0814

Declassified E.O. 12356 Section 3.3/NND No. 785020

ACC

10000/120/1305
(1 of 2 folders)

Declassified E.O. 12356 Section 3.3/NND No. 785020

10000/120/1305 ST/72 Reorganization of Food Supply Accounting I.A.E. 1/2

(1 of 2 folders)

Ap. - Sept. 1944

Declassified E.O. 12356 Section 3.3/NND No. 785020

"S & T, MMIA.

Read

File ST/

MMIA	St.
FILE REF	1
Date Recd	5/10/1

LINE V NEGT MESS ROUTINE

N 9VE2

FROM MMIA TO NAPLES 041500A

TO CMTC BENEVENTO "B" PLU

INFO MMIA

GOK GR31 ET

SØ23 STN/24 (.) REFERENCE YOUR ST/6/1 OF / 1 OCTOBER 1944

HQ MMIA HAVE BEEN ASKED FOR COPIES (.) IT IS POINTED OUT THAT

THEY WILL BE OUT OF DATE BY THE TIME THEY ARRIVE

BT 1750

SENT NR589 2232 KW BBB

CCH IN 1ST LINE MAKE IT 1 OCTOBER PSE

RECD NR 585 2232 ON P// Ø4 AAA AR

"S & T, MMIA.

Encl AS 1136 Pt

Copy ST/

Lt Col Price Major

S.D.O.

0817

Declassified E.O. 12356 Section 3.3/NND No. 785020

(ST/72)

MESSAGE FORM

44

file

FROM : MMTA 27. 1759 ..

TO HQ SICILY REGICE ACC

ST/345 RESTRICTED

FOR EMAA 10 (.) PAREN ROME AREA 76 PAREN (.)

YOUR 625/L26 (.) PARAS 2 AND 3 OF ST/72 OF 09 SEP STAND EFFECTIVE UNTIL AMENDED BY THIS HQ CMA WHICH WILL NOT NOT NOT BE UNTIL NEW PROCEDURE IS IN FULL OPERATION (.)

ROUTINE

PRECEDENCE

AUTHENTICATION /S/ [illegible] Lt. Col.

4257

0 8 1 8

Declassified E.O. 12356 Section 3.3/NND No. 785020

ARMY FORM C2136 (Small) **MESSAGE FORM** Register No. 30/26

Call	Srl. No.	Security	Transmission Instructions

ABOVE THIS LINE FOR SIGNALS USE ONLY

FROM (A) Originator	Date-Time of Origin
ALFAFA MMIA LO SICILY Cite 625/1	26 NET

Office Date Stamp

M.M.I.A.	31
FILE REF	771
Date Recd	9/11

For Action

MMIA AUST D

Chief Clerk

TO

(W) For Information (INFO)

Paras 2 3 of ST/72 of 9 Sep

stand effective under amendment by this HQ. critical words NOT for compl procedures is for staff operation. HQ

Message Instructions — GR

Originator's No.

REQUEST CLARIFICATION LAST THREE WORDS QUOTE WILL BE AMENDED QUOTE PAR 11 YOUR ST/72 OF 16 SEPTEMBER (.) WILL AMENDMENT TO PARAGRAPHS 2 AND 3 YOUR ST/72 OF 9 SEPTEMBER FOLLOW ? OR DOES IT REVOKE THESE TWO PARAGRAPHS BECAUSE OF INSTRUCTIONS GIVEN IN PAR 7 YOUR ST/72 OF 16 SEPTEMBER ?

THIS MESSAGE MAY BE SENT AS WRITTEN BY ANY MEANS { EXCEPT / WIRELESS }	IF LIABLE TO BE INTERCEPTED OR TO FALL INTO ENEMY HANDS, THIS MESSAGE MUST BE SENT IN CIPHER	ORIGINATOR'S INSTRUCTIONS Degree of Priority: Action (77)
Signed	Signed	

1256	System	Op.
THI or TOR		
Time cleared		

(AGO 194—2,000,000 Plds. 5/43 B. & S. Ltd. 51-6745 6.)

Declassified E.O. 12356 Section 3.3/NND No. 785020

LHDK V LHDK NR2

-T- MMIA ROME

FROM:- ALBERT MMIA L O SICILY

ORIGINATED BY:- NO. 625/1

TO:- MMIA ROME

NO TOO

QQX CR --- ET

REQUEST CLARIFICATION LAST THREE WORDS QUOTE WILL BE AMENDED QUOTE PAR ELEVEN YOUR SUGAR TARE SLANT SEVEN TWO OF ONE SIX SEPTEMBER PD [redacted] PAREN ALBERT MMIAL LOVE ODOE SICILY TO MILITARY MISSION ITALIAN ARMY ROME CITE SIX TWO FIV E SLANT ONE PAREN WILL AMENDMENT TO PARAGRAPHS TWO AND THREE YOUR SUGAR TARE SLANT SEVEN TWO OF NINE SEPTEMBER FOLLOW QUERY OR DOES [redacted] DOES IT REVOKE THESE TWO PARAGRAPHS BECAUSE OF INSTRUCTIONS GIVEN IN PAR SEVEN YOUR SUGAR TARE SLANT SEVEN TWO OF ONE SIX SEPTEMBER QUERY

ET

NO TOOQ

TOD 261903A LHDK FE K

RCD 26/1903A HRA AR

30/26 8 6251 76

N 13/26

26 SEP 1944 G.C. & C.S. HEADQUARTERS

MMIA 4255

26 1940

Declassified E.O. 12356 Section 3.3/NND No. 785020

LINK V LHDK NR2

-T- MMIA ROME

FROM:- ALBERT MMIA L O SICILY

ORIGINATED BY:- NO. 625/1

TO:- MMIA ROME

NO TOO

QQX GR --- ET

REQUEST CLARIFICATION LAST THREE WORDS QUOTE WILL BE AMENDED QUOTE PAR ELEVEN YOUR SUGAR TARE SLANT SEVEN TWO OF ONE SIX SEPTEMBER PE [redacted] PAREN ALBERT MMIAL LOVE OROE SICILY TO MILITARY MISSION ITALIAN ARMY ROME CITE SIX TWO FIV E SLANT ONE PAREN WILL AMENDMENT TO PARAGRAPHS TWO AND THREE YOUR SUGAR TARE SLANT SEVEN TWO OF NINE SEPTEMBER FOLLOW QUERY OR DOES IT REVOKE THESE TWO PARAGRAPHS BECAUSE OF INSTRUCTIONS GIVEN IN PAR SEVEN YOUR SUGAR TARE SLANT SEVEN TWO OF ONE SIX SEPTEMBER QUERY

ET

NO TOOQ

TOD 261903A LHDK FE K

RCD 26/1903A MMA AR

A.C.C. 26 SEP 1944 HEADQUARTERS

8 30/26 6251 76 N 73/26

MMIA 4255

26 1940

0821

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ARMY FORM C2136 (Small) **MESSAGE FORM** Register No. 5/27

Transmission Instructions

Call | Sct. No. | Cy

ABOVE THIS LINE FOR SIGNALS USE ONLY

Office Date Stamp

FROM (A) Originator: FBS MMIA LO

Date-Time of Origin: 261539A

For Action

52 AREA FOR MMIA LO

TO (W) For Information (INFO)

MMIA

M.M.I.A. 57
FILE REF 327
Date Rec'd 27/9

Message Instructions — GP

Originator's No.

7982 (.) RESTRICTED (.) REFERENCE YOUR ENQUIRY ON ACCOUNTING FORMS (.) SOUTHERN REGION MESSAGES CENTRE ADVISES THAT PARCEL STILL AT ACC MESSAGE CENTRE CATANZARO (.) THEY WILL SEND A LETTER TO CATANZARO ACC QUERYING NON-DELIVERY (.) RECOMMEND THAT YOU QUERY CATANZARO ACC AGAIN

THIS MESSAGE MAY BE SENT AS WRITTEN BY ANY MEANS { EXCEPT / WHICH ARE ALLOWED }

SIGNED

IF LIABLE TO BE INTERCEPTED OR TO FALL INTO ENEMY HANDS, THIS MESSAGE MUST BE SENT IN CIPHER

SIGNED

ORIGINATOR'S INSTRUCTIONS AS TO DEGREE OF PRIORITY

	Time	System	Op.
THI or TOR	1254		
Time cleared			

(W.D., A.G.O. Form No. 565) 2,000,000 Pads, 5-43. D.A.S. Ltd. S-675-6

Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject:- Application for printing - Supply Accountancy.

File

Military Mission Italian Army,
ROME.
ST/72.
Sep 44.

HQ Commandant,
HQ A.C.C. (less enclosures)

1. It is requested that printing be activated, as per attached drafts, to the following instructions:-

(a) Forms MMIA, ST/14 and ST/15 to be printed two sides as draft.
(b) Ink lines to be heavier than pencil lines.
(c) Lines across to cover whole page 1/4", distance.
(d) Quality of paper - A fairly good quality to take ink manuscript on two sides is necessary.
(e) Quantity required -

MMIA	Form	ST/13	- 2,500
"	"	ST/14	- 500
"	"	ST/15	- 500
"	"	ST/15A	- 500

(f) Please advise Major O.C. Paginem Extension 526 when proof copies can be seen.

2. Can Security Printing Section please give an estimated date of completion.

D.L. PERCEVAL.
Lt.Col. R.S.C.,
ADST, Military Mission Italian Army.

ASL/jo

4253

Copy to:- Security Printing Section - with enclosures.

Spoke Lt Bourgeouys - Estimated date of completion
26/Sept 44. 6/10/44 Hb.

0823

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Para 2

Ration indents (Form K) must be compiled in triplicate, instead of duplicate.

Thus from now on all units will give their ration indents into the Depots or Stores in triplicate: one will be given back to the Unit drawing, the second will be kept by the issuing Depot or Store, and the third will be sent to M.M.I.A.

The Depots or Stores, at the end of each period, will collect together all the third copies of the ration indents received, seperate for each branch of the Service (Army, R.I.N., R.I.A.F., CC.RR.), and in chronological order, and will get them to their respective Commissariat Directorates in the least time possible. These with, appended, the transmission list in which the indents will be listed by depot and Store, will pass them to the Allied Sector L.O. for onward transmission to M.M.I.A.

The CALABRIA Commissariat Directorate will ~~XXXX~~ send their copies of the indents to the L.O. SICILY.

'S & T., MMIA.
Rec'd 25 Sep
File ST/ 7v

DADS

4252

Urgentissimo

MINISTERO DELLA GUERR
DIREZI . GENERALE SERVIZI COMMIS. RIATO MILITARE
- Ufficio Situazioni -

^^^^^^

Nº 100 /SA di prot. P.M.151, 18 settembre 1944

OGGETTO: Istruzioni sulla organizzazione per la fornitura dei viveri per le FF.AA. Italiane e istruzioni contabili relative.-

AL MINISTERO DELLA MARINA - D.G.C.M.M. -	R O M A
AL MINISTERO DELL'AERONAUTICA - D.C.M. -	R O M A
AL COMANDO GENERALE DELL'ARMA CC.RR.	R O M A
ALLA DIREZ. DI COMMISSARIATO DEL COM. MIL. TERRIT.	R O M A
ALLA DIREZ. DI COMMISS. DEL COM.MIL.PUGLIA E LUCANIA	P.M.67
ALLA DIREZ. DI COMMISS.DEL COM. MIL. CAMPANIA	P.M.120
ALLA DIREZ. DI COMMISS.DEL COM. MIL. CALABRIA	P.M.114
ALLA DIREZ. DI COMMISS.DEL COM. MIL. SICILIA	P.M.126
ALLA DIREZ. DI COMMISS.DEL COM. MIL. SARDEGNA	P.M.50
ALL'UFFICIO AUTONOMO DI COMMISSARIATO	TARANTO
e, per conoscenza:	
ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELL'A.C.C.	R O M A
AL MINISTERO GUERRA - GABINETTO - Ufficio C.A. -	S E D E

^^^^^^^^^^^^^^

La Sottocommissione Alleata per l'Esercito, con foglio ST/72 del 16/9/44, ha disposto vengano attuate le seguenti nuove istruzioni circa la organizzazione in oggetto:

1) - Al fascicolo "ORGANIZZAZIONE PER LA FORNITURA DEI VIVERI PER LE FF.AA. ITALIANE E ISTRUZIONI CONTABILI RELATIVE" debbono essere apportate le seguenti varianti:

Paragrafo 57

- prima frase: cancellare la parola "DUE" dopo "MAGAZZINI DESIGNATI" e sostituirla con la parola "TRE".-

- ultima frase: cancellare la parola "ENTRAMBE" all'inizio della frase e sostituirla con "TUTTE E TRE LE COPIE".-

Paragrafo 58

- prima frase: cancellare la parola "DUE" dopo la parola "RICEVENDO" e sostituirla con la parola "TRE".-

Paragrafo 59

Declassified E.O. 12356 Section 3.3/NND No. 785020

ALL'UFFICIO AUTONOMO DI COMMISSARIATO — TARANTO

e, per conoscenza:

ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELL'A.C.C. — R O M A

AL MINISTERO GUERRA - GABINETTO - Ufficio C.A. - — S E D E

****

La Sottocommissione Alleata per l'Esercito, con foglio ST/72 del 16/9/44, ha disposto vengano attuate le seguenti nuove istruzioni circa la organizzazione in oggetto:

1) - Al fascicolo "ORGANIZZAZIONE PER LA FORNITURA DEI VIVERI PER LE FF.AA. ITALIANE E ISTRUZIONI CONTABILI RELATIVE" debbono essere apportate le seguenti varianti:

Paragrafo 57

- prima frase: cancellare la parola "DUE" dopo "MAGAZZINI DESIGNATI" e sostituirla con la parola "TRE".-

- ultima frase: cancellare la parola "ENTRAMBE" all'inizio della frase e sostituirla con "TUTTE E TRE LE COPIE".-

Paragrafo 58

- prima frase: cancellare la parola "DUE" dopo la parola "RICEVENDO" e sostituirla con la parola "TRE".-

Paragrafo 59

- prima frase: cancellare al principio della frase la parola "DUE" e sostituirla con la parola "TRE".-

4251

- ultima frase: cancellare le parole "AMBEDUE LE COPIE" dopo "IN TALI CASI" e sostituirle con "LE TRE COPIE".-

./.

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Paragrafo 60

- prima frase: cancellare dopo "FIRMERÂ" la parola "DUE" e sostituirla con la parola "TRE".-

- seconda frase: cancellare dopo "RESTITUIRÂ" le parole "SECONDA COPIA" e sostituirle con "LE ALTRE DUE COPIE".-

Paragrafo 61

- diventa paragrafo 61 (a)

- sostituire nella prima frase il singolare "IL BUONO DI PRELEVAMENTO SARA' CONTROLLATO E VERRA' QUINDI REGISTRATO" con il plurale.-

Paragrafo 61 (b)

- viene ad inserirsi dopo il paragrafo 61 (a), con il seguente testo: "UNA DELLE DUE COPIE DEL BUONO DI SCARICO RICEVUTE DAL MAGAZZINO SARA' TRATTENUTA AGLI ATTI; L'ALTRA COPIA SARA' INVIATA AL PIU' PRESTO E CON IL MEZZO PIU' RAPIDO AL COMANDO M.M.I.A.".-

2) - I buoni di prelevamento (mod. K) debbono venire compilati, anzichè in duplice, in triplice copia.-

Pertanto d'ora innanzi tutti i reparti consegneranno ai Depositi o Magazzini viveri i buoni prelevamento derrate in triplice copia: una sarà restituita al reparto prelevante, la seconda sarà trattenuta dal Deposito o Magazzino e la terza copia verrà inviata alla Sottocommissione Alleata per l'Esercito.-

I Depositi e Magazzini, al termine di ciascun periodo, raggrupperanno tutte le terze copie dei buoni di prelevamento ricevute, distinte per FF.AA. (R.Esercito, R.Marina, R.Aeronautica e Carabinieri Reali) ed in ordine cronologico, e provvederanno a rimetterle nel minor tempo possibile alle rispettive Direzioni di Commissariato, le quali, con apposito elenco di trasmissione, in cui i buoni saranno elencati per Deposito e Magazzino, le rimetteranno all'Ufficiale Alleato di Collegamento del Settore per il successivo inoltro alla Sottocommissione per l'Esercito.-

La Direzione di Commissariato della Calabria farà pervenire le copie buoni di prelevamento all'Ufficiale di Collegamento della Sicilia.-

4250

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- viene ad inserirsi dopo il paragrafo 61 (a), con il seguente testo: "UNA DELLE DUE COPIE DEL BUONO DI SCARICO RICEVUTE DAL MAGAZZINO SARA' TRATTENUTA AGLI ATTI; L'ALTRA COPIA SARA' INVIATA AL PIU' PRESTO E CON IL MEZZO PIU' RAPIDO AL COMANDO M.M.I.A.".-

2) - I buoni di prelevamento (mod. K) debbono venire compilati, anzichè in duplice, in triplice copia.-

Pertanto d'ora innanzi tutti i reparti consegneranno ai Depositi o Magazzini viveri i buoni prelevamento derrate in triplice copia: una sarà restituita al reparto prelevante, la seconda sarà trattenuta dal Deposito o Magazzino e la terza copia verrà inviata alla Sottocommissione Alleata per l'Esercito.-

I Depositi e Magazzini, al termine di ciascun periodo, raggrupperanno tutte le terze copie dei buoni di prelevamento ricevute, distinte per FF.AA. (R.Esercito, R.Marina, R.Aeronautica e Carabinieri Reali) ed in ordine cronologico, e provvederanno a rimetterle nel minor tempo possibile alle rispettive Direzioni di Commissariato, le quali, con apposito elenco di trasmissione, in cui i buoni saranno elencati per Deposito e Magazzino, le rimetteranno all'Ufficiale Alleato di Collegamento del Settore per il successivo inoltro alla Sottocommissione per l'Esercito.-

La Direzione di Commissariato della Calabria farà pervenire le copie buoni di prelevamento all'Ufficiale di Collegamento della Sicilia.- 4250

3) - Per l'avvenire ed al fine di poter rapidamente distinguere le varie FF.AA. prelevanti, i buoni di prelevamento (mod. K) dovranno portare al centro del margine superiore, le seguenti soprastampe:

a) - per i reparti del R.Esercito: soprastampa R.E. - colore della sigla rosso (ved. all. uno);

./.

O.K.

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b) - per i reparti della R. Marina: soprastampa R.M. - colore della sigla bleu scuro (ved. all. due);

c) - per i reparti della R. Aeronautica: soprastampa R.A. - colore della sigla bleu chiaro (ved. all. tre);

O.K.

d) - per i Carabinieri Reali: soprastampa CC.RR. - colore della sigla nero (ved. all. quattro).-

Sino a quando non saranno approntati i nuovi modelli dei buoni di prelevamento, le sigle, a cura dei vari enti interessati, saranno poste ad inchiostro o a matita nei colori indicati in precedenza per ciascuna FF.AA..-

4) - Per gli Ospedali, Stabilimenti di pena, Scuole militari, Scuole di addestramento e per tutti quegli altri enti o reparti i quali abbiano una forza che varia di giorno in giorno, i buoni di prelevamento verranno compilati separatamente per il personale permanente e per il personale fluttuante, avvertendo che per il personale permanente i buoni stessi dovranno portare nell'angolo superiore destro la sigla "P.S.", scritta con inchiostro o matita rossa (ved. all. cinque).-

O.K.

La disposizione ora detta verrà applicata anche dalla R.Marina e dalla R. Aeronautica.-

Le norme di cui al presente dispaccio entreranno in vigore all'atto del ricevimento del dispaccio stesso: le Direzioni di Commissariato in indirizzo sono pregate di dare ad esse ampia ed immediata diffusione.-

O.K.

Alla R. Marina ed alla R. Aeronautica si invia per conoscenza copia del fascicolo di cui è questione, citato al precedente nº 1).=

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ti, saranno poste ad inchiostro o a matita nei colori indicati in precedenza per ciascuna FF.AA..-

4) - Per gli Ospedali, Stabilimenti di pena, Scuole militari, Scuole di addestramento e per tutti quegli altri enti o reparti i quali abbiano una forza che varia di giorno in giorno, i buoni di prelevamento verranno compilati separatamente per il personale permanente e per il personale fluttuante, avvertendo che per il personale permanente i buoni stessi dovranno portare nell'angolo superiore destro la sigla "P.S.", scritta con inchiostro o matita rossa (ved. all. cinque).-

O.K.

La disposizione ora detta verrà applicata anche dalla R.Marina e dalla R. Aeronautica.-

Le norme di cui al presente dispaccio entreranno in vigore all'atto del ricevimento del dispaccio stesso: le Direzioni di Commissariato in indirizzo sono pregate di dare ad esse ampia ed immediata diffusione.-

O.K.

Alla R. Marina ed alla R. Aeronautica si invia per conoscenza copia del fascicolo di cui è questione, citato al precedente nº 1).=

1249

IL MINISTRO

Sellizza

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Paragrafo 60

- prima frase: cancellare dopo "[illegible]" la parola "[illegible]" e sostituirla con la parola "[illegible]".

- seconda frase: cancellare dopo "[illegible]" la parola "[illegible]" e sostituirla con "[illegible]".

Paragrafo 61

- diventa paragrafo 61 (a)

- sostituire nella prima frase il singolare "[illegible]" con il plurale.

Paragrafo 61 (b)

- viene ad inserirsi dopo il paragrafo 61 (a), con il seguente testo: "[illegible]".

a) - I buoni di prelevamento (mod.[illegible]) debbono venir compilati, ove del caso, in triplice copia.

Pertanto ogni Comando tutti i reparti corrispondenti ai capi-[illegible] o Magazzini vivori i buoni di prelevamento emessi in triplice copia una sarà rettificha al reparto prelevante, la seconda sarà trattenuta dal Deposito o Magazzino e la terza copia verrà inviata alla Sottocommissione alleata per l'armistizio.

I Depositi e Magazzini, al termine di ciascun periodo, raggrupperanno tutte le terze copie dei buoni di prelevamento rimasti, firmate per le [illegible] (E.Esercito, M.Marina, A.Aeronautica e Corpi[illegible]) ed in ordine cronologico, e provvederanno a rimetterle nel minor tempo possibile alle rispettive Direzioni di Rendicontato, le quali, ove ognuno abbia di trasmissione, in cui i buoni saranno elencati per Deposito e Magazzino, le rimetteranno all'Ufficiale [illegible] di collegamento del Governo per la successiva inoltro alla Sottocommissione per l'armistizio.

il plurale.

Paragrafo 6) (b)

- viene ad inserirsi dopo il paragrafo 6) (a), con il seguente testo: [illegible]

c) - I buoni di prelevamento (mod.) saranno emessi, come già in duplice copia.

Perciò d'ora innanzi tutti i reparti somministrati da Napoli o Maddaloni rivolgeranno i buoni di prelevamento diretti in triplice copia una sola richiesta al reparto prelevante, la seconda sarà trattenuta dal reparto o magazzino e la terza copia verrà inviata alla Intendenza Militare per l'esercito.

I reparti e magazzini, al termine di ciascun periodo, raggrupperanno tutte le terze copie dei buoni di prelevamento ricevute, distinte per le FF.AA. (Esercito, Marina, Aeronautica e Carabinieri Reali) ed in ordine cronologico, e provvederanno a rimetterle nel minor tempo possibile alle rispettive Intendenze di Maddaloni, le quali, ove esperito ogni tentativo di recupero, in cui i buoni saranno elementi per reperire e raggruppare, le rimetteranno all'Ufficiale Ufficio di collegamento del Governo per la successiva inoltro alla Autorità Militare Alleata.

4248

La Direzione di Commissariato della Intendenza sarà pervenire le copie buoni di prelevamento all'Ufficiale di collegamento della Città.

d) - Per l'avvenire ed al fine di poter rapidamente distinguere le varie FF.AA. prelevanti, i buoni di prelevamento (mod.) saranno portano, al centro del margine superiore, le seguenti espressioni:

a) - per i reparti del Esercito operanti nella - colore della zona rossa (rosa chiaro)

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ST.

Reference folio 71 within -

1. I am not familiar in detail with the circumstances of the Piombino flour operation which is the subject of these observations, since it was a transaction carried out by the American officers of NRIA Naples at dates immediately before and after I left Naples.

2. I came into the first part of the deal, which consisted of a proposal by Capt. Nelson to fill a Piombino requisition (about which PBS were pressing him actively) in respect of [illegible] drawing on excess

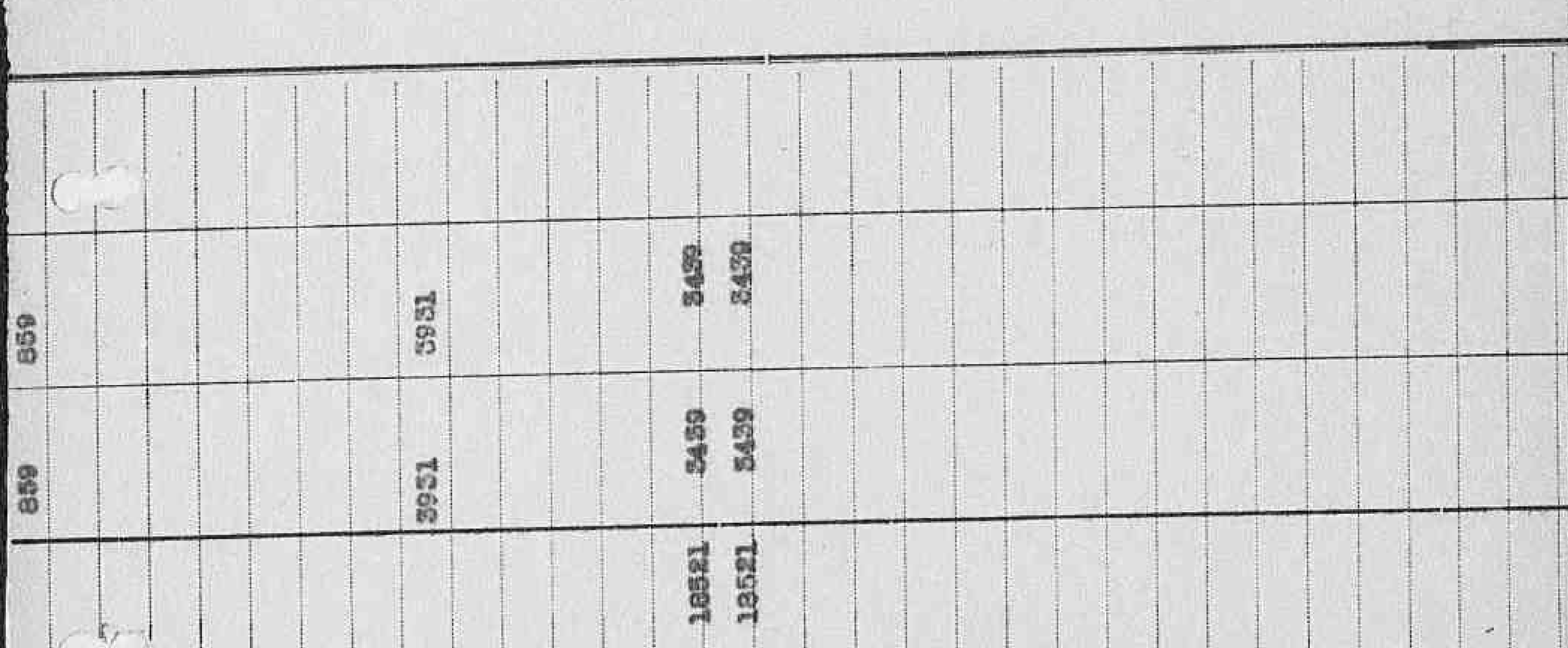
Declassified E.O. 12356 Section 3.3/NND No. 785020

officers [illegible]
immediately before and after I
left Naples.

2. I came into the first part
of the deal, which consisted
of a proposal by Capt. Nelson
to fill a Piombino requisition
(about which PBS were pressing
him actively) in respect of
flour, by drawing on excess
stocks of the Naples Military
Bakery in view of the fact
that there were no
available stocks in the
Bulk Depot. The proposal
was referred home by
Capt Nelson and I affirmed

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it.

3. Subsequently (just before I left) Capt Nelson mentioned that he had not had to draw the full amount from the Naples Bakery as he had succeeded in getting down in time from the PBS Depot at or beyond Aversa, on the basis of the allocation secured by Major Rose. ✓

4. I should not be prepared to accept without further check-up the War [illegible] that —

succeeded
in time from the
PBS Depot at or beyond
Aversa, on the basis of
the allocation secured by
Major Rose. ✓

4. I should not be prepared
to accept without further
check-up the War
Ministry's allegations that —

(a) Divisional Commander
was not kept fully
informed of each stage
in the operation

(b) that ambiguity was
allowed to arise in
respect of the
accountancy charge

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of any Flow (which
Flow and at what
stage is not specified).

5. Capt. Nelson is extremely
punctilious about liaison with
foreign Commissariats and
visits them regularly every morning.
regard to the preservation of
accountancy responsibility
and accountancy clarity
throughout the complicated
exchange transactions at present
necessary in Naples, he
is fully alive to the
importance of doing everything
possible to secure this important
desideratum.

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accountancy [illegible]
and accountancy clarity
throughout the complicated
exchange transactions at present
necessary in Naples, he
is fully alive to the
importance of doing everything
possible to secure this important
desideratum.

6. In the absence therefore
of more precise facts than
these advanced by the
Ministry (i.e. by Ventrella),
the allegations must I think
be taken as 'Not Proven'.

7. Tentatively I would not

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put it outside the bounds of possibility that this letter is 'tactical' designed to secure any or all of the following objectives —

(a) to cover up the War Ministry's share of responsibility for letting Naples run out of flour

(b) to assist Ventella's campaign for transfer to Naples

(c) to contribute to a general policy of

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of responsibility for
letting Naples run
out of flour

(b) to assist Ventella's
campaign for transfer
to Naples

(c) to contribute to a
general policy of
claiming that the
Commissariat is frustrated in its
endeavors to carry
out its work
efficiently by
unwarranted
interference from

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MMIA Detachments (I observe copy of the
letter has been marked to the Cabinet to)

(d) to play off SF MMIA Rome
against SF MMIA Naples.

8. In general I do not at
all like the tone and
form of the letter when set
against the background of the
very sticky problems which
are having to be handled by
both sides jointly in Naples
and the large measure of
practical cooperation which
they are bringing to the job.

I feel the letter

all [illegible]
form of the letter when set
against the background of the
very sticky problems which
are having to be handled by
both sides jointly in Naples
and the large measure of
practical cooperation which
they are bringing to the job.

9. I propose that the reply
to War Ministry should
be as follows —

(a) that in the absence of
more precise facts it
cannot be accepted
that the 'Officer of the
NAAA Detachment in Naples'

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against the background of
very sticky problems which
are having to be handled by
both sides jointly in Naples
and the large measure of
practical cooperation which
they are bringing to the job.

9. I propose that the reply
to War Ministry should
be as follows —

(a) that in the absence of
more precise facts it
cannot be accepted
that the Officer of the
NAIA Detachment in Naples
failed to keep the

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Director Commissariato Naples
duly informed of the
transaction in question or
that he took direct action improperly;
~~(4) that it is not considered~~
that in general liaison in Naples
~~in view~~ is very close and
very productive.

(6) that War Ministry must
recognize that the
special circumstances
now obtaining in
Naples call for a
certain elasticity in
the application of the
theoretical principles of channels
of communication; these
special circumstances are

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(8)

recognise that the
special circumstances
now obtaining in
Naples call for a
certain elasticity in
the application of the
theoretical principles of channels
of communication; these
special circumstances are

(1) the low stocks
of stocks in Naples
(for which War
Ministry must accept
a share of the
responsibility) and
the consequent
necessity for juggling

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and stocks manipulation

(ii) the tendency of the American authorities in Naples to look upon NMIA Office there as an executive not a ~~for despatches to 5 Army and Province~~ liaison agency with consequent pressure on NMIA Office to get results speedily; this tendency is having our careful attention and a solution to the resultant difficulties may be expected at an early date

(iii) the tendency for NMIA Units to get

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consequent pressure on
NAIA Office to get results
speedily ; this tendency
is having our careful
attention and a solution
of the difficulties may be
expected at an early
date

(iii) the tendency for NAIA
Naples to get ~~xxxxxxxxx~~
more & more involved
in executive work connected
with reception from
American sources under
pressure of time
supplies authorized for / released by PBS
& urgently required for
meet Naples supply

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NMIA Office to get results speedily ; this tendency is having our careful attention and a solution of the resultant difficulties may be expected at an early date

(iii) the tendency for NMIA Naples to get more & more involved in executive work connected with reception from American sources under pressure of the supplies authorized for / released by PBS & urgently required for meet Naples supply

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commitments; if stocks had not been allowed to fall so low, this difficulty also would not have been so marked.

(iv) see urgent that notice arrangements ~~[illegible]~~ arising out of the Benevento + Caserta Conventions

(c) that for all these reasons, but particularly owing to the low state of stocks, Naples is at the moment in a situation of supply crisis, and that ~~[illegible]~~ consequently a large discretion must be allowed to the Allied representatives

the low state of stocks, Naples
is at the moment in a
situation of supply crisis,
and that ~~[illegible]~~
~~[illegible]~~
consequently a large
discretion must be allowed
to the Allied representatives
on the spot; for the same
reason any attempt to
insist rigidly on a
particular form of procedure
be adhered to at all
and all circumstances
times as proposed by
the Ministry would only
add to the difficulties of

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the hard-pressed men on the spot

(d) that nevertheless this HQ does not view with equanimity the continuance of a state of crisis in Naples with the consequent necessity to modify the principles of responsibility as duly laid down between PPIA and Ministry of War; for this reason this HQ approves the proposal that a Representative of War

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Naples town [illegible]
necessity to modify the
principles of responsibility
as duly laid down
between MMIA and
Ministry of War; for this
reason this HQ approves
the proposal that a
representative of War
Ministry Commissariato
should be seconded for
an indefinite period
to the Commissariato
Naples and is sure
that said representative
will be able to

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contribute something towards
solving the numerous
practical problems arising
every day, and towards
evolving proposals for a more satisfactory
organisation in the
Naples Direzione Commissariato
and in the satellite
installations for handling
the large volume of
~~business~~ operations placed
upon them.

(e) ~~that~~ meanwhile this HQ
will continue to allow
full discretion to the

and [illegible]
installations for handling
the large volume of
~~business~~ operations placed
upon them.

(e) ~~that~~ meanwhile this HQ
will continue to allow
full discretion to the
local NTLA representatives
on the spot. 4238

10. I am sure you will be
able to boil down the
foregoing to a proper reply
to this rather shy letter.

23 Sep 44

Major

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To Chief Clerk:- NOT REGISTERED.

7/1

Subject: Organisation for the issuing and handling of rations for the Italian Armed Forces.

Para 13 of Part 2 of the book "Instructions on the Organisation for the supplying of rations to the Italian Armed Forces" sanctions the principle that M.M.I.A. Detachments in every Sectormay find it necessary, in exceptional cases, to give executive instructions, of a local nature to the Commissariat Directorates of their Sectors.

We appreciate the use and the necessity for such powers given to M.M.I.A. Detachments, particularly at this present time when the fastest means of communication are so difficult, and hinder the Central Authorities from quick intervention in the resolution of any special and urgent local problem.

Obviously this system cannot be perfected in such a short time, and mismanagements are bound to occur.

Actually, instructions given directly by M.M.I.A. Detachments have contributed greatly in smoothing over the difficulties of the service,.This is above all due to the high technical skill and to the spirit of practicality that animates the several officers of the Mission in the various Sectors.

However, it has been found that not all the instructions, emanating as mentioned above from the various Sector Detachments, are brought to the notice of the War Ministry. The several Commissariat Directorates have been energetically requested to keep us informed.

During a recent inspection of the working of the NAPLES Commissariat and of installations under it's command a little confusion was noticed on the subject of the control of flour.

The Italian units responsible were asked for clarification, but no satisfactory reply could be obtained, as not even the Commissariat Directorate of NAPLES had been continuously kept in the picture over some instructions given directly by the Officer of the M.M.I.A. Detachment to the Bulk Depot and to the Military Bakery at NAPLES about the despatch of flour to PIOMBINO.

The result was that at a certain moment it was impossible to know the accounting charge of the flour, and, amongst other things, it was impossible to find out the real amount of that commodity to be disposed of.

We request you to intervene courteously, so as to give instructions that orders of an urgent nature be given, not to the Depots and Stores directly, but, as it actually laid down in para 13b mentioned above, to the Commissariat Directorates concerned, who, as is their actual duty, have to tie up the executive instructions to be given to the Depots and Stores under their Command, and are responsible for all other administrative-accounting problems in their Sector. This can at any moment guarantee the assured movement of supplies and give a clearer and more exact picture of the situation.

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misunderstandings are bound to occur.

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(Signed) Gen. PELLIGRA.

"S & T. MMIA.

Ref 22 Sep

Ref ST/ 22

ADST

DADS

Major Capellano to Sqn. Ldr

22/9

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MINISTERO DELLA GUERRA

DIREZIONE GENERALE SERVIZI COMMISSARIATO MILITARE

DIVISIONE SUSSISTENZE

10371/S/I di prot. P. M. ~~107~~ 151, li 21 Sett. 1944

Risposta al foglio N. del Carte annesse

OGGETTO: Organizzazione per la fornitura e la gestione dei viveri alle FF.AA. Italiane.

Al LA SOTTOCOMMISSIONE PER L'ESERCITO DELL'A.C.C. = R O M A =

e, per conoscenza:

AL MINISTERO GUERRA = GABINETTO- Uff.C.A. = S E D E =

Il paragrafo 13 della parte IIª delle "Istruzioni sull'organizzazione per la fornitura dei viveri alle FF.AA. italiane" sancisce il principio che il Distaccamento M.M.I.A. in ciascun settore può ritenere necessario in casi eccezionali dare disposizioni esecutive, di carattere locale, alla Direzione di Commissariato del Settore.

Questo Ministero riconosce l'utilità e la necessità di tale facoltà concessa ai distaccamenti M.M.I.A., specie nel particolare momento attuale nel quale le difficoltà di comunicazioni più celeri impediscono agli organi centrali di intervenire tempestivamente per risolvere particolari ed urgenti questioni locali.

Evidentemente tale sistema non può essersi perfezionato in così breve lasso di tempo sì da eliminare qualche leggero inconveniente.

In effetti le disposizioni impartite direttamente dai Distaccamenti M.M.I.A hanno validamente contribuito a snellire il servizio e ciò sopratutto per la particolare competenza tecnica e spirito di praticità che animano i vari ufficiali da codesta Sottocommissione preposti ai vari distaccamenti di Settore.

Si verifica però che non tutte queste disposizioni, emanate come sopra detto dai distaccamenti di settore, vengano portate a conoscenza di questo Ministero e di ciò sono state energicamente richiamate le varie Direzioni di Commissariato.

Durante una recente ispezione sul funzionamento della Direzione di

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AL MINISTERO GUERRA = GABINETTO- Uff.C.A. = S E D E =

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Durante una recente ispezione sul funzionamento della Direzione di Commissariato di Napoli e stabilimenti dipendenti si è notata una leggera confusione in merito alla gestione della farina.

Notizie sono state richieste agli organi responsabili italiani, ma nessuna soddisfacente risposta si è potuta ottenere, in quanto neanche la Direzione di Commissariato di Napoli era stata tenuta continuamente e perfettamente al corrente di alcune disposizioni impartite direttamente dall'ufficiale del distaccamento M.M.I.A. al deposito speciale e al panificio militare di Napoli in merito ad una spedizione di farina per Piombino.

E' risultato che ad un certo momento era impossibile riconoscere il carico contabile della farina nè, fra l'altro, la reale disponibilità

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di tale derrata.

Questo Ministero ritiene e prega codesta Sottocommissione per un cortese intervento, che le disposizioni di carattere urgente devono dai distaccamenti M.M.I.A. essere impartite non ai depositi e magazzini direttamente, ma, come del resto prescritto dal precitato paragrafo III,alle Direzioni di Commissariato competenti le quali,nella loro specifica competenza,devono corredare le norme esecutive, da impartire ai depositi e magazzini dipendenti, con tutte quelle altre di carattere amministrativo-contabile che possano in ogni momento garentire la sicurezza di movimento delle derrate e dare la sensazione più precisa ed esatta della situazione.

p.IL MINISTRO

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T-7 evaluation

Subject: New system of accountancy.

63

MMIA in their ST/72 of 14 Sep. 44 informed us that certain Depots under your command are accounting for their rations on a fifteen day basis, instead of on a daily one. This causes notable difficulties to Allied Officers whose duty it is to inspect and repor on depots.

So as to eliminate this inconvenience, wil you pleuse give orders that all operations that cause the augmentation or diminution of stocks in depots be entered up on the forms laid down and carried forward in chronolofical order, and be placed at the end of each day on the various registers, as laid down in the pamphle "ORGANIZATION FOR THE SUPPLY OF GOODS TO THE ITALIAN ARMED FORCES AND RELATIVE ACCOUNTING INSTRUCTIONS" and afterwards in our 8790/3/S of 25 Aug. 44.

Will,you pleuse strain every nerve to see that all Depots observe the above instructions; particularly we beg you to see that all entries and exits be entered on the forms laid down in the new accounting instructions and be immediately brought forward on the accounting registers, so that, at any moment of the day, the consignor of the depot and the Officer charged with inspecting the accounts of the depot, can close the accounts and at the same time make sense out of the stocks in the depot, which certainly ought to agree with the stocks in the accounts.

"S & T„ MMIA.

Read 20/9/44

File ST/ 72

DADST 46.

4235

MINISTERO DELLA GUER.
DIREZIONE GENERALE SERVIZI COMMISSARIATO MILITARE
Ufficio Situazioni

N. 20 /SA di prot. P. M.151 lì 19 sett. 1944

ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL. SICILIA P. M. 126

e, per conoscenza:

ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELLA A.C.C. ROMA
AL GABINETTO - Ufficio C.A.- SEDE
ALLA DIREZIONE DI COMMISSARIATO DEL COM.TERR.MIL. ROMA
ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.PUGLIE E LUCANIA P. M. 67
ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.CAMPANIA P. M. 120
ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.CALABRIA P. M. 114
ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.SARDEGNA P. M. 50
ALL'UFFICIO AUTONOMO DI COMMISSARIATO MILITARE TARANTO

OGGETTO: Nuovo sistema di contabilità:

La Sottocommissione per l'Esercito con foglio ST/72 del 14.9. 44 ha fatto rilevare che qualche magazzino dipendente da cotesta Direzione effettua le registrazioni di carico e scarico, anzichè giornalmente, quindicinalmente, causando notevole intralcio all'opera di controllo degli Ufficiali Alleati incaricati ad effettuare ispezioni ai magazzini.

Affine di eliminare gli inconvenienti innanzi lamentati, si invita cotesta Direzione ad impartire disposizioni affinchè tutte le operazioni, che diano luogo ad aumenti o a diminuzioni nella consistenza di magazzino vengano registrate sui modelli prescritti e riportate in ordine cronologico e alla fine di ogni giorno sui vari registri, come prescritto dal fascicolo "ORGANIZZAZIONE PER LA FORNITURA DEI GENERI ALLE FF.AA. ITALIANE E NORME CONTABILI RELATIVE" e successivamente illustrato con il dispaccio n.8790/3/S del 25/8/44.

Cotesta Direzione è pregata svolgere assidua opera per ottenere che tutti i magazzini ottemperino alle norme in precedenza impartite; si raccomanda in special modo che tutti i movimenti di entrata e di uscita vengano documentati sui modelli prescritti dal nuovo sistema di contabilità ed immediatamente riportati sui registri contabili, di guisa che, in ogni momento della giornata, il Consegnatario del ma-

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ALL'UFFICIO AUTONOMO DI COMMISSARIATO MILITARE

OGGETTO: Nuovo sistema di contabilità.

La Sottocommissione per l'Esercito con foglio SC/72 del 14.9.44 ha fatto rilevare che qualche magazzino dipendente da cotesta Direzione effettua le registrazioni di carico e scarico, anzichè giornalmente, quindicinalmente, causando notevole intralcio all'opera di controllo degli Ufficiali Alleati incaricati ad effettuare ispezioni ai magazzini.

Alfine di eliminare gli inconvenienti innanzi lamentati, si invita cotesta Direzione ad impartire disposizioni affinchè tutte le operazioni, che diano luogo ad aumenti o a diminuzioni nella consistenza di magazzino vengano registrate sui modelli prescritti e riportate in ordine cronologico e alla fine di ogni giorno sui vari registri, come prescritto dal fascicolo "ORGANIZZAZIONE PER LA FORNITURA DEI GENERI ALLE FF.AA. ITALIANE E NORME CONTABILI RELATIVE" e successivamente illustrato con il dispaccio n.8790/3/S del 25/8/44.

Cotesta Direzione è pregata svolgere assidua opera per ottenere che tutti i magazzini ottemperino alle norme in precedenza impartite; si raccomanda in special modo che tutti i movimenti di entrata e di uscita vengano documentati sui modelli prescritti dal nuovo sistema di contabilità ed immediatamente riportati sui registri contabili, di guisa che, in ogni momento della giornata, il Consegnatario del magazzino o l'ufficiale delegato a compiere un'ispezione contabile possano effettuare la chiusura dei vari conti e contemporaneamente la ricognizione materiale del magazzino, la quale dovrà sicuramente concordare con le rimanenze contabili.

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Per copia conforme

p. IL MINISTRO
F.to Pelligra

IL CAPO UFFICIO
(Cap.Cesare Maramotti)

Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject:- Supply Organisation and Accounting Instruction

69

Military Mission Italian Army,
ROME.
SE/72.

MMIA HQ. SICILY.

(File) 168 20 Sep 44.

CRAIG.

Reference your letter dated 15 Sep, handed to this office by Captain

Para I. 1(a) Disposal of Unfit Food: Appendix III has never been issued, and all references in S.O.P. should be deleted accordingly. Procedure, as laid down in Administration Instructions No. 5, Appendix B, Paragraph 4 still stands, but it is pointed out that Schedule 2 should be submitted in ENGLISH, NOT ITALIAN, and showing amounts in LBS, NOT KGS.

(b) 1, 2, and 3. Canned Spread should be shown on Stock Movement Return as an Allied Item.

(c) One signal is called for, showing Allied commodities, as at close 9th and 24th of each month, and also another signal showing Italian residual items at the same dates.

2(a) Stock State Signal for REGGIO CALABRIA is still required, as b) instructed in SE/31, dated 30 Aug.

(d) Hospital Scale has not yet been officially approved.

Para II. Our SE/73 dated 18 Sep 44 states that correct scale is 1 oz. (28 gms.) per man per day, and no alterations is permissable without prior authority from this Headquarters.

Para III. (b) G Branch state that the return formerly submitted "as at 25th to reach MMIA by 5th of each month" is now required "as at 9th of each month to reach MMIA by 19th.

(2) No.

Para IV. Not required, monthly requirements rendered by War Ministry for SICILY.

Declassified E.O. 12356 Section 3.3/NND No. 785020

Schedule 2 should be submitted in English, not Italian, and showing amounts in LBS, NOT KGS.

(b) 1, 2, and 3. Canned Spread should be shown on Stock Movement Return as an Allied Item.

(c) One signal is called for, showing Allied commodities, as at close 9th and 24th of each month, and also another signal showing Italian residual items at the same dates.

2(a&b) Stock State Signal for REGGIO CALABRIA is still required, as instructed in SZ/31, dated 30 Aug.

(d) Hospital Scale has not yet been officially approved.

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(2) No.

Para IV. Not required, monthly requirements rendered by War Ministry for SICILY.

E. L. Mowat-Mason Capt.
for R.L. [redacted]
Lt.Col. RASC,
ADSZ, Military Mission Italian Army.

L324/jc

Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject:- Supply Organization and Accounting Instruction

Military Mission Italian Army,
MMIA.
SC/72.

MMIA HQ, SICILY.

20 Sep 44.

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Para I. 1(a) Disposal of Unfit Food: Appendix III has never been issued, and all references in S.O.P. should be deleted accordingly. Procedure, as laid down in Administration Instructions No. 5, Appendix E, Paragraph 4 still stands, but it is pointed out that Schedule 2 should be submitted in ENGLISH, NOT ITALIAN, and showing amounts in LBS, NOT KGS.

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(2) No.

Para IV. Not required, monthly requirements rendered by War Ministry for SICILY.

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Lt Col

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Return as an Allied Tkg.

(c) One signal is called for, showing Allied commodities, as at close 9th and 24th of each month, and also another signal showing Italian residual items at the same dates.

2(a) Stock State Signal for REGGIO CALABRIA is still required, as b) instructed in SE/51, dated 30 Aug.

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Para III. (b) G Branch state that the return formerly submitted "as at 25th to reach MMIA by 5th of each month" is now required "as at 9th of each month to reach MMIA by 19th.

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Para IV. Not required, monthly requirements rendered by War Ministry for SICILY.

4232

E. L. Mmch-Mason
Capt.

for R. L. PERCIVAL.
Lt. Col. RASC,
ADST, Military Mission Italian Army.

LM/jc

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68

[illegible] 10 September 1943

[illegible] to be cleared at O.C.A. Chute at noon.

1. Ref our Organization & Accounting Instructions.

a Ref Par 4c - Has Appendix III been issued ? Any changes been made to Par 4 (Disposal of Unfit Food) Appx E and Ins No.3 ?

Appendix III has never been issued and all reference to SOI should be deleted accordingly

Procedure as laid down in Admin Instr No 3 Appx E Para 4 still stands but it is pointed out that Schedule 2 should be submitted (a) in ENGLISH (b) showing amounts in LBS, NOT KGS.

b Ref last sentence Par 7b - should any other items be included on Stock Movements Return ? Should canned spread (butter) be

(1) Included with Olive Oil, } Canned Spread should be shown on Stock Mov Returns as an Allied Item

(2) entered separate

(3) not reported at all on Stock Movements Return?

c (1) Ref Par 8d - We interpret text when we send signal to you for the eleven items underlined on Specimen P, beginning with 4c kept, Sector Master Return it will replace the signal required by para 2 & 3 Branch O.I. No.1 dated 2 July. Correct ? The signal is required in addition to the Sector Master Return called for

(2)

(a) Ref your letter 3T/2A dated 6 Aug re Reggio Depot. Since the data for our signal to you on the eleven items (Specimen P) is obtained from the Sector Master Return, which in the case of Reggio Depot is compiled by the Director of Commissary at Catanzaro and not forwarded to this office: then [illegible] as you still require us to send a Stock State signal for Reggio Depot as in Sector [illegible]

4231

Should not it be printed out here
Should not it be printed out here
(a) in ENGLISH (b) showing amounts in LBS, NOT KGS.

b Ref last sentence Par 7B - Should any other items be included on Stock Movements Return ? Should canned spread (butter) be

(1) Included with Olive Oil, } Canned Spread Should be shown on Stock Mov Return as an Allied Item.

(2) entered seperate

(3) not reported at all on Stock Movements Return?

c (1) Ref Par 04 - We interpret that when we send signal to you for the eleven items waterlooked on specimen P, beginning with 24 Dept, Sector Master return it will replace the signal required by your A & T Branch G.I. No.1 dated 3 July / Correct ?
the signal is required in addition to the Stock Master Return called for

(2)

(a) Ref your letter ST/el dated 30 Aug re Reggio Depot. Since the date for our signal to you on the eleven items (specimen P) is obtained from the Sector Master Return, which in the case of Reggio Depot is compiled by the Director of Commissary at Catanzaro and not forwarded to this office: then do you still requires us to send a Stock State signal for Reggio Depot as instructed by Par 8 of your ST/el ?

4231

(b) We suggest, to avoid complications in the ITI bookkeeping, that the signal mentioned above for Reggio be included in the signal sent by SMLA LO at Taranto and not included in ~~the~~ our signal. Please advise. However we could comply with the remaining instructions, regarding Reggio Depot, in your ST/el.

d (1) Is Hosp Scale Ration in effect ? Not yet officially approved

(2) If not, approx date it will go into effect.

(3) My interpretation is that hosp scale ration will be issued to patients in private ITI Hospitals as well as Military Hosp when the hosp scale is in effect. Correct?

-1-

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2. Request reply to our signal Ref 510/1 of 25 Aug. Ministry of War Ref No.8568/16 dated 22 Aug 44 sent Military Hq Sicily instructions to issue 10 grms of canned spread as a daily ration in lieu of olive oil. The same communication states that the 105000 lbs to remain in Sicily to last approximately 60 days, which amount would supply 26,000 ration (our estimated strength at that time) at the rate of 1 ounce (28 grms) per daily ration for 60 days. Please clarify.

3. G branch

a Ref your G/11/1 of 3 Sept and Cable cB1413 of 10 Sept regarding submitting of strength states as at 9th and 24th each month.

b Monthly, as at 25th each month, we have been forwarding to MMIA in accordance with Appendix "D" Adm. Ins. No. 3 and previous verbal instructions from MMIA the following reports effecting strength of the Italian Military "Order of Battle", "State of the Italian Army in Sicily" and "Monthly Strength State of Italian Armed Forces" (See Our No. 668 dated 26 August)

(1) Does Report G/11/1 of 3 Sept replace the Strength State of Italian Armed Forces(Appendix"D" Schedule 1, Adm. Ins. No. 3) and hereafter to be submitted twice a month, and do you require us to forward a copy of same to you for Sicily ?

(2) Shall we continue to send to you a copy of "Order of Battle" "and State of the Italian Army in Sicily" m/a as at the 25th of each month ? NO.

4. Attention: Major Rose

Request a reply to our Action Slip from Major Rose in regard forwarding copy of "Monthly Requirements from Local Reserves (Subsistence)" (See MMIA Serial No. 3 Appendix "D" Adm. Ins. No. 3). Shall we continue sending a copy of the report ?

Grquiries returned formerly submitted "AS at 25th to reach MMIA by 5 Dec month" Now AS AT 9th Dec month to reach MMIA by 14th

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a Per your G/11/1 of 2 Sept and [illegible] regarding submitting of Strength States as at 9th and 24th each month.

b Monthly, as at 25th each month, we have been forwarding to MMIA in accordance with Appendix "D" Adm. Ins. No. 3 and previous verbal instructions from MMIA the following reports effecting Strength of the Italian Military "Order of Battle", "State of the Italian Army in Sicily" and "Monthly Strength State of Italian Armed Forces" (See Our No. 668 dated 30 August)

(1) Does Report G/11/1 of 2 Sept replace the Strength State of Italian Armed Forces(Appendix"D" Schedule 1, Adm. Ins. No. 3) and hereafter to be submitted twice a month, and do you require us to forward a copy of same to you for Sicily ?

(2) Shall we continue to send to you a copy of "Order of Battle" "and State of the Italian Army in Sicily" m/a as at the 25th of each month ? NO.

4. Attention: Major Rose

Request a reply to our Action Slip from Major Rose in regard forwarding copy of "Monthly Requirements from Local Reserves (Subsistence)" (See MMIA Serial No. 3 Appendix "D" Adm. Ins. No. 3). Shall we continue sending a copy of the report ?

Gregicess returns formerly submitted "AS AT 25th to reach MMIA by 5 Dec each month" NOW AS AT 9th Dec each month to reach MMIA by 14th

LESTER K. ALBERT
Lt Col Inf
I O Sic

4230

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Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject. Accounting Form

M.I.A. L.O.
HQ No 2 Dist.
C.M.F.
Ref:ST/13
18 Sep 44.

Army Sub Commission, MMIA.

Ref your ST/72 dated 12 Sep 44.

1. It is confirmed that the supply of forms as enumerated in the a/m letter were received by Dir.Comm. BARI.

2. The reason for the shortage was due to the fact that a supply had been despatched to TARANTO SECTOR at request of Comm.Only a limited quantity of forms were originally transported by Capt Freeland from NAPLES to TARANTO, receipt for which is held by MMIA LO TARANTO.

3. A further supply has now been received by Dir.Comm. BARI and the situation is satisfactory.

"S & T, MMIA
Recd 20/9/44 ADST
File ST/72 DADS

K.FREELAND Capt.
for Senior M.M.I.A. L.O.
H.Q. No. 2 District

Amendment No 7.

Page 15, para 61.

Amend para 61 to read para 61(a).

Amend the word "Note" in first sentence to read "Notes".

Amendment No 8.

Page 15 Insert new sub para 61(b) -

"One of the two copies of the Issue Note(s) received from the Store(s) will be retained in the Depot Office for record purposes.
The other copy will be despatched, by fastest means, and without delay, to HQ, M.M.I.A."

3. The foregoing amendments affect the internal procedure within Commissariato and as between the Ministry of War and this HQ, the object being to ensure the quick arrival, at this HQ, of actual copies of each unit's demands for, and receipts of, rations.

4. To bring this about it is necessary that all units of the Italian Armed Forces, without exception, be instructed to bring the Rations Issue Note into operation immediately and, further, that all units be instructed to submit Rations Issue Notes in triplicate to the Depots from which they d their food.

5. In the case of hospitals, prisons, training establishments, personnel depot and other organizations which have a transient population (i.e. patients, prisoners, etc) and a permanent staff, you will issue instructions that separate Rations Issue Notes will be made out for the rations required to feed the permanent staff and for the rations required to feed the transien population.
The Rations Issue Notes for permanent staffs of all such organizations will be endorsed in manuscript with the letters "P.S." in the top left hand corner of the form. Red ink or pencil will be used for this endorsement by all services of the Italian Armed Forces.

6. It is the responsibility of the Ministry to issue clear instructions on this point and to ensure that stocks of Rations Issue Notes are such as to permit issue of adequate supplies of the form to all unit commanders.

7. (a) To differentiate readily between Rations Issue Notes submitted by the various Services of the Italian Armed Forces, future printings of the form will be lightly overprinted as follows:-

Service	Overprint	Colour of Overprint
Italian Army	P.S.	Red

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and receipts of, rations.

4. To bring this about it is necessary that all units of the Italian Armed Forces, without exception, be instructed to bring the Rations Issue Note into operation immediately and, further, that all units be instructed to submit Rations Issue Notes in triplicate to the Depots from which they d their food.

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The Rations Issue Notes for permanent staffs of all such organizations will be endorsed in manuscript with the letters "P.S." in the top left hand corner of the form. Red ink or pencil will be used for this endorsement by all services of the Italian Armed Forces.

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7. (a) To differentiate readily between Rations Issue Notes submitted by the various Services of the Italian Armed Forces, future printings of the form will be lightly overprinted as follows:-

Service	Overprint	Colour of Overprint
Italian Army	R.E.	RED
Italian Navy	R.M.	DARK BLUE
Italian Air Force	R.A.	LIGHT BLUE
Carabinieri	CC.RR.	BLACK

(b) Until supplies of the overprinted forms become available for distribu to units, you will issue instructions to the Services concerned that Issue Notes submitted by their units will be boldly endorsed in manuscript at top centre of the form, with the appropriate overprint abbreviation given above.

8. You will instruct Depot Commanders that, when forwarding copies of Rations Issue Notes to this HQ, the copies will be assembled in numerical sequence of "Voucher No of Issuing Depot" (See top right hand corner of the form).

/3

Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject:- Supply Organization & Accounting Instructions

Army Sub Commission (MMIA),
HQ, ACC, ROME.
ST/72.

16 September 1944.

Ministry of War.

Reference is made to MMIA pamphlet "Supply Organization and Accounting Instructions for the Provision of Food to the Italian Armed Forces".

1. The following amendments are published to the text of the above pamphlet and you will circulate these amendments to all Regional Commissariats and Officers Commanding Bulk and Distribution Ration Depots, Bakeries and Pasta establishments by the quickest means.
References below apply to the English text of the pamphlet.

2. Amendment No 1.

Page 14, para 57. First sentence

Delete the word "two" after "Depot" and insert the word "three".

Amendment No 2.

Page 14, para 57. Last sentence

Delete the word "both" at beginning of sentence and substitute by the words "all three".

Amendment No 3.

Page 14, para 58. First sentence

Delete the word "two" after "on receiving the" - and substitute by the word "three".

Amendment No 4.

Page 14, para 59. First sentence

Declassified E.O. 12356 Section 3.3/NND No. 785020

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2/ Amendment No 1.

Page 14, para 57. First sentence

Delete the word "two" after "Depot" and insert the word "three".

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Page 14, para 57. Last sentence

Delete the word "both" at beginning of sentence and substitute by the words "all three".

Amendment No 3.

Page 14, para 58. First sentence

Delete the word "two" after "on receiving the" - and substitute by the word "three".

Amendment No 4.

Page 14, para 59. First sentence

Delete the word "both" at beginning of sentence and substitute by the words "all three".

Amendment No 5.

Page 14, para 59. Last sentence

Delete the word "both" after "In such case" - and substitute by the words "all three".

Amendment No 6.

Page 15, para 60.

Delete the word "both" after "will sign" - and substitute by the words "all three".

Delete the words "other copy" after "then return the" - and substitute by the word "other two copies".

/2

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9. Where Italian Army communications with Rome are bad, e.g. Sardinia; Sicily; Catanzaro, Commanders of Depots will be instructed to deliver this HQ's copies of Rations Issue Notes to the nearest MMIA L.O. for onward despatch through Allied postal channels.
This may be done at any time by any Depot Commander; the essential thing is to get the forms to this HQ as rapidly as possible.

10. The amendments and instructions contained herein are effective immediately.

11. When the procedure outlined herein is fully in operation, paragraphs 2 and 3 of this HQ letter ST/72 dated 9 September 1944 will be amended.

12. Kindly acknowledge this letter and forward to this HQ a copy of your instructions on the matter.

CLAYTON P [illegible]
Colonel
for Major General.
Army Sub Commission (MMIA).

BLP/JMD

Copy to:- Navy Sub Commission
Air Force Sub Commission } For information.
Public Safety Sub Commission

All MMIA L.Os. (Naples, Bari, Taranto, Rome, Sicily, Sardinia)
"A/Q" MMIA. 2 Copies back

SOMS Caserta

BZ/24 Sep
24 Sep

AIF 27 Sep

4227

Declassified E.O. 12356 Section 3.3/NND No. 785020

BEST COPY POSSIBLE

65

To all Diez Dom.

Copy to: [illegible]

"S & T. MMR

Road 16 Sep.

File ST/ 7V

DAIS T-16

(This to Wmins

(sheet 2)

Declassified E.O. 12356 Section 3.3/NND No. 785020

Declassified E.O. 12356 Section 3.3/NND No. 785020

A.M.M.M.

Issues to Fr. Navy & Ital Air Force (to be shown separately for French & Service and RAF stores) will be shown on Form C as follows

x x x x x x x

(sheet 2)

S & T MMM

Read 16 Sep.

File ST/ 7V

DATE - Nil

(This is Williams minutes re our memo at (7))

4226

..\..

MINISTERO DELLA GUERRA
DIREZIONE GENERALE DEI SERVIZI DI COMMISSARIATO MIL.
- UFFICIO SITUAZIONI -

N. 9645 /S/C/A

P.M. 151, 15 Settembre 1944

Consignment of rations to RIN & RIAF

OGGETTO: Consegna razioni viveri alla Regia Marina e alla Regia Aeronautica.-

ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.TERRITORIO DI — ROMA

ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.PUGLIA-LUCANIA — P.M.67

ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.CAMPANIA — P.M.120

ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL. SICILIA — P.M.126

ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.SARDEGNA — P.M.50

ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.CALABRIA — P.M.114

ALL'UFFICIO AUTONOMO DI COMMISSARIATO MILITARE — TARANTO

M.M.I.A. FILE REF. 1V Date Recd 16/9/

E,per conoscenza:

ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELL'A.C.C. — ROMA

A seguito di analoga richiesta pervenuta dalla Sottocommissione per l'Esercito, si prega impartire con tutta urgenza disposizioni ai dipendenti Depositi e Magazzini affinchè nelle prossime trasmissioni delle tabelle dei movimenti delle derrate (mod.P) a tergo dal foglio siano contraddistinte le cessioni effettuate alla Regia Marina ed alla Regia Aeronautica, nonchè le restituzioni operate a favore di Depositi Alleati.-

Declassified E.O. 12356 Section 3.3/NND No. 785020

ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.SARDEGNA — P.M.[illegible]

ALLA DIREZIONE DI COMMISSARIATO DEL COM.MIL.CALABRIA — P.M.114

ALL'UFFICIO AUTONOMO DI COMMISSARIATO MILITARE — TARANTO

M.M.I.A.
FILE REF. 14
Date Recd 16/9/1

E,per conoscenza:

ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELL'A.C.C. — R O M A

A seguito di analoga richiesta pervenuta dalla Sottocommissione per l'Esercito, si prega impartire con tutta urgenza disposizioni ai dipendenti Depositi e Magazzini affinchè nelle prossime trasmissioni delle tabelle dei movimenti delle derrate (mod.P) a tergo del foglio siano contraddistinte le cessioni effettuate alla Regia Marina ed alla Regia Aeronautica, nonchè le restituzioni operate a favore di Depositi Alleati.-

Le cessioni alla Regia Marina ed alla Regia Aeronautica (da segnalare distintamente per FF.AA. e per derrata) dovranno essere riportate sui mod. P conforme allo schema seguente:

../..

Declassified E.O. 12356 Section 3.3/NND No. 785020

R.I.N.

REGIA MARINA ITALIANA

Stores given from Army Depots.

DERRATE Stores	Quantitativi consegnati da Depositi Ital.del Regio Esercito Kg.	Per uso della M.M.I.A. For R.I.N.A. use.

R.I.A.F.

REGIA AERONAUTICA

DERRATE	Quantitativi consegnati da Depositi Italiani del Regio Esercito Kg.	PER USO DELLA M.M.I.A.

Repayments to Allied Depots will be shown on back of Form 'P' as follows:-

Le consegne effettuate a titolo di restituzione a Depositi Alleati dovranno essere segnalate a tergo del mod. P conforme allo schema :

Repayment to Name of Allied Depot.

RIMESSE FATTE A .....(Nome del Deposito Alleato)

4225

DERRATE	PESO IN KG.

Declassified E.O. 12356 Section 3.3/NND No. 785020

R.I.A.F.

REGIA AERONAUTICA

DERRATE	Quantitativi consegnati da Depositi Italiani del Regio Esercito	PER USO DELLA M.M.I.A.
	Kg.	

Repayments to Allied Depots will be shown on basis of Form 'P' as follows:-

Le consegne effettuate a titolo di restituzione a Depositi Alleati dovranno essere segnalate a tergo del mod. P conforme allo schema :

Repayment to Name of Allied Depot

RIMESSE FATTE A .....(Nome del Deposito Alleato)

4225

DERRATE	PESO IN KG.

AUTORIZZAZIONE DEL MINISTERO DELLA GUERRA - Direzione Gen. dei Serv. Comm/to -Div. Sussistenze - Dispacci .....del.....

Declassified E.O. 12356 Section 3.3/NND No. 785020

Declassified E.O. 12356 Section 3.3/NND No. 785020

Gli Enti in indirizzo compileranno un riepilogo complessivo per derrata, separatamente per la R.M. R.A. di tutti i rifornimenti comunque effettuati dai Depositi e dai Magazzini dipendenti, da riportarsi a tergo della tabella riepilogativa dei movimenti del Settore.

Per le restituzioni ai Depositi Alleati, la segnalazione dovrà essere riportata sul retro della tabella riepilogativa del Settore distintamente per Deposito Alleato.

Si pone in particolare evidenza che il primo riepilogo, che conterrà separatamente i dati relativi alle consegne eseguite alla R.M. ed alla R.A., dovrà tener conto di tutte le consegne predette a partire dalla mezzanotte del 31 luglio 1944 sino alla data del riepilogo.

Si dispone che tali dati dovranno essere riportati sulle tabelle movimenti dei Depositi e dei Magazzini e sul riepilogo della tabella movimenti del Settore riferiti al periodo 24 settembre 9 ottobre 1944.

p. IL MINISTRO
f.to Delligra

P. C. C.
IL CAPO UFFICIO
(Cesare Maramotti)

Declassified E.O. 12356 Section 3.3/NND No. 785020

0886

Declassified E.O. 12356 Section 3.3/NND No. 785020

MINISTERO DELLA GUERRA

DIREZIONE GENERALE SERVIZI COMMISSARIATO MILITARE

Divisione Sussistenze

N. 9606/S/dl prot. F. M. 151 li 14 settembre 1944

Risposta al foglio N. 38512 del 9 Sett. Carte annesse R.N. & R.A.F.

OGGETTO: consegna razione viveri alla Marina e all'Aeronautica.-

ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELLA A.C.C.

ROMA

Si accusa ricevuta del foglio ST/72 del 9 settembre 1944 all'oggetto sopradistinto.

p.IL MINISTRO

Your ST/72 of 9 Sept 44 has been received.

"S & T" MMIA.

Recd 14 Sep

File ST/ 72

1223

Declassified E.O. 12356 Section 3.3/NND No. 785020

63

Subject:- Accounting of Rations

Army Sub Commission (MMIA),
HQ, ACC, RCMP.
ST/72

Dirss. Gen. Commissariato,
Italian War Ministry.

14 September 1944.

Copy to:- MMIA LO, Sicily, (your Report No 8 refers)
MMIA LO, NAPLES, BARI, TARANTO, SARDINIA, ROME.

1. It is understood that some Italian Supply Depots are accounting for rations on a 15 day basis, with the result that the book accounting lags behind the actual ground stock position; considerable difficulty is therefore experienced by Inspecting Officers.

2. It is brought to your notice that under the new accounting proceedure all Receipts and Issues must be entered on to the appropriate records as and when they occur.

3. Please confirm that your instructions to Commissariato and Depot Commanders emphasise this point.

REMINDER

for E.L. PERCIVAL.
Lt. Col. RASC.
ADST, Army Sub Commission, (MMIA).

SWC/JMD

Declassified E.O. 12356 Section 3.3/NND No. 785020

1. Subject:- Accountancy Forms etc.

Army Sub Commission, (MMIA),
HQ, ACC, ROME.
ST/72.

2 Sep 44.

MMIA LO BARI.

(ST/75/2)

Reference your report on above.

1. Notification was received from Lo Naples (STF/22 of 19 Aug 44) a copy of which was forwarded to MMIA Lo Bari, that the above mentioned forms etc. were dispatched to Commissariato Bari by Italian Military lorry on 19 Aug 44:-

Instructions (Italian edition) - 50 Copies.
Instructions (English edition) - 6 Copies. (for transmission to MMIA LO)

ST/1	125 blocks
ST/4	1000 sheets
ST/5	250 blocks
ST/8	125 blocks
ST/11	5000 sheets
ST/12	500 sheets

2. In view of your statement that the new forms etc. will only last for two weeks, it is presumed that Dir. Comm. Bari has not received the above quantities.

3. Will you therefore please recheck with Dir. Comm. Bari.

Replyat(67)

B.L. PERCEVAL.
Lt. RASC,
ADST, Army Sub Commission, (MMIA).

DVW/jc

61

Subject:- Issues of Rations to Italian Navy and Air Force.

Army Sub Commission, (MMIA),
HQ. ACC. ROME.
ST/72.

9 September 1944.

Direz. Gen. Commissariato.
Ministry of War.

1. It is necessary in future Stock Movements Returns to segregate issues made to Italian Navy and Air Force from Italian Army Depots.

2. This will be done as follows:-

(a) On the face of the Stock Movements Return Form (Form P) the total rations issued during the period in question will continue to be shown. That is to say no segregation is made on the face of the form.

(b) On the blank reverse side of Form P, the segregation of rations issued to Italian Navy and Air Force will be shown in the following form:-

Royal Italian Navy

Commodity	Quantity issued from Italian Army Depots Kgs.	For MMIA use

Royal Italian Air Force

Commodity	Quantity issued from Italian Army Depots. Kgs.	For MMIA use

Declassified E.O. 12356 Section 3.3/NND No. 785020

(b) On the blank reverse side of Form P, the segregation of rations issued to Italian Navy and Air Force will be shown in the following form:-

Royal Italian Navy

Commodity	Quantity issued from Italian Army Depots Kgs.	For MMIA use

Royal Italian Air Force

Commodity	Quantity issued from Italian Army Depots. Kgs.	For MMIA use

3. It is requested you will cause instructions to be issued which will ensure this segregation is brought into effect in all sectors as rapidly as possible.

It is emphasised that the first returns rendered to show the segregation of issues to Italian Navy and Air Force must take into account all such issues made with effect from MIDNIGHT 31 July 1944. to date of return.

4. It is necessary also in future Stock Movements Returns to differentiate between issues made to other Italian Army Depots and repayment issues made to Allied Depots.

This was discussed with Capt Ventrella recently and it was decided to continue to show on the face of Form P, in the column "Despatched to other Depots", the total of such despatches, that is to say, the bulked figure for despatches to Italian Depots plus despatches to Allied Depots, and to show separately on the reverse side of Form P the breakdown by commodities of repayment despatches to Allied Depots.

/2

4220

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4. (cont'd).

Please issue instructions that this be done in the following form showing separately despatches to different Allied Depots:-

Despatched to.....(Here insert name of Allied Depot)

Commodity	Weight in Kgs

Under Ministry of War Authority Ref .....dated.....

5. It is requested that you will acknowledge receipt of this letter and forward to this H.Q. a copy of instructions issued by you in pursuance of the contents hereof.

B.L. Perceval

B.L. PERCEVAL.
Lt Col RASC.,
ADST, Army Sub Commission (MMLA).

BLP/JMD

Copy to:- All MMLA Liaison Officers - For information and necessary action.

A/Q MMLA.

Declassified E.O. 12356 Section 3.3/NND No. 785020

Distribution - 7th Army LO Naples.
" " Bari
" " Taranto
" " Sicily
" " Sardinia

60

Copy of Translation

From:- Ministry of War
To:- XXXXX
Copy To:- MITA (For information)

8790/5/S
26 Aug 44.

Subject:- Rules on the new system of Book Keeping.

The new system of Book Keeping will commence to be used on 10Th September by all Special Depots, Ration Depots, Bakeries, The Direzioni di Comm/to will apply the "Rules on Book Keeping" pamphlet issued by MAA and the following instructions.

The Direzioni di Comm/to will be responsible that the w/m Forms reach Special Depots and Ration Depots of their respective sectors by the 5th Sep.

Form F.	Stock Card
" G.	Despatch Note
" K.	Rations Issue Note
" M.	Commodity Account
" P.	Stock Movement Return.

They will also see that the w/m Registers are in possession of the Special Depots and Ration Depots of their respective sector by the 9th Sep 44 using printed registers of the old system of accounts or blank sheets.

Form H.	Issues Register
" J.	Receipts "
" L.	Demands for ration Register
" N.	Issued Rations Register.

The Direzioni di Comm/to will see to the Stocktaking of all existing stocks in their respective Special Depots and Ration Depots by 2400 hrs on the 9th Sep 44.

At zero hour the 10th Sep the actual quantities of all articles will be brought forward on:-

Form F.	Stock Card (Column:- Balance on hand in kg).
" M.	Commodity a/c (Column:- Balance on hand in kg).

A careful Stocktaking will be made in the stores.

The Direzioni di Comm/to will issue instructions in order that even the civilian and military bakeries and Pastifici, comply with the Stocktaking in the completion of Stock Card and Commodity a/c.

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Form F. Stock Card
" G. Despatch Note
" H. Rations Issue Note
" M. Commodity Account
" P. Stock Movement Return.

They will also see that the u/m Registers are in possession of the Special Depots and Ration Depots of their respective sector by the 9th Sep 44 using printed registers of the old system of accounts or blank sheets.

Form H. Issues Register
" J. Receipts "
" L. Demands for ration Register
" M. Issued Rations Register.

The Direzioni di Comp/to will see to the Stocktaking of all existing stocks in their respective Special Depots and Ration Depots by 2400 hrs on the 9th Sep 44.

At zero hour the 10th Sep the actual quantities of all articles will be brought forward on:-

Form F. Stock Card (Column:- Balance on hand in kg).
" M. Commodity a/c (Column:- Balance on hand in kg).

A careful Stocktaking will be made in the stores.

The Direzioni di Comp/to will issue instructions in order that even the civilian and military bakeries and Pastifici, comply with the Stocktaking in the completion of Stock Card and Commodity a/c.

Having completed this entry at zero hours on the 10th Sep the new system of book keeping will be carried out according to instructions laid down in pamphlet "Organisation for food supply to the Italian Army and Rules on Book Keeping".

Paras 42, 43, 44, 45 of a/n pamphlet applies to issues to Depots.

Paras 46, 47, 48, 49, 50, 51, 52, 53, apply to receipt from Ports Detachments or other Depots.

Quantities received will be entered in Form F Stock Cards.

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"S & T, MMIA.
Recd 9 Sep
File ST/ 17

4218

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In case of discrepancies refer to para 51 and 52.

Paras 54, 55, 56, 57, 58, 59, 60, 61, 62, apply to rations issued to units.

The table, which is mentioned in page 14, para 57, phrase 7 of the pamphlet is substituted as follows:-

Attached Table 1:- to be used only in Ration Depots.
Attached Table 2:- to be used in Special Depots for accounting rations issued to the I. Navy and Air Force.

These will be entered in kgs on the Demands for rations corresponding to the number of rations of the same type, as per table, and in kgs, for the number of transit rations. Such quantities will be brought forward on Stock Cards, Ration Issue Register and Commodity a/c.

Instructions for the completion of Form H (Commodity a/c).

These will be found in para 63, 64, 65 of the pamphlet.

An example of Form H completed for a certain period is attached.

Para 64 sentence 4 says that "after each entry the colum will be totalled" this may be noted in the attached example Form H column 5. The remainder will have to be stated after each entry (adding to it the quantity received or subtracting the quantities issued to Depots or units).

At the end of the period all entries to be brought forward will be already stated. As regard to plus or minus variations, refer to para 65.

On the first day of the following period the balance will be brought forward in column 10 (in kgs) from the last period and corrected in agreement with the actual stock according to instructions in para 77 of the pamphlet.

The eventual difference which would result when the inventories are made out at the end of the period 9th or 24th of each month, should be entered in the Commodity a/c, Stock Cards and Registers showing:-

Receipt Entries to be corrected if the stock taking of the depot gives a surplus to what is shown in Commodity a/c.

Issues Entries to be corrected if the stock taking of the depot gives a deficiency to what is shown in Commodity a/c.

On the Stock Card the correcting receipt entry will be added and the correcting issue entry will be subtracted.

On the Commodity a/c Form the correcting receipt entry will be shown in the colum receipts net weight in kgs and the corrected issue entry will be shown in the colum issues to other Depots (See attached Form H).

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In order to obtain the balance of the new period agreeing with the actual stock in hand the corrected receipt entry is to be summed and the corrected issue entry is to be subtracted.

On the issue register the corrected entry will be shown after the last entry of the period in red ink. On the receipt register the corrected entry will be shown after the last entry of the period in red ink.

The corrected issues or receipt entries will be made according to the u/m forms, noting on the top of the form the reason for the corrected issue or receipt entries.

Depot_____

Corrected Receipt of Article_____

as per inventory dated _____

Inventory of _____(Date)_____ Kg/_____

Actual Amount_____(Date)_____ Kg/_____

Corrected Receipt Kg/_____

Date_____ (Signed by Consignor)

Depot_____

Corrected Issue of Article_____

as per inventory dated _____

Inventory of _____(Date)_____ Kg_____

Actual Amount_____(Date)_____ Kg_____

Corrected Issue Kg_____

Date_____ (Signed by Consignor)

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as per inventory dated _____

Inventory of _____(Date)_____ Kg/_____

Actual Amount_____(Date)_____ Kg/_____

Corrected Receipt Kg/_____

Date_____ (Signed by Consignor)

Depot_____

Corrected Issue of Article_____

as per inventory dated _____

Inventory of _____(Date)_____ Kg_____

Actual Amount_____(Date)_____ Kg_____

Corrected Issue Kg_____

Date_____ (Signed by Consignor)

Corrected Issues and Receipts Forms will be made out in 4 copies.

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One copy will be retained by the Store or Depot the 3 others will be forwarded to the Direzioni di Comm/to of the sector, who will arrange to send a copy to M.A. and a copy to the Ministry of War.

Special Instructions for the Bakeries and Panifici.

These will be found in paras 56 to 74 of the pamphlet.

Bakeries and Panifici coming under the new system of book keeping, will use Stock Cards and Commodity a/c noting para 46 to 53 for the receipt of flour; para 42 to 45 for issue of bread to Ration Stores.

/4

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In the case of direct issue of bread to units they will open the Ration Demand Register, referring to paras 54 to 62.

Below is a table to be used by the Bakeries and Pastifici.

The Bakery or Pastificio will register receipts of flour and salt entering them in the :-	Stock Cards ReceiptsRegister Commodity a/c
Will register the transformed flour and salt entering them in the :-	Stock Cards Issue Register Commodity a/c
Will register the product entering Bread (1) or the weight of the Maccheroni in the :-	Stock Cards Receipt Register Commodity a/c

(1) Weight of Flour + Salt + Water according to agreement.

Debit Ration issues of Bread or Maccheroni on the :-	Stock Cards Issue Register Commodity a/c
or	
Debit issues to units	Demand for ration Register Demand for rations Stock Cards Issues Register Commodity a/c.

From the above the u/m example shows how to keep account on the transformation:-

Date	Raw material to be transformed			Product obtain bread
	Flour	Salt	Water added	
17/10/44	Kg. 1000 as per issue on Commodity	Kg. 10 as per issue on Commodity	Kg. 290 Theoretical? account	Kg.1300 should be Cr to Commodity a/c Bread

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with Register the product entering Bread (1) or the weight of the Maccheroni in the :-	Stock Cards Receipt Register Commodity a/c

(1) Weight of Flour + Salt + Water according to agreement.

Debit Ration issues of Bread or Maccheroni on the :-	Stock Cards Issue Register Commodity a/c
or	
Debit issues to units	Demand for ration Register Demand for rations Stock Cards Issues Register Commodity a/c.

From the above the u/m example shows how to keep account on the transformation:-

Date	Raw material to be transformed			Product
	Flour	Salt	Water added	obtain bread
17/10/44	Kg. 1000 as per issue on commodity a/c (flour)	Kg. 10 as per issue on commodity a/c (salt)	Kg. 290 Theoretical? account on Kg.340 (flour) = Kg.442 (bread)	Kg.1300 should be Cr to Commodity a/c Bread 4215

For Maccheroni the same accounting procedure should be used but for the various quantity used?

PROCEDURE TO BE FOLLOWED IN THE COMPLETION OF INVENTORIES AND STOCK MOVEMENT RETURNS. (see paras from 75 to 82).

The Direzioni di Comm/to will issue instructions, as to the completion of the forms, to the Depots according to a/m instructions.

The Depots will complete moreover, Stock Movement Returns in five copies in respect of the depending Bakeries and Pastifici.

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All Stock Movement Returns will be totalled in one Balance Sheet in five copies and four for each of the Bakeries and Pastificio. These returns will be sent to the regional Direzioni di Comm/to. On each return, the Ration Depot will be shown and all various establishment depending from it; that is to say:- Ration Depot, Bakery and Pastificio.

INSTRUCTIONS TO THE DIREZIONI DI COMM/TO ON THE COMPLETION OF STOCK MOVEMENT RETURNS.

All Special Depots, Ration Stores, Bakeries and Pastifici will complete in 5 copies Stock Movement Returns, prior to the:-

10th (Period from 25 to 9 of the following month)
25th (Period from 10 to 24 of the month)

One copy will be kept by the Store concerned.
Four copies will be sent to the Direzioni di Comm/to concerned.

The Direzioni di Comm/to will consolidate all Stock Movement Returns from the depending Depots of the sector in one Return completed in four typewritten copies.

One complete series comprising of one General Return and all relative Stock Movement Returns of each Depot, will be kept by the Direzioni di Comm/to.

One complete series will be forwarded to AMGOT. LO

Two complete series will be forwarded to the Ministry of War as per instructions ref. 7965/S of 4 Aug 44.

The Direzioni di Comm/to will check and inform the Depots of the eventual errors and the corresponding corrections.

The Direzioni di Comm/to will complete Form P attached.

The place will be indicated on the first line.

The second line will show the period for which the Return is completed and the number of days (which will be 15 or 16 in case of a month of 31 days). In the third line the total ration requested will be shown, showing the various types of same (Hospital rations will not be shown yet as it has not been approved)

Column 1 will show the articles as per Form P
Column 2 existing stock at zero hour of the 1st day of the period will be shown in kg. and should correspond to the balance of the last s/c.
Column 3 receipts will be entered in kgs.
Column 4(1) discrepancies will be entered in kgs.
Column 4(2) surpluses will be entered in kgs.

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four copies will be sent

The Direzioni di Comm/to will consolidate all Stock Movement Returns from the depending Depots of the sector in one Return completed in four typewritten copies.

One complete series comprising of one General Return and all relative Stock Movement Returns of each Depot, will be kept by the Direzioni di Comm/to.

One complete series will be forwarded to MMIA. LO

Two complete series will be forwarded to the Ministry of War as per instructions ref. 7985/S of 4 Aug 44.

The Direzioni di Comm/to will check and inform the Depots of the eventual errors and the corresponding corrections.

The Direzioni di Comm/to will complete Form P attached.

The place will be indicated on the first line.

The second line will show the period for which the Return is completed and the number of days (which will be 15 or 16 in case of a month of 31 days). In the third line the total ration requested will be shown, showing the various types of same (Hospital rations will not be shown yet as it has not been approved)

Column 1 will show the articles as per Form P
Column 2 existing stock at zero hour of the 1st day of the period will be shown in kg. and should correspond to the balance of the last a/c.
Column 3 receipts will be entered in kgs.
Column 4(1) discrepancies will be entered in kgs.
Column 4(2) surpluses will be entered in kgs.
Column 5 issues to other Depots in kgs.
Column 6(1) issues to units on Demands in kg. 4214
Column 6(2) Ration strength.
Column 7(1) Issues to units of Transit Rations.
Column 7(2) Ration strength.
Column 8(1) Will be left blank.
Column 8(2) " " " "
Column 9(1) Balance in Kg will be shown at the last day of the period.
Column 9(2) Corresponding number of rations.
Column 9(3) Will show number of days for which rations could be issued, such may be obtained in dividing the number of rations by the approx ration strength.

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In order to work out the number of rations Col 6(2) Col 7(2) Col 9(2), Col 6(1) 7(1) 9(1) number of Kgs must be divided by the weight of the articles depending on the type of ration for column 6 and ; and transit ration for column 7.

In order to facilitate the accounting a table of the equal ration in Kg has been given to each officer of the Direzioni who will forward copies of same to the depending stores.

Note that the ration corresponding in kgs issued to units must be worked out according to the ration table ref. 7650/8 of 26 Jul while rations on the returns should be worked out according to rations shown.

		Normal Rations	Transit Rations
(1)	Flour:- divide the number of Kg. by the ration of	339.750 gr	--
(2)	Bread " " "	442.	--
(3)	Biscuits " " "	339.750	400
++ 4	Total Flour Group		
+++ 5	Maccheroni divide " " "	84.9375	
+++ 6	Rice " " "	28.3125	
7	Tin Meat " " "	84.9375	113.250 gr
8	Meat " " "	28.3125	
9	Tin Fish " " "	84.9375	113.250 gr
10	Sausages " " "	"	" "
11	Total Meat and Fish		
12	Dry Veg divide " "	56.625	
13	Fresh Veg " " "	28.3125	
14	Tin Veg " " "	169.875	
+15	Total Vegetable		
+ 16	Sugar divide the number " "	28.3125	
17	Coffee " " "	14.15625	
18	Tea " " "	4.71875	
19	Surrogate " " "	14.15625	
20	Cocoa " " "	7.07813	
21	Total liquids		
+22	Pepper " " "	0.1415625	
+23	Tin Cheese " " "	28.3125	
24	Tin Tomatoe (sauce) " "	14.15625	
25	Tin Tomatoe divide the no of " "	14.15625	
26	Tomatoe " " "	28.3125	
27	Minced Meat " " "	14.15625	
+28	Total tinned articles		

ARTICLES FROM ITALIAN SOURCES

+29	Olive Oil divide the number	"	"	10.
30	Tomatoe Paste etc	"	"	14.15625

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++ 4	Total Flour Group					
+++ 5	Maccheroni divide	"	"	"	84.9375	
+++ 6	Rice	"	"	"	28.3125	
7	Tin Meat	"	"	"	84.9375	113.250 gr
8	Meat	"	"	"	28.3125	
9	Tin Fish	"	"	"	84.9375	113.250 gr
10	Sausages	"	"	"	"	"
11	Total Meat and Fish					
12	Dry Veg divide		"	"	56.625	
13	Fresh Veg	"	"	"	28.3125	
14	Tin Veg	"	"	"	169.875	
+15	Total Vegetable					
+ 16	Sugar divide the number		"	"	28.3125	
17	Coffee	"	"	"	14.15625	
18	Tea	"	"	"	4.71875	
19	Surrogato	"	"	"	14.15625	
20	Cocoa	"	"	"	7.07813	
21	Total liquids					
+22	Pepper	"	"	"	0.1415625	
+23	Tin Cheese	"	"	"	28.3125	
24	Tin Tomatoe (sauce)		"	"	14.15625	
25	Tin Tomatoe divide the no of		"	"	14.15625	
26	Tomatoe	"	"	"	28.3125	
27	Minced Meat	"	"	"	14.15625	
+28	Total tinned articles					

ARTICLES FROM ITALIAN SOURCES

+29	Olive Oil divide the number		"	"	10.
30	Tomatoe Paste etc		"	"	14.15625
31	Triple Concentrated		"	"	10.
32	Sextuple "		"	"	9.213
33	Total tin articles divide kgs by the ration gr.				
34	Cheese	"	"	"	6.
35	Salt	"	"	"	20.
36	Wine	"	lt	lt	½
37	Cigarettes	"	No	No	5
38	Matches	"	No	No	1 Box or 2 Books
39	Marmalade				
40	Anice				
41	Cognac				
42	Sweets				
43	Tin Milk				
44	Syrup				
45	Lemon Juice				
46	Mineral Water				

Articles from Allied Sources.

47	Cigarettes divide the kg by gr ration				5
48	Matches	"	" No	" No "	1 box or 2 books
+49	Total General Items (the sum of articles of Allied sources and Italian production).				

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According to para 84 of "Book Keeping" instructions, the Direzioni di Comp/to will inform Ministry of War by signal the number of remaining rations as follows:-

4) Total Group Flour
5) Maccheroni
6) Rice
11) Total meat and fish
15) Total vegetable
16) Sugar
21) Total liquid
22) Pepper
23) Tin cheese
29) Olive Oil
49) Total General Items

To work out the number of rations it could be obtained in multiplying the Kgs by the following figures:-

Flour or Biscuits	2.9433	
Bread	2.26245	
Maccheroni	11.7733	ditto for tin fish and sauseges
Rice	35.32	" for dry meat, vegetable, sugar, tin cheese, tomatoe juice.
Dry Vegetable	17.66	
Tin Vegetable	8.83	
Coffee	70.64	ditto for Surragato, Tomatoe sauce, Tin Tomatoe, Meat Paste, double concentrate
Tea	211.9205	
Cocoa	141.28	
Pepper	7064.124	
Olive Oil	100.	ditto for triple concentrate
Sextuple concentrate	166.66	" for cheese
Salt	50.	
Cigarettes	200	

It is reminded again that to transform Kgs in lbs, the number of Kgs should be divided by 0.453, or multiplied by 2.2075.

Bad Articles.

In order to account for bad articles in Depots or Stores the form "Corrected Issue Entry" should be used attaching to it the original of the verbal process and the "Write Off".

Corrected Issue Entry } Stock Card.
Issue Register (specifying the cause of issue)

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Bread	11.7733	ditto for tin fish and [illegible]
Maccheroni	35.32	" for dry meat, vegetable, sugar, tin cheese,
Rice		tomatoe juice.
Dry Vegetable	17.66	
Tin Vegetable	8.83	ditto for Surrogato, Tomatoe sauce, Tin Tomatoe,
Coffee	70.64	Meat Paste, double concentrate
	211.9205	
Tea	141.28	
Cocoa	7064.124	
Pepper	100.	ditto for triple concentrate
Olive Oil		
Sextuple concentrate	166.66	" for cheese
Salt	50.	
Cigarettes	200	

It is reminded again that to transform Kgs in lbs, the number of Kgs should be divided by 0.453, or multiplied by 2.2075.

Bad Articles.

In order to account for bad articles in Depots or Stores the form "Corrected Issue Entry" should be used attaching to it the original of the verbal process and the "Write Off".

Corrected Issue Entry will be recorded on:-
- Stack Card.
- Issue Register (specifying the cause of issue)
- Commodity a/c (as per [illegible] mentioned in page 3 of this letter).

At each closing period quantities of bad articles will be shown at the back of Form P with an attached copy of each verbal process.

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60 a

Copy of Translation

From:- Ministry of War
To:- XXXXXX
Copy To:- MMIA (for information)

8790/3/3
26 Aug 44.

Subject:- Rules on the new system of Book Keeping.

The new system of Book Keeping will commence to be used on 10Th September by all Special Depots, Ration Depots, Bakeries. The Direzioni di Comm/ts will apply the "Rules on Book Keeping" pamphlet issued by MMIA and the following instructions.

The Direzioni di Comm/to will be responsible that the u/m Forms reach Special Depots and Ration Depots of their respective sectors by the 9th Sep.

Form F.	Stack Card
" G.	Despatch Note
" K.	Rations Issue Note
" N.	Commodity Account
" P.	Stock Movement Return.

They will also see that the u/m Registers are in possession of the Special Depots and Ration Depots of their respective sector by the 9th Sep 44 using printed registers of the old system of accounts or blank sheets.

Form H.	Issues Register
" J.	Receipts "
" L.	Demands for ration Register
" M.	Issued Rations Register.

The Direzioni di Comm/to will see to the Stocktaking of all existing stocks in their respective Special Depots and Ration Depots by 2400 hrs on the 9th Sep 44.

At zero hour the 10th Sep the actual quantities of all articles will be brought forward on:-

Form F.	Stack Card (Column:- Balance on hand in kg).
" N.	Commodity a/c (Column:- Balance on hand in kg).

A careful Stocktaking will be made in the stores.

The Direzioni di Comm/to will issue instructions in order that even the civilian and military bakeries and Pastifici, comply with the Stocktaking in the completion of Stack Card and Commodity a/c.

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The Direzioni di Comm/to will be responsible that the u/m Forms reach Special Depots and Ration Depots of their respective sectors by the 9th Sep.

Form F.	Stack Card
" G.	Despatch Note
" K.	Rations Issue Note
" N.	Commodity Account
" P.	Stock Movement Return.

They will also see that the u/m Registers are in possession of the Special Depots and Ration Depots of their respective sector by the 9th Sep 44 using printed registers of the old system of accounts or blank sheets.

Form H.	Issues Register
" J.	Receipts "
" L.	Demands for ration Register
" M.	Issued Rations Register.

The Direzioni di Comm/to will see to the Stocktaking of all existing stocks in their respective Special Depots and Ration Depots by 2400 hrs on the 9th Sep 44.

At zero hour the 10th Sep the actual quantities of all articles will be brought forward on:-

Form F.	Stack Card (Column:- Balance on hand in kg).
" N.	Commodity a/c (Column:- Balance on hand in kg).

A careful Stocktaking will be made in the stores.

The Direzioni di Comm/to will issue instructions in order that even the civilian and military bakeries and Pastifici, comply with the Stocktaking in the completion of Stock Card and Commodity a/c.

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Having completed this entry at zero hours on the 10th Sep the new system of book keeping will be carried out according to instructions laid down in pamphlet "Organization for food supply to the Italian Army and Rules on Book Keeping".

Paras 42, 43, 44, 45 of a/n pamphlet applies to issues to Depots.

Paras 46, 47, 48, 49, 50, 51, 52, 53, apply to receipt from Ports Detachments or other Depots.

Quantities received will be entered in Form F Stock Cards.

/2

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In case of discrepancies refer to para 51 and 52.

Paras 54, 55, 56, 57, 58, 59, 60, 61, 62, apply to rations issued to units.

The table, which is mentioned in page 14, para 57, phrase 7 of the pamphlet is substituted as follows:-

Attached Table 1:- to be used only in Ration Depots.
Attached Table 2:- to be used in Special Depots for accounting rations issued to the I. Navy and Air Force.

These will be entered in kgs on the Demands for rations corresponding to the number of rations of the same type, as per table, and in kgs, for the number of transit rations. Such quantities will be brought forward on Stock Cards, Ration Issue Register and Commodity a/c.

Instructions for the completion of Form N (Commodity a/c).

These will be found in para 63, 64, 65 of the pamphlet.

An example of Form N completed for a certain period is attached.

Para 64 sentence 4 says that "after each entry the column will be totalled" this may be noted in the attached example Form N column 3. The remainder will have to be stated after each entry (adding to it the quantity received or subtracting the quantities issued to Depots or units).

At the end of the period all entries to be brought forward will be already stated. As regard to plus or minus variations, refer to para 65.

On the first day of the following period the balance will be brought forward in column 10 (in kgs) from the last period and corrected in agreement with the actual stock according to instructions in para 77 of the pamphlet.

The eventual difference which would result when the inventories are made out at the end of the period 9th or 24th of each month, should be entered in the Commodity a/c, Stack Cards and Registers showing:-

Receipt Entries to be corrected if the stock taking of the depot gives a surplus to what is shown in Commodity a/c.

Issues Entries to be corrected if the stock taking of the depot gives a deficiency to what is shown in Commodity a/c.

On the Stack Card the correcting receipt entry will be added and the correcting issue entry will be subtracted.

On the Commodity a/c Form the correcting receipt entry will be shown in the column receipts net weight in kgs and the corrected issue entry will be shown in the column issues to other Depots (See attached Form N).

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In order to obtain the balance of the new period agreeing with the actual stock in hand the corrected receipt entry is to be summed and the corrected issue entry is to be subtracted.

On the issue register the corrected entry will be shown after the last entry of the period in red ink. On the receipt register the corrected entry will be shown after the last entry of the period in red ink.

The corrected issues or receipt entries will be made according to the u/m forms, noting on the top of the form the reason for the corrected issue or receipt entries.

Depot_____

Corrected Receipt of Article_____

as per inventory dated _____

Inventory of _____ (Date) _____ Kg _____

Actual Amount _____ (Date) _____ Kg _____

Corrected Receipt Kg _____

Date_____ (Signed by Consignor)

Depot_____

Corrected Issue of Article_____

as per inventory dated _____

Inventory of _____ (Date) _____ Kg _____

Actual Amount _____ (Date) _____ Kg _____

Corrected Issue Kg _____

Date_____ (Signed by Consignor)

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as per inventory dated _____

Inventory of _____ (Date) _____ Kg _____

Actual Amount _____ (Date) _____ Kg _____

Corrected Receipt Kg _____

Date _____ (Signed by Consignor)

Depot _____

Corrected Issue of Article _____

as per inventory dated _____

Inventory of _____ (Date) _____ Kg _____

Actual Amount _____ (Date) _____ Kg _____

Corrected Issue Kg _____

Date _____ (Signed by Consignor)

Corrected Issues and Receipts Forms will be made out in 4 copies. 1209

One copy will be retained by the Store or Depot the 3 others will be forwarded to the Direzioni di Comm/to of the sector, who will arrange to send a copy to MMIA and a copy to the Ministry of War.

Special Instructions for the Bakeries and Panifici.

These will be found in paras 56 to 74 of the pamphlet.

Bakeries and Panifici coming under the new system of book keeping, will use Stack Cards and Commodity a/c noting para 46 to 53 for the receipt of flour; para 42 to 45 for issue of bread to Ration Stores.

/4

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In the case of direct issue of bread to units they will open the Ration Demand Register, referring to paras 58 to 62.

Below is a table to be used by the Bakeries and Pastifici.

The Bakery or Pastificio will register receipts of flour and salt entering them in the :-	Stock Cards Receipt Register Commodity a/c
Will register the transformed flour and salt entering them in the :-	Stock Cards Issue Register Commodity a/c
Will register the product entering Bread (1) or the weight of the Macaheroni in the :-	Stock Cards Receipt Register Commodity a/c

(1) Weight of Flour + Salt + Water according to agreement.

Debit Ration issues of Bread or Macheroni on the :-	Stock Cards Issue Register Commodity a/c
or	
Debit issues to units	Demand for ration Register Demand for rations Stock Cards Issues Register Commodity a/c.

From the above the u/n example shows how to keep account on the transformation:-

Date	Raw material to be transformed			Product obtain bread
	Flour	Salt	Water added	
17/10/44	Kg. 1000 as per issue on commodity	Kg. 10 as per issue on commodity	Kg. 290 Thecretical? account on	Kg. 1300 should to Cr to Commodity a/c Bread

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entering Bread (1) or the weight of the Maccheroni in the :-	Receipt Register Commodity a/c

(1) Weight of Flour + Salt + Water according to agreement.

Debit Ration issues of Bread or Maccheroni on the :-	Stock Cards Issue Register Commodity a/c
or	
Debit issues to units	Demand for ration Register Demand for rations Stock Cards Issues Register Commodity a/c.

From the above the u/m example shows how to keep account on the transformation:-

Date	Raw material to be transformed			Product obtain bread
	Flour	Salt	Water added	
17/10/44	Kg. 1000 as per issue on commodity a/c (flour)	Kg. 10 as per issue on commodity a/c (salt)	Kg. 290 Theoretical? account on Kg.340 (flour) = Kg.442 (bread)	Kg.1300 should be Cr to Commodity a/c Bread

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For Maccheroni the same accounting procedure should be used but for the various quantity used?

PROCEDURE TO BE FOLLOWED IN THE COMPLETION OF INVENTORIES AND STOCK MOVEMENT RETURNS. (see paras from 75 to 82).

The Direzioni di Comm/to will issue instructions, as to the completion of the forms, to the Depots according to a/m instructions.

The Depots will complete moreover, Stock Movement Returns in five copies in respect of the depending Bakeries and Pastifici.

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All Stock Movement Returns will be totalled in one Balance Sheet in five copies and four for each of the Bakeries and Pastificio. These returns will be sent to the regional Direzioni di Comm/to. On each return, the Ration Depot will be shown and all various establishment depending from it; that is to say:- Ration Depot, Bakery and Pastificio.

INSTRUCTIONS TO THE DIREZIONI DI COMM/TO ON THE COMPILATION OF STOCK MOVEMENT RETURNS.

All Special Depots, Ration Stores, Bakeries and Pastifici will complete in 5 copies Stock Movement Returns, prior to the:-

10th (Period from 25 to 9 of the following month)
25th (Period from 10 to 24 of the month)

One copy will be kept by the Store concerned.
Four copies will be sent to the Direzioni di Comm/to concerned.

The Direzioni di Comm/to will consolidate all Stock Movement Returns from the depending Depots of the sector in one Return completed in four typewritten copies.

One complete series comprising of one General Return and all relative Stock Movement Returns of each Depot, will be kept by the Direzioni di Comm/to.

One complete series will be forwarded to MMIA.

Two complete series will be forwarded to the Ministry of War as per instructions ref. 7985/S of 4 Aug 44.

The Direzioni di Comm/to will check and inform the Depots of the eventual errors and the corresponding corrections.

The Direzioni di Comm/to will complete Form P attached.

The place will be indicated on the first line.

The second line will show the period for which the Return is completed and the number of days (which will be 15 or 16 in case of a month of 31 days). In the third line the total ration requested will be shown, showing the various types of same (Hospital rations will not be shown yet as it has not been approved)

Column 1 will show the articles as per Form P
Column 2 existing stock at zero hour of the 1st day of the period will be shown in kg. and should correspond to the balance of the last s/o.
Column 3 receipts will be entered in kgs.

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The Direzioni di Comm/to will consolidate all Stock Movement Returns from the depending Depots of the sector in one Return completed in four typewritten copies.

One complete series comprising of one General Return and all relative Stock Movement Returns of each Depot, will be kept by the Direzioni di Comm/to.

One complete series will be forwarded to MMLA.

Two complete series will be forwarded to the Ministry of War as per instructions ref. 7985/8 of 4 Aug 44.

The Direzioni di Comm/to will check and inform the Depots of the eventual errors and the corresponding corrections.

The Direzioni di Comm/to will complete Form P attached.

The place will be indicated on the first line.

The second line will show the period for which the Return is completed and the number of days (which will be 15 or 16 in case of a month of 31 days). In the third line the total ration requested will be shown, showing the various types of same (Hospital rations will not be shown yet as it has not been approved)

Column 1 will show the articles as per Form P
Column 2 existing stock at zero hour of the 1st day of the period will be shown in kgs. and should correspond to the balance of the last s/o.
Column 3 receipts will be entered in kgs.
Column 4(1) discrepancies will be entered in kgs.
Column 4(2) surpluses will be entered in kgs.
Column 5 issues to other Depots in kgs.
Column 6(1) issues to units' on Demands in kg.
Column 6(2) Ration strength.
Column 7(1) Issues to units of Transit Rations.
Column 7(2) Ration strength.
Column 8(1) Will be left blank.
Column 8(2) " " " "
Column 9(1) Balance in Kg will be shown at the last day of the period.
Column 9(2) Corresponding number of rations.
Column 9(3) Will show number of days for which rations could be issued, such may be obtained in dividing the number of rations by the approx ration strength.

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In order to work out the number of rations Col 6(2) Col 7(2) Col 9(2), Col 6(1) 7(1) 9(1) number of Kgs must be divided by the weight of the articles depending on the type of ration for column 6 and 9 and transit ration for column 7.

In order to facilitate the accounting a table of the equal ration in Kg has been given to each officer of the Direzioni who will forward copies of same to the depending stores.

Note that the ration corresponding in kgs issued to units must be worked out according to the ration table ref. 7650/3 of 26 Jul while rations on the returns should be worked out according to rations shown.

			Normal Rations	Transit Rations
(1)	Flour:- divide the number of Kg. by the ration of		339.750 gr	—
(2)	Bread "	" "	442.	—
(3)	Biscuits "	" "	339.750	400
++ 4	Total Flour Group			
+++ 5	Macaroni divide	" "	84.9375	
+++ 6	Rice "	" "	28.3125	
7	Tin Meat "	" "	84.9375	113.250 gr
8	Meat "	" "	28.3125	
9	Tin Fish "	" "	84.9375	113.250 gr
10	Sausages "	" "	"	" "
11	Total Meat and Fish			
12	Dry Veg divide	" "	56.625	
13	Fresh Veg "	" "	28.3125	
14	Tin Veg "	" "	169.875	
+15	Total Vegetable			
+ 16	Sugar divide the number	" "	28.3125	
17	Coffee "	" "	14.15625	
18	Tea "	" "	4.71875	
19	Surrogate "	" "	14.15625	
20	Cocoa "	" "	7.07813	
21	Total liquids			
+22	Pepper "	" "	0.1415625	
+23	Tin Cheese "	" "	28.3125	
24	Tin Tomatoe (sauce)	" "	14.15625	
25	Tin Tomatoe divide the number	" "	14.15625	
26	Tomatoe "	" "	28.3125	
27	Minced Meat "	" "	14.15625	
+28	Total tinned articles			

ARTICLES FROM ITALIAN SOURCES

+29	Olive Oil "	" "	10.
30	Tomatoe Paste etc	" "	

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	4	[illegible]	"	"		
+++	5	Maccheroni divide	"	"	28.3125	
+++	6	Rice "	"	"	84.9375	113.250 gr
	7	Tin Meat "	"	"	28.3125	
	8	Meat "	"	"	84.9375	113.250 gr
	9	Tin Fish "	"	"	"	
	10	Sausages			"	
	11	Total Meat and Fish	"	"	56.625	
	12	Dry Veg divide	"	"	28.3125	
	13	Fresh Veg "	"	"	169.875	
	14	Tin Veg "				
+15		Total Vegetable	"	"	28.3125	
+	16	Sugar divide the number	"	"	14.15625	
	17	Coffee "	"	"	4.71875	
	18	Tea "	"	"	14.15625	
	19	Surrogato "	"	"	7.07813	
	20	Cocoa				
	21	Total liquids "	"	"	0.1415625	
+22		Pepper "	"	"	28.3125	
+23		Tin Cheese "	"	"	14.15625	
	24	Tin Tomatoe (cenos)	"	"	14.15625	
	25	Tin Tomatoe divide the no of	"	"	28.3125	
	26	Tomatoe "	"	"	14.15625	
	27	Minced Meat "				
+28		Total timed articles				

ARTICLES FROM ITALIAN SOURCES

		"	"	"	10.
+29	Olive Oil "		"	"	14.15625
	30 Tomatoe Paste etc		"	"	10.
	31 Triple Concentrated		"	"	4.06
	32 Sextuple "				
	33 Total tin articles divide kgs by the ration gr.			"	6.
	34 Cheese "		"	"	20.
	35 Salt "	lt		lt	5
	36 Wine "	No		No	1 Box or 2 Books
	37 Cigarettes "	No		No	
	38 Matches				
	39 Marmalade				
	40 Anice				
	41 Cognac				
	42 Sweets				
	43 Tin Milk				
	44 Syrup				
	45 Lemon Juice				
	46 Mineral Water				

Articles from Allied Sources.

47	Cigarettes divide the kg by gr ration	5
48	Matches " " No " No "	1 box or 2 books

+49 Total General Items (the sum of articles of Allied sources and Italian production).

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According to para 84 of "Book Keeping" instructions, the Direzioni di Comm/to will inform Ministry of War by signal the number of remaining rations as follows:-

4) Total Group Flour
5) Maccheroni
6) Rice
11) Total meat and fish
15) Total vegetable
16) Sugar
21) Total liquid
22) Pepper
23) Tin cheese
29) Olive Oil
49) Total General Items

To work out the number of rations it could be obtained in multiplying the Kgs by the following figures:-

Flour or Biscuits	2.9435	
Bread	2.26245	
Maccheroni	11.7733	ditto for tin fish and sausages
Rice	35.32	" for dry meat, vegetable, sugar, tin cheese, tomatoe juice.
Dry Vegetable	17.66	
Tin Vegetable	8.83	
Coffee	70.64	ditto for Surrogate, Tomatoe sauce, Tin Tomatoe, meat Paste, double concentrate
Tea	211.9205	
Cocoa	141.28	
Pepper	7054.124	
Olive Oil	100.	ditto for triple concentrate
Sextuple concentrate	166.66	" for cheese
Salt	50.	
Cigarettes	200	

It is reminded again that to transform Kgs in lbs, the number of Kgs should be divided by 0.453, or multiplied by 2.207).

Bad Articles.

In order to account for bad articles in Depots or Stores the form "Corrected Issue Entry" should be used attaching to it the original of the verbal process and the "Write Off".

Corrected Issue Entry { Stock Card. Issue Register (specifying the cause of issue)

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To work out the number of rations [illegible] multiplying the Kgs by the following figures:-

Flour or Biscuits	2.9433	
Bread	2.26245	
Maccheroni	11.7733	ditto for tin fish and sausages
Rice	35.32	" for dry meat, vegetable, sugar, tin cheese, tomatoe juice.
Dry Vegetable	17.66	
Tin Vegetable	8.83	
Coffee	70.64	ditto for Surrogate, Tomatoe sauce, Tin Tomatoe, meat Paste, double concentrate
Tea	211.9205	
Cocoa	141.28	
Pepper	7064.124	
Olive Oil	100.	ditto for triple concentrate
Sextuple concentrate	166.66	" for cheese
Salt	50.	
Cigarettes	200	

It is reminded again that to transform Kgs in lbs, the number of Kgs should be divided by 0.453, or multiplied by 2.2075.

Bad Articles.

In order to account for bad articles in Depots or Stores the form "Corrected Issue Entry" should be used attaching to it the original of the verbal process and the "Write Off".

Corrected Issue Entry will be recorded on:-
- Stock Card.
- Issue Register (specifying the cause of issue)
- Commodity a/c (as per rule mentioned in page 3 of this letter).

At each closing period quantities of bad articles will be shown at the back of Form P with an attached copy of each verbal process.

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MINISTERO DELLA GUERRA
Direz.Gen.dei Serv.di Comm.Mil.
- Divisione Sussistenze -

N.8790 /3/S. di prot. P.M.107, li 26 agosto 1944.-

OGGETTO: norme per la pratica applicazione del nuovo sistema di contabilità.

IMPORTANT.

ALLA DIREZ. DI COMM/TO DEL C/DO TERRITORIO MIL. ROMA
ALLA DIREZ. DI COMM/TO DEL C/DO MIL.PUGLIA E LUCANIA P.M.67
" " " " " CAMPANIA P.M.120
" " " " " CALABRIA P.M.114
" " " " " SICILIA P.M.126
" " " " " SARDEGNA P.M. 50
ALL'UFFICIO AUTONOMO COMMISSARIATO MIL. TARANTO

e,per conoscenza:

ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELLA A.C.C. R O M A

Per l'applicazione del nuovo sistema contabile che entrerà in vigore il 10 settembre p.v. presso i Depositi Speciali,Magazzini Viveri,Panifici e Pastifici,le Direzioni di Commissariato si atterranno alle ISTRUZIONI CONTABILI del fascicolo stampato a cura della Sottocommissione per l'Esercito della A.C.C. ed a quanto si dispone con il presente dispaccio.-

Le Direzioni di Commissariato avranno cura di far pervenire entro il 9 settembre p.v. ai Depositi Speciali ed ai Magazzini Viveri del settore i sottoelencati modelli:

Mod. F. Cartello indicativo
" G Bolletta di spedizione
" K Buono di prelevamento
" N Conto derrata
" P Tabella movimenti delle partite

provvederanno inoltre affinchè,entro il 9 settembre 1944,i Depositi Speciali ed i Magazzini Viveri del Settore predispongano i seguenti registri,utilizzando stampati del precedente sistema contabile o fogli in bianco:

Mod. H Registro delle spedizioni
" J Registro delle ricevute
" L Registro delle richieste di razioni

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e,per conoscenza:

ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELLA A.C.C. R O M A

Per l'applicazione del nuovo sistema contabile che entrerà in vigore il 10 settembre p.v. presso i Depositi Speciali,Magazzini Viveri,Panifici e Pastifici,le Direzioni di Commissariato si atterranno alle ISTRUZIONI CONTABILI del fascicolo stampato a cura della Sottocommissione per l'Esercito della A.C.C. ed a quanto si dispone con il presente dispaccio.-

Le Direzioni di Commissariato avranno cura di far pervenire entro il 9 settembre p.v. ai Depositi Speciali ed ai Magazzini Viveri del settore i sottoelencati modelli:

Mod.	F.	Cartello indicativo
"	G	Bolletta di spedizione
"	K	Buono di prelevamento
"	N	Conto derrata
"	P	Tabella movimenti delle partite

provvederanno inoltre affinchè,entro il 9 settembre 1944,i Depositi Speciali ed i Magazzini Viveri del Settore predispongano i seguenti registri,utilizzando stampati del precedente sistema contabile o fogli in bianco:

Mod.	H	Registro delle spedizioni
"	J	Registro delle ricevute
"	L	Registro delle richieste di razioni
"	M	Registro delle razioni uscite

Le Direzioni di Commissariato predisporranno la ricognizione materiale delle derrate esistenti in tutti i Depositi Speciali e Magazzini viveri del Settore per le ore 24 del giorno 9 settembre p.v.-

Alle ore zero del 10 settembre le consistenze reali di tutte le derrate,di cui si è fatta la ricognizione,saranno riportate:
Sui CARTELLI INDICATIVI (Modello F) alla colonna " RIMANENZA NETTA IN KG
" CONTI DERRATE (Mod.N) alla colonna " RIMANENZA NETTA IN KG

... °/°...

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La ricognizione di magazzino dovrà essere effettuata con la massima esattezza e puntualità.

Le Direzioni di Commissariato impartiranno istruzioni affinchè anche i Pastifici e Panifici civili e militari, provvedano alla ricognizione ed alla compilazione dei CARTELLI INDICATIVI e dei CONTI DERRATE.

Effettuate in tal modo le scritture della esistenza iniziale di tutte le derrate alle ore zero del 10 settembre, si potrà attuare la nuova contabilità secondo le istruzioni contabili del fascicolo "ORGANIZZAZIONE PER LA FORNITURA DELLE DERRATE ALLE FF.AA. ITALIANE E NORME CONTABILI E RELATIVE".

Per le SPEDIZIONI AD ALTRI MAGAZZINI ci si atterrà a quanto disposto ai paragrafi 42 - 43 - 44 - 45 delle cennate norme contabili.

Per le RICEZIONI DAI DISTACCAMENTI PORTUALI O DA ALTRI MAGAZZINI attenersi ai paragrafi 46 - 47 - 48 - 49 - 50 - 51 - 52 - 53.

I quantitativi di derrate ricevuti si dovranno pure inscrivere sui CARTELLI INDICATIVI "Mod. P"

Per le differenze tra quanto notificato dallo speditore e quanto realmente ricevuto attenersi ai paragrafi 51 - 52

Per le RAZIONI USCITE PER IL VETTOVAGLIAMENTO DEI REPARTI attenersi ai paragrafi 54 - 55 - 56 - 57 - 58 - 59 - 60 - 61 - 62.

Il prontuario, cui si fa cenno alla pagina 14 paragrafo 58 - 7° capo verso - del fascicolo "ORGANIZZAZIONE PER LA FORNITURA DEI VIVERI ALLE FF.AA. ITALIANE E NORME CONTABILI RELATIVE", è sostituito dai prontuari:

ALLEGATO 1;da usarsi esclusivamente dai Magazzini Viveri

ALLEGATO 2, ad uso dei Depositi Speciali per il conteggio delle razioni cedute alla R.Marina ed alla R.Aeronautica.

Sul buono di prelevamento si segneranno i Kg. corrispondenti al numero di razioni di tipo unico, come dal prontuario delle equivalenze delle razioni in Kg., ed i Kg. corrispondenti al numero di razioni tipo viaggio. Tali quantitativi dovranno essere riportati:

Sui CARTELLI INDICATIVI

Sul REGISTRO DELLE RAZIONI USCITE

Sui CONTI DERRATE.

ISTRUZIONI PARTICOLARI SULLA COMPILAZIONE DEI CONTI DERRATE(Mod.N.) si troveranno ai paragrafi 63 - 64 - 65 delle ISTRUZIONI CONTABILI.

[illegible] delle registrazioni che si

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sto ai paragrafi 42 - 43 - 44 - 45 delle cennate norme contabili.

Per le RICEZIONI DAI DISTACCAMENTI PORTUARI O DA ALTRI MAGAZZINI attenersi ai paragrafi 46 - 47 - 48 - 49 - 50 - 51 - 52 - 53.

I quantitativi di derrate ricevuti si dovranno pure inscrivere sui CARTELLI INDICATIVI "Mod. F"

Per le differenze tra quanto notificato dallo speditore e quanto realmente ricevuto attenersi ai paragrafi 51 - 52

Per le RAZIONI USCITE PER IL VETTOVAGLIAMENTO DEI REPARTI attenersi ai paragrafi 54 - 55 - 56 - 57 - 58 - 59 - 60 - 61 - 62.

Il prontuario, cui si fa cenno alla pagina 14 paragrafo 58 - 7° capo verso - del fascicolo "ORGANIZZAZIONE PER LA FORNITURA DEI VIVERI ALLE FF.AA. ITALIANE E NORME CONTABILI RELATIVE", è sostituito dai prontuari:

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Sul buono di prelevamento si segneranno i Kg. corrispondenti al numero di razioni di tipo unico, come dal prontuario delle equivalenze delle razioni in Kg., ed i Kg. corrispondenti al numero di razioni tipo viaggio. Tali quantitativi dovranno essere riportati:

Sui CARTELLI INDICATIVI
Sul REGISTRO DELLE RAZIONI USCITE
Sui CONTI DERRATE.

ISTRUZIONI PARTICOLARI SULLA COMPILAZIONE DEI CONTI DERRATE(Mod.N.)

si troveranno ai paragrafi 63 - 64 - 65 delle ISTRUZIONI CONTABILI.

Si allega un Mod. N. con vari esempi delle registrazioni eheisi effettuano durante un periodo.

Il paragrafo 64 al 4° capoverso dice "dopo ciascuna registrazione si farà il totatle della colonna", a chiarimento si vedano gli esempi alla colonna 3 del Mod.N. allegato. Bisognerà, inoltre, effettuare per ogni operazione il saldo della rimanenza (sommando al saldo della riga precedente il quantitativo ricevuto, oppure sottraendo i quantitativi spediti ad altri magazzini ed i quantitativi corrispondenti alle razioni uscite per il vettovagliamento dei reparti).

Alla fine del periodo si avranno già tutti i dati da riportare sulla TABELLA MOVIMENTI MERRATE. Per quanto riguarda le variazioni in più e in meno, ci si atterrà al paragrafo 65.

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Al 1° giorno del periodo successivo si riporteranno alla colonna 10 (RIMANENZE IN KG.) i Kg. risultanti dalla stessa colonna all'ultimo giorno del periodo precedente, previa correzione di questo dato per concordanza con quello risultante dalla ricognizione materiale secondo le istruzioni del paragrafo 77 delle "NORME CONTABILI".

Le differenze, che eventualmente si rilevassero all'atto dell'inventario tra i dati reali e quelli contabili risultanti alla chiusura periodica dei conti al giorno 9 oppure al 24 di ciascun mese, dovranno essere riportate sui CONTI DERRATE, sui CARTELLI INDICATIVI e sui REGISTRI, stilando:

LE ENTRATE DI RETTIFICA (ricevute) se la ricognizione di magazzino dà un peso superiore al saldo contabile del CONTO DERRATA.

LE USCITE DI RETTIFICA se la ricognizione di magazzino dà un quantitativo inferiore al saldo contabile del CONTO DERRATA.

Sui CARTELLI INDICATIVI si sommerà l'Entrata di Rettifica e si sottrarrà l'Uscita di Rettifica.

Sul CONTO DERRATA l'Entrata di Rettifica si riporterà alla colonna "RICEVUTE peso netto in Kg." e l'Uscita di Rettifica si riporterà alla colonna "SPEDITE AD ALTRI MAGAZZINI" (vedere Mod. N. esemplificativo allegato).

Per ottenere l'esistenza contabile del nuovo periodo concordante con la consistenza reale di magazzino, occorrerà sommare l'Entrata di Rettifica al saldo contabile risultante alla chiusura del periodo o sottrarre l'Uscita di Rettifica dal cennato saldo contabile.

Sul REGISTRO SPEDIZIONE si registrerà l'Uscita di Rettifica, dopo l'ultima operazione del giorno di chiusura del periodo, in inchiostro rosso; sul REGISTRO RICEVUTE si registrerà l'Entrata di Rettifica, dopo l'ultima operazione del giorno di chiusura del periodo, in inchiostro rosso.

Le Entrate e le Uscite di Rettifica si compileranno sulla traccia dei Modelli sotto riportati, annotando sul frontespizio del Modello i motivi che hanno dato luogo alle Entrate o alle Uscite di Rettifica:

Magazzino di.....

ENTRATA DI RETTIFICA della derrata.....
relativa all'inventario del giorno.....

Inventario del giorno.....Kg.....

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sottrarrà l'Uscita di Rettifica.

Sul CONTO DERRATA l'Entrata di Rettifica si riporterà alla colonna "RICEVUTE peso netto in Kg." e l'Uscita di Rettifica si riporterà alla colonna "SPEDITE AD ALTRI MAGAZZINI" (vedere Mod. N. esemplificativo allegato).

Per ottenere l'esistenza contabile del nuovo periodo concordante con la consistenza reale di magazzino, occorrerà sommare l'Entrata di Rettifica al saldo contabile risultante alla chiusura del periodo o sottrarre l'Uscita di Rettifica dal cennato saldo contabile.

Sul REGISTRO SPEDIZIONE si registrerà l'Uscita di Rettifica, dopo l'ultima operazione del giorno di chiusura del periodo, in inchiostro rosso; sul REGISTRO RICEVUTE si registrerà l'Entrata di Rettifica, dopo l'ultima operazione del giorno di chiusura del periodo, in inchiostro rosso.

Le Entrate e le Uscite di Rettifica si compileranno sulla traccia dei Modelli sotto riportati, annotando sul frontespizio del Modello i motivi che hanno dato luogo alle Entrate o alle Uscite di Rettifica:

Magazzino di.....

ENTRATA DI RETTIFICA della derrata.....
relativa all'inventario del giorno.....

Inventario del giorno.....Kg.....

Saldo C/ Derrata del giorno.....Kg.....

ENTRATA DI RETTIFICA Kg.....

Data.....

(Firma del consegnatario)

./.

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Magazzino di.....

USCITA DI RETTIFICA della derrata .....
relativa all'inventario del giorno.....

Saldo C/ Derrata del giorno.....Kg.....

Inventario del giorno.....Kg.....

USCITA DI RETTIFICA Kg.....

Data.....

(Firma del consegnatario)

I Magazzini compileranno le Entrate e le Uscite di Rettifica in 4 copie:

una copia sarà trattenuta dal Magazzino o Deposito; le restanti tre copie saranno trasmesse alla Direzione di Commissariato del Settore, la quale provvederà a trasmettere una copia alla M.M.I.A. ed una copia al Ministero della Guerra.

ISTRUZIONI PARTICOLARI PER I PANIFICI ED I PASTIFICI si troveranno ai paragrafi 66 - 67 - 68 - 69 - 70 - 71 - 72 - 73 - 74.

Anche i Panifici ed i Pastifici, facendo parte del nuovo sistema contabile, impianteranno i CARTELLI INDICATIVI ed i CONTI DERRATE attenendosi per la ricezione della farina ai paragrafi 46 - 47 - 48 - 49 - 50 - 51 - 52 - 53;

per la consegna del pane ai Magazzini Viveri ai paragrafi 42 - 43 - 44 - 45.

Nel caso di distribuzione del pane direttamente ai Reparti impianteranno il REGISTRO RICHIESTE RAZIONI, attenendosi alle Istruzioni contabili dei paragrafi 54 - 55 - 56 - 57 - 58 - 59 - 60 - 61 - 62.

Si dà un quadro schematico dell'applicazione della nuova contabilità ai Panifici ed ai Pastifici:

Il Panificio o Pastificio registra il ricevimento di farina e sale caricandoli { CARTELLI INDICATIVI
REGISTRO RICEVUTE

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I Magazzini compileranno le Entrate e le Uscite [illegible]
in 4 copie:

una copia sarà trattenuta dal Magazzino o Deposito; le restanti tre copie saranno trasmesse alla Direzione di Commissariato del Settore, la quale provvederà a trasmettere una copia alla M.M.I.A. ed una copia al Ministero della Guerra.

ISTRUZIONI PARTICOLARI PER I PANIFICI ED I PASTIFICI si troveranno ai paragrafi 66 - 67 - 68 - 69 - 70 - 71 - 72 - 73 - 74.

Anche i Panifici ed i Pastifici, facendo parte del nuovo sistema contabile, impianteranno i CARTELLI INDICATIVI ed i CONTI DERRATE attenendosi per la ricezione della farina ai paragrafi 46 - 47 - 48 - 49 - 50 - 51 - 52 - 53;

Viveri ai paragrafi 42 - 43 - 44 - 45. per la consegna del pane ai Magazzini

Nel caso di distribuzione del pane direttamente ai Reparti impianteranno il REGISTRO RICHIESTE RAZIONI, attenendosi alle Istruzioni contabili dei paragrafi 54 - 55 - 56 - 57 - 58 - 59 - 60 - 61 - 62.

Si dà un quadro schematico dell'applicazione della nuova contabilità ai Panifici ed ai Pastifici:

Il Panificio o Pastificio registra il ricevimento di farina e sale caricandoli sui rispettivi:	CARTELLI INDICATIVI REGISTRO RICEVUTE CONTI DERRATE
REGISTRA il passaggio alla trasformazione della farina e del sale scaricandoli sui rispettivi:	CARTELLI INDICATIVI REGISTRO SPEDIZIONI CONTI DERRATE
REGISTRA i prodotti della trasformazione caricandoli teoricamente il pane (1) oppure l'effettivo peso della pasta sui rispettivi:	CARTELLI INDICATIVI REGISTRO RICEVUTE CONTI DERRATE

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(1) peso della farina più sale più acqua secondo la resa fissata

SCARICA le spedizioni di pane o di pasta sui rispettivi: { CARTELLI INDICATIVI, REGISTRO SPEDIZIONI, CONTI DERRATE

o p p u r e

SCARICA le distribuzioni di razioni ai reparti { REGISTRO RICHIESTE RAZIONI, BUONI PRELEVAMENTO, CARTELLI INDICATIVI, REGISTRO RAZIONI USCITE, CONTI DERRATE

Da questi conti si traggono gli elementi per l'impianto e la tenuta del conto trasformazione di cui un esempio può essere il seguente:

MATERIE PRIME DA TRASFORMARSI			PRODOTTO OTTENUTO
DATA	farina	sale	aumento peso per umidità	pane
17/10/44	Kg. 1000 come da uscita CONTO DERRATA (farina)	Kg. 10 uscita CONTO DERRATA (sale)	Kg. 290 calcolo teorico resa Kg. 340 = Kg. 442 (farina) (pane)	Kg. 1300 saranno caricati sul CONTO DERRATA (pane)

Per la pasta dovrà usarsi lo stesso procedimento contabile con la variante della resa.

PROCEDURA PER GLI INVENTARI QUINDICINALI E PER LA COMPILAZIONE E TRASMISSIONE DELLE TABELLE MOVIMENTI DERRATE ALLE DIREZIONI DI COMMISSARIATO (ved.paragraf. 75 - 76 - 77 - 78 - 79 - 80 - 81 - 82)

Le istruzioni ai Magazzini per la compilazione saranno trasmesse dalla Direzione di Commissariato sulla scorta delle presenti istruzioni.

I Magazzini cureranno anche la compilazione delle TABELLE MOVIMENTI, sempre in 5 copie, dei Panifici e Pastifici che fanno loro capo.

Sommeranno tutte le tabelle in una TABELLA RIASSUNTIVA in 5 copie [illegible] per ogni singolo Panificio e Pastificio e le tra[illegible] su ogni tabel-

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Da questi conti si traggono gli elementi per l'impianto e la tenuta del conto trasformazione di cui un esempio può essere il seguente:

DATA	MATERIE PRIME DA TRASFORMARSI			PRODOTTO OTTENUTO
	farina	sale	aumento peso per umidità	pane
17/10/44	Kg. 1000 come da uscita CONTO DENRATA (farina)	Kg. 10 uscita CONTO DENRATA (sale)	Kg. 290 calcolo teorico resa Kg. 340 = Kg. 442 (farina) (pane)	Kg. 1300 saranno caricati sul CONTO DENRATA (pane)

Per la pasta dovrà usarsi lo stesso procedimento contabile con la variante della resa.

PROCEDURA PER GLI INVENTARI QUINDICINALI E PER LA COMPILAZIONE E TRASMISSIONE DELLE TABELLE MOVIMENTI DENRATA ALLA DIREZIONE DI COMMISSARIATO (ved.paragraf. 75 - 76 - 77 - 78 - 79 - 80 - 81 - 82)

Le istruzioni ai Magazzini per la compilazione saranno trasmesse dalla Direzione di Commissariato sulla scorta delle presenti istruzioni.

I Magazzini cureranno anche la compilazione delle TABELLE MOVIMENTI, sempre in 5 copie, dei Panifici e Pastifici che fanno loro capo.

Sommeranno tutte le tabelle in una TABELLA RIASSUNTIVA in 5 copie unitamente a 4 copie per ogni singolo Panificio e Pastificio e le trasmetteranno alla Direzione di Commissariato del Settore. Su ogni tabella si indicherà il Magazzino Viveri e tra parentesi tutti i vari stabilimenti che fanno capo ad esso e cioè: Magazzino Viveri 600 Panificio e Pastificio.

ISTRUZIONI ALLE DIREZIONI DI COMMISSARIATO PER LA COMPILAZIONE DELLE TABELLE RIASSUNTIVE MOVIMENTI PARTITE.

Tutti i Depositi Speciali, Magazzini Viveri, Panifici e Pastifici dovranno compilare in 5 copie le TABELLE MOVIMENTI DENRATE entro:

il giorno 10 (periodo dal 25 al 9 del mese successivo)
il giorno 25 (periodo dal 10 al 24 del mese).

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UNA COPIA rimarrà al Magazzino compilatore;
QUATTRO COPIE saranno trasmesse alla Direzione di Commissariato del Settore.

La Direzione di Commissariato riepilogherà le TABELLE dei singoli Magazzini in una TABELLA RIASSUNTIVA di tutto il Settore, compilata in QUATTRO COPIE DATTILOGRAFATE;
UNA SERIE COMPLETA, costituita da una copia della TABELLA RIASSUNTIVA e dalle relative TABELLE dei singoli Magazzini sarà conservata dalla Direzione di Commissariato,
UNA SERIE COMPLETA sarà trasmessa al Distaccamento della M.M.I.A.
DUE SERIE COMPLETE saranno trasmesse al Ministero della Guerra secondo le istruzioni del dispaccio n. 7925/S del 4 agosto corrente anno.

La Direzione di Commissariato compilatrice provvederà a segnalare ai Magazzini gli errori eventualmente commessi da questi e le corrispondenti correzioni.

La Direzione di Commissariato effettuerà la compilazione sul Mod. P allegato
Nella prima riga si indicherà il SETTORE.
Nella seconda riga si indicherà il periodo cui si riferisce la Tabella con l'indicazione del numero dei giorni del periodo (che saranno 15 oppure 16 nel caso di mese di 31 giorni).
Nella terza riga si indicherà il totale delle razioni richieste, distinguendole in tipo unico ed in tipo viaggio (il tipo ospedale per ora si trascurerà non essendo ancora approvata questa razione),
Nella colonna 1 saranno indicate le derrate secondo l'elenco della tabella P allegata.
Nella colonna 2 saranno indicate le esistenze iniziali alle ore zero del primo giorno del periodo, esistenze che saranno espresse in Kg. e dovranno corrispondere alle rimanenze finali dell'ultimo giorno del periodo precedente alle ore 24.
Nella colonna 3 saranno indicati i Kg. ricevuti.
Nella colonna 4 (1) saranno indicati i Kg. ricevuti in meno rispetto al peso notificato dallo speditore (questa cifra è il saldo risultante dal CONTO DERRATA relativo fra quanto ricevuto in più ed in meno).
Nella colonna 4 (2) saranno indicati i Kg. ricevuti in più rispetto al peso notificato dallo speditore (questa cifra è il saldo risultante dal CONTO DERRATA relativo fra quanto ricevuto in più ed in meno).
Nella colonna 5 saranno indicati i Kg. spediti ad altri Magazzini.
Nella colonna 6 (1) saranno indicati i Kg. distribuiti ai reparti sul buono di prelevamento per la razione di tipo unico.
Nella colonna 6 (2) il corrispondente numero di razioni.

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denti correzioni.

La Direzione di Commissariato effettuerà la compilazione sul Mod. P allegato

Nella prima riga si indicherà il SETTORE.

Nella seconda riga si indicherà il periodo cui si riferisce la Tabella con l'indicazione del numero dei giorni del periodo (che saranno 15 oppure 16 nel caso di mese di 31 giorni).

Nella terza riga si indicherà il totale delle razioni richieste, distinguendole in tipo unico ed in tipo viaggio (il tipo ospedale per ora si trascurerà non essendo ancora approvata questa razione),

Nella colonna 1 saranno indicate le derrate secondo l'elenco della tabella P allegata.

Nella colonna 2 saranno indicate le esistenze iniziali alle ore zero del primo giorno del periodo, esistenze che saranno espresse in Kg. e dovranno corrispondere alle rimanenze finali dell'ultimo giorno del periodo precedente alle ore 24.

Nella colonna 3 saranno indicati i Kg. ricevuti.

Nella colonna 4 (1) saranno indicati i Kg. ricevuti in meno rispetto al peso notificato dallo spedit ore (questa cifra è il saldo risultante dal CONTO DERRATA relativo fra quanto ricevuto in più ed in meno).

Nella colonna 4 (2) saranno indicati i Kg. ricevuti in più rispetto al peso notificato dallo spedit ore (questa cifra è il saldo risultante dal CONTO DERRATA relativo fra quanto ricevuto in più ed in meno).

Nella colonna 5 saranno indicati i Kg. spediti ad altri Magazzini.

Nella colonna 6 (1) saranno indicati i Kg. distribuiti ai reparti sul buono di prelevamento per la razione di tipo unico.

Nella colonna 6 (2) il corrispondente numero di razioni.

Nella colonna 7 (1) saranno indicati i Kg. distribuiti ai reparti sul buono di prelevamento per razioni tipo viaggio.

Nella colonna 7 (2) il corrispondente numero di razioni.

Nella colonna 8 (1) per ora si trascurerà lasciandola in bianco.

La colonna 8 (2) " " " " " " "

Nella colonna 9 (1) saranno in dicate le rimanenze in Kg. alle ore 24 dell'ultimo giorno del periodo.

Nella colonna 9 (2) saranno indicate le razioni corrispondenti.

Nella colonna 9 (3) saranno indicati i giorni per i quali il servizio è assicurato, tale dato si ottiene dividendo il numero delle razioni

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della rimanenza finale - col. 9 (2) - per il totale della forza media vettovagliata (dato che si ottiene dividendo il totale delle richieste in razioni-cifra in testa alla tabella- per il numero dei giorni del periodo).

Per calcolare il numero delle razioni col. 6 (2), col. 7 (2), col. 9 (2) bisogna dividere i Kg. rispettivamente alle colonne 6(1) 7(1) 9(1) per il peso in grammi della derrata secondo la razione tipo unico per le col. 6 e 9 e tipo viaggio per la col. 7, razione che indica in fine della presente circolare.

Per facilitare il calcolo si è consegnato all'ufficiale di ogni Direzione un prontuario delle equivalenze dei Kg. in razioni, di cui le Direzioni vorranno farne copie curandone la trasmissione ai dipendenti Magazzini.

SI NOTI BENE che le razioni corrispondenti ai Kg. distribuiti ai reparti si devono calcolare secondo la razione della tabella della circolare n. 7650/S del 26 luglio mentre le razioni della tabella riassuntiva si devono calcolare secondo le razioni che indichiamo

		TIPO UNICO	TIPO VIAGGIO
(1)	farina bisognerà dividere i Kg. per la razione di	gr.339,750	==
(2)	pane " " " " " " " "	442,==	
(3)	Biscotti " " " " " " " "	339,750	gr. 400
**4	TOTALE GRUPPO FARINA		
+++5	PASTA " " " " " " " "	84,9375	
+++6	RISO " " " " " " " "	28,3125	
7	Carne in scatola " " " " " " " "	84,9375	gr.113,25
8	" disidratata " " " " " " " "	28,3125	
9	Pesce in scatola " " " " " " " "	84,9375	" 113,25
10	Salsiccia " " " " " " " "	84,9375	" 113,25
++11	TOTALE CARNE E PESCE		
12	Legumi secchi " " " " " " " "	56,625	
13	Vegetali disidratati " " " " " " " "	28,3125	
14	Vegetali in scatola " " " " " " " "	169,875	
+15	TOTALE VEGETALI		
+16	ZUCCHERO " " " " " " " "	28,3125	
17	Caffè " " " " " " " "	14,15625	
18	Thè " " " " " " " "	4,71875	
19	Surrogato " " " " " " " "	14,15625	
20	Cacao " " " " " " " "	7,07813	
+21	TOTALE BEVANDE		
+22	Pepe " " " " " " " "	0,1415625	
+23	Formaggio scatolato " " " " " " " "	28,3125	
24	Salsa pomodoro (conserva) " " " " " " " "	14,15625	

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SI NOTI BENE che le razioni [illegible]
ti si devono calcolare secondo la razione della tabella sotto [illegible]
n. 7650/8 del 26 luglio mentre le razioni della tabella riassuntiva si
devono calcolare secondo le razioni che indichiamo

							TIPO UNICO	TIPO VIAGGIO
(1) farina bisognerà dividere i Kg. per la razione							di gr.339,750	=
(2) pane	"	"	"	"	"	"	" " 442,==	
(3) Biscotti	"	"	"	"	"	"	" " 339,750	gr. 400
++4 TOTALE GRUPPO FARINA	"	"	"	"	"	"	" " 84,9375	
+++5 PASTA	"	"	"	"	"	"	" " 28,3125	
+++6 RISO	"	"	"	"	"	"	" " 84,9375	gr.113,25
7 Carne in scatola	"	"	"	"	"	"	" " 28,3125	
8 " disidratata	"	"	"	"	"	"	" " 84,9375	= 113,25
9 Pesce in scatola	"	"	"	"	"	"	" " 84,9375	= 113,25
10 Salsiccia	"	"	"	"	"	"	" " 56,625	
++11 TOTALE CARNE E PESCE	"	"	"	"	"	"	" " 28,3125	
12 Legumi secchi	"	"	"	"	"	"	" " 169,875	
13 Vegetali disidratati	"	"	"	"	"	"		
14 Vegetali in scatola								
+15 TOTALE VEGETALI	"	"	"	"	"	"	" " 28,3125	
+16 ZUCCHERO	"	"	"	"	"	"	" " 14,15625	
17 Caffè	"	"	"	"	"	"	" " 4,71875	
18 Thè	"	"	"	"	"	"	" " 14,15625	
19 Surrogato	"	"	"	"	"	"	" " 7,07813	
20 Cacao								
+21 TOTALE BEVANDE	"	"	"	"	"	"	" " 0,1415625	
+22 Pepe	"	"	"	"	"	"	" " 28,3125	
+23 Formaggio scatolato	"	"	"	"	"	"	" " 14,15625	
24 Salsa pomodoro (conserva)	"	"	"	"	"	"	" " 14,15625	
25Pomodori in scatola	"	"	"	"	"	"	" " 28,3125	
26 Sugo pomodoro	"	"	"	"	"	"	" " 14,15625	
27 Pasta di carne								
+28 TOTALE CONSERVE								
DERRATE DI PROVENIENZA ITALIANA								
+29 Olio oliva	"	"	"	"	"	"	" " 10,==	
30 Conserva pomodoro o doppio concentrato	"	"	"	"	"	"	" " 14,15625	
31 Triplo "	"	"	"	"	"	"	" " 10,==	
32 Sestuplo "	"	"	"	"	"	"	" " 6,==	

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TIPO UNICO

+33	TOTALE CONSERVE	dividere i	Kg.	per la	razione di	gr.			
34	Formaggio raspa	"	"	"	"	"	"	"	6,==
35	SALE	"	"	"	"	"	"	"	20,==
36	VINO	"	lt.	"	"	"	"	lt.	½
37	SIGARETTE	"	Kg.	"	"	"	"	Kg.	5,==
38	FIAMMIFERI	"	N.	"	"	"	"	N.	1 scatola o 2 bustine
39	MARMELLATA								
40	ANICE								
41	COGNAC								
42	DOLCI								
43	LATTE CONDENSATO								
44	SCIROPPO								
45	SUCCO DI LIMONE								
46	ACQUA MINERALE								

seguito derrate di provenienza alleata

47	SIGARETTE	dividere i	Kg.	per la	razione di	gr.		5,==
48	FIAMMIFERI	"	il N.	"	"	"	"	N.	1 scatola o 2 bustine

+49 TOTALE GENERALE CONSERVE (somma del totale conserve di provenienza alleata e totale conserve di produzione italiana).

Secondo il paragrafo 34 delle istruzioni contabili, la Direzione di Commissariato segnalerà a mezzo telecomunicazione al Ministero della Guerra le rimanenze in numero di razioni delle seguenti voci:

4) TOTALE GRUPPO FARINA - 5) PASTA - 8) RISO - 11) TOTALE CARNE E PESCE - 15) TOTALE VEGETALI - 16) ZUCCHERO - 21) TOTALE BEVANDE - 22) PEPE - 23) FORMAGGIO SCATOLATO - 29) OLIO OLIVA - 49) TOTALE GENERALE CONSERVE.

Per calcolare il numero delle razioni si può anche moltiplicare i Kg. per i seguenti numeri fissi:

farina o biscotti	2,9433	
pane	2,26245	
pasta	11,7733	idem carne in scatola, pesce, salsiccia
riso	35,32	idem carne disidratata, vegetali disidratati, zucchero, formaggio scatolato, sugo di pomodoro.
legumi secchi	17,66	
vegetali in scat.	8,83	
caffè	70,64	idem surrogato, salsa pomodoro, pomodori in scatola, pasta di carne, doppio concentrato.

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45 SUCCO DI LIMONE
46 ACQUA MINERALE

seguito derrate di provenienza alleata

47 SIGARETTE dividere i Kg. per la razione di gr. 5,== 1 scatola o
48 FIAMMIFERI " il N. " " " " N. 2 bustine

+49 TOTALE GENERALE CONSERVE (somma del totale conserve di provenienza alleata e totale conserve di produzione italiana).

Secondo il paragrafo 84 delle istruzioni contabili, la Direzione di Commissariato segnalerà a mezzo telecomunicazione al Ministero della Guerra le rimanenze in numero di razioni delle seguenti voci:

4) TOTALE GRUPPO FARINA - 5) PASTA - 6) RISO - 11) TOTALE CARNE E PESCE - 15) TOTALE VEGETALI - 16) ZUCCHERO - 21) TOTALE BEVANDE - 22) PEPE - 23) FORMAGGIO SCATOLATO - 29) OLIO OLIVA - 49) TOTALE GENERALE CONSERVE.

Per calcolare il numero delle razioni si può anche moltiplicare i Kg. per i seguenti numeri fissi:

farina o biscotti	2,9433	
pane	2,26245	
pasta	11,7733	idem carne in scatola, pesce, salsiccia
riso	35,32	idem carne disidratata, vegetali disidratati, zucchero, formaggio scatolato, sugo di pomodoro.
legumi secchi	17,66	
vegetali in scat.	8,83	idem surrogato, salsa pomodoro, pomodori in
caffè	70,64	scatola, pasta di carne, doppio concentrato.
thè	211,9205	
cacao	141,28	
pepe	7064,124	
olio oliva	100	idem triplo concentrato
sestuplo concentrato	166,66	idem formaggio reapa
sale	50	
sigarette	200	

4197

Si ricorda ancora che per trasformare i Kg. in libbre occorre dividere i Kg. per 0,453 oppure moltiplicare i Kg. per il numero fisso 2,2075.

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A V A R I E

Per la contabilizzazione delle avarie riscontrate presso i Depositi o Magazzini si dovrà compilare un modello "USCITA DI RETTIFI=CA" allegandovi l'originale del Verbale di Avaria munito del regolare Decreto di Scarico.

Si registrerà l'uscita di rettifica sui

- CARTELLI INDICATIVI
- REGISTRO SPEDIZIONI (specificando che trattasi di uscita di rettifica per avaria)
- CONTI DERRATE (seguendo le norme in precedenza dettate a pag. 3 del presente dispaccio).

Alla chiusura di ciascun periodo s'indicheranno a tergo del Mod. P i quantitativi scaricati per avaria, allegando una copia di ciascun verbale.=

p. IL MINISTRO
F.to Pericoli

copia conforme
Il Direttore Capo Divisione
Ferrari

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SIMIA FORM ST/4

STACK CARD
CARTELLO INDICATIVO

Mod. F

Depot
Magazzino
Shed or Warehouse **Castrovillari**
Reparto o Sezione
Commodity
Derrata **ZUCCHERO**
Warranty expiry date
Scadenza garanzia (Data di)
Manufacturer's Name
Nome della Ditta Produttrice **provenienze Alleate**

Date Data	Received Ricevuti			Despatched or issued Spediti o uscite			Balance on hand Nett Kgs. Rimanenza Netto in Kgs.	Checked by Controllato da
	No. of units Numero dei colli	Nett wt in Kgs per unit Peso netto in Kgr per collo	Total Nett Kgs Peso netto totale in Kgr	No. of units Numero dei colli	Nett wt in Kgs per unit Peso netto in Kgr per collo	Total Nett Kgs Peso netto totale in Kgr		
1o/9							1000	ESISTENZA COME DA RICOGNIZIONE il Consegnatario (firma)
15/9	50	100	5ooo				6000	
16/9				5ee 1/2	100	560	544o	
17/9				4 e 1/2	100	44o	5ooo	
18/9				1o	100	1000	4000	
								Per differenza da esistenza risultante da inventario 24/9
							4o/-	USCITA RETTIFICA
25/9							396o	

1195

Date Data	No. of units Numero dei colli	Nett wt in Kgs per unit Peso netto in Kgr per collo	Total Nett Kgs Pesa netto totale in Kgr	No. of units Numero dei colli	Nett wt in Kgs per unit Peso netto in Kgr per collo	Nett Kgs Peso netto totale in Kgr	Rimanenza Netto in Kgr.	Remarks Osservazioni
							1000	ESISTENZA COME DA RICOGNIZIONE il Consegnatario (firma)
10/9							6000	
15/9	50	100	5000				5440	
16/9				5 e 1/2	100	560		
17/9				4 e 1/2	100	440	5000	
18/9				10	100	1000	4000	Per differenza da esistenza risultante da inventario 24/9
							40/-	USCITA RETTIFICA
25/9							3960	
							4195	

$1. Inventario quindicinale

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MMIA FORM ST/5

DESPATCH NOTE
BOLLETTA DI SPEDIZIONE mod. 6

Consignor's Voucher No.
N.° di Serie del Consegnante
341

Consignee's Voucher No.
N.° di Serie del Consegnatario
617

FOR DESPATCH TO ANOTHER (DEPOT)
PER SPEDIZIONI AD UN ALTRO MAGAZZINO

TO BE ENTERED BY CONSIGNOR DA RIEMPIRSI DAL MAGAZZINO CEDENTE	TO BE ENTERED BY CONSIGNEE RIEMPITO DAL RICEVENTE
Supplies Despatched To Merci inviate a: Magazzino Viveri Cosenza	Supplies Received From Viveri ricevuti da: 1 Magazzino Viveri di Catanzaro
Road Vehicle No. Targa del veicolo: R.E. 8284	Vehicle No. & Name of Driver/Escort N° del Veicolo e Nome della Scorta: R.E. 8284 cap Colombo A. e Sergente Annoni A.
Driver's Name Nome dell'Autista: Cap. Colombo Angelo	
Rail Vehicle No. N° Carro ferroviario:	
Escort's Name Nome della Scorta: Serg. Annoni Arturo	

ITEM MERCE	Unit Collo	No. of Units on Loaded N° dei Colli caricati	Nett Wt in Kgs per Unit Peso netto in Kgr per Collo	Total nett Kgs on Loaded Totale Peso netto in Kgr. caricato	No. of Units off Loaded N° dei Colli Scaricati	Total Nett Kgs off Loaded Totale Peso netto in Kgr scaricato	
Caffè	Sacchi 10 latte	12	54,300	652,320	12	652,320	
zucchero	sacchi	7	100	700	7	697	-3
farina	sacchi	50	50	2500	50	2430	-20

On Loading Completed
Carico completato
a) Time
a) Ora 11
b) Date
b) Data 11.10.44

Signature of On Loader

Signature of Load Carrier

Firma di chi responsabile durante il trasporto

Off Loading Completed
Scarico completato
a) Time
a) Ora 17
b) Date
b) Data 25.10.44

Signature of Off Loader

Firma di chi scarica

This copy to be retained by despatching depot
Questa copia sarà ritenuta dal magazzino cedente

Declassified E.O. 12356 Section 3.3/NND No. 785020

MMIA FORM ST/8

Voucher No.
of Unit Demanding
Nº di Serie del
Reparto prelevante 1a

RATIONS ISSUE NOTE
BUONO DI PRELEVAMENTO mod.K

Voucher No.
of Issuing Depot
Nº di Serie del
Magazzino cedente 34

Unit
Reparto Stazione C.C. R.R. di.....

Rations for consumption from 16 settembre 44 to 24 settembre 44 No. days 15 =
Razioni da consumarsi dal ..... al ..... Nº giorni .....

Ration Strength
Forza da Vettovagliare 6 Single Scale Tipo Unico = Travelling da Viaggio = Hospital Ospedale

Total Number Rations
Numero Totale Razioni 90 Single Scale Tipo Unico = Travelling da Viaggio = Hospital Ospedale

Depot
Magazzino Viveri Castrovillari

ITEM GENERE	Pane			
QUANTITY QUANTITATIVO	Kg.39,600			
ITEM GENERE	Riso			
QUANTITY QUANTITATIVO	Kg.2,520			
ITEM GENERE	Carne			
QUANTITY QUANTITATIVO	Kg.7,560			
ITEM GENERE				
QUANTITY QUANTITATIVO				

Signature of Officer
of Unit Demanding .....
Firma di un Ufficiale
del Reparto Prelevante

Counter Signature of Officer
of Unit Demanding .....
Controfirma di un Ufficiale
del Reparto Prelevante

Signature of Officer
Commanding Issuing Depot .....
Firma del Consegnatario
del Magazzino cedente

Signature of Person taking
delivery of rations .....
Firma di chi preleva
le razioni

Date
rations drawn .....
Data di prelevamento
delle razioni

This copy to be retained by issuing depot
Questa copia sarà ritenuta dal magazzino cedente

Declassified E.O. 12356 Section 3.3/NND No. 785020

COMMODITY ACCOUNT
CONTO DERRATA

MOD. N

Commodity
Specie della Derrata **FARINA**

Depot
Magazzino di **Castrovillari**

Date Data	DESCRIPTION OF TRANSACTION DESCRIZIONE DELL'OPERAZIONE	Received Net Kgs Ricevuti Peso netto Kgs	Variations against Contractor's advice Variazioni rispetto al peso notificato dal gestore Under Kgs Sotto Kgs	Over Kgs Sopra Kgs	Despatched to another Depot Kgs Spediti ad altro Magazzino Kgs	ISSUED / RAZIONATI Single Scale Kgs Tipo Unico Kgs
			in meno	in più		
20/9/44	RICOGNIZIONE PER IMPIANTO NUOVO SISTEMA CONTABILE-					
		3960	40			
1o/9/44	Ric.da Dep.Spec.Crotone	3960				3.397,500
1o/9/44	Razioni uscite	3960				3.397,500
					562,500	
13/9/44	Spedito a Mag.Viv.Cosenza	3960			562,500	3.397,500
		1975	25			
17/9/44	Ric.da Dep.Spec.Crotone	5935			562,500	3.397,500
		1960	40			
20/9/44	" " " " "	7895	1o5		562,500	3.397,500
	CHIUSURA DEL PERIODO					
24/9/44	1o-24 settembre	7895	1o5		562,500	3,397,500
	differenza con l'inventario in +(entrata)in-(uscita) o in +				in -	
25/9/44	RIPORTO RIMANENZA					

Declassified E.O. 12356 Section 3.3/NND No. 785020

MMIA FORM 83/11

COMMODITY ACCOUNT
CONTO DERRATA

MOD. N

Depot
Magazzino di Castrovillari

Received Nett Kgs. Ricevuti Peso netto Kgr	Variation against Consignor's advice Variazioni rispetto al peso notificato dal spedidore: Under Kgr Sotto Kgr	Variation against Consignor's advice Variazioni rispetto al peso notificato dal spedidore: Over Kgr Sopra Kgr	Despatched to another Depot Kgs. Spediti ad altro Magazzino Kgr	ISSUED AS RATIONS / RAZIONI USCITE: Single Scale Kgs Tipo Unico Kgr	ISSUED AS RATIONS / RAZIONI USCITE: Scale Travelling Kgs Tipo Viaggio Kgr	ISSUED AS RATIONS / RAZIONI USCITE: Scale Hospital Kgs Tipo Ospedale Kgr	Stock Balance Kgs Rimanenza in Kgr
	in meno	in più					10 000
						+	3 960
							13 960
3960	40					-	3.397,500
3960				3.397,500			10.562,500
				3.397,500		-	562,500
3960			562,500				10 000
			562,500	3.397,500		+	1 975
3960							11 975
1975	25		562,500	3.397,500			1 960
5935						+	13935
1960	40		562,500	3.397,500			
7895	105					+	13 935
7895	105		562,500	3,397,500		0 -	--
			1n -				13 935
	1n +						

Maps
Film ON
35mm RoLL

Declassified E.O. 12356 Section 3.3/NND No. 785020

PER IL CALCOLO DELLE EQUIVALENZE DELLE REAZIONI IN CHILOGRAMMI

PROMEMORIA

(ad uso del Ministero Tesori)

ALLEGATO 1

Coefficente di distribuzione	gr. 440 (Pane)		gr. 339 (Farina)		gr. 168 Vegetali in scatola		gr. 84 Pasta-Carne-pesce - Salsiccia		gr. 56 (Legumi secchi)	
N. DI RAZIONI	Kg.	gr.	Kg.	gr.	Kg.	gr.	Kg.	gr.	Kg.	gr.
1		440		339		168		084		056
2		880		678		336		168		112
3	1	320	1	017		504		252		168
4	1	760	1	356		672		336		224
5	2	200	1	695		840		420		280
6	2	640	2	034	1	008		504		336
7	3	080	2	373	1	176		588		392
8	3	520	2	712	1	344		672		448
9	3	960	3	051	1	512		756		504
10	4	400	3	390	1	680		840		560
20	8	800	6	780	3	360	1	680	1	120
30	13	200	10	170	5	040	2	520	1	680
40	17	600	13	560	6	720	3	360	2	240
50	22	"	16	950	8	400	4	200	2	800
60	26	400	20	340	10	080	5	040	3	360
70	30	800	23	730	11	760	5	880	3	920
80	35	200	27	120	13	440	6	720	4	480
90	39	600	30	510	15	120	7	560	5	040
100	44	"	33	900	16	800	8	400	5	600
200	88	"	67	800	33	600	16	800	11	200
300	132	"	101	700	50	400	25	200	16	800
400	176	"	135	600	67	200	33	600	22	400
500	220	"	169	500	84	"	42	"	28	"
600	264	"	203	400	100	800	50	400	33	600
700	308	"	237	300	1 17	600	58	800	39	200
800	352	"	271	200	134	400	67	200	44	800
900	396	"	305	100	151	200	75	600	50	400
1000	4 40	"	339	"	168	"	84	"	56	"
2000	880	"	678	"	336	"	168	"	112	"
3000	1320	"	1017	"	504	"	252	"	168	"
4000	1760	"	1356	"	672	"	336	"	224	"
5000	2200	"	1695	"	840	"	420	"	280	"
6000	2640	"	2034	"	1008	"	504	"	336	"
7000	3080	"	2373	"	1176	"	588	"	392	"
8000	3520	"	2712	"	1344	"	672	"	448	"
9000	3960	"	3051	"	1512	"	756	"	504	"
10000	4400	"	3390	"	1680	"	840	"	560	"
20000	8800	"	6780	"	3360	"	1680	"	1120	"

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Declassified E.O. 12356 Section 3.3/NND No. 785020

Distribuzione	gr. 28 Vegetali disid.- olio-frutta secca zucchero-formaggio scatolato - riso		gr. 20 (Sale)		gr. 14 Conserva - caffè arrogato		gr. 10 Conserva triplo concentrato		gr. 7 (Cacao)	
N. di Razioni	Kg.	gr.	Kg.	gr.	Kg.	gr.	kg.	gr.	kg.	gr.
1		028		020		014		010		007
2		056		040		028		020		014
3		084		060		042		030		021
4		112		080		056		040		028
5		140		100		070		050		035
6		168		120		084		060		042
7		196		140		098		070		049
8		224		160		112		080		056
9		252		180		126		090		063
10		280		200		140		100		070
20		560		400		280		200		140
30		840		600		420		300		210
40	1	120		800		560		400		280
50	1	400	1	=		700		500		350
60	1	680	1	200		840		600		420
70	1	960	1	400		980		700		490
80	2	240	1	600	1	120		800		560
90	2	520	1	800	1	260		900		630
100	2	800	2	=	1	400	1	=		700
200	5	600	4	=	2	800	2	=	1	400
300	8	400	6	=	4	200	3	=	2	100
400	11	200	8	=	5	600	4	=	2	800
500	14	=	10	=	7	=	5	=	3	500
600	16	800	12	=	8	400	6	=	4	200
700	19	600	14	=	9	800	7	=	4	900
800	22	400	16	=	11	200	8	=	5	600
900	25	200	18	=	12	600	9	=	6	300
1000	28	=	20	=	14	=	10	=	7	=
2000	56	=	40	=	28	=	20	=	14	=
3000	84	=	60	=	42	=	30	=	21	=
4000	112	=	80	=	56	=	40	=	28	=
5000	140	=	100	=	70	=	50	=	35	=
6000	168	=	120	=	84	=	60	=	42	=
7000	196	=	140	=	98	=	70	=	49	=
8000	224	=	160	=	112	=	80	=	56	=
9000	252	=	180	=	126	=	90	=	63	=

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Declassified E.O. 12356 Section 3.3/NND No. 785020

Coefficiente di distribuzione	Formaldeide (Tollens)	gr. 5	gr. 4,7 (Uhe)	gr. 4,14 (pepe)
N. di reattivi	kg. gr.	gr.	Kg. gr.	Kg. gr.	Lg. gr.
1	006	009	0037	00014
2	012	018	0074	00028
3	018	027	0111	00042
4	024	036	0148	00056
5	030	045	0185	00070
6	036	054	0222	00084
7	042	063	0259	00098
8	048	072	0296	00111
9	054	081	0333	00126
10	060	090	037	00140
20	120	180	074	00280
30	180	270	111	00420
40	240	360	148	00560
50	300	450	185	00700
60	360	540	222	00840
70	420	630	259	00980
80	480	720	296	01120
90	540	810	333	01260
100	600	900	371	014
200	1 200	1 800	740	028
300	1 800	2 700	1 110	042
400	2 400	3 600	1 480	056
500	3 "	4 500	1 850	070
600	3 600	5 400	2 220	084
700	4 200	6 300	2 590	098
800	4 800	7 200	2 960	112
900	5 400	8 100	3 330	126
1000	6 "	9 "	3 700	140
2000	12 "	18 "	7 400	280
3000	18 "	27 "	11 100	420
4000	24 "	36 "	14 800	560
5000	30 "	45 "	18 500	700
6000	36 "	54 "	22 200	840
7000	42 "	63 "	25 900	980
8000	48 "	72 "	29 600	1 120
9000	54 "	81 "	33 300	1 260
10000	60 "	90 "	37 "	1 400
20000	120 "	180 "	74 "	2 800

Declassified E.O. 12356 Section 3.3/NND No. 785020

Declassified E.O. 12356 Section 3.3/NND No. 785020

ALLEGATO 2

(Ad uso dei Depositi Speciali per le distribuzioni di razioni alla R.Marina e R.Aeronautica)

P R O N T U A R I O

PER IL CALCOLO DELLE EQUIVALENZE DELLE RAZIONI IN CHILOGRAMMI

Declassified E.O. 12356 Section 3.3/NND No. 785020

Coefficente di distribuzione	12 once (gr.339) (FARINA)		4 once (gr.112,4) (VERDURA SCATOLATA)		3 once (gr.84,3) (CARNE-PESCE-PASTA)	
N. di Razioni	Kg.	gr.	Kg.	gr.	Kg.	gr.
1		339		112		84
2		678		225		169
3	1	018		337		253
4	1	357		450		337
5	1	696		562		422
6	2	035		674		506
7	2	375		787		590
8	2	714		899		674
9	3	053	1	012		759
10	3	392	1	124		843
20	6	784	2	248	1	686
30	10	176	3	372	2	529
40	15	568	4	496	3	372
50	18	960	5	620	4	215
60	20	352	6	744	5	058
70	23	744	7	868	5	901
80	27	136	8	992	6	744
90	30	528	10	116	7	587
100	33	920	11	240	8	430
200	67	840	22	480	16	860
300	101	760	33	720	25	290
400	135	680	44	960	33	720
500	169	600	56	200	42	150
600	203	520	67	440	50	580
700	237	440	78	680	59	010
800	271	360	89	920	67	440
900	305	280	101	160	75	870
1000	339	200	112	400	84	300
2000	678	400	224	800	168	600
3000	1017	600	337	200	252	900
4000	1356	800	449	600	337	200
5000	1696	-	562	-	421	500
6000	2035	200	674	400	505	800
7000	2374	400	786	800	590	100
8000	2713	600	899	200	674	400
9000	3052	800	1011	600	758	700
10000	3392	-	1124	-	843	-
20000	6784	-	2248	-	1686	-
[illegible]	[illegible]	-	[illegible]	-	2529	-

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coefficente di distribuzione	2 ONCIE (LEGUMI)		1 ONCIA (gr.28,1) Formaggio-Vegetali disid. Zucchero - Riso		½ ONCIA (0,014) (CAFFE' - CONSERVA)	
N. di RAZIONI	Kg.	gr.	Kg.	gr.	Kg.	gr.
1		056		028		028
2		112		056		042
3		169		084		056
4		225		113		071
5		281		141		085
6-7		337		169		099
8		393		197		113
9		450		225		127
10		506		253		141
20		562		281		282
30	1	124		562		423
40	1	686		843		564
50	2	248	1	124		709
60	2	810	1	405		845
70	3	372	1	686		987
80	3	934	1	967	1	128
90	4	496	2	248	1	269
100	5	058	2	529	1	410
200	5	620	2	810	2	820
300	11	240	5	620	4	230
400	16	860	8	430	5	640
500	22	480	11	240	7	050
600	28	100	14	050	8	460
700	33	720	16	860	9	870
800	39	340	19	670	11	280
900	44	960	22	480	12	690
1000	50	580	25	290	14	100
2000	56	200	28	100	28	200
3000	112	400	56	200	42	300
4000	168	600	84	300	56	400
5000	224	800	112	400	70	500
6000	281	=	140	500	84	600
7000	337	200	168	600	98	700
	393	400	196	700	112	800

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Declassified E.O. 12356 Section 3.3/NND No. 785020

| | | |

CIPHER IMMEDIATE OP 1/27

6462. 59

QVR2

deciphered 261245B.

To ACC/Sicily for Albert repeated MMIA HQ for ADST

From PBS MMIA Liaison Officer

Date Rec'd 27/8

CONFIDENTIAL. 7746 STN / 22. 25 Aug 44.

To you on schooner Domenico Padre ETA Palermo 31 Aug 44 consignment of food supply accountancy documents addressed to Lt Col Albert MMIA Liaison Officer PALERMO/Sicily. STN / 22 /77 form 6.(from PBS MMIA Liaison Officer to ACC Sicily for Albert repeat to MMIA HQ for ADST) Parcel comprises instructions (Italian Edition) 10 copies form ST/172 " form ST/41000 sheets form ST/5150 " form ST/872 "form ST/113000 sheets form ST/12250 sheets.

ADST

DADST

IMMEDIATE 4190

Declassified E.O. 12356 Section 3.3/NND No. 785020

From PBS MMIA Liaison Officer

MMIA 5T
FILE REF 172
Date Rec'd 27/81

CONFIDENTIAL. 7746 STN / 22. 25 Aug 44.

To you on schooner Domenico Padre ETA Palermo 31 Aug 44 consignment of food supply accountancy documents addressed to Lt Col Albert MMIA Liaison Officer PALERMO Sicily. STN / 22 /77 form 6.(from PBS MMIA Liaison Officer to ACC Sicily for Albert repeat to MMIA HQ for ADST)
Parcel comprises instructions (Italian Edition) 10 copies form ST/172 " form ST/41000 sheets form ST/5150 " form ST/872 "form ST/113000 sheets form ST/12250 sheets.

ADST

DMSS

IMMEDIATE

4190

Declassified E.O. 12356 Section 3.3/NND No. 785020

Declassified E.O. 12356 Section 3.3/NND No. 785020

MESSAGE FORM

AF AIV FORM 0-2136 (Small)

Call | Sel. No. | Priority

Transmission Instructions

Register No.

ABOVE THIS LINE FOR SIGNALS USE ONLY

FROM (A) FBIS WASH DC

Originator

Date-Time of Origin 212037B

Office Date Stamp

A. ... S...
FILE F ... 1 7
Date ... 25 8...

For Action

TO

(W) For Information (INFO)

AGO SARDINIA FOR SIBERIO. ZOMO WASH DC FOR ADVT

Message Instructions GR

Originator's No.

7728 (.) CONFIDENTIAL (.) 7728 TO YOU ON ORDERS NOTICED ARRIVED (.) MSA SARDINIA 0700 HOURS 25 AUGUST CONSIGNED OF FOOD SUPPLIES ACCEPTABLE DOCUMENTS ADDRESSED TO SOL SIBERIO MSA TO CAGLIARI SARDINIA (.) PARCEL CONTAINS INVERTOR, ITALIAN EDITION, 50 COPIES (.) INSTRUCTOR, ENGLISH EDITION, 6 COPIES (.) FORM SI/1, 125 BLOCKS (.) FORM SI/2, 1000 SHEETS (.) FORM SI/5, 250 BLOCKS (.) FORM SI/8, 125 BLOCKS (.) FORM SI/11 5000 SHEETS (.) FORM SA/12, 500 SHEETS (.) MSA TO LETTER SI/72 OF 15 AUGUST RETURNED (.) SECOND LIEUTENANT DI STEFANO PROCEED TO SARDINIA TAKE COURIER

4189

Time | Station | Op.

THIS IS TOP

Time cleared

THIS MESSAGE MAY BE SENT AS WRITTEN BY ANY MEANS { EXCEPT / WIRELESS }

SIGNED

IF LIABLE TO BE INTERCEPTED OR TO FALL INTO ENEMY HANDS, THIS MESSAGE MUST BE SENT IN CIPHER

SIGNED

Check (Words or Groups) Degree of Priority

(49)

(6V-250) WP 9535 194 — 0-43-500 Dickson Pads, 5/43, P. & S. Tab. 5168745/6.

0960

Declassified E.O. 12356 Section 3.3/NND No. 785020

LRKB V MJAQ NR 14

FROM MJDT 242037B

TO LCIK

LRKB

GR 16Ø BT

SEVEN SEVEN TWO EIGHT TO YOU ON CRUISER SCIPIONE AFRICANO PD ETA SARDINIA ZERO SEVEN ZERO ZERO HOURS TWO FIVE AUGUST CONSIGNMENT OF FOOD SUPPLIES ACCOUNTANCY DOCUMENTS ADDRESSED TO COL SIMMONS MMIA LO CAGLIARI SARDINIA PD PARCEL COMPRISES INSTRUCTION CMA ITALIAN EDITION CMA FIVE ZERO COPIES PD INSTRUCTION CMA ENGLISH EDITION CMA SIX COPIES PD FORM ST SLASH ONE CMA ONE TWO FIVE BLOCKS PD FORM ST SLASH FOUR CMA O // ONE ZERO ZERO ZERO SHEETS PD FORM ST SLASK FIVE CMA TWO FIVE ZERO BLOCKS PD FORM ST SLASH EIGHT CMA ONE TWO FIVE BLOCKS PD FORM ST SLASH ELEVEN CMA FIVE ZERO ZERO ZERO SHEETS PD FORM ST SLASH TWELVE CH A FIVE ZERO ZERO SHEETS PD MMIA HQ LETTER ST SLASH SEVEN TWO OF ONE FIVE AUGUST REFERS PD PAREN TO ACC SARDINIA FOR SIMMONS REPEAT TO MMIA HQ FOR ADST FROM PBS MMIA LO PAREN SECOND LIEUTENANT DE STEFANSO REPORTS TO SARDINIA SAME/CIVE SAME CRUISER PD

BT 242037B

NR 14 242120B (KDT) (

RECD NR 14 242120B J O E BBBB

EAST WD 7LINE SLASK ?

Confidential

32/24

Argyle 3731

NC1/24

4188

0961

Declassified E.O. 12356 Section 3.3/NND No. 785020

57

Subject: Italian Military Food Supplies Accounting Reorganisation.

MMIA FILE REF ST 2381

"S & T. MMIA.

ADST

HQ MMIA
NAPLES SECTOR
STN/22

22 August 1944

To: ADST, MMIA HQ.

53

1. Further to our letter STN/22 of 19 August 1944. The Catanzaro Parcel has been despatched as follows.

To Catanzaro by AMG Region III courier on 22 August 1944 addressed to:

Direzione Commissariato
Comando Truppe Italiane

CATANZARO

Commissariato Office
HQ Italian Troops

CATANZARO

Instructions (Italian Edition) 30 copies; Instructions (English Edition) 6 copies; Form ST/1 72 blocks; Form ST/4 1000 sheets; Form ST/5 150 blocks; Form ST/8 72 blocks; Form ST/11 3000 sheets; Form ST/12 250 sheets.

(O.C. PAPINEAU)
ST Liaison Officer
MMIA, Naples.

OCP/11.

Copy to:
Direzione Commissariato CATANZARO
(a cura della Direzione Commissariato Napoli)

0962

Declassified E.O. 12356 Section 3.3/NND No. 785020

ST/72

MESSAGE FORM.

From : MMLA

To : HQ REGION I ACC

Date. T00.23.1110 B.

ST/301 RESTRICTED (.) For Col ALBERT cite 625 18 (.) Copies being despatched PALERMO by sea(.)

This message may be sent as written by any means Secret ( ) wireless.

B.L Vincent Lieut.

Degree of Priority

IMPORTANT

MESSAGE FORM.

ST/72

From : MMLA

To : AGC SARDINIA

Date. T00.23.1110 B.

ST/302 RESTRICTED (.) For Col SIMMONS (.) New accounting instructions and forms being despatched CAGLIARI by sea (.)

This message may be sent as written by any means Secret ( ) wireless

B L Vincent Lieut.

Degree of Priority

IMPORTANT

4186

0963

Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject:- Italian Navy Food Supplies Accounting Reorganisation.

Army Sub Commission, (MMIA).
HQ, ACC, RCAF.
ST/72.

22 August 44.

MMIA Centre 20, FLORENCE.

Your ST/32 of 19 Aug 44 is acknowledged.

1. Para 7 - agreed.

During visit of Lt. Col. Perceval it was agreed that Major Papineau could make an earlier start in instructing Depot staff, NOF in changing the present system.

B.L.PERCEVAL.
Lt.Col. RASC,
ADST, Army Sub Commission, (MMIA).

DW/bc

4185

Declassified E.O. 12356 Section 3.3/NND No. 785020

53

Subject : Italian Military Food Supplies Accounting Reorganisation.

"S & T„ MMIA.

Recd 22 Aug

File ST/ 72

ADST

DADST

Army Sub Commission ACC
MMIA
Naples Office.
STN/22

19 August 1944

M.M.I.A. ST
FILE REF 1
Date Recd 21/8/44

To : ADST, MMIA HQ.

Copies : AQ MMIA.
MMIA LOs Taranto- Bari- Cagliari- Catanzaro- Palermo-.

(44) 47

1. In reply to your ST/72 of 2 August 1944 and signal ST/289 of 12 August 1944.

2. The accounting documents have been uplifted in bulk from the printers and transferred to Depot 590.

3. At Depot 590 segregation into parcels for the respective destinations and packing for shipment(where necessary) has been carried out.

4. Tarantp - Rome - Naples - Bari - parcels have been despatched as follows.

a) Taranto ,Capt.Freeland took with him to Taranto on 11 August 44 the following Instructions(Italian edition) 20 copies; Instructions (English edition) 5 copies; Form St/1 30 blocks; Form ST/4 600 sheets; Form ST/5 30 blocks; Form ST/8 15 blocks; Form ST/11 1000 sheets; Form ST/12 100 sheets.

b) Rome. Despatched by Italian military lorry addressed to Capitano Marammotti, Direzione Generale di Commissariato, Ministero della Guerra Roma, on 16 August 44,(original receipted tally-on note despatched herewith ST MMIA Rome) the following Instructions(Italian edition)24 copies; ST/1 677 blocks; ST/4 3300 sheets; St/5 1583 blocks ST/8 841 blocks; ST/11 30.000 sheets ST/12 3150 sheets.

c) Naples. Delivered to Commissariato Naples the following Instructions (Italian edition)25 copies; ST/1 60blocks; ST/4 400 sheets; ST/5 125 blocks; ST/8 60 Blocks;ST/11 3000 sheets; ST/12 250 sheets.

(46)

d) Bari. Despatchedby Italian Military lorry to Commissariato Bari on 19 August 1944(original receipted tally-on note despatched herewith to MMIA LO Bari) the following Instructions (Italian edition) 50 copies; Instructions(English edition) 6 copies for transmission to MMIA LO ; ST/1 125 blocks;ST/4 1000 sheets;

(further at 47)

0965

Declassified E.O. 12356 Section 3.3/NND No. 785020

ST/5 250 blocks; ST/8 125 blocks; ST/11 5000 sheets; ST/12 500 sheets.

5. Cagliari and Palermo parcels are already on the docks and will be despatched within the next two days by sea. Arrangements are being worked out for the Catanzaro parcel. Details in each case will be communicated to consignee and you on despatch.

6. It is not clear (in reference to your ST/289) for what reason the War Ministry was concerned to hasten the despatch of the balance of forms to Rome, as the system will presumabily initiated by the trained officers on the basis of the parcels of documents depatched directly to the various destinations. Please ensure that the War Ministryis not working out an alternative duplicated distribution plan.

7. Reference para 3 of your ST/72 it is unworkable in practice and undesirable in principle for Major Papineau to initiate the system forthwith in Naples. The revised system calls for various alterations in present Italian Rations procedure particularly in regard to the method of indenting and drawing rations by units and instructions accordingly must be issued through the proper channels before the depot accounting system can be initiated. In principle ,moreover, any such general reorganisation should be the subject of properly drafted orders from Italian War Ministry(including instructions for stock-taking and closing of previous accounts at a prescribed date). For these reasons an independent attempt to launch the system in the Naples Sector through MMIa channels would be likely to lead only to confusion and friction.

8. The arrival of the trained officers from the Ministry of War and of the corresponding written orders will therefore be awaited in Naples Sector as elsewhere. Thereafter it will be possible to concentrate on the develppment of the procedure inside the depots and Commissariato Office.

O.C.PAPINEAU
ST Liaison Officer
MMIA, NAPLES.

OCP/ap

Papineau agreed to do so during my visit to Naples. This is a recantation!

1/4183

Chief Clerk.

Ack. receipt.

Inform Col. Albert & Simmons re their parcels.

Agree para. 7., but day of arr. agreed Papineau could make an earlier start in Naples in reorganising depot stocks, NOT in changing the present system!!

53

DEPOSITO SPECIALE VIVERI DI NAPOLI

DISTINTA - VERBALE delle derrate che si inviano al Magazzino Viveri/M degli stampati che si inviano al Ministero Guerra, Direz.Gener.Commissariato(capit.Maranetti)
in ordine al foglio N.° ..... in data 16 agosto 1944

della Direzione di Commissariato militare di Napoli. MMIA di Napoli(magg.Papine

N.° dei colli	Descrizione delle derrate	Peso unitario in lbs	Peso netto totale in Kg.	Imballaggi
2II	Instruction Italian Edition			
677	Blocks of S/T1			
3300	Sheets ST/4			
1583	Blocks ST/5			
841	Blocks ST/8			
30000	Sheets ST/11			
3150	Sheets ST/12			

Che all'approntamento della spedizione ha assistito oltre alla scorta l' Ufficiale commissario sottofirmato in rappresentanza dell'Ente ricevente: Che tutti i colli spediti sono integri negli imballaggi di origine, non presentano traccie di avaria o manomissione e la scorta risponde in pieno di eventuali mancanze per colli rotti o manomessi;

Che si è redatta la presente distinta che tiene luogo di verbale per tutti gli effetti che ne conseguono.

4182

Napoli li 16 agosto 1944

La scorta (ser.magg.Gennaro Martino)

Declassified E.O. 12356 Section 3.3/NND No. 785020

1563	Blocks ST/5			
841	Blocks ST/6			
30000	Sheets ST/11			
3150	Sheets ST/12			

Che all'approntamento della spedizione ha assistito oltre alla scorta l' Ufficiale commissario sottofirmato in rappresentanza dell' Ente ricevente; Che tutti i colli spediti sono integri negli imballaggi di origine, non presentano traccie di avaria o manomissione e la scorta risponde in pieno di eventuali mancanze per colli rotti o manomessi;

Che si è redatta la presente distinta che tiene luogo di verbale per tutti gli effetti che ne conseguono.

4182

Napoli li 16 agosto 1944

La scorta (serg.magg. Gennaro Martina)

L' Ufficiale di sussistenza

L' Ufficiale commissario rappresentante la parte ricevente

Il Consegnatario

Declassified E.O. 12356 Section 3.3/NND No. 785020

Declassified E.O. 12356 Section 3.3/NND No. 785020

MESSAGE FORM

ARMY FORM C2436 (Small)

Receiver No. 3/21

Transmission Instructions

Call	Sel. No.	Priority

ABOVE THIS LINE FOR SIGNALS USE ONLY

Office Date Stamp

M.M.I.A.	ST
FILE REF.	1
Date Recd	21 8 47

FROM (A) Originator: DIR MMIA LIAISON OFFICER — Date-Time of Origin: 2018557

For Action: MMIA FOR ADSE

TO (W) For Information (INFO):

Message Instructions — GR

Originator's No.:

RESTRICTED (.) TO YOUR 3V/296 OF 19 AUGUST AND OUR 3V/322 OF 19 AUGUST

TO YOU BY MAIL (.) ACKNOWLEDGE BY COURIER.

"S & T. MMIA.

Time	System	Op.
TH	TOR	
Time-cleared		

THIS MESSAGE MAY BE SENT AS WRITTEN BY ANY MEANS { EXCEPT / WIRELESS }

SIGNED

IF LIABLE TO BE INTERCEPTED BY ENEMY, FAILING INTO ENEMY HANDS, THIS MESSAGE MUST BE SENT IN CIPHER

SIGNED

Reg. File ST/

Originator's Instructions

4181

Declassified E.O. 12356 Section 3.3/NND No. 785020

(32/72)

From : SECTO

Date.
DTG.19. 1605 Z

TO : FBIS for SECTO

SI/296 RECEIVED (.) For EXPEDITE (.) Confirm Accounting

Instructions have been despatched in accordance with our SI/72

02 August

This message must be sent by any means except wireless

Degree of Priority

Priority

****

****

BJ Hardy

reply at (52)

Declassified E.O. 12356 Section 3.3/NND No. 785020

MESSAGE FORM

Register No. 36/ST

Transmission Instructions

M.M.I.A.	ST
FILE REF	1
Date Recd	1918 HRS

ABOVE THIS LINE FOR SIGNALS USE ONLY

Originator

FROM ALBERT MMIA LO SICILY Cite 625

Date-Time of Origin 181505B

For Action

MAIN HQ MMIA ROME

TO

(W) For Information (INFO)

Message Instructions — CR

Originator's No.

RESTRICTED (.) REFERENCE ST/72 of 2 AUGUST, COPIES HAVE NOT RPT NOT BEEN RECEIVED IN SICILY (.) INAUGURATION OF NEW ACCOUNTING SYSTEM IS BEING DELAYED (.) REQUEST SHIPMENT BE EXPEDITED

"S & T" MMIA.

Read

File ST/1

THIS MESSAGE MAY BE SENT AS WRITTEN BY ANY MEANS { EXCEPT / WIRELESS

Action at (51)

SIGNED

IF LIABLE TO BE INTERCEPTED OR TO FALL INTO ENEMY HANDS, THIS MESSAGE MUST BE SENT IN CIPHER

Classification & Instructions Degree of Security

Time 1979 Originator

Time cleared System OP

Declassified E.O. 12356 Section 3.3/NND No. 785020

M.M.I.A. FILE REF Date Recd 19 8 44

HEADQUARTERS 19 AUG 1944 A. C. C.

Army S.C. 3310 A62/18

36/18

181605

LDMS V MJAG NR 15 PD SICILY CITE 625 181565B

FROM ALBERT MMIA L O

TO MAIN HQ MMIA ROME

GR 57 RESTRICTED DT

REFERENCE SUGAR TARE SLANT SEVEN TWO OF TWO AUGUST CMA COPIES HAVE NOT RYT NOT YET BEEN RECEIVED IN SICILY PD INAUGURATION OF NEW ACCOUNTING SYSTEM PAREN (ALBERT MIKE MIKE ITEM ABLE LOVE OBOE SICIL TO MAIN HQUE QUEEN MIKE MIKE ITEM ABLE ROME CITE SIX TWO FIVE PAREN) IS BEING DELAYED PD REQUEST SHIPMENT BE EXPEDITED DT

SENT NR 15 181546B CMB AR K

TECD NR 15 181546 B AAA AR

Declassified E.O. 12356 Section 3.3/NND No. 785020

SUBJECT: Accom[illegible] .18.

File

Army Sub Commission, (MMIA),
Hq, ACC, Rome.
ST/72.

15 Aug. 44.

Dirsz. Gen. Comissariato,
Italian War Ministry.

Copy to:- MMIA Sector LO:- Naples; Bari; Taranto; Rome; Catanzaro; Sicily; Sardinia.

Reference this Hq letter ST/72 of 2nd Aug, 44.

1. The Italian officers who were brought to Rome to study the pamphlet containing the new accounting instructions, have now returned to their normal locations.

2. Please issue instructions to all Regional Commissariato to ensure that these officers are given every facility to instruct officers from Bulk and Distribution Depots in the respective Regions, without delay, in order that the new procedure may go into operation on the agreed date.

3. It was agreed prior to the dispersal of the officers from Rome that the new accounting instructions would become effective at midnight 9 September 1944. This date will therefore be adhered to and deferment cannot be granted.

B.L.PERCEVAL.
Lt.Col, RASC,
ADST, Army Sub Commission, (MMIA).

4178

BLP/dvw

Declassified E.O. 12356 Section 3.3/NND No. 785020

SUBJECT:- Accounting Procedure.

Army Sub Commission, (MMIA),
Hq. ACC, Rome.
ST/72.

15 ANS 447

MMIA Sector LO - TARANTO.
BARI.

1. Herewith one copy of the pamphlet "Accounting Instructions" for your information.

These instructions become effective at midnight 9th September, 1944.

2. Italian officers from all sectors have been through these instructions in Rome and have now returned to their sectors, where they will instruct officers in Italian depots.

3. Please study these instructions carefully and raise with this Hq any questions requiring clarification.

4. Supplies of the pamphlet and forms to be used are already on their way to you for distribution to the Commissariato.

5. You are responsible to supervise, assist and advise the Italians in order that the instructions can be put into efficient operation by the above date.

B.L.PERCEVAL.
Lt.Col, RASC
ADST, Army Sub Commission,(MM

BLP/dvw

Declassified E.O. 12356 Section 3.3/NND No. 785020

(ST/72)

MESSAGE FORM

To : PBS FOR MMIA for Major Papoutsakis

Date. TOO. 12. 1640 B.

From : MMIA

ST/289 RESTRICTED (.) Subject is two nine five copies of new accountancy instructions in Italian and forms (.) War Ministry hastening (.) Despatch urgently (.)

This message may be sent by any means except wireless.

Degree of Priority

IMPORTANT.

J. W. Dean Major.

Lee (S2)

Lee (S3)

4177

Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject:- Accounting. 32/72.

"AQ", MMIA. (Full)

Italian Officers from all Sectors have now been instructed in the new accounting procedure and are in the process of returning to their Sectors.

On arrival there they will call in Officers from Depots for the purpose of instructing the latter in the details.

Due to lack of transport facilities, the return to Sectors of the Officers now in ROME and the collection of Officers from Depots will take some time.

It is been agreed therefore that the new accounting procedure will come into operation effective M. E. 9 Sept 194. in all Sectors, except NAPLES which will start earlier.

The standard of interest shown by the visiting Officers and the types of questions asked augur well for the success of the system.

P

10 Aug 44.
132/30

D.I. PERCEVAL.
Lt.Col. RAEC,
ADCT, Army Sub Commission, (MMIA).

4176

AMGOT A ST
FILE REF 1
Date Recd 7/9/43
MINISTERO GUERRA DIVISIONE SUSSISTENZA Gen. del Serv. di Comm.

MINISTERO DELLA GUERRA
Direz.Gen.dei Serv.di Comm.Mil.
- Divisione Sussistenze -

N.7798/S. di prot. R.E.107,li 5 agosto 1943

OGGETTO: organizzazione per fornitura viveri alle FF.AA. italiane

Organization for Furnishing Rations to FFSA Italian.

ALLA DIREZ. DI COMM/TO MIL. DEL COM/DO TERRITORIO MIL. ROMA
" " " " " MIL.PUGLIA E LUCANIA BARI
" " " " " " CAMPANIA NAPOLI
" " " " " " CALABRIA CATANZARO
" " " " " " SICILIA PALERMO
" " " " " " SARDEGNA CAGLIARI
ALL'UFFICIO DI COMMISSARIATO AUTONOMO MIL. TARANTO

e,per conoscenza:
ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELLA A.C.C. R O M A
ALL'UFFICIO SITUAZIONI S E D E

La Sottocommissione Alleata di Controllo della A.C.C. ha compilato una istruzione relativa all'organizzazione per la fornitura dei viveri alle FF.AA. italiane.-

Detta situazione impartisce anche le nuove norme contabili-amministrative che dovranno essere seguite dai magazzini militari viveri nella gestione delle derrate.-

A cura della predetta Sottocommissione gli enti di Commissariato in indirizzo riceveranno,nel numero a fianco di ciascuno segnato,un quantitativo di copie delle istruzioni di che trattasi al fine di dotarne tutti i magazzini dipendenti:

- alla Direz. di Comm/to Mil.	NAPOLI	copie	n. 25
- " " " "	BARI	"	" 50
- " " " "	CATANZARO ..	"	" 30
- " " " "	PALERMO	"	" 30
- " " " "	CAGLIARI ...	"	" 50
- Uff.Autonomo di Commissariato Mil.	TARANTO ..	"	" 20
	totale copie .....N°		205

Contemporaneamente,al fine di addestrare gli ufficiali italiani nella compilazione della situazione e dei carteggi vari prescritta dalle istruzioni stesse,è stato indetto un corso speciale da tenersi a Roma e di cui gli enti di Commissariato hanno già avuto notizia con dispac-

Declassified E.O. 12356 Section 3.3/NND No. 785020

ALLA SOTTOCOMMISSIONE PER L'ESERCITO PRESSO A.C.C.
ALL'UFFICIO SITUAZIONI

SEDE

La Sottocommissione Alleata di Controllo della A.C.C. ha compilato una istruzione relativa all'organizzazione per la fornitura dei viveri alle FF.AA. italiane.-

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- alla Direz. di Comm/to Mil.	NAPOLI	copie	n. 25
- " " " "	BARI	"	" 50
- " " " "	CATANZARO ..	"	" 30
- " " " "	PALERMO	"	" 30
- " " " "	CAGLIARI ...	"	" 50
- Uff.Autonomo di Commissariato Mil.	TARANTO ..	"	" 20
	totale copie .....N°		205

Contemporaneamente, al fine di addestrare gli ufficiali italiani nella compilazione della situazione e dei carteggi vari prescritta dalle istruzioni stesse, è stato indetto un corso speciale da tenersi a Roma e di cui gli enti di Commissariato hanno già avuto notizia con dispaccio 2936/I/S del 29 luglio u.s.-

175

Dovrà in ogni caso pretendersi sia dai consegnatari dei Depositi e dei magazzini che dagli ufficiali tutti di Commissariato la più completa ed esatta conoscenza di dette istruzioni che oramai costituiscono nella loro pratica attuazione uno dei fondamentali elementi di collaborazione con l' Autorità Anglo-Americane.-

Si comunica infine che la Sottocommissione Alleata di Controllo provvederà a far tenere direttamente a tutti gli enti di Commissariato in indirizzo un certo quantitativo di stampati sui quali compilare le note situazioni quindicinali viveri e foraggi.-

Detti stampati, da ripartirsi immediatamente fra tutti gli organi dipendenti, sostituiscono i precedenti modelli che dovranno essere passati al macero.-

o/o

Declassified E.O. 12356 Section 3.3/NND No. 785020

A questo Ministero sarà segnalato al 25 di ogni mese il fabbisogno mensile di detti stampati, che a cura della Direzione di Commissariato di Napoli saranno successivamente fatti approntare dalla stamperia MENTASTINO che ha già provveduto alla stampa dei modelli che ora saranno distribuiti dalla Sottocommissione Alleata di Controllo.-

p.IL MINISTRO

P. C. C.
Il Direttore Capo Divisione F.
CAPITANO COMMISSARIO
(Vincenzo Ventrella)

VENTRELLA

F.to Pelligra

MINISTERO GUERRA - DIVISIONE SUSSISTENZE BELLICHE - Gen. del Serv. di Comm.

4174

Declassified E.O. 12356 Section 3.3/NND No. 785020

Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject:- Accounting.

MMLA Sector LO, NAPLES.

Army Sub Commission (MMLA)
HQ, ACC,
ROME.
ST/72.
2nd August 44.

1. Will you please arrange to distribute copies of the Italian list of the new accounting pamphlet, together with suitable initial stocks of the forms, as follows:-

	Mil. Comm. Dir. Naples	25
	Mil. Comm. Dir. Bari	50
	Mil. Comm. Dir. Catanzaro	30
	Mil. Comm. Dir. Palermo	30
	Mil. Comm. Dir. Cagliari	50
Independent	Mil. Comm. Office Taranto	20
		205

The Ministry of War request that the remaining 295 copies and forms be despatched to the Dir. Gen. Commissariato for subsequent distribution as necessary. Is this agreed ? If so, please arrange.

2. Despatch through British channels to MMLA LO's will probably be the quickest method. MMLA LO's will ensure that the pamphlets are handed over without delay.

3. The Ministry of War have been instructed to assemble six Italian officers for instruction in the near future.
Meanwhile it is considered Major Papineau should go ahead in Naples and instruct the Italian Depots there in the new procedure.

Lee (53)

B. L. Percival.

B. L. PERCEVAL.
Lt. Col. RASC,
ADST, Army Sub Commission. (MMLA).

HP/DO

Copy to:- MMLA LO, BARI.
MMLA LO, CATANZARO.
MMLA LO, PALERMO.
MMLA LO, CAGLIARI.
MMLA LO, TARANTO
"A/Q" MMLA.

4173

Declassified E.O. 12356 Section 3.3/NND No. 785020

TRANSLATION

43

From: Ital War Min

To : MMIA

7802/3

31 Jul 44.

Subject: Issuing of instructions in regard to the organisation for the furnishing of rations to the Italian Armed Forces.

Further to the talks between Col Perceval and Capt Ventrella.

The following is a list of the distribution of the instructions relative to the organisation for the furnishing of rations to the Italian Armed Forces and the relative accounts:-

25 copies to Mil Com Dir NAPLES
50 -do- BARI
30 -do- CATANZARO
30 -do- PALERMO
50 -do- CAGLIARI
20 copies to Independent Mil Com Office, TARANTO
205 total copies.

Please let the Dir Gen of this Ministry keep the remaining 295 copies so that it may distribute them directly to the Commissariat units which are formed from time to time.

4172

"S & T" MMIA.

Recd 1 Aug

DW Military 7r

Sd/ Gen Pelligra.

actioned (44)

0981

Declassified E.O. 12356 Section 3.3/NND No. 785020

Mod. A. 57
FILE REF
Date Recd 31 7 44

MINISTERO DELLA GUERRA

DIREZIONE GENERALE SERVIZI COMMISSARIATO MILITARE

Divisione Sussistenze

N. 7802/5 di prot. P. M. 107, li 31 luglio 1944

Risposta al foglio N. del Carte annesse

OGGETTO: ripartizione istruzioni relative all'organizzazione per la fornitura dei viveri alle FF.AA. italiane.-

AlLA SOTTOCOMMISSIONE PER L'ESERCITO DELLA A.C.C.
R O M A

Seguito colloquio Col. PERCIVAL e Capitano VENTRELLA.-

Si riporta quì di seguito lo specchio di distribuzione delle istruzioni relative all'organizzazione per la fornitura dei viveri alle FF.AA. italiane e contabilità relative:

- alla Direz. di Comm.to Mil.	NAPOLI	copie N. 25
- " " " " "	BARI	" " 50
- " " " " "	CATANZARO	" " 30
- " " " " "	PALERMO	" " 30
- " " " " "	CAGLIARI	" " 50
- Uff. Autonomo di Commissariato Militare di	TARANTO	" " 20
Totale copie n°		205

4171

Le rimanenti copie 295 si prega volerle far tenere alla Direzione Generale di questo Ministero che le distribuirà direttamente agli enti di Commissariato che verranno di mano in mano costituiti.-

p. IL MINISTRO

Declassified E.O. 12356 Section 3.3/NND No. 785020

ALLIED CONTROL COMMISSION
ARMY SUB COMMISSION (MMIA)
NAPLES OFFICE

842

Subject : Accounting Instructions

Ref: MMIA HQ file:
ST/72

"S & T, MMIA.

29 July 1944

Read .....

File ST/ 72

To : O.C.
No 6 Mobile Duplicating Section
R.A.S.C.

1. Thank you for your note of 21 July 1944 with enclosures.

2. Returned herewith five copies of the I & R Vouchers. I do not quite understand the figures in the Quantity column, but I have signed the sheet as it stands.

3. The shortage on the Italian edition will cause no serious difficulty, two further action is necessary on this point.

4. Many thanks for your patience and cooperation on this job.

(O.C. PAPINEAU)
Major RASC.

4170

0 9 8 3 1

Declassified E.O. 12356 Section 3.3/NND No. 785020

No.6 Mob. Duplicating Sect. R.A.S.C.
C.M.F. Phone 12171.

21 July 44

ACCOUNTING INSTRUCTIONS

Dear Major.

I enclose herewith 'Issue and Receipt Vouchers' in respect of above for your signature and return, please, retaining one copy for your own files.

I was in communication with Capt. Miller of 862 Adv. Stationery Depot who no doubt informed you that the four cartons were being conveyed to Naples by favour of the A.P.O., (not through the A.P.O. services) and that they could be obtained first thing this morning. I trust you had no difficulty in obtaining possession of the cartons.

I regret to say we are about 50 copies short on the Italian edition; a few 'overs' had been made up on the English edition and when we came to complete the Italian we found we were short on the large sheet 'P', on Appendix 'F' and the Italian text. If you would wish me to complete the 500, and you can obtain further printed specimens, please forward them and I will make up the balance.

Yours sincerely,
Harold. L. Dowsett.

Major Papineau,
S & T., MMIA., HQ.,
C.M.F.

4169

Declassified E.O. 12356 Section 3.3/NND No. 785020

PRINTING AND STATIONERY SERVICES, A.F.H.Q. ISSUE AND RECEIPT VOUCHER

(Office Stamp)
20 JUL 1944
R.A.S.C.
No. 6 MOBILE DUPLICATING SECT. ITALY

I.V. No. 252/3

Account

Date A/C opened June 1944.

Sheet No. ... of ...
R.V. No. ...
Account ...
Date A/c opened ...

Issued by No.6 Mobile Duplicating Section. R.A.S.C. At Bari.

To A.H.Q./A.C.C. (Military Mission to Italian Army) At

Demanding units ref and date Depot Indent No.

Date and mode of conveyance Delivered.

Quantity	Code No.	Designation	FOR DIRECTORATE USE ONLY £	s	d
		TO BE RECORDED			
4,200	S-33 American	Supply Organisation and Accounting Instructions. (English)			
400	Grey Cover (in lieu Manilla)				
5,000	S-33 American	Supply Organisation and Accounting Instructions. (Italian)			
1,000	Manilla				
		Plus Departmental Expenses.			
		TOTAL £	41	6	8

Consignor's Signature [signature] Rank Lieut., R.A.S.C.

Consignee's Signature [signature] Rank Major R.A.S.C.

6MDS/F/216/3/44/2000

0 9 8 5

Declassified E.O. 12356 Section 3.3/NND No. 785020

ALLIED NORTH. GOVERNMENT
ARMY SUB COMMISSION (MMIA)
MAIN OFFICE

Subject : Reorganization of Supply Accounting in Fund for Italian Armed Forces

Ref:ST Naples/1
25 July 1944

From : Major D.C. Taptoom AGSC

To : AGWT MMIA HQ

Caution : Second in Command MMIA HQ
AA & QMG MMIA HQ
Asst. G - 4 (Major Rose) MMIA HQ
MMIA HQ file ST/72.

1. Enclosed are copies (one English one Italian) of the handbook of Accounting Instructions prepared in accordance with previous orders.

2. 200 copies in English and 500 copies in Italian have been printed, and are at present here in Naples.

3. Supplies of MMIA Forms ST 1 - 4 - 5 - 8 - 11 - 12 are also awaiting collection at the printers in Naples in total approximately two tons weight.

4. As previously discussed if the projected reorganization is to be a practical success, the next stages of putting the scheme across throughout the Italian organization will need to be carefully handled. Otherwise the scheme will flop.

5. Please indicate whether you wish the undersigned to take any further action on this matter, and how you wish the supplies of handbooks and of printed forms distributed.

4167

S/Wells Your file ST/72 is held and may possibly

(D.C. TAPTEAU)
Major AGSC

Declassified E.O. 12356 Section 3.3/NND No. 785020

Collected Naples, 21 Jan 44 PA 57/72

ADVICE NOTE

From: No. 6 MOBILE DUPLICATING SECTION, RASC. C.M.F.

To: Major Papineau,
S & T., M.M.I.A., H.Q., C.M.F.

Title: M.M.I.A., Accounting Instructions. (English and Italian)

Job No: 552 - 3 has been despatched per A.P.O./M.F.O.

/Road on 20 July '44

Lieut.,
O.C. No. 6 Mobile Duplicating Section, RASC.

0-9 8 7

Declassified E.O. 12356 Section 3.3/NND No. 785020

Army Form C.2130.

MESSAGE FORM

Serial No.

CALL AND INSTRUCTIONS	IN	No. of Groups	Office Date Stamp
	MEXT VNEOS-(P)-M-NK 2141/3 A-1 DY	GR. 47	ST 317
	OUT		
	TRANSCRIPT		

(ABOVE THIS LINE IS FOR SIGNALS USE ONLY)

TO ADST NAVA

FROM	Originator's Number	Date	In Reply to Number
ACCNAIN FROM PEPINEAU	JOH		

CONFIDENTIAL Text proof NAPLES Annex corrected 1st July A...
Visit of Admiral Ryan on 3rd July to Spezia retired proctor and
Collins returned Office Proceed BARI 3rd or 4th July

ST 172
Re 3 July

SIGNED STONE

This message may be sent As Written by any means
(Except)
(.....) Wireless
Signature .....

This message must be sent In Cipher if liable to interception or to fall into enemy hands
Signature .....

Originator's Instructions
Degree of Priority
IMPORTANT

Time of Origin
021819

T.H.I.

T.O.R.

* Originator may delete "except" and insert "including"

(Below this Line is for Signals use Only) 4166

System in	Time in	Reader	Sender	System out	Time out	Reader	Sender	System out	Time out	Reader	Sender
2	02	[illegible]									

2288 PMEAX/100,000 Pads - 1/42

Declassified E.O. 12356 Section 3.3/NND No. 785020

FROM
ADST MMIA FOR PAPINEAU

ACC MAIN
7011

7/2/44

CONFIDENTIAL
PRIORITY
ASC

FINST PROOFS NAPLES FORMS CORRECTED FIRST JULY PD AM VISITING PRINTER AGAIN ON THIRD OF JULY TO PASS REVISED PROOFS AND COLLECT ADVANCE COPIES PD PAPER TO ADST MMIA FROM ACC MAIN STORED STONEPAPER SHALL PROCEED DARI THIRD OR FOURTH OF JULY

4165

ROGER B DORBY
CAPT. AGD
ADJUTANT

0989

Declassified E.O. 12356 Section 3.3/NND No. 785020

Army Form C 2130.

MESSAGE FORM

Serial No. 6/22

CALL AND INSTRUC-TIONS	IN / OUT	No. of Groups. GR.	Office Date Stamp

(ABOVE THIS LINE IS FOR SIGNALS USE ONLY)

TO MMIA FOR MAJOR PAPINEAU

FROM	Originator's Number	Date	In Reply to Number
MAJOR SMITH ACC MAIN SIGNED STONE	6857		

CONFIDENTIAL (*) REFERENCE YOUR ST217 OF 27 JUNE ACCOUNTING FORMS FIRST (*) CONTRACT FOR PRINTING LET BY PBS TO LITHOGRAPHER LUIGI MONTANINO NAPLES 26 JUNE (*) ONE PROOF COPY PER TYPE FORM IS READY FOR APPROVAL (*) SECOND JOB WILL BE COMPLETED ~~XXXXXXXXXXX~~ 5TH JULY RPTD 5TH JULY (*) WHEN SPECIMENS ~~WILL REACH LEQUILE DEPENDING WHETHER WE USE REGULAR MAIL SERVICE OR SPECIAL~~ COURIER FROM THIS OFFICE OR FIND IT POSSIBLE TO GIVE SOMEONE RETURNING YOUR ~~HQ (*) FOURTH~~ WHEN THE SPECIMENS CAN BE EXPECTED TO ARRIVE LEQUILE IS MOST INDEFINITE (*) KNOW NOTHING ABOUT FORMS YOU LEFT FILPOT BRITISH (*) THEY HAVE MOVED NORTH (*)

This message may be sent As Written by any means *(except) (.....) Wireless	This message must be sent In Cipher if liable to interception or to fall into enemy hands	Originator's Instructions Degree of Priority	Time of Origin
Signature.....	Signature.....	IMPORTANT	281724
		(Below this Line is for Signals use Only.)	T.H.I.

*Originator may delete "oxoxox" and insert "including"

System In	Time in	Reader	Sender	System out	Time out	Reader	Sender	System out	Time out	Reader	Sender	T.O.R.
	290925									4164		

2238/PMEAX/100,000 Pads — 1.42

ARMY FORM C 2136 (Large) **MESSAGE FORM** Register No. 6/296

Call	Srl. No.	Priority	Transmission Instructions
MEYJ OT	29/29	(P)	A MEDY

ABOVE THIS LINE FOR SIGNALS USE ONLY.

FROM (A) MJDT — Originator — Date-Time of Origin. — Office Date Stamp: 31

MMIA — For Action.

TO — (W) For Information (INFO) — Message Instructions. — GR 139

Communications No. 0857 O Confidential O Reference your supor tore number fns one seven of twenty seven June accounting formes first ftd partial FO m/H for major papineau from maosr smith one main signed stone paren contract for printing let by pbs to lithographer Luigi montanino naples twenty sixth June ftd one proof copy per type forme is ready for approval ftd second job will be completed fifth july rpt fifth july ftd this shipment will reach legate defendy whether we use regular mail service or special courier from this office are find it possible to do it to some one returning your hq ftd four 4th where the

4163

Declassified E.O. 12356 Section 3.3/NND No. 785020

Declassified E.O. 12356 Section 3.3/NND No. 785020

Love number Two. one seven of twenty seven
June accounting forms first pd partial to month
for major papineau from mason smith and
main signed stone paren contract for printing
let by pbs to lithographer Luigi montanino
naples twenty sixth June pd one proof copy
per type forms is ready for approval pd
second job will be completed fifth july rpt fifth
July pd thirty specimens will reach reguile defendy
whether we use regular mail service or special
courier from this office are fixed as possible to dr
to some one returning your hq pd four #163 where the
specimens can be exchanged to arrive reguile it most
either underneath pd know nothing about forms
you left pilpot in Rio pd they have murdock north—

This message may be sent AS WRITTEN by any means except WIRELESS.	If Code to be Intercepted or to fall into enemy hands this message must be sent IN CIPHER.	Originator's Instructions. Degree of Priority.	Time	System	Op.
Signed.	Signed.	Dupont 2/9/25	Time Filed 2815/24		
			Time Cleared		

P.S.S. «A» A.F.C. 2136 - 1-14.

Declassified E.O. 12356 Section 3.3/NND No. 785020

AGO 4128-A/GHQP 7-45

ARMY FORM C-2128

MESSAGE FORM

CALL AND INSTRUC-TIONS	IN / OUT	No. of Groups	Serial No.
		GR	Office Date Stamp

TO MMIA LO ITCC MAIN

(ABOVE THIS LINE IS FOR SIGNALS USE ONLY)

FROM MMIA

Originator's Number	Date	In Reply to Number
ST/217	27	

confidential	for	SMITH	from	PAPINEAU	⊙
Subject	⊙	printed	⊙	Quantity	Items
⊙	FIRST	⊙	line	progress	of
Job	⊙	SECOND	⊙	line	estimated
completion	date	⊙	THIRD	⊙	send.
are	specimens	of	each	not	each

This Message may be sent AS WRITTEN by any means * (Except)

(.....) Wireless

Signature.....

This Message must be sent IN CIPHER if liable to interception or to fall into enemy hands.

Signature.....

Originator's Instructions
Degree of Priority

Time of Origin

T.H.I.

T.O.R.

4162

* Originator may delete "Except" and insert "Including." (BELOW THIS LINE IS FOR SIGNALS USE ONLY.)

System In	Time In	Reader	Sender	System Out	Time Out	Reader	Sender	System Out	Time Out	Reader	Sender

Declassified E.O. 12356 Section 3.3/NND No. 785020

ARMY FORM C.2128

MESSAGE FORM

Serial No.

CALL AND INSTRUC-TIONS	IN / OUT	No. of Groups GR.	Office Date Stamp

(ABOVE THIS LINE IS FOR SIGNALS USE ONLY)

TO

FROM

Originator's Number	Date	In Reply to Number
55/217		

Forms for Instructions Letters or Memoranda

To Commanders Brigade (s) Subject Arrangements with Air

Me and Defence Force

At Rear Headquarters

Re distribution of Commanders Kit

Device Land Forces

Brief at Wewak FIFTH Leaflet Drop

This Message may be sent AS WRITTEN by any means
& (Except)
( ) Wireless
Signature

This Message must be sent IN CIPHER if liable to interception or to fall into enemy hands
Signature Maj

Originator's Instructions
Degree of Priority

Time of Origin 27.1245.B.
T.H.I.
T.O.R.
4161

& Originator may delete "Except" and insert "Including." (BELOW THIS LINE IS FOR SIGNALS USE ONLY.)

System In	Time In	Reader	Sender	System Out	Time Out	Reader	Sender	System Out	Time Out	Reader	Sender

148a/GHQP/7-43

To be Printed under Gen Hawkesworth's Arrangements

(contact Col Hanley Executive GHQ Phone: Forbade 231)

June 15, 1944

Brought back by Rose 30/6/44

	Number
Post Debit and Tally Notes	100000
Stock Cards	10000
Despatch Notes	250000
Returns Issue Notes	100000
Commodity Account	50000
Stock Movement Return (4 forms)	5000
TOTAL	515000

1) Printer's lay-out for each of above left with Gen. Hawkesworth

2) Any queries GHQ Office Naples will [illegible] Nicola Nobles

Declassified E.O. 12356 Section 3.3/NND No. 785020

Return Issue Notes		100000
Commodity Account		50000
Steel Movements Return	4 x foolscap	5000
TOTAL		515000

① Printer's lay-out for each of above left with Gen. Hamblen.

② Any queries G-4 Office Naples will contact MMIA Naples.

③ Reported ETO MMIA Naples 4160

follow up with Col. Lawley for progress of above job.

④ This work is MOST URGENT.

Declassified E.O. 12356 Section 3.3/NND No. 785020

Note By Naval Paymaster Re Journey
Bari - Naples - Bari On 14/17 June 44.

1. A/Q ~~AR~~ 20/6

2. ~~Col Kerr~~ (AR) 20/6

3. Naval Rose (on return journey)

---

1. AAI signal NAMIA reference Q/2396 of 12 June 44 was received at in answer to NAMIA signal AQ/308 of 8 June 44. Legville on 13 June 44. This signal contained AAI refusal to sanction posting of NAMIA accountancy documents unless further justification could be submitted.

2. In accordance with instructions I flew to Naples on 14 June 44. On arrival I prepared attached

Declassified E.O. 12356 Section 3.3/NND No. 785020

1. AAI signal to FTRIA reference Q/2396 of 12 June 44 was received at Lequile on 13 June 44 in answer to FTRIA signal AQ/308 of 8 June 44. This signal contained AAI refusal to sanction printing of FTRIA accountancy documents unless further justification could be submitted.

2. In accordance with instructions I flew to Naples on 14 June 44. On arrival I prepared attached note 'X'.

4159

3. On the evening of 14 June 44 I visited Caserta and saw Q2 (Major Nichols and Captain Dailey) and accompanied by the latter & DADPSS (Major Howe). I then saw

Philip, Capt Loughton Great Amer man

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4. After discussion Q2 proposed that the duplicating and printing work involved should be shared between British + American installations DAD PSS was fairly clear willing to take on the whole job but Q insisted on limiting his commitments. It was therefore finally agreed that the British would take on all the duplicating work, and that D should approach G4A1 and through them PBS to negotiate the letterpress printing work.

5. This division of labour was roughly equitable, in that the duplicating [illegible] called for much greater expenditure [illegible] on stencil-cutting

Declassified E.O. 12356 Section 3.3/NND No. 785020

commitments. It was accepted finally agreed that the British would take on all the duplicating work, and that D/should approach G4 A&M and through them PBS to negotiate the letter-press printing work.

5. This division of labour was roughly equitable, in that the duplicating ~~section~~ called for much greater expenditure of man-hours in stencil-cutting whereas the letterpress work involved very little labour in setting-up but a large consumption of paper for reproduction.

6. A signal was accordingly sent (by DADPSS to 6 Mobile

(before I left Caserta)

4158

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Duplicating Unit Bari instructing the latter to accept & execute work I would shortly submit Memo.

7. On 15 June 44 I contacted Col. Lawley, G4 Executive Officer AAI. He instructed me that as Brig. Gen. Hamblen had personally handled the whole question of food for the Italian Army, it would be preferable for me to see the General himself on my business.

8. I saw Gen. Hamblen on the evening of 15 June 44 and the

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Declassified E.O. 12356 Section 3.3/NND No. 785020

AAI. He instructed
as Brig. Gen. Hamblen had
personally handled the whole
question of food for the Italian
Army. It would be preferable
for me to see the General
himself on my business.

8. I saw Gen. Hamblen on
the evening of 15 June 44 and
handed him a copy of the
attached note. After brief
discussion Gen. Hamblen said
he would accept responsibility
for getting the practical done.
I and requested me to leave the six lay-outs concerned
I enquired which flies with him.

4157

assistants should deal with
to work out details and follow
up the progress of the job. To
this Gen. Humblen replied that
all that would be necessary would
be for NATOUSA Naples to keep in
touch with his office, and
rather hinted that if he had
said he would undertake the
job it was not for me to
worry what would be the
ways and means employed.

9. I was a little uneasy at
surrendering action completely
in this way, but judged it
advisable not to press the
point but Gen.

Declassified E.O. 12356 Section 3.3/NND No. 785020

rather hurried
said he would undertake the
job if it was not for me to
worry what would be the
ways and means employed.

9. I was a little uneasy at
surrendering action completely
in this way, but judged it
advisable not to press the
matter at that point. Gen.
Hamblen stated without
prompting that he would push
the job through with utmost
speed. This actual words
were, I suppose you want
delivery two days before

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yesterday!

10. On return to NMIA Office I left complete details in writing with Col. Offenhauer and Major R. Smith, and the latter undertook to follow up with Col. Hawley in two or three days. I called Major Smith last evening (19 June 44). He was absent, but I left a message enquiring re progress. I am attempting again to get a call through today.

11. On 16 June 44 I returned from Naples to Bari. On the morning of 17 June 44 I [illegible] to call the duplicating

Declassified E.O. 12356 Section 3.3/NND No. 785020

Naja South last evening (19 June 44)
He was absent, but Neffa
message enquiring re progress. I
am attempting again to get a call
through today.

11. On 16 June 44 Drehmund
flew Naples to Bari. On the
morning of 17 June 44 I
went through all the duplicating
work with O/C 6 Duplicating Unit.
He has promised to have
stencils ready for proof-reading
by 22 June 44.

12. The second proofs of the Italian

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text are now available in Lecce and I am going through them today (20 June 44).

13. The binding of the books of Accounting Instructions will be done at Bari, after delivery of the Italian text from Lecce and proofs of the letterpress work from Naples.

14. On present indications the actual books of Accounting Instructions will be available towards the end of June (via Naples) (provided the letterpress work is carried out without hold up) Allowing time for Theatre distribution conferences the Theatre

of the books and the instructions

Declassified E.O. 12356 Section 3.3/NND No. 785020

of the Italian Repr
and pulls of the letterpress
work from Naples.

14. On present indications the actual books & Accounting Instructions will be available towards the end of June (provided the letterpress work in Naples is carried out without hold up). Allowing time for ~~the~~ distribution of the books and the instructions the revised system will therefore be brought into effect wef. 25 July 44.

4154

15. It is worth noting for future reference that the decisions (taken on 4 and 7 June 44) which

or AFTER NEW RATION SCALE?

Declassified E.O. 12356 Section 3.3/NND No. 785020

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and pulls of the letterpress
work from Naples.

14. On present indications the
actual books of Accounting Instructions
will be available towards the
end of June (provided the letterpress work in Naples is carried out without hold up)
allowing time for Area distribution
of the books and the instruction conferences the
revised system will therefore
be brought into effect
wef. 25 July 44.

4154

15. It is worth noting for
future reference that the
decisions (taken on 4 and 7 June 44 respectively)

or AFTER NEW RATION SCALE?

Declassified E.O. 12356 Section 3.3/NND No. 785020

first to telephone and subsequently to signal AAI to obtain their authority to print instead of going right away to see them in person (as I originally proposed) resulted in the loss of about ten days in the time-table.

2.

Wedemeyer

Navy

begun
19 Nov 44

4153

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X

Printing Of Accounting Documents On Food Being Supplied From Allied Sources To The Italian Armed Forces.

MEA xxx
File
GS/72

1. A Standard Practice for the supply accounting system on Food to be operated by the Italian Armed Forces has been drawn up. The system calls for the use of twelve Accounting Forms and Registers.

2. Of these twelve Forms six will not be printed in bulk, as the Italians can adapt existing stationery for the accounting functions concerned.

3. The other six Forms are unknown to the Italian system or completely out of stock. As these Forms will be required for accounting operation in relatively large quantities it therefore appears advisable to print them.

4. In addition to the Forms requiring to be printed in bulk, the work of the Standard Practice required duplicating (300 copies in Italian, 200 copies in English). This Standard Practice will include duplicated specimens of the Accounting Forms not scheduled for bulk printing and pulls of the others.

5. The total resultant printing and duplicating requirement is tabulated in the attached schedule. The Forms to be printed in bulk have been estimated on the basis of three months' consumption.

6. The urgency of this work results from the directives received by Army Sub-Commission ACC (MEA) from AAI instructing MEA to make adequate arrangements for recording the amounts of Food supplied from Allied sources to the Italian Armed Forces, and for regulating the regional distribution of the Food after it is handed over and controlling the rate of issue of Rations in accordance with the Scales prescribed by Allied higher authority.

Document.	No. Sheets Required	Proposed xdf Method Of Reproduction.
Text (in English) of Standard Practice.	(200 x 20 pages) # 4000 sheets	Mobile Duplicating Unit BARI
Text (in Italian) of Standard Practice.	(500 x 20 pages)	Being printed in ESCCE under Italian arrangements.
Chart of Supply Organisation (in English)	200	Mobile Duplicating Unit BARI
ditto (in Italian)	500	ditto
Schedule of Ration Scales (in English)	200	ditto
ditto (in Italian)	500	ditto
Bi-lingual Accounting Forms		
Port Detachment Tally Note	100,000	British Army Press BARI
Port Detachment Tally Register	700	Mobile Duplicating Unit BARI
Acceptance Note	700	ditto
Stack Card	10,000	British Army Press BARI
Despatch Note (depot to depot)	250,000	ditto
Despatches Register	700	Mobile Duplicating Unit BARI
Receipts Register	700	ditto
Rations Issue Note	100,000	British Army Press BARI
Register of Ration Demands	700	Mobile Duplicating Unit BARI
Register of Ration Issues	700	ditto
Commodity Account	50,000	British Army Press BARI
Stock Movements Return	5,000	ditto
TOTAL WORK INVOLVED	515,000 sheets	** British Army Press BARI

Declassified E.O. 12356 Section 3.3/NND No. 785020

ditto (in Italian)

Bi-lingual Accounting Forms		
Port Detachment Tally Note	100,000	British Army Press BARI
Port Detachment Tally Register	700	Mobile Duplicating Unit BARI
Acceptance Note	700	ditto
Stock Card	10,000	British Army Press BARI
Despatch Note (depot to depot)	250,000 ~~issues~~	ditto
Despatches Register	700	Mobile Duplicating Unit BARI
Receipts Register	700	ditto
Rations Issue Note	100,000 ~~issues~~	British Army Press BARI
Register~~s~~ of Ration Demands	700	Mobile Duplicating Unit BARI
Register of Ration Issues	700	ditto
Commodity Account	50,000	British Army Press BARI
Stock Movements Return	5,000 ~~issues~~	ditto
TOTAL WORK INVOLVED	515,000 ~~issues~~ sheets	** British Army Press BARI
	9,600 sheets	** Mobile Duplicating Unit BARI
Total Both Installations	$524,600 ~~522,600~~ sheets**	

** A sheet is in every case approximately foolscap size with the exception of the Stock Movements Return (3000 copies) which will be about four times foolscap size.

Declassified E.O. 12356 Section 3.3/NND No. 785020

ARMY FORM C 2136 (Large) **MESSAGE FORM** Register No.

Call | Srl. No. | Priority | Transmission Instructions

ABOVE THIS LINE FOR SIGNALS USE ONLY.

FROM (A) Originator: MMIA | Date-Time of Origin: 08/1500 | Office Date Stamp

For Action.

FILPOT

TO

(W) For Information (INFO)

ST MMIA

Message Instructions. GR

Originator's No. A/1305

Restricted (.) FOR QUEEN (.) Authority requested for following duplicating or printing under arrangements PRINTS BARI (.) Forms required to control and account for supplies issued ITIS from Allied sources (.) Majority forms improvised by ITIS but OTHERS require Allied printing (.) three months supply estimated six hundred thousand foolscap sheets (.) full details can be agreed BUDD and ROBB in BARI upon receipt covering authority

ST/1x

Ref 8 June.

4150

Declassified E.O. 12356 Section 3.3/NND No. 785020

following duplicating or printing under

Forms required to control and account for supplies issued ITIS from Allied sources (.) Majority forms improvised by ITIS but OTHERS requires Allied printing(.)three months supply estimated six hundred thousand foolscap sheets(.) full details can be agreed BUDD and ROBB in BARI upon receipt covering authority

STI/Dr

Ref 8 June

4150

This message may be sent AS WRITTEN *by any means except* WIRELESS. *Signed.*	*If liable to be Intercepted or to fall into enemy hands this message must be sent* IN CIPHER. *Signed.*	*Originator's Instructions. Degree of Priority.*	Time: THI or TOR; Time Cleared — System — Op.

P.S.S. «A» A.F.C. 2136/ 7-44.

Declassified E.O. 12356 Section 3.3/NND No. 785020

3 June 44

SE/72.

Reorganization of Fo[illegible] Supply Accounting for Italian Armed Forces.

1. The text in Italian of the revised accounting instructions has been agreed by General Pelligra and his officers, and is in the hands of the printers. It is estimated that the printing will be completed in about eight days from now. Close contact is being maintained from day to day with the printer (in Lecce) in order to ensure that the time schedule is achieved.

2. Arrangements are in hand for the text in English to be printed in BARI under British Army arrangements, and to be available simultaneously with or prior to the text in Italian.

3. Copies of the text in English will be sent to each MMIA Service Detachment and copies of the text in Italian to the Direzione Commissariato of each Sector on 10 June 44.

4. The Italian Commissariato officers, depot and Port Detachment commanders will be enabled by the Direzione Commissariato of each Sector to study the handbook of accounting instructions as soon as received. The covering letter to the instructions to be sent by the Ministry of War will be supervised by MMIA. Following this preliminary study, by agreement with General Pelligra it is proposed that training conferences should be conducted by Italian officers representing the Italian Ministry of War to put over the revised accounting system and clean up any uncertainties or difficulties. These conferences will be attended by all the officers responsible in practice for operating the accounting system in each Sector.

5. The order of business and manner of conducting the conferences will be worked out in advance jointly by MMIA and the Ministry of War. Two officers have been seconded for this work by General Pelligra. A dress rehearsal of the conference will be held under MMIA Supervision. In addition the first actual conference will be held in LECCE, and the experience gained there will be applied as may be necessary to the later meetings.

6. In order to achieve the object of getting the revised system into operation w.e.f. 25 June 44 it is proposed that the schedule of training conferences will be as follows:-

LECCE	Monday 12 June 44.
BARI	Wednesday 14 June 44.
NAPLES	Friday 16 June 44.
CATANZARO	Monday 19 June 44.
PALERMO	Thursday 22 June 44.

4149

7. It is proposed that Major Rose and Major Papineau will cover the LECCE - BARI - NAPLES conferences. They will thus be able to deal on the spot with any difficulties raised and to gauge the reaction of the Italian officers responsible for actually operating the system. It is however the intention that the Italians themselves should be primarily responsible for conducting the training and the MMIA representatives will be present as observers and advisers.

Declassified E.O. 12356 Section 3.3/NND No. 785020

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4149

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8. In the second week of training conferences Major Papineau will proceed with one of the Italian officers to Catanzaro and Palermo. The question of how to handle training for SARDINIA will be further investigated and recommendations made in due course.

9. While the training conferences are being held the printing of the bulk quantities of these forms requiring to be printed will be carried out.

10. By these arrangements it will be possible (if all goes well) to put into force the revised system w.e.f. 25 June 44. It appeared in discussion with General Pelligra that the alternative method of bringing in to LEGGE each of the Sector Directors (Italian) and instructing him and then sending him back to his Sector to put over the scheme would have the following disadvantages:-
(a) We should be in the hands of the Sector Directors in regard to the time-table and we should almost certainly not achieve 25 June 44 as the date-line for introducing the new system.
(b) We should be in the hands of the Sector Directors in regard to the efficency and speed with which the revised arrangements are put across.
(c) It might be difficult for our own MMIA representatives all to come to LEGGE on one and the same date.
(d) We should lose the opportunity of gauging the reaction of the men who will actually have to operate the system and of benefiting by their suggestions and comments.

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11. It is therefore recommended that the proposals in para 6 be approved.

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1615.

MINISTERO DELLA GUERRA

DIREZIONE GENERALE SERVIZI COMMISSARIATO MILITARE

CIU/ro **Divisione Sassistenze**

N. 4846 di prot. P. M. 107, li 16 maggio 1944

Risposta al foglio N. del Carte annesse 2

OGGETTO: Stabilimenti di Commissariato in Sardegna e Sicilia.- Comunicazioni telefoniche di Sardegna e Sicilia.

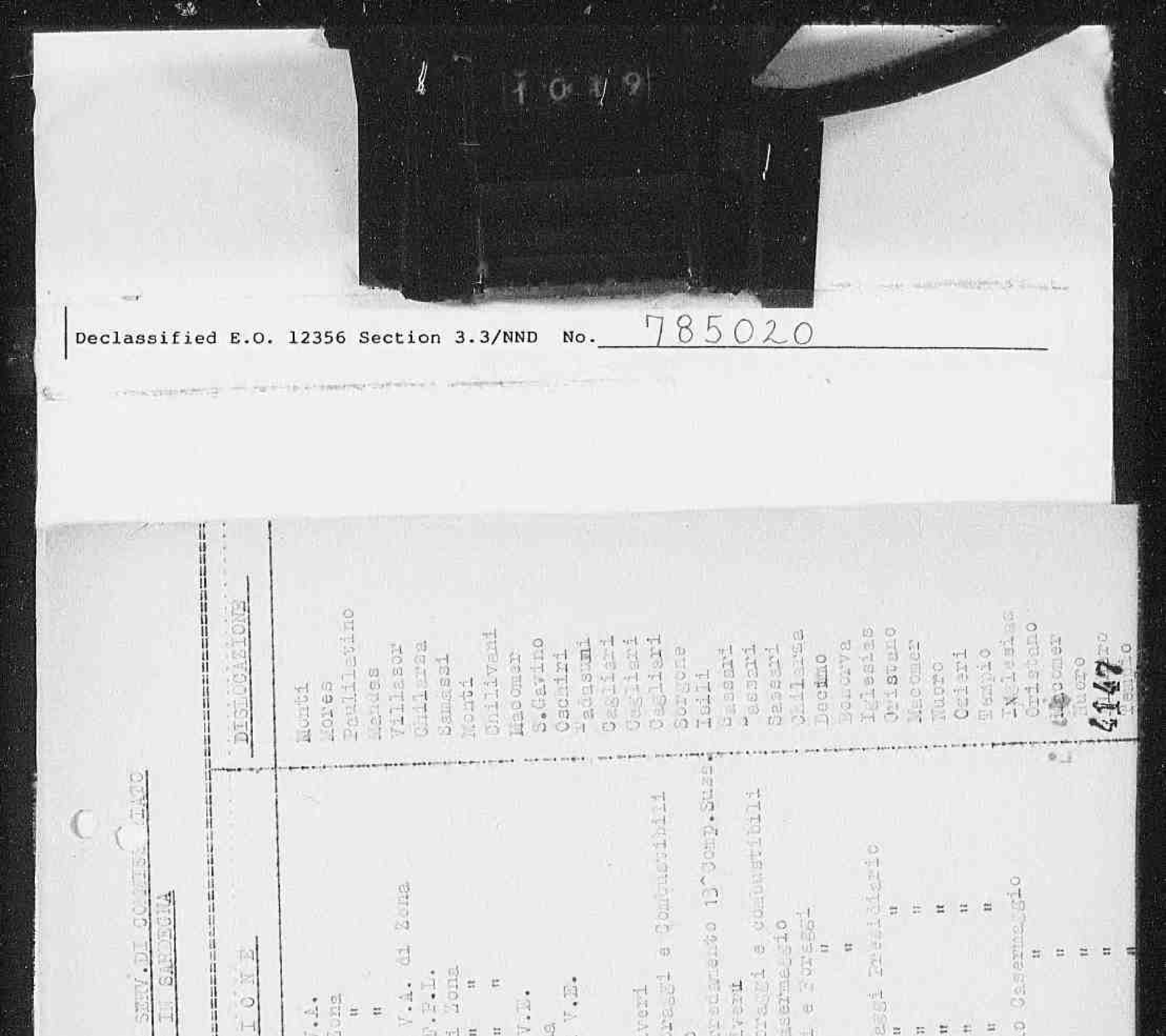
Al SOTTOCOMMISSIONE PER L'ESERCITO DELLA A.C.C.
- COMANDO PRINCIPALE -
L E Q U I L E

Con riferimento alla richiesta telefonica del Maggiore PAPINEAU di codesta Sottocommissione si trasmette in allegato l'elenco degli stabilimenti di Commissariato dislocati in Sardegna ed in Sicilia, avvertendo che le notizie sono per la Sardegna aggiornate al 24 marzo e per la Sicilia al 12 aprile u.s.-

p. IL MINISTRO

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SEGRETERIA DEL SENATO DEL REGNO

No. d'ord.	Cognome e nome	Data della nomina	Data del giuramento
1	Polvisio Spezzaferro	Febbraio	
2	Mezzanno Pasquale Vittorio	Febbraio	
3	Comune 42 < Sez. Studentesse	Aprile	
4	1° Rivello 42 < Sez. Studenti	Settembre	
5	Ragazzi Pasquale	Ottobre	
6	Pentassuglia Vittorio	Febbraio	
7	Negrello Pantaleo	Febbraio	
	etc.		

14

Interim Note (As At 8 May 44) On The Organisation Of Food Supplies For The Italian Army.

A. Purpose Of This Note.

1. A proposal has been put forward to establish a School to train elements of the Italian Army in Food Supplies organisation and accounting, with reference particularly to the Food Supplies now being furnished from Allied sources.

2. It has been suggested that, by means of such training of Italian personnel in a Supply School, a contribution might be made towards eliminating or reducing certain practical difficulties at present being encountered in the supply operations concerned.

3. With this object in view, I was instructed on 2 May 44 to study the proposal for a School and to submit a detailed plan.

4. Examination of the relative data at M.M.I.A. Lequile and at the Italian Ministry of War has however led me to the conclusion that the proposal for a School cannot be carried forward in separation from wider problems.

5. So long as the actual arrangements themselves for the organisation and control of Food Supplies for the Italian Army are either in process of change (e.g. Port Reception arrangements) or apparently in need of overhaul(e.g. Italian Ministry of War methods of preparing the 10-daily Specchios), such a state of affairs is bound to vitiate any attempt to draw up a syllabus of instruction for a training school. At present for a variety of reasons the scheme of organisation theoretically in existence for Food Supplies for the Italian Army (separate consignments identifiable by ITI markings - Port Detachments - 10-daily Specchios - etc.) has in practice at many points failed to work out as originally envisaged. Before a syllabus of training of any practical value can be drawn up, therefore, it becomes necessary to review the basic plan itself in the light of experience gained, and to decide how and where it needs to be reconstructed.

6. Until this has been done, no realistic syllabus for a School can be prepared. On the other hand, if sound lines of reorganisation can be worked out and put into practice, many of the current operating difficulties can probably be eliminated without any need for a School at all. The latter idea may still however have a certain value in the final scheme of things.

7. In short the problem is mainly one of reorganisation. Only if the main lines of reorganisation are first worked out and agreed upon is it possible to undertake training of any practical value. Even then such training will require to take the form chiefly of instruction of actual Italian Supply personnel in the field, and a formal School can play no more than a secondary role.

8. The purpose of the present Note is to produce facts in support of these

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Ministry of War has however led me to the conclusion that the proposal for a School cannot be carried forward in separation from wider problems.

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8. The purpose of the present Note is to produce facts in support of these conclusions, and to outline proposals for the form and method of reorganisation required.

B. Elements In The Problem Of Organisation Of Food Supplies For The Italian Army.

1. It is the responsibility of M.M.I.A. to take all possible steps to ensure that the authorised strength of the Italian Army is fed in conformity with the directives on record.

2. As means to this end, it is the responsibility of M.M.I.A. to ensure -

(a) that provision action(procurement and shipment) of the requisite quantities of Food is effected through whatever channel may from time to time be decided

(b) that, whatever the channel of supply from time to time and place to place, accurate record(in nett weight by items) is taken and transmitted to Finance Branch A.C.C. of all parcels of Food whatsoever handed over from Allied sources to the Italian Army, and that in every instance the Italian Army gives a signed

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official receipt for such nett weights by items,

(c) that a workable system of stock accounting on Food Supplies, subsequent to the point of formal handover to the Italian Army, is devised as between M.M.I.A. and Italian Ministry of War such as will enable the former to plan provision, control regional distribution and balancing of stocks, control (in conjunction with a system of supervisory officers in the field) Italian depot stocks and rate of issue of rations to the troops.

3. These three functions may be termed respectively the Provision Problem, the HandOver Problem and the Stocks Control Problem. The first two problems are conveniently examined in conjunction.

C. The Provision Problem And The HandOver Problem.

1. Reluctance to weaken the status of their procurement bids by tacking on miscellaneous commitments and reluctance to load extra tonnage on to ~~xxxxx~~ any phase of their supply installations on either side of the Atlantic are two strong motives influencing the respective War Depts. against any proposals for the amalgamation of miscellaneous provision demands with the main military programmes.

2. It is therefore probably inadvisable to plan on the assumption that the present arrangement by which the provision of Food for the Italian Army has to go through as an independent programme will be at all readily reversed. (It is understood ~~xxxxxx~~ that a definite request for the amalgamation of the ITI programme with the U.S. military programme has gone forward from M.M.I.A.). Amalgamation of the various miscellaneous programmes (Amgot, American Red Cross, Free French, Italian Army etc.) is however another possibility.

3. In any case it is a fact that, even if the basis of provision were to be changed at an early date, arrivals for approximately another two months would continue to be the result of shipments against the existing independent programme. This governs the HandOver problem for the immediate future.

4. The fact that shipment is taking place against an independent programme does not by any means guarantee that organisation at the receiving end can automatically be designed on the assumptionof identifiable individual consignments arriving (e.g. Port Detachments etc). If case markings are inadequate or non - existent, and/or if stowage is mixed, and if discharge occurs in a high-pressure port, all that will survive in practice of the originally independent consignment will be the ITI attribution on the ship's papers. The situation is then reached that the allocations as per manifest become competing claims to a share-out of the cargo. The success of the ITI claim in such circumstances will depend on the percentage of total

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5. As a result of circumstances such as those described, 'share-out' arrangements are reportdd to have become established in Bari, Sardinia and (it is rumoured) Naples as the method by which shipments of ITI Food Supplies are in fact now being handed over to the Italian Army. The most advanced form of 'share-out' is reported from Bari, where it is stated to be now the arrangement that the Italian Army takes directly ex ship(but without any consideration of case markings) the ITI parcel as per Manifest and the balance remaining goes to other consignees.

6. As long as an independent shipping programme combined with inadequate case markings continues tobe the situation which has to be resolved, 'share-out' arrangements will continue to have to be devised. Such ad hoc 'share-out' arrangements do not require the intervention of an Italian Port Detachment, since delivery of 'share-out' supplies can be taken directly by the receiving Italian depot. The primary raison d'etre of Port Detachments at any time is to get possession of and protect the supplies of a particular consignee in the arduous conditions of a port of war. Strong M.M.I.A. representation at the ports will however remain

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essential, both in order to ascertain and to press Italian Army claims as per Manifest and to negotiate the 'share-out' deals, and on the other side to ensure that/each individual deal is made, record of the transaction is taken and Italian official receipt obtained and forwarded to M.M.I.A.H.Q. .

7. This extremely fluid situation in respect of the HandOver problem is likely to continue for some months, until the position is finally resolved either by ~~them~~ sanction for some form of amalgamated provision and shipping programme or (just as likely) insistence on the continuation of an independent programme and the formal prohibition of 'share-out' arrangements but with the introduction of a genuinely distinctive case marking. In the latter event the Italian Port Detachments would finally come into their own.

8. In the meantime it is academic to pretend that the Italian Port Detachment organisation and Allied Port Liaison staff in accordance with the standing orders on file is any more than one of several possible methods by which supplies are at present being made over to the Italian Army. The Port Detachment idea is indeed the method of HandOver which up to the present has been least used in practice. To conduct supply training of the Italian Army in the organisation of Port Detachments would therefore at present be a theoretical exercise and as such should not be undertaken.

9. It would further be unrealistic to imagine that the HandOver situation will become clarified in a hurry. The roots of the present difficulties lie deep, and there is bound to be a period of two months and probably more during which a system of theoretically independent shipments but combined with inadequate case markings will continue to require the adoption of ad hoc solutions.

10. Action on this part of the Food Supplies problem would therefore appear to be indicated as follows -

(a) give up any idea for the time being of attempting to train Italian Army personnel in standard methods of port reception of supplies; until the present difficult and complicated situation is cleared up one way or the other, the main responsibility for ensuring that the HandOver function of M.M.I.A. is adequately discharged must be recognised to lie with Allied liaison officers; when the problems connected with the channel of supply are eventually resolved, will it be practical to lay down a standard procedure and train the Italians to operate it,

(b) check up urgently that all the various HandOvers which can be traced as having so far taken place are duly documented for eventual transmission to Finance Branch A.C.C. (this

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(b) check up urgently that allthe various HandOvers which can be traced as having so far taken place are duly documented for eventual transmission to Finance Branch A.C.C. (this should presumably include Sardinia and Sicily), and chase any reports outstanding,

(c) ascertain that M.M.I.A. S&T representatives in each Sector are alive to the necessity for the utmost vigilance in finding out about and pressing Italian Army claims to cargo shares, and on the other side for securing complete documentation of every HandOver transaction of whatever type.

D. The Stocks Control Problem.

1. The purposes for which Stocks Control organisation is required, subsequent to the point of formal HandOver of the supplies to the Italian Army, are (as stated in B.2.(c) above) to enable M.M.I.A. to take provision action, to enable M.M.I.A. to control Italian Ministry of War efficiency in obtaining regional distribution and balancing of stocks, to enable M.M.I.A. to control Italian Army efficiency in securing compliance with the prescribed Ration Scale.

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2. The pre-Armistice system of Food stocks control and accounting in the Italian Army (as ascertained from conversations at the Ministry of War and study of Commissariatto Standard Practice Vol. II Food Supplies) appears to have been what may be termed a static system. The chief items of supply were locally-produced foods drawn by the distribution depots from the surrounding countryside. It resulted that the accounting system consisted essentially of a series of registers of transactions retained within the individual depot. These register-type accounts were subject to periodic examination by itinerant Inspectors, and were ruled off only at infrequent intervals - once every three months in the case of the Summaries of Issues By Units (Epilogo dei Buoni mod. 1957 etc), and only once a year in the case of the main stock accounts (Registri di Carico e Scarico delle Derrate mod. 1943 etc).

3. In addition to the locally available foods a central reserve of Tinned Meat and Biscuits (Viveri di Riserva) of Italian manufacture existed. Distribution of this and also any inter-provincial movements of local produce necessary were apparently effected however on an occasional basis.

4. For present purposes the point to be noted is that the pre-existing Italian system did not provide for any form of stock accounts ruled off on a daily or weekly basis, or for any system of stock returns from depots to collecting centres and thence to a central control point. This type of organisation (which is indispensable in situations where the prompt and regular distribution of imported stocks in volume has to be secured) is one which the pre-existing Italian system did not require to provide for . More recently some but not all of the depots have introduced running stock accounts to cope with present developments.

5. It follows from the situation as described that the Returns which M.M.I.A. has now called for from the Italian War Ministry represent something new for the Italian Commissariatto. These Returns (known as the Specchios) consist of -

(a) Stock Movements Sheets By Individual Commodities Itemising All Depots for ten-daily periods expressed in lbs. avoirdupois and including conversion to number of Rations of the various types,

(b) Consolidated Stock Movements By Groups Of Commodities And Ration Strengths Sheet Itemising All Depots for ten-daily periods expressed in numbers of Rations and including conversion to cover in days.

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6. To produce these Returns accurately and promptly would be a tall order for even the most efficient of accounting organisations. As for the Italians, the methods they have adopted to prepare them are crude in the extreme, due to their unfamiliarity with this type of system. What is happening at present is that a document (Attachment A *) has to be prepared every ten days by every one of the forty odd food depots (Bulk and Distribution) on the Italian mainland. This document is then forwarded to the relative Direzzione Commissariatto regional office, where it is cross-checked for arithmetic only. It is then transmitted by the regional office concerned to War Ministry Lecce. As and when all the documents are eventually to hand in the Ministry, an enormous labour of transcription by hand and further arithmetical checking takes place, from which ultimately emerge the Specchios as prescribed.

7. Two points are to be noted with reference to this procedure. First that the system depends entirely on the arrival of documents in Lecce, which makes the procedure protracted even in the case of the mainland, and completely impossible of eventual application to the islands. Secondly the clerical labour involved is acutely concentrated at Lecce where it bottlenecks severely.

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8. As an inevitable result of these defects in the system, the Specchios have up to the present been unpunctual to a degree (even after extreme pressure has been applied, the latest Return for period ending 2½ Apr 44 was received in M.M.I.A. Office Laquile on 7May 44 i.e. thirteen days after the close of the period to which it refers).

9. This unpunctuality renders the Returns useless at present for the regulation of the regional distribution of stocks. It is illuminating in this connection that for the purpose of regional distribution the Italian Ministry of War has independently introduced a monthly return of its own - Stock Holdings and Prospective Requirements By Regions In Total (Fabbisogno Mensile) -which is rendered by the Direzione Commissariatto regional offices. On this War Ministry bases its redistributions programmes as best it can and demands transport through Movements M.M.I.A. As things are at present, it cannot be considered that M.M.I.A. is effectively controlling the distribution of Italian Army food holdings because the data on which action could be taken is becoming available far too late. It is to be observed that the existing arrangements completely failed to bring out in time the relative stock positions on the mainland as against in Sicily (long stocks as against complete deficiency) with the result that I.B.S. had to come to the rescue. In this respect general war shipping practice makes it inadvisable to expect that the breakdown of shipping deliveries as requested as between the two islands and the mainland will in practice be fulfilled to a reliable extent in the case of a minor programme such as Italian Army supplies. Watching of holdings and either physical redistribution or negotiations of stock-swops through A.A.I. therefore is likely to remain an important responsibility of M.M.I.A. as long as the independent programme remains in existence. The acquisition of information as to regional holdings by some more expeditious system than the Specchios in their present form is therefore an urgent problem.

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10. In addition to the cumbersomeness of the methods so far worked out by the Italians for preparing the Specchios, there is a more radical difficulty in regard to the Stock Control organisation as it at present exists. Both the Returns are completely itemised by depots and this is one of the main reasons why they take so long to become available. But for provision action and distribution action, regional stocks in total are required. It is therefore indicated to examine ways and means of getting these regional stocks in total through in advance of the full detail. The method for doing this is to arrange for the regional Commissariatto offices to carry out the work of compilation and to signal the totals with the documents in detail to follow on by mail. This possibility is further examined below.

11. It is also not [illegible]

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controlling the distribution of Italian Army food holdings because the data on which action could be taken is becoming available far too late. It is to be observed that the existing arrangements completely failed to bring out in time the relative stock positions on the mainland as against in Sicily (long stocks as against complete deficiency) with the result that I.B.S. had to come to the rescue. In this respect general war shipping practice makes it inadvisable to expect that the breakdown of shipping deliveries as requested as between the two islands and the mainland will in practice be fulfilled to a reliable extent in the case of a minor programme such as Italian Army supplies. Watching of holdings and either physical redistribution or negotiations of stock-swops through A.A.I. therefore is likely to remain an important responsibility of M.M.I.A. as long as the independent programme remains in existence. The acquisition of information as to regional holdings by some more expeditious system than the Specchios in their present form is therefore an urgent problem.

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11. It is also not irrelevant that the Specchios in their present form and the work associated with them are heartily disliked by the Italians. To this it might be replied with some force that it is not for the Italians to like or dislike the work they are called upon to carry out. On the other hand it is a sure mark of a soundly-constructed and workable accounting system that it produces feelings of attachment and pride in the individuals who are responsible for operating it, and from this angle there may be a practical significance in the reaction of the Italians to the Returns in their present form.

12. For these and other reasons I have to report my opinion as a result of the present investigation that the form of the Stock Control Returns as at present demanded by M.M.I.A. from the War Ministry and the methods by which the Ministry are to produce these or any modified Returns require to be reconsidered. If this view is correct that the structure of the organisation itself needs to be reviewed, it clearly follows that it is impractical to consider questions concerned with training for Italian supply personnel until the major problem is cleared out of the way.

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13. In order to support in concrete terms my submission that the Stock Control organisation on Italian Army Food Supplies can be improved, I am working out detailed proposals for reorganisation. These plans will be available for consideration in M.M.I.A. not later than 15 May 44. The broad lines of the plan will be as follows -

(a) Introduction of a Running Stock Account and a Ration Strength Account in every Italian food depot. Proforma specimens of these accounts will be produced as part of the plans.

(b) Preparation directly from these two accounts as at close of work on second and fourth Fridays of each month by every food depot of a Ration Strength and Stock Movements Return, expressed in kilograms and with no conversions. Specimen will be produced.

(c) Retention of one copy of this Return by the originating depot. Four copies to be delivered by fastest available means to regional Direzzione Commissariatto (Naples - Bari ? Lecce - Catanzaro - - Palermo? - Cagliari? -).

(d) Compilation by regional offices Direzzione Commissariatto of regional figures in total of Ration Strengths and Stock Movements (main commodities only). Specimen form for manner of compilation will be submitted.

(e) Transmission of regional totals as obtained by (d) by signal to Lecce/Lequile.

(f) Retentionof one copy of each depot Return by regional office Direzzione Commissariatto, one copy to be passed to M.M.I.A. S&T Sector Officer for purpose of detailed control of Ration issues and for other information, two remaining copies forwarded to Lecce/Lequile by mail.

14. This plan of reorganisation will be constructed to offer the following advantages over the present arrangements -

(a) Accounting and clerical labour to be distributed throughout the system on the pyramid principle, instead of as at present being concentrated in the War Ministry and thereby bottlenecked.

(b) Essential regional figures to be available at the centre speedily by signal for control action, while detailed

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(b) Essential regional figures to be available at the centre speedily by signal for control action, while detailed figures follow on by mail for post-mortem action.

(c) Primary responsibility for control of Ration Issues to be decentralised on to field supervisory officers on a prescribed routine, but supplemented by cross-check at centre

(d) The system as reorganised will be capable of equal application to the islands as to the mainland.

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E. Proposed Sequence Of Action On Italian Army Food Supplies Organisation On Revised Plan.

1. Major Papineau to produce detailed proposals for reorganisation of supplies accounting not later than 13 May 44.

2. These proposals to be considered internally in M.M.I.A.

3. Proposals if approved (with amendments as necessary) to be sold to the Italian War Ministry.

4. Revised scheme of supply accounting next to be put over to Italian depot officers and Commissariatto officers at a series of one-day conferences at Lecce - Bari - Naples - Catanzaro -Palermo ? - Cagliari ?- by M.M.I.A. representatives accompanied by War Ministry Representatives.

5 Revised scheme to come into operation w.e.f. close of work 24 May 44.

6. Progress of revised system to be watched for one month, and modifications made as indicated by experience.

7. When revised system effectively working, a Supply School to be organised (say in early July). The purpose of the School would be to train reserve supply personnel in the system of Stocks Control which by then would be in full operation. By the same date there would also be a reasonable chance that the port reception problem might have become clarified.

The foregoing proposed sequence of action in my view would have a chance of producing a genuine and practical improvement in the situation.
But from the School proposal in its existing form no tangible benefit could in my view result, and it would even probably prove impossible to carry out the idea at all owing to the insuperable problems at present obstructing the preparation

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Italian depot officers and Commissariat Officers
of one-day conferences at Lecce - Bari - Naples - Catanzaro
-Palermo ? - Cagliari ?- by M.M.I.A. representatives accompanied
by War Ministry Representatives.

5. Revised scheme to come into operation w.e.f. close of work 24 May 44.

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4139

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(O.C. Papineau)
Major R.E.S.C.

Lequile
8 May 44

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Deposito Speciale Viveri - A

NUMERO D'ORDINE	DERRATE E FORAGGI	FORZA VETTOVAGLIATA				ESISTENZA INIZIALE			Derrate e foraggi ricevuti nella decade		
		Uomini		Quadrupedi							
		Forza effettiva vettovagliata al primo giorno della decade	Forza effettiva vettovagliata durante la decade	Forza effettiva dei quadrupedi vettovagliata al primo giorno della decade	Forza media giornaliera dei quadrupedi foraggiati durante la decade	Ammontare complessivo in libbre	Numero delle razioni corrispondenti al tipo "B"	Giornate per le quali il servizio è assicurato in base alla forza media vettovagliata	Ammontare complessivo in libbre	Numero delle razioni corrispondenti al tipo "B"	
1	2	3	4	5	6	7	8	9	10	11	
1	Farina	✓									
2	Biscotti	✓									
3	Riso	✓									
4	Pasta	✓									
5	Carne congelata										
6	Carne in scatola	✓									
7	Carne fresca senza osso										
8	Zucchero	✓									
9	Sardine	✓									
10	Salmone	✓									
11	Aringhe	✓									
12	Tonno	✓									
13	Salciccia	✓									
14	Caffè	✓									
15	Surrogato	✓									
16	Thè	✓									
17	Pepe										
18	Vegetali essiccati	✓									
19	Aglio seccato e polvere cipolla										
20	Vegetali disidratati	✓									
21	Vegetali in scat.(patate escluse)	✓									
22	Fieno										
23	Paglia										
24	Trituni Paglia e fieno										
25	Avena										
26	Orzo										
27	Mangime										
28	Carrube										

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Speciale Viveri - Avena

LECCE

A INIZIALE		Derrate e foraggi ricevuti nella decade		DERRATE e FORAGGI usciti nella decade				RIMANENZA			NOTE
corrispondenti al tipo "B"	Giornate per le quali il servizio è assicurato in base alla forza media vettovagliata	Ammontare complessivo in libbre	Numero delle razioni corrispondenti al tipo "B"	Ammontare complessivo in libbre	NUMERO DELLE RAZIONI distintamente del tipo "A" e "B"			Ammontare complessivo in libbre	Numero delle razioni corrispondenti al tipo "B"	Equivalenza delle razioni in numero delle giornate in base alla forza media vettovagliata	
					"A"	"B"	TOTALE				
8	9	10	11	12	13			14	15	16	17

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T 0 3 31

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Dear

Many thanks for your draft lecture on since the preliminary meeting held at BROADWAY on 3 May 44, the methods to be adopted in reorganising the Italian Army supply accounts and carrying out training of Italian personnel have been under reconsideration. As a result a formal school along the lines discussed at BROADWAY is now likely to be established, at a rather later date than at first contemplated.

The draft lecture is however already proving of great value in connection with drawing up a Standard Practice of food supplies organisation applicable to the special circumstances of the Italian Army.

The assistance which the lecture affords for this purpose and the work done in preparing it are greatly appreciated.

As and when the eventual date of the formal School is fixed, I will hope to get in touch with you again with reference to an actual date for lecturing (provided you and we are still in this part of the country). I will make sure that you receive ample advance warning.

12 May 44

Sent to Watson (copy to Hascelles with comment)
– Jandson – Dodds

4136

Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject:- Lectures & Talks

ST
915

HQ 71
Ref.No.1021/ST
8th May 1944

A.D.S.T.,
Main HQ (AMGIA),
LEQUILE (LECCE)

(1)

Reference Conference minutes ST/59 dated 5 May 44.

It would appear that each officer of 71 Sub Area may be required to give his lecture several times over, not once only as understood. If this should be the case would you please refer this question to D.D.S.T. HQ No.2 District as it is considered he should give his permission for any extensive use of his officers.

ST/59

A.J.I/Lmo

Major, R.A.E.C.,
D.A.D.S.T.
4135

Declassified E.O. 12356 Section 3.3/NND No. 785020

Subject:- Lectures Italians

HQ 71 Sub Area
Ref.No.1621/SI
8th May 1944

A.M.S.E.,
Main HQ (AMGOT)
LECCE (LECCE)

Reference conference minutes SI/59 dated 5 May 44.

Herewith for information copy of proposed lecture regarding U.S.A.

for Major, R.A.S.C.,
D.A.D.S.I.

SI/59.

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OPERATIONAL SUPPLIES - R.A.S.C. (D.I.D.)

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INTRODUCTION

The object of this precis is to give a brief outline of the D.I.D. supply system at present in operation in this theatre of war. It must be emphasised that it is no way complete in detail, and there may be slight variations according to local conditions encountered.

DEFINITION OF SUPPLIES

(a) Food for the men.
(b) Forage for the animals.
(c) Petrol, Fuel Oil and Lubricants for the Army and Air Force.
(d) Hospital Supplies.
(e) Straw for Billets.
(f) Water.

The following, normally dealt with by a Barrack Officer, are also dealt with in the field by the Supply Service:-

(a) Fuel and Light. (Wood, charcoal, coal, coke, oil).
(Candles, electricity, and gas)
(b) Disinfectants.

SOURCE OF SUPPLY

(a) War Office contracts
(b) Supply reserve depots
(c) Butcheries and bakeries (military, or civilian under contract)
(d) Local contracts made by local supply officer.
(e) Special purchase - for small quantities of special items only.

CHAIN OF SUPPLY

A specimen chain of supply is given at Appendix "A". In this connection attention is drawn to the introductory paragraph of this precis.

4133

ORGANISATION AND WORKING OF A DETAIL ISSUE DEPOT (D.I.D.)

Location - At various points in Base Sub Areas and on Line of Communication. Number and actual location decided by Commanders of Sub Areas in consultation with local representative of Director of Supplies and Transport.

Site (a) Should be dry and well drained.
(b) Should have good road and, if possible, rail access.
(c) One way circuit through depot advisable.
(d) Should if possible consist in part of covered buildings

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Site (a) Should be dry and well drained.
(b) Should have good road and, if possible, rail access.
(c) One way circuit through depot advisable.
(d) Should, if possible, consist in part of covered buildings and in part open space.
(e) Water supply essential.

Layout (a) Separate entrance and exit.
(b) Indent office should be situated near entrance.
(c) Stocks and stores arranged so that transport can load in rotation, taking first issued and heavier supplies and loading last with commodities liable to damage.
(d) Groceries, tinned and fresh rations should be under cover, if possible in buildings - coal, wood, forage, straw, petrol and lubricants usually stocked in open.
(e) Petrol and lubricants should be situated well away from main stores and to leeward.
(f) Cookhouse should be to leeward.
(g) Accommodation of personnel.

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Functions of a D.I.D. (a) To issue supplies, including petrol and lubricants, to units normally on Line of Communication not provided with their own supply organisation.
(b) To supply formations during the period of assembly and concentration.

D.I.D. Source of supply (a) Supplies issued on demand from Base Supply Depots.
(b) Local purchases or requisition.

RESPONSIBILITIES AND DUTIES OF OFFICER IN CHARGE OF SUPPLIES

(a) Satisfactory performance of his duties. He will be liable for any losses which may occur through the lack of proper supervision on his part. He is also responsible for the executive duties in connection with the receipt, issue, custody and accounts of provisions, forage, petrol and lubricants for M.T. vehicles, etc.

(b) Estimating.
(c) Demanding.
(d) Receiving and Storing.
(e) Storage and custody.
(f) Accounting.

ESTIMATING

(a) Reserves are held in accordance with instructions given by H.Q., Sub Area. Normally ten days' rations for all troops served.

DEMANDING

(a) The D.I.D. submits indents for supplies required on Base Supply Depot, and a mutual arrangement is made between the Depots regarding day supplies will be drawn.

(b) A daily receipts summary is made showing all receipts from army sources. This summary is made in duplicate, one copy for the Financial Adviser at the end of each month supporting the accounts, and the other copy for the depot's records.

RECEIVING AND STORING

4132

(a) Supplies may be received by rail or by road. In all cases the lorries or railway wagons will bear a note stating contents. The D.I.D. will check all contents to ensure that they agree with the consignor's advice notes. When supplies received do not agree with quantities vouchered a discrepancy report is sent to the consignor. The D.I.D. maintains a book record of all such

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(b) All receipts whether from W.D. source or Contractors must be inspected by an officer. All receipts must be signed by an officer. In the case of supplies from contractors, the officer must ensure that the quality, etc. of the supplies (for example, bread, vegetables) agrees with the conditions as set out in the respective contract.

(c) Regular stock taking of all commodities must be carried out at least twice a month, and surprise stock taking should be done at frequent intervals.

(d) A tally board is kept at each stock of supplies, and receipts, issues and remains are entered daily by the issuer, initialled by the officer in charge of supplies at stocktaking.

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STORAGE

(a) The principles of stacking supplies are to assist stock-taking and inspection, protection against weather (for outdoor stocks) and prevention of deterioration through damp or heat.

(b) General rules:-

i. One commodity per stack.
ii. Packages of uniform dimensions.
iii. Well defined plan and easily counted.
iv. Dunnage where necessary.
v. Ventilation of stack.
vi. Pillar stacking normally used.
vii. Where possible petrol and lubricants stacked in shallow pits for coolness.

(c) Outdoor Stacks should have:-

i. Dry Foundations.
ii Sloping roof.
iii. Cover for tops and sides.
iv. Ventilation.
v. Space between stacks.

(d) Size of stacks.

i. Small stacks preferable where space available.
ii. Advantages of small stacks - more easily built - stock-taking and issue facilitated - more regular turnover.
iii. Most suitable hight is 7 to 8 feet.

ISSUING.

(a) All supplies must be issued as far as possible in rotation in accordance with receipts, but warranty expiry commodities (i.e. commodities such as preserved meat which will be fit for issue only up to a certain date) must be issued within warranty date, if possible at least three months before such expiry. The warranty expiry date is usually stencilled on the cases. 4131

(b) Fresh items, such as bread, meat and vegetables, are issued daily.

(c) Other items, such as tinned bacon, flour, tinned fish, etc. are issued once per week. Fuel - oil and wood - is also issued weekly.

(d) Disinfectants, miscellaneous items and coal are normally

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(d) Disinfectants, miscellaneous items and coal are normally issued during the first week of each month.

(e) Units with a strength of under one hundred men are usually grouped together for drawing of rations, or are attached to a larger unit for rations. This saves unnecessary splitting up of rations by the personnel employed at the D.I.D.

(e) Cleanliness in issuing and handling of supplies is essential. All transport collecting supplies must be as clean as possible. There must be no smoking in the vicinity of any supplies.

(f) Each Unit representative is given facilities to weigh any commodities issued if he so desires. He is responsible for ensuring that the correct weight of each commodity is issued to him.

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DEMANDS FOR RATIONS BY UNITS

(a) Units demand by ration strengths, not by commodities. There are certain standard ration scales; for example, one for British troops, one for Indian troops, one for Prisoners of war, etc.

(b) Each unit requiring to draw rations submits an indent to the D.I.D. seventy-two hours in advance of date of drawing. The indent clearly shows the number of men for whom rations are required. The weekly issue of "hard" items (i.e. tinned bacon, flour, etc.) is usually made on each Tuesday. Therefore the indent submitted by the unit on a Saturday will be for fresh items - bread, vegetables, etc. - and also for "hard" items. The officer signing the indent is responsible for ensuring that his demand is based on correct numbers.

(c) As the strength of a unit may vary during any week, there is the possibility of that unit being issued with a surplus of "hard" rations. For example if a unit's strength on the Saturday is 200, the number of "hard" rations received on the following Tuesday will be 1400, that is 200 men for 7 days. Supposing on the last three days of the week the unit's strength drops to 150, then that unit will be in possession of 150 surplus rations, that is 50 mens' rations for three days. To guard against such over-issues the D.I.D. keep a permanent record of the number of rations drawn daily, and if a unit is found to have overdrawn 150 rations by the end of a week, as in the above case, a corresponding under-drawal is made when the next weekly issue of hard items is made.

(d) Special items may be issued for patients in hospitals, and these are drawn in bulk by the hospital quartermaster, who is responsible for keeping a special account for any such hospital comforts. This account is forwarded to the D.I.D. at the end of each month, for onward transmission to the Financial Adviser.

(e) In certain cases supplies may be issued on repayment, as in the case of troops' canteens or merchant ships. The recipient signs for supplies issued to him, and two copies of a debit voucher are sent to the organization receiving the supplies. This debit voucher is merely a statement of commodities issued, with their prices. A third copy of the debit voucher is sent to the Paymaster, and a fourth copy retained for depot records. The debtor forwards his two copies to the Paymaster with the amount due, and one copy is returned to him in due course, duly receipted by the Paymaster. The D.I.D. does not under any circumstances handle or receive any money in respect of supplies issued or received. All transactions are done through

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(f) In the case of supplies being unfit for consumption, the Supply officer prepares a condemnation certificate. In the case of the value of any commodity condemned being under five pounds sterling, the condemnation is checked and the certificate countersigned by the Supply representative at the Sub Area or Area Headquarters. Where the value of any one commodity condemned is over five pounds a Board of Officers is convened to investigate the cause of loss. In cases of all losses over fifty pounds in value where fraud, theft, arson or negligence is suspected, a Court of Enquiry must be convened by Headquarters Sub Area or Area. Courts of Enquiry must also be held on all losses of over two hundred pounds in value.

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ACCOUNTING.

It is absolutely essential to have a strict and accurate method of accounting. It consists, to put it simply, of an accurate record of all supplies received, and all supplies issued, and is supported by the signatures of representatives of units, etc., who draw from the D.I.D. In addition to the actual account, a stock book is kept, showing receipts, issues and remains. The stock as shown in this book should agree with the stock as held in the depot. Sometimes there may be discrepancies, especially in the case of fuelwood and similar items which may lose weight through drying. In these cases the Supply Officer may certify that there was certain loss due to drying or other similar cause.

Regarding the vouchers required to support all issues made, the following system is usually adopted.

(a) The Indent Clerk calculates from his knowledge of the ration scale and the number of men to be supplied the amount of each commodity to be issued for each drawing unit. Amounts are calculated to the nearest lb.

(b) These amounts are collated and the entitlement of each unit for each commodity is entered on a specially printed form. Commodities are grouped on the form according to the stores from which they are issued, a space being left between each group of commodities. The form is always made out in duplicate.

(c) The original form is cut into strips, each strip having details of one group of commodities. These strips are distributed to the storekeepers concerned as authority for issue, and the storekeepers obtain a signature for all issues made. These signatures, together with the original indents received from units, go to the Paymaster at the end of each month to support the account.

(d) Except where a carbon process is involved, all D.I.D. records are kept in ink.

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CONCLUSION.

The object of this precis has been to give in brief form an idea of the installations, duties, etc., for the efficient functioning of a Detail Issue Depot. To achieve more than that in such limited space would be impossible, as each paragraph - more than that, each sub-paragraph - is the subject of long and careful study.

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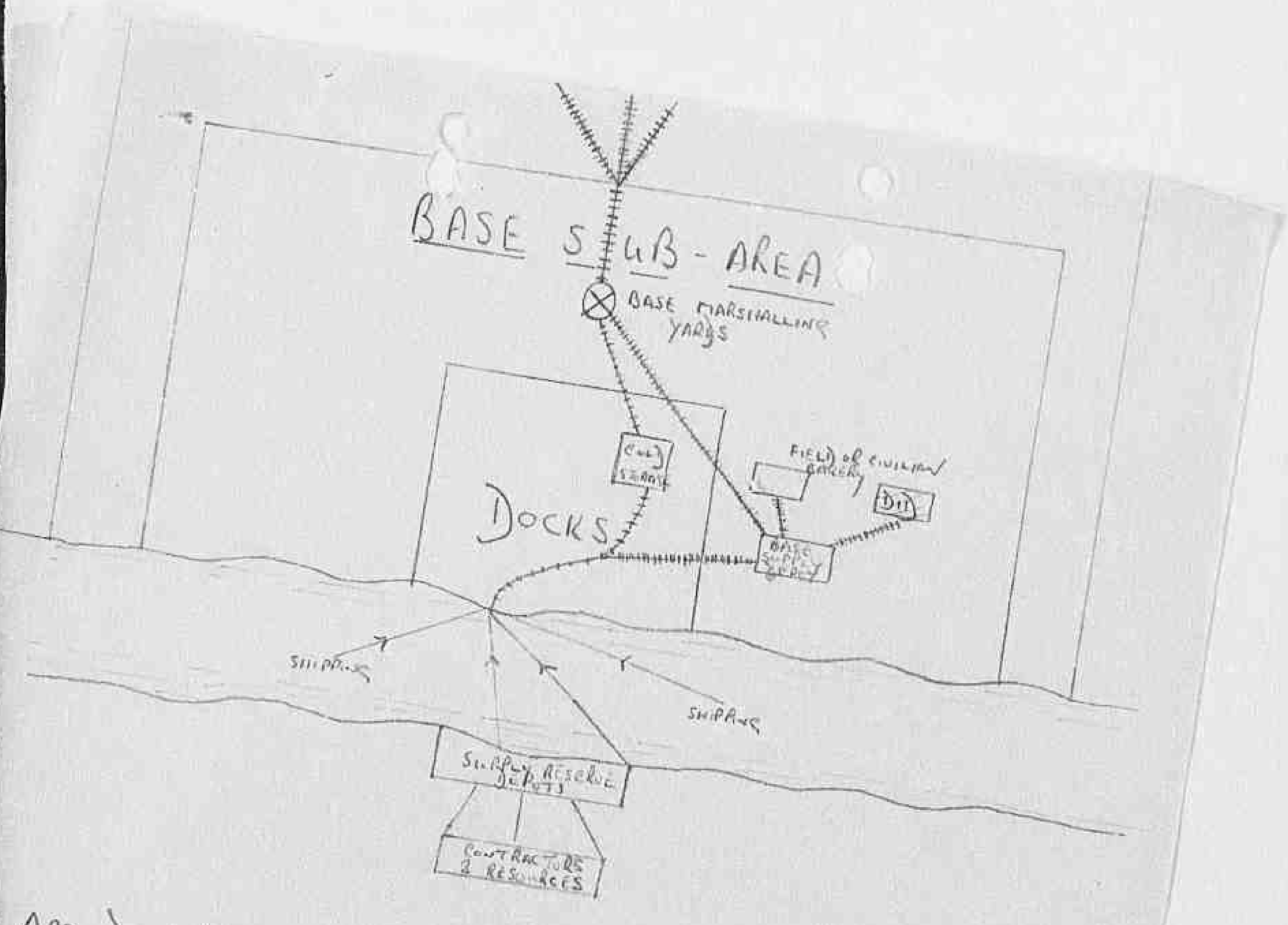
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In conclusion it should be understood that according to the theatre of operations and conditions, some of the accounting procedure may be varied, but the underlying principles remain the same. Each man must receive his proper balanced ration for the day and these rations must be accounted for both by the unit which issues them and the unit which receives them.

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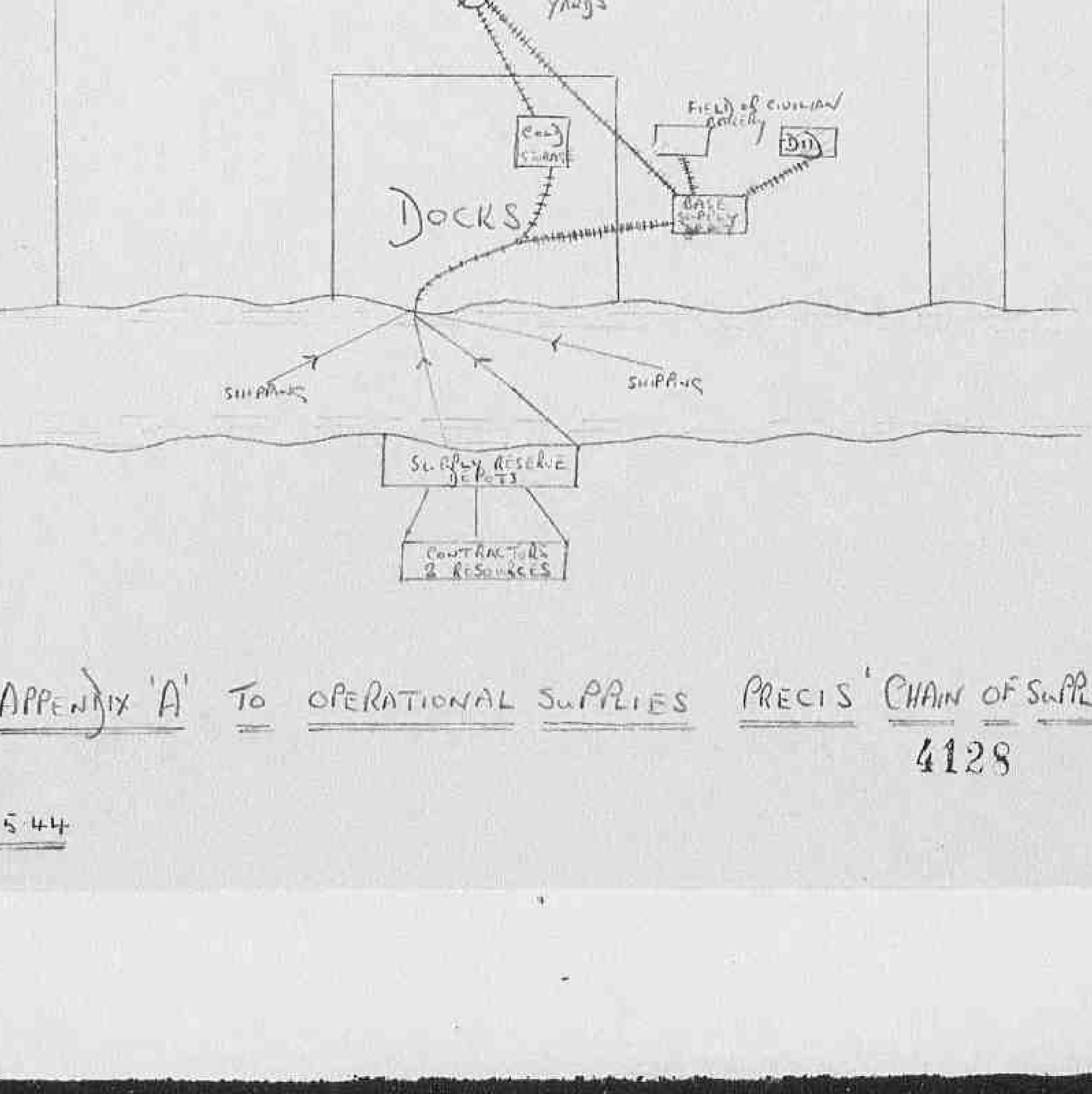
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APPENDIX 'A' TO OPERATIONAL SUPPLIES PRECIS 'CHAIN OF SUPPLY'

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APPENDIX 'A' TO OPERATIONAL SUPPLIES PRECIS 'CHAIN OF SUPPLY'

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UNIT MESSING AND CATERING

Lecture.

It is my intention to-day to explain to you the method employed by the British Army to feed its men. You will have heard of the arrival overseas of supplies, and thence from Port to Base Supply Depot and the breaking down to Detail Issue Depots.

Rations are calculated to allowance per scale of 100 men. The unit indents on the D.I.D. for "X" number of rations and the scale is worked out proportionately.

1. MESSING OFFICER.

Messing and Catering is considered to be of such vital importance that an officer is always nominated to supervize and be responsible for this department. He is called the Messing Officer. This officer need not be an expert. Keenness and interest are the main requirements. Regular short messing courses are arranged and the services of Specialist officers are always available at Formation H.Qs.

This officer's duties are a vital link in the satisfactory feeding of millions of men. The first duty is the indenting of rations on the D.I.D. and to ensure that the correct quantities are demanded and drawn. Care should be taken to see that Unit rations are handled properly in transit from the D.I.D., that clean receptacles are used and that the ration vehicle is suitable and clean.

4127

The next responsibility is to draw up a Bill of Fare with the advice of the senior cook. The question of temperature and variety should be a primary consideration.

2. MESSING COMMITTEE.

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2. MESSING COMMITTEE.

A Messing Committee should be appointed - Chairman, Messing Officer, and Members should be drawn from each platoon or sections. Proper records of each Meeting should be kept showing suggestions put forward and what action has been taken. Names of the Members should be published in the orders so that each platoon will know who their representatives are and will in consequence know to whom they must take their complaints and recommendations.

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5. RATIONS.

(a) Rations, having been drawn in bulk from the D.I.D., must be inspected by an officer and then divided into correct quantities for each separate cookhouse. Records should be kept, showing amounts received, amounts issued and the stock holding figure.

(b) Ration stores must be cleaned daily and should be 100% fly proof. Frozen meat should be hung at all times. The first consideration must be temperature at which the meat is stored. In winter the primary consideration is of course the storage of meat at a normal temperature in order that the process of defrosting may be natural and gradual, but in Summer it will be essential that every precaution is taken to safeguard the meat from excessive heat.

Appendix "A" is a diagram of the improvised meat safe known as "KOOLGARDIE" and is an excellent meat safe for small units. (works on principle of reduction of temperature by evaporation).

Appendix "B" is a diagram of an underground storage chamber for large units in camps and is an excellent means of ensuring the protection of meat deteriorating.

4. COOKHOUSES.

These will be kept at all times scrupulously clean and all furniture, utensils, etc will be kept free from dirt, rust grease etc. Cooks should be medically examined once weekly to ensure that they are clean and free from infectious diseases. Messing Officer should inspect cookhouses at frequent intervals. N.C.O. i/c Cooks should have a parade each day at a fixed hour when all utensils should be laid out and the cookhouse thoroughly inspected

4126

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4126

Swill Bins. Swill (scraps of waste food, if any, leavings off plates etc) should not be left about, but placed in special receptacles. It is essential to have tight fitting lids if the fly menace is to be kept in check. See also that these bins are cleaned with boiling water daily, outside and inside. Some form of hard standings are required for these bins in order to prevent fouling of soil - flies breed on foul ground.

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Utensil Hygiene. Communicable diseases such as enteric fever and dysentery may be spread by incomplete cleansing of men's mess-tins, knives, forks, etc. In every unit three containers should be provided for the purpose of washing up these personal utensils - the first two containing hot soapy water and the third with clear rinsing water kept constantly at boiling point.

Incinerator. Any fouled food should be burnt and all tins should also be burnt, flattened and buried. This should be carried out at least twice daily. An old oil drum with holes for ventilation is an excellent incinerator.

5. MESS ROOM AND MESS TENT.

Thes must be clean and any tables and benches, if available, must be scrubbed after each meal.

6. GENERAL.

The health of the men depends largely on the unit organisation for preparing their rations in hygienic surroundings. Large Barracks, Modern Cookhouses and Stores are convenient but not necessary. Primarily the energy and interest of the officers can overcome nearly all difficulties.

Cookhouses and Stores must be clean and Hygiene must play its part in all matters concerning the feeding of the men. Much of food value may be lost by careless or bad cooking, and variety in cooking is as important as variety in food. Remember, there are over 30 ways of preparing Preserved Meat.

It has been said that an army marches on its stomach. True, but remember that a first class supply organization may easily be ruined by inefficient unit messing arrangements and it is the important duty of Os C, Officers and NCOs to ensure that their part is carried out conscientiously at all times. Energy and interest will solve nearly all problems.

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SANITARY RULES FOR COOKHOUSES.

(To be hung in a prominent position in all cookhouses)

1. No one must be employed in any capacity in the cookhouse, or in handling of the food of the troops who has suffered from typhoid fever, paratyphoid fever or dysenterey, or who is suffering or is under treatment for syphilis.
Before men are so employed, they and their medical history sheets will be inspected by a medical officer, who will certify that they are fit or otherwise for the purpose.

2. A nominal roll of all such men will be hung up in the cookhouse. This roll will contain columns for the dates on which the men were taken on or struck off these duties, and a column for the initials of the medical officer who passes the men as fit for the duties.

3. Each cook and man employed in handling of the food of the troops will be provided with at least three pairs of washable overalls. These overalls will always be worn at work. They will be kept as clean as possible and changed when dirty.

4. A basin of clean water, soap, a nail brush and a clean towel will be provided in each cookhouse. All men employed as cooks and in the handling of food will keep their nails trimmed and will invariably wash their hands before they handle the food.

5. No personal clothing, necessaries or private property of men employed in the cookhouse will be kept there; nor will men perform their toilet or wash or dry their underclothing in the cookhouse. Greatcoats, jackets and trousers which are taken to the cookhouse and removed before overalls are put on will be kept in a special place provided for the purpose.

6. Smoking in the cookhouse is forbidden.

7. The cook in charge will be responsible that there is always a sufficient supply of clean cloths available for washing and drying dishes and cooking utensils. The cloths used for handling hot and sooty vessels will be separate and distinct. After the last meal cloths must be boiled in water containing washing soda and hung up to dry.

8. All pots and pans will be freed from grease, cleaned and dried after the last meal, and placed one shelf on their sides with their interiors exposed to the air and to view.

9. The cookhouse sinks, tables, chopping blocks, cutting up boards, pastry slabs, mincing machines, knives, forks and spoons, and all other utensils will be kept as clean as possible when in use, and will be thoroughly cleaned after the last meal. All utensils when not in use will be kept in the places allocated for them, and will be available for inspection at any time.

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10. Only food which is to be used during the current day will be kept in the cookhouse. When not in process of cooking or in preparation for cooking, it will be protected from flies in fly-proof safes.

11. Vegetables must never be prepared in the same sink or receptacle in which pots and pans are cleaned.

12. Food scraps, vegetable peelings and such like refuse will not be ~~DEFL~~ thrown on the floor, but deposited in covered refuse bins provided for the purpose.

13. All cutting up of meat and pastry will be done on the cutting up boards and pastry slabs for that purpose, and never on the cookhouse tables.

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14. The diet sheets for the week will be hung up, available for reference, in the cookhouse.

15. Any defect in the cooking apparatus or in the utensils will be reported at once to the unit quartermaster, who will take the necessary steps to have the defects remedied.

16. When possible, coal will be kept in a store outside the cookhouse. Where old pattern coal boxes inside the cookhouse are available only, they should be covered.

17. The floors of cookhouse will be cleansed by scrubbing with hot water containing soda and soap and cresol solution. All excess of water must be dried up after scrubbing.

18. Cooks will be paraded and inspected before each serving of each meal.

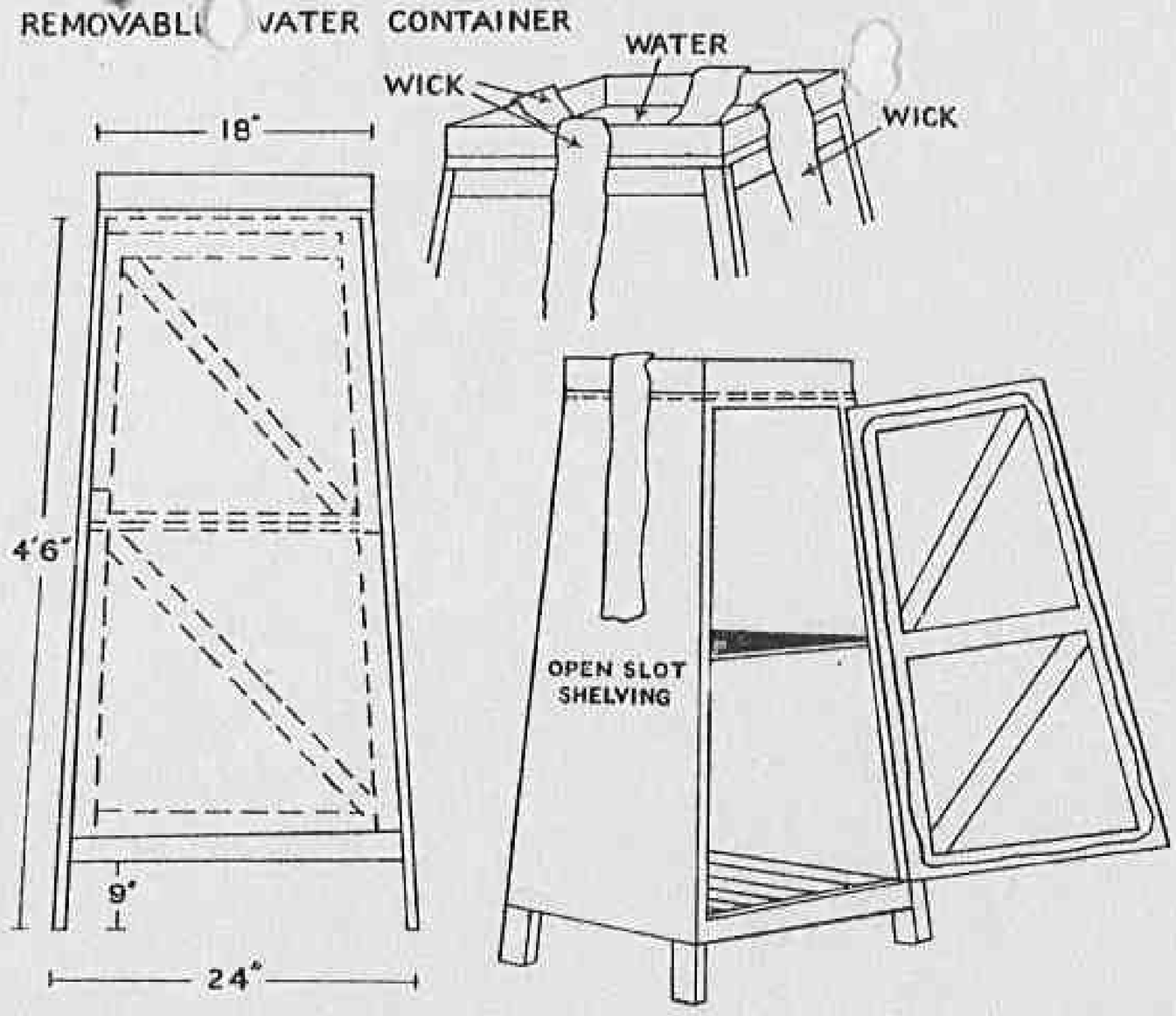
19. At 1030 hrs every morning, N.C.O. i/c Cookhouse will lay out all utensils for inspection and parade the cooks for the messing officer's INSPECTION.

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APPENDIX "A"

KOOLGARDIE MEAT SAFE



NOTES

Cools by evaporation of water running down sides.

Keeps Milk, Butter, Meat cool in all weathers; should stand in the open air.

Splay shape essential to allow spread of water on sides.

Dimensions to suit local conditions.

Covering material on the four sides Hessian or other coarse canvas.

Wick of Lint or Cotton Bandages, etc., pinned to Hessian.

Joints can be halved or nailed.

Door preferably recessed to keep out flies.

Hook can be fixed to shelving to hang meat.

No special measures necessary for surface draining.

Made from timber, 2½" x ¾".

4123

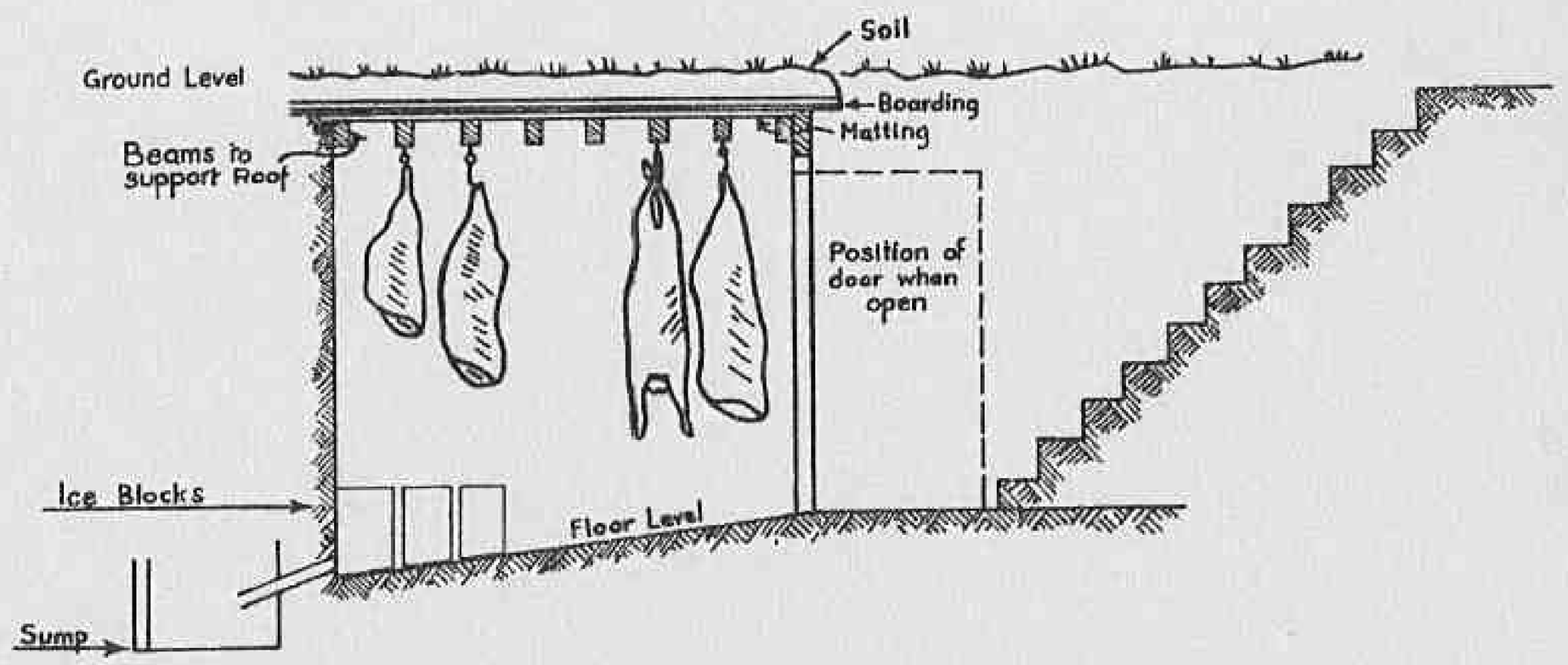
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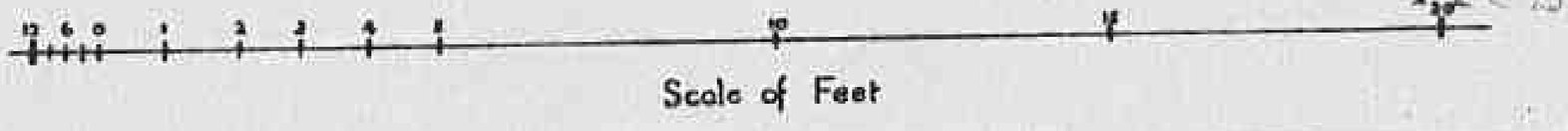
APPENDIX "B"

B.

DUG-OUT MEAT SAFE & ICE STORE



SECTION



4152

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28 M.E.D., S.A.O.

C.M.F.

7.5.44.

Dear Pakenham

Herewith as promised a single lecture on S.B.S.D. I hope it is neither too long nor too short, but in the latter case it can easily be supplemented by question and answer and in the former you may cut at will. The main points not included are stocktaking and discrepancies. These would take as long again to cover fully and I will mention these at question time.

I should like your assurance in writing that the diagram in free form will be treated as a security document, purely on the grounds that our W.D. treat all establishments as such.

Your original lectures are also enclosed.

Yours Ewart Alexander.

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9

BRIEF LECTURE ON A.B.S.D.

The lecture is divided into three parts:-

(a). Organization. (b).Operation. (c). Elementary Storekeeping.

As regards (a). A.B.S.D. is built up on the basis of a Headquarters and 4 sections, but the number of sections may vary during Operations to suit the circumstances, and it is possible to detach a section. In this event though it would not normally operate independently as the establishment for Headquarters does not provide for division.

Headquarters is organised in the first instance into two groups (i) Regimental command and (ii) Stock Control. Regimental command comprises internal transport, labour control and normal command duties. Stock control are responsible for the receipt, storage, issue and accounting for of all supplies. You have in your possession a diagram shewing the set up of personnel within the unit.

It will be seen that only the personnel in Stock Control 4120 and the sections are actually responsible for the handling of the supplies, and it will also be seen that the section personnel are very limited in number;

for Headquarters does not provide for division.

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It will be seen that only the personnel in Stock Control 4120

and the sections are actually responsible for the handling of the supplies, and it will also be seen that the section personnel are very limited in number; this necessarily means that their duties are mainly supervisory - apart from actually recording at the various stages.

It is emphasised that the potential tonnage to be handled can be increased up to certain limits by additional personnel in the sections, but on the organization now under review a fair average tonnage for a day is 600 tons with 150 good labour. The gross tonnage which

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can be held (holding capacity) is not to be confused in any way with the handling capacity, the former being entirely dependent on the types and amounts of storage facilities. Depots of this type can and have held in certain ~~xxxxxxxx~~ locations varying amounts of up to 15000 tons gross, but a fair average holding working to normal capacity would be 8000 tons which is approximately 4,000,000 rations.

(b) Operation. The essential requirements are:-

(i). The rapid intake of supplies from Port.

(ii), Accurate loading Forward.

(iii). Maintenance of Records and correct reporting to higher authority of stocks.

As regards (i). In practice Receipts are spasmodic due to the convoy system and Depots are required to work at very high pressure for varying periods for 24 hours per day, yet at no time must the procedure discussed in the following paragraphs be relaxed or complete confusion in the stock records will arise.

The flow of supplies into the Depot is controlled ~~xx~~ by: 4119 vehicles report at Depot Gate office where they are directed to Sections according to [illegible]

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The flow of supplies into the Depot is controlled ~~xx~~ by: 4119 vehicles report at Depot Gate office where they are directed to Sections according to commodities or any other particular circumstance. At Section Office the vehicles are allocated to sheds or stacking areas where normally offloaded under the supervision of Storeman. The Storemen decide on which stacks commdities will be placed (in accordance with Section Officer's policy) and Checks the stacks before and after offload. Offloads are then recorded on the ~~vehicle~~ Drivers' chits and ~~reduced~~ handed in to Section Office. If no chit is with Driver, one is made out by the Storeman. An offloading report must be handed in for all vehicles.

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A summary of all receipts is made by ~~them~~ each Section at the end of the day and is despatched to Stock Control. Stock Control in turn summarise all Sections' receipts and this is submitted to higher authority. Each vehicle is reported in detail and receipts from each ship is kept separate; at the completion of offload of each ship all receipts ~~from~~ ~~each~~ are collated and compared with ship's papers for check on outturn.

On the Issue side the policy is reversed. The Storeman is given a loading chit by the Section Office and on completion of this the Driver is directed to Section Office. The load is then checked by Section Officer or N.C.O. and a correct Loading List is given to the Driver who signs the Section copy. The same procedure obtains with certain modifications for rail loading. Care is taken to place trucks according to location of stocks in order that labour is not wasted. The same procedure obtains

for the recording of Issues

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4119

Included in Stock Control department is what is known as the Accounts Branch. This sub department is responsible for receiving from consignees receipts for Supplies sent out and for giving receipts for supplies received. This Department keep the true accounting ledger for all transactions. Stock Control branch do not normally concern themselves

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with any transaction afteractual receipt or issue, and any ~~dispute~~ dispute as to quantities is handled by the Accounts branch. It will be seen that two similar records are kept in Stock Control to fulfil two separate functions, the essential difference being that that record maintained by Accounts, together with supporting vouchers, is sent up every month for audit.

During active operations a daily signal is sent to Army H.Q. shewing the number of rations available in the main commodities .

(c) Elementary Storekeeping.

On being allocated sheds and stacking space, the Section Officer plans the lay out of his section, taking in consideration the following

4117

factors:-

Anything which can be affected by damp is placed under cover eg items in sacks or such items as TEA.

Cases or other packed items are placed under cover according to

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4117

factors:-

Anything which can be affected by damp is placed under cover eg items in sacks or such items as TEA.

Carton or fibre packed items are placed under cover according to the season.

Coveteble items such as Rum, Whisky &c should be under lock and key.

Such items as can be affected by smells or infestation are ~~kept~~ kept well apart from the infecting source.
e.g. Tea to be kept away from ONIONS
Good flour away from infected flour and so on.

Maximum ventilation is given to commodities requiring it, subject to space available.

When receipts commence to arrive ~~[illegible]~~ care is taken that the ground is prepared for stacking and that where necessary, wood or

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other form of dunnage is laid out in preparation for stacking; those supplies which should not be stacked directly on the ground, e.g. NO canked supplies should be stacked without dunnage.

Tally card is the means whereby all movement on or off the stack is recorded. This is the responsibility of the Storeman ~~i/c~~ in charge, but the Section Officer or N.C.O. periodically checks ~~the cards~~ all stacks ~~per~~ and initials accordingly.

A copy of a Tally Card has already been handed to you.

Where possible commodities are stacked together in kinds, and again in groups according to that item of the Ration scale they represent e.g. all breakfast items together.

Small, but important ~~items~~ such as spices are kept under close supervision.

4116

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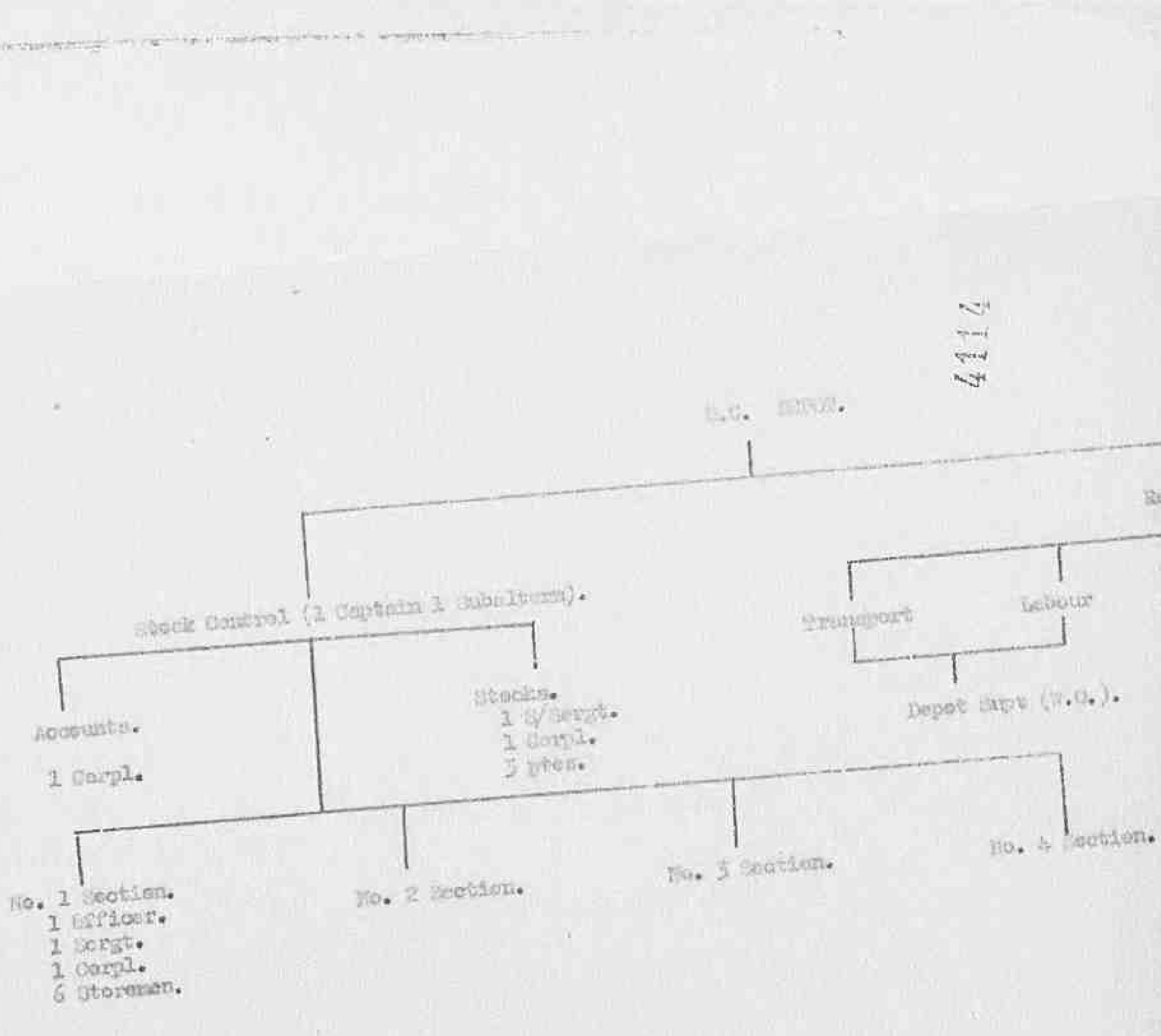
Warranties. In the British Army very close watch is kept in Depots of the respective ages in different stacks, and normally the oldest would be issued first. The only exception to this is when a ~~later~~ newer consignment is seen to be deteriorating. The medium for this control is ~~known as the~~ the warranty system. Constant watch is kept on the condition of all supplies by Analysts.

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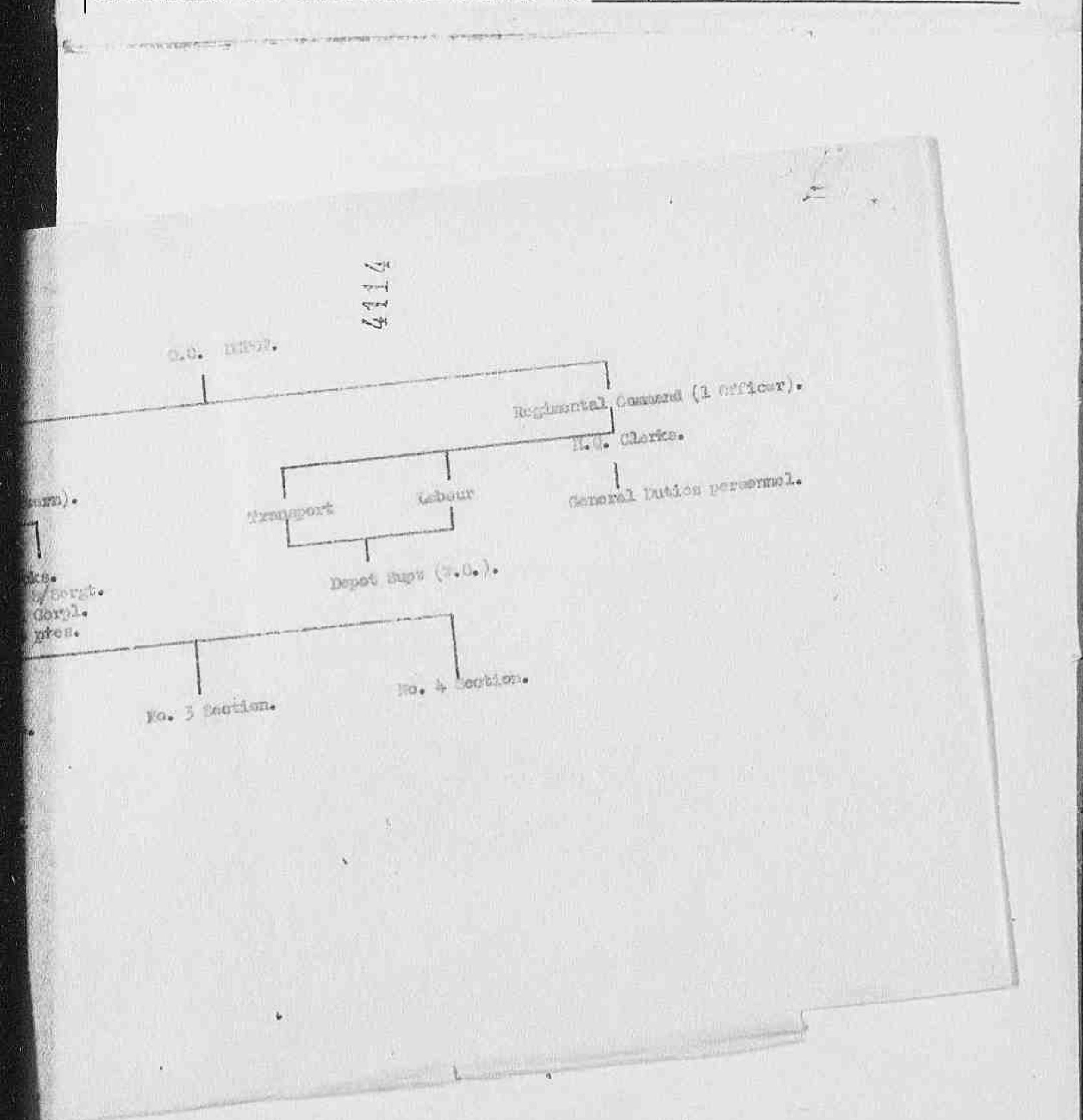
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Army Form F.752

T A L L Y S H E E T — R. A. S. C. SUPPLY DEPOTS

COMMODITY _____

CONTRACTOR'S NAME _____

MARKS AND NOS. _____

Date	Receipts, Issues or Remains	Containers, Packages, or Bales	Wt. or average Wt. or number in each Package	Issuer's Initials	Stocktaking Initials	REMARKS

4115

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Army Form F.752

T A L L Y S H E E T — R. A. S. C. S U P P L D E P O T S

COMMODITY _____

CONTRACTOR'S NAME _____

WARRANT NO/LED _____

Date	Receipts, issues or remains	Containers, Packages, or Bales	Wt. or average Wt. or no. in each Package	Issuer's Initials	Storeman's Initials	Values

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8701
1078

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ACC

10000/120/1305
(2 of 2 folders)

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10000/120/1305
(2 of 2 folders)

ST/72 Reorganisation of Food Supply Accounting I.A.E.
Ap. - Sept. 1944

2/2

Receipts.

Bollettino di Carico (Bad Ticket) o Svuoto:
wilds weight transfer no:
Wagon scaricato presente un Commissario
del contento check non si fa verbale:
Il differenze si fa verbale:
Loaries ~~the~~ each Depiete route
their record:
Loaries unloaded & bulletin checked
Tally cards entered per dump
receipts not per load:

Richiesta di Carico (Ord 1270)
White filler for depletion of gravel
consigned ~~from~~ units to [illegible]

4112

Richiesta di Scarico (Ord 1271)

6 Dairies

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Their circuits:

Loaves unloaded & bylieto checked
Tally cards entered per dump
receipts not per load.

Richiesta di Carico (Mod. 1270)
White fatta per obelisco & gruppo
consegnati vivi e trasportati. 4112

Richiesta di Scarico (Mod. 1271)
Blue dello stesso formato
in reality Invoices or Convoy Notes:

Attenzione alle differenze / realtà:
si raccomanda.

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Registro delle Derrate Arrivate (Mod. 548)
natural Registers the Requisition N°
for goods received [illegible]

Registro Analitico - Lavorazione (Mod 1273)
natural lists receipts issues
[illegible] Invoice' numbers

This A/c is closed only at
year end.

Despatches to other Depots as [illegible]

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Dimes:

N.d. 559 to Buono de Declassificato
(Comitato I Esercito)

(a) Prepared by ent. numb. sheets
no. of days Natur. fondi tes.
Unità Tes. ente emittente

(b) Cod. Mato dal Mag. 33
Reparto dei Buoni Deposito dei Buoni
di Prelevamento di Prelevamento
Totale per Totale per
Reparto per
Derrate per
Periodo:
Giorni
3-Dmitle 4111
Media distribuzione
dei Reparti

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Registro - Autitico

qui è aperto per tutto

uno anno

Registro dei Buoni Per Voci di Giorni

qui è aperto

Registro dei Buoni Per Riparto di Voci

qui è chiuso ogni 31 mese

Riepilogo per Tutti i Riparti di Tutte Voci

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Tarawa

Transaction	Entrata	Uscita	Rimanenza
~~Entrata~~			
28 Marzo	1000 / 1000		1000
4 Aprile		500 / 500	500
6 Aprile	2000 / 3000		2500

4110

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ACCOUNTING OF SUPPLY UNITS

Art. 11

ACCOUNTING FOR SUPPLIES

Par. 130 - Supply accounting of depots is based on the following documents:

RECORD - BOOKS

a) Record - book of receipts and issues of commodities required for making bread and biscuits (mod. 1943)

b) Record - book of receipts and issues food otther than bread and biscuits (mod. 1944)

c) Detailed record book resuming the movements and balances (mod.1273) with annexed recapitulation "ad valorem" mod 1274

d) Record - book of issue vouchers of bread and biscuits (mod. 1946)

e) Record - book of issue vouchers of food (mod. 1947)

f) Record - book of issue vouchers of forage, wood and coal (mod. 1948)

g) Record - book of receipts for wheat consigned to the mills and for the flour received from the miller (mod. 1941)

h) Record - book of requests for issues of materials passed on to others establishments (mod. 1967)

i) Record - book of by-products of bread and biscuits production and of worn out materials sold on private bidding (mod. 1949)

l) Record - book of the variations in the commodities during the management (mod. 548)

m) Record - book of bread issued on repayment (mod. 1970)

n) Record - book of other commodities sold or issued on repayment (mod. 1971) 4169

o) Record - book of the location of commodities (mod. 1968)

DOCUMENTS

a) Request for taking on charge supplies (mod. 1270)

b) Request for discharge of supplies (mod. 1271)

c) Consolidated receipt-vouchers to draw bread or biscuit (mod. 558)

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e) Record - book of issue vouchers of bread and biscuits (mod. 1946)

f) Record - book of issue vouchers of food (mod. 1947)

g) Record - book of issue vouchers of forage, wood and coal (mod. 1948)

h) Record - book of receipts for wheat consigned to the mills and for the flour received from the miller (mod. 1941)

i) Record - book of requests for issues of materials passed on to others establishments (mod. 1967)

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n) Record - book of other commodities sold or issued on repayment (mod. 1971)

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4109

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b) Request for discharge of supplies (mod. 1271)

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d) Consolidated receipt-voucher to draw food (mod. 559)

e) Consolidated receipt-voucher to draw forage (mod. 560)

f) Consolidated receipt-voucher to draw wood and coal (mod. 561)

g) Recapitulation of receipt-vouchers of bread and biscuit (mod.1957)

h) Recapitulation of receipt-vouchers of food (mod. 1958)

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i) Recapitulation o. receipt-voucher of forage mod. 1982)

l) Consolidated statement of bread and biscuit issues (mod. 1959)

m) Consolidated statement of forage issues (mod. 1981)

n) Consolidated statement of food issues (mod. 1960)

o) Statement of cheking of depots (mod. 1950)

p) State of movements and expenses (mod. 1964)

q) Six monthly return of the variations "ad valorem" in the consignments (mod. 549)

r) Statement "ad valorem" of the requests made for movements of supplies between officers in charge (mod. 686)

s) Request for discharge of supplies passed to other administrations or to civilians (mod 1272)

t) List of supplies issued on repayment (mod. 1974)

u) Consolidated statement of issues made to the personnel of the units (mod. 1975)

v) State of the conditions of the supplies on charge to the consignee (mod. 1937)

131. - The record - books mentioned above, excepting those mentioned in c) and l), are kept for internal use of the depot and remain in the offices of the depot.

The books mentioned in c) and l) with annexed documents are exibited by the consignee in order to give account of his management.

The document p) is drawn to the purpose of showing the economic result of the management.

132. - Commodities are put down in the books ni their exact names, quantity and prices fixed in the nomenclator.

Whenever a movement is authorised it must be put down on the books by means of a clear and precise record based on the prescribed documents.

When special instructions are printed on the books or documents they must be complied with in keeping the books or documents.

4108

133. - Record - book of receipts and issues of commodities will show the daily movements in and out.

It is necessary to chek the stoks in depots either in

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r) Statement [illegible] between officers in charge (mod. 660)

s) Request for discharge of supplies passed to other administrations or to civilians (mod 1272)

t) List of supplies issued on repayment (mod. 1974)

u) Consolidated statement of issues made to the personnel of the units (mod. 1975)

v) State of the conditions of the supplies on charge to the consignee (mod. 1937)

131. - The record - books mentioned above, excepting those mentioned in c) and l), are kept for internal use of the depot and remain in the offices of the depot.

The books mentioned in c) and l) with annexed documents are exibited by the consignee in order to give account of his management.

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Whenever a movement is authorised it must be put down on the books by means of a clear and precise record based on the prescribed documents.

When special instructions are printed on the books or documents they must be complied with in keeping the books or documents.

4108

133. - Record - book of receipts and issues of commodities will show the daily movements in and out.

When it is necessary to chek the stocks in depots either in the case of [redacted] inspections or in connection with change of the officer in charge, the totals of receipts and issues are made and a provisional balance of the commodities is assessed.

When the control is accomplished (1) taking into accont the movements occurred during the inspection, fixes a definitive balance of the commodities.

(1) the controlling S.T. Officer (Commissariato).-

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After the stocks have been checked, if no discrepance is ascertained the inspecting S.T.officer will confirm this by means of a statement to be written on the books and signed by the same S.T.officer and the consignee.

In the case of discrepancies, the surplus is to be taken in charge and the balance is determined according to the statement of the above mentioned two officers.

Deficiencies are stated in a discrepancy report, to be submitted to higher authorities.

In the case of sbstitution of the officer in charge, the surplus will be entered into and the losses will be discharged in order to establish the exact balance for which the new officer shall be responsible.

The corresponding movements will be effected by the old consignee by means of request for taking on charge or for discharge.

In the case of deficiencies, the decision of the above mentioned highes authorities of dbiting or writing off the losses must be waited for, in order to regularize the above mentioned requests.

On much occasions the statement confirming the balance will be signed by the two consignees and the S.T.officer.

134- The detailed record book resuming the movements and balances (mod. 1273) is annual or of any management.
It is opened at the beginning of the financial year or at the management it is based on the balance of the preceeding year or on the statement of consignment in the case of a new officer on charge.

The book is unique for all the items on charge to the consignee, without any distinction of the services to whom they are allotted.

Items are put down in the book with their categorical number.

For each item is written down only the initial of the word; if many items have the same initial, the latter must be followed by the other indications required to show clearly the item.

Items not included in nomenclator must be written entirely and with number in red ink.

At the end of the book a sufficient quantity of sheets mod. 1274 (recapitulation "ad valorem") are annexed.

4107

135- RECORD BOOKS OF ISSUES-VOUCHER-(d-s-f)

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The corresponding movements will be effected by the old consignee by means of request for taking on charge or for discharge.

In the case of deficiencies, the decision of the above mentioned highes authorities of dbiting or writing off the losses must be waited for, in order to regularise the above mentioned requests.

On much occasions the statement confirming the balance will be signed by the two consignees and the S.T.officer.

I34- The detailed record book resuming the movements and balances(mod. 1273) is annual or of any management.
It is opened at the beginning of the financial year or at the management it is based on the balance of the preceeding year or on the statement of consignment in the case of a new officer on charge.

The book is unique for all the items on charge to the consignee, without any distinction of the services to whom they are allotted.

Items are put down in the book with their categorical number.

For each item is written down only the initial of the word; if many items have the same initial, the latter must be followed by the other indications required to show clearly the item.

Items not included in nomenclator must be written entirely and with number in red ink.

At the end of the book a sufficient quantity of sheets mod.1274(recapitulation "ad valorem") are annexed.

4107

135- RECORD BOOKS OF ISSUES-VOUCHER-(d-e-f)

Issue vouchers for supplies must be recorded daily on the book; those for bread and biscuits on the book mod.1946; those for food on the book mod.1947 and those for forage on the book mod.1948.

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the books are of box at the beginning of the financial year or of the management, and they last the whole management.

Issue vouchers for supplies on repayment must also be put down on the proper books i.e. bread supplies on books mod.I970 and other items on book mod.I971, with the indication of the unit to whom the supplies are issued.

When all the vouchers have been recorded, totals are drawn; totals of book mod.I946, I947 and I948 are carried daily to record-books of receipts mod.I943 and I944.

Totals of record books of issues on repayment are carried to record-books of receipts mod.I943 and I944 at the end of each month by means of a consolidated record.

For issues made to units not depending on the Ministry of War, separate totals are drawn daily and carried to the proper internal book, on discharge.

At the end of each quarter or at the end of the management it must be ascertained the correspondence between the record books of issue-vouchers and the consolidated statements of supplies (mod.I959-I961 and I960).

I56- The record book of receipts for wheat consigned to the mills and for the flour received from the miller (mod.I941) is a counterpart-book and records the movements of wheat and flour that take place between the supply units and the miller.

All the stocks of wheat consigned to the miller and those of flour received from the same must be recorded clearly and without an correction, in the book.

Records are to be put down daily as the movements of wheat and flour take place.

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after the consignment of wheat and flour ex

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Totals of record books of issues on repayment are carried to record-books of receipts mod.I945 and I944 at the end of each month by means of a consolidated record.

For issues made to units not depending on the Ministry of War, separate totals are drawn daily and carried to the proper internal book, on discharge.

At the end of each quarter or at the end of the management it must be ascertained the correspondence between the record books of issue-vouchers and the consolidated statements of supplies(mod.I959-I981 and I960).

I36- The record book of receipts for wheat consignedx to the mills and for the flour received from the miller (mod.I941)is a counter-part-book and records the movements of wheat and flour that take xx place between the supply units and the miller.

All the stocks of wheat consigned to the miller and those of flour received from the same must be recorded clearly and without an correction,in the book.

Records are to be put down daily as the movements of wheat and flour take place.

4106

At the end of each month,after the consignment of wheat and flour xx have taken place,the receipt-voucher,with the visa of the commissariato officer in charge of that service is missued and put in the milling accounting.

To prove the movements put down on the mod.I941 the contract for the milling of the wheat prescribes the pocket-books mod.A and B.

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On the mod.A i recorded the quantity of wheat that is handed successively to the miller and the latter gives a receipt.
On the mod.B is recorded the flour issued b the miller to the consignee,who signes in the proper column as a receipt.

I57- Record book of requests for issues of supplies passed on to the other establishments(mod.I 67).
In this book are recorded only the requests for issues of supplies and other materials handed or sent to other establishment or units.

I58- Record-book of b -products of bread and biscuits-production and worn out materials sold and issued on payment.

For these sales the consignee keeps a counterpart-book (mod.I94) where are recorded -in order of date-the sales,the buyer s names, the quantity of goods sold,the sum cashed and the number of the receipts issued by the Treasury proving that the sums cashed have been paid.The book is also used for recording the issues on payment made to the officers,employees ecc.

I59- Record book of the variations in commodities during the management(mod.548).
In this book are recorded separately and chronologicallly the requests for taking on charge and for discharge of the working wear,in their amount " ad valorem".
The requests-at the moment of the recording-are divided as follows

For the increases(replenishments of stocks)

I°-Goods acquired from commercial firms of drawn on payment from other administrations;

2°-Commodities passed on from one consignee to another consignee without payment;

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I38- Record-book of by-product
and worn out materials sold and issued on payment.

For these sales the consignee keeps a counterpart-book (mod.I
where are recorded -in order of date-the sales, the buyer s names,
the quantity of goods sold, the sum cashed and the number of the
receipts issued by the Treasury proving that the sums cashed have
been paid. The book is also used for recording the issues on pa ment
made to the officers, employees ecc.

I39- Record book of the variations in commodities during the mana-
gement(mod.548).
In this book are recorded separately and chronologically the recue
for taking on charge and for discharge of the working gear, in thei
amount " ad valorem".
The requests-at the moment of the recording-are divided as follows

for the increases(replenishments of stocks)

1o-Goods acquired from commercial firms of drawn on pa ment from
other administrations;
2o-Commodities passed on from one consignee to another consignee
without payment;
3o-Corrections, differencies caused by a new estimation;
4o-New contingencies;
5o-Product of industry.

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5 bis

For the decreasin (issues)

1°-Commodities issued on pa ment or debited(condemnations)ect.
2°-Goods passed on the other depots
3°-Corrections,differencies for new estimations ect.
4°-Losses(write-off cases)damages,allowances ect.
5°-Regular issues to units,replenishments ect.

Either in the case of increasing or in the case of decreasing,the va ri tions and modifications contemplated in para 66 of the instructi on for accounting of the Royal Army units must be included.
At the end of eac six-months totals must be drawn for the compila- tion of the six-monthly return of the variations " ad valorem" menti oned at para 159.
The requests for taking on charge and for discharging that at the end of six-month have not been recorded in the book are to be passed to the next six month accounting.

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par. 140

1 Record - book of the location of stocks

This book shows the locations of stocks on charge to the depot. The book must be always kept up to date so that it may show at any moment the real location of the stocks.
Whenever a consignee has on charge stocks located in places far from his residence, he must keep for each sub-depot a book showing the consistence and the movements of those stocks.

par. 141

Requests for taking on charge mod. 1270 and for discharging (mod. 1271 e 1272).
These two documents are used to authorize and justify increases and decreases of stocks. They are to be drawn by the consignee and authorised by the Commissariato-office or section on whom depends the depot or establishment.
Requests are compiled whenever a movement is necessery. or at the end of the
The following requests are to be compiled fortnightly of consignee.
management in the case of change of consignee:

1° - Requests for taking on charge the commodities consigned by the appointed firms to the depots for the daily issues;
2° - Requests for discharging sold commodities whose amount is not more than 1.000 lire.
The requests for commodities issued on repayment to officers or employees are compiled monthly or at the end of the management.
The following requests are to be compiled quarterly or at the end of the management in the case of change of the consignee:

I - A total request for taking on charge and another for discharging, concerning:
a) every internal movement made in depots for the consignment of corn to be milled and milling production; for use of flour, bran salt, coal, wood in baking and for the bread and biscuits resulting from baking; for use of oil, lead and thread and others to be consumed; for use of raw materials for concentrated mangime; for the toasting of coffee; transformation of envelopes on charge as goods.

b) for changes in names category and prices;
c) for materials being qualified worn out

II - A total request for discharging
a) issues to the units by means of issue-vouchers;
b) issues to units and establishments not depending on the 4102
War Ministry

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These two documents are used [illegible]
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b) for changes in names category and prices;

c) for materials being qualified worn out

II - A total request for discharging

a) issues to the units by means of issue-vouchers;

b) issues to units and establishments not depending on the War Ministry

c) for lubricating oil and grease used to maintain the machinery; for the metals used in sending out goods and foodstuffs, for wood and coal used in the factories and workshops.

Requests must be immediately recorded on the detailed record book resuming the movements and balances mod. 1273 and on the record book of variations mod 548.-

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par. 142

For each title in which(for the proper accounting) increases and decreases are divided, must be compilated a separate request.
For the movements made in consequence of transformations, changes of nomenclature, of category or of prices, are to be drawn, at the same date, a request of taking on charge and a request for discharging for the same amount.
If the foodstuffs come from another establishment the request for taking on charge must correspond exactly to the request for discharging dawn by the establishment that has forwarded the foodstuffs.-

par. 143

The request for discharging stocks issued to units or sent to other establishments must have the declaration of receipt signed by the receiver and by the Commissariato-officer chief of the office or section and the seal of the office.
Such requests are drawn when stocks are forwarded and recorded in the detailed record book resuming the movement mod 1273 and in the record book of the variations in the commodities mod 548.
With those operations it is presumed that the discharging movement has taken place.

par. 144

In the case of losses or of damages the receiver draws his own request of taking on charge for the only quantity he has received in good conditions and corrects correspondently the request for discharge drawn the forwarder.
Corrections of the requests of discharge are to be made in red ink and in such a way that is always possible to read the first writings and figures.
To justify the corrections, a statement of the deficiencies is annexed to the request.
In receiving the request that has been corrected the forwarder must discharge the only quatities of goods that the receiver has taken on charge and consequently he must correct the record already made.

par. 145

Losses or deficiencies must <u>not</u> be discharged by the consignee before having received the write-off.
For those that have been debited to the Railway Companies, discharging may only be made after the railway company has paid for the condemnation.
To justify losses due to that reasons, consignees must keep 4102 copy of the statement proving the debiting to the railway-company.

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establishments must have the declaration of receipt [illegible]
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To justify losses due to that reasons, consignees must keep a copy of the statement proving the debiting to the railway-company.

4102

par. 146

If deficiencies are imputable to the forwarder, he must immediately ascertain the reasons of the deficiencies.
If the cause is a simple mistake, he shall only correct consequently his own records; in other cases he must discharge the losses and debit their amount to the responsible personnel.

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For deficiencies arising from natural diminution or losses arising from unavoidable accident, the forwarder must provoca the write-off from the Direzione di Commissariato or the decree authorising the discharge.

par. 147

Both the requests for taking on charge and for discharging supplies bear a running number (taken from the record on the record-book of the variations mod 548) and must show, the reason of the operation, the quantity and quality of foodstuffs to be taken on charge or to be discharged and the value of the same calculated on regular rates.

par. 148

When the quantity or the value of foodstuffs described in the requests have to be modified corrections must be made in red ink and warranted by means of a declaration signed by the consignee wherf the new total amount of the same requests is repeated in letters.
The same procedure is to be followed when observations have been made by superior authorities in cheking the accounting documents.

par. 149

To the requests must be annexed all the documents and papers required to prove the regularity of the operation i. e.:

a) Written statement of the testing or of the order of taking on charge;
b) original documents proving surplus or deficiencies, damages of foodstuffs, losses, natural diminutions, transformations, changes of category of price ecc.....when the Army Corps Commander or the War Ministry have issued a decree it must be annexed to the documents.
c) consolidated statement of issues and recapitulation of receipt vouchers with the declaration of correspondence;
d) copies of statement of the foodstuff sold;
e) list of the products of baking (bread and biscuit production) and of worn out materials issued on payment or sold.

par. 150

In the column "remarks" of the request-form must be indicated:

a) for "foodstuffs acquired":
the amount paid for, the accounting for it, the number of the expense of the budget on which the sum is to be charged, and the number of the request.
When the foodstuffs is a special one i. e. frozen meat, the War Ministry provides for the payment.

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means of a declaration signed by the consignee
of the same requests is repeated in letters.
The same procedure is to be followed when observations have been made by superior authorities in cheking the accounting documents.

par. 149

To the requests must be annexed all the documents and papers required to prove the regularity of the operation i. e.:

a) Written statement of the testing or of the order of taking on charge;
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c) consolidated statement of issues and recapitulation of receipt vouchers with the declaration of correspondence;
d) copies of statement of the foodstuff sold;
e) list of the products of baking (bread and biscuit production) and of worn out materials issued on payment or sold.

par. 150

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a) for "foodstuffs acquired":
the amount paid for, the accounting for it, the number of the expense of the budget on which the sum is to be charged, and the number of the request.
When the foodstuffs is a special one i. e. frozen meat, the War Ministry provides for the payment. 4101
b) for foodstuff sold or debited:
the sum cashed, debited and paid to the Treasury and the orders for cashing, debiting and paying to the treasury.

par. 151

Requests, as soon as drawn up and registered, are to be sent by the consignee to the Commissariato office, that must warrant them immediately, as soon asit has ascertaind their regolarity, returns them to the same consign

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gnee the requests for ting on charge and sending to the units or to the establishment concerned the request for disc rge concerning the issue of foodstuffs. These last are then sent b to the delivering consignee as soon as they have been received back from the units, with an acknowledgement of receipt.

par. 152

Requests with appendixes are kept by the consignee and to be sent, at the end of the management or administration, to Commissariato directorate, with the accounting documents.

par. 153

Consolidated receipt-voucher, recapitulation of receipt-voucher, and consolidated statements of issues.

Consolidated receipt-vouchers are documents for discharging commodities issued according to prescriptions.-

They must show: the unit which gets the rations, and, if necessary, the unit on account of which are drawn the commodities; the days for which commodities are requested; location, date and rank of the signer; it is necessary to specify with figures and letters the number of rations drawn and, when it is needed, their composition without any correction or erasure.

The consignee must ascertain before issue, of the complete regularity of receipt-voucher.

When the receipt-voucher is not regular and is not possible to provide for its regularization because of the distance, or of other reasons, the issuing is not to be postponed, but the consignee has to provide for the immediate correction of the voucher before recording it.-

The vouchers are to be recorded daily on the record book of issues mod. 1946 (bread and biscuits), mod. 1947 (foodstuffs) and 1948 (forage).

par. 154

The vouchers are also recorded, as the distributions have taken place, on recapitulation of receipt-vouchers (mod. 1957, 1958, 1962).

Recapitulations of receipt-vouchers are written in an only copy for each unit to which the distributions through vouchers, distinguishing supplying made on the spot from receipts made in other places by forwarding from the establishment.

On the recapitulation it is permitted, for calculation, to count monthly the supplying which took place: but it must be closed a the end of the quarter and also during the quarter in the case of ending of the management.-

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par. 155

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Consolidated receipt-vouchers are [illegible]
issued according to prescriptions:-
They must show: the unit which gets the rations, and, if necessary, the unit on account of which are drawn the commodities; the days for which commodities are requested; location, date and rank of the signer; it is necessary to specify with figures and letters the number of rations drawn and, when it is needed, their composition without any correction or erasure.
The consignee must ascertain before issue, of the complete regularity of receipt-voucher.
When the receipt-voucher is not regular and is not possible to provide for its regularization because of the distance, or of other reasons, the issuing is not to be postponed, but the consignee has to provide for the immediate correction of the voucher before recording it.-
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Recapitulations of receipt-vouchers are written in an only copy for each unit to which the distributions through vouchers, distinguishing supplying made on the spot from supplies made in other places by forwarding from the establishment.
On the recapitulation it is permitted, for calculation, to count monthly the supplying which took place: but it must be closed a the end of the quarter and also during the quarter in the case of ending of the management.-

4100

par. 155

Recapitulations of receipt vouchers are sent by the consignee in a single copy at the end of each quarter, to the units concerned in order to control them with the counterfoil of the vouchers, eventually correct them, and complete them with declaration of agreement signed by the chief accountant officer and by the relator and with seal.
Recapitulations referring to supplies distributed to the districts for

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supplying recruits ... sent in duplicate. On th... above mentioned
recapitulations, com...dities are counted to the ... assignment prices
established by the Min...istry of War in the circu...lar letter concerning
the calling up of the c...lass.
Recapitulations for co...mmodities drawn for mess i...mprovement are also for-
warded in duplicate, b...but at the end of each mont...h; the same is to be done
for commodities drawn i...n the days when units may ... choose commodities for
the ration.
In the last recapitula...tions in page 4th, the amo...unts of
drawn for mess improvem...ent as from par. 51, is t... to be kept separate from
commodities drawn for o...ther reasons.
After getting back the ...ascertained the regularity o... registrations and
in the consolidated st...atement of issues (mod. 19...) the establishment the
the request for discha...rge and send il to the Comm...issariato-office for the
approval.
The totals of consolida...ted statements of issues must correspond to the
quarterly totals of th... voucher mod 1946, 1947 and
1948).-

par. 156

Consolidated receipt v... the record-books of issue vo...
years, and even more i... if during five years the co...
the discharging declar... Corte dei Conti.

par. 157

Issues to other admini...strations or to civilians ... not allowed
by special regulations,... if ... must be previously au...thorised by the War office
because the W.O. must ... obtain the payment from t... the same administration as
prescribed by art. 21... 7th and 37th of the General ... accounting law for mili-
tary units.
Without that procedure ... the W.O. budget could n... get the corresponding
sum.-
If the payment has bee... made directly to the es...tablishment, the sum
cashed must be paid to ... the Treasury and receipt ... sent to the W.O..
If the foodstuffs issu... the request for discharge o... not paid directly,
the consignee draws th... issued after order of the W.O. are supplies issued to
other administrations ... (mod. 1272) to which ... the same.-
statement of issue sig... the receipt of the consignee the consolidated
The consignee have to ... the above mentioned request to the W.O. in

a copy of those forwarded in
After getting back the recapitulations, the consignee carries
in the consolidated statement of issues (mod. 1959),1960 e 1981) draws
the request for discharge and send il tothe Commissariato-office for the
approval.
The totals of consolidated statements of issues must correspond to the
quarterly totals of the record-books of issue voucher mod 1946, 1947 and
1948).-

par. 156

Consolidated receipt vouchers are held at the consignee's office five
years, and even more if during five years the consignee has not received
the discharging declaration from the Corte dei Conti.

par. 157

Issues to other administrations or to civilians,if [illegible] not allowed
by special regulations,- must be previously authorised by the War office
because the W.O. must obtain the payment from the same administration as
prescribed by art. 21th and 37th of the General accounting law for mili-
tary units.
Without that procedure the W.O. budget could not get the corresponding
sum.-
If the payment has been made directly to the establishment, the sum
cashed must be paid to the Treasury and receipt sent to the W.O..
If the foodstuffs issued after order of the W.O. are not paid directly,
the consignee draws the request for discharge of supplies issued to
other administrations (mod. 1272) to which he must annex the consolidated
statement of issue signed by the receiver or the receipt of the same.-
The consignee have to send the above mentioned request to the W.O. in
order to get the authorization for discharge.-

par. 158

The consolidated receipt vouchers handed to the establishment for issues
on repayment are recorded daily on the appropriate books.
At the end ot each month a list of supplies issued on repayment mod.1974
is drawn for each unit (if many commodities have been issued, to the same
unit, recapitulations of receipt-voucher are to be drawn).

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Lists or recapitula ons must show the whole quantities of food issued and their total amount in lire.
These documents are to be sent to the units (w.. h the receipt-vouchers) for the prompt payment to the consignee of the foodstuff issued to the officers or emplayees - by means of postal account corrent.
The consignee carries the totals of lists (or recapitulations) to the consolidated statement of issues (mod.1975); this last document with visa of the chief of commissariato office or section is annexed to the consegnent request for discharge.

par. 159 return
Six-monthly √of the variations "ad valorem" in the consignments (mod.549)
In the record-book of the variations in the stocks during the management (mod.548) are drawn the totals of the categories; on the base of these totals is drawn the six-monthly return und 549 that must be sent to the W.O. not later than 31th january and 31th august.

par. 160

State of the conditions of the supplies on charge to the consignee (mod. 1937)
This document shows the conditions of stocks, independently from any valuation, classified as their real conditions, on the base of par. 21 of Regulations.-
It is drawn by the consignee; the S.T. officer ascertaines its regularity and signes it.
In the case of change of consignees it is signed also by the new consignee

par. 161 JUDICIAL ACCOUNT

It is drawn on the base of the results of the detailed record-book resuming the movements and balances mod. 1273.
It is annual or for each management.

par. 162 TRANSMISSION OF SUPPLY ACCOUNTS

Supply accounts include:
a) Detailed recor-book resuming the movements and balances mod. 1273 with the annexed recapitulation "ad valorem" mod. 1274;
b) requests for taking on charge supplies mod 1270 and requests for discharge of supplies mod. 1271 and 1272;
c) the vouchers concerning the requests mentioned above;
d) the record-book of the variations in stocks mod. 548;
e) the statement "ad valorem" of the requests made for movements of supplies between officers in charge mod. 548.
The above mentioned documents are to be submitted to the Army Corp's

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(mod.548) are drawn the totals of the [illegible]
totals is drawn the six-monthly return und 549 that must be sent to the
W.O. not later than 31th january and 31th august.

par. 160

State of the conditions of the supplies on charge to the consignee (mod. 1937)

This document shows the conditions of stocks, independently from any valuation, classified as their real conditions, on the base of par. 21 of Regulations.-

It is drawn by the consignee; the S.T. officer ascertaines its regularity and signes it.

In the case of change of consignees it is signed also by the new consignee

par. 161 JUDICIAL ACCOUNT

It is drawn on the base of the results of the detailed record-book resuming the movements and balances mod. 1273.

It is annual or for each management.

par. 162 TRANSMISSION OF SUPPLY ACCOUNTS

Supply accounts include:

a) Detailed recor-book resuming the movements and balances mod. 1273 with the annexed recapitulation "ad valorem" mod. 1274;
b) requests for taking on charge supplies mod 1270 and requests for discharge of supplies mod. 1271 and 1272;
c) the vouchers concerning the requests mentioned above;
d) the record-book of the variations in stocks mod. 548;
e) the statement "ad valorem" of the requests made for movements of supplies between officers in charge mod. 548.

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The above mentioned documents are to be submitted to the Army Corp's auditor of accounts office - before the 31th of august.

To the accounting documents are to be annexed the statement of cheking of depots mod. 1950 and the state of the conditions of stocks on charge mod. 1937.

During the month following each quarter of the financial year, the state of movements and expenses mod 1969 must be forwarded to the War Office, (Inspectorate of Commissariato Service)

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par. 163

On the occasion of change of consignees, the documents concerning the last management must be transmitted within two months after the consignement has taken place.

par. 164

To enable the Commissariato Directorate to transmit within the 31th august the documents concerning supply accounts to the Army Corp's auditor of accounts office, consignees have to send the documents to the competent commissariato's office in early time so that they arrive not later than 25th august.-

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VE/cm

MINISTERO DELLA GUERRA

DIREZIONE GENERALE SERVIZI COMMISSARIATO MILITARE
DIVISIONE SUSSISTENZE

N.4387/S di prot. Sez.1ª P. M. 107, li 11 Maggio 1944

Risposta al foglio N. del Carte annesse

OGGETTO: Stralcio Parte IIª " Gestione degli stabilimenti delle Sussistenze militari del libro IIº delle istruzioni sul servizio di Comm/to Militare.=

Al L'UFFICIALE DI COLLEGAMENTO CON LA A.S.C.

S E D E

Su richiesta verbale dell'A.S.C. si trasmette, per l'ulteriore inoltro, una copia dello stralcio della parte IIª del libro IIº delle istruzioni sul servizio di Commissariato Militare, limitatamente alla gestione degli stabilimenti delle Sussistenze militari.=

Giova però avvertire che, per motivi contingenti, non tutti i magazzini militari ottemperano a quanto sancito nelle predette istruzioni.=

Infatti la deficienza di carta e l'essere lo stabilimento militare di Gaeta, che provvedeva alla stampa dei registri contabili, nell'Italia occupata, vietano una regolare tenuta di tutti i documenti contabili.=

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IL DIRETTORE GENERALE
(Gen.di Div. Raffaele Pelligra)

19/4/C. Pelligra

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L I B R O II

SERVIZIO DELLE SUSSISTENZE MILITARI

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STRALCIO PARTE SECONDA

- GESTIONE DEGLI STABILIMENTI DELLE SUSSISTENZE MILITARI -

Art. 11

- Gestione dei Materiali -

§ 130.- Per la contabilità dei materiali degli stabilimenti territoriali delle sussistenze militari sono tenuti i registri e compilati i documenti in appresso indicati:

- REGISTRI -

a) Registro di carico e scarico delle derrate per il servizio del pane e galletta,Mod.1943; (ex 1012)
b) Registro di carico e scarico delle derrate (escluse quelle per il servizio pane e galletta),Mod.1944;
c) Registro analitico riassuntivo delle rimanenze e dei movimenti, Mod.1273,con allegato il riepilogo a valore,Mod.1274;
d) Registro dei buoni per somministrazione pane e galletta,Mod.1946;
e) Registro dei buoni per somministrazione viveri,Mod.1947;
f) Registro dei buoni per somministrazione foraggi e combustibili, Mod.1946;
g) Registro delle ricevute del grano rimesso al mulino e delle farine consegnate dal mugnaio,Mod.1941;
h) Registro delle richieste di scarico dei materiali ceduti ad altre amministrazioni,Mod.1967;
i) Registro dei prodotti accessori della fabbricazione pane e galletta e del materiale fuori uso venduto a trattativa privata, Mod.1949;
l) Registro valutativo delle variazioni avvenute nel materiale durante la gestione,Mod.548;
m) Registro del pane distribuito a pagamento,Mod.1970;
n) Registro dei generi venduti e ceduti a pagamento,Mod.1971;
o) Registro indicante la dislocazione dei materiali,Mod.1968.

- DOCUMENTI -

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ti territoriali delle sussistenze [illegible]
e compilati i documenti in appresso indicati:

- REGISTRI -

a) Registro di carico e scarico delle derrate per il servizio del pane e galletta,Mod.1943; (ex 1012)
b) Registro di carico e scarico delle derrate (escluse quelle per il servizio pane e galletta),Mod.1944;
c) Registro analitico riassuntivo delle rimanenze e dei movimenti, Mod.1273,con allegato il riepilogo a valore,Mod.1274;
d) Registro dei buoni per somministrazione pane e galletta,Mod.1946;
e) Registro dei buoni per somministrazione viveri,Mod.1947;
f) Registro dei buoni per somministrazione foraggi e combustibili, Mod.1946;
g) Registro delle ricevute del grano rimesso al mulino e delle farine consegnate dal mugnaio,Mod.1941;
h) Registro delle richieste di scarico dei materiali ceduti ad altre amministrazioni,Mod.1967;
i) Registro dei prodotti accessori della fabbricazione pane e galletta e del materiale fuori uso venduto a trattativa privata, Mod.1949;
l) Registro valutativo delle variazioni avvenute nel materiale durante la gestione,Mod.548;
m) Registro del pane distribuito a pagamento,Mod.1970;
n) Registro dei generi venduti e ceduti a pagamento,Mod.1971;
o) Registro indicante la dislocazione dei materiali,Mod.1968.

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- DOCUMENTI -

a) Richiesta di carico,Mod.1270;
b) Richiesta di scarico,Mod.1271;
c) Buono collettivo per il prelevamento del pane (o galletta),Mod. 558;
d) Buono collettivo per il prelevamento dei viveri,Mod.559;
e) Buono collettivo per il prelevamento del foraggio,Mod.560;
f) Buono collettivo per combustibili,Mod.561;

..°/°/°..

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g) Epilogo dei buoni per le somministrazioni di pane e galletta Mod.1957;
h) Epilogo dei buoni per le somministrazioni dei viveri,Mod.1958;
i) Epilogo dei buoni per le somministrazioni dei foraggi,Mod.1982;
l) Riepilogo generale delle somministrazioni di pane e galletta, Mod.1959
m) Riepilogo generale delle somministrazioni dei foraggi,Mod.1981;
n) Riepilogo generale delle somministrazioni di viveri,Mod.1960;
o) Verbale di verificazione di magazzino,Mod.1950;
p) Specchio dei movimenti avvenuti nei vari servizi e delle spese, Mod.1969;
q) Prospetto valutativo delle variazioni avvenute nei materiali durante il semestre,Mod.549;
r) Riepilogo a valore delle richieste riflettenti passaggi di materiali,avvenuti con consegnatari di magazzino,Mod.686;
s) Richiesta di scarico per cessioni ad altre amministrazioni dello Stato od a privati,Mod.1272;
t) Nota dei generi ceduti a pagamento,Mod.1974;
u) Riepilogo generale delle somministrazioni fatte a personale dei corpi,Mod.1975;
v) Specchio indicante la condizione dei materiali in carico al consegnatario,Mod.1937.-

§ 131.- I Registri sopra indicati,tranne quelli segnati con le lettere c) ed l) sono interni di magazzino e continuativi e vengono conservati nell'ufficio dello stabilimento.-

I Registri indicati nelle lettere c) ed l) corredati dei documenti prescritti,costituiscono il conto da presentare dal consegnatario per la propria gestione.-

Il documento di cui alla lettera p) ha per iscopo di mettere in evidenza i risultati economici della gestione.-

§ 132.- Nelle scritture i materiali sono indicati con la precisa denominazione,unità di misura e valutazione stabilita dal nomenclatore.-

Le scritture chiare e concise devono essere fatte di volta in volta che sono autorizzati i movimenti e comprovate dai documenti prescritti.-

Per quei Registri e documenti sui quali sono stampate apposite avvertenze si osservano le disposizioni di queste nella loro tenuta e compilazione.-

§ 133.- I registri di carico e scarico delle derrate servono a rappresentare e quantità [illegible]

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r) Riepilogo a valore delle richieste riflettenti passa...
teriali,avvenuti con consegnatari di magazzino,Mod.686;
s) Richiesta di scarico per cessioni ad altre amministrazioni del_
lo Stato od a privati,Mod.1272;
t) Nota dei generi ceduti a pagamento,Mod.1974;
u) Riepilogo generale delle somministrazioni fatte a personale dei
corpi,Mod.1975;
v) Specchio indicante la condizione dei materiali in carico al con_
segnatario,Mod.1937.-

§ 131.- I Registri sopra indicati,tranne quelli segnati con le lettere c) ed l) sono interni di magazzino e continuativi e vengono conservati nell'ufficio dello stabilimento.-

I Registri indicati nelle lettere c) ed l) corredati dei documenti prescritti,costituiscono il conto da presentare dal con_segnatario per la propria gestione.-

Il documento di cui alla lettera p) ha per iscopo di met_tere in evidenza i risultati economici della gestione.-

§ 132.- Nelle scritture i materiali sono indicati con la precisa denominazione,unità di misura e valutazione stabilita dal nomenclatore.-

Le scritture chiare e concise devono essere fatte di vol_ta in volta che sono autorizzati i movimenti e comprovate dai do_cumenti prescritti.-

Per quei Registri e documenti sui quali sono stampate ap_posite avvertenze si osservano le disposizioni di queste nella lo_ro tenuta e compilazione.-

§ 133.- I registri di carico e scarico delle derrate ser_vono a rappresentare a quantità i movimenti di carico e scarico che avvengono giornalmente nelle derrate e nei generi esistenti nello stabilimento.-

Nell'occasione di verificazioni di magazzino per ricogni_zione delle consistenze o per cessazione del consegnatario,si fan_no i totali delle partite di carico e di quelle di scarico e si stabiliscono le rimanenze provvisorie delle derrate e dei generi al giorno in cui comincia la verificazione,quando questa non pos_sa essere compiuta in un sol giorno.-

... °/°/°...

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Ultimata la verificazione si tien conto dei movimenti av_
venuti durante la medesima e si stabiliscono le rimanenze defini_
tive all'ultimo giorno di verificazione.-

Le rimanenze sono accertate dall'ufficiale commissario e, quando dalla verificazione di magazzino non siano risultate dif_ ferenze,vengono confermate con dichiarazione apposta sul registro e firmata dal medesimo ufficiale commissario e dal consegnatario.-

Riscontrandosi differenze,vengono inscritte a registro ed assunte in carico le sole eccedenze ed è stabilita la rimanenza come da verificazione confermata con dichiarazione dei predetti ufficiali.-

Le deficienze formano oggetto di apposito verbale da sot_ toporsi alle decisioni delle autorità superiori competenti.-

Nei casi di ricognizione di materiali per cambio di con_ segnatario sono inscritte rispettivamente in entrata ed in usci_ ta le eccedenze e le deficienze riscontrate ed è così stabilita la rimanenza di magazzino da assumersi in carico dal consegnata_ rio subentrante.-

I movimenti relativi sono mandati ad effetto dal consegna_ tario cessante con richieste di carico e scarico avvertendo che per le deficienze si devono attendere dalle suaccennate superiori autorità,a completamento del relativo verbale,le decisioni di ad_ debito o di scarico da porsi a corredo della corrispondente ri_ chiesta,per la sua regolarizzazione.-

In tale occasione la dichiarazione di conferma deve esse_ re firmata dal consegnatario cessante,da quello subentrante e dal_ l'ufficiale commissario.-

§ 134.- Il registro analitico riassuntivo delle rimanen_ ze e dei movimenti avvenuti nel materiale è annuale o per gestio_ ne.-

E' impiantato al principio dell'esercizio finanziario o della gestione cui si riferisce,sulla base delle rimanenze risul_ tanti dal registro della gestione precedente o dal verbale di as_ sunzione in carico del consegnatario,in caso di gestione nuova.-

Il registro è unico per tutti i materiali affidati al con_ segnatario,senza distinzione dei servizi ai quali i materiali stes_ si sono destinati.-

I materiali vi sono inscritti per ordine di categoria e nu_ mero categorico.-

Per ogni oggetto è riportata sul registro la sola prima

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ufficiali.-

Le deficienze formano oggetto di apposito verbale da sot_
toporsi alle decisioni delle autorita superiori competenti.-

Nei casi di ricognizione di materiali per cambio di con_
segnatario sono inscritte rispettivamente in entrata ed in usci_
ta le eccedenze e le deficienze riscontrate ed è così stabilita
la rimanenza di magazzino da assumersi in carico dal consegnata_
rio subentrante.-

I movimenti relativi sono mandati ad effetto dal consegna_
tario cessante con richieste di carico e scarico avvertendo che
per le deficienze si devono attendere dalle suaccennate superiori
autorità,a completamento del relativo verbale,le decisioni di ad_
debito o di scarico da porsi a corredo della corrispondente ri_
chiesta,per la sua regolarizzazione.-

In tale occasione la dichiarazione di conferma deve esse_
re firmata dal consegnatario cessante,da quello subentrante e dal_
l'ufficiale commissario.-

$ 134.- Il registro analitico riassuntivo delle rimanen_
ze e dei movimenti avvenuti nel materiale è annuale o per gestio_
ne.-

E' impiantato al principio dell'esercizio finanziario o
della gestione cui si riferisce,sulla base delle rimanenze risul_
tanti dal registro della gestione precedente o dal verbale di as_
sunzione in carico del consegnatario,in caso di gestione nuova.-

Il registro è unico per tutti i materiali affidati al con_
segnatario,senza distinzione dei servizi ai quali i materiali stes_
si sono destinati.-

I materiali vi sono inscritti per ordine di categoria e nu_
mero categorico.- 4093

Per ogni oggetto è riportata sul registro la sola prima
parola della nomenclatura della voce; nel caso però si debbano
registrare oggetti aventi la stessa prima voce,questa deve essere
seguita da tutte le altre indicazioni indispensabili a ben deter_
minare gli oggetti conteggiati.-

La nomenclatura degli oggetti non compresi nel nomenclatore
deve essere iscritta per intiero e contradistinta con apposita nu_
merazione in rosso.-

Alla fine del registro viene allegato un numero sufficien_

o/o/o

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te di fogli del riepilogo a valore Mod.1274.

$ 135.- REGISTRI DEI BUONI.- I buoni rilasciati dai corpi per generi distribuiti e spediti si debbono registrare giornalmente; quelli del pane e della galletta sul registro Mod.1946; quelli per i viveri sul registro Mod.1947 e quelli per somministrazioni foraggi sul registro Mod.1948.-

I registri stessi vengono impiantati al principio di gestione o di esercizio finanziario e sono continuativi per gestione.-

I buoni rilasciati da ufficiali,impiegati,militari di truppa e mense regolarmente costituite per generi prelevati a pagamento diretto,devono essere pure giornalmente registrati sugli appositi registri: i buoni del pane sul Mod.1970,quelli per gli altri generi sul Mod.1971,nominativamente per corpo cui gli ufficiali, impiegati ecc. appartengono.-

Compiuta la registrazione di tutti i buoni si formano i totali riportando giornalmente quelli risultanti dai registri Mod. 1946,1947,1948 sui registri di carico e scarico Mod.1943,e 1944.-

I totali invece dei registri dei buoni per somministrazioni a pagamento vi sono riportati alla fine del mese complessivamente con un'unica registrazione.-

Per le somministrazioni a corpi o stabilimenti non dipendenti dal Ministero della Guerra debbono essere fatti totali giornalieri separati,da riportarsi in distinte operazioni di scarico sull'apposito registro interno.-

Alla fine di ogni trimestre,ed anche nel corso di questo per fine di gestione,vengono chiuse le registrazioni allo scopo di accertare la corrispondenza tra tali registri e i riepiloghi generali delle somministrazioni.-

$ 136.- Il registro delle ricevute del grano rimesso al mulino e delle farine consegnate dal mugnaio è a madre e figlia e serve a tener conto dei movimenti di grano e farina che avvengono tra lo stabilimento delle sussistenze e l'impresario della macinazione.-

Nel detto registro devono risultare chiaramente e senza correzioni di sorta tutte le partite di grano consegnate al mugnaio e quelle di farina ricevute.-

Le iscrizioni sono fatte giornalmente e di mano in mano che avvengono le consegne di grano e di farina.- 4092

Alla fine di ciascun mese,fatta la liquidazione delle

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pa e mense regolarmente costituite per ge[illegible]
to diretto,devono essere pure giornalmente registrati sugli appo_
siti registri: i buoni del pane sul Mod.1970,quelli per gli altri
generi sul Mod.1971,nominativamente per corpo cui gli ufficiali,
impiegati ecc. appartengono.-

Compiuta la registrazione di tutti i buoni si formano i totali riportando giornalmente quelli risultanti dai registri Mod. 1946,1947,1948 sui registri di carico e scarico Mod.1943,e 1944.-

I totali invece dei registri dei buoni per somministrazio_ni a pagamento vi sono riportati alla fine del mese complessiva_mente con un'unica registrazione.-

Per le somministrazioni a corpi o stabilimenti non dipen_denti dal Ministero della Guerra debbono essere fatti totali gior_nalieri separati,da riportarsi in distinte operazioni di scarico sull'apposito registro interno.-

Alla fine di ogni trimestre,ed anche nel corso di questo per fine di gestione,vengono chiuse le registrazioni allo scopo di accertare la corrispondenza tra tali registri e i riepiloghi generali delle somministrazioni.-

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$ 136.- Il registro delle ricevute del grano rimesso al mulino e delle farine consegnate dal mugnaio è a madre e figlia e serve a tener conto dei movimenti di grano e farina che avven_gono tra lo stabilimento delle sussistenze e l'impresario della macinazione.-

Nel detto registro devono risultare chiaramente e senza correzioni di sorta tutte le partite di grano consegnate al mugna_io e quelle di farina ricevute.-

Le iscrizioni sono fatte giornalmente e di mano in mano che avvengono le consegne di grano e di farina.- 4092

Alla fine di ciascun mese,fatta la liquidazione delle consegne del grano e della farina,viene staccata la ricevuta che, completata e firmata dal consegnatario e dal mugnaio,è munita del visto dell'ufficiale commissario incaricato del servizio e posta a corredo del conto della macinazione.-

A comprovare i movimenti iscritti sul Mod.1941 sono te_nuti i registri formato tascabile (Mod.A e B),prescritti dai capitoli d'oneri per la macinazione ad impresa del grano.-

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Sul mod.A è inscritta la quantità del grano consegnata di volta in volta al mugnaio e questi,o chi lo rappresenta,fa dichiarazione di ricevuta.-

Sul mod.B è inscritta la farina consegnata dal mugnaio e,in segno di ricevuta,il consegnatario appone la sua firma nella colonna a ciò destinata.-

§ 137.- REGISTRO DELLE RICHIESTE DI SCARICO DEI MATERIALI CEDUTI AD ALTRE AMMINISTRAZIONI.- Sono registrate soltanto le richieste di scarico di derrate,generi ed oggetti ceduti o spediti ad altri stabilimenti o corpi.-

§ 138.- REGISTRO DEI PRODOTTI ACCESSORI VENDUTI E CEDUTI A PAGAMENTO.- Per le vendite dei prodotti accessori della fabbricazione pane e galletta e dei materiali fuori uso il consegnatario dello stabilimento tiene un registro a madre e figlia (Mod. 1949) sul quale si inscrivono per ordine di data le vendite eseguite,il nome dei singoli compratori,la quantità dei generi venduti,i prezzi ricavati,nonchè gli estremi delle quietanze di tesoreria comprovanti il versamento eseguito con il ricavato della vendita.- Tale registro serve pure per i prodotti ceduti a pagamento immediato agli ufficiali,impiegati ecc.-

Le note firmate dal consegnatario e munite del visto dell'ufficiale commissario,sono allegate alle relative richieste di scarico.-

§ 139.- REGISTRO VALUTATIVO DELLE VARIAZIONI AVVENUTE NEL MATERIALE DURANTE LA GESTIONE.- Vi sono registrate cronologicamente e separatamente,le richieste di carico e di scarico di ciascun esercizio,nel loro ammontare a valore.-

Le richieste,all'atto della registrazione,sono suddivise per titolo nel modo seguente:

per gli aumenti:

Titolo 1.- Materiali acquistati dal commercio od avuti a pagamento da altre amministrazioni statali;
Titolo 2.- Passaggi gratuiti di materiali fra consegnatari;
Titolo 3.- Rettificazioni,differenze per nuove stime,ecc.;
Titolo 4.- Sopravvenienze varie;
Titolo 5.- Prodotti di industrie.-

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per le diminuzioni:

Titolo 1.- Materiali venduti ceduti a pagamento o addebitati

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ti ad altri stabilimenti o corpi.-

$ 138.- REGISTRO DEI PRODOTTI ACCESSORI VENDUTI E CEDUTI A PAGAMENTO.- Per le vendite dei prodotti accessori della fabbri_ cazione pane e galletta e dei materiali fuori uso il consegnata_ rio dello stabilimento tiene un registro a madre e figlia (mod. 1949) sul quale si inscrivono per ordine di data le vendite ese_ guite,il nome dei singoli compratori,la quantità dei generi vendu_ ti,i prezzi ricavati,nonchè gli estremi delle quietanze di teso_ reria comprovanti il versamento eseguito con il ricavato della vendita.- Tale registro serve pure per i prodotti ceduti a paga_ mento immediato agli ufficiali,impiegati ecc.-

Le note firmate dal consegnatario e munite del visto del_ l'ufficiale commissario,sono allegate alle relative richieste di scarico.-

$ 139.- REGISTRO VALUTATIVO DELLE VARIAZIONI AVVENUTE NEL MATERIALE DURANTE LA GESTIONE.- vi sono registrate cronologi_ camente e separatamente,le richieste di carico e di scarico di ciascun esercizio,nel loro ammontare a valore.-

Le richieste,all'atto della registrazione,sono suddivise per titolo nel modo seguente:

per gli aumenti:

Titolo 1.- Materiali acquistati dal commercio od avuti a pagamento da altre amministrazioni statali;
Titolo 2.- Passaggi gratuiti di materiali fra consegnatari;
Titolo 3.- Rettificazioni,differenze per nuove stime,ecc.;
Titolo 4.- Sopravvenienze varie;
Titolo 5.- Prodotti di industrie.-

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per le diminuzioni:

Titolo 1.- Materiali venduti,ceduti a pagamento o addebitati, ecc.;
Titolo 2.- Passaggi di materiali tra magazzini dello Stato;
Titolo 3.- Rettificazione,differenze per nuove stime,ecc.;
Titolo 4.- Cessazioni di partite,perdite,abbuoni,ecc.;
Titolo 5.- Consumi di dotazione,distribuzione,impieghi nel_ le officine e nei laboratori,ecc.:-

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Sia negli aumenti che nelle diminuzioni, per ogni titolo vi si comprendono le variazioni e rettificazioni di materiali indicate al paragrafo 66 dell'Istruzione per la contabilità degli Enti amministrativi del R.E.-

Alla fine di ciascun semestre sono fatti i totali dei singoli titoli, per la compilazione del prospetto valutativo semestrale di cui al $ 159.-

Le richieste di carico e di scarico che alla fine del semestre non fossero state già riportate nel registro valutativo, vanno a far parte della gestione del semestre od esercizio successivo.-

$ 140.- REGISTRO INDICANTE LA DISLOCAZIONE DEI MATERIALI.- Indica la dislocazione dei materiali costituenti il carico dello stabilimento.- Deve essere tenuto al corrente per modo da rappresentare in ogni momento la reale posizione dei materiali stessi.-

Qualora un consegnatario abbia in carico derrate o materiali depositati in località lontane dalla sede, e semprechè non siano dati in regolare consegna ad enti militari del luogo ove sono depositati, deve pure tenere, per ciascun deposito, un registro da cui risultino la consistenza e i movimenti avvenuti nei materiali depositati.-

$ 141.- RICHIESTE DI CARICO E SCARICO.- Gli aumenti e le diminuzione del carico dei materiali sono mandati ad effetto e giustificati per mezzo di richieste di carico (Mod.1270) e di richieste di scarico (Mod.1271 e 1272) compilati dal consegnatario ed autorizzate dalla sezione od ufficio di commissariato da cui dipende lo stabilimento.- Le richieste sono compilate di volta in volta che avvengono i movimenti.-

Sono però compilate quindicinalmente od in fine di gestione per cessazione di consegnatario:

1°) le richieste di carico per i generi consegnati dalle imprese ai magazzini per le giornaliere distribuzioni e consumi;
2°) le richieste di scarico per i materiali venduti ad economia il cui importo complessivo non superi le £.1.000.-

Sono compilate mensilmente o alla fine della gestione per cessazione di consegnatario le richieste di scarico dei materiali ceduti a pagamento ad ufficiali, impiegati ecc.-

Sono compilate per trimestre o alla fine della gestione per cessazione di consegnatario:

I) una richiesta complessiva pel carico ed un'altra per lo scarico; [illegible] tutti i movimenti interni di magazzino relativi al pas-

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$ 140.- REGISTRO [illegible]
indica la dislocazione dei materiali costituenti il carico dello stabilimento.- Deve essere tenuto al corrente per modo da rappresentare in ogni momento la reale posizione dei materiali stessi.-

Qualora un consegnatario abbia in carico derrate o materiali depositati in località lontane dalla sede,e semprechè non siano dati in regolare consegna ad enti militari del luogo ove sono depositati,deve pure tenere,per ciascun deposito,un registro da cui risultino la consistenza e i movimenti avvenuti nei materiali depositati.-

$ 141.- RICHIESTE DI CARICO E SCARICO.- Gli aumenti e le diminuzione del carico dei materiali sono mandati ad effetto e giustificati per mezzo di richieste di carico (Mod.1270) e di richieste di scarico (Mod.1271 e 1272) compilati dal consegnatario ed autorizzate dalla sezione od ufficio di commissariato da cui dipende lo stabilimento.- Le richieste sono compilate di volta in volta che avvengono i movimenti.-

Sono però compilate quindicinalmente od in fine di gestione per cessazione di consegnatario:

1°) le richieste di carico per i generi consegnati dalle imprese ai magazzini per le giornaliere distribuzioni e consumi;
2°) le richieste di scarico per i materiali venduti ad economia il cui importo complessivo non superi le £.1.000.-

Sono compilate mensilmente o alla fine della gestione per cessazione di consegnatario le richieste di scarico dei materiali ceduti a pagamento ad ufficiali,impiegati ecc.-

Sono compilate per trimestre o alla fine della gestione per cessazione di consegnatario:

I) una richiesta complessiva pel carico ed un'altra per lo scarico;
a) per tutti i movimenti interni di magazzino relativi al passaggio del grano alla macinazione e prodotti ricavati dalla stessa; impiego di farina,crusca,sale,carbone,legna nella fabbricazione del pane e della galletta e prodotti ricavati; impiego di olio,piombo,spago ed altri oggetti di consumo; impiego di materie prime per la fabbricazione dei manigimi concentrati,trasformazione del caffè crudo in caffè to-

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stato; trasformazione degli involucri assunti in carico-tara per merce.-

Per tali involucri,per i quali sono fissati i pesi medi di ogni tipo,si rende però necessario eseguire controlli continuativi tendenti ad accertare il peso reale degli stessi,per poi tenerne conto quando,a fine trimestre,viene compilato il verbale di trasformazione della merce negli involucri che la contenevano;

b) per i cambi di categoria,di nomenclatura e di tariffa;
c) per le dichiarazioni fuori uso e fuori servizio dei materiali.

II) Una richiesta complessiva di scarico:

a) per le somministrazioni fatte,mediante i buoni,alle truppe;
b) per le cessioni a stabilimenti carcerari,corpi ed istituti non dipendenti dal Ministero della Guerra;
c) per i lubrificanti e le sostanze grasse consumate per la manutenzione dei macchinari; per i tondelli di metallo impiegati nella spedizione di generi e di derrate; per il combustibile consumato per il funzionamento delle motrici a vapore e per le officine dei meccanici.-

Le richieste sia di carico che di scarico devono essere subito riportate sul registro analitico riassuntivo Mod.1273,e sul registro valutativo Mod.548.-

$ 142.- Si devono compilare richieste separate per ognuno dei titoli in cui,per la contabilità patrimoniale,sono divisi gli aumenti e le diminuzioni.-

Per i movimenti riguardanti trasformazioni,cambi di nomenclatura,variazioni di tariffe,di categoria,ecc. sono compilate sotto la stessa data una richiesta di carico e una di scarico,richiamando nell'una il numero d'ordine dell'altra.-

Quando i materiali provengono da altri stabilimenti o da corpi le richieste di carico devono,per quanto si riferiscono alla nomenclatura,alla quantità e all'importo dei materiali stessi, corrispondere esattamente alla richiesta di scarico della parte mittente.

$143.- Per i materiali ceduti ad altri stabilimenti o corpi le richieste debbono riportare la dichiarazione di ricevuta firmata dal consegnatario ricevente e dal capo della sezione di Commissariato o dal relatore e munite del bollo d'ufficio.-

Tali richieste sono compilate all'atto della spedizione dei materiali muniti del numero d'ordine progressivo distintamen

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b) per le cessioni a stabilimenti carcerari,
non dipendenti dal Ministero della Guerra;
c) per i lubrificanti e le sostanze grasse consumate per la manutenzione dei macchinari; per i tondelli di metallo impiegati nella spedizione di generi e di derrate; per il combustibile consumato per il funzionamento delle motrici a vapore e per le officine dei meccanici.-

Le richieste sia di carico che di scarico devono essere subito riportate sul registro analitico riassuntivo Mod.1273,e sul registro valutativo Mod.548.-

$ 142.- Si devono compilare richieste separate per ognuno dei titoli in cui,per la contabilità patrimoniale,sono divisi gli aumenti e le diminuzioni.-

Per i movimenti riguardanti trasformazioni,cambi di nomenclatura,variazioni di tariffe,di categoria,ecc. sono compilate sotto la stessa data una richiesta di carico e una di scarico,richiamando nell'una il numero d'ordine dell'altra.-

Quando i materiali provengono da altri stabilimenti o da corpi le richieste di carico devono,per quanto si riferiscono alla nomenclatura,alla quantità e all'importo dei materiali stessi, corrispondere esattamente alla richiesta di scarico della parte mittente.

$143.- Per i materiali ceduti ad altri stabilimenti o corpi le richieste debbono riportare la dichiarazione di ricevuta firmata dal consegnatario ricevente e dal capo della sezione di Commissariato o dal relatore e munite dal bollo d'ufficio.-

Tali richieste sono compilate all'atto della spedizione del materiale munite del numero d'ordine progressivo distintamente per quelle di carico e quelle di scarico,e annotate sul registro analitico riassuntivo Mod.1273 e sul registro valutativo Mod. 548; con ciò devesi ritenere effettuato il relativo movimento di scarico.-

$ 144.- Nei casi di mancanze o di avarie dei materiali ricevuti,la parte ricevente compila la propria richiesta di carico

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per le sole quantita effettivamente ricevute ed in istato da po_
ter servire,e rettifica corrispondentemente la richiesta di sca_
rico della parte mittente.-

Le rettificazioni sulle richieste di scarico devono esse_
re fatte in inchiostro rosso ed in modo che si possono chiaramen_
te distinguere le cifre o le diciture primitive; a giustificazio_
ne della correzione è unito alla richiesta il verbale originale
constatante le deficienze,compilato ai sensi dell'allegato n.
del Regolamento sui Trasporti ad economia.-

Ricevendo richieste rettificate,anche la parte mittente
deve darsi scarico della sola quantita di robe state assunte in
carico dalla parte ricevente,rettificando opportunamente le re_
gistrazioni gia fatte.-

§ 145.- Dei materiali mancanti od inservibili,il conse_
gnatario non puo darsi scarico prima di aver ricevuto il relativo
decreto o determinazione di scarico.-

Per quelli addebitati all'amministrazione ferroviaria,lo
scarico puo avvenire solamente quando è stato versato dalla det_
ta amministrazione il relativo importo.-

Peraltro,a giustificazione dei materiali mancanti per tal
motivo,il consegnatario deve conservare una copia del verbale com_
provante l'addebito all'amministrazione ferroviaria.-

§ 146.- Se si tratta di deficienze state imputate alla
parte mittente,questa deve immediatamente cercarne la causa.- Se
la mancanza risulti prodotta da un semplice errore materiale,pro_
cede soltanto alla rettificazione delle proprie scritture; in ca_
so diverso dispone altresi per lo scarico delle robe mancanti,ad_
debitandone il valore a chi ne è resposnsbile.-

Per le deficienze risultanti da cali o perdite imputabili
a cause naturali o di forza maggiore,la parte mittente,a mezzo
della rispettiva Direzione di Commissariato,deve provocare la de_
terminazione o il decreto,di scarico necessario per i conseguen_
ti movimenti di scarico.-

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§ 147.- Le richieste,sia di carico che di scarico,hanno
ciascuna un numero d'ordine progressivo (attribuito secondo l'or_
dine di registrazione sul Mod.548) annuale o per gestione,se que_
sta termina prima dell'esercizio finanziario,e debbono indicare
il titolo e la disposizione in forza della quale avviene l'opera
zione e oltre alla

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carico dalla parte ricevente,rettificando opportunamente le re_
gistrazioni già fatte.-

§ 145.- Dei materiali mancanti od inservibili,il conse_
gnatario non può darsi scarico prima di aver ricevuto il relativo
decreto o determinazione di scarico.-
Per quelli addebitati all'amministrazione ferroviaria,lo
scarico può avvenire solamente quando è stato versato dalla det_
ta amministrazione il relativo importo.-
Peraltro,a giustificazione dei materiali mancanti per tal
motivo,il consegnatario deve conservare una copia del verbale com_
provante l'addebito all'amministrazione ferroviaria.-

§ 146.- Se si tratta di deficienze state imputate alla
parte mittente,questa deve immediatamente cercarne la causa.- Se
la mancanza risulti prodotta da un semplice errore materiale,pro_
cede soltanto alla rettificazione delle proprie scritture; in ca_
so diverso dispone altresì per lo scarico delle robe mancanti,ad_
debitandone il valore a chi ne è responsabile.-
Per le deficienze risultanti da cali o perdite imputabili
a cause naturali o di forza maggiore,la parte mittente,a mezzo
della rispettiva Direzione di Commissariato,deve provocare la de_
terminazione o il decreto,di scarico necessario per i conseguen_
ti movimenti di scarico.- 4088

§ 147.- Le richieste,sia di carico che di scarico,hanno
ciascuna un numero d'ordine progressivo (attribuito secondo l'or_
dine di registrazione sul Mod.548) annuale o per gestione,se que_
sta termina prima dell'esercizio finanziario,e debbono indicare
il titolo e la disposizione in forza della quale avviene l'opera_
zione e,oltre alla indicazione delle specie e quantità dei mate_
riali che si prendono in carico o si diminuiscono,debbono altre_
sì dimostrare il valore dei medesimi,secondo le tariffe regolamen_
tari o i prezzi di acquisto.-

§ 148.- Quando occorrono rettificazioni nella quantità
o nell'importo dei materiali descritti nelle richieste,queste
devono essere fatte in inchiostro rosso,e convalidate da una di_
chiarazione firmata dal consegnatario,nella quale sia ripetuto

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in tutte lettere il nuovo importo totale delle richieste stesse.-

Ugualmente devesi operare se le rettificazioni dipendano da note di osservazioni citandovi in questo caso la data e il numero d'ordine della nota (cfr.§ 58 dell'istruzione sulla contabilità degli enti amministrativi del R.Esercito).-

§ 149.- A corredo della richiesta,che è il documento fondamentale della contabilità dei materiali,debbono essere posti tutti gli atti e documenti necessari a provare il regolare procedimento delle operazioni eseguite e cioè:

a) copie dei verbali di collaudo o dei verbali ordinativi di carico;
b) gli originali dei verbali comprovanti eccedenze o deficienze, avarie di generi o deterioramente di materiali,perdite,consumi,cali naturali e simili,trasformazioni,cambi di categoria, di prezzo e di numero categorico, ecc.,unendo ai verbali i decreti originali del Ministero o del Comando di Corpo d'Armata, quando siano stati emessi;
c) i riepiloghi generali delle somministrazioni con gli epiloghi a corredo muniti della prescritta dichiarazione di concordanza;
d) le copie dei verbali per le vendite;
e) le note dei prodotti della panificazione e gallettificazione e dei materiali fuori uso venduti o ceduti a pagamento.-

Gli estremi dei documenti allegati alle richieste devono essere citati nelle richieste medesime.-

§ 150.- Nella colonna " annotazioni " delle richieste di scarico debbono,inoltre,apporsi le seguenti indicazioni:

a) per i materiali acquistati dal commercio: la somma realmente pagata,il rendiconto il cui fu conteggiata la spesa,il numero del capitolo di bilancio e il numero del titolo di pagamento.- Quando il pagamento viene effettuato dal Ministero con mandato diretto alle indicazioni del numero del titolo e del rendiconto,debbono sostituirsi quelle del numero e della data della richiesta di pagamento.-

Allorchè trattasi di acquisti speciali,come la carne congelata,si dirà che al pagamento provvede direttamente il Ministero trattandosi di acquisti speciali;

b) per i materiali venduti,ceduti o comunque addebitati,le indicazioni della somma addebitata,introitata o versata in tesoreria e dei relativi titoli di addebito,introito o versamento

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rico;
b) gli originali dei verbali comprovanti eccedenze o deficienze, avarie di generi o deterioramente di materiali, perdite, consumi, cali naturali e simili, trasformazioni, cambi di categoria, di prezzo e di numero categorico, ecc., unendo ai verbali i decreti originali del Ministero o del Comando di Corpo d'Armata, quando siano stati emessi;
c) i riepiloghi generali delle somministrazioni con gli epiloghi a corredo muniti della prescritta dichiarazione di concordanza;
d) le copie dei verbali per le vendite;
e) le note dei prodotti della panificazione e gallettificazione e dei materiali fuori uso venduti o ceduti a pagamento.-

Gli estremi dei documenti allegati alle richieste devono essere citati nelle richieste medesime.-

§ 150.- Nella colonna " annotazioni " delle richieste di scarico debbono, inoltre, apporsi le seguenti indicazioni:
a) per i materiali acquistati dal commercio: la somma realmente pagata, il rendiconto il cui fu conteggiata la spesa, il numero del capitolo di bilancio e il numero del titolo di pagamento.- Quando il pagamento viene effettuato dal Ministero con mandato diretto alle indicazioni del numero del titolo e del rendiconto, debbono sostituirsi quelle del numero e della data della richiesta di pagamento.-

Allorchè trattasi di acquisti speciali, come la carne congelata, si dirà che al pagamento provvede direttamente il Ministero trattandosi di acquisti speciali;
b) per i materiali venduti, ceduti o comunque addebitati, le indicazioni della somma addebitata, introitata o versata in tesoreria e dei relativi titoli di addebito, introito o versamento in tesoreria.-

Lo scarico dei materiali addebitati è fatto con la richiesta azzurra, e la quietanza di tesoreria con la dichiarazione di accettazione di addebito deve essere sempre allegata alla richiesta.- Lo scarico dei materiali venduti ad altre amministrazioni o a privati è sempre fatto con la richiesta color rosa.-

Se il ricavato della vendita non costituisce un provento

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riassegnabile al bilancio passivo del Ministero della Guerra,la quietanza di tesoreria rimane allegata alla richiesta; altrimenti la quietanza sarà mandata,come detto al § 157,al Ministero della Guerra - Ragioneria Centrale -,unitamente al tagliando-avviso color rosa.-

§ 151.- Le richieste,appena compilate e registrate,vengono dal consegnatario inviate all'ufficio di commissariato,il quale,accertatane la regolarità,deve senza indugio renderle esecutive,restituendo al consegnatario stesso quelle di carico e inviando ai corpi od agli stabilimenti interessati quelle di scarico relative alle cessioni di materiali.- Queste ultime sono poi rinviate al consegnatario cedente appena verranno restituite dai corpi munite della dichiarazione di ricevuta.-

§ 152.- Le richieste,con i relativi allegati sono conservate dal consegnatario per essere trasmesse,alla fine dell'esercizio finanziario o della gestione,alla direzione di commissariato unitamente al conto giudiziale.-

§ 153.- BUONI DI PRELEVAMENTO,EPILOGHI E RIEPILOGHI GENERALI DELLE SOMMINISTRAZIONI.- I buoni di prelevamento costituiscono i titoli di scarico per i generi distribuiti in conformità delle prescrizioni regolamentari.-

Essi debbono indicare: il corpo che fa il prelevamento e,occorrendo,quello per conto del quale è fatto; i giorni pei quali la somministrazione è richiesta;la località,la data,il grado e la qualità del firmatario; debbono specificare in cifre ed in lettere il numero delle razioni e,quando occorra,la composizione delle medesime e non aver correzioni,cancellature o raschiature.-

Il consegnatario,o per esso quello a cui è dato l'incarico della distribuzione,ha l'obbligo di accertarsi,prima di effettuarla della completa regolarità del buono presentatogli.-

Quando non lo trovi regolare e,per la lontananza del corpo o per altro motivo,non sia possibile regolarizzarlo in precedenza,la distribuzione non deve essere differita ma il consegnatario cura la pronta rettificazione del buono prima di registrarlo.-

I buoni sono giornalmente registrati sugli appositi registri Mod.1946 per il pane e galletta,Mod.1947 per i viveri e Mod. 1948 per i foraggi.-

§ 154.- I buoni sono pure iscritti di mano in mano che

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§ 152.- Le richieste, con i relativi allegati ... vate dal consegnatario per essere trasmesse, alla fine dell'eser_ cizio finanziario o della gestione, alla direzione di commissaria_ to unitamente al conto giudiziale.-

§ 153.- BUONI DI PRELEVAMENTO, EPILOGHI E RIEPILOGHI GE_ NERALI DELLE SOMMINISTRAZIONI.- I buoni di prelevamento costitui_ scono i titoli di scarico per i generi distribuiti in conformità delle prescrizioni regolamentari.-

Essi debbono indicare: il corpo che fa il prelevamento e, occorrendo, quello per conto del quale è fatto; i giorni pei qua_ li la somministrazione è richiesta; la località, la data, il grado e la qualità del firmatario; debbono specificare in cifre ed in lettere il numero delle razioni e, quando occorra, la composizione delle medesime e non aver correzioni, cancellature o raschiature.-

Il consegnatario, o per esso quello a cui è dato l'incari_ co della distribuzione, ha l'obbligo di accertarsi, prima di effet_ tuarla della completa regolarità del buono presentatogli.-

Quando non lo trovi regolare e, per la lontananza del cor_ po o per altro motivo, non sia possibile regolarizzarlo in prece_ denza, la distribuzione non deve essere differita ma il consegna_ tario cura la pronta rettificazione del buono prima di registrar_ lo.-

I buoni sono giornalmente registrati sugli appositi Regi_ stri Mod.1946 per il pane e galletta, Mod.1947 per i viveri e Mod. 1948 per i foraggi.-

§ 154.- I buoni sono pure iscritti di mano in mano che avvengono le distribuzioni sugli epiloghi (Mod.1957, 1958 e 1982).-

Gli epiloghi sono tenuti in semplice esemplare per ciascun corpo cui sono effettuate le distribuzioni mediante buoni, distin_ guendovi le somministrazioni fatte sul posto da quelle fatte in altre località mediante spedizioni dallo stabilimento.-

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Sull'epilogo possono essere,per il conteggio,sommate mensilmente le somministrazioni fatte; esso però deve essere chiu_ so alla fine del trimestre ed anche nel corso di questo,per ter_ mine di gestione.-

$ 155.- Gli epiloghi sono trasmessi dal consegnatario in_ semplice esemplare alla fine di ogni trimestre,ai corpi interes_ sati affinchè siano controllati con le matrici dei buoni,rettifi_ cati degli eventuali errori e muniti della dichiarazione di concor_ danza firmata dal Direttore dei Conti e dal Relatore e munita del bollo d'ufficio.-

Sono trasmessi in duplice esemplare gli epiloghi relati_ vi ai generi distribuiti ai distretti per il vitto delle reclute.- In detti epiloghi i generi stessi sono conteggiati ai prezzi di cessione fissati dal Ministero nella circolare relativa alla chia_ mata della classe di leva.-

Sono altresì trasmessi in duplice esemplare,ma al termine di ogni mese,gli epiloghi per i generi prelevati per il migliora_ mento rancio,e quelli prelevati nei giorni in cui è data facoltà ai corpi di scegliere i generi componenti la razione giornaliera.- In questi ultimi epiloghi nella 4^ pagina,l'importo dei generi prelevati per miglioramento rancio a senso del $ 51,va tenuto di_ stinto da quello dei generi prelevati per altri motivi.-

I corpi,accertata la regolarità della registrazione e de_ finite le eventuali divergenze restituiscono agli stabilimenti gli epiloghi completati delle dichiarazioni di cui sopra,tratte_ nendone una copia di quelli trasmessi in duplice.-

Riavuti gli epiloghi i consegnatari riportano i totali nel riepilogo generale (Mod.1959,1960 e 1961) e compilano la re_ lativa richiesta di scarico che rimettono all'ufficio di commis_ sariato per l'approvazione.-

I totali dei riepiloghi generali devono corrispondere con i totali trimestrali determinati sui registri dei buoni (Mod.1946, 1947,1948).-

4985

$ 156.- I buoni di prelevamento sono conservati presso l'ufficio del consegnatario per cinque anni ed anche per un perio_ do di tempo maggiore,qualora entro cinque anni non sia stata emessa dalla Corte dei Conti la declaratoria di scarico a favore del con_ segnatario.-

$ 157.- Le cessioni ad altre amministrazioni dello Stato

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cessione fissati dal Ministero nella circolare relativa alla chia_
mata della classe di leva.-

Sono altresì trasmessi in duplice esemplare,ma al termine di ogni mese,gli epiloghi per i generi prelevati per il migliora_mento rancio,e quelli prelevati nei giorni in cui è data facoltà ai corpi di scegliere i generi componenti la razione giornaliera.- In questi ultimi epiloghi nella 4^ pagina,l'importo dei generi prelevati per miglioramento rancio a senso del § 51,va tenuto di_stinto da quello dei generi prelevati per altri motivi.-

I corpi,accertata la regolarità della registrazione e definite le eventuali divergenze restituiscono agli stabilimenti gli epiloghi completati delle dichiarazioni di cui sopra,tratte_nendone una copia di quelli trasmessi in duplice.-

Riavuti gli epiloghi i consegnatari riportano i totali nei riepilogo generale (Mod.1959,1960 e 1981) e compilano la relativa richiesta di scarico che rimettono all'ufficio di commissariato per l'approvazione.-

I totali dei riepiloghi generali devono corrispondere con i totali trimestrali determinati sui registri dei buoni (Mod.1946, 1947,1948).-

4085

§ 156.- I buoni di prelevamento sono conservati presso l'ufficio del consegnatario per cinque anni ed anche per un periodo di tempo maggiore,qualora entro cinque anni non sia stata emessa dalla Corte dei Conti la declaratoria di scarico a favore del consegnatario.-

§ 157.- Le cessioni ad altre amministrazioni dello Stato o a privati,sempre quando non siano consentite da una speciale norma regolamentare,debbono essere preventivamente autorizzate dal Ministero,perchè esso deve ottenere i relativi versamenti o anticipazioni dalle amministrazioni stesse a norma degli Art.21 e 37 del Testo Unico delle disposizioni legislative concernenti l'amministrazione e la contabilità dei corpi,istituti e stabilimenti militari,senza di che non potrebbe essere riassegnata al

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bilancio della guerra la somma corrispondente alla spesa occorrente per la ricostituzione dei materiali,generi e robe cedute.- Nel caso in cui l'anticipazione a pagamento per parte di dette amministrazioni o dei privati fosse fatta direttamente all'ente cedente,questo provvede al versamento in tesoreria della somma riscossa e rimette al Ministero (Ragioneria Centrale),con il tagliando-avviso color rosa Mod.1272,la quietanza di tesoreria per la riassegnazione al bilancio.-

Si procede analogamente nel caso in cui il cessionario versi direttamente in tesoreria le somme dovute per i generi da prelevare e presenti al consegnatario dello stabilimento che deve cedere i generi,la quietanza relativa.-

Allorquando la cessione di generi ordinata dal Ministero non avviene a pagamento diretto,il consegnatario compila la richiesta Mod.1272,la quale viene corredata dal riepilogo dei buoni parificato dall'ente prelevante,oppure dalla dichiarazione di ricevimento dell'ente stesso.- Il consegnatario spedisce quindi il tagliando-avviso della richiesta suddetta al Ministero per farvi apporre l'autorizzazione di scarico definitivo.-

Detto avviso deve essere completo di tutte le indicazioni atte a fare subito individuare la cessione di cui trattasi e deve perciò contenere

a) la specificazione:

- dell'ente o privato al quale è stata effettuata la cessione o prestazione;
- del servizio cui si riferiscono le cessioni o prestazioni;
- degli estremi del dispaccio ministeriale o della disposizione in base alla quale è stata effettuata la cessione;
- dell'importo calcolato al prezzo di cessione e non a quello del nomenclatore;
- della quantità (per le cessioni agli enti coloniali);

b) la firma del capo sezione di commissariato o di chi ne fa le veci.

Allo scopo di avere la conferma che l'importo degli avvisi Mod.1272 corrisponda a quello di cessione,accanto all'indicazione della somma deve essere apposta la dicitura " prezzo di cessione ".-

S'intende che lo scarico del materiale è effettuato a prezzo di nomenclatore e non a quello di cessione,e quindi nella colonna " annotazioni " della richiesta di scarico deve essere indicato il prezzo di cessione.-

In un avviso Mod.1272 non possono essere comprese le ces_

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non avviene a pagamento diretto, il consegnatario spedisce quindi la pa_
sta Mod.1272, la quale viene corredata dal riepilogo dei buoni pa_
rificato dall'ente prelevante, oppure dalla dichiarazione di rice_
vimento dell'ente stesso.- Il consegnatario spedisce quindi il
tagliando-avviso della richiesta suddetta al Ministero per farvi
apporre l'autorizzazione di scarico definitivo.-

Detto avviso deve essere completo di tutte le indicazio_
ni atte a fare subito individuare la cessione di cui trattasi e
deve perciò contenere

a) la specificazione:

- dell'ente o privato al quale è stata effettuata la cessio_
  ne o prestazione;
- del servizio cui si riferiscono le cessioni o prestazioni;
- degli estremi del dispaccio ministeriale o della disposizio_
  ne in base alla quale è stata effettuata la cessione;
- dell'importo calcolato al prezzo di cessione e non a quello
  del nomenclatore;
- della quantita (per le cessioni agli enti coloniali);

b) la firma del capo sezione di commissariato o di chi ne fa le veci.

Allo scopo di avere la conferma che l'importo degli avvi_
si Mod.1272 corrisponda a quello di cessione, accanto all'indice_
zione della somma deve essere apposta la dicitura " prezzo di ces_
sione ".-

S'intende che lo scarico del materiale è effettuato a prez_
zo di nomenclatore e non a quello di cessione, e quindi nella co_
lonna " annotazioni " della richiesta di scarico deve essere in_
dicato il prezzo di cessione.-

In un avviso Mod.1272 non possono essere comprese le ces_
sioni ordinate con differenti dispacci Ministeriali e nemmeno re_
lative a più amministrazioni.-

Allo scopo di tener ben distinto il valore degli oggetti
ceduti, calcolato al prezzo di cessione, da quello delle spese ac_
cessorie, nel testo degli avvisi Mod.1272, sotto l'indicazione di
detto importo degli oggetti deve essere apposta sempre quella
degli imballaggi e spese accessorie, mettendovi in corrispondenza

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l'ammontare relativo,nel caso che anche questo debba essere addebitato; l'indicazione di " nulla," in caso contrario.-

L'importo degli imballaggi è calcolato al prezzo di nomenclatore,se trattasi di imballaggi in carico,e di costo,se acquistati o da ricostruirsi.-

Quello delle spese accessorie è calcolato al costo.-

§ 158.- I buoni rilasciati allo stabilimento da ufficiali, impiegati,ecc.per somministrazioni di generi a pagamento,sono registrati giornalmente sugli appositi registri.-

Alla fine del mese vengono chiuse le scritture dei registri e compilate le note Mod.1974 distinte per corpo,(oppure i prescritti epiloghi allorchè il personale amministrato da uno stesso corpo abbia prelevato più generi).- Le note (o gli epiloghi) debbono indicare le quantità complessive dei generi distribuiti ed il relativo importo.-

Esse,corredate dai buoni di prelevamento vengono inviate ai corpi interessati perchè provvedano sollecitamente al rimborso al consegnatario dello stabilimento dell'importo dei generi prelevati dai personali da essi amministrati,a mezzo del conto corrente postale.-

Il consegnatario riporta i totali delle note (o epiloghi) sul riepilogo generale Mod.1975,il quale,munito del visto del capo della sezione o ufficio di commissariato,è posto a corredo della relativa richiesta di scarico.-

§ 159.- Prospetto valutativo Mod.549.- Nel registro valutativo Mod.548 sono fatti i totali dei singoli titoli e si procede con essi alla compilazione del prospetto valutativo Mod.549 da trasmettere al Ministero (Ragioneria Centrale) non più tardi del 31 gennaio e del 31 agosto.-

La compilazione del documento è semestrale e deve avvenire con le norme indicate dal § 66 dell'Istruzione per la Contabilità degli enti amministrativi.-

4083

§ 160.- SPECCHIO INDICANTE LA CONDIZIONE DEL MATERIALE IN CARICO AL CONSEGNATARIO.- Dimostra lo stato d'uso del materiale in carico,indipendentemente da ogni valutazione,classificato secondo la sua reale condizione, a senso del § 21.-

E' compilato dal consegnatario,e l'ufficiale commissario ne accerta la regolarità con la sua firma; in occasione di cambio di consegnatario è firmato anche dal consegnatario subentrante.-

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buiti ed il relativo importo.-

Esse,corredate dai buoni di prelevamento vengono inviate ai corpi interessati perchè provvedano sollecitamente al rimborso al consegnatario dello stabilimento dell'importo dei generi prelevati dai personali da essi amministrati,a mezzo del conto corrente postale.-

Il consegnatario riporta i totali delle note (o epiloghi) sul riepilogo generale Mod.1975,il quale,munito del visto del capo della sezione o ufficio di commissariato,è posto a corredo della relativa richiesta di scarico.-

§ 159.- Prospetto valutativo Mod.549.- Nel registro valutativo Mod.548 sono fatti i totali dei singoli titoli e si procede con essi alla compilazione del prospetto valutativo Mod.549 da trasmettere al Ministero (Ragioneria Centrale) non più tardi del 31 gennaio e del 31 agosto.-

La compilazione del documento è semestrale e deve avvenire con le norme indicate dal § 66 dell'Istruzione per la Contabilità degli enti amministrativi.-

4083

§ 160.- SPECCHIO INDICANTE LA CONDIZIONE DEL MATERIALE IN CARICO AL CONSEGNATARIO.- Dimostra lo stato d'uso del materiale in carico,indipendentemente da ogni valutazione,classificato secondo la sua reale condizione, a senso del § 21.-

E' compilato dal consegnatario,e l'ufficiale commissario ne accerta la regolarità con la sua firma; in occasione di cambio di consegnatario è firmato anche dal consegnatario subentrante.-

§ 161.- CONTO GIUDIZIALE.- Il conto giudiziale è annuale o per gestione ed è compilato in base alle risultanze del registro analitico riassuntivo Mod.1273.-

§ 162.- TRASMISSIONE DEI CONTI DEL MATERIALE.- I conti dei materiali comprendono:

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a) il registro analitico-riassuntivo,Mod.1273,con l'annesso riepilogo generale a valore,Mod.1274;
b) le richieste di carico e scarico,Mod.1270,1271 e 1272;
c) i documenti giustificativi relativi alle richieste suddette;
d) il registro valutativo,Mod.548,degli aumenti e delle diminuzioni;
e) i riepiloghi a valore delle richieste riflettenti passaggi di materiali avvenuti fra consegnatari di magazzino,Mod.686.-

I documenti suddetti sono trasmessi agli uffici revisione e contabilità di Corpo d'Armata,entro il 31 del mese di agosto.-

Alla contabilità in materia va altresì allegato il verbale di verificazione di magazzino,Mod.1950,al quale va unito lo specchio indicante la condizione del materiale in carico,Mod.1937.-

Entro il mese successivo a ciascun trimestre dell'esercizio finanziario viene trasmesso lo specchio dei movimenti e delle spese,Mod.1969,al Ministero della Guerra, Ispettorato dei Servizi di Commissariato Militare.-

§ 163.- In occasione di cessazione di consegnatario i documenti relativi alla gestione scaduta debbono essere trasmessi entro due mesi successivi al passaggio di consegna.-

§ 164.- Perchè la Direzione di Commissariato possa trasmettere all'ufficio di revisione e contabilità del Corpo d'Armata la contabilità entro il 31 agosto,i consegnatari dovranno far pervenire agli uffici di Commissariato Militare competenti i documenti relativi non più tardi del giorno 25 del predetto mese.-

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A.S.C.

Div. Comando

Div. Comando Genio

Div. Comando Catanzaro (Fan. col. Piolanti)

Uff. cont. Crotone

Reggio Comando

Mag. Crotone

Reggio C.

Cosenza

altri magazzini della Calabria

Uff. cio bat. Lecce

Mag. Lecce

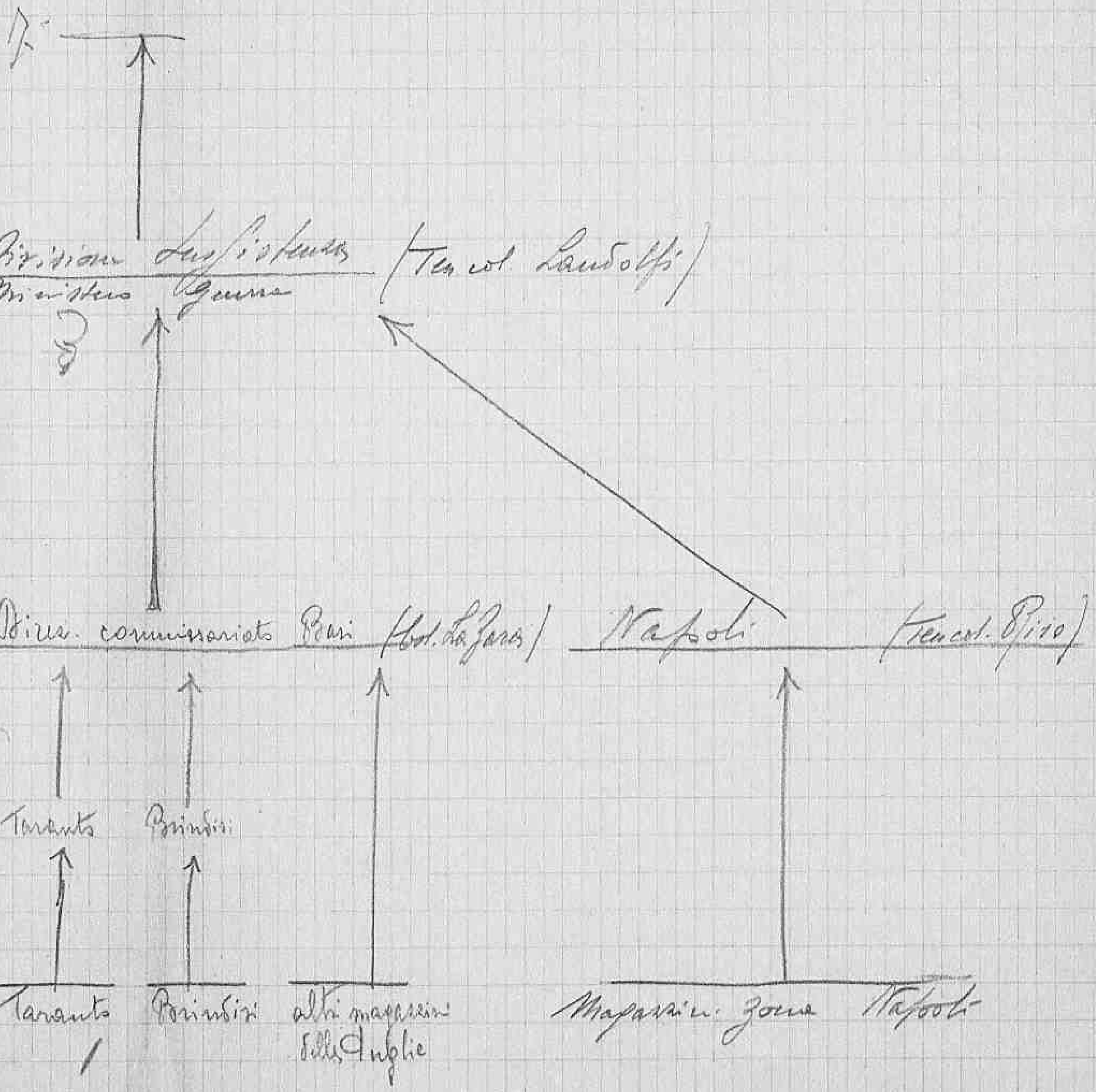
Taranto

Brindisi

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A.S.C.



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MOVIMENTI INTERNI DEI MATERIALI DEL GRUPPO (1)

Istruzioni per la contabilità
enti amministrativi
(§ 54)

N. 607 del Catal.
(R. 1942 - Anno XX)

(2) .....

(3) ..... ° *Trimestre 19* ..... - *19* .....

BUONO per il prelevamento dei sottodescritti materiali

(4) .....

che si ricevono dal (3) .....

Categoria	Numero subalterno	DESIGNAZIONE DEGLI OGGETTI	QUANTITÀ	*NOTE*

(1) *B* o *C*. — (2) Corpo o istituto militare. — (3) Compagnia, squadrone, batteria, ufficio. — (4) Equipaggiamento o di servizio generale o armamento o carreggio.

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(1) .....

Gestione del (2) .....

.....

EPILOGO DEI BUONI

per le somministrazioni di FORAGGI fatte al (3) .....

..... di stanza in .....

dal ..... 19.... al ..... 19....

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(1) Indicare il magazzino militare di distribuzione foraggi, *oppure*: il corpo incaricato della gestione del magazzino presidiario.

(2) Si dirà: « del consegnatario » (grado, cognome e nome).

(3) Corpo o reparto al quale vennero distribuiti i viveri.

Del presente modulo sono stampati anche fogli intermedi.

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ISTRUZ. PER I SERVIZI DEL COMMISSARIATO MILIT.
(*Libro II* — bozze di stampa)
(§ 259).

N. 1960 (810-B) del Catal.
(R. 1935 - Anno XIII)

(1) _____

Gestione del (2) _____

RIEPILOGO GENERALE *delle somministrazioni di* viveri *fatte ai corpi e reparti entro indicati dal* _____ 19___ *al* _____ 19___

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N. 1960 (810-B) del Catal.

Fagioli Kg.	Caffè Kg.	Cacao Kg.	Zucchero Kg.	Patate Kg.	Strinz Kg.	Provolone Kg.	Pentice all'olio Kg.				IMPORTO degli epiloghi Lire	Cent.

ISTRUZIONE PER I SERVIZI DEL COMMISSARIATO MILITARE
(*Libro II* — Bozze di stampa)
(§§ 250 e 254)

N. 1944 (792-B) del Catal.
(R. 1931 - Anno X)

DIREZIONE DI COMMISSARIATO MILITARE

del Corpo d'Armata di

Magazzino Militare di Distribuzione Viveri di

Magazzino Militare Viveri
S. PANCRAZIO SALENTINO

REGISTRO

DI

SCARICO DELLE DERRATE

(ESCLUSE QUELLE PEL SERVIZIO PANE E GALLETTA)

Questo registro, numerato e controfirmato su ciascun foglio dal sottoscritto, consta di n. ..... fogli.

A ....., li ..... 19....

Il Commissario

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REGISTRO

DI

SCARICO DELLE DERRATE

(ESCLUSE QUELLE PEL SERVIZIO PANE E GALLETTA)

Questo registro, numerato e controfirmato su ciascun foglio dal sottoscritto, consta di n. ..... *fogli.*

A ....., *li* ..... *19* ....

Il ..... **Commissario**

AVVERTENZE.

§ 1. — Questo registro è interno di magazzino e continuativo, e viene conservato, unitamente al corrispondente *Registro di carico* mod. 1944 (792-B), nell' Ufficio dello stabilimento. Esso serve a rappresentare tutti i movimenti di *scarico* che avvengono nelle derrate, nei generi e nei materiali d' imballaggio esistenti.

§ 2. — Quando nello stesso giorno si spediscono partite di eguale natura, ma dirette ad enti diversi, si devono fare tanti articoli di scarico quanti sono gli enti destinatari.

§ 3. — Nell'occasione di verificazione di magazzino per ricognizione di fondi o per cessazione del consegnatario, ecc., si fanno i totali delle partite di scarico, e si riportano sul *Registro di carico* perchè possano stabilirsi le rimanenze provvisorie delle derrate, dei generi e dei materiali d' imballaggio al giorno in cui comincia la verificazione, quando questa non possa essere compiuta in un sol giorno (§ 4 delle *Avvertenze* del *Registro di carico*).

§ 4. — Ultimata la verificazione, si tien conto dei movimenti avvenuti durante la medesima, per stabilire le rimanenze definitive all' ultimo giorno della verificazione, giusta quanto è detto al § 5 delle *Avvertenze* del *Registro di carico*.

CARTA-TIP. STAB. MILITARI DI PENA

Tratt. 10.000, int. comuni 190.000 — Ord. 1411, 12-6-41

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Numero d'ordine di registrazione	DATA e NUMERO del buono	CORPO cui vennero fatte le somministrazioni	LUOGHI in cui seguirono le somministrazioni	Razioni	Carne
				N.	Kg.

ria – Mod. 97 Fabbriche – Scheda sag[illegible] – 150.000 – 12-1941

MAGAZZINO _____ VOCE N. _____ Foglio N. _____

DATA	FORNITORE - PROVENIENZA DESTINAZIONE	DOTAZIONE CA[illegible]						

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"	Davidson,	OC, 28 ISD, RASC.
"	Dodds,	2nd i/c 29 LofC Tpt Coln.
Captain	Craig,	S/Capt, S&T, AMMA.
Lieutenant	Freeland,	Sup L.O., LLCCL. (AMMA)

Italian Liaison Officers (English speaking)

Col. Cora, Cap Pasqualini, Ten Baccani, S/Ten Ciancio
S/Ten Fasoglio.

.....

1. Opening Remarks.
Lt.Col Finch took the chair in the unavoidable absence of Lt.Col White, 13 CRASC.
On opening the conference, ADST explained the purpose of the meeting, viz that it was proposed to form a School to give instruction in Italian Supply Accounting.

2. Object of Courses.
a. The main object of these Courses was, he explained, to compromise between Italian and British Army Supply Accounting in order that accurate records necessary to AMMA and efficient running of Italian Supply Depots be maintained. The ultimate results would ensure that accounts were submitted correctly and punctually and would prevent over:issuing of rations.
b. ADST stated that Major Papineau was obtaining detailed information as to the Italian Supply Accounting at present in force. In the meantime he requested Officers from 71 Sub Area to give assistance by preparing lectures on general lines of British Supply Accounting, detailed system not being required by them.

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3. Method.
The method to be employed was explained in detail by ADST:
a. To train Italian Officers, WOs and NCOs to operate Supply Accounting correctly and accurately.
b. To provide every Commissariato HQ and Depot with a trained Instructor in Supply Accounting.
c. To organise a School ultimately entirely Italian run that will instruct the whole of the Italian Commissariato.

4. Difficulties.
The language difficulty and lack of suffic. . instructors in AMMA would be surmounted by the provision of four English speaking Italian Officers by the Italian War Ministry and assistance by Officers from 71 Sub Area.

5. Plan of Courses.
Col Finch explained that the School would be started in 3 phases:
a. By using Officers of ST AMMA and borrowing Officers from 71 Sub Area as Instructors to teach the Italian Interpreter Officers to be Instructors, and the Italian non:English speaking Officers to be Syndicate Leaders, i.e. in 4 Syndicates of each, 1 Interpreter Offr and 5 other non:English speaking Italian Officers.
b. By using Officers of AMMA and Italian Interpreter Officers as

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5. Plan of Courses (continued)

b. as/ Instructors to teach the non:English speaking Italian Officers and 60 WOs and NCOs, i.e. in 12 Syndicates of each 1 Italian non:English speaking Officer (Syndicate Leader) and 5 WOs or NCOs.

c. By using all Italian Instructors, selected after ~~phase~~ (b) above has been carried out.

Each Course will last 2 weeks, divided into 3 lectures in the morning and a visit to a Supply Installation in the afternoon, for each of the 12 days. Lectures to last 45 minutes, with 15 minutes for questions.

The first lecture from 0900 to 1000 hrs will be given by Major Papineau; the second from 1000 to 1100 hrs to be given by Officers of 71 Sub Area, and the third lecture from 1130 hrs to 1230 hrs to be given by Officers of MMLA.

6. Lectures.

MDST requested visiting officers to prepare their lectures in detail and forward them to him so that they could be translated into Italian. Copies would then be given to all students.

It was stated that Major Papineau, MMLA, had been appointed CC the School. At this juncture Major Papineau took over the chair.

7. Policy.

Major Papineau stated that in his opinion, the situation should still be regarded as fluid and open to discussion. The main problems of MMLA as he saw them were:

a. To obtain a clear receipt from the Italian authorities for Supplies furnished to them.

b. To control stock positions to ensure maintenance and to obtain balanced distribution between areas.

c. To control issues to ensure compliance with the prescribed Ration Scale.

He inferred that there were many good elements in the present Supply Personnel and in the present Italian System of Accounting, and the latter must be fully reviewed with Commissariato HQ before launching the School.

In his opinion, lectures from Officers of 71 Sub Area should be divided into 5 stages as follows. It was agreed that the Officers named below would be responsible for arranging the lectures. :

a. Lecture from Officer of 54 Port Det RASC. (Capt. Edwards)
b. " " " " 28 or 45 BSD, RASC. (Major Davidson)
c. " " " " 38 DID, RASC. (Capt. Watson)
d. " " " " 29 LofC Tpt Coln. (Major Dodds : on Unit Messing)
e. " " " " 15 CRASC(Sup Units). (Major Carlton, for Lt.Col. White.)

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be given by Officers of MMIA.

6. Lectures.
MMST requested visiting officers to prepare their lectures in detail and forward them to him so that they could be translated into Italian. Copies would then be given to all students.
It was stated that Major Papineau, MMIA, had been appointed OC the School. At this juncture Major Papineau took over the chair.

7. Policy.
Major Papineau stated that in his opinion, the situation should still be regarded as fluid and open to discussion. The main problems of MMIA as he saw them were:
a. To obtain a clear receipt from the Italian authorities for Supplies furnished to them.
b. To control stock positions to ensure maintenance and to obtain balanced distribution between areas.
c. To control issues to ensure compliance with the prescribed Ration Scale.

He inferred that there were many good elements in the present Supply Personnel and in the present Italian System of Accounting, and the latter must be fully reviewed with Commissariato HQ before launching the school.
In his opinion, lectures from Officers of 7l Sub Area should be divided into 5 stages as follows. It was agreed that the Officers named below would be responsible for arranging the lectures. :

a.	Lecture from Officer of 54 Port Det RASC.	(Capt. Edwards)
b.	" " " " 28 or 45 BSD, RASC.	(Major Davidson)
c.	" " " " 58 DID, RASC.	(Capt. Watson)
d.	" " " " 28 LofC Tpt Coln.	(Major Dodds : on Unit Messing)
e.	" " " " 15 CRASC (Sup Units).	(Major Carlton, for Lt.Col. White.)

He suggested that following the lecture, the Officer concerned should take the students on a tour of his own installation. This was generally agreed.
It was arranged that Lecturer's notes would be completed by Fri 7 May 44, and forwarded to Lt.Col Finch by Major Dodds. Major Papineau requested that they be given in simple language.

8. General View of Course.
A general discussion on the course then followed. Col. Cora stated that he considered the course necessary, but that it would probably be more satisfactory to see more of the Italian system first, as suggested by Major Papineau. Major Carlton entirely agreed.
Lt.Col Finch pointed out the difficulties through which the Italian Army had been passing and that Depots were gradually being straightened out. The Italian Supply Accounting System was being translated, he said, and it would take some weeks to formulate the basic principles on which to work.

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8. General View of Course. (continued)

Major Lascelles appeared uncertain as to the basis upon which outside lectures were to be given, as Italian Army Accounting was unknown to them.

Lt.Col Finch stressed that only lectures on general principles of supply were required in order that students could appreciate the value of an accurate and closely interwoven system.

To assist outside lecturers, copies of the programme for lectures prepared by MMIA were then distributed.

9. Closing Remarks.

a. Lt.Col Finch said that it was vital that four of the five Italian Officers present must stay on the course.

b. Major Papineau stated that he hoped it would be possible to commence the first course on 29 May 44.

.....

The meeting closed at 1545 hrs.

.....

Main HQ (MMIA)
LECCE (LECCE).
5 May 44.

for Major,
Lieut.Colonel,
ADGT, Army Sub Commission, ACC.

DISTRIBUTION: Comdr.
Italian War Ministry.
Officers present at Conference.

407 (C

Copies to ADGT re Substance (1 to Capt Edwards 2 to Capt Watson)

Note by Capt O.C. Polpucan ASC (MMIA)
re Problem of Supply Accounting By
Italian Army and Proposal to
Establish a Supply Accounting School.

1. The objects which MMIA seeks to obtain
in any action taken on the question
of supply accounting (Food) by the
Italian Army are the following —

(a) To obtain a clear receipt from the
Italian Govt for supplies received
by the Italian Army from the
Allies

4069

(b) To control stock positions, in
order to know what is the
total holding for the force
at any given date, and to

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of supply accounting (Food) by the
Italian Army are the following —

(a) To obtain a clear receipt from the
Italian Govt for supplies received
by the Italian Army from the
Allies

4069

(b) To control stock positions, in
order to know what is the
total holding for the force
at any given date, and to
secure balanced distribution of
stocks of all items over the
whole of liberated Italy.

(c) To control rate of consumption in
order to ensure compliance with
the prescribed Ration Scale.

2. It is agreed that the present situation

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of supply accounting (FSSA) by
Dhalnia Army are the following —

(a) To obtain a clear receipt from the Dhalnia Govt for supplies received by the Dhalnia Army from the Allies

4069

(b) To control stock positions, in order to know what is the total holding for the force at any given date, and to secure balanced distribution of stocks of all items over the whole of liberated Dhalnia.

(c) To control rate of consumption in order to ensure compliance with the prescribed Ration Scale.

2. It is agreed that the present situation

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is unsatisfactory in respect of each of these Objectives.

3. It is however my firm opinion that improvement will only be obtained on the basis of -

(a) accepting broadly the present structure of Durban Commissariat organisation, methods and personnel (much of the latter is in my opinion good material)

(b) studying further the Durban Commissariat methods with a view to cutting out deadwood

(c) building up on the foundation of the existing Durban

4068

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methods and personnel
(much of the latter is in
my opinion good material)

(b) studying further the Italian Commissariat methods with a view to cutting out deadwood

4668

(c) building up in the foundation of the existing Italian organisation such returns & statistics as will enable us to attain the objectives listed in para 1; in particular I take the view that any tabulated statements, periodic

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returns we ask for should be ~~be~~ as simple as possible and closely integrated into the Italian ~~Air~~ War Ministry system after careful study of ~~the details of~~ that system; returns devised in this way will automatically be promptly rendered because ~~they~~ ~~are~~ will be within the capacity of the system, whereas returns such as the present Specchio are in their nature bound to be subject to delay & inaccuracy.

4067

4. To carry out work along the lines of para 3 would in my view mean [illegible] about one month in all,

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rendered because they ~~are~~ will be
reduce the capacity of the
system, whereas returns such
as the present Specchio are
in their nature bound to be
subject to delay & inaccuracy.

4067

4. To carry out work along the lines
of para 3 would in my view mean
a job of about one month in all,
concentrated mainly in the
Commissariato Headquarters (which I
understand are at Bari) and at
the Italian War Ministry, together with
such visits as experience might show
to be necessary to the regional offices.
At the end of a month it should be

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possible to have a system working to secure the objectives listed in para 1 (& any others that might be added).

5. On the other hand the proposal for a School to be established before the wider study of the Indian system & its possibilities has been made would in my view be seriously in danger of adding to the present difficulties. ~~The practical results of the proposal as it stands at present form~~ It is my view (after study of the papers) that the practical results of the School proposal in its present form will simply be that 406 Indian officers & NCOs

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difficulties has been made would in my view be seriously in danger of adding to the present difficulties. ~~The present exercise~~ ~~after proposal exists present form~~

It is my view (after study of the papers) that the practical results of the School proposal in its present form will simply be that a collection of Indian Officers + NCOs will be 'trained' in complex material that is a mixture of standard British practice and what we think present Indian practice ought to be (e.g. Lecture 2 on Post Procedure), not what it actually is.

Complex
Training in material of this kind
will be particularly handicapped by
the language difficulty. Even if this
could be
~~is~~ overcome, the final product of
the School will be a handful of
more or less satisfactory personnel
trained in methods quite different-
from the present Italian ones. The
conceivable
only ~~practical~~ action would then
be for these 'trained' officers &
NCOs to go out into the field,
take over the existing installations
& remould the whole system.
The results of such action ~~if it~~
ever were taken (I doubt if it
taken
would

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from the present Italian ones. The
only concievable action would then
be for these 'trained' Officers &
NCOs to go out into Sheffield,
take over the existing installations
& remould the whole system.
The results of such action if
ever were taken (I doubt if it
ever would be taken in practice) would
probably be that the last state would
be worse than the first

5. On the other hand a School to put across simplified methods & our requirements after further

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Appendix B

1. Work has been carried out to develop the Italian Army food distribution organisation in Calabria. This has comprised -

(a) arrangements with Movement's Reggio to future procedure to obtaining rail trucks at Crotone

(b) provision of 2 lorries and small quantities

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Study of the Italian system as it is has been made, and the War Ministry's agreement secured as to lines of amendment / reorganisation, / would serve a useful purpose (a large part of the personnel could / be / officers then then efficient Run the existing installations brought in for a 'refresher'); while at the same time a weeding out of the inefficient elements could and their replacement by 'new' personnel after School training could take place simultaneously).

4064

2. I feel there are so many practical difficulties in the School proposal in its present form that I could not undertake the job of

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in th a 'refresher' ; would at the same time a weeding out of the inefficient elements could and their replacement by 'new' personnel after School training could take place simultaneously).

4064

2. I feel there are so many practical difficulties in the School proposal in its present form that I could not conscientiously undertake the job of running it & without drawing attention in writing to my doubts. I will of course naturally carry on with the project if higher authority so instructs me. On the other

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Report for Period 3 Apr 44 to 15 Apr 44 Inclusive
by Maj O.C. Papineau RASC (MMIA).

Itinerary.

3 Apr 44. Crotone: Port, Food Depot, Commissariat Office visited.

4/7 Apr 44. Catanzaro: Office + XXXI Corps HQ.

8 Apr 44. Catanzaro to Reggio: contacted Nor + Tu.

9 Apr 44. Reggio: meeting with Nor + Tu representatives + Col. Argo and Tn Grassi 615 Delegazione (SOE/RE movement cachet staff).

Reggio to Catania via Messina

10 Apr 44. Action re vehicle spare parts in Catania.

hand I consider that action first as para 4 - after note is to be followed later by the School would produce immeasurably more satisfactory results for everyone concerned.

[illegible]
3 Aug 44

[illegible]
Major RASC

4063

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is unsatisfactory in respect of each of these Objectives.

3. It does not however appear to me that improvement will result from the Supply Accounting School proposal in its present form. What in fact will result will be that a miscellaneous group of Italian Officers & NCOs will be trained in material that is a hotch-potch of British practice combined with what we think Italian practice ought to be

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(3)

(1)

Introduction to Course of lectures on Supply Accounting.

1 Introduction. ——

Gentlemen. I have called you together in order to start a course of lectures on Supply Accounting. My intention is to organise a School. This first course is held by the British with the intention of teaching Italian Officers the principles we would like to impart. The Second course will be done by you Italian Officers assisted by us British. The intention of the Second course is to teach Italian Soldiers to become instructors in this School, to become instructors out in the various Commissariat Head Quarters, and also to assist in the actual accounting in the Italian Special and Distributive Depots. It is hoped that by the third course you will have found a sufficient number of trained Italian Instructors to be able to carry on the School on an entirely Italian Basis and dispense with Allied Assistance.

2 Object of the Course — 4662

The Object of this course is to teach and insist upon one universal system of accounting. From information I have obtained from my Inspecting Officers, each Depot appears to work on its own entirely, and though I know that there are official instructions on accounting, these have not been enforced. We wish to teach the most efficient

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[illegible] in stenciers and [illegible]
Commissariat Head Quarters, and also to
assist in the actual accounting in the Italian
Special and Distributive Depots. It is hoped
that by the third course You will have found
a sufficient number of trained Italian Instructors
to be able to carry on the School on an entirely
Italian Basis and dispense with Allied Assistance.

4662

2 Object of the Course —

The Object of this course is to teach and insist
upon one uniform system of accounting. From
information I have obtained from my Inspecting
Officers, each Depot appears to work on its own
entirely, and Though I know that there are official
instructions on accounting, these have not been
enforced. We wish to teach the most efficient
and economically quickest method of accounting at
the same time. Thus at the end of the course we
can hope to receive our returns and statistics
correctly and punctually in the AMMIA.

3. Difficulties of Language

I appreciate most fully the difficulty we have in
making you understand when we cannot speak
Italian. For that reason I have insisted upon
Italian English Speaking Officers being present

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(2)

during all the lectures. I have also arranged that all the lectures be translated and issued to you in book form, together with statistics that I hope you will find useful later on.

4. Difficulties of Different Methods.

At the present time we have to deal with the Italian System of Accounting. But Since however we are handling American Foodstuffs we must provide them with certain documents and receipts, so that we must impose a certain amount of Allied Accounting onto the Italian System. Major Papineau, the Commandant of this School, has however been moved to CATANZARO, to BARI and to NAPLES with a view of retaining as much of the Italian System as is possible, and at the same time produce what is wanted by the Allies.

5. Accuracy.

The whole reason for Keeping accounts is to obtain statistics from which certain information can be obtained. Thus accounts that are of any value must be correct. Otherwise the information would be false, and it is no good making plans on false information. Everyone is liable to make mistakes. Thus every accounting transaction must be checked. These checks are essential and you will be taught how to do them. There are many clever ways of calculating out every little detail. There is also the method of using a "ready-reckoner". Stock taking can be made so much more accurate and easy by correct stacking. There are in fact hundreds of short cuts which if you know them, will save you so much time and yet give the right answer.

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reckoner". Stock taking can be made so much more accurate
and easy by correct stacking. There are in fact hundreds of
short cuts which if you know them, will save you so much time
and yet give the right answer.

6. Economy.
It is only reasonable to say that one only requires just
the right amount of food, anything in excess is too much and
unnecessary, whereas too little means that someone
must go without. With accurate accounting we can make
sure that we always get what is wanted, we do not
waste shipping space, we do not have stocks of food
going bad and thus economy not only in material but also
in space and effort.

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(3)

7. Punctuality.
With Accuracy and Economy in Accounting comes also punctuality. You can quite understand that it is useless to have accounts if they are made out so late that one cannot do anything about it. We have accounts submitted so that we should know certain things and act accordingly. Thus the accounts must be rendered in sufficient time to enable action to be taken, otherwise their value is lost.

8. ~~Winning~~ A Mechanical War.
This is a highly technical mechanical War of high efficiency. We can produce just so much War Material in a certain time. It also takes a certain definite time to move that material by ships from where it is made, to where it is wanted. Thus the end of the war can be calculated accurately by the time it takes to obtain the right amount of material made and transported to the place where it is used. If we waste it if we ask for too much, we are making the War last just that little bit longer. Thus when we calculate for Rations we must make our accounts correct, accurate and punctual or ~~[illegible]~~ else we shall be hanging the war out unnecessarily, keeping everyone away from their homes and causing more death and hardship amongst our friends.

4061

9. I feel sure that there is not one of you here that would not gladly eat less if you knew that by so doing you were shortening the time to your return to peace and going home. You will realise that if every soldier in the Italian Army eats twice his ration, or eating one ration

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We can produce just so much war material in a given time. It also takes a certain definite time to move that material by ships from where it is made, to where it is wanted. Thus the end of the war can be calculated accurately by the time it takes to obtain the right amount of material made and transported to the place where it is used. If we waste it if we ask for too much, we are making the War last just that little bit longer. Thus when we calculate for Rations we must make our accounts correct, accurate and punctual or ~~[illegible]~~ else we shall be hanging the war out unnecessarily, keeping everyone away from their homes and causing more death and hardship amongst our friends.

4061

I feel sure that there is not one of you here that would not gladly eat less if you knew that by so doing you were shortening the time to your return to peace and going home. You will realise that if every Soldier in the Italian Army eats twice his ration, or eating one ration disposes of another to a friend, it will take twice as many ships to carry the Italian food to Italy. This means it will take twice the time to get the food and the War will be lengthened accordingly. By accurate Accounts you can prevent this, and by rendering your accounts punctually you enable us to take action immediately, and stop it happening.

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LECTURE I. General view of Supplies

do 2. Accounting of Supplies at the Port
ese Ehip.

do 3 Accounting of Supplies at the Base
or Main Depot. (Receipts & Issues).

do 4. Stocktaking

do 5 Warranty Turnover. 4568

do 6 Condemnation of Supplies

do 7 Discrepancies.

do 8. Accounting of Supplies at Distribution
Depots. (Receipts & Issues)

do 9 { ~~Inter-Depot Transfers~~ ✓ STET.
Ready Reckoners.

do 10 Unserved Rations
Rations condensed by Distribution Depots.

do 11 Unit Accounting

do 12. Accounting of Supplies at the
Chain Mess Meeting.

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LECTURE I. General view of Supplies

Do 2. Accounting of Supplies at the Port ese Ship.

Do 3 Accounting of Supplies at the Bulk or Main Depot. (Receipts & Issues.

Do 4. Stock taking

Do 5 Warranty Turnover. 4069

Do 6 Condemnation of Supplies

Do 7 Discrepancies.

Do 8. Accounting of Supplies at Distribution Depots. (Receipts & Issues)

Do 9 ~~Inter depot Transfers~~ STET.
Ready Reckoners

Do 10 Unserviceable Returns condemned by Distribution Depots.

Do 11 Unit Accounting

Do 12. Accounting of Supplies at the Okahai Men's Hostel.

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SUGGESTED SITES FOR COURSE.

AFTERNOON.	VISIT.
1st	R.A.S.C. Port Detachment BRINDISI.
1st & 2nd	28 and 43 B.S.D. RESTINCO (incl. RECOVERY SECTION).
4th	38 D.I.D. BRINDISI.
5th	LECCE Bulk Depot.
6th	GALATINA Distribution Depot.
7th	An Italian Unit in LECCE.
8th	Ministry of War.
9th	M.M.I.A. - HQ.

GENERAL VIEW OF SUPPLIES.

1. The greatest problem of this war has been the maintenance of Supply lines, the keeping open of the World's Sea Lanes and to supply the necessary Shipping tonnage to meet the demands of the Allied armies and the civilian population of both Allied and liberated countries.

2. Owing to heavy Shipping losses, this problem at one time became acute, necessitating a reduced scale of rations for allied troops, in order that shipping space could be utilised for essential munitions of war.
Since almost the outbreak of hostilities the British population has been living on a strict ration scale, thus enabling food, and shipping to be devoted to our common purpose, the defeat of the enemy.

3. The shortage of shipping has been overcome to a certain extent by the tremendous Ship-building programme of the Allies and the even more successful war against U boats. Even to-day however no shipping is available, other than for the bare necessities of existence and not a square yard can be wasted.

4. At present rations and other supplies are arriving in this country for the Allied Armed Forces, Italian Armed Forces and the civilian population, other countries throughout the world are also being supplied on a similar basis.

5. I mention this point in order that you may realise fully the difficulties and grave responsibilities with which the Allies are faced. These difficulties are gradually being overcome, but I am sure you will appreciate that priority of supply must always go to the armies through whose efforts the war will be brought to a successful conclusion.

6. A programme as vast as the one I have outlined needs the most careful consideration and planning. Shipping bids and the order of priorities necessitate the most detailed organisation and forethought, generally months ahead. Port problems, priorities of ships arrival and destinations, governed by the military situation all have to be carefully weighed.

7. These and a hundred other difficulties have to be overcome before the supplies actually reach the consumer, it is therefore at once apparent that the present scale, small as it is cannot be increased, at any rate for the time being. You will however be interested to hear that the M.M.I.A. has represented frequently to the Allied authorities, the desirability of an increase in the Italian Scale, at any rate for those helping in the Allied cause.
This point of view has now reached the highest Allied authorities and we

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available, other than for the bare necessities, [illegible]
square yard can be wasted.

4058

4. At present rations and other supplies are arriving in this country for the Allied Armed Forces, Italian Armed Forces and the civilian population other countries throughout the world are also being supplied on a similar basis.

5. I mention this point in order that you may realise fully the difficulties and grave responsibilities with which the Allies are faced. These difficulties are gradually being overcome, but I am sure you will appreciate that priority of supply must always go to the armies through whose efforts the war will be brought to a successful conclusion.

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This point of view has now reached the highest Allied authorities and we are anxiously awaiting their decision.

For the general purpose of these lectures accounting of supplies have been divided into 5 phases :-

(i) Accounting of Supplies at Port or Ship.

(ii) Accounting of Supplies at the Main & Bulk Depots.

(iii) Accounting of Supplies at Distribution Depots.

(iv) Accounting of Supplies at the Italian War Ministry.

(v) Accounting of Supplies by Units

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LECTURE No.2.

ACCOUNTING OF SUPPLIES AT THE PORT ex SHIP.

This is undertaken by the Italian Port Detachment assisted by the Allied Port Liaison Staff.

The method of checking is:-

(a) Information is obtained, by the Allied Port Liaison Officer, from Allied Movements, of the arrival of Ships which contain Supplies marked "III", or more often just "I". Particulars are taken from the Ships manifest of the Commodities and Quantities. All these details are then given to the Italian Port Detachment Officer.

(b) Italian Checkers then check the Supplies off the Ship into transport provided by the Allies, with an Italian Guard. A chit should be given to the Guard stating No. of Cases and Commodities on the vehicle. This chit is made out in triplicate. The Guard signs all three copies. He takes two with him, which he hands in to the Depot. After his Vehicle has been offloaded he is given one copy back (signed by the Depot authorities) which he hands to the Italian Port Detachment. The third copy is kept by the Italian Port Detachment. Thus, at the end of each day a quick, easy and accurate check can be made by the Italian Port Detachment of the number of lorry loads despatched to the Depot and received by the Depot.

4057

(c) A separate record is kept of all Supplies as they are offloaded from the Ship.

(d) All checkers chits are consolidated daily on a statement by the Italian Officer in charge, and all chits should be attached to this statement. They should be checked against the receipted copies of chits signed by the Depot Comdrs and returned by the Guards. Any receipted chits deficient will indicate that a lorry load of stores has gone wrong.

(f) At the completion of offloading of each Ship a consolidated statement of all Supplies offloaded will be forwarded to the Italian War Ministry, copy to MMIA.

(g) This statement will be made out as follows:-

SHOW STATEMENT No.1.

(h) This consolidated statement will, at the completion of offloading, be signed by the Italian Officer in charge at the Port and countersigned by the Allied Officer operating as Port Detachment Liaison Officer.

(i) MMIA will prepare, from the above statement, Army Form G.1033 (Issue and Receipt Voucher)

SHOW VOUCHER No.2.

in triplicate, for signature of receipt by the Italian War Ministry. Original and duplicate copy will be returned to MMIA, third copy will be retained by Italian War Ministry.

(j) Original Army Form G.1033 is countersigned by the ADST and by the American Second in Cmd of Army Sub Commission and then forwarded to the Financial Department of Headquarters Allied Control Commission, where it is held as a receipt for the supplies handed over to the Italian War Ministry offloaded from that particular Ship.

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LECTURE N° 3.

ACCOUNTING OF SUPPLIES AT THE MAIN OR BULK DEPOT.

a. Reception of Supplies.

All Supplies should be checked into the Depot by an NCO.
The Guard's chits (2) and the Driver's chits (2) should be handed to this NCO, and any discrepancies should immediately be reported to his Officer in charge. One copy is kept;, and one signed and handed back to the Guard and to the Driver.
At the completion of offloading, or receiving Supplies, a voucher should be made out showing the Date, Commodity Received, Consignor, Waggon Number, and the number of Cases with Weights.
All Supplies should be stacked by Warranties.
The total quantity of Supplies received each day should be recorded into the Depots Journal as under:

Date. Received. Commodity. N° of Cases. Lbs. Kilos. M/Dates. Voucher N°

Supplies should also be recorded on to a Tally Card and attached to each Stack of Commodities. Stack Card as follows:

xxxxx (Show Stack Card) xxxxx

4056

b. Issues.

Bulk Issues are authorised every 10 days (10 days in advance) by Army Sub Commission through Italian War Ministry. Ration strengths are checked by Army Sub Commission with the Order of Battle Army Navy and Air Force operational and non operational.
Italian War Ministry inform their Main and Bulk Supply Depots the number of Rations for Italian Army Navy and Air Force to be issued in Bulk during the 10 day period. These Bulk Issues include both A & B Scales.
OC Depot is responsible for ensuring that the correct breakdown is calculated, and that only the correct amounts of Rations are actually issued.
When transport is provided for the movement of these Supplies the OC is responsible for the correct issuing in accordance with the Breakdown and consigning to the proper Navy or Air Force Authority.
A record is kept of all Bulk Issues made. A Convoy or Despatch Note or Waggon Loading Slip is forwarded to the consignee for receipt and return to the consignor.
Tally Boards must be amended in accordance with issues made and entries made in the Stock Book.
The procedure to be adopted when issuing or receiving supplies:

1. Check stocks and ensure that they agree with tally card.
2. Issue in accordance with demand, and check cases actually loaded on Vehicle.

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Tally Boards must be amended in accordance with issues made and entries made in the Stock Book.

The procedure to be adopted when issuing or receiving supplies:

1. Check stocks and ensure that they agree with tally card.
2. Issue in accordance with demand, and check cases actually loaded on Vehicle.
3. Adjust tally card accordingly, and recheck Stack to confirm that it agrees with Remains as shown on tally card.

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[illegible] X ON STACK CARD.

STACK No._____

COMMODITY:_____

MANUFACTURER:_____

W/E DATE:_____

Date	Receipts, Issues or Remains.	No. of Cases	Nett Weight (per case)	DETAILS
				4055

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LECTURE N° 4.

STOCKTAKING.

Physical stock of all commodities should be taken at least once a decade independent of checking of stocks when receipts or issues are made. A book should be maintained as follows (one commodity per page) :

Stack No	W/E Date.	No of Cases.	Nett Weight	Ground Stock Total(Kilos)	Stock Book Total	Date	Initials

The ground stock is entered as outlined above and totalled for each commodity. The book stock figure is then inserted in column provided as comparison, this entry being initialled by the officer making the check. Any discrepancy will be notified immediately to the OC Depot who must immediately inform the HQ Commissariato.

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LECTURE NO 5.

WARRANTY TURNOVER.

From the above task warranty expiring dates can be easily ascertained. One month prior to the expiration of warranty date commodities should be brought to the notice of the Analyst Commission. The latter will decide whether an extension of warranty can be given or whether early issue should be requested. OC Depot is responsible for forwarding statement through normal channels showing amounts requiring immediate issue.

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LECTURE N° 6.

CONDEMNATION OF SUPPLIES.

OC Depot will set aside foodstuffs which in his opinion are unfit for human consumption. A record of these will be maintained showing Manufacturers Names, W/Date and Quantity, and an inspection by the Analyst Commission requested. An Allied Liaison Officer must be present on these occasions. Condemnation Certificate will be prepared by this Board, signed by the Members of the Board (including the Allied Liaison Officer) and a copy will be given him. OC Depot forwards his copies through normal channels. When the War Ministry receive approval by MMIA. OC Depot will be notified in order that he can write this off stock book (stating authority) and at the same time disposing of the supplies as laid down by the Board.

In instances where complete destruction is recommended the Allied Liaison Officer will be present while destruction takes place.

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LECTURE N° 7.

DISCREPANCIES.

All discrepancies will be dealt with as instructed by the Italian Ministry of War, or Higher Authority.

(This question is being taken up)

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LECTURE N° 8.

ACCOUNTING OF SUPPLIES AT DISTRIBUTION DEPOTS.

Receiving Supplies is carried out in the same method as that described for the Main & Bulk Depots. Stocks in Distribution Depots should NOT exceed 10 days supply.

Issues Principles of accounting are similar to those employed at Main or Bulk Depots, with the following exceptions:

Rations are issued in accordance with ration demand slips as submitted by the Italian Units. This demand slip is compiled by the drawing Unit, by commodities, stating amounts based on the Unit's expected feeding strength during the period for which the rations are drawn; this varies from one to 10 days, but it is emphasised that only one decade of rations can be actually drawn during any one decade.

This demand for rations is certified by OC Unit as being correct and the OC Depot issues the rations accordingly. Ration indents should be submitted to the Depot at least 24 hours before collection is to be made.

OC Depot is responsible for ensuring prior to issuing that amounts demanded are in accordance with the ration scale and agree with the feeding strength as stated.

Distribution Depots behind the Combat Zone only issue rations on the "B" Scale. (IMPRESS THIS UPON THEM).

Where possible amounts demanded by Units should be prepared beforehand in readiness for issue. Rations should be issued to the nearest tin if possible (NOTE: THIS IS A QUESTION THAT SHOULD BE EXPLAINED WHOEVER IS GIVING THE LECTURE) and adjustments made on subsequent issues. No Items unauthorised may be issued under any circumstances whatsoever.

Person drawing rations must sign the demand slip as a receipt.

On no account will OC Depots issue rations without the proper demand slip signed by the OC Unit.

Where Units feeding strength shows undue fluctuation and there appears to be no obvious reason for this, the OC Depot should investigate and satisfy himself that the rations demanded are in accordance with feeding strengths.

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LECTURE No.9.

UNFIT FOR HUMAN CONSUMPTION.

Will comply with usual issuing and receiving procedure but such transfers will on NO account be shown as rations issued to Units on the Depots consolidated return at present being submitted every 10 days.

They should be shown by the receiving Depot as an ordinary receipt and by the issuing Depot as an issue distinct from ordinary issues made to Units. This point is most important.

READY RECKONERS.

Ready Reckoners showing amounts of commodities issuable based on ration scales "A" & "B" for varying strengths should be prepared by all Depots and Units. (Examples will be shown and explained in detail).

LECTURE No.10.

RETURNED RATIONS.

Supplies found to be unfit for human consumption should be returned to the Main or Bulk Depot as directed by Italian higher authority where inspection will take place. They will draw the equilalent amount of fresh stocks to make up.

RETURNS REQUIRED BY DISTRIBUTION DEPOT.

In addition to 10 daily stock states as outlined above C.C. Depots should forward to higher authority rations demands presented by Units, which will support the stock State.

LECTURE No.11.

UNIT ACCOUNTING.

Ration Demand Books.

Demands for rations are prepared by the Unit in commodities according to strengths, for periods varying up to 10 days. Counterfoils must be maintained and later disposed of as authorised below. No. of rations actually drawn for each day must be shown in the appropriate column on the pages provided at the end of the Units Record of Service Book.

The Units Record of Service Book must be kept up to date and all personnel absent from Unit, including those absent, without leave, must be recorded. It is stressed that the effective strength must be the number of men actually present and entitled to fed with the Unit. This figure must be entered daily in the column provided alongside the figures stated as rations actually drawn. Rations drawn should be adjusted from time to time to correspond with fluctuations in the Units effective strength. Adjustments should be made in the No. of rations drawn as soon as possible after the change in the Unit strength takes place. At the end of the month the Total of the 2 columns as outlined above i.e., the effective

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This book is forwarded together with ration demand counterfoils to higher Italian authority after the end of each month.

This authority can then check from the counterfoils the total number of rations drawn during the month as against Units effective strength records.

It is pointed out that it is the O.Cs responsibility for ensuring that records are accurately kept and in particular rations drawn do not fluctuate to suit the Units convenience.

A Book should be kept by the Unit showing amounts of commodities received and daily issues made.

When one Unit is drawing for several other Units in the same Area, the drawing Unit must present each Units ration demand slip to C.C. Distribution Depot. A consolidated statement only is NOT sufficient.

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LECTURE No.12.

E. ACCOUNTING OF SUPPLIES AT THE ITALIAN WAR MINISTRY.

It is the responsibility of the Italian War Ministry to forward to Army Sub Commission a Consolidation of Returns.

1. RECAPITULATION RETURN.

Made out for each decade. It is essential that this return reaches Army Sub Commission as soon after end of decade as possible. In any case not later than 7 days after the end of the decade.

Note A specimen Specchio will be shown.

The columns are as follows:-

No. 1 Names of Depots grouped into Sectors.

No. 2 & 3 show Men and Animals respectively.

each sub: divided into three columns showing (a) Actual No. of Men fed from Depot on 1st day of decade (b) Average daily feeding strength during the decade (c) Total number of rations issued during the decade.

Remainder of columns show commodities each being sub:divided into 5 columns as follows:-

(a) No. of Rations in Depot at beginning of Decade.
(b) No. of Rations received during the Decade.
(c) No. of Rations issued during the Decade.
(d) No. of Rations remaining at the end of Decade
(e) No. of Days Rations remaining in Depot estimated on average daily feeding strength of the Depot.

Totals for each column are given for separate sectors.

This return is compiled by the Ministry of War from separate Commodity Sheets. These sheets are also prepared by the Ministry of War from Stock Returns rendered to them from each individual Depot (para above refers).

To summarise The total number of rations drawn by all Units from one Distribution Depot should agree with the total No. of Rations that Depot alleges to have issued, during the Decade.

This latter figure should correspond approx with the average daily feeding strength of the Depot during the decade multiplied by 10.

Rations remaining at the end of the Decade is arrived at from Stock States prepared by the Depot.

This can be checked by adding rations received and deducting rations issued during the Decade to the number of rations which were in hand at the beginning of Decade.

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BEST COPY POSSIBLE

Ci/ro

MINISTERO DELLA GUERRA

GABINETTO

N. di prot. 5895/II P.M.107 li 4 maggio 1944

OGGETTO: Istruzioni per il conteggio dei viveri destinati all'Esercito Italiano.-

course of instructions for food distribution to the Germans by may 1st. the locality and 12 officers must be ready to take this course of instruction

ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELL'A.C.C. in IBERVILLE

Riferimento foglio ST/59 del 30 aprile u.s. ed agli accordi verbali intercorsi, si comunica che per il giorno 29 corrente mese saranno pronti i locali e i 12 ufficiali che dovranno partecipare al corso d'istruzione per il conteggio dei viveri destinati all'Esercito Italiano.=

Ile.-ST/59

d'ordine
IL CAPO DI GABINETTO
(Col. A. Fiore-Tornazzo)

Declassified E.O. 12356 Section 3.3/NND No. 785020

ALLA SOTTOCOMMISSIONE PER L'ESERCITO DELL'A.[illegible]= L'AQUILA

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Declassified E.O. 12356 Section 3.3/NND No. 785020

Declassified E.O. 12356 Section 3.3/NND No. 785020

SUBJECT: Supply Accounting. Tuition for Italian Army.

Army Sub Comm. ACC,
Main HQ (AMIA),
LECCE (LECCE).
ST/59.
30 Apl 44.

ADST. 71 Sub Area.
13 CRASC (Supply Units).
CRASC 29 Tpt Coln.

1. Attached Plan on the above subject is forwarded herewith for your information.

Lt.Col.,
ADST. Army Sub Comm. ACC.

DW

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Declassified E.O. 12356 Section 3.3/NND No. 785020

SUBJECT: Supply Accounting Tuition for I[illegible] Italian Army.

A[illegible]y Sub Comm, ACC.
Main HQ (MMIA)
LEQUILE (LECCE)
ST/59.
30 Apl 44.

(File)

ITALIAN WAR MINISTRY.

1. The attached Plan regarding tuition of Supply Accounting to the Italian Army, is forwarded with reference to conversation: Lt.Col Finch/Gen Pelligra and Col Fiore_Vernazza.

2. Will you please confirm that para 7 can be definitely carried out at seven day's notice.

Lt.Col.,
ADST, Army Sub Commission, ACC.

DW

(Pelligra 3)

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