's Account.

Chapter VI

RECORDS OF SALES COMMISSARY OPERATION

Section I. RECORDS AND REPORTS OF THE SALES OFFICE

87. Prescribed Records of the Sales Commissary

Two records of operations will be maintained by the sales commissary. They are the Consumption Record and the Monthly Commissary Operating Statement. Other optional records as prescribed in par. 90 may be maintained.

88. Preparation of Consumption Record

a. The Consumption Record will be kept for all items in the commissary on W.D., Q.M.C. Form No. 424 as revised, or a similar locally reproduced form. The Consumption Record will be arranged by item in alphabetical order in a loose leaf binder. Binders formerly used for quartermaster stock records will prove quite satisfactory. A separate sheet will be kept for each item whether stocks of such items are constantly or only occasionally maintained.

b. At the close of each month the Inventory will be posted. Thereafter the quantities received will be posted as of the day received in the received column and the voucher number on which they are taken up in the Sales Officer's Account indicated in the voucher number column. The quantity will be added to the balance column at the time of each posting. Quantities transferred to depot accountability, shipped to other stations or written off through the use of a Report of Survey will also be posted and so indicated. Care will be taken to make sure that such reductions in stock are not reflected in consumption figures.

c. At the close of each month, the Inventory will be posted one line below the last entry. The difference between the Inventory as so posted and the total in the balance column will be posted as the quantity consumed. A total of the quantity

CONSUMPTION BOOK RECORD				
DATE	VCH. NO.	RECEIVED	ISSUED	BALANCE
5/1/44		Inv	(197)	18.70
5/3	May 28	600		24.70
5/12	May 57	Shipped	300	
5/20	May 98	600		
5/31		Consumed	780	
6/1		Inv	(197)	
6/5	June 40	1200		37.90
6/9	June 65	600		37.90
6/30		Consumed	1670	21.70
7/1		Inv	(197)	21.70
7/3	July 15	Survey	120	20.50
7/8	July 43	Survey	136	19.14
7/13	July 79	450		23.64
7/25	July 116	300		26.64
7/31		Consumed	1080	15.84
8/1		Inv	(197)	15.84
8/7	Aug 46	300		18.84
8/15	Aug 81	Shipped	300	15.84
8/19	Aug 188	1800		33.84
8/31		Consumed	1620	17.64
9/1		Inv	(197)	17.64

SEPARATE SHEET WILL
BE MAINTAINED FOR
EACH ITEM STOCKED
BY THE COMMISSARY

Article Apples
 Description No. 10
 Unit Can Unit cost _____
 Maximum _____ Minimum _____
 WAR DEPARTMENT Stock No. 56-A-3100
 Q. M. C. Form No. 424 Sheet No. 5
 Revised April 6, 1941 2-4242

Figure 63. Consumption Record.

consumed during the last three months will be calculated each time that monthly consumption is calculated and will be entered and encircled below the latest month's consumption.

d. The article, description, unit, stock number, and sheet number will be entered in the appropriate spaces at the bottom of the page before each page is used.

MONTHLY COMMISSARY OPERATING STATEMENT

Month of August, 19 44. Station Fort School, Va.Analysis of Sales Account

1. Value of Beginning Inventory	\$178,815.16
2. Inventory Adjustment (Indicate + or -)	1,445.27
3. Subsistence Received:	
(a) From Market Centers	284,939.38
(b) From Depots	73,989.52
(c) From Troop Trains	215.30
(d) From Other Commissaries	NONE
4. Local Purchases:	
(a) Perishable Items	25,207.17
(b) Non-Perishable Items	15,619.54
5. Cash Received from Sale of Meal Coupon Books and Meals	612.50
6. Total Subsistence Accounted for	\$580,843.84
7. Net Value of Field Rations A & B Issued	344,080.84
8. Net Value of Other Field Rations Issued (See Remarks)	1,578.80
9. Value of Troop Train Rations Issued	829.54
10. Sales to Organizations on R & S Account	14,027.00
11. All Other Sales	36,327.91
12. Value of Special Issues	24.00
13. Transfers to Depots and Other Commissaries	1,976.37
14. Gain (-) or Loss (+) from Bakery Operation	1,117.55
15. Cert. of Gains, Losses and Discrepancies	-269.53
16. Reports of Survey	431.49
17. Value of Closing Inventory	180,719.87
18. Total Credits (Must Agree with Item 6)	\$580,843.84

Analysis of Rations Issued

19. Number of Field Rations A & B Issued	569,270
20. Deductions	25,785
21. Net Value of Issues (Item No. 7)	\$344,080.84
22. Value of the Field Ration (21÷19)	\$0.6044
23. Number of Garrison Rations Issued	8,354
24. Additions or Deductions (Indicate + or -)	-334
25. Value of the Garrison Ration	\$0.6108
26. Credits to R & S Account (23x25)	\$5,102.62
27. Less: Payment of Ration Savings	\$312.86
28. Sales Within Ration Credits (26-27)	\$4,789.76
29. Sales in Excess of Ration Credits:	
(a) To Hospital Messes	\$9,237.24
(b) To Other Garrison Ration Messes	NONE
30. Total Sales on R & S Account (Item No. 10)	\$14,027.00
31. Number of Troop Train Rations Issued	1,200
32. Total Value of Troop Train Rations Issued (Item No. 9)	\$829.54
33. Cash Advances to Troop Trains	
34. Total Cost of Troop Train Rations Issued (32+33)	\$829.54
35. Value of Troop Train Ration Issued (34÷31)	\$0.6913

Remarks:	Type Issued	Number Issued	Value
	C	1240	\$905.20
	D	960	192.00
	K	560	481.60

C. R. Sorugge, Capt., *C. R. Sorugge* (Sales Officer)

Figure 64. Monthly Commissary Operating Statement.

89. Preparation of Monthly Commissary Operating Statement

a. The Monthly Commissary Operating Statement (W.D., Q.M.C. Form No. 467) is designed to replace the Monthly Report of Subsistence. It will be prepared in two copies. Copy No. 2 will be retained as a permanent record in the sales

commissary and copy No. 1 will be forwarded to the distribution depot by the 15th of the succeeding month. The distribution depot will consolidate the reports of all the stations it supplies and forward a copy of the consolidated report to the Office of The Quartermaster General in time to arrive not later than the 25th of the succeeding month. The report is an analysis in detail of the

SOURCE OF INFORMATION FOR MONTHLY COMMISSARY OPERATING STATEMENT

Item No.

- 1 From Q.M.C. Form No. 392—Total closing inventory, preceding month, of subsistence section of sales account, excluding Meal Coupon Books. Inventory of bakery will include only ingredients for bakery products.
- 2 From Q.M.C. Form No. 391—Net amount of Voucher No. 2 of current month.
- 3(a) Total value of subsistence received from market center stock, or direct from vendors on orders from market centers.
- (b) Total value of subsistence received from depot stock, or direct from vendors on orders from depots.
- (c) Total value of supplies received from troop trains at completion of movement, including paper products issued as ration components.
- (d) Total value of supplies received from other commissaries.
- 4(a) Total value of all perishable items purchased from subsistence funds available at the station. (Exclude ice.)
- (b) Total value of all nonperishable items purchased from subsistence funds available at the station, including bread purchased locally.
- 5 Total cash received from organization supply officers for meals furnished and total receipts from sale of Meal Coupon Books.
- 6 Total of Items 1 through 5; must agree with Item 18.
- 7 From Daily Cumulative Summary of Field Rations Issued.
- 8 Total value of field rations C, D, K, 10-in-1, etc., issued.
- 9 Total value of troop train rations issued, including paper plates, cups, etc.
- 10 Total value of sales to organizations on garrison ration, including hospital messes for sales on R & S Account only.
- 11 Total value of sales to individuals, organizations not on garrison ration, officers' messes, restaurants, etc., including cash received for meals furnished and from sale of Meal Coupon Books. This amount should equal the total sales in subsistence section of final WD., AGO Form No. 10-87 and the Report of Charge Sales for the

Item No.

- month, less Item 10, and plus Item 5.
- 12 Total value of authorized special issues made without reimbursement. (Issues for war dogs, flour for target paste, etc.)
- 13 Total value of supplies shipped to depots and other commissaries.
- 14 Difference between value of bakery products and value of ingredients consumed in bakery.
- 15 Not to exceed $\frac{3}{10}$ of 1 per cent of total sales and issues. Includes losses from coffee grinding, and samples issued for testing.
- 16 Total value of all approved and pending Reports of Survey prepared during current month.
- 17 From Q.M.C. Form No. 392—Total closing Inventory, current month, including same items as in Item 1, above.
- 18 Total of Items 7 through 17; must agree with Item 6.
- 19 From Daily Cumulative Summary of Field Rations Issued.
- 20 From the headquarters which submit the Consolidated Ration Requests.
- 21 From Daily Cumulative Summary of Field Rations Issued. (Must agree with Item 7.)
- 22 Must agree with value of the field ration as reported on Daily Cumulative Summary of Field Rations Issued.
- 23 From W.D. Form No. 373
- 24 From Q.M.C. Form No. 460. Indicate net number of additions or deductions.
- 25 From current Quarterly Depot Price List.
- 26 From W.D. Form No. 373.
- 27 From W.D. Form No. 373.
- 28 Item 26 less Item 27.
- 29(a) From W.D. Form No. 373.
- (b) From W.D. Form No. 373.
- 30 Must agree with Item 10. Equals total of Items 28, 29(a) and 29(b).
- 31 From special orders directing movements.
- 32 Must agree with Item 9.
- 33 From local fiscal officer or disbursing officer.
- 34 Item 32 plus Item 33.
- 35 Item 34 divided by Item 31.

REMARKS: Report other types of field rations issued by type, number, and value (aggregate value must agree with Item 8). Include any other remarks required.

NOTES: 1. The unit prices used in computation of the value of items in this statement will be the unit prices indicated in the Quarterly Depot Price List. When items are purchased locally for which no price is shown on the Quarterly Depot Price List the invoice price will be used.
2. The number of rations issued will not include enlisted personnel authorized to mess separately, on furlough, on a commutation of rations status, in a travel status, or patients in hospitals.

3. Items 3 and 4 will include all subsistence received and

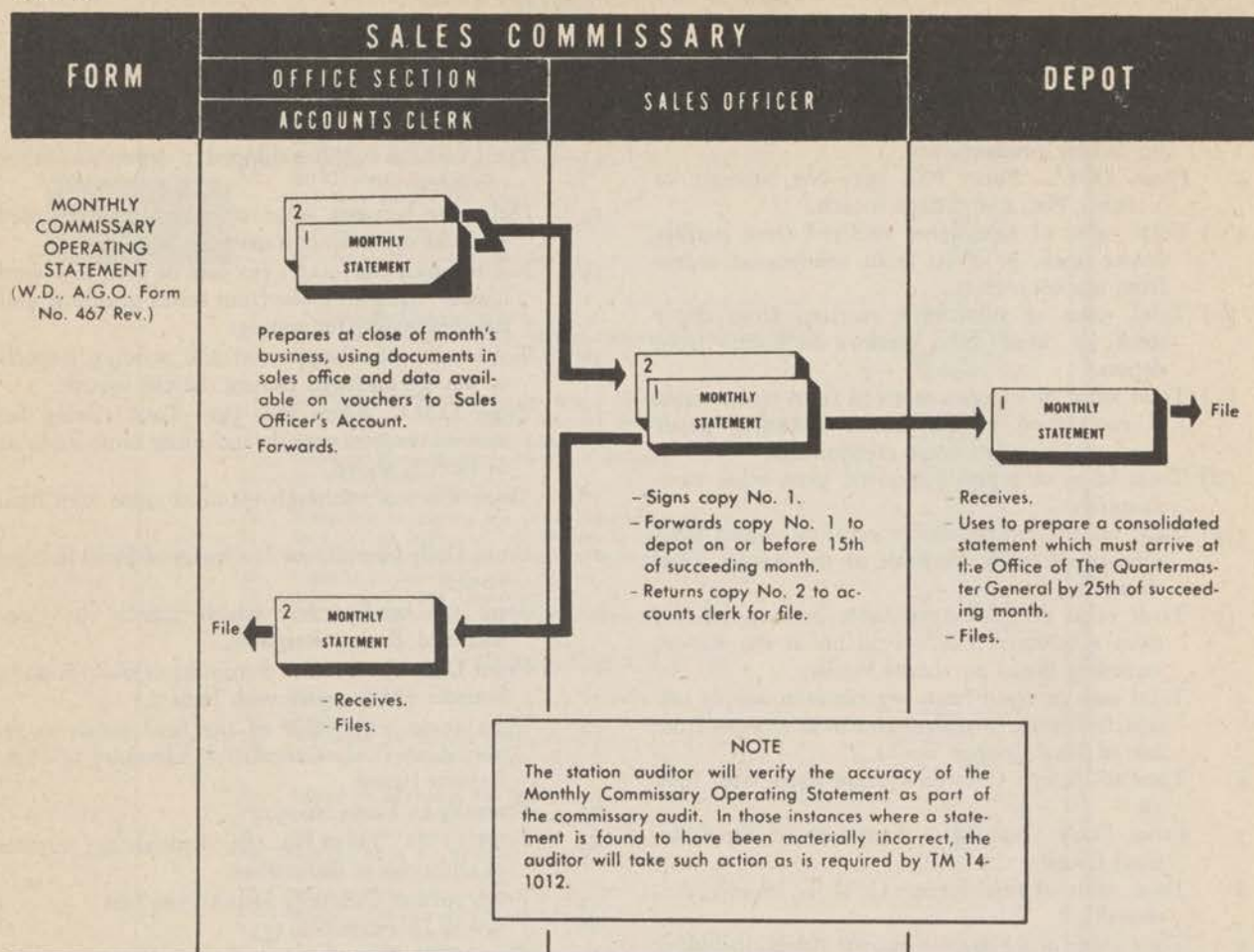
purchased, including ingredients for bakery products. This statement will not include any items, other than ingredients, furnished to the bakery, such as civilian labor, or fuel and utilities. This statement will include all items, such as paper products, stocked for issue as components of troop train rations.

4. This statement will be submitted to the quartermaster distribution depot by the 15th of the succeeding month, where it will be consolidated for submission to the Office of The Quartermaster General by the 25th of the month.

5. The current value of the garrison ration will be indicated in Item 25.

MONTHLY COMMISSARY OPERATING STATEMENT

Chart 33



operations of the sales account and will be prepared according to the instructions and from the sources of data stated on its reverse side. It includes a statement of the quantities of the different types of rations issued during the previous month and the values of each type. The report serves as a medium to transmit much important basic information to the Office of The Quartermaster General in connection with the operations of sales commissaries. It is used as one of the necessary bases in the computation and justification of applicable portions of appropriation estimates and the establishment and maintenance of fiscal accounting and overall operational controls. The copies retained in the sales commissary will serve as the basis for any future reports that may be required of past operations.

b. The auditor, after checking the Sales Officer's Account, will verify the accuracy of the Monthly Commissary Operating Statement as submitted. If such verification discloses that the statement as

submitted was materially incorrect, a notation to this effect will be made in the Certificate of Audit, and action as provided in TM 14-1012 will be taken.

90. Optional Current Records

In addition to these two prescribed records the sales officer will find it advantageous to institute a system of daily inventory reports from the cooler and vegetable warehouse. These daily reports should list the quantities of perishable subsistence on hand, either left over from previous field ration issues or received for future issue. They will be useful in adjusting menus to stocks on hand and will enable substitutions to be made as required by the troop training program. These reports will be informal, vary as the requirements of the sales commissary vary, and having served their purpose will be destroyed. No file of such reports will be maintained.

Appendix I

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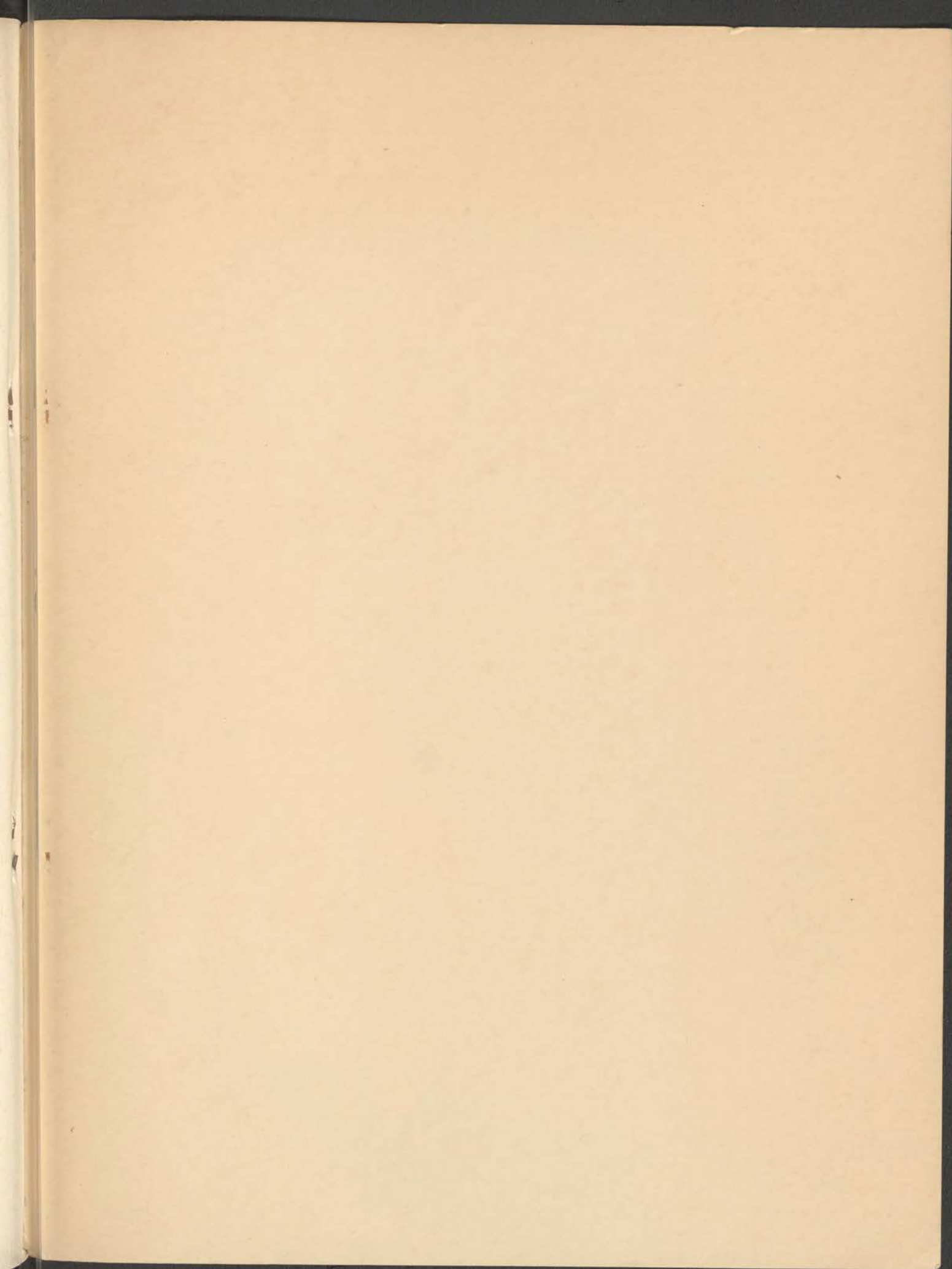
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