ACC

10000/100/792

22 pp.

10000/100/792

BOARD PROCEEDINGS
MAY - AUG. 1943

22 pp.

| FOLIO | 1943 DATE | REF | TO/FROM | SUBJECT |
|---|---|---|---|---|
| 1 | 5 Aug. | 15Aq/7871/9/CA. | Fm. 15 Army Gp. | Accts for N.A.A.F.I. Transactions. |
| 2 | 1 aug | | | |
| 3-8 | | 15Aq/7851/9/CA | From S.S.O | Audit of Regt Accounts |
| | 29/31 aug | 259 HQ | Amgot | Officers Mess Fees |
| 9-13 | 28 July | 259 HQ | – | " " " |
| 13-16 | 31 " | 259 | – | " " Bal Sheet |
| 17-18 | 1 aug | ~~15Aq~~ 15Aq/7851/9CA | President AUDIT BOARD | Camp Contingent Fund |
| 19-23 | Naafi Sales Purchase a/c, Discount a/c, Main Stock Book, Stock Book + Sales | | | |
| 24-26 | 1 aug | – | To Pres. Audit Board | Report |
| 26-28 | 31 July | – | fm " " " | NAAFI Sales Purchase + Rebates |
| 29 | 1 aug | 15Aq/7851/9/CA | To SSO | Audit of Rgt a/c |
| 30 | 3 " | " | To Camp Commdant | Accounting for NAAFI Transactions |

4125

SUBJECT:- Accounting for N.A.A.F.I. Transactions.

15AG/7371/9/CA. 34
3.Aug.43.

Camp Commandant.

1. There is enclosed herewith the Account of N.A.A.F.I. Sales, Purchases and Rebates from 28 May to 31 Jul 43 signed by the Auditors.

2. The Auditors report shows that adequate records have not been kept and this must be remedied for the future. A copy of their recommendations as to the system of records required is forwarded and the system will be brought into use by you forthwith.
Please report when the system is in full operation.

3. With regard to the discount due from N.A.A.F.I. (shown in the accounts as 5,018 frs). You should at once obtain written confirmation of this debt from N.A.A.F.I., and a credit note entitling you to draw goods to this amount at any N.A.A.F.I. store.

AMGOT.
15 Army Gp.
B.N.A.F.

Colonel,
Senior Staff Officer.

File 6134

P/A.

SUBJECT: Audit of [illegible]imental Accounts

15AG/7871/9/CA

1 Aug 43

29/13

To: Senior Staff Officer,
AMGOT, 15 Army Group, Field

In reply to your memorandum of 1 Aug, attached please find Audited Accounts as requested.

Major,
President, Audit Board.

4123

28

# A M G O T.

## N.A.A.F.I., Sales, Purchases and Rebates.

### 28.May.43 to 31.July.43.

| | Francs. | | | | Francs. |
|---|---|---|---|---|---|
| To Purchase of N.A.A.F.I. Stores. | 50,222.50 | By Sales of N.A.A.F.I. Stores:- | | | |
| | | Sales | 50,222.50 | | |
| | | Cash in hand | 555.00 | | 50,777.50 |
| " Profit for period including N.A.A.F.I. discounts due. | 5,573.00 | " Discounts due from N.A.A.F.I. | | | 5,018.00 |
| | 55,795.50 | | | | 55,795.50 |

We confirm having checked the purchases of N.A.A.F.I. stores with the receipts produced to us and have also checked the amount of discounts owing to P.R.I. as shown by those receipts. We have been informed that certain receipts are not available and therefore these have not been included.in the above accounts. Detailed records of sales from stock have not been kept, due, we understand, to the shortage of personnel on the permanent staff. Accordingly the sum shown for sales of N.A.A.F.I. stores has been assumed. We have been informed that certain small stocks of N.A.A.F.I. stores remaining when the main body left Tizzi Ouzou on Tuesday, 27.July, have been handed over to the Military Government School of Instruction. We have counted the balance of cash on hand as shown in the above account and found it correct.

Major.
President Audit Board.

Captain
Members Audit Board.

Lieut.

H.Q. AMGOT,
15 ARMY GROUP,
FIELD.
1.Aug.43.

26

3. August. 43.

President of Audit Board,
AMGOT H.Q.

With reference to enclosed report on account keeping for N.A.A.F.I. Sales and Purchases, as a member of the Board, I wish to say I agree with the recommendations advocated, except that I strongly advise the keeping of a Cash Book in which should be recorded the receipts and payments of all N.A.A.F.I. cash transactions and which would show at any time the actual cash in hand. The N.A.A.F.I. Sales and Purchases Account would, of course, be written up from these records, apart from any credit deliveries or stock on hand, etc.

Frank A. Searl.
Captain.

To: The Chief Staff Officer,
AMGOT,
15 Army Group.

25

With reference to the N.A.A.F.I. Accounts, we suggest that in future the following records should be kept:-

(1) N.A.A.F.I. Sales and Purchases Account.
(2) N.A.A.F.I. Discounts Account.
(3) Main Stock Book.
(4) Salesman's Stock Book.
(5) Saleman's detailed daily sales sheet.

These records should be kept in the following memorandum accounts and examples are attached for guidance.

(1) <u>N.A.A.F.I. Sales and Purchases Account.</u>
On the debit side the weekly payment of N.A.A.F.I. invoices should be entered in chronological order and number consecutively, giving sterling amounts and the foreign currency equivalent. The invoices should be checked before payment with regard to quantities, prices and calculations.

On the credit side should be entered the daily sales as obtained from the detailed daily sales sheet.

At balancing periods, the stock on hand should be valued and credited to this account, the balance representing the profit or loss.

(2) <u>N.A.A.F.I. Discounts Account.</u>
To this account should be debited the weekly discount of 10% earned on N.A.A.F.I. purchases. When these are settled by delivery of goods in lieu of discount, the account would be credited and the quantities received taken on to the main stock book. The balance at any time represents the outstanding discounts due by N.A.A.F.I. to the mess.

(3) <u>Main Stock Book.</u>
Purchases per invoices will be entered in quantities in chronological order and numbered in sequence in columns headed for each article.

Quantities issued to the salesman will be entered in the same manner and the balance struck after each issue or purchase taken on charge. The salesman should sign the Main Stock Book against each issue of stock.
The delivery of goods in lieu of discount will be taken on charge in the same manner as a purchase.

The balance together with the balance of the salesman's stock book should represent the total stock on hand at any time, either in goods or in cash.

President Audit Bo

giving sterling amounts and the foreign currency equivalent. The invoices should be checked before payment with regard to quantities, prices and calculations.

On the credit side should be entered the daily sales as obtained from the detailed daily sales sheet.

At balancing periods, the stock on hand should be valued and credited to this account, the balance representing the profit or loss.

(2) N.A.A.F.I. Discounts Account.

To this account should be debited the weekly discount of 10% earned on N.A.A.F.I. purchases. When these are settled by delivery of goods in lieu of discount, the account would be credited and the quantities received taken on to the main stock book. The balance at any time represents the outstanding discounts due by N.A.A.F.I. to the mess.

(3) Main Stock Book.

Purchases per invoices will be entered in quantities in chronological order and numbered in sequence in columns headed for each article.

Quantities issued to the salesman will be entered in the same manner and the balance struck after each issue or purchase taken on charge. The salesman should sign the Main Stock Book against each issue of stock.

The delivery of goods in lieu of discount will be taken on charge in the same manner as a purchase.

The balance together with the balance of the salesman's stock book should represent the total stock on hand at any time, either in goods or in cash.

(4) Salesman's Stock Book.

The stock issued to the salesman from the main stock book (see 3 above) will be taken on charge in this book. The salesman's daily sales will be charged out in total quantities of each article giving the balance of stock held by him at the close of each day.

(5) Salesman's Detailed Daily Sales Sheet.

This book serves to summarize the detailed daily ~~xxx~~ sales discharged from the salesman's stock book (see 4 above). The daily total should be valued and agreed with actual cash taken which should be handed to the P.M.C. daily with the daily sales sheet.

If shortage of personnel does not permit of keeping such an account the salesman should merely take his stock daily, deduct it from the previous day's stock figure, enter the difference as sales for the day, value these at selling prices which again should agree with the actual cash received during the day. We feel however that every effort should be made to keep the above mentioned account.

121

[signature] Major,
President Audit Board.

R.H. [signature] Capt.
[signature] Lt.

Members
Audit Board.
2. Aug. 43.

23

(1) NAAFI Sales and Purchases Account

| Date | Debit | | Francs | Date | Credit | Francs |
|---|---|---|---|---|---|---|
| Aug 1 | To Purchases | £13.5 | 2650.00 | Aug 8 | By Sales | 267.00 |
| Aug 8 | | £20.2 | 4020.00 | | | |
| Aug 15 | | | | | | |
| Aug 22 | | | | | | |

(2) NAAFI Discounts Account

| | | | | | | |
|---|---|---|---|---|---|---|
| Aug 1 | To Discounts | 10% of £13. 5 | 265.00 | Oct | By Delivery of goods in lieu of discount £20. 2 | 4020.00 |
| " 8 | " " | 10% of £20. 2 | 402.00 | | | |
| " 15 | | | | | | |
| " 22 | | | | | | |

(3) Main Stock Book, (Analysed)

Quantities

| Date | Purchases and Issues | Whiskey | Cigarettes | Soap | Razor Blades | Etc. |
|---|---|---|---|---|---|---|
| 1943 | | | | | | |
| Aug 7 | Purchase No. 1 | 20 | 2000 | 20 | 50 | |
| | Issues to Salesman | 10 | 500 | 10 | 40 | |
| | Balance | 10 | 1500 | 10 | 10 | |
| Aug 14 | Purchases No. 2 | 30 | 3000 | 30 | 120 | |
| | | 40 | 4500 | 40 | 130 | |
| " 14 | Issues to Salesman | 20 | 2500 | 20 | 80 | |
| | Balance | 20 | 2000 | 20 | 50 | |
| | Etc | | | | | |
| | Etc | | | | | |
| " 15 | Delivery of goods in lieu of discount | 30 | 3000 | 30 | 120 | |
| | Balance | 50 | 5000 | 50 | 170 | |

(4) Salesman's Stock Book

20

| Date | Receipts and Sales | Whiskey | Cigarettes | Soap | Razor Blades | Etc |
|---|---|---|---|---|---|---|
| 1943 | | | | | | |
| Aug 7 | From Stock | 10 | 500 | 10 | 40 | |
| 8 | Sales | 2 | 120 | 6 | 19 | |
| | Balance | 8 | 380 | 4 | 21 | |
| 14 | From Stock | 20 | 2500 | 20 | 80 | |
| | Balance | 28 | 2880 | 24 | 101 | |

19

(5) Salesman's Detailed Daily Sales Sheet

| DATE 1943 | | Whiskey | Cigarettes | Soap | Razor Blades | Total Value |
|---|---|---|---|---|---|---|
| Aug 8 | | 1 | 50 | 2 | 10 | |
| | | - | 20 | 1 | 2 | |
| | | 1 | - | 2 | 2 | |
| | | - | 50 | 1 | 5 | |
| | As per Salesman's Stock Book | 2 | 120 | 6 | 19 | |
| | Prices | F.85 | F.4(for10) | F.5 | F.1 | |
| | Value of Sales | F.170 | F.48 | F.30 | F.19 | F.267 |

File.

18

Subject: Camp Continent Fund.

15AG/7871/9/CA.

1. Aug. 43.

Chief Finance Officer.

At the request of Capt. Harriman we have to-day examined the above account

With regard to the payment of Frs. 9513 covering crockery, we understand that the articles purchased are held by the School of Military Government at Tizzi Ouzou. It was not possible to check the amount of cash received as no duplicate counterfoils were available at this Headquarters.

[signature]

Major,
President of Audit Board.

H.Q. AMGOT,
15 ARMY GROUP,
FIELD.

4120

19

# AMGOT

## CAMP CONTINGENT FUND.

Receipts and Payments Account - Period 28.May43 to 31.July.43.

| RECEIPTS. | Francs. | PAYMENTS. | Francs. |
|---|---|---|---|
| To Receipts from C.F.O. | 30,000.00 | By Crockery. | 9513.00 |
| | | " Rent of Furniture. | 2703.00 |
| | | " Fuel. | 3393.50 |
| | | " Account Books. for AMGOT. | 4325.00 |
| | | " Cleaning Materials. | 1487.50 |
| | | " Miscellaneous. | 1049.50 |
| | | " Balance, cash on hand. | 7528.50 |
| | 30,000.00 | | 30,000.00 |

Certified correct in accordance with the Cash Book and Receipted Vouchers.

Major,
President of Audit Board.

1.Aug.43.

4119

File 1/6

A M G O T

OFFICERS' MESS - COLLEGE ALAOUI

BALANCE SHEET

as at July 31st 1943

| Liabilities | Francs | Assets | | Francs |
|---|---|---|---|---|
| Cash Overdrawn | 1216.50 | Sundry Debtors<br>Officers for :- | | |
| Officers for Messing Fees overpaid | 120.00 | Messing Fees<br>Wine Bills | 6980.00<br>9467.50 | 16447.50 |
| Accumulated Fund | 21333.00 | Stock on hand valued at Cost Prices | | 6222.00 |
| | 22669.50 | | | 22669.50 |

RECEIPTS AND PAYMENTS ACCOUNT

for the period July 18th 1943 to July 31st 1943.

| Receipts | Francs | Payments | Francs |
|---|---|---|---|
| July 18 To Cash in hand | 3305.50 | July 31 By Purchases of Food and Wines | 5371.25 |
| 31 Receipts from Mess Bills | 849.00 | | |
| Cash Overdrawn | 1216.75 | | |
| | 5371.25. | | 5371.25 |

| | | | |
|---|---|---|---|
| Food Overpaid | 120.00 | Wine Bills 9467.50 - | 16447.50 |
| Accumulated Fund | 21333.00 | Stock on hand valued at Cost Prices | 6222.00 |
| | 22669.50 | | 22669.50 |

RECEIPTS AND PAYMENTS ACCOUNT

for the period July 18th 1943 to July 31st 1943.

| Receipts | Francs | Payments | Francs |
|---|---|---|---|
| July 18 To Cash in hand | 3305.50 | July 31 By Purchases of Food and Wines | 5371.25 |
| 31 Receipts from Mess Bills | 849.00 | | |
| Cash Overdrawn | 1216.75 | | |
| | 5371.25. | | 5371.25 |

We certify the above Balance Sheet and Receipts and Payments Account have been examined by us and found correct in accordance with the books of the Mess and the information and explanations which we have received from the P.M.C. These accounts refer to the period July 18th to July 31st. As no Balance sheet was drawn up at July 18th and no audit was carried out up to that date we have had no means of verifying the opening balances or any transactions prior to that date.

[signature]
Major.
President Audit Board.

R.H. [illegible] ............... Capt.
[signature] ............... Capt
[signature] ............... Lieut.

4118

Members

139



OFFICERS MESS

AMOUNTS DUE FROM OFFICERS WHO HAVE BEEN STATIONED AT COLLEGE ALAOUI UP TO AND INCL. 28 JUL 43.

| NAME | MESSING FEE | WINES NAAFI | TOTAL |
|---|---|---|---|
| 1/Lt. Alasia | 20 | - | 20 |
| 2/Lt. H.M.Adams | 20 | - | 20 |
| Capt. A.S.Alexander | 120 | 46 | 166 |
| Capt. R.H.Bennett | 20 | - | 20 |
| Capt. F.A.Borak | 20 | - | 20 |
| Lt. P.H.Bricknell | 20 | - | 20 |
| 1/Lt. P.Broadhead | 20 | - | 20 |
| 1/Lt. J.F.Baingo | 20 | - | 20 |
| Lt. W.E.Bullock | 20 | - | 20 |
| Capt H.C.Bond | 20 | - | 20 |
| Maj E.J.Bye | 20 | - | 20 |
| 2/Lt D.C.Berizzi | 40 | - | 40 |
| Maj G.J.A.Bartlett | 20 | 5 | 25 |
| Capt E.C.Boyd | 120 | 112 | 232 |
| Capt J.M.Bovard | 140 | 91 | 231 |
| Capt A.J.Brown | 20 | - | 20 |
| Capt W.E.Ballance | 20 | - | 20 |
| LTCol B.Bernstein | 120 | 202 | 322 |
| Col N.M.Bolles | 180 | 380 | 560 |
| 2/Lt H.C.Baker | 320 | 82 | 402 |
| Lt W.L.Batt Jnr | 120 | 118 | 238 |
| Lt H.M.Barnes Jnr | 100 | - | 100 |
| Lt Col W.C.Chandler | 280 | 164 | 444 |

| | | | |
|---|---|---|---|
| 1/Lt. J.F.Baingo | 20 | - | 20 |
| Lt. W.E.Bullock | 20 | - | 20 |
| Capt H.C.Bond | 20 | - | 20 |
| Maj E.J.Bye | 20 | - | 20 |
| 2/Lt D.C.Berizzi | 40 | - | 40 |
| Maj G.J.A.Bartlett | 20 | 5 | 25 |
| Capt E.C.Boyd | 120 | 112 | 232 |
| Capt J.M.Bovard | 140 | 91 | 231 |
| Capt A.J.Brown | 20 | - | 20 |
| Capt W.E.Ballance | 20 | - | 20 |
| LTCol B.Bernstein | 120 | 202 | 322 |
| Col N.M.Bolles | 180 | 380 | 560 |
| 2/Lt H.C.Baker | 320 | 82 | 402 |
| Lt W.L.Batt Jnr | 120 | 118 | 238 |
| Lt H.M.Barnes Jnr | 100 | - | 100 |
| Lt Col W.C.Chandler | 280 | 164 | 444 |
| Capt Carter | 60 | 56 | 116 |
| Lt Col Claiborne | 120 | 82 | 202 |
| Col D.G.Cheyne O.B.E.M.C. | 120 | ~~333~~ $283^{50}$ | $403^{50}$ |
| Maj R.G.Croft | 500 | 175 | 675 |
| Maj J.Chayton | 120 | 120 | 240 |
| Capt G.M.Davis | 320 | 397 | 717 |
| Capt J.E.Davis | 80 | 58 | 138 |
| 2/Lt E.C.Connor | 20 | - | 20 |
| 1/Lt G.A.Gilliberti | 20 | - | 20 |
| TOTAL CARRIED FORWARD TO SHEET 2. | 3160 | $2371^{50}$ | $5531^{50}$ |

4117

SHEET 2 12

| NAME | MESSING FEE | WINES NAAFI | TOTAL |
|---|---|---|---|
| TOTAL BROUGHT FORWARD FROM SHEET 1. | | | |
| Lt G.W.E. Coult | 20 | - | 20 |
| Sqd Ldr A.H.H.M.Dickie | 220 | 166 | 386 |
| C.W.O.Dimico | 220 | 244 | 464 |
| Lt J.A.Davis | 160 | - | 160 |
| Maj J.Downer | 20 | - | 20 |
| Maj E.P.Deutsch | 20 | - | 20 |
| Capt A.S.Farrar | 360 | 524 | 884 |
| Maj D.Morley-Fletcher | 120 | 30 | 150 |
| Maj D.C.Foster | 20 | - | 20 |
| LtCol C.F.Francis | 20 | - | 20 |
| Capt H.Frazer | 20 | - | 20 |
| Maj C.F.A.French M.C. | 60 | - | 60 |
| Lt Col C.A.Gunston | 120 | 45 | 165 |
| Capt F.R.Graham | 100 | 20 | 120 |
| Capt C.E.Godbold | 20 | - | 20 |
| Maj R.M.Gorman | 40 | 26 | 66 |
| Col A.P.Graftley-Smith | 100 | - | 100 |
| Lt Col C.R.S.Harris | 220 | 182 | 402 |
| Maj R.D.Hildderand | 20 | - | 20 |
| Col Hulme | 120 | 12 | 132 |
| 2/Lt M.Hemmendinger | 40 | - | 40 |
| Capt S.E.Head | 20 | - | 20 |
| Capt Hecker | 20 | - | 20 |
| 2/Lt Hall | 20 | - | 20 |

| | | | |
|---|---|---|---|
| [illegible] Foster | 20 | - | 20 |
| LtCol C.F.Francis | 20 | - | 20 |
| Capt H.Frazer | 20 | - | 20 |
| Maj C.F.A.French M.C. | 60 | - | 60 |
| Lt Col C.A.Gunston | 120 | 45 | 165 |
| Capt F.R.Graham | 100 | 20 | 120 |
| Capt C.E.Godbold | 20 | - | 20 |
| Maj R.M.Gorman | 40 | 26 | 66 |
| Col A.P.Graftley-Smith | 100 | - | 100 |
| Lt Col C.R.S.Harris | 220 | 182 | 402 |
| Maj R.D.Hildderand | 20 | - | 20 |
| Col Hulme | 120 | 12 | 132 |
| 2/Lt M.Hemmendinger | 40 | - | 40 |
| Capt S.E.Head | 20 | - | 20 |
| Capt Hecker | 20 | - | 20 |
| 2/Lt Hall | 20 | - | 20 |
| Capt M.Hammond | 40 | - | 40 |
| Maj G.W.Haley | 20 | - | 20 |
| Lt R.Hunt | 40 | - | 40 |
| Capt W.E.Hare | 20 | - | 20 |
| Lt J.P.Hunter | 20 | - | 20 |
| Lt J.Hopkins | 20 | - | 20 |
| Lt R.N.Hobbs | 20 | - | 20 |
| Lt F.C.Hayward | 20 | 5 | ~~20~~ 25 |
| Lt H.R.Hanbury | 20 | - | 20 |
| Maj W.P.Huntziker | 60 | 20 | 80 |
| TOTAL CARRIED FORWARD TO SHEET 3. | 5540 | 3645.50 | 9185.50 |

4116

Declassified E.O. 12356 Section 3.3/NND No. 785015

S[illegible]T 3

11

| NAME | MESSING FEE | WINES NAAFI | TOTAL |
|---|---|---|---|
| TOTAL BROUGHT FORWARD FROM SHEET 2 | | | |
| Lt C.G.James | 220 | 72 | 292 |
| Lt J.Krupa | 220 | 361 | 581 |
| Maj J.R.Knight | 120 | 20 | 140 |
| Capt H.C.Kait | 160 | 40 | 200 |
| Lt Col Jordan | 20 | - | 20 |
| Capt H.R.Kennedy | 20 | - | 20 |
| Capt V.D.Kejaart | 20 | - | 20 |
| Capt H.M.Kelly | 20 | - | 20 |
| 1/Lt C.Lofaso | 20 | - | 20 |
| 2/Lt W.T.Lovett | 20 | - | 20 |
| 2/Lt W.A.Lessa | 20 | - | 20 |
| Lt G.E.Lee | 20 | - | 20 |
| Capt R.Levitt | 20 | - | 20 |
| Capt W.A.Lacey | 20 | - | 20 |
| Capt C.R.Miniard | 80 | 45 | 125 |
| Lt Col R.B.Menapace | 140 | 40 | 180 |
| Capt McKenzie | 60 | 28 | 88 |
| Capt McDougall | 220 | 257 | 477 |
| Lt Col R.M.J.Martin | 180 | 235 | 415 |
| Brig Gen F.S.McSherry | 100 | 60 | 160 |
| Lt M.E.Marshall | 20 | - | 20 |
| Capt J.A.McKay | 20 | 5 | ~~20~~ 15 |
| Capt G.H.Morris | 20 | - | 20 |
| Maj G.H.L.Mason | 20 | - | 20 |
| Maj R.R.McDonald | 120 | - | 120 |

| | | | | |
|---|---|---|---|---|
| 2/Lt W.T.Lovett | 20 | - | 20 | |
| 2/Lt W.A.Lessa | 20 | - | 20 | |
| Lt G.E.Lee | 20 | - | 20 | |
| Capt R.Levitt | 20 | - | 20 | |
| Capt W.A.Lacey | 20 | - | 20 | |
| Capt C.R.Miniard | 80 | 45 | 125 | |
| Lt Col R.B.Menapace | 140 | 40 | 180 | |
| Capt McKenzie | 60 | 28 | 88 | |
| Capt McDougall | 220 | 257 | 477 | |
| Lt Col R.M.J.Martin | 180 | 235 | 415 | |
| Brig Gen F.S.McSherry | 100 | 60 | 160 | |
| Lt M.E.Marshall | 20 | - | 20 | |
| Capt J.A.McKay | 20 | 5 | ~~20~~ 25 | |
| Capt G.H.Morris | 20 | - | 20 | |
| Maj G.H.L.Mason | 20 | - | 20 | |
| Maj R.R.McDonald | 120 | - | 120 | |
| 2/Lt G.A.Marnkov | 20 | - | 20 | |
| Lt Col A.B.Michell | 20 | - | 20 | |
| Capt F.C.Mavis | 20 | - | 20 | |
| 1/Lt E.J.Murphy | 20 | - | 20 | |
| Capt M.R.Meltzer | 20 | - | 20 | |
| Lt Col Nicholls | 160 | 496 | 656 | Pd 29/7/42. |
| Maj H.C.Nolan | 240 | 142 | 382 | |
| Capt P.A.Negretti | 20 | - | 20 | |
| 2/Lt R.F.Nimmer | 20 | - | 20 | |
| TOTAL CARRIED FORWARD TO SHEET 4. | 7980 | 5446.50 | 13426.50 | |

4115

10

| NAME | MESSING FEE | WINES NAAFI | TOTAL | |
|---|---|---|---|---|
| TOTAL BROUGHT FORWARD FROM SHEET 3 | | | | |
| Lt G.E.Noble | 80 | - | 80 | |
| Maj B.D.Nash | 20 | - | 20 | |
| Lt Col J.A.Oglethorpe | 80 | 113 | 193 | Pd 29 Jul |
| Lt M.P.Panelli | 220 | 409 | 629 | |
| Capt Poore | 100 | 81 | 181 | |
| Maj W.H.Pearey | 220 | 315.50 | 535;50 | |
| Capt Pollard | 20 | - | 20 | |
| 1/Lt H.F.Poyet | 20 | - | 20 | |
| 1/Lt C.E.Perry | 20 | - | 20 | |
| Capt J.M.Pearson | 60 | - | 60 | |
| 1/Lt F.P.Pallotti | 20 | - | 20 | |
| 1/Lt F.D.Peeles Snr | 20 | - | 20 | |
| Maj D.G.Pirie | 380 | - | 380 | |
| Lt E.J.Roberts | 20 | - | 20 | |
| Lt Col H.E.Rowe | 160 | 228 | 388 | |
| Maj-Gen Lord Rennell C.B. | 380 | 20 | 400 | |
| 1/Lt T.D.Roberts | 20 | - | 20 | |
| Maj M.F.Roesti | 20 | - | 20 | |
| Maj A.L.Raffa | 20 | - | 20 | |
| Capt H.Rutherford | 40 | - | 40 | |
| Lt F.A.Southard | 120 | 39 | 159 | |
| Maj L.A.Scheele | 120 | 80 | 200 | |
| Lt Col R.A.Snook | 160 | 115 | 275 | |
| Maj D.G.H.H.Smith | 100 | 40 | 140 | |
| Lt Col C.M.Spoffard | 100 | 60 | 160 | |

| | | | |
|---|---|---|---|
| Capt J.M.Pearson | 60 | - | 60 |
| 1/Lt F.P.Pallotti | 20 | - | 20 |
| 1/Lt F.D.Peeles Snr | 20 | - | 20 |
| Maj D.G.Pirie | 380 | - | 380 |
| Lt E.J.Roberts | 20 | - | 20 |
| Lt Col H.E.Rowe | 160 | 228 | 388 |
| Maj-Gen Lord Rennell C.B. | 380 | 20 | 400 |
| 1/Lt T.D.Roberts | 20 | - | 20 |
| Maj M.F.Roesti | 20 | - | 20 |
| Maj A.L.Raffa | 20 | - | 20 |
| Capt H.Rutherford | 40 | - | 40 |
| Lt F.A.Southard | 120 | 39 | 159 |
| Maj L.A.Scheele | 120 | 80 | 200 |
| Lt Col R.A.Snook | 160 | 115 | 275 |
| Maj D.G.H.H.Smith | 100 | 40 | 140 |
| Lt Col C.M.Spoffard | 100 | 60 | 160 |
| Lt(QM)R.F.Sinclair | 220 | 111 | 331 |
| Lt Col T.Farley-Smith | 220 | 397 | 617 |
| 1/Lt Z.M.Santini | 20 | - | 20 |
| Lt Col J.F.R.Seitz | 320 | - | 320 |
| Maj W.F.Sheehan | 20 | - | 20 |
| Maj G.N.Seerle | 60 | - | 60 |
| Lt Col H.Spencer | 20 | - | 20 |
| 2/Lt E.A.Suben | 20 | - | 20 |
| Capt G.N.Smith | 20 | - | 20 |
| 2/Lt F.T.Sillett | 20 | - | 20 |
| TOTAL CARRIED FORWARD TO SHEET 5. | ✗ 11440 | ✗ 7455 | ✗ 18895 |

4114

28

SHEET 5

9

| NAME | MESSING FEE | WINES NAAFI | TOTAL |
|---|---|---|---|
| TOTAL BROUGHT FORWARD FROM SHEET 4 | 11440 | 7455 | 18895 |
| Col R.J.P.Thorne-Thorne | 320 | 464 | 784 |
| Lt Col Thomas | 80 | 47 | 127 |
| Capt R.L.H.De Thiery | 20 | - | 20 |
| 2/lt D.L.o'Toole | 20 | - | 20 |
| Lt Col A.G.Tubb | 20 | - | 20 |
| Capt K.W.Wallace | 20 | - | 20 |
| 1/Lt C.Van Heukelon | 20 | - | 20 |
| 2/lt J.F.Woolfson | 20 | - | 20 |
| Capt J.C.Willimovsky | 20 | - | 20 |
| GRAND TOTAL | 11980 | 7966 | 19946 |
| Less Paid by 31/7/43 | 240 | 609 | 849 |
| | 11740 | 7357 | 19097 |
| Less Reduction of 50% in Messing fee | 5870 - | | 5870 - |
| | 5870 | 7357 | 13227 |

Total Mess Bills Outstanding £

to 28/7/43.

[illegible] Capt.

Capt J.C. Willimovsky 20 - 20

| | | | |
|---|---|---|---|
| GRAND TOTAL | 11980 | 7966 | 19946 |
| Less Paid by 21/7/43 | 240 | 609 | 849 |
| Less Reduction of 50% | 11740 | 7357 | 19097 |
| in Messing fee | 5870 - | | 5870 - |
| | 5870 | 7357 | 13227 |

Total Mess Bills outstanding to 28/7/43.

A Farrar Capt.

5870
1110
6980.

7357
2110.50
9467.50

4113

SHEET 1.

OFFICERS MESS

AMOUNTS DUE FROM OFFICERS FOR PERIOD 29/31 JULY 43 (BOTH DATES INCLUSIVE)

| NAME | MESSING FEE | WINES NAAFI | TOTAL |
|---|---|---|---|
| Lt Col Thomas | 30 | 42 | 72 |
| Maj Ramsey | 20 | - | 20 |
| Col R.J.P.Thorne Thorne | 30 | 63 | 93 |
| Lt Col Farley-Smith | 20 | 114.50 | 134.50 |
| Maj Croft | 30 | 33 | 63 |
| Lt Col Tobey | 10 | - | 10 |
| Lt Col Cross | 10 | - | 10 |
| Lt Col McDonald | 10 | - | 10 |
| Lt Col Hill | 10 | - | 10 |
| Maj Witte | 10 | - | 10 |
| Lieut Emry | 10 | - | 10 |
| Capt Spencer | 10 | - | 10 |
| Capt Bonjean | 10 | - | .10 |
| Capt Savin | 10 | - | .10 |
| Lt Bates | 10 | - | 10 |
| Capt Farrar | 30 | 142 | 172 |
| Capt Harriman | 20 | 107.50 | 127.50 |
| Capt Benatti | 10 | - | 10 |
| Lt Fiorella | 10 | - | 10 |
| Lt Crolla | 10 | - | 10 |
| Lt Macchia | 10 | - | 10 |
| Lt Baker | 30 | 21 | 51 |
| Capt McDougall | 30 | 14 | 44 |

Declassified E.O. 12356 Section 3.3/NND No. 785015

| | | | |
|---|---|---|---|
| Lt Col McDonald | 101 | - | 10 |
| Lt Col Hill | 10 | - | 10 |
| Maj Witte | 10 | - | 10 |
| Lieut Emry | 10 | - | 10 |
| Capt Spencer | 10 | - | 10 |
| Capt Bonjean | 10 | - | .10 |
| Capt Savin | 10 | - | .10 |
| Lt Bates | 10 | - | 10 |
| Capt Farrar | 30 | 142 | 172 |
| Capt Harriman | 20 | 107.50 | 127.50 |
| Capt Benatti | 10 | - | 10 |
| Lt Fiorella | 10 | - | 10 |
| Lt Crolla | 10 | - | 10 |
| Lt Macchia | 10 | - | 10 |
| Lt Baker | 30 | 21 | 51 |
| Capt McDougall | 30 | 14 | 44 |
| C.W.O. Domico | 30 | 105 | 135 |
| Lt Krupa | 30 | 210 | 240 |
| Lt James | 30 | 108 | 138 |
| Maj Aust | 10 | - | 10 |
| Capt G.M.Davis | 30 | 47.50 | 77.50 |
| Lt Q.M.) Sinclair | 30 | 14 | 44 |
| TOTAL CARRIED FORWARD TO SHEET 2. | 540 | 11021.50 | 1561.50. |

4112

SHEET2. 7

| NAME | MESSING FEE | WINES NAAFI | TOTAL |
|---|---|---|---|
| TOTAL BROUGHT FORWARD FROM SHEET 1. | 540 | 1021.50 | 1561.50 |
| Lt Iredell | 10 | - | 10 |
| Lt Blythe | 10 | - | 10 |
| W.O.Rocca | 10 | - | 10 |
| Lt Rocker | 10 | - | 10 |
| Lt Atkinson | 10 | - | 10 |
| Lt Spitznogle | 10 | - | 10 |
| Lt Ferguson | 10 | - | 10 |
| Lt Johnson | 10 | - | 10 |
| Lt Manzelli | 10 | - | 10 |
| Lt Bentley | 10 | - | 10 |
| Lt Schaeffer | 10 | - | 10 |
| Lt Panelli | 30 | 52 | 82 |
| Lt Grodzinski | 10 | - | 10 |
| Lt Torcellini | 10 | - | 10 |
| Capt Anderson | 10 | - | 10 |
| Lt Hill | 10 | - | 10 |
| Lt Semonelle | 10 | - | 10 |
| Lt Strash | 10 | - | 10 |
| Lt Price | 10 | - | 10 |
| Maj Higginbothan | 10 | - | 10 |
| Maj Pearey | 30 | 95 | 125 |
| Capt Carter | 30 | 21 | 51 |
| Maj Bundy | 10 | - | 10 |
| Maj Osman | 10 | - | 10 |

| | | | |
|---|---|---|---|
| Lt Johnson | 10 | - | 10 |
| Lt Manzelli | 10 | - | 10 |
| Lt Bentley | 10 | - | 10 |
| Lt Schaeffer | 10 | - | 10 |
| Lt Panelli | 30 | 52 | 82 |
| Lt Grodzinski | 10 | - | 10 |
| Lt Torcellini | 10 | - | 10 |
| Capt Anderson | 10 | - | 10 |
| Lt Hill | 10 | - | 10 |
| Lt Semonelle | 10 | - | 10 |
| Lt Strash | 10 | - | 10 |
| Lt Price | 10 | - | 10 |
| Maj Higginbothan | 10 | - | 10 |
| Maj Pearey | 30 | 95 | 125 |
| Capt Carter | 30 | 21 | 51 |
| Maj Bundy | 10 | - | 10 |
| Maj Osman | 10 | - | 10 |
| Maj Ruddick | 10 | - | 10 |
| Maj Hefford | 10 | - | 10 |
| Maj Mercer | 10 | - | 10 |
| Capt Glenn | 10 | - | 10 |
| Capt Simpson | 10 | - | 10 |
| Capt Van Dusen | 10 | - | 10 |
| TOTAL C/F TO SHEET 3. | 900 | 1189.50 | 2089.50. |

4117

SHEET 3.

6

| NAME | MESSING FEE | WINES NAAFI | TOTAL |
|---|---|---|---|
| TOTAL B/F FROM SHEET 2. | 900 | 1189,50 | 2089.50 |
| Capt Payton | 10 | - | 10 |
| Capt Brown | 10 | - | 10 |
| Capt Brennan | 10 | - | 10 |
| Capt Cox | 10 | - | 10 |
| Capt Hayward | 10 | - | 10 |
| Capt Santo | 10 | - | 10 |
| Lt Noble | 30 | 76 | 106 |
| Capt Manuel | 10 | - | 10 |
| Maj Hannaford | 10 | - | 10 |
| Capt Withers | 10 | - | 10 |
| Capt Frampton | 10 | - | 10 |
| Capt Nolan | 10 | - | 10 |
| Capt Paty | 10 | - | 10 |
| Maj Brown | 10 | - | 10 |
| Capt Bechoila | 10 | - | 10 |
| Capt Dawns | 10 | - | 10 |
| Capt McKenzie | 30 | 91 | 121 |
| Lord Rennell | - | 453 | 453 |
| Maj Mason | - | 60 | 60 |
| Capt Kennedy | - | 125 | 125 |
| Lt Bess | - | 116 | 116 |
| GRAND TOTAL | 1110 | 2110,50 | 3220.50 |

| | | | |
|---|---|---|---|
| [illegible] | 30 | 76 | 106 |
| Capt Manuel | 10 | - | 10 |
| Maj Hannaford | 10 | - | 10 |
| Capt Withers | 10 | - | 10 |
| Capt Frampton | 10 | - | 10 |
| Capt Nolan | 10 | - | 10 |
| Capt Paty | 10 | - | 10 |
| Maj Brown | 10 | - | 10 |
| Capt Bechoila | 10 | - | 10 |
| Capt Dawns | 10 | - | 10 |
| Capt McKenzie | 30 | 91 | 121 |
| Lord Rennell | - | 453 | 453 |
| Maj Mason | - | 60 | 60 |
| Capt Kennedy | - | 125 | 125 |
| Lt Bess | - | 116 | 116 |
| GRAND TOTAL | 1110 | 2110,50 | 3220.50 |

4110

5

## Officers Mess

Amounts due from officers for period 29/31 Jul 43 (both dates incl)

| Name | Messing Fee | Wines Meals | Total |
|---|---|---|---|
| Lt Col Thomas | 30 | 42 | 72 |
| Maj Ramsay | 20 | | |
| Col. R I P Thorne Thorne | 30 | 63 | 93 |
| Lt Col Furley Smith | 20 | $114^{50}$ | $134^{50}$ |
| Maj Crafer | 30 | 33 | 63 |
| Lt Col Tobey | 10 | | |
| Lt Col Cross | 10 | | |
| Lt Col Macdonald | 10 | | |
| Lt Col Hill | 10 | | |
| Maj Witte | 10 | | |
| Lt Emery | 10 | | |
| Capt Spencer | 10 | | |
| Capt Bonjean | 10 | | |
| Capt Sawin | 10 | | |
| Lt Bates | 10 | | |
| Capt Farran | 30 | 142 | 172 |
| " Harriman | 20 | $107^{50}$ | $127^{50}$ |
| " Benatti | 10 | | |
| Lt Fiorella | 10 | | |
| Lt Galla | 10 | | |
| Lt Nacchia | 10 | | |

| | | | | |
|---|---|---|---|---|
| Lt Col | McDonald | 10 | | |
| Lt Col | Hill | 10 | | |
| Maj | Witte | 10 | | |
| Lt | Emry | 10 | | |
| Capt | Spencer | 10 | | |
| Capt | Bonjean | 10 | | |
| Capt | Savin | 10 | | |
| Lt | Bates | 10 | | |
| Capt | Farran | 30 | 142 | 172 |
| - | Harriman | 20 | 107.50 | 127.50 |
| - | Benatti | 10 | | |
| Lt | Fiorella | 10 | | |
| Lt | Galla | 10 | | |
| Lt | Nacchia | 10 | | |
| Lt | Baker | 30 | 21 | 109 |
| Capt | McDougall | 30 | 14 | 44 |
| CWO | Domico | 30 | 105 | 135 |
| Lt | Krupa | 30 | 210 | 240 |
| - | James | 30 | 108 | 138 |
| Maj | Auer | 10 | | |
| Capt | San Davis | 30 | 47.50 | 77.50 |
| Lt (jg) | Sinclair | 30 | 14 | 44 |
| | | x 540 | x 1007.50 | |
| | | | x 14 | |

4

| | | Missing | Wnd | Total |
|---|---|---|---|---|
| Lt. | Burford | x 540 | x 1007 50) x 14 | |
| Lt | Iredell | 10 | | |
| .. | Blythe | 10 | | |
| WO | Racca | 10 | | |
| Lt | Ricker | 10 | | |
| Lt | Atkinson | 10 | | |
| .. | Spitznogle | 10 | | |
| .. | Ferguson | 10 | | |
| .. | Johnson | 10 | | |
| .. | Mangelli | 10. | | |
| .. | Bentley | 10 | | |
| .. | Schaeffer | 10 | | |
| .. | Panelli | 30 | 52 | 82 |
| .. | Grzyzinski | 10 | | |
| .. | Torcellini | 10 | | |
| Capt | Anderson | 10 | | |
| Lt | Hill | 10 | | |
| .. | Simonelle | 10 | | |
| .. | Strash | 10 | | |
| | Price | 10 | | |
| Maj | Higginbotham | 10 | | |
| Maj | Pearcy | 30 | 95 | 125 |
| [illegible] | [illegible] | 30 | 21 | 51 |

| | | | | | |
|---|---|---|---|---|---|
| .. | Mangelli | 10. | | | |
| .. | Bentley | 10 | | | |
| .. | Schaeffer | 10 | | | |
| .. | Panelli | 30 | 52 | 82 | |
| .. | Griazinski | 10 | | | |
| .. | Torcellini | 10 | | | |
| Capt | Anderson | 10 | | | |
| Lt | Hill | 10 | | | |
| .. | Simonelle | 10 | | | |
| .. | Strash | 10 | | | |
| .. | Price | 10 | | | |
| Maj | Higginbotham | 10 | | | |
| Maj | Pearson | 30 | 95 | 125 | |
| Capt | Carter | 30 | 21 | 51 | 4108 |
| Maj | Bundy | 10 | | | |
| .. | Osman | 10 | | | |
| .. | Ruddick | 10 | | | |
| .. | Hefford | 10 | | | |
| .. | Mercer | 10 | | | |
| Capt | Glen | 10 | | | |
| .. | Simpson | 10 | | | |
| .. | Van Dusen | 10 | | | |
| | | x 900 | x 1175.50<br>x 14 | | |

3

| | | | |
|---|---|---|---|
| .. | .. | × 900 | × 1175 50 } × 14 } |
| Capt. | Peyton | 10 | |
| .. | Brawn | 10 | |
| .. | Brennan | 10 | |
| .. | Cox | 10 | |
| .. | Heyward | 10 | |
| .. | Santo | 10 | |
| Lt. | Noble | 30 | 76 |
| Capt | Manuel | 10 | |
| Maj | Hannaford | 10 | |
| Capt | Withers | 10 | |
| .. | Frampton | 10 | |
| .. | Nolan | 10 | |
| .. | Paty | 10 | |
| Maj | Brown | 10 | |
| Capt | Beecho la | 10 | |
| .. | Dawns | 10 | |
| Capt | McKenzie | 20 | 94 |
| | | × 1110 | × 1356 50 |

4107

Lord Rennell 453

4107

| | | | |
|---|---|---|---|
| Capt | Manuel | 10 | |
| Maj | Hannaford | 10 | |
| Capt | Withers | 10 | |
| " | Frampton | 10 | |
| " | Nolan | 10 | |
| " | Paty | 10 | |
| Maj | Brown | 10 | |
| Capt | Bechnolu | 10 | |
| " | Dawas | 10 | |
| Capt | McKenzie | 20 | 90 |
| | | x 1110 | x 1356 50 |
| Lord | Rennell | | 453 |
| Maj | Mason | Already charged | 60 |
| Capt | Kennedy | " " | 125. |
| Mr. | Bess | | 116. |
| | | x 1110 | 2110 50 |

[illegible]
Capt

76

SUBJECT: Audit of Regimental Accounts

VERY URGENT

15AG/7871/9/CA

1 Aug 43

69

Major H.S.Ruddick
Capt. R.H.Wright
Capt. F.A.Pearl
Lieut. C.Lefevre
Capt. A.S.Farrar (PMC)
Capt. R.W.Harriman (Camp Comd)

1. The following officers are hereby appointed to form an Audit Board for the purpose of auditing certain Regimental Accounts of AMGOT:-

| | |
|---|---|
| President: | Major H.S.Ruddick |
| Members: | Capt. R.H.Wright<br>Capt. F.A.Pearl<br>Lieut. C.Lefevre |

2. The Board will immediately examine books and vouchers of the undermentioned accounts and submit a balance sheet duly audited in each case to the Senior Staff Officer on 2 Aug 43:-

(a) Officers' Mess Account operated at TUNIS - from the date of opening to 31 Jul 43.

(b) P.R.I. Account (N.F.I. Rebate etc.,) operated at CHERA, TIZI OUZOU and TUNIS - from the date of opening to 31 Jul 43.

3. P.M.C. (Capt. A.S.Farrar) and Camp Commandant (Capt. R.W.Harriman) will produce to the Audit Board forthwith all the books and vouchers of their respective accounts with Balance Sheet, Profit and Loss Account and certified List of Stock made up to 31 Jul 43 in each case.

for [signature]
Colonel,
S.S.O.

AMGOT
15 Army Group,
Field

Copy to: Lt.Col.A.F.Cross, MC

4106
1/8
File

Subject : Accounting for N.A.A.F.I. Transactions.

HEADQUARTERS
259/149
10 AUG 1943
New file
AMGOT

S.S.O.
AMGOT
15 Army Group.

~~S.S.O. [illegible]~~

P
21

1. Reference your 15AG/7871/9/CA dated 3 Aug 43.

2. The contents of the Auditors report is noted. The system of records required by them has been instituted with the exception that only one stock account is being kept, due to the fact that at the moment the quantities involved are relatively small. Should there be a big increase the Salesman will keep a separate record of stocks issued to him.

3. Written confirmation of the debt due to this Unit by N.A.A.F.I. in respect of discount earned is being obtained.

To S.K.T.

C.S.O. The [illegible] [illegible] Major Reavy [illegible] 8/8/43

AJ 105

[illegible]
Captain.
Camp Commandant AMGOT 15 Army Group
B.N.A.F.

In the Field.
5 Aug 43.