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U.S. WAR DEPARTMENT

TECHNICAL MANUAL

COMMISSARY OPERATION

Sept. 12, 1940

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TECHNICAL MANUAL
No. 10–215

WAR DEPARTMENT,
WASHINGTON, *September 12, 1940.*

COMMISSARY OPERATION

**Prepared under direction of
The Quartermaster General**

		Paragraphs
SECTION I.	General	1–3
II.	Methods of operation	4–15
III.	Fundamentals of commissary accounting	16–38
IV.	Sales commissary company	39–41
V.	Check lists	42–44
HYPOTHETICAL ACCOUNT.		Page
APPENDIX I.	Price lists	60
II.	Voucher register and general control	67
III.	Section and subsection accounts	70
IV.	Daily record of sales	79
V.	Record of procurements	82
VI.	Vouchers Nos. 1 to 36, inclusive	84
VII.	Miscellaneous papers (Oct. acct.)	175
VIII.	Miscellaneous papers (Nov. acct.)	178
IX.	Miscellaneous papers (Dec. acct.)	181

SECTION I

GENERAL

	Paragraph
Purpose	1
Scope	2
Definitions	3

1. Purpose.—The purpose of this manual is to show the approved operation of a sales commissary and a sales commissary unit.

2. Scope.—*a.* Section II describes the general methods of commissary operation. Section III covers the fundamentals of commissary accounting. Section IV pertains to the sales commissary company. Section V gives a useful check list by means of which sales officers can assure themselves that proper procedures are being followed. Appendixes I to IX, inclusive, supply the records of a

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month's account of the commissary at the hypothetical post of Fort School, Va. These records supplement and illustrate the fundamentals of commissary accounting set forth in section III.

b. Since the fundamentals of the sales commissary unit are essentially the same as those of the sales commissary, they are not repeated in section III where the sales commissary unit is discussed. The forms used in the hypothetical account are similar to those used in the unit.

3. Definitions.—The following definitions are designed to clarify these terms as used in this manual:

a. Commissary.—The department of the Quartermaster Corps which supplies food and other necessities to the elements of the command.

b. Subsistence.—That upon which one subsists or lives.

c. A sale.—A contract for the transfer of property from one person to another for a valuable consideration.

d. Sales commissary.—A commissary operating for the purpose of issues and sales of authorized articles to messes, members of the command, and other authorized purchasers.

e. Sensitive items.—Items authorized for sale in commissaries which, because of their nature, are subject to peculation or pilfering by sales personnel. Examples: Cigarettes, cigars, candy, razor blades, etc.

f. Sales of services.—Electricity, gas, water, etc., are referred to as services. When persons using these services exceed their authorized allowances, or for any reason are required to reimburse the Government for the use of same, the procedure is called sales of services. The records of these sales, together with any cash from the transactions, are turned over to the sales officer for deposit with the disbursing officer as directed in existing regulations.

g. Sales officer.—The officer in charge of the sales commissary.

h. Debit.—A debit as used in this manual indicates an amount for which the accountable officer is accountable; that is, he has received an item or article and has placed it on the debit side of the ledger in terms of money value.

i. Credit.—A credit as used in this manual indicates an amount for which the accountable officer has been relieved of accountability; that is, he has either sold or otherwise disposed of it from his stock and made an entry of it in terms of money value on the credit side of the ledger.

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SECTION II

METHODS OF OPERATION

	Paragraph
Organization	4
Requisitions	5
Procurement	6
Inspection	7
Storage	8
Sales and issues	9
Control machine	10
Rations	11
Ration computation table	12
Army ration issue and conversion tables	13
Forced issues	14
Self-service operation	15

4. Organization.—*a.* Subsistence stores at posts, camps, and stations are handled through a sales commissary which normally functions under the direct supervision of a sales officer whose duties are prescribed in War Department publications.

b. Normally there are five branches in the commissary organization:

(1) *Administrative branch.*—This branch accomplishes all work pertaining to—

(*a*) Fiscal operations.

(*b*) Auditing and posting.

(*c*) General typing, routine correspondence, preparation of vouchers and reports, and the maintenance of the consumption record.

(2) *Sales store branch.*—This branch supervises the operation of the sales store.

(3) *Nonperishable warehouse branch.*

(4) *Perishable warehouse branch.*

(5) *Bakery branch.*—This branch bakes all bread required for sale or issue to organizations and individuals.

c. The personnel required to operate a commissary varies according to the number of troops and the number of individual accounts supplied from the commissary. Minimum requirements are a sergeant supervisor qualified to determine periodic requirements and having a thorough knowledge of commissary accounting procedure, a machine operator, and/or cashier and counter clerk, storeroom and delivery men as the situation demands. Office and machine operating personnel should have the equivalent of a high-school education as arithmetical and accounting problems are constantly encountered in connection with their duties. Every effort should be made to have

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an understudy for each important or technical position so that important functions may be continued if certain key men are transferred or temporarily absent from duty.

5. Requisitions.—Timely and intelligent requisitions are indicative of efficient administration. Adequate and economic supply at the requiring station is assured by the requisitioning officer's close cooperation with the supplying authority. It is necessary that the supplying point receive evidence of requirements in sufficient time to permit economy of procurement. For this reason, definite instructions have been issued as to when requisitions will be submitted. Requisitions for subsistence stores are submitted in accordance with instructions contained in existing regulations.

6. Procurement.—Subsistence supplies are procured locally or obtained by requisitions from purchasing depots in accordance with the provisions of the existing regulations.

7. Inspection.—*a.* A proper inspection of subsistence stores requires a thorough knowledge of the authorized food articles. It is essential that the inspecting officer be familiar with the various types, kinds, grades, sizes, and quality of the products on the market, market conditions, and the variations in quality according to producing localities. Federal and U. S. Army specifications and trade names or terms should be thoroughly understood.

b. The inspection of meat and dairy products is made under the supervision of veterinary personnel in accordance with instructions contained in Army Regulations.

8. Storage.—*a.* The officer charged with responsibility for subsistence supplies should have a ready knowledge of storage of subsistence supplies, that is, which items require the coolest or driest or otherwise favorable conditions and which can stand those less favorable.

b. Good warehousing is the systematic handling of supplies with a minimum amount of time and effort. Details depend to a large degree on the kind and amount of supplies and the local warehousing conditions. Each situation constitutes a separate problem to be worked out locally. In warehousing supplies their arrangement should be such that—

(1) Supplies are reasonably secure against theft and are protected from deteriorating effects of weather and the destructive effect of vermin.

(2) Items which lend themselves readily to peculation and offer an attractive field to the petty thief are placed under lock and key.

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(3) Articles are placed so that they may be removed readily for isssue or shipment.

(4) Articles are placed so that they may be inspected and checked readily for inventory purposes.

(5) Waste space is reduced to the minimum consistent with efficient and economic operation.

(6) The maximum floor load is not to be exceeded.

(7) Arrangement does not interfere with the proper functioning of the fire extinguishing system.

c. Subsistence stores should be inspected once a month by the accountable officer for the purpose of determining their condition. Stores longest on hand should be issued, sold, or shipped first.

d. Reclamation.—For details as to reclamation of subsistence stores see AR 30–2220 and section V, U. S. Army Specification 22–42A.

9. Sales and issues.—*a. Classification of subsistence stores.*—(1) *Ration articles.*—Components of the ration and substitutes therefor prescribed in Army Regulations for the subsistence of troops.

(2) *Sales articles.*—Articles authorized for sale in addition to ration articles.

(3) *Exceptional articles.*—Articles classified as confections, groceries, etc., which are not component articles of the garrison or field ration and not articles shown on the authorized sales list.

b. Charge and cash sales.—Charge and cash sales are made to organizations and individuals entitled to purchase in accordance with existing regulations. Caution should be taken to prevent excessive sales to individuals in order that improper disposition of articles purchased will not be made.

c. Post bakeries.—Post bakeries are operated by the quartermaster usually under the supervision of the sales officer. They furnish the fresh bread for troops in garrison.

d. Handling proceeds of sales.—Sales officers deposit funds with the disbursing officer in accordance with existing regulations.

e. Authorized sales articles.—Sales commissaries keep in reasonable quantities such authorized articles of subsistence supplies as it may be practicable to keep on hand for sale purposes to those entitled to purchase them.

f. Property accountability and responsibility.—(1) *General.*—The sales officer is accountable for stores and supplies on hand in a commissary sales store and for the collections from sales of services. Accounting procedure is prescribed in Army Regulations. It is periodically checked by an auditor. The accountability is kept by money

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value only and is entirely distinct from the accountability of the quartermaster as evidenced by items listed on stock record cards. Basically, the officer handling the property is responsible for the public property and records his transactions through the prescribed account designated "Sales of supplies and services" and the included papers of debit and credit vouchers.

(2) *Responsibility.*—Sales officers are primarily responsible for the care and safekeeping of the property and supplies under their control. The commanding officer is responsible and pecuniarily liable with the sales officer for the observance of the regulations in regard to their preservation, use, and issue.

(3) *Inventories.*—Two separate and distinct monthly inventories will be made, reconciled, and recorded, one by the sales officer and the other by a disinterested officer designated each month by the commanding officer for that purpose.

(4) *Lost, destroyed, or damaged property.*—This property will be accounted for in accordance with the provisions of existing regulations.

g. Consumption record.—The consumption record is used in the preparation of annual and quarterly requisitions. The present loose-leaf stock record form can be used for the purpose of maintaining a record of consumption for all items carried in annual and quarterly stocks. These forms will be arranged in alphabetical order in a loose-leaf binder or other suitable container. The record will begin with the amount on hand at inventory, receipts during the quarter being posted as received. The difference between the new inventory (at the end of quarter) and the total will represent the actual consumption during the quarter.

10. Control machine.—*a. Purpose.*—The purpose of the control machine is to provide, in place of the handwritten and mentally calculated sales slips, a machine printed and computed sales record.

b. Operation of the machine.—Two rows of classification keys representing charge and cash sales are provided on the machine. The operator should first inquire of the purchaser whether the sale is to be a "charge" or "cash" sale in order to use the proper row of keys.

(1) *Charge sales.*—(*a*) For a charge sale, the operator first sets up on the machine the amount of the item, presses the proper sales classification key representing the sales classification, e. g., subsistence, regular supplies, clothing and equipage, etc., and then operates the motor bar. The machine is constructed so that it will not be necessary for the operator to press the classification key again unless the item represents a different classification. When all items have been recorded,

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the permit number of the purchaser is set up and the sales total taken, the machine producing three records:

1. An itemized and totaled receipt to be given the permit holder.
2. A duplicate of this record, retained within the machine, for the commissary.
3. An office ticket to be signed by the holder as acknowledgment of purchase. This ticket is placed in the cash drawer, and at the close of the day's business all tickets are arranged in permit number order and given to the posting operator for posting.

(*b*) Attention is called to 8 keys in the first row lettered from *A* to *H*. These keys are not classification totals, in that they do not add within themselves but merely print on the three records produced by the machine. They are used to designate sensitive items, the total sales for any of which items may be determined by analyzing the machine record tape at the close of the day's business.

(2) *Cash sales.*—Cash sales are recorded in the same manner as charge sales except that the proper department cash sales classification keys are used. Cash sales are distinguished from charge sales by having the operator print on them from the permit keys the number 1,000, which number then appears on all three records printed by the machine.

(3) *Credits.*—The credits classification key is used for recording credits for articles returned by patrons or for correcting errors in recording overcharges on articles purchased. In all instances, the authorization of the sales officer must first be obtained before a credit is recorded in the machine. The amount of the credit is set up, the credit key and the classification key representing the classification to be credited pressed, followed by the permit number. A ticket is issued when the motor bar is operated, and it is signed by the permit holder. This ticket is distinguished from other tickets by the symbol "Crd." It is retained by the store and together with the sales tickets is given to the posting operator for subsequent posting to the proper account.

c. Daily statement.—At the close of the day's business the sales officer unlocks the machine and then clears the 8 charge and 8 cash classification totals, the credit total, and the grand total of charges and of cash. An adjustment is made of any classification totals affected by credit tickets, if any. These classifications and grand totals of charges and of cash are then entered on W. D. Q. M. C. Form No. 389 (Report of Sales).

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d. Assembling orders and recording counter sales.—(1) It is emphasized that the writing of orders for over-the-counter sales by store clerks is unnecessary and should not be done. The practice of having customers write their own order has the advantage of enabling clerks to assemble the order without returning to the patron for each item desired.

(2) One clerk should be assigned the duty of recording of sales in the machine. He should be familiar with the prices and have beside the machine a price list, and a permit book showing the assignment of permit numbers (a permit number is assigned each purchaser or organization entitled to commissary privileges). When an order is assembled by the counter clerks, it is their duty to bring the order to the side of the machine and call off each item to the recording clerk.

(3) Two cash drawers are provided, one for the regular operator and one for a clerk relieving the regular machine operator. Before being relieved and upon returning, the regular operator should take a reading of the machine. The difference represents the sales recorded by the relief operator. A separate operator's key should be assigned each operator.

e. Sensitive item sales.—One clerk should be assigned to fill all orders calling for sensitive items so that only he may be held responsible. If a special department in charge of one clerk is set up for sensitive items, this clerk can pass items from his department to the clerk assembling an order.

f. Delivery orders.—Sales stores using the control machine take orders over the telephone by writing the order in duplicate on a memorandum sales slip. The original is used for filling the order, and the duplicate is retained in the book. Delivery orders should be recorded in the machine preferably after the commissary has been closed for over-the-counter sales. The itemized receipt is clipped to the original order and placed with the articles. Any changes made in filling the order should be noted on the original and duplicate slips so as to avoid disputes.

g. Organization sales.—All organization purchases are first recorded on W. D., Q. M. C. Form No. 385 (Charge Sales Slip) and totaled. This total is then recorded in the machine in order that the record there will show a complete daily record of all sales transactions.

h. Instructing commissary personnel in use of machine.—Thorough instruction should be given commissary personnel in the proper operation of the machine. In addition to the regular operator, instruction should be given to at least two relief operators, these operators to be

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designated by the officer in charge. This instruction should cover, in addition to the operation, the insertion and removal of the audit tape (No. EE), the autographic receipt rolls (No. 30), and the ticket rolls (No. 5X). Particular attention should be called to the method of releasing the machine when it fails to operate owing to the lower issuing tape jamming the printer mechanism. When this occurs, the operator should be instructed not to force the machine. The telephone number of the nearest cash register agency should be given the operators and the sales officer.

i. Clearing machine totals.—It is important that the machine be locked during the recording of sales, the key to be retained by the officer in charge. It is his duty to unlock the machine, clear the totals, take out the audit tape, and reset the machine at the close of a day's business. All totals should then be again cleared by him to show ciphers on the audit tape for all totals. The date of the next day's business should then be written on the audit tape.

11. Rations.—A ration is the allowance of food for the subsistence of one person for 1 day.

a. There are four different rations used in the United States Army:

(1) The garrison ration is that prescribed in time of peace for all persons entitled to a ration, except under specific conditions, at which time other rations will be prescribed.

(2) The Filipino ration is that prescribed in time of peace for Philippine Scouts.

(3) The travel ration is for troops traveling otherwise than by marching and separated from cooking facilities.

(4) (*a*) The field ration is that prescribed for use only in time of war or national emergency when the garrison ration is not used. It will be issued in kind, and ration savings will not be allowed. Its components and substitutes will be prescribed by the War Department or the commander of the field forces and will consist of the following:

1. Field ration A.—This ration corresponds as nearly as practicable to the components or substitutes therefor of the garrison ration. This type of field ration is issued whenever circumstances permit.

2. Field ration B.—This ration corresponds as nearly as practicable to the components of field ration A with the exception that nonperishable, processed, or canned products replace items of a perishable nature.

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3. Field ration C.—This ration consists of previously cooked or prepared food, packed in hermetically sealed cans, which may be eaten either hot or cold, and consists of 6 cans per ration as follows: 3 cans containing a meat and vegetable component; and 3 cans containing crackers, sugar, soluble coffee.

4. Field ration D.—This ration consists of three 4-ounce bars of concentrated chocolate.

(*b*) In time of war, types C or D field rations are to be issued only upon orders of the commander of the field forces. In time of peace, such of these types as are available may be utilized for training purposes when directed by proper authority.

(*c*) When deemed advisable by proper authority, a combination of types C and D may constitute the field ration. This normally consists of 2 cans of the meat and vegetable component, 2 cans of the crackers, sugar, and soluble coffee, and 2 each of the 4-ounce bars of concentrated chocolate.

b. The garrison ration is issued to troops in the form of a money allowance based on the current sales prices of the component articles of the garrison ration. The sales officer gives each mess a money credit for the money value of the ration, and the mess sergeant under the supervision of his organization commander may use this money credit for the purchases of any desired food, subject to certain restrictions in existing regulations. For example, if a company mess had a strength of 100 men on July 1 and the value of the ration for July is 30 cents, the sales officer gives the mess credit for $930 for the month. The mess may purchase food from the quartermaster up to a value of $930. If it exceeds the total monthly credit, it must pay from its organization fund the amount in excess. If total purchases for the month are less than its allowance, it is entitled to the savings in cash. This is called the ration savings privilege. The cash savings go into the organization fund and may be spent at a later date for food only. For convenience the accounts are settled by the sales officer once a month. On the first day of the month, ration returns for rations due the preceding month are submitted by organization and detachment commanders. At the same time, or when the ration account is closed, the sales officer prepares W. D. Form No. 373 (Public Voucher—Ration and Savings Account), showing for each organization the value of the ration, the period covered, number of rations due, amount of credit due, value of stores purchased, and the balance due the organization or the United States as the case may be.

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c. When troops are on a ration-savings basis, drawing a garrison ration as described above, sales are made on a periodic basis in accordance with requisitions for items submitted by each organization. Purchases are not restricted to articles of the ration.

d. When the field ration is issued in the zone of the interior, the normal procedure is to issue nonperishable components of the ration on an approximate 10-day basis. Perishable components of the ration should be issued daily.

e. Each ration is intended for certain conditions of military service and is made up to suit those conditions. For example, the travel ration consists chiefly of foods which do not require cooking and are therefore convenient for use on railroad trains and when cooking facilities are not available.

12. Ration computation table.—(See table I.) The ration computation table is a time saving table which is used for rapid computation of ration values. The note on the lower left side of the table is self-explanatory. As an example, the ration value of the item of corn, canned, is determined in the following manner: Assume the price is $0.08 for a No. 2 can. By placing a straight edge below the figure eight, the price per unit in cents (first column on the left) and referring to the 12th column, which is headed "Corn #2," the figure opposite 8 is "$0.80," which is the cost of 100 rations of corn at $0.08 per No. 2 can. This is the figure placed in the garrison ration under amount and opposite corn, canned.

13. Army ration issue and conversion tables.—(See table II.)

a. Rations to bulk.—This table is used when it is desired to ascertain the weight or the number of units (cans, bottles, etc.) of an item of the ration for a given number of rations. The following is the procedure in determining the number of No. 2 cans required for 250 rations. Corn, canned, appears twice in the seventh bracket in the first column headed "Article." To find which of the two to use, refer to the last column on the right headed, "Result, number of." The first corn, canned, is the No. 2 can, and the second is the No. 10 can. Opposite corn No. 2, the formula in the column "Garrison ration" is—

$R \times 10 \div 100$, where R represents the number of rations, and the figure 10 represents the number of No. 2 cans required for 100 rations.

Substituting 250, the number of rations for R in the formula, the following result is obtained:

$$250 \text{ (rations)} \times 10 \div 100 = 25 \text{ No. 2 cans corn}$$

Therefore, 25 No. 2 cans of corn are required for 250 rations.

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b. Bulk to rations.—On the reverse side of this table, formulas are shown which are used to convert bulk supplies to rations. The following procedure is used in determining the number of rations contained in 1,000 cans of No. 2 corn. The item of corn, canned, appears in the third and fourth line in the seventh bracket below the column headed "Article." Corn, No. 2 cans (20 oz.), is opposite the first of the two in the column headed "Unit." Substituting 1,000, the number of cans, for U in the formula opposite corn. canned, No. 2 can, the following result is obtained:

In the formula, $U \times 100 \div 10 =$ number of rations, U is the number of units of the article in question; 100 is the 100 rations in ten cans of No. 2 corn; 10 is the number of units in 100 rations.

Therefore, $\frac{1{,}000 \times 100}{10} = 10{,}000$ rations.

c. Formulas.—Since these tables can only be used for ration items, it is necessary at times to construct a formula for substitutive articles of the ration. The following method shows the construction of a formula for the item beets, canned, when used as a substitute for corn, canned:

(1) *Rations to bulk.*

Beets, No. 10 can=104 oz. (Federal specification).

The allowance of beets per ration when used as a substitute for corn is 3 oz. (AR 30-2210).

For 100 rations the allowance would be 100×3 oz.=300 oz.

To find the number of units of No. 10 cans of beets in 300 oz.:

$$300 \div 104 = 2.8846$$

By inserting this figure in the formula

$$\frac{R \times (\text{number of units in 100 rations})}{100}$$

the result is

$\frac{R \times 2.8846}{100}$ = number of cans of No. 10 beets (104 oz.) represented by R.

(2) *Bulk to rations.*

The formula

$$\frac{U \times 100}{(\text{number of units in 100 rations})}$$

is used in this case, and substituting 2.8846 (see calculation above) for the number of cans of beets No. 10 in 100 rations, the resulting formula is—

$\frac{U \times 100}{2.8846}$ = number of rations in the number of cans of No. 10 beets represented by U.

14. Forced issues.—*a.* When a deterioration of subsistence stores is likely and they cannot be returned to the contractor for reclamation as provided for by existing regulations, the quartermaster reports the fact to the commanding officer who, when he considers it necessary to prevent loss, orders their issue to the troops, not to exceed the

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20	.[illegible]
21	.32812
22	.34375
23	.35937
24	.37500
25	.39062
26	.40625
27	.42187
28	.43750
29	.45312
30	.46875
31	.48437
32	.50000
33	.51562
34	.53125
35	.54687
36	.56250
37	.57812
38	.59375
39	.60937
40	.62500
41	.64062
42	.65625
43	.67187
44	.68750
45	.70312
46	.71875
47	.73437
48	.75000
49	.76562
50	.78125
51	.79687
52	.81250
53	.82812
54	.84375
55	.85937
56	
57	
58	To
59	Form 373
60	and in t
61	amount t
62	It t
63	i.e. Bac
64	allowanc
65	

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×100÷8.3333	U×100÷8.3333		
×100÷75	U×100÷75		U×100÷62.5
		U×100÷112.5	
		U	
×100÷0.5625	U×100÷0.5625		U×100÷2
×100÷0.1125	U×100÷0.1125		U×100÷0.4
×100÷3.125	U×100÷3.75		U×100÷10
×100÷3.75	U×100÷4.5		U
×100÷7.5	U×100÷7.5		
×100÷6.25	U×100÷6.25		
×100÷9.375	U×100÷9.375		
		U×100÷25	
		U×100÷21.0526	
		U×100÷13.7931	
		U×100÷11.4285	
		U×100÷3.7037	
×100÷62.5	U×100÷75		U×100÷50
×100÷10	U×100÷12		
×100÷1.8518	U×100÷2.2221		
×100÷12.5	U×100÷15		U×100÷12.5
×100÷10	U×100÷12		
×100÷1.9047	U×100÷2.2856		
×100÷10.5263	U×100÷12.6315	U×100÷42.1052	
×100÷7.1428	U×100÷8.5713	U×100÷28.5714	
×100÷1.9607	U×100÷2.3528	U×100÷7.8431	
×100÷15.7894	U×100÷18.9472		
×100÷2.9702	U×100÷3.5642		
×100÷5.7692	U×100÷5.7692		
×100÷5	U×100÷5		
×100÷1.5625	U×100÷1.5625		
×100÷4	U×100÷4		
×100÷1.1111	U×100÷1.1111		
×100÷4	U×100÷4		
×100÷1.1111	U×100÷1.1111		
×100÷2.0833	U×100÷2.0833	U×100÷5.8333	
×100÷0.3906	U×100÷0.3906	U×100÷1.0937	
×100÷2.0833	U×100÷2.0833		
×100÷0.6578	U×100÷0.6578		
×100÷0.3906	U×100÷0.3906		
×100÷1.5	U×100÷1.5		
×100	U×100		
×100÷0.2777	U×100÷0.2777		
×100÷1.5625	U×100÷1.5625		
×100÷1.5625	U×100÷1.5625		
×100÷12.5	U×100÷12.5	U×100÷12.5	U×100÷6.25
×100÷1.875	U×100÷1.875		
×100÷0.375	U×100÷0.375		
×100÷0.3125	U×100÷0 3125		
×100÷31.25	U×100÷31.25	U×100÷25	U×100÷12.5
×100÷6.8965	U×100÷6.8965	U×100÷6.8965	
×100÷0.7812	U×100÷0.7812	U×100÷0.7812	
	U		
×100÷50	U×100÷50		
×100÷25	U×100÷25		
×100÷6.25	U×100÷6.25		
×100÷0.125	U×100÷0.125		U×100÷0.25
×100÷0.125	U×100÷0.125		
×100÷3.125	U×100÷3.125		U×100÷3.4375
×100	U×100		U×100÷0.5
×100÷0.5	U×100÷0.5		U×100÷0.25
×100÷0.25	U×100÷0.25		U×100÷0.125
×100÷0.35	U×100÷0.35		
×100÷4	U×100÷4		
×100÷4	U×100÷4		
×100÷12.5	U×100÷12.5		
×100÷0.3703	U×100÷0.3703		
×100÷0.3649	U×100÷0.3649		
×100÷0.5	U×100÷0.5		
×100÷0.25	U×100÷0.25		
×100÷0.125	U×100÷0.125		

as specified in the applicable Federal Specification will be used as the basis for computing

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equivalent of the ration component for each substitutive article and the full allowance of ration components. Ration articles only and ration substitutes may be forced. Copy of orders for forced issues must be filed with the ration savings account. When the articles ordered forced are not components of the garrison ration, their issue is limited to 2 days in 10. When a forced issue is ordered, credit or debit is given on the ration and savings account for the increase or decrease in cost of the article above or below the cost of the component article of the ration for which substituted.

b. An example of the procedure to be followed in the event of a forced issue follows:

Orders require that for November 8–9 beets No. 2 can (20 oz.) will be issued in lieu of corn, No. 2 (20 oz.), to Battery A, 1st Field Artillery, whose strength is 121 men.

(1) *Calculations.*

121=number of rations due November 8;

121=number of rations due November 9;

242=total number of rations to be force issued.

3 ozs.=daily allowance of beets when issued in lieu of corn (AR 30–2210).

20 ozs.=contents of one No. 2 can of beets.

$\frac{3\times100}{20}=15$=number of cans of beets required for 100 rations (see paragraph 13).

$\frac{242\times15}{100}=36.3$ or 36=total number of cans of beets to be issued.

\$0.09=cost of one No. 2 can of beets.

$36\times0.09=\$3.24$=total cost of beets.

$\frac{242\times10}{100}=24.2$=number of No. 2 cans of corn required.

(See Ration Conversion Table.)

\$0.08=cost of one No. 2 can of corn.

$24.2\times0.08=\$1.936$=total ration credit for corn.

\$3.24=cost of beets;

−1.936=ration credit for corn;

1.304 or \$1.30=excess cost of forced issue to be entered on the ration and savings account.

NOTE.—The figure \$1.936 would not be changed to \$1.94 on the ration account, corn being only one of the ration articles for which credit is set up.

(2) *Amount due organization.*—The allowance of credit authorized the organization on the basis of the issue of beets is \$3.24. Had the allowance of corn been issued, the cost to the Government would

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have been $1.936. The difference is $1.30, which amount represents the additional cost to the Government to make this forced issue of beets. Forced issues of subsistence articles are recorded on W. D., Q. M. C. Form No. 452, which in this case would show the above amount of $1.30 as due the organization.

15. Self-service operation.—Self-service operation in sales commissaries is designed after the chain stores which have used this idea successfully. For the benefit of sales officers contemplating the use of self-service in connection with their commissaries, the floor plan on page 15 may be used as a guide.

SECTION III

FUNDAMENTALS OF COMMISSARY ACCOUNTING

	Paragraph
General	16
Price list	17
Voucher register and general control	18
Section and subsection accounts	19
Daily record of sales	20
Record of procurements	21
Inventory and transfer of accountability (voucher No. 1)	22
Inventory adjustment (voucher No. 2)	23
Receipt of supplies by shipping ticket (vouchers Nos. 3 and 4)	24
Receipt of perishable stores (vouchers Nos. 5, 13, 14, 15, 16, and 21)	25
Transfer of proceeds of sales of supplies and services by post quartermaster to sales officer (vouchers Nos. 6 and 27)	26
Receipt of exceptional articles (voucher No. 8)	27
Receipt of contract bulletin items (vouchers Nos. 9 and 10)	28
Transfer of excess supplies (voucher No. 12)	29
Bakery account (vouchers Nos. 17, 18, 19, 20, 22, 23, 30, and 31)	30
Report of sales (vouchers Nos. 7, 11, 28, 33, 34, 35, and 36)	31
Ice, receipt, issue, and sale (vouchers Nos. 24 and 25)	32
Supplies dropped incident to operation (voucher No. 26)	33
Inventory at close of month's business (voucher No. 29)	34
Gains and losses (voucher No. 32)	35
Miscellaneous papers, October account	36
Miscellaneous papers, November account	37
Miscellaneous papers, December account	38

16. General.—*a.* This section explains the fundamentals of commissary accounting as illustrated in the hypothetical account set up in appendixes I to IX, inclusive. Where one illustration is sufficient to explain a certain operation, that illustration is not necessarily repeated elsewhere in the records.

b. References made to the "account" described herein refer to this hypothetical account. Captain Riggs is the sales officer taking over

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the sales commissary on November 1, 19—. Captain Wilder is the sales officer being relieved on October 31, 19—, and Captain Merkle is the disinterested officer taking the inventory.

17. Price list.—*a.* The papers appearing in the list below are in the hypothetical account, appendix I. Papers preceding the November price list are necessary in its formation; those that follow are necessary supplements required by existing regulations for the purpose of keeping patrons and higher headquarters posted as to the receipt and price of new items.

(1) October price list.

(2) Price changes during October, W. D., Q. M. C. Form No. 394 (Price Changes in Stores).

(3) November price list.

(4) Supplemental price list No. 1.

(5) Supplemental price list No. 2.

(6) Supplemental price list No. 3.

(7) Letter with reference to the price of certain ration items.

(8) Price changes during November (W. D., Q. M. C. Form No. 394) (in miscellaneous December account).

b. (1) The price list for all articles sold at a commissary is made up by the sales officer and published on the first day of each month and contains current sales prices of authorized articles on hand.

(2) The money value of the ration for the current month is shown at the top of the first page.

(3) When there is no price change involved, the new price is taken from the price list of the preceding month.

(4) When there is a change in the price of an article from 1 month to the following month, this new price is taken from W. D., Q. M. C. Form No. 394. This form is a monthly record of all subsistence stores received where the price of items will change in the succeeding month. Contract prices for items to be delivered as called for during the following month are also entered on this form.

c. When a price change occurs during the month and that item is not on hand at the end of the month, the price for the following month will be the price of the first lot received during the new month. If the inventory shows articles on hand at the end of the month, the price for the new month will be that of the last lot received during the previous month. If the supply of an article is exhausted prior to the close of the preceding month in the case of an article of the ration, the sales price for the new month will be the current purchase price. Otherwise, the price must be fixed by the corps area commander. When two or more lots of the same article are received on one invoice or on

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the same date at different prices, the unit sales price will be determined by dividing the total cost of such lots by the total quantity of the article. Equalization of prices among several varieties of the same article is not authorized. In determining the selling price per unit, the half-cent rule is applied. Exceptional articles must be sold at a price that will not incur any loss to the Government.

d. (1) When articles are received during the month for which no price has been established, a supplemental price list must be prepared. Distribution, which is the same as for the regular price list (see November price list), is made when the supplemental price list is published. The copy sent to the corps area finance officer must be accompanied by W. D., Q. M. C. Form No. 394 or by other evidence upon which it is based.

(2) A letter from the sales officer to the quartermaster, Third Corps Area, requesting a price on two items of the ration appears in the account with the price list and supplemental price lists. This letter illustrates the procedure to be followed in the event these items are not on the inventory and for which a contract has not been made. Obtaining these prices is necessary in order to compute the value of the ration.

e. (1) *Ice.*—When ice is sold, the unit sales price must be such as to insure against loss to the Government. (See vouchers Nos. 24, 25, and 35 of the account.)

(2) *Gasoline and oil.*—When figuring the sales price of gasoline and oil, the half-cent rule does not apply. When there is a fraction, these items must be sold at the next higher even cent over the invoice price.

(3) *Bread.*—The sales price of bread is computed monthly by the sales officer. (See vouchers Nos. 30 and 31.)

f. The following vouchers for the month of November have price changes which are recorded on the November W. D., Q. M. C. Form No. 394 (filed in the miscellaneous December account), which partially forms the basis for the December price list: vouchers Nos. 3, 13, 21, and 30.

18. Voucher register and general control.—(See appendix II.) For various accounting reasons such as the crediting of funds received from sales to the proper appropriations, the money account itself is divided into sections and subsections. In order to check the total accountability represented by the several sections, a general control is required, showing in numerical sequence all vouchers to the money account and the total accountability of the combined sections. This

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general control is called the "voucher register and general control" and is maintained on W. D., Q. M. C. Form No. 390 (Account of Sales Officer), with a vertical column added for a reference to the sections of the account to which each entry pertains.

a. Each inventory is voucher No. 1 of the month for which it is a debit. The inventories of the various sections and subsections must be posted as debits to the accounts to which they pertain. Each of these entries must also be made as a debit in the voucher register and general control.

b. The second voucher in the voucher register and general control is always the money value of the inventory adjustment (see voucher No. 2) which is likewise posted to the section or subsection accounts Following, in the order in which they occur, are the vouchers that pertain to the month's business. These vouchers are numbered consecutively at the time of their entry in the voucher register and general control and bear the same number in the section and subsection accounts to which they pertain and in which they are posted.

c. The voucher register and general control is the sales officer's record of the month's business and is maintained by the sales officer himself or his principal assistant. If maintained by the principal assistant, the sales officer must initial each entry at the time the supporting voucher is authenticated.

19. Section and subsection accounts.—(See appendix III.) *a.* The basic consideration governing the accounting for supplies in a sales commissary is that accountability in terms of money value requires that debits and credits be entered on the account at the current sales price. When a change in a sales price appears on publication of a new price list, the increases and decreases multiplied by the items on hand at the time of such change are reported respectively as debits and credits in the inventory adjustment sales account (see voucher No. 2).

b. The commissary account is made up of various sections such as subsistence, clothing and equipage, regular supplies, barracks and quarters (electricity, heat, etc.), Army transportation (gasoline, oils, etc.), Federal tax, State tax, etc. These sections may further be divided into subsections. For example, the subsistence section in our current hypothetical account is divided into subsistence, exceptional articles, bags, ice (P 5–0284) and ice (P 5–0289), bakery, garrison bread, and bakery, sales bread. At the end of the month, the sales officer's voucher register and general control must balance with the total debits and total credits of the various sections and subsections of the account.

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c. W. D., Q. M. C. Form No. 390 is used for both the voucher register and general control (as altered) and the section and subsection accounts.

d. To sum up, the first voucher is always the inventory debit; the second voucher is always the inventory adjustment. The last few vouchers of the month's account are a series of vouchers (W. D., Q. M. C. Form No. 389) upon which are reported the charge sales collections made during the first 10 days of the succeeding month for the charge sales made during the current month. That is, the October charge sales accounts are collected during the first 10 days of November, recorded on W. D., Q. M. C. Form No. 389 and become the last few vouchers in the October account.

e. An explanation of the various steps and records involved in the posting of a voucher is given in the case of voucher No. 3.

(1) The total money value of this voucher at current sales prices is $1,070.52. The money value or selling price of the supplies ($1,070.52) is posted on the debit side of the voucher register and general control as voucher No. 3. Under details on W. D., Q. M. C. Form No. 390 only sufficient explanation is required to identify the voucher. The voucher is also posted in the subsistence subsection of the account on the debit side as voucher No. 3.

(2) Since there are 14 items on this shipping ticket which are not listed on the current price list, a supplemental price list must be published. This was accomplished and is shown as supplemental price list No. 1, which for similar reasons includes an additional item from voucher No. 4. It is not necessary to place the value of the ration at the top of this list. There are several items on voucher No. 3 with prices differing from current sales prices, indicating that a price change will be necessary in the ensuing month. These items are recorded on W. D., Q. M. C. Form No. 394, showing the voucher number, the supplying agency, the purchase order number, and the cost. (See W. D., Q. M. C. Form No. 394 filed with the miscellaneous December account.)

(3) One other entry to be made in connection with this voucher is in the record of procurements (see appendix V). Regulations require that the following information be placed in the record of procurements, viz., the date, method of ordering, vendor's name and first item, purchase order number, delivery order number, contract number, initials, and the estimated cost to be entered at the time the funds are obligated, or the purchase instrument which includes a requisition is initiated. When the shipment (all or partial) is received, necessary entries are made in the record of procurements.

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Voucher No. 3 is posted to the record of procurements as follows:

(*a*) *Method of ordering.*—Since the supply of these articles was initiated by a requisition and no other means, the abbreviation "Req." meaning requisition is entered under this heading.

(*b*) *Vendor's name and first item.*—In this case the New York General Depot would be the vendor's name and "N. Y. G. D. apples" would be the entry.

(*c*) *Purchase order, contract or delivery order number.*—Since this is a shipping ticket there is no purchase order number, contract number, or delivery order number, so the consignor's voucher number is used.

(*d*) *Number, date of receiving report, and amount.*—The entry is voucher No. 3, date November 2, and the amount is the total of cost price of the articles received, i. e., $1,081.80.

(*e*) *Estimated cost.*—This cost is entered when the shipping ticket is received notifying the sales officer that the supplies have been sent, in this case $1,096.80 (See note below). This is the cost price of the articles shipped, entered on the shipping ticket by the supplying agency. Normally the estimated cost is entered at the time the purchase instrument is signed by the sales officer.

(*f*) *Record.*—Regulations require that the sales officer or a competent assistant keep this record. Entries must be verified and initialed at the time the sales officer signs each purchasing instrument and receiving instrument.

NOTE.—The difference in the estimated cost and the amount entered under the voucher is explained in papers accompanying voucher No. 3, i. e., a report of survey and its accompanying papers.

f. Disposition.—When the business of the month is completed, three copies of the section and subsection accounts are prepared on W. D., Q. M. C. Form No. 390, showing the debits and credits for each section, preceded by the proper designation of the section. The completed account is signed by the sales officer and submitted to the quartermaster, who transmits it, with such remarks as appear appropriate, to the commanding officer for his approval or such comment as he may deem necessary.

g. Erroneous entries.—When an erroneous entry appears on W. D., Q. M. C. Form No. 390, the error is adjusted by a second entry on the same form.

20. Daily record of sales.—(See appendix IV.) *a. Forms used.*—All charge sales are recorded on W. D., Q. M. C. Form No. 385 (Charge Sales Slip) and cash sales on W. D., Q. M. C. Form No. 386 (Cash Sales Slip), except at commissaries where the control machine

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is used. At the close of each day's business, the salesman accomplishes a W. D., Q. M. C. Form No. 388 (Salesmen's Report), indicating thereon the numbers of the slips used that day, the value of the supplies sold, and the amount of overhead, if any. If a control machine is used, the record of the sales as shown on the machine tape and tickets is used in lieu of the record prescribed above. For sales to the custodians of unit and similar funds, W. D., Q. M. C. Forms Nos. 385 and 386 are used in addition to the sales being recorded in the accounting machines. On receiving the daily record of sales, the sales officer records the figures on W. D., Q. M. C. Form No. 389. This form is the basis for the periodical reports of sales turned over to the disbursing office and must not leave the possession of the sales officer.

b. Sales books register.—(1) The sales officer keeps in a book designated "Charge and cash sales book register" a record of each charge and cash sales book issued, showing—

(*a*) Serial number of slips contained in the sales book.

(*b*) Section or activity to which issued and serial number of books, e. g., Subs. No. 5.

(*c*) Individual responsible.

(*d*) Provision for daily credit of the inclusive numbers of sales slips used, a new book being issued when the record shows imminent completion of the book previously issued.

(2) Each sales book when issued must be conspicuously marked with the designation of the section or activity to which issued and must be numbered in a single series beginning with No. 1 for the first book issued in each fiscal year, e. g., Subs. No. 1, 2, 3, 4, etc., 1939; Clothing and equipage No. 1, 2, 3, 4, etc., 1939.

(3) When a book is completely consumed it is turned in for filing and must contain all the duplicate cash sales slips and triplicate charge sales slips in sequence.

(4) Books are retained in the files for 8 years.

(5) A similar record is maintained by the post quartermaster for the charge and cash sales books used by the other activities of his office.

21. Record of procurements.—(See appendix V.) *a.* A blotter record of procurements covering all supplies ordered either formally or informally is personally maintained by the sales officer.

b. Entries in the record are verified and initialed at the time the sales officer signs each purchase order and receiving report. At the close of the month, the sales officer checks this record to see that a formal purchase instrument has been issued to cover all supplies ordered informally and that receiving reports have been prepared for all supplies received. The record of any transaction not completed

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by the receipt of supplies and the preparation of a receiving report is transferred to the record of procurements pertaining to the succeeding month. (See par. 19*e*(3).)

22. Inventory and transfer of accountability (voucher No. 1).—(See appendix VI.) This voucher demonstrates the inventory procedure, transfer of accountability, closing the account of 1 month's business, and the opening of the account for the business of the succeeding month.

a. For the purpose of taking inventory, the sales commissary is normally closed on the last day of each month, except when this day falls on Sunday or a holiday, in which event it is closed on the next to the last day. There are no sales during the inventory. In the commissary, as in any other merchandising operation, the merchandise inventory is the basis of all accounting procedure and is the first operation involved in the opening of the account. W. D., Q. M. C. Form No. 392 (Inventory of Quartermaster Supplies) is made out as shown in appendix VI. Prices used are those of the current month (October), i. e., the month in which the inventory is taken. The inventory of the disinterested officer does not include the prices, the extensions for each item, or the total money value of each section. Inventory is taken by each of two officers, namely, the sales officer and a disinterested officer designated for the purpose by the commanding officer. After the inventory, the quantities on the two inventories are checked by the two officers. Discrepancies noted are corrected by a recount of the item or items in question by both officers. If after this recount the sales officer and the disinterested officer disagree as to the proper count, this fact will be reported to the commanding officer who will take the necessary steps to adjust the discrepancy. When the inventories have been reconciled, each officer signs his own inventory and certifies on the other that both inventories have been reconciled.

b. The inventory of the disinterested officer must be kept in his own personal possession at all times and will be turned over to the commanding officer promptly after completion of each inventory at the time designated by the local commanding officer, with a statement to the effect that the inventory was taken by him personally and that it was not out of his possession at any time. The original of the sales officer's inventory, signed by the disinterested officer, is forwarded to the corps area finance officer. An extra copy is filed with sales officer's account.

c. The items in each section are entered alphabetically on the inventory form. The total money value shown at the end of each section will be entered as a credit on W. D., Q. M. C. Form No. 390 for the

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current month, and is the first debit entry on the similar form for the succeeding month (see voucher register and general control). The inventory in the hypothetical account demonstrates the transfer of accountability from Captain Wilder to Captain Riggs. The certificates at the end of the inventory are self-explanatory. Because there is going to be a transfer of accountability, an additional inventory is taken by the new sales officer, Captain Riggs. One of the certificates on the inventory must certify that Captain Riggs is bonded. In addition to the certificates shown the approval of the post commander is required.

d. The inventory is posted to the voucher register and general control and the section and subsection accounts to which it pertains, as voucher No. 1. When posted as voucher No. 1 it is a debit. When it is posted among the last vouchers near the end of the month it is a credit.

e. The summary of inventory is the recording of the total value of supplies inventoried in the commissary by section or subsection. It shows the inventory value of the subsistence; subsistence subsection wrapper paper and twine; bakery; and regular supplies subsection cash and charge sales books. It then shows the grand total of the inventory, which is followed by the certificates of the old and new sales officers and the approval of the commanding officer.

f. The charge sales outstanding are verified by the new sales officer, who certifies on W. D., Q. M. C. Form No. 389 that he has verified the correctness of the charge sales accounts as set forth in that report. (See certificate on W. D., Q. M. C. Form No. 389 in miscellaneous October accounts, appendix VII.)

g. The new sales officer, to secure proper functioning of the commissary, should first check requisitions. Normally, there will be a requisition for perishable supplies that has been returned for local purchase. A check on that requisition includes inquiry as to what steps have been taken to make the necessary purchases, such as the preparation of the required invitations for bids, opening bids, making of awards, and execution of the necessary purchase forms. A requisition must be prepared each month for perishables. Every third month the requisition also carries the quarterly requirements of nonperishable supplies as well as supplies for the care and protection of subsistence supplies, such as wrapping paper, bags, twine, etc. Annual requisitions for tomatoes, corned beef and corned beef hash, and yeast must also be prepared. Contracts should be in force for ice and yeast. Status of funds should be checked. Cash for change should be taken over by the new officer. System of warehousing should be checked to assure

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himself that the supplies are properly safeguarded from spoilage and theft. Small and tempting articles, such as cigarettes, cigars, candy, razor blades, etc., should be kept under lock and key. Steps should be taken to insure adequacy of supply and at the same time that the supply is not too great for current needs.

23. Inventory adjustment (voucher No. 2).—(See appendix VI.) *a.* Immediately after the entry of the inventory in the account and before posting any other entries, the value of the inventory is adjusted to the current month's selling price. The initial inventory is totaled and entered at the previous month's selling prices. The money accountability must therefore be adjusted to the prices applicable for opening of business the following month. W. D., Q. M. C. Form No. 391 (Inventory Adjustment Sales Account) is used for this purpose. The selling prices of the new price list should be checked against the prices in the inventory and each price difference entered on W. D., Q. M. C. Form No. 391. Articles are grouped according to sections, namely, subsistence, bakery, etc. Both the new month's price and the old month's price are entered and the amount of the change shown. The quantity of each item on hand as shown by the inventory is entered for each item in which there is a price change. The inventory quantity of items, multiplied by the difference in the price, equals the value of the price change for which adjustment is necessary. When the new month's selling price is an increase over the previous month, the money value of the change is entered as a debit; when it is a decrease from the previous month the money value of the change is entered as a credit. When this form is completed and the various sections totaled, the form appears in the account as voucher No. 2. One copy signed by the sales officer is forwarded to the corps area finance officer and one is filed with the sales officer's account. In case there is no price change the form is prepared stating that fact, because voucher No. 2 always deals with price adjustment.

b. To illustrate, the first item of voucher No. 2 in the account (W. D., Q. M. C. Form No. 391) is apples, No. 10 can. The first column shows the November sales price as 35 cents; the next column shows 36 cents as the sales price for the previous month. The third column contains a brief description of the item, in this case, "Apples, No. 10 can." The fourth column represents the "Quantity" on hand at the October inventory which in this case is 2,020 cans. The next column is the price change which is 1 cent. To determine whether the amount $20.20 is entered in the debit or credit column, it must be ascertained whether there was a loss or a gain as a result of the transaction. If

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a loss, it is a credit; if a gain, it is a debit. In this case there was a decrease in price, consequently a loss; therefore, the sales officer must receive a credit for this loss, consequently the entry is placed in the credit column.

c. The inventory adjustment sales account is made out for each section or subsection in which price changes occur. It is posted to the voucher register and general control and the subsistence and bakery subsections.

24. Receipt of supplies by shipping ticket (vouchers Nos. 3 and 4).—(See appendix VI). These vouchers demonstrate the correct procedure to be followed in the receipt of supplies on W. D., Q. M. C. Form No. 434 (Shipping Ticket), and the procedure to be followed in the event of shortage of supplies in shipments from Government agencies. A subsistence requisition accompanies these vouchers. Each of the vouchers is taken up separately.

a. Voucher No. 3.—This voucher is the shipping ticket from the quartermaster supply officer, New York General Depot, Brooklyn, N. Y. This shipment of supplies was based on a requisition submitted by the sales officer. The articles which were not supplied on this shipment were designated to be procured locally and the requisition returned to the sales officer. These articles were then entered on invitation for bids opened during October and designated for supply during November. (See vouchers Nos. 5, 13, 14, and 15.)

(1) (*a*) The procedure in the event of shortage upon receipt of the shipment involves the use of W. D., Q. M. C. Form No. 445 (Over, Short, and Damaged Report); W. D., A. G. O. Form No. 15 (Report of Survey); and the statement covering subsistence stores and supplies, W. D., Q. M. C. Form No. 465 (Statement to Accompany Report of Survey).

(*b*) Voucher No. 3 in the hypothetical account illustrates an example of a shortage upon receipt of supplies. The shipping ticket is made out by the shipping agency, in this case the New York General Depot. Entries under the columns headed "ordered," "shipped," "stock number," "unit," "unit cost," and "total cost" are made by it, but the entries under the heading "selling price" and "money value" are made by the sales commissary at Fort School, Va. When the supplies were received and checked in by the receiving clerk it was found that 500 pounds of beans, dry, white, were short, consequently in filling in the money value referred to above, the value of the supplies actually received was entered on the form. This caused a difference of $15 between the actual cost price and the cost price

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of the articles reported shipped. The report of survey, over short and damaged report, and supporting papers following voucher No. 3 (appendix VI) are self-explanatory.

(2) The certificate of examination required by existing regulations is shown on the second sheet, W. D., Q. M. C. Form No. 435 (Shipping Ticket (extra sheet)).

(3) The money value of the articles actually received was posted to the voucher register and General Control and the subsistence subsection.

(4) Supplemental price list No. 1 was issued as a result of the new items not previously appearing on the price list, such as baking powder, No. 5 can; beans, baked, No. 2½ can; etc. (See explanation under price list.) Since these are new items without an established price the one used in the supplemental price list is the cost price as listed on the shipping ticket.

(5) Since price changes are evident in three items, entries are made in price changes for November, upon which the December price list will be based. (See W. D., Q. M. C. Form No. 394 in miscellaneous December account, appendix IX.)

(6) An advanced copy of this shipping ticket was received only a day or so after the shipment of the supplies and before the first of the month. Consequently, it was known that the ration items listed thereon (and not on hand at the inventory), would arrive at Fort School, Va., in a very short while. For this reason the corps area quartermaster was not asked to establish a price for these items for the purpose of determining the value of the ration.

b. Voucher No. 4.—(1) This voucher is a shipping ticket from the quartermaster supply officer, New York General Depot, Brooklyn, N. Y. It is similar in nature to voucher No. 3. The selling price, the money value, total money value, and the certificate of examination were entered on this shipping ticket by the sales officer at Fort School.

(2) Since the item on this voucher is new to the commissary, it was included on supplemental price list No. 1.

(3) Entries were made in the voucher register and general control, the record of procurements, and the subsistence subsection.

c. Subsistence requisitions.—Accompanying vouchers Nos. 3 and 4 is a subsistence requisition, W. D., Q. M. C. Form No. 400 (Requisition), only 4 items being listed thereon, submitted on September 15, 19—, by the sales officer, Fort School, Va., for supplies needed during November 19—. This requisition after being approved by the post commander was forwarded to the corps area quartermaster. The requisition was returned and each item appearing thereon was either

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marked for procurement by a specific method or disapproval (see requisition following voucher No. 3, appendix VI). All items on vouchers Nos. 3, 4, 5, 13, 14, 15, 16, and 21 were received as a result of this requisition.

NOTE.—Voucher No. 12 explained in paragraph 29 is a shipment of supplies made by the sales officer, Fort School, Va., pursuant to instructions from the corps area quartermaster contained in an exact requisition from the sales officer at Fort B, Va.

25. Receipt of perishable stores (vouchers Nos. 5, 13, 14, 15, 16, and 21).—(See appendix VI). These vouchers demonstrate the procedure to be followed in the receipt of perishable supplies purchased by the sales officer by means of informal monthly contracts. Each of the vouchers is taken up separately.

a. Voucher No. 5.—(1) This voucher is W. D., Q. M. C. Form No. 393 (Receiving Report). It is normally made out by the officer receiving property purchased by him and must contain the following information:

(*a*) Voucher number.
(*b*) Articles received.
(*c*) Unit cost.
(*d*) Total cost.
(*e*) Unit sales price.
(*f*) Total money value at current sales prices (not required for exceptional articles).
(*g*) The section or subsection to which the supplies pertain. When the supplies pertain to more than one section or subsection of the account, the amount applicable to each section or subsection is shown on the voucher.

(2) The voucher records the receipt of perishable subsistence supplies which are on a monthly contract for delivery during November. Purchase order No. 145 refers to the purchase order against the contract referred to above. The cost prices shown on the receiving report are those in the contract for these particular items. The selling prices are taken from the current price list. The certificate of inspection is signed by the veterinary officer who inspects the articles appearing on the form. Captain Riggs signs the form and it is then posted to the voucher register and general control, the subsistence subsection and the record of procurements. When purchase orders are issued they may contain items delivered in one or more shipments. The contractor may be unable to supply all the items called for at one time. For these reasons provision is made for recording on the receiving report the status of the shipments of the purchase

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order for which the delivery has been made. This is done by recording in the space provided for first, second, or third partial shipment, and when the final shipment is made it is recorded as the first, second, or third final. Voucher No. 5 is the first partial shipment of the supplies ordered by purchase order No. 145. Further deliveries are made on vouchers Nos. 14 and 15.

b. Voucher No. 13.—(1) Voucher No. 13 is a shipping ticket which records the first partial shipment of supplies ordered by purchase order No. 147. Voucher No. 21 is the second final shipment of this purchase order. On Voucher No. 13 is a notation "2%, 10 days" which discount is a part of the contract made by the sales officer with the firm. Regulations require that the terms of the contract with respect to discounts be placed on the paying instrument which in this case is the receiving report.

(2) The sales coffee listed on this voucher is a new item and consequently must be accounted for on the price list. A supplemental price list is issued and filed with the prices lists in the account. The total money value must be entered in the account and the cost price entered on the record of procurements.

c. Voucher No. 14.—This is the second partial shipment to purchase order No. 145. (See vouchers Nos. 5 and 15.) The selling price total or money value on the face of this voucher is posted to the account, and the cost price is posted to the record of procurements.

d. Voucher No. 15.—This is a receiving report, the third and final shipment called for on purchase order No. 145. (See vouchers Nos. 5 and 14.) The total money value is posted to the voucher register and general control, the subsistence subsection, and the cost price is posted to the record of procurements.

e. Voucher No. 16.—This is a receiving report for supplies (perishable) received, which were ordered by purchase order No. 146. This purchase order was issued pursuant to the October bid for supplies to be delivered as called for during November. It is the first and final shipment. Terms are net. Money value has been posted to the voucher register and general control, the subsistence subsection, and the cost price posted to the record of procurements.

f. Voucher No. 21.—This is a receiving report which demonstrates the receipt of perishable supplies. It is the second and final shipment against purchase order No. 147. (See voucher No. 13.) The cost of onions, as per contract, for the month of November, is $0.0248 per pound. The sales price (see price list) is $0.03 per pound. This indicates a price change will take place on the December price list provided there are onions on hand at the inventory. A notation of

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this fact is made on W. D., Q. M. C. Form No. 394. Entries are also made in the voucher register and general control, the subsistence subsection, and the record of procurements.

26. Transfer of proceeds of sales of supplies and services by post quartermaster to sales officer (vouchers Nos. 6 and 27).—(See appendix VI.) Vouchers Nos. 6 and 27 demonstrate the method of the transfer to the sales officer of the proceeds of sales of supplies and services sold by the post quartermaster. This transfer is recorded on a shipping ticket.

a. Voucher No. 6.—Voucher No. 6, W. D., Q. M. C. Form No. 434, demonstrates the method of transfer of proceeds from the sale of supplies and services in the form of charge accounts or cash sales to the sales officer. Sales of services, which include gas, electricity, steam, etc., and sales of supplies, such as clothing and equipage, gasoline and oil, fuel, etc., are made as authorized by the commanding officer. When these sales are made they are recorded in the cash or charge sales books, as the case may be, and a record of the transactions, together with any cash, transferred to the sales officer on a shipping ticket (see voucher No. 6, appendix VI). This transfer is made at the end of each month or as directed by the commanding officer. The sales officer debits himself in the proper section or subsection of his account for the value of the charge accounts and the cash. Collections and deposits are made similar to other accounts. The shipping ticket is accomplished by recording thereon, by section or subsection, the supplies or services sold and the appropriation to which the money transferred must be deposited. The amount of the overhead is entered on the form, but existing regulations require that in posting the money value to the various sections and subsections no entry will be made to the overhead section until the end of the month, at which time the debit and credit entry is made at the same time. (For further explanation see voucher No. 28 and par. 31.) This voucher is posted to the voucher register and general control and the Army transportation section of the account.

b. Voucher No. 27.—(1) This voucher, a shipping ticket, is the instrument used to accomplish the transfer to the sales officer of charge sales of clothing and equipage sold by the post quartermaster. On the face of the form is recorded the appropriation to which the funds to be collected must be credited upon deposit with the disbursing officer, i. e., credit RC & E QM P–2–0240 A0516–01.

(2) The overhead collected for the sale of supplies ($0.69) is deposited to miscellaneous receipts of the Army and is recorded on the face of the form.

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(3) Entries are made in the voucher register and general control and the clothing and equipage subsection.

27. Receipt of exceptional articles (voucher No. 8).—(See appendix VI.) This is a receiving report which demonstrates the use of W. D., Q. M. C. Form No. 308 (Purchase Order) and the accounting procedure concerning exceptional articles.

a. The purchase order as used in this case is a written acceptance to an oral quotation or offer for the sale of supplies (exceptional articles) for use in the sales commissary. The sales officer received three quotations on the oranges to be purchased. He made the award, notified the firm of the award, and confirmed his oral contract with the purchase order which is attached to voucher No. 8 as an accompanying paper.

b. Upon receipt of the supplies, the receiving report, voucher No. 8, was accomplished. The section or subsection to which it pertains is written on the face of the form. Since this shipment is composed of exceptional articles they are debited at the actual cost price.

c. Exceptional articles of subsistence may be purchased without advertising but not without competition. They are confined to items properly classed as groceries, confections, and toilet articles, but do not include food for pets, beautifying preparations, components of the garrison or field ration, or any article listed in the authorized sales list regardless of the size, style of container, or the method of packing. These articles are not carried in stock at any time. They are accounted for separately in a subsection to the subsistence account. Exceptional articles are debited at actual cost and sold at a price which precludes any loss to the Government. For this reason there is no selling price entered on the receiving report.

d. The money value of the supplies, in this case $54.60, is posted to the voucher register and general control, the exceptional article subsection, and the necessary entries are made in the record of procurements.

28. Receipt of contract bulletin items (vouchers Nos. 9 and 10).—(See appendix VI.)

a. These vouchers are receiving reports which show the method of procuring supplies through purchase notice agreements, as evidenced by contract bulletins, issued from time to time by the Office of The Quartermaster General. These purchase notice agreements are contracts between The Quartermaster General and the firms concerned, in which the firms agree to furnish to all stations in the Army, including the oversea stations, articles listed in the contract bulletins and at the prices stated therein.

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b. These contract bulletins are numbered serially beginning with number 1 in each calendar year. They contain the following information: Name of firm, list of articles covered by the agreement, addresses of distributing agencies and territory each serves, minimum quantity that may be ordered and price and conditions as to delivery, contract numbers to be noted, and instructions as to compliance with regulations regarding purchase of articles of domestic production. The articles in vouchers Nos. 9 and 10 were received and entries made in the voucher register and general control, the subsistence subsection, and in the record of procurements. Since these items are not on the current price list and were not on hand at the October 31 inventory, they must be given a price, which in this case must be the invoice price. This was done in supplemental price list No. 2.

29. Transfer of excess supplies (voucher No. 12).—(See appendix VI.) This voucher demonstrates a method of transferring excess supplies from one post to another. Since the monthly inventory showed an oversupply of apples, No. 10 can, the sales officer reported this fact to the commanding officer, who notified the corps area quartermaster requesting disposition of the excess. The corps area quartermaster, having received a requisition from Captain X, Q. M. C., at Fort B, Va., for this item, made an extract of the requisition and forwarded it to the sales officer, Fort School, Va., directing him to ship the apples in the extract requisition to the sales officer at Fort B, Va. In accomplishing the shipping ticket, the Fort School selling price is entered on the shipping ticket as the cost price. Captain Riggs takes credit in the voucher register and general control and the subsistence subsection of his account.

30. Bakery account (vouchers Nos. 17, 18, 19, 20, 22, 23, 30, and 31.—(See appendix VI.) *a.* Voucher No. 17, a shipping ticket, is an intersection transfer of the supplies indicated thereon from the subsistence subsection to the bakery subsection. These supplies are transferred periodically during the month and recorded on tally-in and tally-out sheets. When the account is closed at the end of the month, the shipping ticket appearing as voucher No. 17 is accomplished, and entries made in the voucher register and general control, substance subsection, and bakery (garrison bread) subsection to substantiate the transfers.

b. Voucher No. 18 is a shipping ticket from the post quartermaster upon which is recorded the shipment of 14,000 pounds of coal to the post bakery (garrison bread). Bakery (garrison bread) subsection is debited with the amount indicated on the form. The cost of fuel and heat and civilian labor is taken into account in figuring

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the cost of production of bread. Entries are made in the voucher register and general control and the bakery (garrison bread) subsection of the total cost indicated on the shipping ticket.

c. Voucher No. 19 is a shipping ticket from the bakery (garrison bread) subsection to the subsistence subsection upon which is recorded the transfer of bread from the bakery (garrison bread) to the subsistence subsection. These transfers are made daily and accomplished by tally-in and tally-out sheets. The subsistence subsection (which is responsible for the issue and sale of bread) totals the tally-in sheets at the end of the month when the account is closed, checks with the bakery, and accomplishes the shipping ticket referred to herein (voucher No. 19). Entries are made in the bakery (garrison bread), the bakery (sales bread), the subsistence subsection, and the voucher register and general control.

NOTE.—In the event that there is only one formula from which both sales and garrison bread are produced, the cost of bread would be computed as though there were only garrison bread, and that would then be accounted for in one section; i. e., bakery (garrison bread). If, however, there were different formulas used in making sales, garrison, or other breads, then each type of bread would be accounted for separately and its cost computed in a manner similar to that demonstrated in the hypothetical account.

d. Voucher No. 20 is a shipping ticket from the post quartermaster upon which is recorded the electric energy for light and power used in the bakery for the month of November. Entries are made in the bakery (garrison bread) subsection and the voucher register and general control.

e. Voucher No. 22 is a shipping ticket upon which is recorded the entire intersection transfer of supplies from the bakery (garrison bread) to the bakery (sales bread) sections. To simplify the account, all supplies shipped from the sales store to the bakery are charged to the bakery (garrison bread) section of the account. In the bakery a careful record is kept of the supplies used for the production of sales bread, and at the end of the month a shipping ticket is prepared crediting the garrison bread section and debiting the same to the sales bread section. The bakery (sales bread) section should show no supplies or bread on hand at the inventory. It should show the value of the supplies received as a debit and the value of supplies or bread transferred to the sales store during the month as a credit. It should also show a balancing entry, which is either a debit or a credit, depending upon whether there is a profit or loss in order that the account will be in balance. This shipping ticket, voucher No. 22, also contains a charge for fuel and electric current. This is the proportionate share of the fuel and

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electric current used in the bakery (sales bread) section. This is computed on the basis of the bread produced. Voucher No. 19 shows 10,000 pounds of garrison bread produced and 2,500 pounds of sales bread produced. This proportion is 80 percent garrison and 20 percent sales bread. Therefore, the fuel and electric current shipped on voucher No. 18 and voucher No. 20 are distributed in that proportion to the garrison and sales bread sections.

f. Voucher No. 23 is a receiving report upon which is recorded the receipt of a shipment of compressed yeast. This item, compressed yeast, is purchased under contract bulletins issued by the Chicago Quartermaster Depot. This voucher is posted to the voucher register and general control, the bakery (garrison bread) subsection, and the record of procurements.

g. Vouchers Nos. 30 and 31.—These vouchers are the price determination statements of the garrison and sales bread, respectively. An explanation of the calculation on voucher No. 30, the bread cost statement for garrison bread is as follows:

(1) (*a*) *Bread.*

10,000 lbs.=garrison bread shipped from the garrison bread subsection to the subsistence subsection during the month of November 19—(see voucher, Nov. 19).

220 lbs.=garrison bread on hand in the garrison bread subsection at the inventory on the close of the month's business.

Note.—There was no garrison bread on hand on the October inventory (see voucher, Oct. 90).

(*b*) *Flour.*

1,240 lbs.=on hand inventory Nov. 1 (see voucher, Nov. 1).
13,916 lbs.=received during month (see voucher, Nov. 17).

15,156 lbs.=total.

1,850 lbs.=shipped to sales bread subsection.
6,031 lbs.=on hand at inventory Nov. 30 (see voucher, Nov. 29).

7,881 lbs.=total on hand or shipped during month.
15,156−7,881=7,275 lbs. flour consumed in baking 10,220 lbs. bread.

If 7,275 pounds of flour produced 10,220 pounds of bread, 1 pound of flour produced—

$$10{,}220 \div 7{,}275 = 1.4048 \text{ pounds of bread}$$

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Therefore, 100 pounds of flour would produce 140.48 pounds of bread.

(2) The gain (balancing entry) in the garrison bread subsection amounted to $64.37 (see garrison bread subsection of the account).

If the gain or profit in 10,220 pounds of bread amounted to $64.37, then the gain or profit in one loaf or pound of bread would be—

$$\$64.37 \div 10{,}220 = \$0.00629$$

Note.— The balancing entry is the figure entered in either the credit or debit side of an account for the purpose of forcing a balance. If it represents a loss it is placed on the credit side of the ledger. If as in this case it is a gain or profit, it is entered on the debit side of the column.

Each pound of bread produced resulted in a gain to the Government of $0.00629. This is deducted from the selling price ($0.03 during November), i. e.,

$$\$0.03 - \$0.00629 = \$0.02371$$

which result represent the actual cost of the production of bread for the month and is used to establish the selling price for the succeeding month. Since the fraction of a cent is less than ½ cent, it is dropped, and the actual selling price of garrison bread during December is fixed at $0.02. This is recorded on W. D., Q. M. C. Form No. 394, price change for November. The price determination statement is signed by the sales officer and must receive the approval of the commanding officer. The price determination statement of sales bread is arrived at in the same manner as for garrison bread. These vouchers are given numbers in the series of vouchers and are posted to the voucher register and general control and the applicable subsection accounts.

31. Report of sales (vouchers Nos. 7, 11, 28, 33, 34, 35, and 36).—(See appendix VI.) *a. General.*—(1) These vouchers are a series of reports on W. D., Q. M. C. Form No. 389, on the basis of which credit is eventually taken in the voucher register and general control, and the section and subsection accounts for the total sales and issues for the month and by means of which funds collected as a result of sales are turned over to the disbursing officer.

(2) The explanation of these vouchers and events leading up to them is covered in three parts:

Events preceding report of sales.
Report of sales.
Entries in report of sales.

b. Events preceding report of sales.—(1) *General.*—Cash and charge sales are made to authorized individuals and entered on

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W. D., Q. M. C. Form No. 385 or W. D., Q. M. C. Form No. 386. In commissaries having accounting machines, the record of the sale as shown on the machine tape and tickets is used in lieu of the records prescribed above. However, for sales to the custodians of unit and other funds, W. D., Q. M. C. Forms Nos. 385 and 386 will be used. (See par. 20*a*).

(2) *Charge accounts.*—(*a*) Each individual is given an account number. This number will be recorded in a register of authorized charge accounts. The form for this register of authorized charge accounts must be improvised and should contain an index of accounts in numerical order and an index in alphabetical order showing the number of each account. The account is kept on W. D., Q. M. C. Forms Nos. 398 and 398a (Statement of Account), which is opened for each customer each month at the time the customer makes his first purchase. These accounts will be posted daily from either the sales slips or the signed tickets from the accounting machine. (See par. 31*d*.)

(*b*) Statements of accounts are kept in duplicate throughout the month. On the last day of the month the statements are totaled. Organization statements are completed to show the total ration credits, total purchases, amount due organization or sales officer, and are signed by the sales officer for use as a voucher to the organization fund. Originals of statements are detached and forwarded to customers. Duplicates are kept by the sales officer, noted when paid, and filed with the retained account for the month.

(3) *Daily record of sales.*—A daily record of cash and charge sales is maintained on W. D., Q. M. C. Form No. 389, showing the date and the section or subsection of the account to which it pertains.

c. Report of sales (W. D., Q. M. C. Form No. 389).—(1) *General.*—The report of sales eventually becomes the vouchers upon which credit is taken in the voucher register and general control and the section and subsection accounts for the total sales for the month. They provide the sales officer with a receipt for funds turned over to the disbursing officer, and the disbursing officer with data for the distribution of funds and credit to appropriations and/or purpose numbers.

(2) *Description of form.*

(*a*) *Vertical divisions.*

1. Column 1, explanations and dates.

2. Columns 2 to 6, for sections and subsections of the account.

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(*b*) *Horizontal divisions, data to be entered in each.*

1. First bracket.—Charge sales carried forward from the last report. Daily charge sales for not exceeding 10 days. Total charge sales to date of rendition.

2. Second bracket.—This bracket is used only to record the reductions of charge sales by one of the following means: ration credits; charge sales collections; delinquent accounts. Total deductions are placed at the bottom of the bracket for each column from 2 to 6, inclusive.

3. Third bracket.—Balance to next report is the figure representing the total outstanding charge sales (at the date of the report). This figure is carried forward to the next report (see *1* above).

4. Fourth bracket.—Record of daily cash sales up to 10 days; cash sales collections; records of cash sales, and charge sales collections made during the first 10 days of the month for charge sales made during the previous month, must be placed on separate reports. (See *6* below.)

5. Fifth bracket.—Total for deposit.

6. Sixth bracket.—This bracket is used to record either the amount previously deposited and carried forward to this report as "accumulated credit last report" (from the first to the last of the month) or credits taken for ration credits and delinquent accounts during the first 10 days of the month when charge sales of the previous month are being reduced to zero by collections, etc. (See *7* below.)

7. Seventh bracket.—Accumulated credit during the month. Accumulated credit during the first 10 days when the charge sales of the previous month are being reduced to zero.

8. Eighth bracket.—Procurement authorities credited; signature and voucher numbers.

(3) *When submitted.*

(*a*) 10th, 20th, and last day of each month.

(*b*) When cash on hand exceeds $200.

(*c*) At any other time desired by the sales officer.

(*d*) At any other time directed by the commanding officer.

(*e*) Deposit of checks must not be delayed unduly.

(4) *Use as vouchers.*—W. D., Q. M. C. Form No. 389 is submitted in two series; during the month to report sales and turn in to the disbursing officer cash collections, and during the first 10 days of the

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month when the charge sales collections of the previous month are being reduced to zero by collections, etc.

(*a*) *Reports submitted between first and last days of month.*

1. All reports except the last one in the month show the total charge sales to date and the total cash turned in to date. The distribution among appropriations is shown for cash turned in on each report. These reports are given voucher numbers next in series as submitted. They are entered on the voucher register and general control by voucher number, but no entry is made in money columns as credit is not taken for sales until the end of the month. These vouchers are not entered in the various sections and subsections of the account.

2. The report submitted as of the last day of the month shows the charge sales to include the last day of the month, the cash turned in as of the last day of sale, and the total cash sales for the month. Distribution of cash turned in on the report is also shown. This report is given a voucher number next in sequence. The total cash and charge sales in each sectional column is entered as a credit to the proper section of the account. The voucher is posted to the voucher register and general control and the credit taken in each section and subsection shown.

(*b*) *Reports submitted from the first to tenth of following month.*—The first report submitted shows a consolidated credit for all charge sales of the previous month. Reports during this period show a deduction from that total for the amounts turned in, ration credits, and delinquent accounts reported. Distribution of funds is made only on the report submitted as of the tenth. These vouchers are given voucher numbers in sequence for the month in which the sales are made, and thus are entirely separate from the series reporting sales for the first 10 days of the new month. They are entered on the voucher register and general control for the month in which the sales were made, but no money entries are made in the money columns, and no entries are made in the various sections of the account.

(5) *Final report of sales (end of month).*—An important element in the preparation of the account for closing the month's business is the taking of credit on the account for the total sales made during the month. W. D., Q. M. C. Form No. 389 (Report of Sales) rendered as of the last day of the month, reflects the total sales, cash and charge, made during the month, and becomes the voucher on which credit is taken in the account.

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(*a*) *Data to be entered.*

1. Amount of charge sales each day since last report.

2. Amount of cash sales each day since last report.

3. Total charge sales to date, representing the total of all charge sales for the month in each section or subsection.

4. Accumulated credit for the month, representing the total cash sales in each section.

5. Appropriations and/or purpose numbers to be credited for cash deposited.

(*b*) *Entries in sales officer's records.*

1. The report is given a voucher number next in sequence, and the total charge sales plus the total cash sales in each section column, including overhead, are entered as credits to the applicable section or subsection.

2. The total of the overhead column is also entered as a debit as well as a credit to the overhead subsection, individual debits not having been entered during the month.

3. The report is entered in the voucher register and general control and the money value (or selling price) of the credits to each section and subsection, and the debit to the overhead subsection shown.

(6) *Reporting of charge account collections from previous month.*—Collections on account of charge sales of the previous month are entered on W. D., Q. M. C. Form No. 389. The series of reports from the first to and including the tenth of the month, on which these collections are turned in, is a part of the vouchers to the account of the month in which the sales were made. They constitute a separate series from those in which sales during the first 10 days of a month are reported.

(*a*) *First report during 10-day period.*—The following action is required in preparing this report:

1. Head first sectional column "Consolidated."

2. Total the charge sales reported on report for which credit is taken, for each section, and enter the total as "Charge sales last report."

3. Prepare for submission when funds are to be turned in and enter under "Charge sales collections."

4. Deduct from total to date and show difference as balance to next report.

5. Also enter as total for deposit. Do not include any funds from current month's business.

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6. Enter as accumulated credit.
7. Under distribution enter "Not yet determined."
8. Enter date and signature of sales officer.
9. Enter a voucher number next in series for the month just completed.
10. Enter the voucher by number on general control but make no money entries.

(*b*) *All reports during 10-day period except first and last.*—These reports are somewhat different from those of the first and the tenth of the month and require action as follows:

1. Enter under "Charge sales last report" the balance still uncollected.
2. Enter under "Deduct from charge sales" ration credits when taken and amount of charge sales collections; add as total deductions.
3. Subtract total deduction to show balance to next report.
4. Enter amount turned in as total for deposit.
5. Enter under "Add to funds turned in" ration credits, if any, and accumulated credit last report. Add totals to funds turned in to show accumulated credit representing amounts collected thus far.
6. Distribution, voucher number, etc., same as first report.

(*c*) *Last report in 10-day period.*—This report will constitute the final voucher to the month's account. Its preparation involves the following:

1. Make entries as in other reports. Balance to next report should then be zero. The accumulated credit for the month should then be the same total charge sales for which credit was taken.
2. Enter in space available in the first bracket the amounts of collection by days.
3. Enter in space available the distribution of funds turned in during the 10 days among appropriate appropriations, procurement authorities, and miscellaneous receipts.
4. Enter in space available distribution among appropriations, purpose numbers, miscellaneous receipts of amounts reported delinquent.
5. To *2*, *3*, and *4* above add the ration credits. This amount should equal the total accumulated credit.
6. Enter signature and voucher number. This report bears the last voucher number to the account of the month just closed.

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d. Entries in report of sales.—(1) (*a*) *Ration return.*—A ration return is a requisition by an organization upon the quartermaster for either rations or credit for rations actually consumed.

(*b*) *Value of ration.*—The sales officer on the first of the month or whenever necessary computes the money value of the ration in use at his station at the current prices of the component articles and communicates it to all organization commanders. A copy of the computation will be prepared in the space provided on a ration and savings account form (W. D. Form No. 373), authenticated by the sales officer and furnished the corps area finance officer.

(*c*) *Ration and savings account.*—At the end of the month, when the sales officer's accounts are closed, he prepares a ration and savings account on War Department Form No. 373 and three memorandum copies on War Department Form No. 373a. The original only will be signed by the sales officer and approved by the commanding officer. The original and two copies will be forwarded to the disbursing officer, who pays the amount due each organization and forwards one copy to the corps area finance officer, certified as to payment. The fourth copy is filed with the sales officer's retained copy of W. D., Q. M. C. Form No. 389 on which ration credits are taken.

(*d*) *Ration credits.*—The total value shown in the column "Value of Stores Purchased from the Quartermaster" less the total value shown in the column "Due Quartermaster" is taken as ration credits and deducted from the charge sales reported on W. D., Q. M. C. Form No. 389.

(2) An explanation of the procedure in the hypothetical account with reference to the above follows:

(*a*) *W. D., Q. M. C. Form No. 460 (Ration Return).*—The ration return is always filed with the ration and savings account for the month to which it pertains. The ration and savings account is in turn filed with the W. D., Q. M. C. Form No. 389 upon which the ration credits are taken. This is the case in the account of the sales officer, Fort School, Va. Under voucher No. 35 of the account will be found the ration and savings account for Fort School for the month of November 19—; ration returns for five organizations stationed at Fort School; a letter concerning the price of ration items; certificate by the post adjutant regarding the number of men present for rations on Thanksgiving Day; Special Orders Nos. 92 and 93, Fort School; W. D., Q. M. C. Form No. 461 (Ration Certificate for

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Troops Detached). All of these are self-explanatory except War Department Form No. 373.

(*b*) *War Department Form No. 373.*—Page 1 is self-explanatory. On page 2 the organizations are listed in the first column. Ration returns are numbered by the sales officer. The period covered by the report, the type of ration due, and the number of rations due are taken from the ration return. The cost of the ration, either garrison or travel, or the excess cost of turkey over the meat ration are taken from page 4 of the ration and savings account. The figure under the column headed "Money value" is the number of rations due multiplied by the cost of the ration. In the column headed "Excess cost of turkey ration over meat ration" the figure is computed by taking the number under the column headed "Strength for turkey ration" and multiplying it by the "Extra allowance per ration for those actually present on Thanksgiving" (see column 2, p. 4, ration and savings account). On page 3 the first column, which is headed "Total ration credit," contains the totals of the allowances entered on page 2. Column 2 contains the total purchases from the commissary by the organizations listed at the left. In column 3 are entered the savings due organizations whose total allowances exceed their purchases. Column 4 shows the amount due the sales officer in the case of organizations whose purchases have exceeded their allowances. Ration credits are determined by either subtracting the totals under the column headed "Due quartermaster" from the column headed "Value of stores purchased from the quartermaster" or subtracting the total due organizations from the column headed "Total ration credits." Page 4 of the ration and savings account shows computations of a garrison, turkey, and travel rations.

1. The garrison ration is computed for 100 rations in order to avoid small fractions and too many decimal points. The result is then reduced to one ration by dividing the result by 100. To determine the cost for each item of the ration the following procedure is used. The cost of each unit, that is pound, can, etc., is multiplied by the number of units per hundred rations (see explanation, tables I and II). The price for each item is carried out to five decimal places. When the column is totaled, the result, $35.4673, is the cost of 100 rations. One ration then must cost $0.354673. The ration is published in four decimal places. In dropping the last two places, the half-cent rule is not used, and the value of the ration becomes $0.3546 for the month of November.

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2. On Thanksgiving and on Christmas Day the meat component of the ration is as follows: Turkey, drawn, 25 ounces; turkey, undrawn, 28 ounces. This is what is normally called the "Turkey ration," and is computed for the account as follows: (See second column, p. 4, of the ration and savings account). The four components which make up the beef ration are bacon, beef, chicken, and pork. The figure opposite these items represent the number of units (pounds) for 100 rations. For bacon there are 12.5 pounds to 100 rations, 62.5 pounds of beef, 12.5 pounds of chicken, and 25 pounds of pork. The prices are taken from the current price list. Extending these and totaling, the cost of one meat ration is $0.13. The allowance of one turkey ration, undrawn, is 28 ounces (see AR 30-2210). The value at $0.38 per pound equals

$$\frac{28}{16}\text{oz.} \times 0.38 = \$0.665$$

Subtracting, the result is $0,535, extra allowance per person for those actually present on Thanksgiving or Christmas.

3. The travel ration is for troops who are traveling otherwise than by marching and are separated from cooking facilities. It consists of bread, soft or hard; beef, corned, or hash, corned beef; beans, baked; tomatoes, canned; jam; coffee, roasted and ground; sugar; and evaporated milk. A travel ration is computed on page 4 of the ration and savings account. This is computed in the same manner as the garrison ration, i. e., by finding the number of pounds or units per 100 rations, taking the current price for this month for each item, and extending it. The travel ration is $0.1959. Liquid coffee money is issued in lieu of coffee, milk, and sugar, by Special Orders No. 93, Headquarters, Fort School, Va.

e. Delinquent accounts.—(1) All charge accounts for which the sales officer has not received payment by noon of the 10th day of the month following that in which the sales were made are delinquent, and no further sales are made to the individual concerned except by authority of the post or station commander.

(2) The sales officer prepares a statement of each delinquent account on W. D., Q. M. C. Form No. 398, showing the name and last known address of the debtor, the number of the account, the class of supplies or services, and the amount to be credited to each appro-

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priation when collected. The sales officer certifies that the original and the carbon copy are correct. The original is transmitted to the corps area finance officer, and two copies, one of which is the certified copy, are transmitted to the post or station commander. The fourth copy is filed with the W. D., Q. M. C. Form No. 389, on which credit for the account is claimed. The sales officer has no further responsibility in connection with the account and will not accept payment for any account reported delinquent.

32. Ice, receipt, issue, and sale (vouchers Nos. 24 and 25).—(See appendix VI.)—*a.* Vouchers Nos. 24 and 25 deal with the receipt, issue, and sale of ice. Ice is purchased on a yearly contract issued by the post quartermaster. The receiving report (voucher No. 24) is the fifth partial receipt of ice on this yearly contract. The receiving report must indicate the procurement authorities from which payment for the ice will be made. With the accomplishment of this form, entries are made in the voucher register and general control, the record of procurements and the applicable subsection accounts.

b. Voucher No. 25 is a shipping ticket upon which is recorded the ice expended during this period; i. e. November. A comparison of vouchers Nos. 24 and 25 reveals that $48 is the value of ice issued to organizations within their allowances; $12 is the value of ice used for preservation of stores. The other $12 worth of ice was sold and will be accounted for on voucher No. 28, W. D., Q. M. C. Form No. 389. Voucher No. 25 is signed by the sales officer and approved by the commanding officer. Entries are made in the voucher register and general control and the applicable subsection accounts.

c. W. D., Q. M. C. Form No. 307 (Delivery Order) is attached to this voucher as an accompanying paper. When a contract or purchase order provides for delivery of supplies as required from time to time, the officer having charge of deliveries and acceptance, issues delivery orders on W. D., Q. M. C. Form No. 307 for the supplies as needed.

33. Supplies dropped incident to operation (voucher No. 26).—(See appendix VI.) Voucher No. 26 is a shipping ticket upon which are listed supplies consumed and expended during the month of November. Supplies are listed according to the subsection or section to which they pertain. Under the regular supplies subsection, cash and charge sales books completely used up are listed by number. This voucher must be approved by the commanding officer before credit is taken. Entries are posted to the voucher register and general control and the applicable sections and subsections.

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34. Inventory at close of month's business (voucher No. 29).—(See appendix VI.) Voucher No. 29 is the November inventory and appears at the close of the account as a credit. It is also voucher No. 1 for December and is the first debit entry in the account for that month. For an explanation of this voucher and the certificate of the sales officer and the distinterested officer, see voucher No. 1 for November.

35. Gains and losses (voucher No. 32).—(See appendix VI.) *a. General.*—Voucher No. 32 is a certificate of gains and losses and discrepancies in subsistence stores and is recorded on W. D., Q. M. C. Form No. 450. At camps, posts, and stations supplied with unground coffee, the actual shrinkage incurred in grinding (not to exceed 1 percent of the value of the coffee ground) may be dropped on W. D., Q. M. C. Form No. 450. In the hypothetical account (appendix VI) there were actually ground 1,700 pounds of coffee. The authorized loss in grinding was 17 pounds, which at 12 cents per pound, equals $2.04. This credit appears on the voucher register and general control and on the subsistence subsection as a credit.

b. Surplus cash.—When the total credit in the subsistence subsection of the account exceeds the total debits therein, in order to balance the account an arbitrary figure equal to the difference of the two is entered on the debit side of the account. This balancing entry is called surplus cash. Surplus cash from one section of the account is never used to offset a shortage in another section.

c. Losses.—When the shortage through wastage or minor discrepancies in subsistence stores, except for the post bakery and exceptional articles, does not exceed $\frac{3}{10}$ of 1 percent of the total money value of sales made during the current month, the sales officer submits a report on W. D., Q. M. C. Form No. 450 in duplicate showing the actual shortage in money value only. This certificate is presented to the commanding officer and when approved by him is accepted as a valid voucher and credit is taken on the account therefor. When the shortage exceeds $\frac{3}{10}$ of 1 percent of the total sales, or if for any reason the commanding officer disapproves the certificate of gains, losses, and discrepancies, the action of a surveying officer is required. In this account the gain, surplus cash in the subsistence subsection, is $0.93.

36. Miscellaneous papers, October account.—(See appendix VII.) In the miscellaneous papers in connection with the October account there appears the certificate of Captain Riggs, verifying the correctness of the charge sales accounts outstanding for the month of October, as evidenced by the total of $1,797.89. Following this

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there are two reports of sales, W. D., Q. M. C. Form No. 389, upon which are recorded the charge sales collections between the first and tenth of November. For explanation of the procedure followed in the preparation of these vouchers, which are numbered 88 and 89, of Captain Wilder's account for the month of October, see the explanation of the November report of sales (par. 31).

37. Miscellaneous papers, November account.—(See appendix VIII.) *a.* W. D., Q. M. C. Form No. 467 (Monthly Report on Subsistence). The monthly report of subsistence is a detailed summary of a month's financial operations for a sales commissary in which are shown its financial standing at the beginning of the month, the financial summary of operations during the month, and its financial standing at the close of the month's business.

b. Detailed explanation of the entries on W. D., Q. M. C. Form No. 467 for the month of November 19— in the account of the sales officer at Fort School, Va., is given below. (The paragraphs and subparagraphs refer to the corresponding ones commencing on p. 2 of the form.)

1. (*a*) This $4,000.00 is the obligation on the last quarterly requisition with no information as yet received as to the amount actually expended.
   (*b*) Self-explanatory.
   (*c*) This is the discount on voucher Nov. 13, 2 percent of $490.57 being $9.81. Such discounts are about the only sources from which a post would receive funds for entry opposite 1(*c*).
   (*d*) This amount ($230.40) is the difference between the obligation shown on the requisition used in the course ($1,500.00) and the total of the shipping tickets carrying the supplies delivered—vouchers Nov. 3 ($1,096.80) and Nov. 4 ($172.80)=$1,269.60, it being assumed that the requisition has been completely filled by these two shipping tickets.

   NOTE.—Where supplies are furnished by purchasing depots, the post would know only the shipping ticket value and any discounts received would make a difference between the amount reported by the purchasing depot to the corps area quartermaster and the amount taken from shipping tickets and reported by the post.

   (*e*) This amount ($365.80) is from the R. & S. account under the column "Due organizations."
   (*f*) Same as (*b*) in this instance.
   (*g*) This is the sum of the receiving reports covering supplies purchased locally (cost price):

Voucher—	
Nov. 5	$283.22
Nov. 8	54.60
Nov. 9	168.00
Nov. 10	29.37
Nov. 13	490.57
Nov. 14	68.42

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Voucher—			
Nov. 15	$1,689.49		
Nov. 16	262.19		
Nov. 21	68.30		
Nov. 23	22.80		
Nov. 24	12.00	P 5-0284	Ice
Nov. 24	48.00	P 5-0289	Ice
Nov. 24	12.00	P 1-0260	Ice
	3,208.96		

It includes all sums expended locally from the subsistence appropriation, including purchase of ice.

(*h*) This is left blank. There might be funds returned to the corps area quartermaster toward the close of a fiscal year or where the working capital of a post was reduced, but ordinarily there is no entry on this line.

(*i*) Blank for substantially the same reasons as (*h*) above. The balance of $665.45 is the entry opposite (*a*) above for the succeeding month's report.

2. (*a*) The $1,500 is assumed to be the obligations on the requisition.

(*b*) This $3,000.00 is assumed to be the obligation shown on the latest quarterly requisition. It is the same as 1(f).

(*c*) This $1,269.60 is the sum of the shipping tickets covering the supplies received from the New York General Depot, vouchers Nov. 3 and 4.

(*d*) This is the same as 1(*d*). The balance is the quarterly requisition still outstanding. See 1(*b*) and 2(*b*).

3. This is the amount taken from the report of sales, W. D., Q. M. C. Form No. 389, for the month.

Voucher Nov. 28—	
Charge sales, subsistence	$4,746.87
Exceptional articles	54.60
Ice P 5-0289	12.00
	4,813.47
Less ration credits	3,557.17
	1,256.30

Any charge sales paid for before the end of the month do not, of course, appear here.

4. (*a*) This sum is the inventory of the previous month. It includes—

Subsistence	$4,316.10
Subsection (bags, etc.)	77.40
Subsection (bakery) less fuel	49.87
	4,443.37

NOTE.—This represents all the supplies purchased from the subsistence appropriation for which the sales officer is accountable even though some have been handled by interoffice transfer (bakery).

(*b*) Same as 2(*c*).

(*c*) Same as 1(*g*).

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NOTE.—The necessity of reconciling 2(*c*) with 4(*b*) and 1(*g*) with (4*c*) requires that the purchase or shipping ticket cost price be used and not the selling price. The adjustment is under 4(*f*) and 4(*m*).

(*d*) The value of stores taken up by certificate of gains and losses or O. S. and D. report belongs here. Left blank on the form as no such gains are shown in the hypothetical account. Gains of this sort are rare at posts.

(*e*) The $143.52 shown as a debit is the gain in the bakery and not from reclamation. This space was used for this entry for lack of a more suitable place. Where so used, an explanation should be included on the form, in this instance (bakery gain). This gain in the bakery is arrived at as follows:

Value of supplies on hand at the beginning of the month, exclusive of fuel:		
Voucher Nov. 1	$65.62	
Deduct fuel, voucher Nov. 1	15.75	
	49.87	
Deduct adjustment, voucher Nov. 2	3.37	
		$46.50
Shipped to bakery during month, exclusive of electric energy, fuel, and civilian labor:		
Voucher Nov. 17		319.32
Voucher Nov. 23		22.80
Total		388.62
Deduct value of supplies on hand at end of the month, exclusive of fuel, voucher Nov. 29		157.14
Consumed during month		231.48
Value of bread sold during month, voucher Nov. 19		375.00
Deduct value of supplies consumed		231.48
Gain (par. 4(*e*), W. D., Q. M. C. Form No. 467		143.52

(*f*) This is the gain shown on the monthly inventory adjustment, (W. D., Q. M. C. Form No. 391), voucher Nov. 2 ($3.60). There would also be included any gains resulting from the difference between the selling price and the cost price of supplies received. For the month of Nov. 19—, there were no such gains.

(*g*) This sum is found as follows:

Voucher Nov. 28—		
Total cash sales and collections for current (Nov.) charge sales of subsistence and exceptionals		512.93
Total charge sales, subsistence and exceptionals, including ice		4,813.47
		5,326.40
Less surplus cash (see balancing entry in subsistence subsection)		.93
		5,325.47

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(*h*) This $2.04, voucher Nov. 32, is the amount of the wastage of coffee in grinding, authorized by AR 35–6660. It would, also, include the wastage up to the 3/10 of 1 percent allowed by AR 35–6660, if used. In the present case, the balancing entry is a gain and becomes surplus cash.

(*i*) The amount of $15.00 represents the value of 500 pounds beans shown on voucher Nov. 3a. This amount had been included in paragraphs 2(*c*) and 4(*b*).

(*j*) The amount of $611.10 is the shipment of apples, No. 10 cans, to Fort B, Va., voucher Nov. 12. It is necessary to show the details of this credit under "Remarks" at the bottom of the next page.

(*k*) This is the value of voucher Nov. 26, pertaining to bags, twine, etc.

(*l*) This is the value of voucher Nov. 25. Two purpose numbers are now involved: P 5–0284 and P 5–0289.

(*m*) This includes the loss by price adjustment, W. D., Q. M. C. Form No. 391 (voucher. Nov. 2), and also the loss occurring by the difference between the selling price and the cost price of supplies received during the month. The sum is arrived at as follows:

Voucher—	
Nov. 2	$174.64
Nov. 3	11.28
Nov. 5	9.40
Nov. 10	1.53
Nov. 13	53.77
Nov. 14	.50
Nov. 15	68.27
Nov. 16	10.19
Nov. 21	8.30
	337.88

5. Simple addition of balances in 1, 2, 3, and 4.

6. Arrived at as follows:

Inventory stores, voucher Nov. 29	$2,483.02
Bags, twine, etc., voucher Nov. 29	46.21
Inventory of bakery, less fuel, voucher Nov. 29	157.14
	2,686.37

This is equal to the balance under paragraph 4.

7. (*a*)

Add 4			Subtract 4		
	(*h*)	$2.04		(*d*)	------
	(*i*)	15.00		(*e*)	$143.52
	(*k*)	31.19	13		.93
	(*l*)	60.00			
9	(*b*)	3,922.97		Total	144.45
	(*d*)	------			
	(*e*)	------			
Total		4,031.20			
		144.45			
		3,886.75	average		

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This is taken to be an average of the previous month's business.
This average times 7 more months remaining in the fiscal year equals $27,207.25.

(*b*) For illustration, a working capital of $4,000.00 is assumed.
If no working capital were furnished, this would be blank.

8. Shortage (or additional funds required) for entry opposite paragraph

8. The total of paragraph 7	$31,207.25	
Minus paragraph 5	7,608.12	
	23,599.13	shortage

9. (*a*) Taken from the R. & S. account.
(*b*) Taken from the R. & S. account.
(*c*) and (*d*) Blank. No Filipino rations handled.

10. (*a*) Taken from the ration returns.

11. Only the garrison ration was handled. This average may be obtained from post headquarters or from the ration returns by addition of the total rations called for; subtracting the net difference between the additions and deductions, and dividing by the number of days in the month.

12. This amount is found by taking the sum of column (2) of the R. & S. account $3,565.30
and subtracting the sum in column (4) 8.13
3,557.17

The notation "(See line 5, page 4, W. D., Q. M. C. Form No. 453)" no longer applies as the abstract of subsistence stores sold is no longer prepared.

13. This is the balancing sum in the subsistence subsection, W. D., Q. M. C. Form No. 390, when it is surplus cash. The reference to W. D., Q. M. C. Form No. 453 should be changed to W. D., Q. M. C. Form No. 390.

14. This is found by taking the cash sales and collection entry on W. D., Q. M. C. Form No. 389, voucher Nov. 28, and the cash collections and delinquencies as a result of October sales $512.93
Cash collected (sales), voucher Oct. 89 459.37
972.66
Delinquent accounts 11.70

Total to appropriation Ration Subsistence of Army, 19—[1] 984.36

38. Miscellaneous papers, December account.—(See appendix IX.) *a.* In the miscellaneous papers for December appear price changes of stores at Fort School, Va., W. D., Q. M. C. Form No. 394. This form is filled out during the month whenever price changes appear on receiving reports or shipping tickets. The left-hand column shows the voucher upon which these changes appear. For instance, on voucher No. 3 there are three items: apples No. 2½, apples No. 10, and prunes No. 10. The cost price of each of these items appears as 12 cents, 40 cents, and 40 cents, respectively. On the shipping ticket,

[1] Current and next following fiscal years.

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the unit cost price of apples No. 2½ is 12 cents; the selling price at Fort School, taken from the November price list and recorded on the shipping ticket, is 11 cents. This necessitates a price change on the first of December and the entry recorded on W. D., Q. M. C. Form No. 394 follows. A later shipment on voucher No. 13 of apples No. 10 and prunes No. 10 necessitates a similar action to the one mentioned above and the elimination of the entries on lines 2 and 3 of this form. The sales price which appears in the right-hand column is not entered until the end of the month. There is also recorded on this form the price change in bread as determined by the price determination statement for garrison bread. Cost prices covering items for which contracts have been entered into for delivery of perishable items during December are also recorded on this form.

b. The inventory adjustment sales account for the month of December, W. D., Q. M. C. Form No. 391, also appears among the papers for the miscellaneous December account. For further explanation of this form see voucher No. 2 of the November account.

Section IV

SALES COMMISSARY COMPANY

	Paragraph
Organization	39
Purpose	40
Operation, general	41

39. Organization.—The sales commissary company, which is capable of serving about 120,000 troops, has a strength of 4 officers and 185 enlisted men. It is composed of a company headquarters and 3 platoons of 4 sections each and is organized as follows:

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QUARTERMASTER COMPANY, SALES COMMISSARY

(See T/O 10–157 (W only))

Unit	Company headquarters	1 platoon		Total company (3 platoons, 1st, 2d, and 3d)
		1 section	Total platoon (4 sections)	
Captain	1			1
First lieutenant			1	3
Total officers	1		1	4
Master sergeant, steward	1			1
Technical sergeant, steward			1	3
First sergeant	1			1
Staff sergeant	2			2
Cashier	(1)			(1)
Storekeeper	(1)			(1)
Sergeant	2	1	6	20
Cashier			(1)	(3)
Steward		(1)	(4)	(12)
Mess and supply	(2)		(1)	(5)
Corporal	1	2	8	25
Cashier		(1)	(4)	(12)
Clerk	(1)			(1)
Storekeeper		(1)	(4)	(12)
Private, first class, and privates	19	9	38	44–89
Chauffeur	(1)			(1)
Clerk, record, and stock record	(5)	(2)	(10)	(35)
Clerk, sales		(6)	(24)	(72)
Cook	(4)			(4)
Mechanic	(1)			(1)
Motorcyclist	(1)			(1)
Laborer	(7)	(1)	(4)	(19)
Total enlisted	26	12	53	185
Motorcycle with side car	1			1
Trailer, sales commissary		3	12	36
Truck, pick-up	1			1
Pistol	8	3	16	56
Rifle	1		3	10
Capacity, to serve men		10, 000	40, 000	120, 000

a. The company headquarters performs the usual administrative and "housekeeping" functions for the company as a whole and supervises the sales activities and the property and money accounts of the operating platoons and sections.

b. (1) The section is the basic operating unit and has twelve men. It has three trailers designed for the following purposes:

(*a*) *No. 1, sales trailer.*—This trailer has an inclosed body, the sides and rear of which all open upward and downward, thus providing roof and counter facilities and from which the corporal cashier and the six sales clerks conduct the sales.

(*b*) *No. 2.*—This is the administrative trailer. It is also inclosed and has in it office equipment for the stockkeeper and the two clerks and an electric generating set for providing lights for night sales.

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(*c*) *No. 3.*—This is the stock trailer for storing sales articles in bulk.

(2) A sergeant is the foreman of the section, and one unrated private is provided to replenish, under the direction of the foreman, the sales articles from the stock trailer as required by the sales trailer.

40. Purpose.—The sales commissary company is a highly mobile unit intended primarily for use as far forward in the theater of operations as it is possible to be sent. It must serve troops near the front lines where it is impossible for the personnel to procure desired items from other sources. Items to be carried are naturally small articles which are not normally supplied from other sources and, although not necessities, are vital to the welfare and morale of the organizations served. These items are limited to those specified by higher authority. It normally functions under the jurisdiction of the army.

41. Operation, general.—The fundamental factors governing the operation, paper work, and administration of the sales commissary unit and the sales commissary are essentially the same. The forms used in the sales commissary unit are similar to those given in the hypothetical account for the sales commissary. In the sales commissary company, however, sales are accounted for in the one section only, namely, subsistence. In the sales commissary during peacetime, sales of both services and supplies are accounted for in the various sections and subsections of the account. In the sales commissary company, a simple requisition calling for the necessary items will be filled and delivered within a short period from supply installations near at hand. In the peacetime commissary, the normal system of requisitions, bids, informal and formal contracts, contract bulletins, etc., are necessary to procure the needed supplies. In either case the method of sale is similar.

SECTION V

CHECK LISTS

	Paragraph
General	42
Check list for quartermaster sales commissaries	43
Check list for bakeries	44

42. General.—This section of the manual is composed of a series of reminders for sales commissary personnel as to the proper procedure in the operation of the sales commissary. Sales officers should study this section frequently. In any case where there is a variance in the actual operation and that which is recorded herein, investigation should be made with a view of determining the reason therefor.

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43. Check list for quartermaster sales commissaries.—*a. Cash.*—(1) Cash on hand should be in correct amount and from proper sources. Sales officers should *in person* turn cash over to the disbursing officer.

(2) In order for the post disbursing officer to advance cash change in an amount not exceeding $100, authority must be obtained from the corps area commander.

(3) Checks carried as cash should be of recent date, none should be post-dated, and all should have been received for cash or charge sales. No personal checks of a sales officer should be carried as cash.

(4) Turn over to the disbursing officer all collections—

(*a*) On the 10th, 20th, and last business day of each month.

(*b*) Whenever the cash on hand exceeds $200.

(*c*) At any time desired by the sales officer or directed by the commanding officer. The deposits of the checks will not be unduly delayed (AR 35–6660 and AR 35–780).

(5) Reports of charge and cash sales (W. D., Q. M. C. Form No. 389) should be properly made out, certified, and receipted for when funds are turned over to the disbursing officer (AR 35–6660).

(6) Entrust the combination of safe to cashier only. Change the combination frequently.

(7) Have the cashier bonded. Furnish the cashier a receipt for collections (AR 35–6660).

b. Sales (see AR 30–2290 and AR 35–6660).—(1) Sales should be made to authorized persons only for their own use or for the use of dependent members of their families.

(2) Excessive sales should not be made to any individuals. Charge sales to enlisted men may be made not exceeding two-thirds of the unobligated pay due them and then only upon recommendation of their immediate commander approved by the commanding officer.

(3) Price list should be correctly prepared. Prices on sales slip should agree with those on price list.

(4) Equalization of prices among varieties of an article is not authorized.

(5) Sales slips should show name of purchaser, date, quantity, article, value, overhead (if any), and total. Charge sales slips should be signed unless the commanding officer prescribes another method to protect the interests of the accountable officer and purchaser.

(6) Sales books should be properly accounted for and dropped.

(7) Unused sales books on hand should be properly safeguarded.

(8) Shortages through wastage within $\frac{3}{10}$ of 1 percent of monthly sales should be justified. W. D., Q. M. C. Form No. 450 must be approved by the commanding officer.

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(9) The value of the ration should be properly computed.

c. Accounts (See AR 35-6660).—(1) Accuracy in accounting depends upon accurate monthly inventories and correct computations. Marked gains and losses between the total money value of stores sold as shown by W. D., Q. M. C. Forms Nos. 389 and 390 are made the subject of inquiry by inspectors.

(2) Keep register of charge accounts.

(3) Keep daily record of all charge sales collections.

(4) Keep record of charge sales for each account on W. D., Q. M. C. Form No. 398.

(5) Total all charge accounts and compare three times a month as required.

(6) Keep the sales book register and account for all books by serial numbers.

(7) Conspicuously number and label books for charge sales slips and cash sales slips properly, commencing with each fiscal year.

(8) Amount of funds received should agree with the amount that should have been received during any sales period and also with the amount turned into the disbursing officer.

(9) A gain in or surplus cash in one section, viz., subsistence, meat market, etc., cannot be used to offset a shortage or loss in another section.

(10) Keep record of price changes on W. D., Q. M. C. Form No. 394.

(11) When property not stocked for sale (and for which the sales officer is not accountable) is sold, shipping ticket should be accompanied by the cash and/or an itemized statement of charges against individuals.

(12) Prepare report of charge account collections of previous month.

(13) Report delinquent accounts to the commanding officer.

d. Storage (see AR 30-2210, 30-2220, and 30-2320).—(1) Subsistence stores should be arranged to facilitate storage, inventory, issue, and sale.

(2) Subsistence stores should be properly protected from weather, temperature, light, and vermin.

(3) Subsistence stores should be inspected once a month by the accountable officer to determine condition.

(4) Protect the interest of the Government fully in reclamation on subsistence stores.

(5) Make proper use of forced issues.

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(6) Do not allow losses in vegetables, hams, bacon, etc., due to improper storage.

(7) Stores longest on hand should be issued, sold, or shipped first.

(8) Damaged stores should be promptly surveyed.

e. Meat market.—(1) Accounts pertaining to sales of retail cuts of meat should be kept in a separate section from those of wholesale cuts or carcass meat (AR 35–6660).

(2) Prices of retail cuts should be properly computed so as to prevent loss to the United States or undue gain to the meat market.

(3) Fore and hind quarters of beef should be issued alternately to troops (AR 30–2210).

(4) Issues should not be made from poorer cuts of meat while better cuts are sold. If retail sales are made from quarters of beef, a separate accounting section should be kept.

(5) Proper disposition should be made of bones, scraps, and waste meats.

f. Exceptional articles (see AR 5–240, 30–2200, and 35–6660).—(1) Separate sales books should be maintained for exceptional articles.

(2) Sales of exceptional articles as shown by sales slips should at least equal the total value of purchases of exceptional articles during the month. Exceptional articles will not be carried in stock.

(3) Exceptional articles should be sold at a price which will preclude any loss to the Government.

(4) Exceptional articles cannot be purchased for post exchanges.

(5) Purchases of exceptional articles of the kind prohibited under AR 35–6660 should not be made.

g. Purchasing.—(1) Purchasing should be in accordance with regulations (AR 5–240). The amounts due the dealer furnishing supplies at _____, as shown by commissary records, should agree with the amounts claimed by the dealer to be due them. Proper inspection and verification of subsistence stores should be made upon receipt (Cir. 1–4, O. Q. M. G.).
(Station)

(2) The sales officer should maintain a proper record of procurement (AR 35–6660).

(3) Articles of subsistence should not be received or retained which are not the property of the Government. Such goods should not be handled on a consignment basis or for display purposes.

(4) Open market purchases should be kept to a minimum by timely requisitions, by purchasing, or regular monthly indefinite quantity contracts.

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(5) Deliveries of meats, potatoes, onions, etc., should be checked as to weight, as marked weights are often incorrect.

(6) Receiving reports signed by the sales officer should be in accordance with the facts and show exactly what was received by the commissary. Abbreviated receiving reports, showing correct total money value but which do not show all commodities delivered, are not acceptable.

(7) Delivery slips and incoming tallies should be checked with receiving reports to see that the latter are properly prepared and show all the different commodities received.

h. Accounting machines.—(1) In sales commissaries using accounting machines for recording sales—

(*a*) The sales officer should unlock the machine at the close of a day's business and obtain the printed record produced by the machine (AR 35–6660).

(*b*) The sales officer should comply with "Instructions for Operating the National Store Control Machine in U. S. Army Quartermaster Commissaries" with reference to keeping keys for clearing totals, authorized return of goods by customers of commissary, initialing credit tickets, unlocking certain locks, etc.

(*c*) Print keys should be used for identifying particular articles, such as cigarettes, razor blades, cigars, candy, etc., so that a verification can be made to determine whether there are any shortages in those articles.

i. Inventories.—(1) Two separate and distinct monthly inventories should be properly made, reconciled, and recorded, one by the sales officer and the other by a disinterested officer (AR 35–6660).

(2) The disinterested inventory officer should make a check of the record of procurement, etc., as required by AR 35–6660.

(3) The commanding officer is responsible and pecuniarily liable with the property officers for the strict observance of the regulations in regard to the preservation, use, and issue of property (AR 35–6520 and AR 210–70).

(4) The stock on hand and turnover period should be satisfactory and in accordance with AR 35 2290 and Cir. No. 93, W. D., 1939.

(5) Authority should be obtained from the corps area commander for retention of sales articles not turned over within proper period (AR 30–2290).

(6) When making physical inventories of subsistence stores, steps should be taken to insure that all articles inventoried are part of the accountability and that none are included in the inventory which are—

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(*a*) Supplies received at or near the end of the month which have not been taken up on the property account for that month.

(*b*) Supplies which have been nominally issued to organizations and have been receipted for at or near the end of the month but which have not yet been delivered.

j. Random checks.—The following random checks should be made to insure that—

(1) Value of ration is properly computed (AR 35–6660).

(2) Prices are correctly computed and entered on price list (AR 30–2290).

(3) Prices, extensions, and additions on sales slips are correct (AR 35–6660).

(4) Funds turned in equal total of funds that should have been received less delinquent charge accounts.

(5) Totals of all W. D., Q. M. C. Forms Nos. 389 were checked against credits on monthly report, W. D., Q. M. C. Form No. 390.

(6) Identification of customers is thorough and effective (AR 35–6660).

(7) Price list in sales stores has not been altered and that it has been distributed in accordance with AR 35–6660.

(8) There has been no equalization of prices among varieties of an article (AR 30–2290).

(9) Keys to doors and locks which can be duplicated are intrusted to reliable employees only.

(10) Every reasonable precaution, including frequent personal inspections and frequent shifting and changing of locks, has been taken by the accountable officer to prevent losses and damage (AR 35–6520).

(11) Deliveries of stores are properly checked out and that weights and amounts are properly checked.

(12) Abstract from cash and charge sales slips, sales of articles, such as cigarettes, razor blades, etc., and totals are compared with the quantities dropped on consumption record, W. D., Q. M. C. Form No. 424 (Stock Record Card for Loose Leaf Binder).

44. Check list for bakeries.—*a. Officer in charge.*—(1) Personal supervision over the operation of the bakery should be exercised by the officer in charge.

(2) Checks and inspections should be made to determine if stock and funds are properly received, issued, and accounted for.

b. Personnel.—(1) Maintain list of personnel employed (bakers, assistant bakers, apprentices, or laborers), by grade and rank, with their pay and allowances per month.

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(2) Considering the amount of bread baked, are the personnel employed in excess of the number authorized by AR 30-2260?

(3) Food handlers' physical examination should be required at proper intervals, and approved lists should be posted in the bakery showing names, serial numbers, and dates of examination.

(4) Inspection of personnel should be made to determine fitness, personal cleanliness, and sanitary precautions.

(5) Use should be made of available graduates from the school for bakers and cooks.

c. Equipment.—(1) Character and conditions of the ovens, heating plant, building, and economy of operation should be checked.

(2) Equipment should be adequate for maximum requirements.

(3) (*a*) Proper inspection should be made at the bakery to insure that wagons, trucks, and carts are clean and in a sanitary condition before bread is delivered for transporting.

(*b*) Precautions should be taken to insure proper covering and protection before leaving the bakery.

(4) Police, sanitation, and arrangement of bakery should be checked.

d. Stock.—(1) Full advantage should be taken of commissary facilities to obtain required stock.

(2) Purchases which are made direct from commercial establishments should be supervised by the officer in charge.

(3) Flour and ingredients issued to the bakery should be satisfactory.

(4) All stocks on hand should be properly stored and protected.

e. Products.—(1) Tests should be made to determine weight of loaves and accuracy of scales.

(2) Check quality of bread baked.

(3) Check disposition of flour sacks.

(4) Compare cost of bread with that made commercially in the vicinity.

f. Sales and issues.—(1) Check to see that sales are authorized, properly checked, and safeguarded.

(2) W. D., Q. M. C. Forms Nos. 385 and 386 should be used in making sales and issues.

(3) Proper method should be used to insure proper credit to the commissary account for all bread and products issued to organizations and sold to individuals.

(4) Check on articles or packages carried out of the bakery.

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HYPOTHETICAL ACCOUNT

(Account of Capt. A. B. Riggs, Q. M. C., Sales Officer, Ft. School, Va. for Nov. 19—.)

		Page
APPENDIX I.	Price lists	60
II.	Voucher register and general control	67
III.	Section and subsection accounts	70
IV.	Daily record of sales	79
V.	Record of procurements	82
VI.	Vouchers Nos. 1 to 36, inclusive	84
VII.	Miscellaneous papers (Oct. acct.)	175
VIII.	Miscellaneous papers (Nov. acct.)	178
IX.	Miscellaneous papers (Dec. acct.)	181

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APPENDIX I.

PRICE LISTS

OFFICE OF THE SALES STORE
FORT SCHOOL, VA.

October 1, 19—.

PRICE LIST FOR OCTOBER, 19—. Ration Value - Oct. $0.3352.

ARTICLE	PRICE	ARTICLE	PRICE
Apples, #10 can	$0.36	Lard, sales, 4-lb. pails; pail	$0.73
Apples, #2-1/2 can	.11	Lard, sub., 4-lb. carton; lb.	.13
Bacon, dry, sugar box cured, lb.	.14	Macaroni in boxes, bulk, lb.	.10
Baking powder, Royal, 1 lb.	.40	Milk, evaporated, 14-1/2 oz. can	.05
Beef, fresh, chilled, lb.	.09	Milk, fresh, quart	.06
Bread, soft, lb.	.03	Onions, fresh, in sacks, lb.	.03
Butter, issue, 1-lb. bricks	.24	Peaches, #2-1/2 can	.15
Butter, sales, 1-lb. bricks	.31	Pears, #2-1/2 can	.16
Cheese, Am. Ched., flats, lb.	.12	Pepper, blk. ground, 4-oz. can	.07
Chicken, fresh, roasters, lb.	.20	Pickles, cuc., 5-gal. keg.	.33
Cigarettes, Camels, 20's, pkg.	.11	gal.	.13
Cigarettes, Chesterfields, 20's, pkg.	.11	Pork, fresh, hams, lb.	.01
Cigarettes, Lucky Strike, 20's, pkg.	.11	Potatoes, Irish, fresh, lb.	.51
Cigars, Cremo, 1/20 box	1.32	Prunes, #10 can	.12
Cinnamon, grd., 4-oz. can	.08	Salt, 10-lb. sacks, sack	.50
Cocoa, 5-lb. can	.40	Sirup, cane, #10 can	.07
Coffee, 50-lb. sack, lb.	.12	Soap, toilet, floating, 6-oz. cake	.05
Coffee, sales, La Touraine, 1 lb.	.22	Sugar, gran., 100-lb. sack, lb.	1.50
Eggs, fresh, doz.	.22	Tea, blk., 5-lb. cont.	.12
Flavoring extract, lemon, 8-oz. bottle	.30	Tobacco, smok., P.A., 2-oz. can	.45
Flour, issue, lb.	.02	Tobacco, smok., H. & H., 16-oz. cont.	.14
Ham, smoked, lb.	.20	Tomatoes, #2-1/2 can	.20
Ice, per hundred weight	.40	Toothpaste, Colgate's, tube	.30
Jam, fruit, #2 can, asstd.	.17	Vinegar, 5-gal. kegs, gal.	.40
Lard, issue, 4-lb. ctn.; lb.	.15	Yeast, compressed, lb.	

W. M. WILDER,
Capt., Q.M.C.,
Sales Officer.

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COMMISSARY OPERATION

Q. M. C. Form No. 384
WAR DEPARTMENT
Approved February 24, 1926

(PREPARED DURING OCTOBER)

Sheet No. 1

PRICE CHANGES IN STORES AT Ft. School, Va.

ACCOUNT OF A. B. Riggs, Capt., Q.M.C. (Sales officer) Effective Nov. 1, 19—

U. S. GOVERNMENT PRINTING OFFICE 3—10653

NO. OF VOUCHER	ARTICLES	FROM WHOM PURCHASED	P. O. NUMBER	UNIT	COST	SALES PRICE
Oct.	SECTION SUBSISTENCE					
4	Apples, #10 can	A. B. C. Co.	75	can	.3526	.35
4	Baking powder, 1#, Royal	" "	75	"	.4218	.42
4	Cocoa, 5# can	" "	75	"	.3564	.36
4	Flav. extract, lem., 8 oz.	" "	75	bot.	.293	.29
6	Macaroni, in boxes	Good Grocery Co.	79	lb.	.093	.09
6	Peaches, #2-1/2 can	" " "	79	can	.139	.14
6	Prunes, #10 can	" " "	79	can	.5012	.50
6	Sirup, cane, #10 can	" " "	79	can	.4428	.44
10	Sugar, granulated	American Sugar Co.	81	lb.	.0416	.04
11	Tomatoes, #2-1/2 can	Libby and Co.	82	can	.1046	.10
30	Price Determination Statement (Bread), Effective Nov. 19 —					.03
	Supplies Purchased for Delivery during November:					
	Chicken, fresh, rsts.	Armour and Co.	145	lb.	.1923	
	Beef, fresh, chilled	" " "	145	lb.	.0945	
	Pork, fresh, hams'	" " "	145	lb.	.1336	
	Bacon, dry, sugar cured	" " "	145	lb.	.1384	
	Butter, sales, 1# bricks	" " "	145	lb.	.3015	
	Butter, issue, 1# bricks	" " "	145	lb.	.2426	
	Lard, issue, 4# bricks	" " "	145	lb.	.1529	
	Lard, sales, 4# pails	" " "	145	pail	.7348	
	Lard, sub., 4# bricks	" " "	145	lb.	.1328	
	Ham, smoked, wrapped	" " "	145	lb.	.2045	
	Cheese, American Ched.	Burns Dairy Prds.	146	lb.	.1217	

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Q. M. C. Form No. 304
WAR DEPARTMENT
Approved February 24, 1926

Sheet No. 2.

PRICE CHANGES IN STORES AT Ft. School, Va.

ACCOUNT OF A. B. Riggs, Capt., Q.M.C. (Sales officer) Effective Nov. 1, 19 —

U.S. GOVERNMENT PRINTING OFFICE 9-10649

NO. OF VOUCHER	ARTICLES	FROM WHOM PURCHASED	P.O. NUMBER	UNIT	COST	SALES PRICE
	SECTION SUBSISTENCE					
	Eggs, fresh, doz.	Burns Dairy Prds.	146	doz.	.2207	
	Milk, fresh	" " "	146	qt.	.0632	
	Onions, fresh, dry	James Produce Co.	147	lb.	.0248	
	Potatoes, fresh	James Produce Co.	147	lb.	.0145	
	NOTE. - This form, in conjunction with the price list of the previous month, establishes the selling price and data for the price list for the month of November, just as the same form prepared during November, with the November price list, will establish the price list for December.					

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COMMISSARY OPERATION

OFFICE OF THE SALES STORE
FORT SCHOOL, VA.

November 1, 19__

PRICE LIST FOR NOVEMBER, 19 __. Ration Value, Nov. $0.3354.

ARTICLE	PRICE	ARTICLE	PRICE
Apples, #10 can	.35	Peaches, #2½ can	.14
Apples, #2½ can	.11	Pears, #2½ can	.16
Bacon, dry, sugar box crd., lb.	.14	Pepper, blk., grd., 4-oz. cn	.07
Baking powder, Royal, 1 lb.	.42	Pickles, cuc., 5-gal. keg, gl.	.33
Beef, fresh, chilled, lb.	.09	Potatoes, Irish, fresh lb.	.01
Bread, soft, lb.	.03	Prunes, #10 can	.50
Butter, issue, 1-lb. bricks	.24	Salt, 10-lb. sack, sack	.12
Butter, sales, 1-lb. bricks	.30	Soap, toilet, floating, 6-oz. cake	.07
Cheese, Am. Ched. flats, lb.	.12	Sirup, cane, #10 can	.44
Chicken, fresh, roasters, lb.	.19	Sugar, gran., 100-lb. sack, lb.	.04
Cigarettes, Camels, 20's, pkg.	.11	Tea, blk., 5-lb. cont.	1.50
Cigarettes, Chesterfield, 20's, pkg.	.11	Tobacco, smok., P.A., 2-oz. can	.12
Cigarettes, Lucky Strike, 20's pkg.	.11	Tobacco, smok., H & H., 16-oz. container	.45
Cigars, Cremo, 1/20 bx	1.32	Tomatoes, #2½ can	.10
Cinnamon, grd., 4-oz. can	.08	Toothpaste, Colgates, tube	.20
Cocoa, 5-lb. can	.36	Vinegar, 5-gal. kegs, gal.	.30
Coffee, 50-lb. sack, lb.	.12	Yeast, compressed, lb.	.40
Coffee, sales, La Touraine, 1-lb.		Ice, per hundred weight	.40
Eggs, fresh, doz.	.22		
Flav. extract, lemon, 8-oz. bot.	.29		
Flour, issue, lb.	.02		
Jam, fruit, #2 can, assorted	.17		
Ham, smoked, lb.	.20		
Lard, issue, 4-lb. ctn., lb.	.15		
Lard, sales, 4-lb. pails, pail	.73		
Lard, sub., 4-lb. ctn., lb.	.13		
Macaroni in boxes, bulk, lb.	.09		
Milk, evap., 14½-oz. can	.05		
Milk, fresh, qt.	.06		
Onions, fresh, in sacks, lb.	.03		
Pork, fresh, hams, lb.	.13		

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1 COPY TO BE POSTED IN SALES ROOM

A. B. Riggs,
Capt., Q.M.C.,
Sales Officer.

~~(over)~~

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OFFICE OF THE SALES OFFICER
FORT SCHOOL, VA.

November 2, 19 __

Supplemental price list #1, for November, 19 __.

Article	Unit	Price		
Baking powder, 5# can	can	$ .40	S/T Vou.	Nov. - 3
Beans, baked, #1½ can	can	.09	"	
Beans, dry, white	lb.	.03	"	
Bread, hard, ½# ctns.	lb.	.06	"	
Cherries, #2½ can	can	.20	"	
Corn, sweet, #2 can	can	.08	"	
Flav. Ex. Lem., 2-oz. bot.	bot.	.09	"	
Peaches, #10 can	can	.40	"	
Peas, #2 can	can	.09	"	
Pineapples, #2½ can	can	.12	"	
Potatoes, sweet, #3 can	can	.15	"	
Rice, polished	lb.	.03	"	
Salmon, 1# can	can	.17	"	
Sirup, maple, qt. can	can	.30	"	
Beef, corned, 6# can	can	.60	"	Nov. - 4

A. B. Riggs
Captain, Q.M. Corps,
Sales Officer.

Distribution: Same as for original price list.

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COMMISSARY OPERATION

OFFICE OF THE SALES OFFICER

Fort School, Va.

November 12, 19 __

Supplemental Price List #2 for November, 19 __

Pale dry ginger ale, 28 oz.	.14	Vou. Nov. 9
Jello, 3¼ oz., pkg., Ass't. Flavors	.04	Vou. Nov. 10

A. B. Riggs
Captain, Q.M. Corps
Sales Officer

OFFICE OF SALES OFFICER

FORT SCHOOL, VA.

Nov. 15, 19 __

Supplemental Price List No. 3 - Nov. 19 ___.

Item	Unit	Price	Vou. No.
Coffee, Sales, La Touraine	1-lb. can	.28	13

A. B. Riggs,
Captain, Q. M. Corps,
Sales Officer.

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Office of the Quartermaster
Fort School, Va.

November 1, 19 __

Subject: Price of Ration Articles.

To: The Quartermaster, Third Corps Area,
Baltimore, Maryland.

1. No stock of the ration articles listed below is on hand at this station:

Beans, string, #10 can
Rolled oats, 20-oz. carton

Under the provisions of Par. 3 (b) 2 (a), AR 30-2290, request this station be furnished the price of these articles for use in computing the value of the garrison ration for November, 19 ___.

A. B. Riggs,
Capt., Q. M. C.,
Sales Officer.

1st Ind.

QM, 3rd Corps Area, Baltimore, Md., Nov. 2, 19 __. To: The Quartermaster, Fort School, Pa.

The prices requested in basic communication are

Beans, string, #10 cans - can	$0.35
Rolled oats, 20-oz. ctn. - ctn.	.11

F. E. Dade,
Col., Q. M. C.,
QM, 3rd Corps Area.

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APPENDIX II

VOUCHER REGISTER AND GENERAL CONTROL

Page 1

WAR DEPARTMENT
Q. M. C. Form No. 399
Approved February 24, 1936

Voucher Register & General Control

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November 19—

DATE	NO. OF VOUCHER	DETAILS	SECTION	DEBIT	CREDIT
1	1	Inventory, 10/31/19—	Subsistence	4,316.10	
1	1	"	Bakery-Gar. Subs.	65.62	
1	1	"	Bags, etc.	77.40	
1	1	"	RS Ch. & Cs. Books	17.43	
1	2	Inventory Adjustment, Form 391	Subsistence	3.60	171.27
1	2	" "	Bakery-Gar.		3.37
2	3	N.Y.G. Depot	Subsistence	1,070.52	
2	4	"	"	172.80	
6	5	Armour & Co.	"	273.82	
10	6	Gas & Oil from Post Q.M.	A.T.C.	140.08	
10	7	Report of Sales, QMC 389			
10	8	Scott Nichols & Co.	Except.	54.60	
12	9	Canada Dry Ginger Ale, Inc.	Subsistence	168.00	
12	10	General Foods Co.	"	27.84	
20	11	Report of Sales Q.M.C. 389			
21	12	Shipped to Sales Off. Ft. B, Va.	"		611.10
25	13	James Produce Co.	"	436.80	
28	14	Armour & Co.	"	67.92	
30	15	Armour & Co.	"	1,621.22	
30	16	Burns Dairy Products	"	252.00	
30	17	Trans. to Bakery	"		319.32
30	17	Trans. to Bakery	Bakery-Gar	319.32	
30	18	ST from Q.M. Coal	"	70.00	
30	19	ST from Bakery	Subsistence	375.00	

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WAR DEPARTMENT
Q. M. C. Form No. 389
Approved February 24, 1938

Voucher Register & General Control

Account of A. B. Riggs, Capt., Q. M. C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19...

DATE	NO. OF VOUCHER	DETAILS	SECTION	DEBIT	CREDIT
30	19	ST from Bakery	Bakery-Gar.		300.00
30	19	" " "	Bakery-Sales		75.00
30	20	Rec'd. from QM elec.	Bakery-Gar.	25.00	
30	21	James Produce Co.	Subsistence	60.00	
30	22	ST from Bakery	Bakery-Gar.		80.85
30	22	ST to Bakery (Bread Sec.)	Bakery-Sales	80.85	
30	23	Fleischman Yeast	Bakery-Gar.	22.80	
30	24	Ames Cold Storage Co.	Subs. Ice 5-0284	12.00	
30	24	Ames Cold Storage Co.	Subs. Ice 5-0289	60.00	
30	25	Issue of ice pres. of stores	Subs. Ice 5-0284		12.00
30	25	Issues of ice to organizations	Subs. Ice 5-0289		48.00
30	26	Paper bags, twine, etc.	Subs. Bags, etc.		31.19
30	26	Charge & Cash Sales Books Expended	RS Ch & Cs Books		7.35
30	27	C&E from Q.M.	C&E	22.69	
30	28	Form 389	Ovhd.	4.90	4.90
30	28	Form 389	Subsistence		5,259.80
30	28	Form 389	Except.		54.60
30	28	Form 389 Ice Sales	Subs. Ice P5-0289		12.00
30	28	Form 389	P32-0236 A.T.C.		140.08
30	28	Form 389	C&E		22.69
30	29	Inventory	Subsistence		2,483.02
30	29	Inventory	Subs. Bags, etc.		46.21
30	29	Inventory	Bakery-Gar.		182.89
30	29	Inventory	RS Ch & Cs Bks		10.08

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WAR DEPARTMENT
Q. M. C. Form No. 880
Approved February 24, 1926

Page 3.

Voucher Register & General Control

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19—

DATE	NO. OF VOUCHER	DETAILS	SECTION	DEBIT	CREDIT
30	30	Bread Cost Computation - Gar.	Bakery-Gar.		
30	31	Bread Cost Computation - Sales	Bakery-Sales		
30	32	Wastage coffee grinding	Subsistence		2.04
30	Form 390	Gain Surplus Cash	"	.93	
30	"	Balancing Entry	Bakery-Gar.	64.37	
30	"	" "	Bakery-Sales		5.85
Dec. 1	33	Form 389			
3	34	" "			
4	35	" "			
				9,883.61	9,883.61

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QUARTERMASTER CORPS

APPENDIX III

SECTION AND SUBSECTION ACCOUNTS

WAR DEPARTMENT
Q. M. C. Form No. 800
Approved February 24, 1926

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19—

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
		SUBSISTENCE		
1	1	Inventory - Oct. 31, 19—	4,316.10	
1	2	Price Adjustment	3.60	171.27
2	3	N.Y.G. Depot	1,070.52	
2	4	"	172.80	
6	5	Armour & Co.	273.82	
12	9	Canada Dry Ginger Ale	168.00	
12	10	General Foods Co., Jello	27.84	
20	12	ST Ft. "B", Va.		611.10
25	13	James Produce Co.	436.80	
28	14	Armour & Co.	67.92	
30	15	Armour & Co.	1,621.22	
30	16	Burns Dairy Products	252.00	
30	17	ST To Post Bakery		319.32
30	19	ST From Bakery	375.00	
30	21	James Produce Co.	60.00	
30	28	Form 389		5,259.80
30	30	Inv. Nov. 30th		2,483.02
30	32	Wastage coffee grinding		2.04
		Totals:	8,845.62	8,846.55
30	Form 390	Gain (Surplus Cash)	.93	
			8,846.55	8,846.55

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WAR DEPARTMENT
Q. M. C. Form No. 389
Approved February 24, 1936

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19—

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
		Subs. sub-section		
		Exceptional Articles		
10	8	Scott Nichols & Co.	54.60	
30	28	Form 389		54.60
		Total:	54.60	54.60

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WAR DEPARTMENT
Q. M. C. Form No. 890
Approved February 24, 1936

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19—

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
		Subsistence		
		Sub-Section, Bags, wrapping paper, twine		
1	1	Inventory Oct. 31, 19—	77.40	
30	26	Paper bags, etc., expended		31.19
30	29	Inventory		46.21
		Total:	77.40	77.40

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COMMISSARY OPERATION

WAR DEPARTMENT
Q. M. C. Form No. 389
Approved February 24, 1936

Account of Capt. A. B. Riggs, Q.M.C. (Sales officer) at Fort School, Pa.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19—

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
		Subsistence Sub-Section		
		Ice P 5-0284		
30	24	Ames Cold Storage Co. (Pres. of Stores)	12.00	
30	25	ST - Expenditures		12.00
			12.00	12.00
		Subsistence Sub-Section		
		Ice P-5-0289		
30	24	Ames Cold Storage Co. (Issues)	48.00	
30	24	" " " " "	12.00	
30	25	ST. Expenditures		48.00
30	28	Form 389		12.00
			60.00	60.00

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WAR DEPARTMENT
Q. M. C. Form No. 899
Approved February 24, 1938

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19—

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
		Subs. sub-section		
		Bakery - Garrison Bread		
1	1	Inventory Oct. 31, 19—	65.62	
1	2	Inventory Adjustment		3.37
30	17	ST - From sales officer, flour, etc.	319.32	
30	18	ST - From QM - coal	70.00	
30	19	ST - To Sales Store - bread		300.00
30	20	ST - From QM electric light and power	25.00	
30	22	ST - To Sales Bread a/c, flour, etc. fuel & light		80.85
30	23	Fleischman Yeast Co.	22.80	
30	29	Inventory, Nov. 30, 19—		182.89
30	30	Price Determination Statement	-	-
			502.74	567.11
30	Form 390	Gain (balancing entry)	64.37	
			567.11	567.11

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WAR DEPARTMENT
Q. M. C. Form No. 890
Approved February 24, 1926

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Post School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19—

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
		Subsistence sub-section		
		Bakery - Sales Bread		
30	19	To Sales Store - bread		75.00
30	22	From bakery - Gar. bread section	80.85	
30	31	Price determination statement	-	-
		Totals:	80.85	75.00
30	Form 390	Balancing entry - Loss		5.85
		Totals:	80.85	80.85

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WAR DEPARTMENT
Q. M. C. Form No. 389
Approved February 24, 1926

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19 —

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
		C & E		
30	27	ST - From QM	22.69	
30	28	Form 389		22.69
		Total:	22.69	22.69

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COMMISSARY OPERATION

WAR DEPARTMENT
Q. M. C. Form No. 880
Approved February 24, 1926

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19—

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
		Regular Supplies		
		Cash and Charge Sales Books		
1	1	Inventory Oct. 31, 19—	17.43	
30	26	Expended during Nov.		7.35
30	29	Inventory		10.08
			17.43	17.43

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WAR DEPARTMENT
Q. M. C. Form No. 389
Approved February 24, 1926

Account of A. B. Riggs, Capt., Q.M.C. (Sales officer) at Fort School, Va.

For QUARTERMASTER SUPPLIES AND SERVICES Month of November, 19—

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
		Sec. A.T. "C" P 32-0236		
10	6	Gas and Oil from Post QM	140.08	
30	28	Form 389		140.08
			140.08	140.08
		Sec. M. R. Overhead		
30	28	Form 389 - Report of Sales	4.90	
30	28	" "		4.90
			4.90	4.90
		DISTRIBUTION OF ACCOUNT:		
		3 Copies - 2 Signed by the Commanding Officer and Sales Officer		
		1 Signed Copy - The Quartermaster General		
		1 Signed Copy - Corps Area Finance Officer		
		1 Copy Filed with Account.		

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COMMISSARY OPERATION

APPENDIX IV

DAILY RECORD OF SALES

REPORT OF SALES made during Nov., 19— at Fort School, Va.

By Period 1 Nov. to

SECTIONS	Subsistence	Ex. Art.	108 P 5-0289	C. & E.	A.T.	O.H.
CHARGE SALES—LAST REPORT						
1	471.60					
3	373.93					
5	383.50					
7	381.20					
9	355.00					
10		54.60			140.08	4.21
		Sub-Total 1st to 10th all sections Charge sales only		$2164.12		
TOTAL TO DATE						
DEDUCT FROM CHG. SALES: RATION CREDITS						
CHARGE SALE COLLECTIONS						
DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS						
BALANCE TO NEXT REPORT						
CASH SALES						
1	36.00					
3	42.00					
7	73.00					
9	60.00					
		Sub-Total 1st to 10th all sections Cash sales only		$ 211.00		
CHARGE SALE COLLECTIONS						
TOTAL FOR DEPOSIT						
ADD TO FUNDS TURNED IN: RATION CREDITS						
DELINQUENT ACCOUNTS						
ACCUM. CR. LAST REPORT						
ACCUMULATED CREDIT FOR 19						

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

RECEIVED FROM

IN CASH AND/OR CHECKS, $.....

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

..... VOU. NO.....

DATE

SALES OFFICER

FINANCE OFFICER

WAR DEPARTMENT
Q. M. C. Form No. 220
Approved August 6, 1936

U. S. GOVERNMENT PRINTING OFFICE 5—10222

MONTH..... VOU. NO.....
(Sales officer's month and voucher number)

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QUARTERMASTER CORPS

REPORT OF SALES made during Nov., 19— at Fort School, Va.

By Period 1 Nov. to

SECTIONS	Subsistence	Ex. Art.	Ice P 7—0289	C. & E.	A.T.	O.M.
CHARGE SALES—LAST REPORT						
12	375.80					
15	310.90					
19	489.37					
			Sub-Total 1st to 20th all sections			
			Charge subs. (less 6.93)		$3333.26	
TOTAL TO DATE						
DEDUCT FROM CHG. SALES: RATION CREDITS						
CHARGE SALE COLLECTIONS	6.93	(Pd. 19th)				
DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS						
BALANCE TO NEXT REPORT						
CASH SALES						
12	45.00					
15	70.00					
19	50.00					
			Sub-Total 1st to 20th all sections			
			Cash Sales (plus 6.93)		382.93	
CHARGE SALE COLLECTIONS	6.93	(Pd. 19th)				
TOTAL FOR DEPOSIT						
ADD TO FUNDS TURNED IN: RATION CREDITS						
DELINQUENT ACCOUNTS						
ACCUM. CR. LAST REPORT						
ACCUMULATED CREDIT FOR 19						

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

RECEIVED FROM

IN CASH AND/OR CHECKS, $.....

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

..... VOU. NO.....

DATE

SALES OFFICER

FINANCE OFFICER

WAR DEPARTMENT
Q. M. C. Form No. 380
Approved August 6, 1936

U. S. GOVERNMENT PRINTING OFFICE 9—10388

MONTH..... VOU. NO.....
(Sales officer's month and voucher number)

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COMMISSARY OPERATION

REPORT OF SALES made during Nov. 19— at Fort School, Va.

By Period 23 Nov. to End of Mo.

SECTIONS	Subsistence	Ex. Art.	Ice P 5-0289	C. & E.	A.T.	O.H.
CHARGE SALES—LAST REPORT						
23	485.80					
26	392.00					
27	455.00					
28	279.70					
30			12.00	22.69		.69
TOTAL TO DATE	4,753.80	54.60	12.00	22.69	140.08	4.90
DEDUCT FROM CHG. SALES: RATION CREDITS						
CHARGE SALE COLLECTIONS						
DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS						
BALANCE TO NEXT REPORT						
CASH SALES						
23	60.00					
24	60.00					
28	10.00					
(Nov. 19) CHARGE SALE COLLECTIONS	6.93					
TOTAL FOR DEPOSIT	506.00					
ADD TO FUNDS TURNED IN: RATION CREDITS						
DELINQUENT ACCOUNTS						
ACCUM. CR. LAST REPORT						
ACCUMULATED CREDIT FOR 1 19	512.93					

RECAPITULATION CH. SALES.

Subsistence	4,753.80
Ex. Art.	54.60
Ice	12.00
C. & E.	22.69
A.T.	140.08
O.H.	4.90
Total	4,981.14

($6.93 Ch. Sale Coll. Deducted)

DECEMBER COLLECTION

(Nov. Ch. Sales Outstanding)

Dec. 1	250.00
Dec. 3	320.13
Dec. 4	461.20
Dec. 4	3,557.17 (R.S. Acct. Credit)
Dec. 10	392.64
	4,981.14

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

RECEIVED FROM

IN CASH AND/OR CHECKS, $.....

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

..... VOU. NO.....

DATE

SALES OFFICER

FINANCE OFFICER

WAR DEPARTMENT
Q. M. C. Form No. 269
Approved August 8, 1936

U. S. GOVERNMENT PRINTING OFFICE 3—10588

MONTH..... VOU. NO.....
(Sales officer's month and voucher number)

253049°—40——6

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APPENDIX V

RECORD OF PROCUREMENTS

Record of Procurements — For month of November 19 ___.

By Capt. A. B. Riggs, QMC — Sales Officer, Fort School, Va.

Ordered Date	By	Vendor's Name and first item	P.O., Contract or D.O. No.	Initials	Voucher No.	Voucher Date	Voucher Amount	Estimated Cost	Initials
Oct.	Req.	NYGD Apples	(ST) 1246	R	3	2	1061.80	1096.80	R
Oct.	Req.	NYGD Beef, Corned	(ST) 1280	R	4	2	172.80	172.80	R
					14	28	68.42		
Oct. 25	P.O.	Armour & Co. Beef	145	R	5	6	283.22		R
					15	30	1689.49	2050.00	
"	"	Burns Dairy Prod: Eggs	146	R	16	30	262.19	262.19	R
"	"	James Prod. Co. Onions	147	R	13	25	490.57		
					21	30	68.30	558.87	R
Nov. 10	"	Scott, Nichols Co. Cigars	148	R	8	10	54.60	54.60	R
Nov.	"	Canada Dry Ginger Ale	149	R	9	12	168.00	168.00	R
Nov. 10	"	Gen'l. Foods Co. Jello	150	R	10	12	29.37	29.37	R
Nov. 25	DO	Standard Brands Inc. Yeast	151	R	23	30	22.80	22.80	R
Nov. 30	DO	Ames Cold Storage Co. Ice	DO 5 W135 QM11	R	24	30	72.00	72.00	R

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COMMISSARY OPERATION

Record of Procurements For month of Dec., 19__.

By Capt. A. B. Riggs, Q.M.C., Sales Officer, Ft. School, Va.

Ordered Date	By	Vendor's Name and first item	P.O., Contract or D.O. Number	Initials	Voucher No.	Voucher Date	Voucher Amount	Estimated Cost	Initials
12/	DO	Ames Cold Storage Co. Ice	DO 6 WI35 QM 11	R					
		NOTE - Above item carried forward to Dec. 19__ Record of Procurements. Also included in the above would be the contract for delivery of perishable and nonperishable supplies let by the sales officer.							

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APPENDIX VI

VOUCHERS (NOS. 1 TO 36, INCL.)

Q.M.C. Form No. 222
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT Fort School, Va.
Transfer of accountability to Capt. A.B. Riggs, QMC
ACCOUNT OF Captain W. M. Wilder, Q.M. Corps (Sales Officer) October 31, 19 (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section	SUBSISTENCE					
Apples	#10 Can	2020	---	2020	.36	727.20
Apples	#2½ Can	292	19	311	.11	34.21
Baking Powder, Royal.	#1 Can	168	12	180	.40	72.00
Butter, issue	1# Bricks	60	--	60	.24	14.40
Cigarettes, Camel	20's pkg.	1000	200	1200	.11	132.00
" Chesterfield	" "	800	200	1000	.11	110.00
" Lucky Strike	" "	400	200	600	.11	66.00
Cigars, Cremo	1/20 Box	20	20	40	1.62	62.80
Cinnamon, grd.	4-oz.can	120	5	125	.08	10.00
Cocoa	5# can	340	--	340	.40	136.00
Coffee	50# lined sacks. lb.	1650	38	1688	.12	202.56
Flav. Ex. Lemon	8-oz.bot.	48	17	65	.30	19.50
Flour, issue, blnd.	100# sacks lb.	40,500	--	40500	.02	810.00
Jam, Fruit	#2 can	936	24	960	.17	163.20
Lard, issue	4# ctn.lb.	120	--	120	.15	18.00
Lard, sub.	4# ctn.lb.	60	--	60	.13	7.80
Macaroni in box	lb.	620	25	645	.10	64.50
Milk, evap.	14½-oz. can	2160	90	2250	.05	112.50
Onions, fr. in sacks	lb.	5600	25	5625	.03	168.75
Peaches	#2½ can	576	24	600	.15	90.00
Pears	#2½ can	576	24	600	.16	96.00
Pepper, blk. grd.	4-oz.can	348	12	360	.07	25.20
Pickles, cuc.5-gal.keg	gal.	100	--	100	.33	33.00

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Month October November — Oct-90 Vou. No. Nov-1

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Q. M. C. Form No. 222
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT Fort School, Va.
Transfer of accountability of Capt. A. B. Riggs, QMC
ACCOUNT OF Captain W. M. Wilder, Q.M. Corps (Sales Officer) Oct. 31, 19 (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section	"SUBSISTENCE"					
Potatoes, Irish, fr.	100# sacks lb.	19,000	125	19125	.01	191.25
Prunes	#10 can	43	0	43	.51	21.93
Salt, iss.	10# sacks	100	30	130	.12	15.60
Sirup, cane	#10 cans	160	--	160	.50	80.00
Soap, toilet, float.	6-oz. cake 100# sacks	780	60	840	.07	58.80
Sugar, gran.	lb.	8800	200	9000	.05	450.00
Tea, blk.	½# cont.	60	--	60	1.50	90.00
Tobacco, smoking P.A.	2-oz. can	384	48	432	.12	51.84
Tobacco, smoking, HAH	16-oz. can	96	24	120	.45	54.00
Tomatoes, (ration)	#2½ can	600	9	609	.14	85.26
Toothpaste, Colgates	tube	84	6	90	.20	18.00
Vinegar, 5-gal. keg	gal	100	--	100	.30	30.00
Yeast, compressed	lb.	10	--	10	.40	4.00
				TOTAL:		$4316.10

U. S. GOVERNMENT PRINTING OFFICE 5—16286

October
Month November Vou. No. Oct-90 Nov-1

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Q. M. C. Form No. 392
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT Fort School, Va.
Transfer of accountability of Capt. A. B. Riggs, QMC.
ACCOUNT OF Captain W. M. Wilder, Q.M. Corps (Name of Officer) Oct. 31, 19 (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section	SUBSISTENCE - BAKERY (Garrison Bread)					
Flour, issue	lbs.			1240	.02	24.80
Lard, issue	lbs.			42	.15	6.30
Salt, issue	10# sacks			2.7	.12	.32
Sugar, gran.	lbs.			3.37	.05	16.85
Yeast, comp.	lbs.			4	.40	1.60
Coal, bit., lump	lbs.			3150	10.00 ton	15.75
				TOTAL:		$65.62

Month October November Vou. No. Oct-90 Nov-1

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Q. M. C. Form No. 392
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT Fort School, Va.
Transfer of accountability to Capt. A. B. Riggs, QMC.
ACCOUNT OF Captain W. M. Wilder, Q.M.Corps (Sales Officer) October 31, 19 (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section SUBSISTENCE: Sub-section, Bags, Wrapping Paper and Twine.						
Paper, wrapping, 24"	200#roll	1	2	3	12.00	36.00
Paper, wrapping, 36"	200#roll	1	1	2	12.00	24.00
Twine, cotton, wrpg.	8-oz.ball	50	10	60	.14	8.40
5-ply Bags, ppr. 5# capacity	Thousand	2	1	3	1.00M	3.00
Bags, ppr. 10# capacity	"	1	1	2	3.00M	6.00
				TOTAL:		77.40
		R. S. SUB-SECTION				
		CASH AND CHARGE SALES BOOKS				
Books, charge sales	book	19	19	38	.21	7.98
Nos. 1705401-1706000 1706001-1707000 1707001-1708000 1708001-1709000 1709001-1709200						
Books, cash sales	book	22	23	45	.21	9.45
Nos. 1202001-1203000 1203001-1204000 1204001-1205000 1205001-1206000 1206001-1206500				TOTAL:		$17.43
NOTE: The charge and cash sales books in use in the sales store at the time of transfer were included in the above inventory as they had not been consumed and could not be included in the certificate of expenditures for October.						

U. S. GOVERNMENT PRINTING OFFICE 9—16986

Month October Oct-90
November Vou. No. Nov 1

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Q. M. C. Form No. 392
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES _____ AT _____

ACCOUNT OF _____ (Sales Officer) _____ (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section						

We certify that this inventory consisting of five sheets showing total value of supplies, including subsistence and regular supplies to be $4,476.55, is correct. See par. 8 g (1), AR 35-6660.

A. B. RIGGS,
Capt., Q.M. Corps.
(Receiving the Property)

W. M. WILDER,
Capt., Q. M. Corps.
(Turning over the property)

I, Captain A. B. Riggs, Q.M.C., further certify that I have this date received the supplies enumerated above, and that the condition is as set forth therein, and if required to furnish bond under the provisions of par. 1, AR 35-220, or by instructions of the War Department, I have executed a proper bond, approved Oct. 15, 1937, before assuming this accountability.

A. B. RIGGS,
Capt., Q.M. Corps.
(Officer receiving property)

I certify that this inventory, consisting of five sheets is correct; it was taken by me personally; it has been reconciled with that of Capt. T. M. Merkle, 75th Inf. (Rifle) and all discrepancies have been adjusted and the corrections thereof noted on this inventory.

W. M. WILDER,
Capt., Q.M. Corps,
Sales Officer.

T. M. MERKLE,
Capt., 75th Inf. (Rifle),
Disinterested Officer.

Approved:
I. M. HARDY,
Colonel, 75th Inf. (Rifle),
Commanding.

DISTRIBUTION: 3 signed copies:
1 C.A. Finance Officer,
1 in the account of each officer.

U. S. GOVERNMENT PRINTING OFFICE 8—10805

Month October Oct. 90
November Vou. No. Nov. 1

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WAR DEPARTMENT
Q. M. C. Form No. 880
Approved February 24, 1936

SUMMARY OF INVENTORY AND OUTSTANDING CURRENT CHARGE SALES

Account of Transfer of accountability to Capt. A. B. Riggs, QMC at Fort School, Va.
Capt. W. M. Wilder, QMC

For QUARTERMASTER SUPPLIES AND SERVICES Month of Nov. 19—

DATE	NO. OF VOUCHER	DETAILS	DEBIT	CREDIT
1	1	Inventory		
		Subsistence	4316.10	
		Subsistence Sub-Section		
		Bags, Wrapping Paper and Twine	77.40	
		Bakery	65.62	
		Regular Supplies Sub-Section		
		Cash and Charge Sales Books	17.43	
		GRAND TOTAL	$ 4476.55	
		November 1, 19—		
		I certify that I have this date transferred the above to		
		Captain A. B. Riggs, Q. M. Corps.		
		W. M. Wilder, Captain, Q.M. Corps		
		I certify that I have this date received the above from		
		Captain W. M. Wilder, Q. M. Corps.		
		A. B. Riggs, Captain, Q.M. Corps		
		Approved:		
		I. M. Hardy, Colonel, 75th Inf. (Rifle) Commanding.		
		DISTRIBUTION: 3 signed copies: 1 to C.A. Finance Officer, 1 in account of each officer.		

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Q.M.C. Form No. 371
A.G.O. 6-1-42
Approved Feb. 24, 1926

INVENTORY ADJUSTMENT SALES ACCOUNT _____ AT Fort School, Va.

ACCOUNT OF Captain A. B. Riggs, Q.M.C. (Sales Officer) MONTH OF Nov. 19—

PRICE LIST		ARTICLES AND UNITS	QUANTITY	PRICE CHANGE	DEBIT	CREDIT
CURRENT MONTH	PAST MONTH					
		Section SUBSISTENCE				
.35	.36	Apples #10 can	2020	.01		20.20
.42	.40	Baking powder, 1# Royal	180	.02	3.60	
.36	.40	Cocoa, 5# can	340	.04		13.60
.29	.30	Flav. ex. Lemon, 8-oz. bot.	65	.01		.65
.09	.10	Macaroni in boxes, 1lb.	643	.01		6.43
.14	.15	Peaches #2½ cans	600	.01		6.00
.50	.51	Prunes, #10 cans	43	.01		.43
.44	.50	Sirup, cane, #10 can	160	.06		9.60
.04	.05	Sugar, gran.	9000	.01		90.00
.10	.14	Tomatoes, #2½ can	609	.04		24.36
					$ 3.60	$ 171.27
		Sub-section: Bakery (Garrison Bread)				
.04	.05	Sugar, gran.	337	.01		3.37
		DISTRIBUTION:-				
		1 To C. A. F. O. (Signed)				
		1 File				

U. S. GOVERNMENT PRINTING OFFICE 5—16260

Month _____ Vou. No. _____

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WAR DEPARTMENT
Q. M. C. Form No. 434
Revised Jan. 1, 1935

SHIPPING TICKET

Consignor's Vou. No. 1246
Consignee's Vou. No. Nov 5
Number of Sheets 2

CONSIGNOR: Q.M.S.O., N.Y.G. Depot, Brooklyn, N.Y.

DATE SHIPPED OR DELIVERED October 28, 19

SHIP TO—

AUTHORITY OR REQ. NO. QM 135 - 14 - 40

TRANSPORTATION COST OF $: 140.00 CHARGEABLE TO P/A No. QU 2600 F-63-0700 A-0525-0

QUANTITY ORDERED	QUANTITY SHIPPED	STOCK NO.		Selling Price	Money Value	UNIT	UNIT COST	TOTAL COST
528	528	Apples, #2½	can	.11	58.08	can	.12	63.36
240	240	Apples, #10	can	.35	84.00	"	.40	96.00
84	84	Baking Powder 5#	can	.40	33.60	"	.40	33.60
1440	1440	Beans, baked #1½	"	.09	129.60	"	.09	129.60
3700	3700 (3200)	Beans, dry, white in sacks		.03	96.00	lb.	.03	111.00
500	500	Bread, hard, ½# ctns.		.06	30.00	"	.06	30.00
312	312	Cherries, #2½	can	.20	62.40	can	.20	62.40
1224	1224	Corn, sweet E2	can	.08	97.92	"	.08	97.92
144	144	Flav.Ex.Lemon 2 oz.		.09	12.96	bot.	.09	12.96
60	60	Peaches, #10	can	.40	24.00	can	.40	24.00
432	432	Peas, #2	can	.09	38.88	"	.09	38.88
1148	1148	Pineapples, #2½	can	.12	137.76	"	.12	137.76
432	432	Potatoes, sweet #3	can	.15	64.80	"	.15	64.80
60	60	Prunes, #10	can	.50	30.00	"	.40	24.00
900	900	Rice, polished in 100# sacks		.03	27.00	lb.	.03	27.00
336	336	Salmon, 1#	cans	.17	57.12	can	.17	57.12
288	288	Sirup, maple,	qt.	.30	86.40	"	.30	86.40
					$1070.52			$1096.80*

*Note-Actual cost $1096.80 - 15.00 = $1081.80

SUBSISTENCE SUB SECTION

Vou. Nov 5

ARTICLES LISTED IN COLUMN "ORDERED" HAVE BEEN RECEIVED UNLESS OTHERWISE NOTED IN COLUMN "SHIPPED."

A. B. RIGGS (NAME) Captain (RANK) R.M.C. (ORGANIZATION)
Sales Officer

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WAR DEPARTMENT
Q. M. C. Form No. 435
Revised Apr. 6, 1931

SHIPPING TICKET
(EXTRA SHEET)

Sheet No. 2

Consignor: Q.M.S.O., N.Y.G. Depot,
Brooklyn, N. Y.

Consignor's Vou. 1246

Nov. 3

Quantity Ordered	Quantity Shipped	Stock No.	Articles	Unit	Unit Cost	Total Cost
			Nov. 2, 19—			
			I certify that the examination required by par. 3 a (1)(b), AR 35-6560, was made by the undersigned this date.			
			A. B. RIGGS, Capt., Q. M. C., Sales Officer.			
			Three copies of shipping ticket furnished the receiving officer.			
			Note: Two copies to be prepared and signed by the receiving officer with extra columns to show present selling price and money value. One copy retained and one copy to the Corps Area Finance Officer. One copy without present selling price and money value to be signed and returned to the consignor.			
			Note: Where no stock is on hand from previous month, the "selling price" is the price shown on the shipping ticket.			
						Vou Nov-3

G P O 3—9020

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WAR DEPARTMENT
Q. M. C. Form No. 400
Revised Apr. 6, 1921

REQUISITION

To: Quartermaster, Third Corps Area No. of Sheets 2 Sheet No. 1

Requisition No. QM-135-14-40 Date Sept. 15, 19— Period November, 19—

SHIP TO Quartermaster, Fort School, Va.

REQUISITIONED BY (show Signature, Rank, Organization, Destination. If different from "SHIP TO" include address):	APPROVED BY:
A. B. RIGGS, Capt., Q.M.C., Sales Officer.	I. M. HARDY, Colonel, 75th Inf. (Rifle) Commanding.

STOCK No.	ARTICLES	UNIT	ON HAND AND DUE	CONSUMED	REQUIRED	Estimated ~~APPROVED~~ Prices
	CLASS 56 Appn. P 1-0260 A 0505-0					
XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXX	XXXXX	XXXXX	
	Beef, Fresh (R) Chilled, alternate fores and hinds - - - - - - - - -	Lb.	1600	1600	1600 #	.16
XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXX	XXXXX	XXXXX	
	Bouillon Cubes - - - - - - - - -	Bot. (Doz.)	50	50	50 #	
XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXX	XXXXX	XXXXX	
	Fruit Salad, canned - - - - -	Can	320	350	360	
XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXX	XXXXX	XXXXX	
	Mustard, Prepared - - - - - -	Gal.	30	40	50	

U. S. GOVERNMENT PRINTING OFFICE 8-9025

(Over)

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INSTRUCTIONS FOR PREPARATION OF REQUISITION

Space "TO."—To show the approving office to which requisition is submitted.

Space "PERIOD."—Show period for which the supplies are required.

Space "SHIP TO."—Full shipping address to be given. Where mail address is different from shipping address the former should also be shown, e. g., "Q. M., Fairfield Air Depot, Osborn, Ohio. Mail address, Fairfield." Except for established camps, posts, or stations, street or building address should be shown, e. g., "C. O. 328th Inf., National Guard, 456 Republic Bldg., Grand Haven, Mich." Where the property is to be invoiced to an organization, etc., different from that to which it is to be shipped, the required information will be shown.

Space "STOCK NO."—Show stock number listed in Federal Stock Catalogue.

Space "ARTICLES."—Include sizes required. Show purpose numbers applicable to an article or group immediately above the article or group concerned.

Space "ON HAND AND DUE."—Show the quantity on hand plus the quantity approved on previous requisitions and not yet received.

Space "CONSUMED."—Show quantity consumed during the previous period.

Space "REQUIRED."—To be the quantity asked for by the requisitionist.

Space "APPROVED."—To be the quantity approved by the approving officer.

This form may be used in lieu of Q. M. C. Forms Nos. 402, 409, and 410 by appropriate modification.

IN THE SPACE BELOW SHOW BASIS FOR REQUISITION, i. e., Strength of Command, Number of Animals, Number of Animal-Drawn and Motorized Vehicles, Armament, or such other data as may be required by instructions issued by approving authorities.

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o3—9022

THIS SPACE FOR ACTION OF APPROVING OFFICER

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WAR DEPARTMENT
Q. M. C. Form No. 661
Revised April 6, 1921

REQUISITION
(EXTRA SHEET)

No. QM-135-16-40
Sheet No. 2

STOCK NO.	ARTICLES	UNIT	ON HAND AND DUE	CONSUMED	REQUIRED	APPROVED
	Strength of Command:					
	Enlisted men (garrison ration)		1848			
	Officers		90			
	All others		180			
			2118			
	Monthly Requisition:					
	Auth: Par. 12 g (1) (2), Cir. 1-6, O.QM.G.					

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Headquarters 3d Corps Area, Office of the Corps Area Quartermaster,

Oct. 25, 19__. To Quartermaster, Fort School, Va.

1. Articles checked thus (#) will be supplied from excess stock by the Quartermaster at

Fort D, Va.

2. Articles checked thus (%) will be supplied from excess stock by the Quartermaster at

3. Articles checked thus (¢) will be purchased locally and charged against procurement authority

No. QM 40 P 1-0260 A 0505-0.

4. Balance of articles approved will be supplied by the N.Y.G. Depot and charged against procurement authority No. QM 30 P 1-0260 A 0505-0 in an amount not to exceed $3,000.

I certify that none of the articles indicated on this requisition for supply by a depot or for local purchase are available in excess in this Corps Area.

F. E. DADE,
Colonel, Q. M. Corps.

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COMMISSARY OPERATION

Q. M. C. Form No. 489
WAR DEPARTMENT
Revised June 20, 1938

TALLY SHEET
INCOMING

Tally-in No. 345
Sheet No. 1
Number of Sheets 2

Station Ft. School, Va. Warehouse No. Non-perishable Date received 11/2/19--

Consignor N. Y. General Depot Car No. --- Car Seals No. L.C.L.

Via Penna. R. R. (Rail, truck, boat, parcel post, mail) ~~Requisition, Purchase Order, or~~ Shipping Ticket

No. 1246 & 1280 Bill of lading No. WQ 12345

Contents of packages { have / ~~have not~~ } been verified (strike out words not applicable)

U. S. Nos. on Packages	Number and Kind of Packages	CONTENTS S/T Consignor's Vou. #1246		Gross Weight (Pounds) Unit	Total
		Apples, #2½ cans, 22 cases x 24	528	cans	
		Apples, #10 cans, 40 cases x 6	240	cans	
		Baking powder, 5# can, 7 ctns. x 12	84	cans	
		Beans, baked, #1½ cans, 30 cases x 48	1,440	cans	
		Beans, dry, white, in sacks, 32 100-lb. bags	3,200	lbs.	
		Bread, hard, 1/2# ctns., 10 cases x 100	500	lbs.	
		Cherries, #2½ cans, 13 cases x 24	312	cans	
		Corn, #2 cans, 31 cases x 24	1,224	cans	
		Flavoring extract, lemon, 2-oz. bottles, 6 ctns. x 24	144	bot.	
		Peaches, #10 cans, 10 cases x 6	60	cans	
		Peas, #2 cans, 18 cases x 24	432	cans	
		Pineapple, #2½ cans, 47 cases x 24 plus (one case of 20)	1,148	cans	
		Potatoes, sweet, #3 cans, 18 cases x 24	432	cans	
		Prunes, #10 cans, 10 cases x 6	60	cans	
		Rice, polished, in 100# sks., 9 sks. x 100	900	lbs.	
		Salmon, 1# cans, 7 cases x 48	336	cans	
		Sirup, maple, in qt. cans, 12 cases x 24	288	cans	

Checker H. T. Ray, Sgt., Q.M. Corps

253049°—40——7

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INSTRUCTIONS TO TALLY CLERK

Mark heavy circle on other side of this sheet around numbers of damaged packages and list them below, with full information as to condition in which they are received. This is of the utmost importance, as claims will be made on the basis of this information.

PACKAGES RECEIVED IN DAMAGED CONDITION

PACKAGE NO.	WEIGHT	ARTICLES	EXTENT OF DAMAGE TO CONTENTS

Above facts have been reported to Transportation Officer, who states that notation thereof {has / has not} been made on B/L prior to surrender to carrier and that carrier's agent {does not / acknowledge(s)} liability for damage.

Receiving Clerk.

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Q. M. C. Form No. 429
WAR DEPARTMENT
Revised June 30, 1938

TALLY SHEET
INCOMING

Tally-in No. 345
Sheet No. 2
Number of Sheets 2

Station Fort School, Va. Warehouse No. _____ Date received Nov. 2, 19--

Consignor N.Y. General Depot Car No. _____ Car Seals No. L.C.L.

Via Penna. R. R. (Rail, truck, boat, parcel post, mail) ~~Requisition, Purchase Order, or~~ Shipping Ticket _____

No. 1246 & 1280 Bill of lading No. NQ 12345

Contents of packages { have / ~~have not~~ } been verified (strike out words not applicable)

U. S. Nos. on Packages	Number and Kind of Packages	CONTENTS S/T Consignor's Vou. #1280	Gross Weight (Pounds) Unit	Gross Weight (Pounds) Total
	Beef, corned, 6# cans, 12 cases x 24	288	cans	
	NOTE: The Sales Officer is accountable and tallies in Subsistence Stores. One copy of tally-in is furnished the Quartermaster for information with which to accomplish the B/L.			

Checker A. B. C., Sgt., Q.M. Corps.

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INSTRUCTIONS TO TALLY CLERK

Mark heavy circle on other side of this sheet around numbers of damaged packages and list them below, with full information as to condition in which they are received. This is of the utmost importance, as claims will be made on the basis of this information.

PACKAGES RECEIVED IN DAMAGED CONDITION

PACKAGE NO.	WEIGHT	ARTICLES	EXTENT OF DAMAGE TO CONTENTS
While the shipping ticket and B/L list 37 sacks of beans, dry, white,			
there were only 32 sacks received. The local agent of the railroad declines			
to accept, for his company, responsibility for the loss.			

Above facts have been reported to Transportation Officer, who states that notation thereof {has / ~~has not~~} been made on B/L prior to surrender to carrier and that carrier's agent {does not acknowledge(x)} liability for damage.

H. T. Ray,
Sgt. Q.M.C. *Receiving Clerk.*

U. S. GOVERNMENT PRINTING OFFICE 3—10843

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REPORT OF SURVEY

Quartermaster (Class of property, ordnance, medical, etc.) Property Sales Officer's Account, Ft. School, Va. (Stock record account and station)

Accountable officer Captain A. B. Riggs, Q.M.C. Date Nov. 13, 19

STOCK NO.	ARTICLES	QUANTITY	TOTAL COST	DISPOSITION: DESTROY	DISPOSITION: SALVAGE	DISPOSITION: OTHER
	Beans, dry, white in 100# sacks	500	$ 15.00			
	Comment: For disposition of reports of Survey see paragraph 11, AR 35-6640. For procedure prior to initiating a Report of Survey - See par. 4, AR 35-6640.					
		Grand total	$ 15.00			

DATE AND CIRCUMSTANCES

See attached O. S. & D. Report and accompanying affidavits. Exhibits "A to F" herewith. (Exhibits B to F withdrawn.)

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.

H. T. RAY
(Signature)
Sgt., Q.M.C.
(Grade and organization)

Subscribed and sworn to (or affirmed) before me at Fort School, Va.

this 13th day of Nov., 19

W. M. WILDER

Capt., Q.M.C.
(Grade and organization or title; if notary public, affix seal)
Summary Court.

CERTIFICATE

I CERTIFY that the loss, destruction, damage, or unserviceability 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.

A. B. RIGGS
(Signature)
Capt., Q.M.C.
(Grade and org., accountable or responsible officer)

Hq. Fort School, Va.
Station Fort School, Va.
Date Nov. 13, 19
To Lt. Col. N. O. Felch, 75th Inf. (Rifle)

who is appointed surveying officer.

By order of Colonel Hardy
75th Inf. (Rifle), Comdg.,
R. N. Childs, Capt., 75th Inf. (Rifle)
Adjutant.

(1)
Property Voucher No. Nov. 3 a

W. D., A. G. O. Form No. 15
July 14, 1926

(Over)—10425

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FINDINGS.[4]—I have examined all available evidence as shown in exhibits ....A..... to ....F..... 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 $....15.00.....

consisting of five (5) sacks of beans, dry, white, weighing 500 lbs., were lost while in the hands of the carrier.

Recommendations

That the Pennsylvania Railroad be required to reimburse the Government of the United States in the amount of fifteen dollars ($15.00), the full value of the 500 pounds of beans lost. That Captain A. B. Riggs, Q.M. Corps, Sales Officer at Fort School, Va. be required to take up and account for only thirty-two hundred (3200) pounds of beans as being the amount actually received by him.

Fort School, Va.
November 15, 19 ___

N. O. FELCH,
Lt. Col., 75th Inf. (Rifle)
Surveying Officer

Added exhibit: Certificate required by AR 35-6640.

I have witnessed the destruction of the articles to be destroyed and/or received the articles to be turned in to salvage.

Date .....

.....
(Officer witnessing destruction, or salvage officer)

(9)	(10)	(11)
Hq. 75th Inf. (Rifle) Station Fort School, Va. Date Nov. 15, 19..... 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. I. M. HARDY, Colonel, 75th Inf (Rifle) Commanding. (Appointing authority)	Hq. ..... Reviewed for corps area commander 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 columns as "Sheet 1, $147.50"; "Sheet 2, $264.30," 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; V—to be sold; Re—to be turned in for reclamation of component parts; C—to be continued in service; Rp—to be repaired; Ex—to be held for exchange.

[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 2/4/34—$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 corps area commander.

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WAR DEPARTMENT
Q. M. C. Form 445 (Old No. 69)
Revised Oct. 31, 1941

STATEMENT TO ACCOMPANY REPORT OF SURVEY COVERING SUBSISTENCE STORES AND SUPPLIES

Stock Record Account of A. B. Riggs, Capt., Q.M.C., Sales Officer (Name, rank, official designation), at Fort School, Va., for month of November, 19--

ARTICLES	Brands	Quantities	Prices	Money value * Dollars	Money value * Cents	From Whom Received or Purchased	By Whom Purchased	Date of Purchase	Date of Receipt at Station	Condition When Received	How Rendered Unserviceable
Beans, dry, white, in											
100# sacks	none	500	.03	15	00	This report of survey covers a shortage, it being the difference					
						between the amount listed on shipping ticket and the amount					
						actually received. (Report of Survey 11/13/__ - $15.00)					
						While this form (new number QMC 165, old 69) is required to be					
						attached to each copy of a Report of Survey covering subsistence,					
						its use is intended for statistical data pertaining to loss or					
						damage by spoilage or deterioration.					
							References				
							(AR 30-2220)				
							(Cir. 1-17, OQMG)				

Attach here to Report of Survey

* The invoice price of article, in computing money value of stores acted upon, will be used—not the current selling price; the latter only when former is not known.

This statement will be attached to and accompany the Report of Survey.

3—5716

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WAR DEPARTMENT
Q. M. C. Form No. 445
Revised Oct. 21, 1926

Voucher No. Nov 3-a

STOCK RECORD ACCOUNT

OVER, SHORT, AND DAMAGED REPORT

Pur. Cont. No. ..... Pur. Order No. ..... Ship. Ticket No. 1246 Date Oct. 28, 19—

Shipped by Q.M.S.O. New York Gen. Depot From Brooklyn, N. Y.

Shipped to Quartermaster At Fort School, Va.

Inspected by Capt. A. B. Riggs, QMC Rec. Report No. ..... Date .....

Received by ..... Rec. Report No. ..... Date .....

Car No. LCL Car seal Nos.: Original LCL Arrival .....

Were car seals broken? ..... Was discrepancy notation made on B/L? Yes

Shipment made by truck No. ..... Mail ..... Com. B/L ..... Gov't B/L 12345

Total packages billed 37 Numbered from None to .....

Total packages received 32 Numbers of missing packages Not numbered

Number of damaged packages ..... Packages referred to below .....

STOCK NO.	ARTICLE	QUANTITY					
		UNIT	BILLED	OVER	SHORT	DAMAGED	ACCEPTED
	Beans, dry, white, 100# sacks	lb.	3700	0	500		3200
	New York General Depot,						
	Brooklyn, N.Y. Nov. 12, 19—						
	Disapproved. See attached affidavits and Tally Out.						
	Incls. 2 affidavits - true copy extract of Tally Out.						
	EXHIBIT "A"						
	(Report of Survey Nov. 13, 19— $15.00)						

REPORT BY A. B. RIGGS, DISAPPROVED ~~APPROVED~~ H

Capt., Q.M.C. (Rank) Colonel, Q.M.C., Q.M.S.O. (Rank)

Nov. 2, 19— (Date) (Date)

USE OTHER SIDE FOR SPECIAL NOTATIONS AND REMARKS Nov 3-a

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COMMISSARY OPERATION

WAR DEPARTMENT
Q. M. C. Form No. 494
Revised Jan. 3, 1944

SHIPPING TICKET

CONSIGNOR'S VOU. NO. 1280
CONSIGNEE'S VOU. NO. Nov 4
NUMBER OF SHEETS 1

CONSIGNOR: Q.M.S.O., N.Y.G. Depot, Brooklyn, N. Y.

DATE SHIPPED OR DELIVERED Oct. 28, 19—

SHIP TO—
Quartermaster, Ft. School, Va.
(For Sales Officer)

AUTHORITY OR REQ. NO.
QM 135-14-40

TRANSPORTATION COST OF $ 5.00 CHARGEABLE TO
P/A No. QM 2600 P 63-0700 A 0525-0

QUANTITY ORDERED	QUANTITY SHIPPED	STOCK NO.	ARTICLE	Selling Price	Money Value	UNIT	UNIT COST	TOTAL COST
288	288	Beef, corned 6# can		.60	172.80	cn	.60	172.80

Nov. 2 ___

I certify that the examination required by par. 3 d (1)(b), AR 35-6560 was made by the undersigned this date.

A. B. RIGGS,
Captain, Q.M.C.
Sales Officer.

SUBSISTENCE SUB-SECTION

Vou. Nov. 4

ARTICLES LISTED IN COLUMN "ORDERED" HAVE BEEN RECEIVED UNLESS OTHERWISE NOTED IN COLUMN "SHIPPED." ••• 48—0000

A. B. RIGGS (NAME) CAPTAIN (RANK) Q.M.C. (ORGANIZATION) Sales Officer

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WAR DEPARTMENT
Q. M. C. Form No. 888
Approved September 28, 1938

SUBSISTENCE

RECEIVING REPORT

No. sheets 1

Sheet No. 1

Received Nov. 2-6 19— (Date) by Sales Officer, Fort School, Va. (Consignee)

Received from Armour & Co., Washington, D. C. (Consignor) (Location)

How purchased: F. o. b.—Origin Destination. (Delete one) P. O. or Contract No. W 135 qm-145

F. o. b. point Ft. School, Va. (Stated in contract) P/A No. QM 40 P1-0260 A 0505-0

Shipment No. 1 { Final / Partial } Payment by Finance Officer at Baltimore, Md.

ARTICLES INSPECTED, ACCEPTED, AND RECEIVED

ARTICLES	QUANTITY	UNIT	UNIT COST	TOTAL COST	SELLING PRICE	MONEY VALUE
Beef, fresh, chilled	1822	lb.	.0945	172.18	.09	163.98
Butter, sales, 1# bricks	60	"	.3015	18.09	.30	18.00
Butter, issue, 1# bricks	120	"	.2426	29.11	.24	28.80
Lard, issue, 4# bricks	100	"	.1529	15.29	.15	15.00
Lard, sales, 4# pail	48	pail	.7348	35.27	.73	35.04
Lard, sub., 4# bricks	100	lbs.	.1328	13.28	.13	13.00
				283.22		273.82

TERMS NET

SUBSISTENCE SUB-SECTION

9-16884

(Continued) Voucher No. 5

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ARTICLES INSPECTED, ACCEPTED, AND RECEIVED—CONTINUED

ARTICLES	QUANTITY	UNIT	UNIT COST	TOTAL COST	SELLING PRICE	MONEY VALUE

I CERTIFY that the articles listed on this report were inspected by me, and that they conform to the contract requirements.

H. T. RAY
*(Inspector's signature)

Date Nov. 12, 19— Sgt., Q.M.C.
(Rank of inspector)

*Initials only are required when receiving officer is also inspecting officer.

I CERTIFY that the articles listed on this report were received and accepted by me in the quantity and condition stated, and that the same have been taken up on my account.

A. B. RIGGS
(Signature of accountable officer)
Capt., Q.M.C.,
Sales Officer.
(Rank and designation)

Date Nov. 12, 19—

(Station) (Date)

Paid on Voucher No. ....., money accounts of .....
(Name and rank of finance officer)

INDICATE DISTRIBUTION BY CHECK OPPOSITE PROPER DESIGNATION

1. One copy voucher to Sales Officer's account. 2. Two copies to Finance Officer who pays account.

U. S. GOVERNMENT PRINTING OFFICE 40—10304

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WAR DEPARTMENT
Q. M. C. Form No. 434
Revised Jan. 3, 1936

SHIPPING TICKET

CONSIGNOR'S VOU. No. 22
CONSIGNEE'S VOU. No. 22
NUMBER OF SHEETS 1

CONSIGNOR: Bakery Section (Garrison Bread)

DATE SHIPPED OR DELIVERED Nov. 30, 19

SHIP TO—
Bakery Section
(Sales Bread)

AUTHORITY OR REQ. NO.
Cir. Let. #14, OQMG, 1936
TRANSPORTATION COST OF $..... CHARGEABLE TO
P/A NO. .....

QUANTITY ORDERED	QUANTITY SHIPPED	STOCK NO.	ARTICLE	UNIT	UNIT COST	TOTAL COST
	1,850	lb.	Flour, issue	lb.	.02	$37.00
	65	lb.	Sugar, gran.	lb.	.04	2.60
	4.6	sacks	Salt, issue (10# sacks)	ea.	.12	.55
	37	lb.	Yeast, compressed	lb.	.40	14.80
	46	lbs.	Lard	lb.	.15	6.90
	2,800	lbs.	Coal, bit., lump, run of mine (ton 2,000 lbs.)	ton	10.00	14.00
	20	KWH	Elec. energy for light	KWH	.05	1.00
	200	KWH	Elec. energy for power	"	.02	4.00
						$80.85

Issued from stock at the bakery (garrison bread) account for use in the manufacture of sales bread.

A. B. RIGGS,
Captain, Q.M.Corps,
Sales Officer.

Debit Bakery (Sales Bread) Sub Section

Credit Bakery (Garrison Bread) Sub Section

Nov-22

ARTICLES LISTED IN COLUMN "ORDERED" HAVE BEEN RECEIVED UNLESS OTHERWISE NOTED IN COLUMN "SHIPPED." ••• 6—0000

A. B. RIGGS, (NAME) Capt. (RANK) Q. M. C. (ORGANIZATION)

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WAR DEPARTMENT
Q. M. C. Form No. 868
Approved September 28, 1920

SUBSISTENCE

RECEIVING REPORT

No. sheets 1

Sheet No. 1

Received Nov. 30, 19 (Date) by Sales Officer, Ft. School, Va. (Consignee)

Received from Standard Brands, Inc. (Consignor) Washington, D. C. (Location)

How purchased: F. o. b. ~~Origin~~ Destination. (Delete one) P. O. ~~or Contract No.~~ 151

F. o. b. point Fort School, Va. (Stated in contract) P/A No. QM 40 P 1-0260 A 0606-0

Shipment No. 1st { Final / Partial | Payment by Finance Officer at Baltimore, Md.

ARTICLES INSPECTED, ACCEPTED, AND RECEIVED

ARTICLES	QUANTITY	UNIT	UNIT COST	TOTAL COST	SELLING PRICE	MONEY VALUE
Yeast, compressed	57	lbs.	.40	22.80	.40	22.80
Bakery (Garrison bread) Subsection						
Prices Net						
Delivered direct to Bakery						

(Continued)

Voucher No. 25

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ARTICLES INSPECTED, ACCEPTED, AND RECEIVED—CONTINUED

ARTICLES	QUANTITY	UNIT	UNIT COST	TOTAL COST	SELLING PRICE	MONEY VALUE

I CERTIFY that the articles listed on this report were inspected by me, and that they conform to the contract requirements.

A. B. R.
*(Inspector's signature)

Date Nov. 30, 19
(Rank of inspector)

*Initials only are required when receiving officer is also inspecting officer.

I CERTIFY that the articles listed on this report were received and accepted by me in the quantity and condition stated, and that the same have been taken up on my account.

A. B. RIGGS,
(Signature of accountable officer)
Capt., Q. M. C.,
Sales Officer
(Rank and designation)

Date Nov. 30, 19

(Station)

(Date)

Paid on Voucher No. ....., money accounts of .....
(Name and rank of finance officer)

INDICATE DISTRIBUTION BY CHECK OPPOSITE PROPER DESIGNATION

1. One copy voucher to Sales Officer's account. 2. Two copies to Finance Officer who pays account.

U. S. GOVERNMENT PRINTING OFFICE 16—10286

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WAR DEPARTMENT
Q. M. C. Form No. 207
Approved Nov. 17, 1923

DELIVERY ORDER
WAR DEPARTMENT

DATE Nov. 30, 19—

FROM Sales Officer,
Ft. School, Va.

TO Ames Cold Storage Co., Inc.,
8-12 Market St.,
Washington, D. C.

SHIP TO
Sales Officer,
Ft. School, Va.

DELIVERY ORDER NO. 5

THIS DELIVERY ORDER APPLIES TO THE BASIC PURCHASE AGREEMENT IDENTIFIED BELOW:

CONTRACT NO. W O.I.M. dated 111

PURCHASE ORDER NO. 222

INVOICES SHOULD BE PREPARED AND SUBMITTED AS DIRECTED IN THAT AGREEMENT.

THE SUPPLIES AND SERVICES TO BE OBTAINED BY THIS INSTRUMENT ARE AUTHORIZED BY, ARE FOR THE PURPOSE SET FORTH IN, AND ARE CHARGEABLE TO PROCUREMENT AUTHORITY NUMBER QUOTED BELOW, THE AVAILABLE BALANCE OF WHICH IS SUFFICIENT TO COVER THE COST OF SAME.

QM 40 P 5-0284 A 0505-0 $12.00
QM 40 P 5-0289 A 0505-0 48.00
QM 40 P 5-0289 A 0505-0 12.00

The articles and/or services listed below to be furnished in accordance with the terms and conditions of the basic purchase agreement identified above.

Discounts Net F. O. B. Ft. School, Va.

Deliveries As called for during Nov., 19— Inspection Ft. School, Va.

QUANTITY	UNIT	ARTICLES AND/OR SERVICES	UNIT PRICE	TOTAL PRICE
18,000	lbs.	Ice, artificial, per 100 lbs.	.40	$ 72.00
		Delivery completed.		
		For instructions as to preparation of delivery order, see par. 33, Cir. 1-3, O.Q.M.G.		

U. S. GOVERNMENT PRINTING OFFICE 2—10147

A. B. RIGGS,
Capt., Q.M.C.
PURCHASING AND CONTRACTING OFFICER.

CONTRACTOR IS REQUESTED TO ACKNOWLEDGE RECEIPT OF THIS DELIVERY ORDER TO THE ISSUING OFFICE

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WAR DEPARTMENT
Q. M. C. Forms No. 484
Revised Jan. 3, 1941

SHIPPING TICKET

Consignor's Vou. No. Nov-25
Consignee's Vou. No. .....
Number of Sheets 1

CONSIGNOR: Sales Officer Fort School, Va.

DATE SHIPPED OR DELIVERED Sales Store, during November, 19

SHIP TO—

AUTHORITY OR REQ. NO.

TRANSPORTATION COST OF $..... CHARGEABLE TO
P/A No. .....

QUANTITY ORDERED	QUANTITY SHIPPED	STOCK NO.	ARTICLE	UNIT	UNIT COST	TOTAL COST
			Expended during Nov., 19__			
			P 5-0289			
	12,000		Ice, artificial (Appn. Subs. of the Army) per 100 lbs.	lb.	.40	$48.00
			Issues to organizations within the allowance prescribed by AR 30-2280			
			P 5-0284			
	3,000		Ice, artificial (Appn. Subs. of the Army)	lb.	.40	12.00
	15,000		Preservation of stores			$60.00

A. B. RIGGS,
Captain, Q.M.C.,
Sales Officer.

APPROVED:
I. M. HARDY,
Colonel, 75th Inf(Rifle)
Commanding

ICE SUB SECTION

P 502 84 $12.00
P 502 89 $60.00

Nov-25

ARTICLES LISTED IN COLUMN "ORDERED" HAVE BEEN RECEIVED UNLESS OTHERWISE NOTED IN COLUMN "SHIPPED." ... 40—9220

(NAME) (RANK) (ORGANIZATION)

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WAR DEPARTMENT
Q. M. C. Form No. 434
Revised Jan. 3, 1936

SHIPPING TICKET

CONSIGNOR'S VOU. NO. .....
CONSIGNEE'S VOU. NO. Nov-38
NUMBER OF SHEETS 1

CONSIGNOR: Sales Officer, Fort School, Va.

DATE SHIPPED OR DELIVERED November 30, 19

SHIP TO—

AUTHORITY OR REQ. NO.

TRANSPORTATION COST OF $..... CHARGEABLE TO P/A No. .....

QUANTITY ORDERED	QUANTITY SHIPPED	STOCK NO.	ARTICLE	UNIT	UNIT COST	TOTAL COST
			Supplies expended in making sales and issues at the Sales Commissary during November, 19__			
			Subs. Sub-section (Bags, twine, etc.)			
	1420		Bags, paper, Kraft 5# cap.	ea	.001	1.42
	850		Bags, paper, 10# cap.	"	.003	2.55
	1		Paper, wrapping 18" wide, 200#	roll	12.00	12.00
	1		" " 24" " "	"	12.00	12.00
	23		Twine, cotton, wrapping, 5 ply 8 oz. ball		.14	3.22
						31.19
			R. S. Sub-section (Cash & Charge Sales Books)			
	15		Charge sales books - Nos. 1706401-1706000 1706001-1706900	bk.	.21	3.15
	20		Cash Sales books- Nos. 1202001-1203000 1203001-1204000	bk.	.21	4.20
						7.35
			Approved, I. M. HARDY, Colonel, 75th Inf.,(Rifle)			

ARTICLES LISTED IN COLUMN "ORDERED" HAVE BEEN RECEIVED UNLESS OTHERWISE NOTED IN COLUMN "SHIPPED."

A. B. RIGGS (NAME) Captain (RANK) Q.M.Corps (ORGANIZATION)

253049°—40——10

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WAR DEPARTMENT
Q. M. C. Form No. 434
Revised Jan. 3, 1935

SHIPPING TICKET

CONSIGNOR'S VOU. No. 140
CONSIGNEE'S VOU. No. Nov-27
NUMBER OF SHEETS 1

CONSIGNOR: Quartermaster, Fort School, Va.

DATE SHIPPED OR DELIVERED Nov. 30, 19

SHIP TO—
Sales Officer,
Fort School, Va.

AUTHORITY OR REQ. NO.

TRANSPORTATION COST OF $..... CHARGEABLE TO

P/A NO.

QUANTITY ORDERED	QUANTITY SHIPPED	STOCK No.	ARTICLE	UNIT	UNIT COST	TOTAL COST
	1	55-A-214	Cap, fur, size 7¼	ea.		6.75
	5	72-S-354	Shoes, gar. w/rubber heels, size 7EE	pr.	2.30	11.50
	12	73-G-524	Gloves, woolen, O.D., size 10	pr.	.37	4.44
			Total			$22.69
			Overhead			.69
						$23.38
		Charge Sales Slips attached				
		Credit R.C. & E. QM-P-2-0240 A 0516-01 MR (Overhead)		$22.69 .69		
				$23.38		

C AND E SECTION

ARTICLES LISTED IN COLUMN "ORDERED" HAVE BEEN RECEIVED UNLESS OTHERWISE NOTED IN COLUMN "SHIPPED." ••• 03—9429

A. B. RIGGS (NAME) Captain, Q.M.C. (RANK) Sales Officer (ORGANIZATION)

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COMMISSARY OPERATION

REPORT OF SALES made during Nov. 19— at Fort School, Va.

By A. B. Riggs, Capt., QMC., Sales Off. Period Nov. 21 to Nov. 30th.

SECTIONS	Subsistence	Ex. Art.	A.T. "C" P 32-0236	C & E	OVHD	Subs. P3-0289
CHARGE SALES—LAST REPORT	3134.37	54.60	140.08		4.21	Ice
23	485.80					
26	392.00					
27	455.00					
28	279.70					
30				22.69	.69	12.00
				(Total - $4,981.14)		
TOTAL TO DATE	4746.87	54.60	140.08	22.69	4.90	12.00
DEDUCT FROM CHG. SALES: RATION CREDITS						
CHARGE SALE COLLECTIONS						
DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS						
BALANCE TO NEXT REPORT	4746.87	54.60	140.08	22.69	4.90	12.00
CASH SALES						
23	60.00					
26	60.00					
28	10.00					
CHARGE SALE COLLECTIONS						
TOTAL FOR DEPOSIT	130.00					
ADD TO FUNDS TURNED IN: RATION CREDITS						
DELINQUENT ACCOUNTS						
ACCUM. CR. LAST REPORT	382.93					
ACCUMULATED CREDIT FOR Nov. 19	512.93					

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

Replacing Subs. of A. 1940-41 $130.00

RECEIVED FROM

Capt. A. B. Riggs, Q.M.C.

IN CASH AND/OR CHECKS, $ 130.00

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

..... VOU. NO.....

Nov. 30, 19— (DATE)

A. B. RIGGS, Capt., QMC (SALES OFFICER)

J. H. SHALLENE, Major, F. D. (FINANCE OFFICER)

WAR DEPARTMENT
Q. M. C. Form No. 389
Approved August 5, 1938

U. S. GOVERNMENT PRINTING OFFICE 3—10688

MONTH Nov., 19— VOU. NO. 28
(Name of [illegible] and voucher number)

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Q. M. C. Form No. 392
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT Fort School, Va.

ACCOUNT OF Captain A. B. Riggs, Q.M.Corps (Sales Officer) November 30, 19__. (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section	(SUBSISTENCE"					
Apples	#2½ can	312	16	328	.11	36.08
Apples	#10 can	144	2	146	.35	51.10
Bkg.Powder, Royal	1# can	48	16	64	.42	26.88
" "	5# can	18	6	24	.40	9.60
Baked Beans	#1½ can	936	4	940	.09	84.60
Beans, dry	lb.	1600	100	1700	.03	51.00
Beef, corned	6# can	156	7	163	.60	97.80
Biscuit, bread, bd.	lbs.	500	-	500	.06	30.00
Cheese, Am. Chad.	"	25	-	25	.12	3.00
Cherries	#2½ can	72	3	75	.20	15.00
Cigarettes, Camel	pkg.	500	200	700	.11	77.00
" Chesterfield	"	500	50	550	.11	60.50
" Lucky Strike	"	300	60	360	.11	39.60
Cigars, Cremo, 1/20	Box	--	4	4	1.32	5.28
Cinnamon, grd.	4 oz.can	96	4	100	.08	8.00
Cocoa	5# can	192	8	200	.36	72.00
Coffee, sales / La Touraine	1# can	4	-	4	.28	1.12
Coffee, issue	lb.	1750	38	1788	.12	214.56
Corn, sweet	#2 can	816	8	824	.08	65.92
Flav. Ex. Lemon	2 oz. bot.	-	19	19	.09	1.71
" " "	8 oz.bot.	96	16	112	.29	32.48
Flour, Issue	lb.	22592	33	22625	.02	452.50
Ginger Ale	bot.	192	8	200	.14	28.00

U. S. GOVERNMENT PRINTING OFFICE 3—10885

Month Nov-19 Vou. No. 29

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Q. M. C. Form No. 392
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT Fort School, Va.

ACCOUNT OF Captain A. B. Riggs, Q.M.C. (Sales Officer) November 30, 19 (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section	"SUBSISTENCE"					
Ham, smoked	lb.	40	-	40	.20	8.00
Jam, asstd.	#2 can	456	4	460	.17	78.20
Jelly	3½-oz.pkg	216	16	232	.04	9.28
Lard, issue, 4# bricks	lb.	20	-	20	.15	3.00
Lard, sales	pails	4	-	4	.73	2.92
Lard, sub., 4# bricks	lb.	20	-	20	.13	2.60
Macaroni, 10# bx.	lb.	680	3	683	.09	61.47
Milk, evap.	1# can	1296	24	1320	.05	66.00
Onions, fr.	lb.	300	25	325	.03	9.75
Peaches	#2½ can	288	22	310	.14	43.40
Peaches	#10 can	24	4	28	.40	11.20
Pears	#2½ can	336	4	340	.16	54.40
Peas	#2 can	144	8	152	.09	13.68
Pepper, blk.	4 oz. can	288	12	300	.07	21.00
Pickles, cuc.	gal.	80	-	80	.33	26.40
Pineapples	#2½ can	696	8	704	.12	84.48
Potatoes, fr.	lb.	10100	28	10128	.01	101.28
Potatoes, sweet	#3 can	144	13	157	.15	23.55
Prunes	#10 can	10	6	16	.50	8.00
Rice, sack	lb.	400	-	400	.03	12.00
Salmon	1# can	144	12	156	.17	26.52
Salt	10# sack	90	3	93	.12	11.16
Syrup, issue	#10 can	84	4	88	.44	38.72

U. S. GOVERNMENT PRINTING OFFICE 5—10000

Month Nov-19 Vou. No. 29

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Q.M.C. Form No. 392
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT Fort School, Va.

ACCOUNT OF Captain A. B. Riggs, Q.M. Corps (Sales Officer) November 30, 19 (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section	"SUBSISTENCE"					
Sirup, maple	qt.	48	-	48	.30	14.40
Soap, W. P.	cake	400	40	440	.07	30.80
Sugar, gran.	lb.	2500	31	2531	.04	101.24
Tea, blk.	½# can	50	12	62	1.50	93.00
Tobacco, smk. P.A.	2 oz.can	-	12	12	.12	1.44
" " H&H	16 oz.can	-	26	26	.45	11.70
Tomatoes	#2½ can	168	67	235	.10	23.50
Toothpaste, Colgate	tube	-	11	11	.20	2.20
Vinegar	gal.	80	-	80	.30	24.00
						$2483.02

U. S. GOVERNMENT PRINTING OFFICE 9—10886

Month Nov-19 Vou. No. 29

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COMMISSARY OPERATION

Q. M. C. Form No. 392
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT Fort School, Va.

ACCOUNT OF Captain A. B. Riggs, Q.M. Corps (Sales Officer) November 30, 19 (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section	Subs. - Bags, Paper, etc.					
Bags, paper, 5# cap.	ea.	1580	-	1580	.001	1.58
" " 10#	"	1150	-	1150	.003	3.45
Paper, wrapping 18" roll	200# roll	1	-	1	12.00	12.00
Paper, wrapping 24" roll	200# roll	1	1	2	12.00	24.00
Twine	8 oz-ball	34	3	37	.14	5.18
						$46.21
Reg. Supplies - Charge &	Cash Sales Books					
Charge Sales Books 1706901 - 1707000 1707001 - 1708000 1708001 - 1709000 1709001 - 1709200	bk.	20	3	23	.21	4.83
Cash Sales Books 1204001 - 1205000 1205001 - 1206000 1206001 - 1206500	bk.	23	2	25	.21	5.25
						$10.08
			Certified Correct T. M. MERKLE, Captain, 75th Inf(Rifle) Inventory Officer.			
I certify that this inventory is correct, that it was taken by me personally and has been reconciled with that of Capt. T. M. Merkle, 75th Inf (Rifle); that all discrepancies have been adjusted and the corrections thereof have been noted on this inventory.						
			A. B. RIGGS, Captain, Q.M.C. Sales Officer.			
(See Par. 16 c (4), AR 35-6660)						

U. S. GOVERNMENT PRINTING OFFICE 9—26895

Month Nov-19 Vou. No. 29

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Q. M. C. Form No. 322
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY OF QUARTERMASTER SUPPLIES AT Fort School, Va.

ACCOUNT OF Captain A. B. Riggs, Q.M. Corps (Sales Officer) November 30, 19 (Date of Inventory)

ARTICLES	UNITS	QUANTITY IN WAREHOUSE	QUANTITY IN SALES-ROOM	TOTAL QUANTITY	PRICE	MONEY VALUE
Section SUBSISTENCE - BAKERY (Garrison Bread)						
Flour, issue	lbs.			7881	.02	$ 157.62
Lard, issue	lbs.			30	.15	4.50
Salt, issue	10# sacks			2.1	.12	.25
Sugar, gran.	lbs.			213	.04	8.52
Yeast, comp.	lbs.			5	.40	2.00
Coal, bit., lump	lbs.			2250	10.00 ton	10.00
				TOTAL:		$ 182.89

U. S. GOVERNMENT PRINTING OFFICE 8—10806

Month Nov-19 Vou. No. 29

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Original from UNIVERSITY OF CALIFORNIA

Q.M.C. Form No. 391
WAR DEPARTMENT
Approved Feb. 24, 1936

BREAD COST STATEMENT

INVENTORY ADJUSTMENT SALES ACCOUNT _____ AT Ft. School, Va.

ACCOUNT OF Captain A. B. Riggs, Q.M.C. (Sales Officer) MONTH OF Nov. 19—

PRICE LIST		ARTICLES AND UNITS	QUANTITY	PRICE CHANGE	DEBIT	CREDIT
CURRENT MONTH	PAST MONTH					
		Section Bakery (Garrison Bread)				
		Statement of bread produced, prices, etc., to support				
		balancing entry, Q.M.C. Form 390				
		Bread produced	10,220	pounds		
		Flour consumed	7,275	"		
		Bread produced per 100 lbs. of flour used			140.48	
		Price of bread, November, 19—	0.03 lb.			
		Balancing entry *64.37 / 10,220 = $	0.00629			
		Selling price, November			$ 0.03000	
					.00629	
					$ 0.02371	
		*As the balancing entry was a debit the difference				
		is subtracted.				
		Selling price, December, 19—		$0.02		
		See par. 2 g (2), AR 35-6660				
			Certified Correct:			
			A. B. RIGGS Capt., Q.M.C. Sales Officer.			
		Approved:				
		I. M. HARDY Col., 75th Infantry (Rifle) Commanding				

U. S. GOVERNMENT PRINTING OFFICE 3—10809

Month Nov. Vou. No. 30

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Original from UNIVERSITY OF CALIFORNIA

Q.M.C. Form No. 391
WAR DEPARTMENT
Approved Feb. 24, 1936

BREAD COST STATEMENT

INVENTORY ADJUSTMENT SALES ACCOUNT_____ AT Fort School, Va.

ACCOUNT OF Capt. A. B. Riggs, Q.M.C. (Sales Officer) MONTH OF Nov. 19—

PRICE LIST		ARTICLES AND UNITS	QUANTITY	PRICE CHANGE	DEBIT	CREDIT
CURRENT MONTH	PAST MONTH					
		Section Bakery - Sales Bread				
		Statement of bread produced, prices, etc., to support				
		balancing entry, Q.M.C. Form 390				
		Bread produced	2,500 lb.			
		Flour consumed	1,850 lb.			
		Bread produced per 100 lbs. of flour used	135 lb.			
		Price of bread, November, 19—		.03 lb		
		Balancing entry Loss *5.85 / 2,500	=	.00234		
		Selling price for November		.03000		
				.00234		
				.03234		
		*As balancing entry was a credit the difference				
		is added.				
		Selling price for December, 19—		.03		
		See par. 2 g (2), AR 35-6660.				
			Certified Correct			
				A. B. Riggs		
				Capt., Q.M.C.		
				Sales Officer		
		Approved:				
		I. M. Hardy				
		Col., 75th Infantry (Rifle)				
		Commanding				

U. S. GOVERNMENT PRINTING OFFICE 3—10509

Month Nov. Vou. No. 31

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Original from UNIVERSITY OF CALIFORNIA

COMMISSARY OPERATION

Q. M. C. Form 450 (Old No. 77)

CERTIFICATE OF GAINS, LOSSES, AND DISCREPANCIES
SUBSISTENCE STORES

At Fort School, Va., Captain A. B. Riggs, Q.M.Corps
Sales Officer, ~~Quartermaster~~,
between the 31st day of October, 19—, date of last inventory, and
the 30th day of November, 19—, date of present inventory.

ARTICLE	UNIT	GAIN	LOSS	PRICE	AMOUNT		REMARKS (State briefly cause of loss or discrepancy)
		Quantity	Quantity	Cents	Dollars	Cents	
Coffee, issue, whole bean							
Total quantity ground	lbs.	1700					
Loss in grinding	"	-	17	.12	2	04	
Total					2	04	
Total Value of Gains							
Total Value of Losses and Discrepancies							

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~~ in accordance with Par. 5 c, AR 35-6660 and will be accounted for on my ~~[redacted]~~ Account of Subsistence Stores for the month of November, 19—.

Examined and approved:

Nov-32

I. M. HARDY
Colonel, 75th Infantry, (Rifle)
....., Commanding Post.

A. B. RIGGS,
Captain, Q.M. Corps,
Sales Officer, ~~[redacted]~~

3—9180

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Q. M. C. Form 450 (Old No. 77)
Authorized April 23, 1918
Revised October 25, 1926

Voucher No. 32

CERTIFICATE OF GAINS, LOSSES, AND DISCREPANCIES

VOUCHER TO [redacted] ACCOUNT OF SUBSISTENCE STORES

of A. B. RIGGS, CAPTAIN, Q.M.C.

Sales Officer, [redacted]

for the month of November, 19—

at Ft. School, Va.

U. S. GOVERNMENT PRINTING OFFICE 3—9180

AFFIDAVIT

(For use only in case of transports)

I solemnly swear that from personal knowledge of the facts the statement of losses or discrepancies listed on the reverse hereof is correct and that said losses or discrepancies are not due to the fault or neglect of any one concerned.

.....

.....

INSTRUCTIONS

(See AR 35–6720)

1. This form is used in accounting for ordinary discrepancies determined by the monthly inventory of subsistence supplies. It will be prepared in duplicate, one copy to be filed as a voucher to the stock record account and the other copy sent to the corps area or department finance officer for the property auditor's file.

2. For transports this form will be prepared as described in paragraphs 2c and 2d, AR 35–6580.

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COMMISSARY OPERATION

REPORT OF SALES made during Nov. 19-- at Fort School, Va.

By A. B. RIGGS, Capt., Q.M.C., Sales Officer Period Dec. 1st to Dec. 1st

SECTIONS	Consol.					
CHARGE SALES—LAST REPORT	4981.14					
TOTAL TO DATE	4981.14					
DEDUCT FROM CHG. SALES: RATION CREDITS						
DEDUCT FROM CHG. SALES: CHARGE SALE COLLECTIONS	250.00					
DEDUCT FROM CHG. SALES: DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS	250.00					
BALANCE TO NEXT REPORT	4731.14					
CASH ~~MESS~~ COLLECTIONS						
Dec. 1	250.00					
CHARGE SALE COLLECTIONS	250.00					
TOTAL FOR DEPOSIT	250.00					
ADD TO FUNDS TURNED IN: RATION CREDITS						
ADD TO FUNDS TURNED IN: DELINQUENT ACCOUNTS						
ADD TO FUNDS TURNED IN: ACCUM. CR. LAST REPORT	—					
ACCUMULATED CREDIT FOR Nov. 19 --	250.00					

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

Not determined

RECEIVED FROM

Captain A. B. Riggs, Q.M.C.

IN CASH AND/OR CHECKS, $ 250.00

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

_____ VOU. NO. _____

Dec. 1, 19--
DATE

A. B. RIGGS, Capt., Q.M.Corps
SALES OFFICER

J. L. SHALLENE, Major, F. D.
FINANCE OFFICER

WAR DEPARTMENT
Q. M. C. Form No. 188
Approved August 6, 1936

U. S. GOVERNMENT PRINTING OFFICE 5—16288

MONTH Nov. 19-- VOU. NO. 99
(Sales officer's month and voucher number)

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Original from UNIVERSITY OF CALIFORNIA

REPORT OF SALES made during Nov. 19— at Fort School, Va.

By A. B. RIGGS, Capt., Q.M.C., Sales Off. Period Dec. 3d to Dec. 3d

SECTIONS	Consol.					
CHARGE SALES—LAST REPORT	$ 4731.14					
TOTAL TO DATE	4731.14					
DEDUCT FROM CHG. SALES: RATION CREDITS						
DEDUCT FROM CHG. SALES: CHARGE SALE COLLECTIONS	320.13					
DEDUCT FROM CHG. SALES: DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS	320.13					
BALANCE TO NEXT REPORT	4411.01					
CASH ~~RECT~~ Collections						
Dec. 3	320.13					
CHARGE SALE COLLECTIONS	320.13					
TOTAL FOR DEPOSIT	320.13					
ADD TO FUNDS TURNED IN: RATION CREDITS						
ADD TO FUNDS TURNED IN: DELINQUENT ACCOUNTS						
ADD TO FUNDS TURNED IN: ACCUM. CR. LAST REPORT	250.00					
ACCUMULATED CREDIT FOR Nov. 19—	570.13					

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

Not determined

RECEIVED FROM

Capt. A. B. Riggs, Q.M.C.

IN CASH AND/OR CHECKS, $ 320.00

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

_____ VOU. NO. _____

Dec. 3, 19—
DATE

A. B. RIGGS, Capt., Q.M. Corps
SALES OFFICER

J. L. SHALLENE, Major, F. D.
FINANCE OFFICER

WAR DEPARTMENT
Q. M. C. Form No. 888
Approved August 5, 1936

U. S. GOVERNMENT PRINTING OFFICE 9—10888

MONTH Nov. 19— VOU. NO. 24
(Sales officer's month and voucher number)

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Original from UNIVERSITY OF CALIFORNIA

REPORT OF SALES made during Nov. 19— at Fort School, Va.

By A. B. Riggs, Capt., QMC, Sales Off. Period Dec. 4th to Dec. 4th

SECTIONS	Consol.					
CHARGE SALES—LAST REPORT	4411.01					
TOTAL TO DATE	4411.01					
DEDUCT FROM CHG. SALES: RATION CREDITS	3557.17					
CHARGE SALE COLLECTIONS	461.20					
DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS	4018.37					
BALANCE TO NEXT REPORT	392.64					
CASH ~~RECEIPTS~~ Collections						
Dec. 4	461.20					
CHARGE SALE COLLECTIONS	461.20					
TOTAL FOR DEPOSIT	461.20					
ADD TO FUNDS TURNED IN: RATION CREDITS	3557.17					
DELINQUENT ACCOUNTS						
ACCUM. CR. LAST REPORT	570.13					
ACCUMULATED CREDIT FOR Nov. 19—	4588.50					

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

Not Determined

RECEIVED FROM

Capt. A. B. Riggs, Q.M.C.

IN CASH AND/OR CHECKS, $ 461.20

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

..... VOU. No.....

Dec. 4, 19— (DATE)

A. B. Riggs, Capt., Q.M.C. (SALES OFFICER)

J. L. SHALLENE, Major, F. D. (FINANCE OFFICER)

WAR DEPARTMENT
Q. M. C. Form No. 280
Approved August 5, 1936

MONTH Nov. 19— VOU. NO. 35
(Sales officer's month and voucher number)

U. S. GOVERNMENT PRINTING OFFICE 3—10868

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QUARTERMASTER CORPS

REPORT OF SALES made during Nov. 19— at Fort School, Va.

By A. B. Riggs, Capt., Q.M.C., Sales Off. Period Dec. 10th to Dec. 10th

SECTIONS	Consol.	Recapitulation of amounts turned over to the Finance Officer			
CHARGE SALES—LAST REPORT	$ 392.64	Money collected as follows:			
			Vou. #33	250.00	
			" #34	320.13	
			" #35	461.20	
			" #36	392.64	
					$ 1423.97
TOTAL TO DATE	392.64				
DEDUCT FROM CHG. SALES: RATION CREDITS					
CHARGE SALE COLLECTIONS	392.64				
DELINQUENT ACCOUNTS					
TOTAL DEDUCTIONS					
BALANCE TO NEXT REPORT	None	To be credited to appropriations as follows:			
CASH SALES		R. Subs. of A. 1940-41		1256.30	
		R.A.T. QM 5001 P 32-0236 A	0526-01	140.08	
		R. C. & E. 1940-41		22.69	
		M. R. (Overhead)		4.90	
				1423.97	
CHARGE SALE COLLECTIONS	392.64	Ration Credits			$ 3557.17
TOTAL FOR DEPOSIT	392.64				
ADD TO FUNDS TURNED IN: RATION CREDITS		Subsistence	3557.17		
DELINQUENT ACCOUNTS		Exceptionals	None		
ACCUM. CR. LAST REPORT	4588.50				
ACCUMULATED CREDIT FOR Nov. 19—	4981.14				$ 4981.14

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

See recapitulation above

RECEIVED FROM

Capt. A. B. Riggs, Q.M.C.

IN CASH AND/OR CHECKS, $ 392.64

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

_____ Vou. No. _____

Dec. 10, 19— (DATE)

A. B. RIGGS, Capt., Q.M.Corps (SALES OFFICER)

J. L. SHALLENE, Major, F. D. (FINANCE OFFICER)

WAR DEPARTMENT
Q. M. C. Form No. 269
Approved August 8, 1936

U. S. GOVERNMENT PRINTING OFFICE 2—17688

MONTH Nov. 19— VOU. NO. 36
(Sales officer's month and voucher number)

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Original from UNIVERSITY OF CALIFORNIA

RATION AND SAVINGS ACCOUNT

Fort School, Va. (Station)

Voucher No. .....

PAID BY

(For use of Paying Office)

For month of November, 19—

APPROPRIATION: 21-0505. SUBSISTENCE OF THE ARMY, 19....

PROCUREMENT AUTHORITY No. QM 40 P 1-0260 A 0505-0

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.)

A. B. RIGGS,
Captain, Q.M.C., Sales Officer
~~Quartermaster.~~

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

APPROVED for payment: $ 365.80

I. M. HARDY

(SIGN ORIGINAL ONLY)

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

Colonel, 75th Infantry (Rifle)
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.

(Note: Extract of W.D. Form 373 (R&S Acc't) showing the computation of the ration value authenticated by the Sales Officer will be furnished the Corps Area Finance Officer not later than the 5th of the month. AR 35-6660.)

The supplies and services to be obtained by this instrument are authorized by, are for the purposes set forth in, and are chargeable to Procurement Authorities below enumerated, the available balances of which are sufficient to cover the cost thereof.

A. B. RIGGS,
Capt., Q.M.C. Sales Off.

WAR DEPARTMENT
Forms No. 373
Form approved by Comptroller General U. S.
January 17, 1920

8—3160

To be filled in on Thanksgiving Day and Christmas Day
CONTRACT PRICE OF
Turkey undrawn .....38.... cents per pound.

253049°—40——11

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Line No.	ORGANIZATIONS (Give name of organization or detachment as the case may be)	No. of ration return	Period 19— Nov. From	To	Kind of ration (a)	No. of rations due	Cost of ration	Money value Cents	Dollars	Cts.	Strength for ration	Excess cost of factory over issue ration Dollars	Cts.	Forces Issue (b) Increase over cost of components Dollars	Cts.	Decrease on cost of components Dollars	Cts.
1	Company A, 75th Inf (Rifle)	1	1	25	G	1850	.335	620	49								
2	" B "	2	1	18	G	504	.335	169	04								
3	" B "	2	19	23	T	140	.1959	27	43								
4	" C "	3	1	30	G	3000	.335	1006	20	100		53	50				
5	" D "	4	1	30	G	4560	.335	1529	42	152		81	32				
6	" H "	5	21	30	G	1120	.335	375	65	112		59	92				
7						140 11034	T G	3728	23	364		194	74				
8																	
9	DISTRIBUTION: At the end of the month, or when the account is closed																
10	under the provisions of AR 30-2210, the Sales Officer will prepare a ration																
11	and savings account voucher (original) on WD Form 373, and 3 memo copies on																
12	WD Form 373a, showing for each organization the data indicated in that																
13	regulation. The original will be signed by the Sales Officer and approved																
14	by the commanding officer. The original and two memo copies will be																
15	forwarded to the finance officer who will pay the amount due each organiza-																
16	tion and forward one copy to the corps area finance officer, certified as																
17	to payment. The fourth copy will be filed with the sales officer's																
18	retained copy of the QMC Form 389 on which ration credits are taken.																
19	(See AR 30-2210).																
20																	
21																	
22																	
23																	

8—8306

(a) Garrison; Travel; Filipino; Field, as the case may be. (b) As shown by Q. M. C. Form No. 432 herewith.
(c) The total of this column is that to be carried to Schedule of Disbursements.

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COMMISSARY OPERATION

Total ration credit		Value of stores purchased from Quartermaster		Due organizations and for men messing separately (c)		Due Quartermaster (ration credit overdrawn)		We certify that the entries opposite our signatures are correct; that we have received from the Finance Officer indicated hereon the sums appearing in column "Due organizations," and that we have paid to the Quartermaster the sums appearing in column "Due Quartermaster." (To be signed with rank and regiment, or staff department) (Sign original only)	Amount to be paid by shown in column (a) If paid in cash, so indicate. Paid by check Treasurer of U.S. Dated: Number	Line No.	UNITED STATES NOTATIONS
Dollars	Cts.	Dollars	Cts.	Dollars	Cts.	Dollars	Cts.				
620	49	610	00	10	49					1	
										2	
196	47	204	60			8	13			3	
1059	70	1000	70	59	00					4	
2610	74	1400	00	210	74					5	
435	57	350	00	85	57					6	
4922	97	3565	30	365	80	8	13			7	
365	80	- 8	13							8	
4557	17	3557	17							9	
										10	
								PAPERS ATTACHED TO RETAINED COPY OF R & S ACCOUNT		11	
										12	
								(1) Ration returns.		13	
								(2) Letter auth. from CA QM for prices of ration articles not on hand.		14	
								(3) Cert. of Adjutant for ration strength on Thanksgiving.		15	
								(4) Order of travel rations.		16	
								(5) Authority for settling R&S account advance.		17	
								(6) Ration certificate of Co. H, 75th Inf. (Rifle)		18	
										19	
										20	
										21	
										22	
										23	

EXAMINED BY

Paid in cash.. ..... $.....

Paid by check..... .....

Total amount of voucher..... $.....

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Garrison Ration

Month November, 19—

Articles	Unit	In Bulk (100 rations)	Price	Amount Dollars	Amount Cents
Apples, canned	No. 10 can	1. 5625	.35		5 46 8 7
Bacon	Pound	12. 5	.14	1	7 50 0 0
Baking powder	5-lb. can	. 1125	.40		0 45 0 0
Beans, dry	Pound	3. 125	.03		0 93 7 5
Beans, string, c'd.	No. 10 can	2. 9702	.35	1	0 39 5 7
Beef, fresh	Pound	62. 5	.09		5 6 25 0 0
Butter	Pound	12. 5	.24		3 0 00 0 0
Cheese	Pound	1. 5625	.12		1 87 5 0
Chicken, fresh	Pound	12. 5	.19		2 3 75 0 0
Cinnamon	4-oz. can	. 35	.08		0 28 0 0
Cocoa	5-lb. can	. 375	.36		1 35 0 0
Coffee	Pound	12. 5	.12	1	5 00 0 0
Corn, canned	No. 2 can	10.	.08		8 00 0 0
Eggs, fresh	Dozen	8. 3333	.22	1	8 38 3 2
Flavoring ext.	8-oz. bot.	. 25	.29		0 72 5 0
Flour	Pound	75.	.02	1	5 00 0 0
Jam or preserves	No. 2 can	2. 0833	.17		3 54 1 6
Lard	Pound	4.	.15		6 00 0 0
Lard substitute	Pound	4.	.13		5 20 0 0
Macaroni	Pound	1. 5625	.09		1 40 6 2
Milk, evap	No. 1 can	6. 8965	.05		3 44 8 2
Milk, fresh	~~Gallon~~ Quart 25	~~6. 25~~	.06	1	5 00 0 0
Onions	Pound	12. 5	.03		3 75 0 0
Peaches, canned	No. 10 can	1. 1111	.40		4 44 4 4
Peas, canned	No. 2 can	10.	.09		9 00 0 0
Pepper, black	4-oz. can	1.	.07		0 70 0 0
Pickles, cuc	Gallon	. 125	.33		0 41 2 5
Pineapple, c'd	No. 2½ can	4.	.12		4 80 0 0
Pork, fresh	Pound	25.	.13	3	2 50 0 0
Potatoes	Pound	62. 5	.01		6 25 0 0
Prunes	No. 10 can	. 2777	.50		1 38 8 5
Rice	Pound	3. 75	.03		1 12 5 0
Rolled oats	20-oz. pkg.	7. 5	.11		8 25 0 0
Salt	Pound	~~3. 125~~ .3125#	.12		0 37 5 0
Sirup	No. 10 can–137 oz.	. 3649	.44		1 60 5 5
Sugar	Pound	31. 25	.04	1	2 50 0 0
Tea	Pound	. 3125	.30		0 93 7 5
Tomatoes, c'd	~~No. 10 can~~ 2½ can	~~1. 9607~~ 7 1/28	.10		7 14 2 8
Vinegar	Gallon	. 125	.30		0 37 5 0
	#Per 10# Sack				
	Certified Correct.				
	A. B. Riggs	100)		33	5 46 7 3
	Capt., Q.M.C. Cost of 1 ration			3	3 5 4
	Sales Officer.				

TURKEY RATION

~~Regular or Holiday Ration~~

Month November, 19—

Articles	Unit	In Bulk (100 rations)	Price	Amount Dollars	Amount Cents
Bacon	lb.	12.5	.14	1	7 50 0 0
Beef, fr.	"	62.5	.09		5 6 25 0 0
Chicken, fr.	"	12.5	.19		2 3 75 0 0
Pork, fr.hm.	"	25.0	.13		3 2 50 0 0
			100)	1	3 0 0 0 0
Cost of one meat ration					1 3 0 0 0
One Ration Turkey Undrawn 28-oz. @ $0.38 per lb.					
28 x .38 / 16 = $0.665					
One ration turkey ration				$	.665
Less cost of one meat ration					.13
Extra allowance per ration for those actually present on Thanksgiving.					.535

TRAVEL RATION

Bread, hd.	lbs.	100	.06	6 00 0 0 0
Beef, crd. 6# can		12.5	.60	75 0 0 0
Beans, bkd. #1½ can		25.	.09	2 25 0 0 0
Tomatoes #2½ can		28.5714	.10	2 85 7 1 4
Jam, asstd. #2 can		5.8333	.17	9 9 1 6 6
		100)		1 95 9 8 8 0
Value one ration				1 9 5 9
Liquid coffee money in lieu of coffee, sugar and milk.				
S.O. 93, Hq. Fort School, Va., Nov. 14, 19—				

U. S. GOVERNMENT PRINTING OFFICE 3—3106

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WAR DEPARTMENT
Q. M. C. Form No. 460 (Old 72)
Revised May 11, 1926

Quartermaster's No. 1

Ration Return of Co. A. 75th Infantry (Rifle)

At Fort School, Va., *from* Nov. 1, *19*, *to* Nov. 25, *19*

Net number of rations due (including rations for men messing separately), all additions and deductions for percentage computed

1850

Corrections for percentages (Pars. 11 AR 30–2210, and 44 a and b AR 345–400): Additions No. 100 **Deductions No.**

	GARRISON	FILIPINO	TRAVEL	FIELD
Rations Required:	No. 1850	No. ----	No. ---	No. ---

I Certify that this Ration Return is correct.

R. A. Harrington,

Capt., 75th Inf. (Rifle)

Commanding

Approved: By order of

Colonel Hardy, 75th Inf. (Rifle)

R.N.Childs, Capt. 75th Inf. (Rifle), Adjutant.

(For preparation of this form see Par. 10 AR 30–2210). U. S. GOVERNMENT PRINTING OFFICE 3—9081

165

COMMISSARY OPERATION

TM 10-215

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WAR DEPARTMENT
Q. M. C. Form No. 460 (Old 72)
Revised May 11, 1926

Quartermaster's No. 2

Ration Return of Co. "B" 75th Infantry (Rifle)

At Fort School, Va., *from* Nov. 1, *19*, *to* Nov. 23, *19*

Net number of rations due (including rations for men messing separately), all additions and deductions for percentage computed

G. 504 T. 140

Corrections for percentages (Pars. 11 AR 30-2210, and 44 a and b AR 345-400): Additions No. G-54 T-15 Deductions No.

	GARRISON	FILIPINO	TRAVEL	FIELD
Rations Required:	No. 504	No. ----	No. 140	No. ----

I Certify that this Ration Return is correct.

T. M. Merkle

Capt., 75th Inf. (Rifle)

Commanding

Approved: By order of

Colonel I. M. Hardy, 75th Inf. (Rifle)

R. N. CHILDS, Adjutant.

Capt., 75th Inf. (Rifle)

(For preparation of this form see Par. 10 AR 30-2210). U. S. GOVERNMENT PRINTING OFFICE 3—9081

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WAR DEPARTMENT
Q. M. C. Form No. 460 (Old 72)
Revised May 11, 1926

Quartermaster's No. 3

Ration Return of Co. "C", 75th Inf. (Rifle)

At Fort School, Va., *from* Nov. 1, *19*, *to* Nov. 30, *19*

Net number of rations due (including rations for men messing separately), all additions and deductions for percentage computed

3000

Corrections for percentages (Pars. 11 AR 30-2210, and 44 a and b AR 345-400): Additions No. ---- Deductions No. ----

	GARRISON	FILIPINO	TRAVEL	FIELD
Rations Required:	No. 3000	No. ---	No. ---	No. ---

I Certify that this Ration Return is correct.

J. M. DeVILLE,

Capt., 75th Inf. (Rifle)

Commanding

Approved: By order of

Colonel I. M. Hardy, 75th Inf. (Rifle)

R. N. Childs, Capt., 75th Inf. (Rifle), Adjutant.

(For preparation of this form see Par. 10 AR 30-2210). U. S. GOVERNMENT PRINTING OFFICE 3—9081

COMMISSARY OPERATION

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167

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WAR DEPARTMENT
Q. M. C. Form No. 460 (Old 72)
Revised May 11, 1926

Quartermaster's No. 4

Ration Return of Co. "D", 75th Infantry (Rifle)

At Fort School, Va., *from* Nov. 1, *19*, *to* Nov. 30, *19*

Net number of rations due (including rations for men messing separately), all additions and deductions for percentage computed

4560

Corrections for percentages (Pars. 11 AR 30-2210, and 44 a and b AR 345-400): Additions No. --- Deductions No. 240

	GARRISON	FILIPINO	TRAVEL	FIELD
Rations Required:	No. 4560	No. ---	No. ---	No. ---

I Certify that this Ration Return is correct.

J. L. SAUNDERS,

Capt., 75th Inf (Rifle)

Commanding

Approved: By order of

I. M. HARDY, Colonel, 75th Inf (Rifle)

R.N.CHILDS, Capt., 75th Inf(Rifle), Adjutant.

(For preparation of this form see Par. 10 AR 30-2210). U. S. GOVERNMENT PRINTING OFFICE 3—9081

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WAR DEPARTMENT
Q. M. C. Form No. 460 (Old 72)
Revised May 11, 1926

Quartermaster's No. 5

Ration Return of Co. H, 75th Inf (Rifle)

At Fort School, Va., *from* Nov. 21, *19*, *to* Nov. 30, *19*

Net number of rations due (including rations for men messing separately), all additions and deductions for percentage computed

1120

Corrections for percentages (Pars. 11 AR 30-2210, and 44 a and b AR 345-460): Additions No. --- Deductions No. ---

	GARRISON	FILIPINO	TRAVEL	FIELD
Rations Required:	No. 1120	No. ---	No. ---	No. ---

I Certify that this Ration Return is correct.

J. P. O'ROURKE

Capt., 75th Inf (Rifle)

Commanding

Approved: By order of

I.M.HARDY, Colonel, 75th Inf (Rifle)

R.N.CHILDS, Capt., 75th Inf(Rifle), Adjutant.

(For preparation of this form see Par. 10 AR 30-2210). U. S. GOVERNMENT PRINTING OFFICE 3—9081

169

COMMISSARY OPERATION

TM 10-215

Original from UNIVERSITY OF CALIFORNIA

OFFICE OF THE QUARTERMASTER
FORT SCHOOL, VA.

November 1, 19__.

Subject: Price of Ration Articles.

To: The Quartermaster, Third Corps Area,
Baltimore, Maryland.

No stock of the ration articles listed below is on hand at this station:

Beans, string, #10 cans;
Rolled oats, 20-oz. carton.

Under the provisions of paragraph 3 b (2) (a), AR 30-2290, request this station be furnished the price of these articles for use in computing the value of the garrison ration for November, 19__.

A. B. RIGGS,
Captain, Q.M.C.,
Sales Officer.

1st Ind.

Q.M., Third Corps Area, Baltimore, Md., November 2, 19__. To the Quartermaster, Fort School, Va.

The prices requested in basic communication are:

Beans, string, #10 cans	$0.35
Rolled oats, 20-oz. carton	.11

F. E. DADE,
Colonel, Q.M.C.,
Quartermaster,
Third Corps Area.

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COMMISSARY OPERATION

HEADQUARTERS, FORT SCHOOL, VA.

November 30, 19__

MEMORANDUM TO: Quartermaster

I certify that the number of rations set forth herein were due organizations on Thanksgiving Day, November 29, 19__.

	Rations
Company C, 75th Infantry	100
Company D, " "	152
Company H, " "	112

R. N. CHILDS,
Capt., 75th Inf(Rifle)
Adjutant.

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HEADQUARTERS FORT SCHOOL, VA.

November 12, 19__

SPECIAL ORDERS)
:
No. 92)

"EXTRACT"

1. In compliance with instructions contained in letter from Headquarters, Third Corps Area, Baltimore, Md., November 7, 19__ (001-Training, Misc.C), Company A, 75th Infantry (Rifle) will proceed by marching on November 16, 19__, from Fort School, Va. to Fort B, Va., for temporary duty in connection with preparing a camp for field training, and upon arrival thereat will report to the commanding officer for duty.

* * *

The ration account of this organization will be settled to include November 25, 19__.

* * *

By order of COLONEL HARDY:

R. N. CHILDS,
Captain, 75th Inf(Rifle)
Adjutant.

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HEADQUARTERS, FORT SCHOOL, VA.

November 15, 19__

SPECIAL ORDERS)
:
NO. 93)

"EXTRACT"

1. In compliance with Par. 23, Special Orders 130, War Department, November 9, 19__, Company B, 75th Inf (Rifle), will proceed by rail on November 19, 19__, from Fort School, Va. to Fort Bliss, Texas, and upon arrival thereat will report to the commanding officer for duty.

* * *

Travel rations will be issued for 5 days. It being impracticable to prepare coffee en route, a monetary allowance in lieu of coffee, milk, and sugar components of the ration will be paid at the prescribed rate (24 cents) for 25 men for 5 days.

By order of COLONEL HARDY,

R. N. CHILDS,
Captain, 75th Inf(Rifle)
Adjutant.

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QUARTERMASTER CORPS

QMC FORM NO. 461

RATION CERTIFICATE FOR
TROOPS DETACHED

Office of the Quartermaster

Fort School, Va.

November 15, 19__

I certify that the Ration Account of

Company H,

75th Inf (Rifle)

numbering 100 men

under the command of

Capt. J. P. O'KOURKE,

75th Infantry (Rifle)

has been settled by me to include

November 20, 19__

Due: Nothing

Funds for liquid coffee

J. B. WORKS,

Major, Q.M.C., Quartermaster

ORIGINAL

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APPENDIX VII

MISCELLANEOUS PAPERS (OCT. ACCT.)

REPORT OF SALES made during Oct. 19— at Fort School, Va.

By Captain W. M. Wilder, Q.M.C. Period to Nov. 1, 19—

SECTIONS						
CHARGE SALES—LAST REPORT	1,797.89					
	I certify that I have verified the correctness of the charge sales accounts outstanding for the month of October 19— as evidenced by the total of Seventeen Hundred Ninety-Seven Dollars and eighty-nine cents ($1,797.89) set forth on this report.					
TOTAL TO DATE				A. B. Riggs, Captain, Q.M.C., Sales Officer.		
DEDUCT FROM CHG. SALES: RATION CREDITS						
DEDUCT FROM CHG. SALES: CHARGE SALE COLLECTIONS	3 copies signed:					
DEDUCT FROM CHG. SALES: DELINQUENT ACCOUNTS	1 - to C.A. Finance Officer					
DEDUCT FROM CHG. SALES: TOTAL DEDUCTIONS	1 - in account of each officer			Reference		
BALANCE TO NEXT REPORT				Par. 8c(6), AR 35-6660.		
CASH SALES						
CHARGE SALE COLLECTIONS						
TOTAL FOR DEPOSIT						
ADD TO FUNDS TURNED IN: RATION CREDITS						
ADD TO FUNDS TURNED IN: DELINQUENT ACCOUNTS						
ADD TO FUNDS TURNED IN: ACCUM. CR. LAST REPORT						
ACCUMULATED CREDIT FOR 19						

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

RECEIVED FROM

IN CASH AND/OR CHECKS, $.....

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

..... VOU. No.....

DATE

SALES OFFICER

FINANCE OFFICER

WAR DEPARTMENT
Q. M. C. Form No. 320
Approved August 4, 1936

U. S. GOVERNMENT PRINTING OFFICE 3—10688

MONTH Oct. VOU. NO.....
(Sales officer's month and voucher number)

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Original from UNIVERSITY OF CALIFORNIA

REPORT OF SALES made during October, 19— at Fort School, Va.

By Capt. W. M. Wilder, QMC, Sales Officer Period Nov. 2, 19— to Nov. 2, 19—

SECTIONS	Consol.					
CHARGE SALES—LAST REPORT	1,797.89					
TOTAL TO DATE	1,797.89					
DEDUCT FROM CHG. SALES: RATION CREDITS						
DEDUCT FROM CHG. SALES: CHARGE SALE COLLECTIONS	34.57					
DEDUCT FROM CHG. SALES: DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS	34.57					
BALANCE TO NEXT REPORT	1,763.32					
CASH ~~SECTS~~ Collections						
Nov. 2	34.57					
CHARGE SALE COLLECTIONS	34.57					
TOTAL FOR DEPOSIT	34.57					
ADD TO FUNDS TURNED IN: RATION CREDITS						
ADD TO FUNDS TURNED IN: DELINQUENT ACCOUNTS						
ADD TO FUNDS TURNED IN: ACCUM. CR. LAST REPORT						
ACCUMULATED CREDIT FOR Oct. 19—	34.57					

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

Not determined

RECEIVED FROM

Capt. A. B. Riggs, Q.M.C.

IN CASH AND/OR CHECKS, $ 34.57

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

_____ VOU. No. _____

Nov. 2, 19—
DATE

A. B. Riggs, Capt., Q.M. Corps
SALES OFFICER

J. L. SHALLENE, Major, F. D.
FINANCE OFFICER

WAR DEPARTMENT
Q. M. C. Form No. 209
Approved August 6, 1936

U. S. GOVERNMENT PRINTING OFFICE 2—16688

MONTH October VOU. NO. 88
(Sales officer's month and voucher number)

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COMMISSARY OPERATION

REPORT OF SALES made during October, 19— at Fort School, Va.

By Capt. W.M. Wilder, Q.M.C., Sales Officer Period Nov. 3, 19— to Nov. 10, 19—

SECTIONS						Recapitulation
CHARGE SALES—LAST REPORT	1,763.32	Recapitulation of amounts turned over to Finance Officer				
				Vou. #88	$ 34.57	
				" #89	445.84	
					$ 480.41	
TOTAL TO DATE		To be credited to appropriations as follows:				
DEDUCT FROM CHG. SALES: RATION CREDITS	1,302.58	Replacing subsistence 1940-41				459.73
CHARGE SALE COLLECTIONS	445.84	R.A.T. QM 5001-P 32-0236 A 0526-01				19.95
DELINQUENT ACCOUNTS	14.90	M.R. Overhead				.73
TOTAL DEDUCTIONS	1,763.32					480.41
BALANCE TO NEXT REPORT	None					
CASH: Collections		To be credited to appropriations as follows:				
		Delinquent account				14.90
		Replacing subsistence 1940-41			11.70	
		R.A.T. "C" QM 5001 P32-0236 A 0526-01			3.10	
		M.R., Ovhd.			.10	
					14.90	
Nov. 3	11.46					
Nov. 4	4.38					
Nov. 10	430.00					
CHARGE SALE COLLECTIONS	445.84	Ration Credits				1302.58
TOTAL FOR DEPOSIT	445.84					
ADD TO FUNDS TURNED IN: RATION CREDITS	1,302.58					
DELINQUENT ACCOUNTS	14.90					
ACCUM. CR. LAST REPORT	34.57					
ACCUMULATED CREDIT FOR Oct. 19—	1,797.89					1797.89

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

See above

RECEIVED FROM

Capt. A. B. Riggs, Q.M.C.

IN CASH AND/OR CHECKS, $ 445.84

WHICH TOGETHER WITH PROCUREMENT AUTHORITY OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT CURRENT FOR THE MONTH OF

..... VOU. NO. .....

Nov. 10, 19— (DATE)

A. B. Riggs, Capt., Q.M.C. (SALES OFFICER)

J. L. SHALLENE, Major, F. D. (FINANCE OFFICER)

WAR DEPARTMENT
Q. M. C. Form No. 880
Approved August 5, 1936

U. S. GOVERNMENT PRINTING OFFICE 3—18688

MONTH Oct. VOU. NO. 89
(Sales officer's month and voucher number)

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APPENDIX VIII

MISCELLANEOUS PAPERS (NOV. ACCT.)

WAR DEPARTMENT
Q. M. C. Form No. 467 (Old No. 88
Revised Dec. 28, 1933

MONTHLY REPORT ON SUBSISTENCE

Office of Sales Officer, Ft. School, Va. *Month of* November, *19*....

PREPARATION AND DISPOSITION

This report will be prepared and submitted as indicated below

PREPARED BY—	TO INCLUDE—	SUBMITTED	
		Time	To—
1. Station Quartermaster except West Point and Army War College. 2. Eighth Corps Area and Quartermaster Area Depots.	Routine supply	Within 15 days after close of month.	Corps Area or Department Quartermaster.
3. Corps Area and Department Quartermaster.	Consolidation of reports from (a) 1 and 2, (b) interisland transports, mine planters, harbor boats, etc.	Within 25 days after close of month.	The Quartermaster General.
4. Quartermaster West Point and Army War College.	Routine supply	Within 15 days after close of month.	

NOTES

1. The entry under paragraph 1 (*c*) will show the following:
   Funds transferred from other stations; i. e., on station reports.
   Funds transferred from other Corps Areas or Departments; i. e., Corps Area or Department reports.
   Funds from other branches of the Government covering supplies sold and dropped from accountability on shipping tickets.
   Discounts accruing from local purchase, difference between value shown on receiving reports and the actual payment reported by Finance officers.
   Other receipts of funds not listed in paragraph 1. State in detail under "Remarks."
2. Paragraphs 1 (*d*) and 2 (*d*) will be the difference between the estimated cost shown on the requisition (credited in paragraph 2 (*a*)), and the actual cost as shown by Finance officer's reports of payment, on completion of each requisition.
3. Paragraphs 1 (*f*) and 2 (*b*) will be the estimated cost shown on requisitions forwarded to purchasing depots. This amount being covered by certificate on requisitions that funds are available to cover procurement or by suballotment.
4. Paragraphs 1 (*g*) and 4 (*c*) will show the same amount in each paragraph.
5. The entry under paragraph 1 (*i*) will show the following:
   Funds transferred to other stations; i. e., on station reports.
   Funds transferred to other Corps Areas or Departments; i. e., on Corps Area or Department reports.
   Other expenditure of funds not listed in paragraph 1. State in detail under "Remarks."
6. Paragraphs 2 (*c*) and 4 (*b*) will show the same amount in each paragraph.
7. Paragraph 4 (*j*) will show losses from fire, storm, gratuitous issues, and other losses not listed in paragraph 4. State in detail under "Remarks."
8. Should the space under "Remarks" be insufficient, the remarks will be written on the back of this form.
9. Sales of subsistence to trainees at Summer Training Camps will be treated as cash sales, taken up in paragraphs 4 (*g*) and 14. These accounts are paid when trainees' ration savings account is turned over to the Finance officer for settlement. Ration savings accounts for trainees are not to be considered in computing paragraphs 9, 10, and 12 of the report. Separate ration returns will be rendered for each fiscal year involved.

3—6424

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COMMISSARY OPERATION

FINANCIAL STATEMENT

	CREDIT	DEBIT	BALANCE
1. Funds, unobligated:			
(a) Brought forward from preceding report (column headed "Balance")		$ 4,000.00	$
(b) Received by allotment from The Quartermaster General or Corps Area Quartermaster		3,000.00	
(c) Received from other sources. (See Note 1)		9.81	(Nov. Rev.13)
(d) Savings on funds previously reported as obligated to purchasing depots. (See Note 2)		230.40	
(e) Required for payment, savings due organizations and sums due for men messing separately, Ration and Savings Accounts, current month	365.80		
(f) Obligated to purchasing depots for subsistence stores and supplies. (See Note 3)	3,000.00		
(g) Sum of cash payments and funds required for payment, stores and supplies purchased locally, current month. (See Note 4)	3,208.96		
(h) Returned to The Quartermaster General or Corps Area Quartermaster			
(i) Other disposition of funds. (See Note 5)			
TOTAL	$ 6,574.76	$ 7,240.21	$ 665.45
2. Funds obligated to purchasing depots for purchases of subsistence stores and supplies which have not been received and are not counted in the inventory:			
(a) Brought forward from preceding report (column headed "Balance")	$	$ 1,500.00	$
(b) Obligated during current month. (See Note 3)		3,000.00	
(c) Money value of stores and supplies received during current month from purchasing depots and included in the inventory. (See Note 6) Accountability	1,269.60		
(d) Savings on funds previously reported as obligated to purchasing depots. (See Note 2)	230.40		
TOTAL	$ 1,500.00	$ 4,500.00	$ 3,000.00
3. Bills receivable (amount of charge sales during current month which have not been paid and amounts due from organizations which have exceeded their ration credit. If unpaid before end of month	$	$	$ 1,256.30
4. Stocks:			
(a) Money value of subsistence stores and supplies (including bags, wrapping paper, etc.) brought forward as shown by inventory of preceding month	$	$ 4,443.37	$
(b) Money value of stores and supplies received during current month purchased by purchasing depots. (See Note 6)		1,269.60	
(c) Money value of stores and supplies received during current month by local purchase. (See Note 4)		3,208.96	
(d) Money value of all subsistence stores taken up on W. D., Q. M. C. Form No. 450, or on W. D., Q. M. C. Form No. 445		—	
(e) Money value of all reclamation effected (by repayment or replacement) on subsistence stores previously reported as losses.		143.52	(Bakery Gain)
(f) Appreciation in price value of subsistence stores		3.60	
(g) Money value of all subsistence stores sold (total of W. D., Q. M. C. Form No. ~~462~~, less surplus cash) Form #389	5,325.47		
(h) Money value of all subsistence stores dropped on certificate in lieu of survey (W. D., Q. M. C. Form No. 450, or on W. D., Q. M. C. Form 445)	2.04 (Wastage on Coffee)		
(i) Money value of all subsistence stores dropped on approved reports of survey (W. D., A. G. O. Form No. 15)	15.00 (Included in 4b)		
(j) Money value of all other losses. (See Note 7)	611.10 (See Remarks)		
(k) Money value of supplies consumed incidental to purchase, care, issue, sale of, and accounting for subsistence stores (Ice, par. 4 (l), not to be included) and F 2-0289	31.19		
(l) Expended under Purpose No. 5-0284 only for either the purchase or harvesting of ice for preservation of subsistence stores prior to issue or sale (W. D., Q. M. C. Form No. 431 as to purchase of ice and pertinent vouchers as to harvesting)	60.00		
(m) Depreciation in price value of subsistence stores Issues to organizations and offices	337.88		
TOTAL	$ 6,382.68	$ 9,069.05	$ 2,686.37
5. Total subsistence assets on hand at end of month (sum of balances, paragraphs 1, 2, 3, and 4)	$	$	$ 7,608.12
6. Current month's inventory (should equal amount shown in balance column of paragraph 4)	$	$	$ 2,686.37
7. Requirements:			
(a) Estimate of subsistence requirements for the remainder of the current * fiscal year (average of the sum of the amounts reported under paragraphs 4 (h), 4 (i), 4 (k), 4 (l), 9 (b), 9 (d), and 9 (e), minus paragraphs 4 (d), 4 (e), and 13, during the past four months, multiplied by the number of months remaining in the current fiscal year)			$ 27,207.25
(b) Amount of subsistence working capital (for Corps Area and Department consolidated reports, this figure will be the amount assigned by the War Department. For individual station reports, this figure will be the amount assigned by the Corps Area or Department)			4,000.00
TOTAL			$ 31,207.25
8. Shortage (—) ~~overage~~ in subsistence assets for remainder of current fiscal year (sum of paragraph 7 minus paragraph 5, or paragraph 5 minus sum of paragraph 7)			$ 23,599.13

* "Ensuing" in case of reports as of June 30.

8—6434

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RATION AND SAVINGS ACCOUNTS

9. (a) Total number of garrison, travel, and field rations issued (column headed "Number of rations due", W. D., Form No. 378) 11,174
   (b) Actual value of 9 (a) (column headed "Total ration credit", W. D., Form No. 378) ..... $ 3,922.97
   (c) Total number of Filipino rations issued (column headed "Number of rations due", W. D., Form No. 378, so far as applicable to Filipino ration) .....
   (d) Actual value of 9 (c) (column headed "Total ration credit", W. D. Form No. 378, so far as applicable to Filipino ration) ..... $
   (e) Total ration credit due for Flying Cadet rations as per W. D., Form No. 378 ..... $
10. Number of rations added or deducted (par. 13, A. R. 30-2210, subpars. (2) to (9) inclusive, or on special authority). (See W. D., Q. M. C. Form No. 466):
   (a) Garrison, travel, and field rations— Additions 169 Deductions 240
   (b) Filipino rations— Additions ..... Deductions ..... 11174-169+240 / 30 = 374.8 = 375
11. Average number of personnel subsisted on Ration and Savings Account:
   (a) Enlisted men (Garrison ration) 375
   (b) Enlisted men (Filipino ration) .....
   (c) General prisoners (Garrison ration) .....
   (d) Civilian employees (Garrison ration) ..... 11174-(+169-240) or -(-71) / 30 = 375
   (e) Hospital matrons and students nurses (Garrison ration) .....
   (f) Flying cadets (Flying Cadet ration) .....
12. Money value of subsistence stores sold to organization messes and all others subsisted on Ration and Savings Account, including civilian employees, hospital matrons, student nurses, etc. (See par. 6, page 4, W. D., Q. M. C. Form No. 466) ..... $ 3,557.17
   Col (2) less Col (4) WD Form 378 SALES
13. Surplus cash taken up on W. D., Q. M. C. Form No. 466 ..... $ .93
14. Amount of cash collected on subsistence sales in the current month, including collections on charge sales slips previously reported, and delinquencies reported. (Total of daily reports to Finance officers during the month on W. D., Form No. 346) as follows:

Appropriation	Cash Collections Deposited	Delinquencies Reported	R Sub of A Fiscal Years to be Credited 40-41	19—	No year
Subsistence of the Army	$ 972.66	$ 11.70	$ 984.36	$	$
Miscellaneous receipts (overhead)					

15. Consumption of ration components (data to be taken from W. D., Q. M. C. Form No. 453 and shipping tickets covering issues to bakeries and issues during field maneuvers), as follows:

Article	Unit	Quantity Sold	Money Value	Article	Unit	Quantity Sold	Money Value
Apples, canned	No. can		$	Milk, evaporated	No. can		$
Bacon	Lb.			Milk, fresh	Gal.		
Baking powder	Lb.			Onions, fresh	Lb.	PROOF	
Beans, dry	Lb.			Peaches, canned	No. can		
Beans, string, canned	No. can	Par. 15 WDT		Peas, canned	No. can	To check cash	
Beef, fresh	Lb.			Pepper, black	Oz. can		
Butter	Lb.	Required - See		Pickles, cucumber	Gal.	Par. 14 plus Par. 3	
Cheese	Lb.			Pineapple, canned	No. can		
Chicken, fresh	Lb.	Cir.Ltr. 4, 0282,		Pork, fresh	Lb.	minus par. 13 of	
Cinnamon	Oz. can			Potatoes, fresh	Lb.		
Cocoa	Lb.	1937		Preserves	No. can	present report must	
Coffee	Lb.			Prunes	Lb.		
Corn, canned	No. can	PROOF		Rice	Lb.	agree with Par. 40	
Eggs, fresh	Doz.			Rolled oats	Oz. pkg.		
Flavoring extract	Oz. btl.	Funds R & S		Salt	Lb.	minus Par. 12 of	
Flour	Lb.			Syrup	No. can		
Jam	No. can	Par. 9(b) Minus		Sugar	Lb.	present report, plus	
Jam	No. can			Tea	Lb.		
Lard	Lb.	Par. 12 equal		Tomatoes, canned	No. can	Par. 3 of previous	
Lard, substitute	Lb.			Tomatoes, canned	No. can		
Macaroni	Lb.	Par. 1 (c)		Vinegar	Gal.	report.	

REMARKS

1746 Apples, #10 cans, shipped to Fort "B", Va.
Requisition 123-37-40

A. B. Riggs
Capt., Q.M.C.
Sales Officer Quartermaster.

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APPENDIX IX

MISCELLANEOUS PAPERS (DEC. ACCT.)

Q. M. C. Form No. 394
WAR DEPARTMENT
Approved February 24, 1936

PRICE CHANGES IN STORES AT Fort School, Va.

ACCOUNT OF Capt. A. B. Riggs, Q.M.C. (Sales officer) Effective Dec. 1, 19—

U. S. GOVERNMENT PRINTING OFFICE 9—10643

NO. OF VOUCHER	ARTICLES	FROM WHOM PURCHASED	P. O. NUMBER	UNIT	COST	SALES PRICE
	SECTION Subsistence					
3	Apples, #2½ can	N.Y.G. Depot	S/T 1246	can	.12	.12
3	Apples, #10 can	" "	"	"	.40	
3	Prunes, #10 can	" "	"	"	.40	
13	Apples, #10 can	Acme Grocery Co.	152	"	.3982	.40
13	Coffee, issue	" " "	152	lb.	.1398	.14
13	Macaroni	" " "	152	"	.0987	.10
13	Peaches, #10 can	" " "	152	can	.447	.45
13	Prunes, #10 can	" " "	152	can	.3627	.36
13	Flav. extract, lem. 8 Oz	" " "	152	bot.	.452	.45
21	Onions	James Produce Co.	147	lb.	.0248	.02
	SECTION Bakery (Garrison Bread)					
30	Bread Price determination					.02
	Prices covering items for which contracts have been entered into for the delivery of perishable items during Dec., 19—					
	Beef, fresh	Armour & Co.	151	lb.	.0864	
	Butter, sales	" " "	151	"	.2992	
	Butter, issue	" " "	151	"	.2721	
	Onions, fresh	Acme Grocery Co.	152	"	.0198	
	Potatoes, fresh	" " "	152	"	.014	
	Distribution:					
	1 - C.A.Q.M. F.O. w/price list			A. B. RIGGS,		
	1 - File			Capt., Q.M. Corps, Sales Officer.		

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QUARTERMASTER CORPS

Q.M.C. Form No. 391
WAR DEPARTMENT
Approved Feb. 24, 1936

INVENTORY ADJUSTMENT SALES ACCOUNT _____ AT Fort School, Va.

ACCOUNT OF Captain A. B. Riggs, Q.M. Corps (Sales Officer) MONTH OF Dec., 19--

PRICE LIST		ARTICLES AND UNITS		QUANTITY	PRICE CHANGE	DEBIT	CREDIT
CURRENT MONTH	PAST MONTH						
		Section Subsistence					
.12	.11	Apples, #2½ can	can	328	.01	3.28	
.40	.35	Apples, #10 can	can	146	.05	7.30	
.36	.50	Prunes, #10 can	can	16	.14		2.24
.14	.12	Coffee, issue	lb.	1788	.02	35.76	
.10	.09	Macaroni, 10# box	lb.	683	.01	6.83	
.02	.03	Onions, fresh	lb.	325	.01		3.25
.45	.40	Peaches, #10 can	can	28	.05	1.40	
.45	.29	Flav. extract, lemon, 8 oz. bot.		112	.16	17.92	
						72.49	5.49
		Bakery					
.02	.03	Bread, garrison		220	.01		2.20
				A. B. RIGGS,			
				Captain, Q.M. Corps,			
				Sales Officer.			
		Distribution:					
		1 - C.A. F.O.					
		1 - File					

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Month _____ Vou. No. _____

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INDEX

	Paragraph	Page
Accountability transfer	22	22
Accounting fundamentals	16	14
Accounts:		
Bakery	30	31
Miscellaneous papers for—		
October	36	44
November	37	45
December	38	49
Section and subsection	19	18
Check lists	42	52
Bakeries	44	57
Quartermaster sales commissaries	43	53
Commissary operation manual:		
Purpose	1	1
Scope	2	2
Contract bulletin items, receipt	28	30
Control machine	10	6
Definitions	3	2
Forced issues	14	12
Gains and losses	35	44
Hypothetical account	Apps. I–IX	60–181
Ice, receipt, issue and sale	32	43
Inspections	7	4
Inventory	22, 23	22, 24
Accountability transfer	22	22
Adjustment	23	24
Close of month's business	34	44
Miscellaneous papers:		
October account	36	44
November account	37	45
December account	38	49
Organization of commissary	4	3
Price list	17	16
Procurement	6	4
Records	21	21
Rations	11	9
Tables:		
Computation	12	11
Issue and conversion, army	13	11

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	Paragraph	Page
Records:		
Procurement	21	21
Sales, daily	20	20
Reports, sales	31	34
Requisitions	5	4
Sales:		
Records, daily	20	20
Reports	31	34
Supplies and services, transfer of proceeds, post quartermaster to sales officer	26	29
Sales and issues	9	5
Ice	32	43
Sales commissary company:		
Operation	41	52
Organization	39	50
Purpose	40	50
Self-service operation	15	14
Storage	8	4
Stores, perishable, receipt	25	27
Supplies:		
Dropped incident to operation	33	43
Excess, transfer	29	31
Receipt by shipping ticket	24	25
Unusual articles, receipt	27	30
Vouchers register and general control	18	17

[A. G. 062.11 (5-11-40).]

BY ORDER OF THE SECRETARY OF WAR:

G. C. MARSHALL,
Chief of Staff.

OFFICIAL:

E. S. ADAMS,
Major General,
The Adjutant General.

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