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ACC

10000 | 120 | 3424

WEL/S/2

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Canteen General

1589
1629

may - sept. 1945

Translation.

10A

From:- A. of W.

Ref:- 08997/ES

To:- MIA.

Date:- 19th. Sept. 45

Subject:- Forwarding of List.

Further to agreements made with Capt. Soppie,
I enclose herewith the list of the various Institutions of
Welfare as at 15th. Sept.

BY.



(Sgt) A. Ferrara

1629



BA/02

Ministero della Guerra
Ufficio Benessere del Soldato
alle Armi

Divisione 07997
Prot. N. B.S. Allegati

Oggetto: Trasmissione elenco.=

Wellfare 1950-1925 9
TRANSLATE PLEASE
of m. 4/40

ALL THE LAND FORCES SUB
COMMISSION A.C. (M.M.I.
A.) R O M A

Registrazione del
Dir. N°

In seguito agli accordi presi col Sig. Capitano Coople trasmetto la situazione delle varie istituzioni a favore dei militari alla data del 15 settembre.=

IL COLONNELLO
(Arturo Ferrara)

Arturo Ferrara

T	ATTICIA
Aut.	1000
Rate	29/9
Time	15.30
Date	29/9

1621

Situazione delle varie istituzioni per l'assistenza ai militari
 alla data del 15 settembre 1945

		oo°oo	CENTENS
		<u>POSTI DI RISTORO</u>	<u>Restaurants</u>
<u>In attività</u>	<i>Opened</i>	=	<i>being opened</i> <u>In allestimento</u>
Staz.ferr.	Torino		Pisa
" "	Porta Principe - Genova -		Roma - Centocelle
" "	Milano		Staz.Ferr. Lecce
" "	Montecatini		" " Caserta
" "	Firenze - Campo di Marte -		" " Villa S.Giovanni
" "	Arezzo		" " Palermo
Roma	{ Staz.ferr. Termini		" " Messina
	{ Caserma Bianchi		
	{ " Lamarmora		
Staz.ferr.	Bari		
" "	Brindisi		
" "	Matera		
" "	Metaponto		
" "	Barletta		
# #	Lecce (città)		
Taranto	{ Staz.ferrov.		
	{ Zona militare		
	{ Città nuova		
	{ Posto mercantile		
Staz.Ferrov.	Foggia		
" "	Potenza Inferiore		
" "	Cosenza		
" "	Paola		
" "	Sala Consilina		
" "	Casalvelino		
" "	Salerno		
" "	Napoli		
" "	Catania		
" "	Enna		

3
1627

././

= 2 =
POSTI SOSTA

Rest Posts

In attività *Operated* =

In allestimento *being opened*

Torino (Caserma 91 ftr.-
per sottuff. e mil.)

Milano

Modena (per uff., sottuff.
e militari)

Firenze (due entrambi per
Uff. e sottuff.)

Roma { Staz. Termini
Caserma Bianchi
Caserma Lamarmora
Centocelle

Foligno

Chieti

CASE DEL SOLDATO

Soldiers' homes

In attività *Operated* =

In allestimento *being opened*

Peschiera (organizzata dalla
210^a Divisione)

Venezia

Jesi

Ancona

Cesena

Forlì

Ravenna

Imola

Bologna

Psenza

Ferrara

Modena

Pesaro

Firenze

Arezzo

Pisa

Roma

Perugia

Foligno

Orvieto

Cesano

Trani

Reggio Calabria

Cotrone

Nicastro

Cosenza

Castrovillari

Palermo

Caltanissetta

Catania

Siracusa

Siena

Bari

Lecce

Taranto

Catanzaro

Napoli

Capua

Agrigento

Caltagirone

Augusta

Trapani

Messina

1626

= 3 =

Soldiers' Sejour House
Casa Soggiorno del Militare alle Armi = R o m a =

Officers' Sejour & Transit House
Casa Soggiorno e Transito per Ufficiali Italiani
 (impiantata dalla 228^a Div. Venezia (Albergo Monaco) =

ORs Sejour house
Casa: Soggiorno per Sottufficiali e Truppa
 (impiantata dalla 228^a Divisione Venezia (Marzotto) =

ORs Accommodation Centre
Foresteria Sottufficiali e Truppa
 (impiantata dalla 228^a Div. Venezia (Sala di ritrovo) =

Rest House for Soldiers of the "Friuli" Combat Group
Casa di riposo per militari del Gruppo "Friuli"
 Malcesine sul Garda

CANTINE MOBILI *Mobili Cantine*

=====

N.	1	} 210 ^a Divisione {una di queste, cantine partirà e giorni per Bolzano = (C.M.T.)
"	2	
"	3	Comando Italiano 212
"	4	209 ^a Divisione
"	5	228 ^a Divisione
"	6	227 ^a ; Divisione

Eventuali varianti verranno comunicate non appena perverranno dai Comandi interessati.

Per l'assistenza ai militari in viaggio per servizio e per licenze è stato istituito presso i Distretti Militari un Reparto provvisorio che è incaricato di vettovagliare e, se occorre, far pernottare, i militari che debbono sostare nelle città sedi dei Distretti stessi.

E' stato chiesto ai Comandi Militari Territoriali l'elenco dei Distretti che effettueranno il servizio di cui sopra, elenco che verrà comunicato non appena sarà pervenuto.



SUBJECT : Stocks for Canteens.

Land Forces Sub Comm. A.C.
(M.M.I.A.) R G M E.
WEL/M.

27 Aug '45.

Ministry of War,
Ufficio Benessere del Soldato.

From reports received it is clear that one of the main difficulties experienced in connection with canteens is ensuring a reasonably priced supply of articles as toothpaste, toothbrushes, shoelaces, combs, stationery etc. It is understood that Captain Roncati has been largely engaged in this work for some time.

Will you please submit a detailed report on this matter for information purposes, showing if possible the nature and quantities of goods handled, the prices, and Captain Roncati's views on future possibilities ?

S/Capt.,
Welfare,
M.M.I.A.

Copy to WEL/J. & J/2.

1624

TRANSLATION - 76

FROM: Ministry of War

REF: 3585/A.C.

TO: *Soldiers Welfare Office*
M.M.I.A. for info.

DATE: 9 July 1945.

SUBJECT: Regulations on the functioning of cooperative canteens. **4A**

In compliance with a request made by M.M.I.A. in their letter Mel./J/2 of the 29th.ult., we beg^{to} inform the cooperative and mobile canteens, which receive, through the efforts of ~~the~~ ^{your} office, foodstuffs of Allied and Italian Military origin, that the regulations on the functioning of cooperative canteens are modified, so far as they are concerned, to the following extent:

A) - Regulations for the functioning of cooperative canteens (encl.1 to circular 1209 of 16th. September 1926):

Paragraph 3 is replaced by the following:

" The canteens must be organised and put into operation only in the centres authorised by the competent Allied military authorities".

Paragraph 5 is replaced by the following:

" Some foodstuffs of Allied and Italian military origin will be allotted monthly to the Allied Army and District commands which will arrange to reassign them to the various authorised canteens.

1623

Said goods will be drawn through the normal military ration stores. Therefore SM/8 forms will be used, marked "Canteen" and showing the Allied authorities

mobile canteens, which receive, through the efforts of your office, foodstuffs of Allied and Italian Military origin, that the regulations on the functioning of cooperative canteens are modified, so far as they are concerned, to the following extent:

A) - Regulations for the functioning of cooperative canteens (encl. 1 to circular 1209 of 16th. September 1926):

Paragraph 3 is replaced by the following:

" The canteens must be organised and put into operation only in the centres authorised by the competent Allied military authorities".

Paragraph 5 is replaced by the following:

1623

" Some foodstuffs of Allied and Italian military origin will be allotted monthly to the Allied Army and District commands which will arrange to reassign them to the various authorised canteens.

Said goods will be drawn through the normal military ration stores. Therefore SW/8 forms will be used, marked "Canteen" and showing the Allied authority.

Under no circumstances will the authorised quantities be exceeded.

Other locally supplied foodstuffs can be purchased for cash on the market. It will be useful to make agreements with suppliers to the military administration in such a way as to permit of such goods being purchased by the cooperative canteens at the same prices as laid down in contracts drawn up with the military administration."

B) - Supplementary and explanatory regulations on the management of cooperative canteens (circular 13782 of 6.12.1938):

Paragraph 4 is replaced by the following:

" Foodstuffs of Allied and Italian Military origin must be drawn in the manner laid down in para.5 of "Regulations of the functioning of canteens".

The amounts assigned to the canteens must be drawn during the month for which the allotment has been made. Quantities which are not drawn will be cancelled and cannot be drawn in the following month.

Supplementary foodstuffs can be purchased for cash on the market.

It is absolutely forbidden to make any purchases without the relative funds being available; it may only be permitted that payment to selected suppliers is made at the end of the month for some foodstuffs which are easily consumed, but this must occur however only when it is certain that the supply will be practically entirely consumed during the same month.

Purchases made in the last month of the financial year (June) must however be settled for before the end of that month in order that on the closing of the books there will be no outstanding debts to the suppliers.

Canteens which do not have a sufficient floating capital to meet the most pressing needs of the establishment may request **1622** adequate advance from this Ministry, bearing in mind the reserve fund of the unit by which it is controlled and always provided that it is not already in debt for any previous advance.

Supplementary foodstuffs can be purchased for cash on the market.

It is absolutely forbidden to make any purchases without the relative funds being available; it may only be permitted that payment to selected suppliers is made at the end of the month for some foodstuffs which are easily consumed, but this must occur however only when it is certain that the supply will be practically entirely consumed during the same month.

Purchases made in the last month of the financial year (June) must however be settled for before the end of that month in order that on the closing of the books there will be no outstanding debts to the suppliers.

Canteens which do not have a sufficient floating capital to meet the most pressing needs of the establishment may request **1.622** adequate advance from this Ministry, bearing in mind the reserve fund of the unit by which it is controlled and always provided that it is not already in debt for any previous advance.

Such requests will be forwarded in compliance with the rules stated in preceding para.1."

In conformity with such as is laid down in para.3 as modified above, your Office must request from the competent Allied military authorities the authorisation for the organisation and functioning of such canteens as your office considers it should form.

The Directorate General of Commissariat and Administrative Services will, in its turn, arrange to unify and bring up to date the regulations on cooperative canteens, also making the above shown alterations.

Sgd. JACINI

Minister.

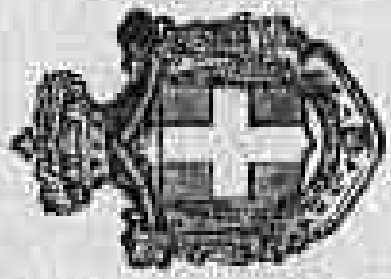
O. Danin Cpl.

1621

785020

transdate please

MR



MINISTERO DELLA GUERRA

DIREZIONE GENERALE SERVIZI COMMISSARIATO E AMMINISTRATIVI
Divisione ~~Amministrazione~~ ^{Amministrazione} Corpi

IN 1000
Date 11/5 Roma
9 LUG 1945

Sezione 1^a
Prof. N° 3585/A.C. 1945 Allegati
Risposta al f° del 14/5/45
Div. Sez. N° 03803/B5 OUT

ALL'UFFICIO BENESSERE DEL SOLDATO

S E D E

Oggetto: Norme sul funzionamento degli spacci cooperativi
Regolamento in funzione di spacci cooperativi
e, per conoscenza:

ALLA LAND FORCES SUB COMMISSION A.C. (MILIA)
(risp. f. WEL/J/2 del 29.5.45) R O M A



In adesione alla richiesta fatta dalla Land Forces Sub Commission con foglio n. Wel/J/2 del 29 scorso mese, si prega di comunicare agli spacci cooperativi ed alle cantine mobili, che ricevono, per interessamento di codesto Ufficio, generi alimentari di provenienza militare alleata ed italiana, che le norme sul funzionamento degli spacci cooperativi si intendono modificate nei loro riguardi nei sensi come appresso indicati:

A)- Norme per il funzionamento degli spacci cooperativi (all. n. 1 alla circolare 1209 del 16 settembre 1926):

Il paragrafo 3 è sostituito dal seguente:

"Gli spacci dovranno essere organizzati e fatti funzionare soltanto nei centri autorizzati dalla competente autorità militare alleata".

Il paragrafo 5 è sostituito dal seguente:

"Taluni generi alimentari di provenienza militare alleata 1620 na saranno assegnati mensilmente ai Comandi di Armata e di District alleati i quali provvederanno a riassegnarli ai diversi spacci autorizzati.
Detti generi saranno prelevati per il tramite dei normali magazzini

... con l'in

AL Ufficio BENESSERE DEL SOLDATO

Risposta al n.° del 14/5/45

Div. Sez. N.° 03803/PSUT

S E D E

Oggetto, Norme sul funzionamento degli spacci cooperativi -

Regole on functioning of co-operatives

e, per conoscenza:

ALLA LAND FORCES SUB COMMISSION A.C. (M.M.I.A.)
(risp.f.WEL/J/2 del 29.5.45)

R O M A

In adesione alla richiesta fatta dalla Land Forces Sub Commission con foglio n.Wel/J/2 del 29 scorso mese, si prega di comunicare agli spacci cooperativi ed alle cantine mobili, che ricevono, per interessamento di codesto Ufficio, generi alimentari di provenienza militare alleata ed italiana, che le norme sul funzionamento degli spacci cooperativi si intendono modificate nei loro riguardi nei sensi come appresso indicati:

A)- Norme per il funzionamento degli spacci cooperativi (all.n.1 alla circolare 1209 del 16 settembre 1926):

Il paragrafo 3 è sostituito dal seguente:

"Gli spacci dovranno essere organizzati e fatti funzionare soltanto nei centri autorizzati dalla competente autorità militare alleata".

Il paragrafo 5 è sostituito dal seguente:

"Taluni generi alimentari di provenienza militare alleata ^{di tipo} ne saranno assegnati mensilmente ai Comandi di Armata e di District alleati i quali provvederanno a riassegnarli ai diversi spacci autorizzati.

Detti generi saranno prelevati per il tramite dei normali magazzini militari viveri. A tale scopo si utilizzeranno i moduli ST/8 con l'indicazione "Canteen" (Spacci), indicando l'autorità alleata. I quantitativi autorizzati non dovranno in nessun caso essere superati.

/.

Gli altri generi alimentari forniti localmente potranno essere acquistati per contante sul mercato. Sarà utile prendere accordi con fornitori dell'amministrazione militare, in modo che tali generi possano essere acquistati dagli spacci cooperativi agli stessi prezzi stabiliti nei contratti conclusi con l'amministrazione militare".

B) - Norme integrative ed esplicative sulla gestione degli spacci cooperativi (circolare 13782 del 6.12.1938):

Il paragrafo 4 è sostituito dal seguente:

"I generi alimentari di provenienza militare alleata e italiana dovranno essere prelevati nel modo indicato nel paragrafo 5 delle "Norme sul funzionamento degli spacci".

I quantitativi assegnati agli spacci dovranno essere prelevati durante il mese per il quale è stata fatta l'assegnazione. Le aliquote non prelevate dell'assegnazione saranno annullate e non potranno essere prelevate nel mese successivo. I generi alimentari supplementari possono essere acquistati per contante sul mercato.

E' assolutamente vietato di fare acquisti senza che vi sia la relativa disponibilità di fondi; può solo consentirsi che il pagamento ai fornitori prescelti di alcuni generi di facile consumo avvenga alla fine del mese cui l'acquisto si riferisce, ma ciò sempre quando si abbia la certezza che la provvista venga - nella quasi totalità - esitata nello stesso mese.

Gli acquisti relativi all'ultimo mese dell'esercizio (giugno) devono, invece, essere regolati prima della fine del mese stesso, in modo che alla chiusura della gestione non risultino alcun debito verso i fornitori.

Gli spacci che avessero un capitale circolante ridotto rispetto alle reali necessità dell'azienda possono chiedere a questo ministero una congrua anticipazione, tenendo conto delle disponibilità del fondo scorta dell'ente, da cui dipendono, e sempre che non siano già in debito per precedenti anticipazioni ricevute.

Tali richieste saranno inoltrate con l'osservanza delle norme di cui al precedente n.1".

In conformità di quanto prescritto dal paragrafo 3 come sopra modificato, sarà cura di codesto Ufficio di richiedere alla competente autorità militare alleata l'autorizzazione per l'organizzazione e il funzionamento degli spacci che codesto Ufficio medesimo riterrà di dover costituire.

La Direzione Generale dei Servizi di Commissariato ed Amministrativi provvederà, a sua volta, ad unificare ed aggiornare le norme sugli spacci cooperativi, riportandovi anche le varianti su indicate.

Il paragrafo 4 è sostituito dal seguente:

"I generi alimentari di provenienza militare alleata e italiana dovranno essere prelevati nel modo indicato nel paragrafo 5 delle "Norme sul funzionamento degli spacci".

I quantitativi assegnati agli spacci dovranno essere prelevati durante il mese per il quale è stata fatta l'assegnazione. Le aliquote non prelevate dell'assegnazione saranno annullate e non potranno essere prelevate nel mese successivo. I generi alimentari supplementari possono essere acquistati per contante sul mercato.

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La Direzione Generale dei Servizi di Commissariato ed Amministrativi provvederà, a sua volta, ad unificare ed aggiornare le norme sugli spacci cooperativi, riportandovi anche le varianti su indicate.

IL MINISTRO



3122

GA

SUBJECT : Rest Houses.

Land Forces Sub Comm. A.G.
(M.M.I.A.) BOMB.
A.243.

6th July '45.

To : Ministry of War.

The attached letter received from Genoa Territorial Command has been received by this HQ. No trace, however, can be found of the Signal to which it refers, and it is therefore forwarded to you as it is thought that the Signal may have been sent by you.

S. P. M. M. I. A. R. H.

Major General,
M. M. I. A.

Internal:- Welfare

translation of letter referred to in
this file - Fb. SA.

16:8

Translation.

From: Mil. Territorial Hq. (II) Genova.
To: MMIA.

Welfare
Ref: 09/162
Date: June 14.5.

Subject: Canteens.

Ref. signal 409358 dated 2nd inst.
The territory under the jurisdiction of this Command, the railway stations ~~the railway lines~~ mainly used by people being repatriated, where it is thought necessary to have a canteen, are: - Genova and Bordighera.

At PORTA PRINCIPLE Station (Genova) there is already a canteen which is better known under the name of "News Office". This canteen is run by a provincial welfare organization under the management of the Religious Authorities and ~~gives~~ ^{gives} assistance as well as distributing food. Nothing exists at Bordighera. The railway does not function; but, on account of the road that comes from France, that station can still be considered as a transit point for military personnel being repatriated through that road.

The station buildings are damaged but, not far away and on the side of Via Aurelia, the flower market building which is not being used at present, could ~~well~~ serve the purpose well.

Bearing in mind that also civilian refugees (and at times in larger number than military personnel) pass through that locality, I think ~~it is necessary~~ for ~~various~~ reasons, that it is convenient to set up a canteen which will not be only for military personnel.

1618

That canteen should be set up by the local provincial authorities and supported by the military authorities bearing in mind that, for the time being, food resources

P.T.O.

TRANSLATION

From : Ministry of War

To : M.M.I.A.

Ref:-- 03803/B.S.

Date:-- 14 May '45.

SUBJECT: Canteens.

Ref letter WEL/J/1 dated 15 Apr.

1. I thank you for having helped and obtained the assignment of food articles on repayment for Mobile Canteens and Canteens of the corps under command.

2. Instructions and rules on the administration functioning of Canteens were issued, even prior to the war, by the Comm/to Branches concerned and applied well to both peace time and war time requirements, as proved by experience, and, therefore, have been maintained.

3. The management of Mobile Canteens is a special type of management of ordinary canteens. There is no need to issue any special instructions since the general rules named above can be followed without difficulties also by the Mobile Canteens.

I proposed to the General Directorate of Comm/ and Admin Services, only one amendment. This amendment deals with the use of profit made and of which, a certain sum will be put at disposal of this office, and be either left at disposal of the canteen which made that profit, for its own improvement, or given to other canteens which, though no fault of their own, are in difficulties or have insufficient cash to pay bills etc.

4. I attach herewith copy of the fundamental instructions: appendix N.2 (attached to circular N:1209 dated 16 Sept 1926 and circular N 13732 dated 6 Dec 1938)

From instruction contained in the 'circulars' and bearing in mind the proposal made by me at para 3 above, the following answers can be given to the questions put forward in a/m letter para 4:--

- 1) Maximum price to charge:--
price of cost plus 5 to 10 % at the discretion of the Corps Commander.

11) Responsibility of book keeping:--
-- The manager of the canteen is responsible.

2. Instructions and rules on the administration functioning of Canteens were issued, even prior to the war, by the Comm/ to Branches concerned and applied well to both peace time and war time requirements, as proved by experience, and, therefore, have been maintained.

3. The management of Mobile Canteens is a special type of management of ordinary canteens. There is no need to issue any special instructions since the general rules named above can be followed without difficulties also by the Mobile Canteens.

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4. I attach herewith copy of the fundamental instructions: appendix M.2 (attached to circular N:1209 dated 16 Sept 1926 and circular N 13782 dated 6 Dec 1938)

From instruction contained in the "circulaire" and bearing in mind the proposal made by me at para 3 above, the following answers can be given to the questions put forward in a/m letter para 4:-

1) Maximum price to charge:-
price of cost plus 5 to 10 % at the discretion of the Corps Commander.

11) Responsibility of book keeping:-
- The manager of the canteen is responsible directly to the Corps Commander who is responsible for same to the Senior Authorities (such procedure is also in consequence of the fact that: the Commandant of the Corps is responsible for the Welfare organization which is carried out on his behalf by other officer suitable for this service.

(2)

4. (1) Profit made by Corps canteens and how the profit is used:-
- 25% for the gradual reimbursement of payment made in advance.
 - 25% to be kept by the Commandant to increase and improve the Canteen.
 - 10% to be kept by the Commandant to build up a reserve fund.
 - 20% to be kept by the Commandant for payment of rewards granted to Military personnel (and their families) who are in need of help and deserve same for good conduct.
 - 20% to be left at this office's disposal in order that it may be used, either for the corps or for other corps which require to be helped.

S/ G.C. TAMASSIA.

1616

Appendix N:1 attached to circular 1209 dated
16 Sep '26.

MINISTRY OF WAR

General Directorate of Admin Services - Corps Admin Div.

Rules for the functioning of co-operative canteens.

Object of these Canteens.

1. Co-operative Canteens ~~are~~ established in units and are exclusively meant for the sale of hot meals, wine, articles of first necessity etc., to troops, in hygienic and decorative premises.
2. The object of these canteens is to allow ORs to purchase certain articles at a low price and in healthy premises, articles which otherwise, would be paid for at a higher price elsewhere. Also, the object of these canteens is to put at disposal of Unit HQ certain sums for the benefit of their dependant ORs and eventually their families.

Officers, W.Os and Sjte can make use of these canteens only when the unit is in the field or on manoeuvres.

Functioning of Canteens.

3. Army Corps Commanders may authorize the opening of Co-operative canteens in Regiments, Bn, Detachments or equivalent units and, as an exception, in small units when the present strength and its work justify the opening of such canteen.
4. ORs, chosen from those most suitable and who proved that they can be trusted, will be detailed to serve in these canteens.

In cases where there are a large number of troops to serve and it is thought necessary to employ more than 3 men in these canteens, a request for authority will have to be forwarded to the Army Corps Commander.

5. Food articles will be purchased in cash from the market. It would be useful to make agreement with contractors of the Military Admin, so that food articles may be purchased by the co-operative canteens at the rates laid down in contracts made with the Military Admin.

Food articles will not be drawn from military stores.

premises.

2. The object of these canteens is to allow ORs to purchase certain articles at a low price and in healthy premises, articles which otherwise, would be paid for at a higher price elsewhere. Also, the object of these canteens is to put at disposal of Unit HQ certain sums for the benefit of their dependant ORs and eventually their families.

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In cases where there are a large number of troops to serve and it is thought necessary to employ more than 3 men in these canteens, a request for authority will have to be forwarded to the Army Corps Commander.

5. Food articles will be purchased in cash from the market. It would be useful to make agreement with contractors of ~~16th~~ Military Admin. so that food articles may be purchased by the co-operative canteens at the rates laid down in contracts made with the Military Admin.

Food articles will not be drawn from Military Food Depots.

6. Funds required for the opening of these canteens will be drawn from the Corps funds as a loan without interests. Such initial grant will be kept to a minimum and will be reimbursed with the profit made each three months as stated in N:10. This grant will be authorized from time to time by this Ministry.

7. Canteens will sell goods only for cash and in accordance with the pricelist fixed by the unit HQ where such canteen is formed as per reasons stated in N:9 below. The price list will be always displayed in the canteen.

(2)

8. Rules for the internal functioning of canteens both for discipline and administration will be made out by Army Corps HQ.

9. Prices.

These canteens sell goods to the troops at an average price of purchase increased by not more than 10%.

In localities where tax has to be paid, prices will increased accordingly.

10. Use of profit.

25% of the net profit made by each canteen will be used to reimburse the original grant obtained from the Mil. Admin. until such debt is paid.

10% will be kept to build up a reserve fund, until 2/10 of the net stock (money and goods) of the canteen, is reached. Once the reserve fund is made, the percentage used to pay back the initial grant referred to in para 1 above, will be increased to 35%.

Reserve fund will be deposited only in Saving Branches of the Post Office.

After having deducted the above quota from the profit, the remaining sum will be put at disposal of Corps Commanders concerned. Of that sum, 15% will be spent for the benefit of Cpls and Men Recreation Rooms. The remainder will be used by the Commandant and at his own discretion to; the benefit of his men and eventually their families. This sum could be used also for good conduct prizes, for donation to Officer's Cadet Messes (for the maintainances of these Messes), for parties held by the corps or units; as regimental festivities etc. provided ORs of the corps benefit from it.

For contributions for parties, unit Commanders cannot give more than 20% of the actual fund held by them.

Corps Commanders or Units Commanders will keep a register which can be examined at any time by Superior HQs or by the Admin Inspectorate. This register will show the use made of the profits.

Such register will be handed over on handing over ~~conf~~ of the unit.

Superior HQ, under which canteens function, will not draw any part of the profit, under any circumstances.

However, canteens of CRR units are allowed to pay 1/10 of the net profit for the benefit of the CRR foundation.

25% of the net profit made by each canteen to reimburse the original grant obtained from the Mil. Admin. until such debt is paid.

10% will be kept to build up a reserve fund, until 2/10 of the net stock (money and goods) of the canteen, is reached. Once the reserve fund is made, the percentage used to pay back the initial grant referred to in para 1 above, will be increased to 35%.

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Such register will be handed over on handing over. ~~com~~ **1614** of the unit.

Superior HQ, under which canteens function, will not draw any part of the profit, under any circumstances.

However, canteens of CCRR units are allowed to pay 1/10 of the net profit for the benefit of the CCRR foundation, to GHC.CCRR.

11. Management of Canteens.

Canteens function under Army Corps HQ and are under direct control of Corps or Unit HQ which administer same.

Directors of Canteens can combine for the collective purchase of food stuffs but no senior authority can compel them to do so since these authorities must respect the independence of each canteen.

(3)

12. Management of Canteens (continued)

Each Corps or Unit Commander must name a commission of which he is the president. This Commission will have the duties of supervising the canteen (administration as well as discipline). The President and two members detached at Bus. or equivalent units, form the commission.

The Corps or Unit Commander will choose the members of the commission from amongst the officers of the unit which has a canteen. One of the members of the commission will have the special duties of manager of the canteen.

He will check daily the cash received and will be held responsible in case of deficiencies which may occur through carelessness.

13. On changing the supervising commission a report will have to be made out and ~~sent~~ closed on that day. That report will confirm that documents and books have been handed over to the new commission.

14. Corps or Unit HQs will fix the opening and closing hours of these canteens.

15. HQs which have co-operative canteens, will make out a quarterly report showing the names of the supervising commission, outstanding credits and liabilities, actual state of initial grant obtained from the Corps, net profits and its distribution, the total of reserve fund and the total sum at disposal of the Corps Commander. Such report will be forwarded, through normal channels, to Army Corps Commanders.

Every year and within the month following the closing of accounts, each Army Corps HQ will forward to the Ministry (General Directorate of Admin Services) a report showing the results of the management during that year, of all co-operative canteens of the dependant Corps, as well as a summary return as detailed on attached appendix.

16. Each canteen will keep the following books:-

- (a) A cash book.
- (b) Articles of food - receipts and issues registered.
- (c) A profit register (showing the profit made during the quarter and how it has been distributed).
- (d) An inventory of the furniture, equipment, etc.
- (e) A register of the quarter.

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- (a) A cash book.
- (b) Articles of food - receipts and issues registered **1613**
- (c) A profit register (showing the profit made during the quarter and how it has been distributed).
- (d) An inventory of the furniture, equipment, etc.
- (e) A register of the quarterly statement of the canteen showing the initial capital, the amount borrowed from the Corps or the Unit, quota of the profit made during the quarter used to reimburse the sum due to the Corps or Unit, amount still due, total of outstanding credits, total of liabilities, total of reserve fund.

Other books which may be considered necessary, can be kept.

S/

Lt. Col. A. M. AICJA
Ufficiale Addetto.

From : Ministry of War

Ref : 13782

To : Addresses omitted.

Date : 6 December 1938.

SUBJECT : Rules for the management of Co-operative Canteens.

On examining the yearly report showing the results obtained on the management of co-operative canteens and reports forwarded by Area Inspectors, this Ministry noticed that various canteens do not comply with rules laid down in appendix 1 of this Ministry's circular N: 1209 dated 12 September 1926.

Therefore, in order to complete and explain better these rules, the following is brought to your notice:-

1. Equipment expenses.

Funds required to equip new co-operative canteens will be given, after this Ministry authorize same, by Corps concerned, as a loan without interest.

Requests for such funds should be forwarded through higher authorities and be supported by a list detailing the expenses to be made, a statement showing the reserve fund of the requesting unit as at the last day of the month preceeding the request and by a certificate stating that the canteen is not in debt for previous funds received.

Only as an exception duly proved, can a request for a loan be forwarded when the previous one has not yet been settled.

Profit made by canteens cannot be spent for the purchase of furniture or other materials required to complete the equipment of these canteens.

2. Reserve Funds.

These funds can only be used to make good losses which the normal receipt of the canteen are not sufficient to cover. Such grant is in direct proportion to the development of the canteen and equals 2/10 of the net outstanding credits. (see N:10 of attached circular)

In order to build up such fund it is necessary to take into account all outstanding credits of the canteen: i.e. goods in stock, cash on hand, credits, value of furniture and equipment less debts.

Sums of money put away to build up such fund

1612

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In order to build up such fund it is necessary to take into account all outstanding credits of the canteen: i.e. goods in stock, cash on hand, credits, value of furniture and equipment less debts.

Sums of money put away to build up such fund should not be accounted for in calculating the reserve fund.

Any amount drawn from the reserve fund should be authorized by Army Corps HQs and such sums should be used only to make good exceptional losses.

However, in special cases (i.e. expenses to be made when the canteen is still in debt towards the Mil.Admin.) the use of small amounts of the reserve fund may be authorized by the Ministry.

When a canteen has been authorized to draw a certain sum from the reserve fund, the manager of the canteen will make the necessary arrangement to repay immediately such sum out of the 10% of the net profit, handed in quarterly.

(2)

3. Use of Profits.

Percentage fixed in para 10 of circular attached will be strictly complied with.

However, when a canteen is in debt towards the Corps for the initial loan received, payment of 25% of the net profit (35% if the reserve fund has been built up) will be made regularly until the debt is paid. In this case allowances are made after the first quarter, these must be shown in the remark column of the return prescribed in appendix 1 attached to the present circular, together with the profit quota.

The 10% quota for the formation of the reserve fund is taken always on the total profit made irrespective of any further discounts towards the Corps or any other payments.

Sums used by Corps Commanders for the purchase, maintainances etc, of individual boxes for the troops (see circular 3303 dated 20th May 1936) or sums used to build up a fund for the purchase of a vehicle when the one issued by the army is unserviceable (see circular 36611 dated 29 May 1937), must be shown in the proper column of the summary return referred to at para 8 below.

4. Supply of articles of food.

As laid down in para 5 of the "Rules for the functioning of Canteens", articles of food must be purchased in cash from the market.

It is absolutely prohibited to obtain articles of food without paying. However, it may be allowed that payment for certain food articles which are easily consumed, may be made at the end of that month only when it is certain that these food articles are sold within that month.

Purchase made during the last month (i.e. June) must be paid for before the end of that month in order not to show any outstanding accounts.

Any canteen which has a small capital in proportion to its own requirement, may forward a request for the required amount to this Ministry. This will be done by taking into account the availability of the reserve fund and only when no amount is due on previous receipts.

In forwarding such requests, rules contained in Para. 1 above will be strictly complied with;

5. Sale Prices.

Canteens must maintain their object: it being that of

discounts towards the Corps or any other unit.

Sums used by Corps Commanders for the purchase, (see circular maintainances etc, of individual boxes for the troops (see circular 3303 dated 20th May 1936) or sums used to build up a fund for the purchase of a vehicle when the one issued by the army is unserviceable (see circular 36611 dated 29 May 1937), must be shown in the proper column of the summary return referred to at para 8 below.

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In forwarding such requests, rules contained in Paragraph 1 above will be strictly complied with:

1611

5. Sale Prices.

Canteens must maintain their object: it being that of assisting and any speculation must be absolutely excluded, at all times instructions detailed at para 9 of appendix 1 of ~~the~~ circular 1209, which lay down the selling of food articles at the average price of purchase, increased by a maximum quota of 10%, must be strictly complied with.

Profits saved up in amounts which are excessive to the requirements of the canteen, become a danger for these military and are to be considered as abusive on the part of the management of that canteen.

In case there are large amounts of profit at the end of the period, still left at disposal of the Commandant, the supervising

(3)

5. Sale Prices (continued)

the supervising commission will examine the possibility to reduce the percentage of increase in sale prices of food articles which are of common consumption.

As a rule, the Commandant must avoid to have in his possession, at the end of the period, an amount superior to the profit which could be made during a quarter by the canteen under command.

6. Value of Furniture.

Bearing in mind that the rules in force do not allow for depreciation on the furniture, it is to be considered that, if depreciation was made, a progressive decrease of the capital would occur which in fact would not correspond to the present value. This practice would, moreover, give no guarantee for the ~~present value~~ maintenance of that furniture as well as it would affect the handing over of same to new persons in charge.

However, we order that all furniture and equipment must be put on an inventory together with their original cost so that supervising commission can condemn same when they become unserviceable. Therefore, canteens will maintain the furniture in a good state and will have the furniture repaired when necessary. Payment made for such repairs will come under the ordinary expenses of the canteen.

When furniture and material belonging to canteens which are closed down must be issued on repayments to others or when payment is to be made by a person for damage done to that furniture, the supervising commission must fix the price of such material according to its actual market value when issued or debited for.

However, no valuation must be made when furniture is handed over from the Canteen to another free of charge. Such furniture will be taken on charge as per inventory prices.

7. General Expenses.

These must be made as low as possible in order to avoid decrease and consequently, expenditure of the profits made. Supervising Commissions must see that such expenses are reasonable and will put forward suggestions so as to keep them as low as possible.

8. Yearly summary return.

Not all canteens have

19610

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However, no valuation must be made when furniture is handed over from ~~the~~ Canteen to another free of charge. Such furniture will be taken on charge as per inventory prices.

7. General Expenses.

These must be made as low as possible in order to avoid decrease and consequently, expenditure of the profits made. Supervising Commissions must see that such expenses are reasonable and will put forward suggestions so as to keep them as low as possible. 19610

8. Yearly summary return.

Not all canteens have to carry out the same procedure for the making out of the yearly summary return. Some HQs have modified, on their own initiative, the return laid down in appendix 2 of circular 1209 deleting or adding headings.

Bearing in mind that, for control reasons, such return should be made out the same way, it is pointed out that, from now on, HQs concerned will consolidate data obtained from their dependant canteens, as per attached form, complying with the following principles:-

(4)

8. Yearly summary return. (continued)a) Loan from the Corps.

Only sums received on loan during the period and those which have not been paid completely should be shown on that return. Sums received on loan and repayed will not be shown.

b) Liabilities as at 1st July.

Only the balance due should be shown (see instructions detailed in para 4 above) and any other amount due should be explained in the report attached to that return.

c) Total reserve fund.

In accordance with instructions detailed in para 2 above, the total reserve fund should equal 2/10th of the total outstanding credits.

The summary return will show the total amount of each column and will be forwarded to this Ministry not later than 15th August of each year.

The summary return will be made out in the same order as the previous one showing the list of canteens amended up to date: i.e. deleting those which have been transferred under other corps or adding canteen newly formed or taken on charge by the Corps.

S/ A. PARIANI

1609:

Welfare.

Following amendments necessary from Q point of view.
(Have discussed with Col Hoaker). Col Q suggests
Welfare answer letter.

Para 3. Delete present para + substitute.

(a) ~~by~~ "canteens will be established and operate only
in such centres as are authorised by the appropriate
Allied Military Authority".

Para 5.

Insert new Para 5.

5 (a) Certain food articles of Allied and Station Military
supply will be allocated monthly to Allied Army and
District commands who will suballocate to the
various authorised canteens.

These supplies will be drawn through the normal
military supply depots. 5 1/8 Forms marked "CANTEEN"
and quoting the Allied authority for the issue will
be used.

Amounts authorised will in no circumstances be
exceeded " 1608

5 (b) Insert para 5 with following changes: -

Delete "Food articles will" (line 1) and substitute
"Other food articles of local supply may"
Delete line 6 - "Food articles - - - - Food depots."

26/5.

W. Q. 1.

See also amendment to Rules for the Management -
4 pages over.

Annex I:1 attached to Circular 1000 dated
13 Jan '26.

MINISTRY OF WAR

General Directorate of Admin Services - Corps Admin Div.

Rules for the Functioning of co-operative canteens.

Object of these Canteens.

1. Co-operative Canteens are established in units and are exclusively meant for the sale of hot meals, wine, articles of first necessity etc., to troops, in hygienic and decorative premises.
 2. The object of these canteens is to allow CAs to purchase certain articles at a low price and in healthy premises, articles which otherwise, would be paid for at a higher price elsewhere. Also, the object of these canteens is to put at disposal of Unit the certain sums for the benefit of their dependent CAs and eventually their families.
- Officers, NCOs and SJs can make use of these canteens only when the unit is in the field or on manoeuvres.

Functioning of Canteens.

3. Army Corps Commanders may authorize the opening of Co-operative Canteens in Regiments, Bn, Detachments or equivalent units and, as an exception, in small units when the present strength and its work justify the opening of such canteen.
4. CAs, chosen from those most suitable and who proved that they can be trusted, will be detailed to serve in these canteens. In cases where there are a large number of troops to serve and it is thought necessary to employ more than 3 men in these canteens, a request for authority will have to be forwarded to the Army Corps Commander.
5. Food articles will be purchased in cash from the market. It would be useful to make agreement with contractors. **16006** Military Admin. so that food articles may be purchased by co-operative canteens at the rates laid down in contracts made with the Military Admin.

Food articles will not be drawn from Military Food Depots.

2. The object of these canteens is to allow CAs to purchase certain articles at a low price and in healthy premises, articles which otherwise, would be paid for at a higher price elsewhere. Also, the object of these canteens is to put to disposal of Unit HQ certain surplus for the benefit of their dependant CAs and eventually their families.

Canteens, R. Co and Bns can make use of these canteens only when the unit is in the field or on manoeuvres.

Functioning of Canteens.

3. Army Corps Commanders may authorize the opening of Co-operative canteens in Regiments, Bn, Detachments or equivalent units and, as an exception, in small units when the present strength and its work justify the opening of such canteens.

4. CAs, chosen from those most suitable and who proved that they can be trusted, will be detailed to serve in these canteens.

In cases where there are a large number of troops to serve and it is thought necessary to employ more than 3 men in these canteens, a request for authority will have to be forwarded to the Army Corps Commander.

5. Food articles will be purchased in cash from the market. It would be useful to make agreement with contractors **1806** Military Admin. so that food articles may be purchased by co-operative canteens at the rates laid down in contracts made with the Military Admin.

Food articles will not be drawn from Military Food Depots.

6. Funds required for the opening of these canteens will be drawn from the Corps funds as a loan without interest. Such initial grant will be lent to a minimum and will be reimbursed with the profit made each three months as stated in Para. This grant will be authorized from time to time by this Ministry.

7. Canteens will sell goods only for cash and in accordance with the price list fixed by the unit HQ where such canteen is formed as per reasons stated in Para. below. The price list will be always displayed in the canteen.

(3)

12. Management of Canteens (continued)

Each Corps or Unit Commander must name a commission of which he is the president. This Commission will have the duties of supervising the canteen (administration as well as discipline). The President and two members elected at Dns. or equivalent units, form the commission.

The Corps or Unit Commander will choose the members of the commission from amongst the officers of the unit which has a canteen. One of the members of the commission will have the special duties of manager of the canteen.

We will check daily the cash received and will be held responsible in case of deficiencies which may occur through carelessness.

13. On changing the supervising commission a report will have to be made out and signed closed on that day. That report will confirm that documents and books have been handed over to the new commission.

14. Corps or Unit HQs will fix the opening and closing hours of these canteens.

15. HQs which have co-operative canteens, will make out a quarterly report showing the names of the supervising commission, outstanding credits and liabilities, actual state of initial grant obtained from the Corps, net profits and its distribution, the total of reserve fund and the total sum at disposal of the Corps Commander. Such report will be forwarded, through normal channels, to Army Corps Commanders.

Every year and within the month following the closing of accounts, each Army Corps HQ will forward to the Ministry (General Directorate of Admin Services) a report showing the results of the management during that year, of all co-operative canteens of all the dependent Corps, as well as a summary return as detailed on attached appendix.

16. Each canteen will keep the following books:-

- (a) A cash book.
- (b) Articles of food - receipts and issues.
- (c) A profit register (showing the profit made during the quarter and how it has been distributed).
- (d) An inventory of the furniture, equipment, etc.
- (e) A register of the quarterly statement of the canteen showing the initial grant, the amount

1604

13. On changing the supervising commission a report will have to be made out and check closed on that day. That report will confirm that documents and books have been handed over to the new commission.

14. Corps or Unit HQs will fix the opening and closing hours of these canteens.

15. HQs which have co-operative canteens, will make out a quarterly report showing the names of the supervising commission, outstanding credits and liabilities, actual state of initial grant obtained from the Corps, net profits and its distribution, the total of reserve fund and the total sum at disposal of the Corps Commander. Such report will be forwarded, through normal channels, to Army Corps Commanders.

Every year and within the month following the closing of accounts, each Army Corps HQ will forward to the Ministry (General Directorate of Admin Services) a report showing the results of the management during that year, of all co-operative canteens of all the dependent Corps, as well as a summary return as detailed on attached appendix.

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- (a) A cash book.
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- (c) A profit register (showing the profit made during the quarter and how it has been distributed).
- (d) An inventory of the furniture, equipment, etc.
- (e) A register of the quarterly statement of the canteen showing the initial capital, the amount borrowed from the Corps or the Unit, quota of the profit made during the quarter used to reimburse the sum due to the Corps or Unit, amount still due, total of outstanding credits, total of liabilities, total of reserve fund.

Other books which may be considered necessary, can be kept.

BY Lt. Col. A. A. ALORA
Officials Adhsto.

1604

Para 4. Supply of articles of food.

Insert new subpara 4(a).

4(a) Allied or Italian Military supplied ^{articles of food} items will be drawn as laid down in Para 5 of the "Rules for the functioning of canteens".

Amounts allocated to canteens will be drawn during the month for which the allocation is made. Undrawn portions of the allocation will be cancelled and may not be drawn in the following month.

(b) Present para 4 with following amendment: — Delete lines 1, 2 & 3 and substitute: — "Additional items of food may be purchased in ~~for~~ cash from the market".

26/5.



R.

1603

From : Ministry of War

Ref : 60/2722

To : Addressees omitted.

Date : 5 December 1952.

SUBJECT : Rules for the management of Co-operative Canteens.

On examining the yearly report showing the results obtained on the management of co-operative canteens and reports forwarded by Area Inspectors, this Ministry noticed that various canteens do not comply with rules laid down in appendix 1 of this Ministry's circular W. 1309 dated 12 September 1950.

Therefore, in order to complete and explain better these rules, the following is brought to your notice:-

1. Equipment expenses.

Funds required to equip new co-operative canteens will be given, after this Ministry authorise same, by Corps concerned, as a loan without interest.

Requests for such funds should be forwarded through higher authorities and be supported by a list detailing the expenses to be made, a statement showing the reserve fund of the requesting unit as at the last day of the month preceding the request and by a certificate stating that the canteen is not in debt for previous funds received.

Only as an exception will, where, on a request for a loan be forwarded when the previous one has not yet been settled.

Profit made by canteens cannot be spent for the purchase of furniture or other materials required to complete the equipment of these canteens.

2. Reserve Funds.

These funds can only be used to make good losses which the normal receipt of the canteen are not sufficient to cover. Such grant is in direct proportion to the development of the canteen and equals 2/10 of the net outstanding credits. (see W.10 of attached circular)

In order to build up such fund it is necessary to take into account all outstanding credits of the canteen; i.e. goods in stock, cash on hand, credits, value of furniture and equipment less debts.

Sums of money put away to build up such fund should be reserved.

1662

1. Equipment expenses.

Funds required to equip new co-operative centers will be given, after the Ministry authorizing same, by Army Corps nonappropriated, as a loan without interest.

Requests for such funds should be forwarded through higher authorities and be supported by a list detailing the expenses to be made, a statement showing the reserve fund of the requesting unit as at the last year of the center preceding the request and by a certificate stating that the center is not in debt for previous funds received.

Only as an exception fully approved, can a request for a loan be forwarded when the previous one has not yet been settled.

Profit made by centers cannot be spent for the purchase of furniture or other materials required to complete the equipment of these centers.

2. Reserve funds.

These funds can only be used to make good losses which the normal receipt of the centers are not sufficient to cover. Such grant is in direct proportion to the development of the center and equals 2/10 of the net outstanding credits. (See I:10 of attached circular)

In order to build up such fund it is necessary to take into account all outstanding credits of the center, 100 i.e. goods in stock, cash on hand, credits, value of furniture and equipment less debts.

Sums of money put away to build up such fund should not be accounted for in calculating the reserve fund. **1602**

Any amount drawn from the reserve fund should be authorized by Army Corps and such sums should be used only to make good exceptional losses.

However, in special cases (i.e. expenses to be made when the center is still in debt towards the Mil. Admin.) the use of small amounts of the reserve fund may be authorized by the Ministry.

When a center has been authorized to draw a certain sum from the reserve fund, the manager of the center will make the necessary arrangement to repay immediately such sum out of the 10% of the net profit, handed in quarterly.

(2)

3. Use of Profits.

Percentages listed in para 10 of circular attached will be strictly complied with.

However, when a canteen is in debt towards the Corps for the initial loan received, payment of 25% of the net profit (25% of the reserve fund has been built up) will be made regularly until the debt is paid. In this case allowances are made after the first quarter, these must be shown in the report column of the return prescribed in appendix 1 attached to the present circular, together with the profit quota.

The 10% quota for the formation of the reserve fund is taken always on the total profit made irrespective of any further discounts towards the Corps or any other payments.

Those used by Corps Commanders for the purchase, maintenance etc. of individual boxes for the troops (see circular 5308 dated 30th May 1936) or subs used to build up a fund for the purchase of a vehicle when the one issued by the Army is unserviceable (see circular 34811 dated 26 May 1937) must be shown in the proper column of the summary return referred to at para 6 below.

4. Supply of articles of food.

As laid down in para 5 of the "Rules for the functioning of canteens", articles of food must be purchased in cash from the market.

It is absolutely prohibited to obtain articles of food without paying. However, it may be allowed that payment for certain food articles which are easily consumed, may be made at the end of that month only when it is certain that these food articles are sold within that month.

Purchase made during the last month (i.e. June) must be paid for before the end of that month in order not to show any outstanding accounts.

Any canteen which has a small capital in proportion to its own requirements, may forward a request for the required amount to this Ministry. This will be done by taking into account the availability of the reserve fund and only when no amount is due on previous receipts.

In forwarding such requests, rules contained in Para 1 above will be strictly complied with.

5. Sale Prices.

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Canteens must maintain their object: it being that of

maintainances etc. of individual boxes for the troops (see circular 3905 dated 20/10/46) or sums used to build up a fund for the purchase of a vehicle when the one issued by the army is unserviceable (see circular 3561 dated 22/10/46), must be shown in the proper column of the summary return referred to at para C below.

4. Supply of articles of food.

As laid down in para 5 of the "rules for the functioning of Centeens", articles of food must be purchased in cash from the market.

It is absolutely prohibited to obtain articles of food without paying. However, it may be allowed that payment for certain food articles which are easily consumed, may be made at the end of last month only when it is certain that these food articles are sold within that month.

Purchases made during the last month (i.e. June) must be paid for before the end of that month in order not to show any outstanding accounts.

Any centeen which has a small capital in proportion to its own requirement, may forward a request for the required amount to the Ministry. This will be done by taking into account the availability of the reserve fund and only when no amount is due on previous receipts.

In forwarding such requests, rules contained in para 1 above will be strictly complied with.

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5. Sale Prices.

Centeens must maintain their objects; it being that of assisting and any speculation must be absolutely excluded, at all times instructions detailed at para 7 of appendix 1 of article circular 1206, which lay down the selling of food articles at the average price of purchase, increased by a maximum quota of 10%, must be strictly complied with.

Profits saved up in amounts which are excessive to the requirements of the centeen, become a danger for these military and are to be considered as abusive on the part of the management of that centeen.

In case there are large amounts of profit at the end of the period, still left at disposal of the Commandant, the supervising

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6. Sale Prices (continued)

the supervising commission will examine the possibility to reduce the percentage of increase in sale prices of food articles which are of common consumption.

As a rule, the Commandant must avoid to have in his possession, at the end of the period, an amount superior to the profit which could be made during a quarter by the canteen under command.

9. Value of Furniture.

Bearing in mind that the rules in force do not allow for depreciation on the furniture, it is to be considered that, if depreciation was made, a progressive decrease of the capital would occur which in fact would not correspond to the present value. This practice would, moreover, give no guarantee for the maintenance of that furniture as well as it would effect the handing over of same to new persons in charge.

However, we order that all furniture and equipment must be put on an inventory together with their original cost so that supervising commission can condemn same when they become unserviceable. Therefore, canteens will maintain the furniture in a good state and will have the furniture repaired when necessary. Payment made for such repairs will come under the ordinary expenses of the canteen.

When furniture and material belonging to canteens which are closed down must be issued on repayments to others or when payment is to be made by a person for damage done to that furniture, the supervising commission must fix the price of such material according to its actual market value when issued or debited for.

However, no valuation must be made when furniture is handed over from one canteen to another free of charge. Such furniture will be taken on charge as per inventory prices.

7. General Expenses.

These must be made as low as possible in order to avoid decrease and consequently, expenditure of the profits made.

Supervising Commissions must see that such expenses are reasonable and will put forward suggestions so as to keep them as low as possible.

1. Yearly summary return.

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mechanism that maintains of that furniture as well as it would affect the handling over of such to any persons in charge.

Moreover, we order that all furniture and equipment must be put on an inventory together with their original cost so that supervising commission can maintain the furniture unserviceable. Therefore, canteens will maintain the necessary in a good state and will have the furniture repaired when necessary. Payment made for such repairs will come under the ordinary expenses of the canteen.

When furniture and material belonging to canteens which are closed down must be issued or repayments to others or when payment is to be made by a person for damage done to that furniture the supervising commission must fix the price of such material according to its actual market value when issued or debited for. However, no reduction must be made when furniture is handed over from one canteen to another free of charge. Such furniture will be taken on charge as per inventory prices.

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8. Yearly summary return.

Not all canteens have to carry out the same procedure for the making out of the yearly summary return. Some have modified, on their own initiative, the return laid down in appendix 2 of circular 1201 covering or making additions.

Seeing in mind that, for control reasons, such return should be made out in the same way, it is pointed out that, from now on, the concerned will consolidate data obtained from their dependent canteens, as per attached form, complying with the following principles:-

B. Yearly summary return. (continued)

a) Loan from the Corps.

Only sums received on loan during the period and those which have not been paid completely should be shown on that return. Sums received on loan and repaid will not be shown.

b) Liabilities as at 1st July.

Only the balance due should be shown (see instructions detailed in para 1 above) and any other amount due should be explained in the report attached to that return.

c) Total reserve fund.

In accordance with instructions detailed in para 2 above, the total reserve fund should equal 2/10th of the total outstanding credits.

The summary return will show the total amount of each column and will be forwarded to this Ministry not later than 15th August of each year.

The summary return will be made out in the same order as the previous one showing the list of canteens amended up to date: i.e. deleting those which have been transferred under other corps or adding canteen newly formed or taken on charge by the Corps.

S/ A. PARIANI

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Appendix N:1 attached to circular 1209 dated
16 Sep '26.

MINISTRY OF WAR

General Directorate of Admin Services - Corps Admin Div.

Rules for the functioning of co-operative canteens.

Object of these Canteens.

1. Co-operative Canteens ~~are~~ established in units and are exclusively meant for the sale of hot meals, wine, articles of first necessity etc., to troops, in hygienic and decorative premises.
2. The object of these canteens is to allow ORs to purchase certain articles at a low price and in healthy premises, articles which otherwise, would be paid for at a higher price elsewhere. Also, the object of these canteens is to put at disposal of Unit HQ certain sums for the benefit of their dependant ORs and eventually their families.

Officers, W.Os and Sjts can make use of these canteens only when the unit is in the field or on manoeuvres.

Functioning of Canteens.

3. Army Corps Commanders may authorize the opening of Co-operative canteens in Regiments, Bn, Detachments or equivalent units and, as an exception, in small units when the present strength and its work justify the opening of such canteen.
4. ORs, chosen from those most suitable and who proved that they can be trusted, will be detailed to serve in these canteens.
In cases where there are a large number of troops to serve and it is thought necessary to employ more than 3 men in these canteens, a request for authority will have to be forwarded to the Army Corps Commander.

5. Food articles will be purchased in cash from the market. It would be useful to make agreement with contractors of the Military Admin. so that food articles may be purchased by the co-operative canteens at the rates laid down in contracts made with the Military Admin.

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Food articles will not be drawn from Military Food Depots.

6. Funds required for the opening of these canteens will be drawn from the Corps funds as a loan without interests. Such initial grant will be kept to a minimum and will be reimbursed with the profit made each three months as stated in N:10. This grant will be authorized from time to time by this Ministry.

7. Canteens will sell goods only for cash and in accordance with the pricelist fixed by the unit HQ where such canteen is formed as per reasons stated in N:9 below. The price list will be always displayed in the canteen.

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8. Rules for the internal functioning of canteens both for discipline and administration will be made out by Army Corps HQ.

9. Prices.

These canteens sell goods to the troops at an average price of purchase increased by not more than 10%.

In localities where tax has to be paid, prices will be increased accordingly.

10. Use of profit.

25% of the net profit made by each canteen will be used to reimburse the original grant obtained from the Mil. Admin. until such debt is paid.

10% will be kept to build up a reserve fund, until 2/10 of the net stock (money and goods) of the canteen, is reached. Once the reserve fund is made, the percentage used to pay back the initial grant referred to in para 1 above, will be increased to 35%.

Reserve fund will be deposited only in Saving Branches of the Post Office.

After having deducted the above quota from the profit, the remaining sum will be put at disposal of Corps Commanders concerned. Of that sum, 15% will be spent for the benefit of Cpls and Men Recreation Rooms. The remainder will be used by the Commandant and at his own discretion to the benefit of his men and eventually their families. This sum could be used also for good conduct prizes, for donation to Officer's Cadet Messes (for the maintainances of these Messes), for parties held by the corps or units: as regimental festivities etc. provided ORs of the corps benefit from it.

For contributions for parties, unit Commanders cannot give more than 20% of the actual fund held by them.

Corps Commanders or Units Commanders will keep a register which can be examined at any time by Superior HQs or by the Admin Inspectorate. This register will show the use made of the profits.

Such register will be handed over on handing over command of the unit.

Superior HQ, under which canteens function, will not ~~not~~ give any part of the profit, under any circumstances.

However, canteens of CCRR units are allowed to pay 1/10 of the net profit for the benefit of the CCRR foundation, to GHQ. CCRR.

until such debt is paid.

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However, canteens of CCRR units are allowed to pay 1/10 of the net profit for the benefit of the CCRR foundation, to GHQ.CCRR.

11. Management of Canteens.

Canteens function under Army Corps HQ and are under direct control of Corps or Unit HQ which administer same.

Directors of Canteens can combine for the collective purchase of food stuffs but no senior authority can compel them to do so since these authorities must respect the independence of each canteen.

12. Management of Canteens (continued)

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Each Corps or Unit Commander must name a commission of which he is the president. This Commission will have the duties of supervising the canteen (administration as well as discipline). The President and two members detached at Bns. or equivalent units, form the commission.

The Corps or Unit Commander will choose the members of the commission from amongst the officers of the unit which has a canteen. One of the members of the commission will have the special duties of manager of the canteen.

He will check daily the cash received and will be held responsible in case of deficiencies which may occur through carelessness.

13. On changing the supervising commission a report will have to be made out and ~~book~~ closed on that day. That report will confirm that documents and books have been handed over to the new commission.

14. Corps or Unit HQs will fix the opening and closing hours of these canteens.

15. HQs which have co-operative canteens, will make out a quarterly report showing the names of the supervising commission, outstanding credits and liabilities, actual state of initial grant obtained from the Corps, net profits and its distribution, the total of reserve fund and the total sum at disposal of the Corps Commander. Such report will be forwarded, through normal channels, to Army Corps Commanders.

Every year and within the month following the closing of accounts, each Army Corps HQ will forward to the Ministry (General Directorate of Admin Services) a report showing the results of the management during that year, of all co-operative canteens of all the dependant Corps, as well as a summary return as detailed on attached appendix.

16. Each canteen will keep the following books:-

- (a) A cash book.
- (b) Articles of food - receipts and issues register
- (c) A profit register (showing the profit made ~~4596~~ the quarter and how it has been distributed).
- (d) An inventory of the furniture, equipment, etc.
- (e) A register of the quarterly statement of the canteen showing the initial ~~4596~~

13. On changing the supervising commission a report will have to be made out and ~~back~~ closed on that day. That report will confirm that documents and books have been handed over to the new commission.
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- (a) A cash book.
- (b) Articles of food - receipts and issues register
- (c) A profit register (showing the profit made ~~by~~⁴⁵⁴⁶ the quarter and how it has been distributed).
- (d) An inventory of the furniture, equipment, etc.
- (e) A register of the quarterly statement of the canteen showing the initial capital, the amount borrowed from the Corps or the Unit, quota of the profit made during the quarter used to reimburse the sum due to the Corps or Unit, amount still due, total of outstanding credits, total of liabilities, total of reserve fund.

Other books which may be considered necessary, can be kept.

S/ Lt.Col. A.M. ALOJA
Ufficiale Addetto.

TRANSLATE PLEASE

Roma

P. n. 3800

14 maggio 1945

TRANSLATION

RO/am

LAND FORCES SUB COMMISSION
A.C. (M.M.I.A.)

ROMA

Ministero della Guerra

UFFICIO GENERALE DEL COLONNELLO

Divisione Sec.

Prot. N. 03803 / BS. Allegati.

Risposta al Foglio del 15/4/45
Dir. Sec. WEL/J/P

OGGETTO Spacci.

Welfare

- 1°) - Ringrazio per l'interessamento per l'assegnazione di generi alimentari a pagamento per le cantine mobili e spacci dei Corpi dipendenti.--
- 2°) - Disposizioni e norme sul funzionamento amministrativo degli spacci erano già state emanate, ancor prima della guerra, dagli organi competenti di commissariato., esse hanno ben risposto alle esigenze sia di pace sia di guerra, come l'esperienza ha dimostrato, e sono state perciò mantenute in pieno vigore.--
- 3°) - La gestione delle cantine mobili è un caso particolare della gestione degli spacci; nessun provvedimento speciale è necessario giacchè le norme generali di cui sopra si adattano senza alcuna difficoltà anche a questo caso particolare.--
- 4°) - HO proposto soltanto alla Direzione Generale per i Servizi di Commissariato ed Amministrativi una modificazione nell'impiego degli utili allo scopo che sia messa a disposizione di questo ufficio una certa somma che sarà o lasciata a disposizione dell'Ente produttore per l'incremento delle sue attività assistenziali o destinata a sovvenire quegli Enti o Corpi che per particolari ragioni, non dipendenti dalla loro volontà, si trovino in difficoltà per il funzionamento degli spacci o non dispongano in misura sufficiente di somme da erogare per premi, sussidi etc.--

Unisco copia delle disposizioni fondamentali di cui al n.2 (allegato n.1 alla circolare 1209 del 15 sett. 926 e circolare n.13782 del 6 dicembre 938).--

Da quanto in esse contenuto e tenendo conto delle proposte di varianti alle quali ho accennato nel precedente n.3, si possono dare le seguenti risposte riassuntive ai quesiti posti al n.4 del foglio al quale rispondo: -

i) prezzi massimi da applicare: -

- prezzo di costo maggiorato di una percentuale variabile dal 5 al 10%, a criterio del comandante del Corpo.
- ii) responsabilità dell'amministrazione del danaro (contabilità): -

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Int. 1-13800/BS/Moguti - 2821 -
 Dir. ...
 Spacci. -

WEL/JM

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- ii) responsabilità dell'amministrazione del danaro (contabilità): -
- il gestore agli spacci o cantine risponde direttamente al comandante del corpo, il quale è il responsabile nei riguardi della Autorità Superiore (ciò è anche conseguenza del fatto che il Comandante del Corpo ha la responsabilità della organizzazione del Servizio del Benessere nel suo Corpo, compito

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che egli assolve attraverso agli ufficiali particolarmente incaricati di tale servizio).

- iii) - Utili degli spacci dei Corpi e loro utilizzazioni: -
 25% per rimborso graduale anticipazioni -
 10% a disposizione del Comandante per costituzione fondo riserve -
 25% a disposizione del Comandante per miglioramento a incremento spacci -
 20% a disposizione del Comandante per sussidi e premi a militari (e loro famiglie) particolarmente bisognosi e meritevoli per benemerite militari e per condotta -
 20% ad eventuali disposizioni di questo ufficio benesere che potrà utilizzarli a favore del corpo stesso a favore di altri corpi che si trovino in particolare necessità di essere aiutati. =

IL GENERALE DI BRIGATA
 (G.C. Tamassia)

Giuseppe Tamassia

WEL...
 Allegato n.1 alla Cir. 1209 del 16/9/926

RO/am

MINISTERO DELLA GUERRA
 Direzione Generale Servizi Amministrativi
 - Div. Amm.ne Corpi

NORME PER IL FUNZIONAMENTO DEGLI SPACCIO COOPERATIVI

SCOPO DEGLI SPACCIO

1° - Gli spacci cooperativi sono istituiti presso le unità di truppa successivamente specificate, per la vendita ai militari di vivande calde; vino, generi di conforto ed oggetti di prima necessità, in locali igienici e decorosi.

2° - Scopo della istituzione è quello di dar modo ai militari di truppa di procurarsi a buon mercato, ed in ambiente moralmente e materialmente sano, quei generi che sarebbero altrimenti costretti ad acquistare altrove a prezzi superiori, e di fornire ai Comandi delle unità rispettive i mezzi per erogazioni a vantaggio dei dipendenti militari di truppa sotto le armi ed eventualmente delle loro famiglie.-

Gli ufficiali ed i sottufficiali possono usufruire degli spacci solamente nelle circostanze di campi, esercitazioni e manovre.

FUNZIONAMENTO DEGLI SPACCI

3° - I Comandi di Corpo d'Armata possono autorizzare l'apertura di spacci cooperativi presso i reggimenti, i distaccamenti di battaglione o reparti corrispondenti, ed eccezionalmente anche presso i reparti minori, quando la forza presente ed il rendimento ne giustifichino l'impianto.

4° - Saranno addetti alla vendita militari di truppa, scelti, fra i più idonei per pratica commerciale e per provata onestà.

Nel caso che per gli spacci di speciale importanza, per notevoli quantità di truppa da servire, sia ritenuto necessario adibire allo spaccio più di tre militari, dovrà esserne chiesta l'autorizzazione preventiva al Comandante del Corpo d'Armata.

5° - Il rifornimento delle derrate e delle merci sarà fatta in contatti del commercio. Potranno utilmente essere presi accordi coi fornitori dell'Amministrazione militare, perchè consentano la cessione delle derrate agli spacci cooperativi agli stessi prezzi stabiliti nei contratti coll'Amministrazione suddetta.

E' vietato il prelevamento delle derrate dai magazzini o stabilimenti militari.

6° - I fondi occorrenti per il primo impianto degli spacci saranno anticipati dalle casse dei Corpi, a titolo di prestito senza interessi, mediante prelevamento dal fondo scorta. L'anticipo sarà concesso della misura strettamente indispensabile e sarà rimborsato sugli utili trimestrali, come è detto al n.10. Tale anticipo dovrà essere autorizzato di volta in volta da questo Ministero.

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7° - La vendita negli spacci deve essere fatta esclusivamente a contanti e secondo la tabella dei prezzi fissati dal Comando dell'unità presso la quale è costituito lo spaccio coi criteri indicati nel successivo n.9 Tale tabella deve essere tenuta costantemente affissa negli spacci.

8° - Le modalità per il funzionamento interno e per il buon andamento disciplinare ed amministrativo degli spacci, sono stabilite dai Comandi di Corpo d'Armata.-

PREZZI DI VENDITA

9° - Gli spacci vendono i generi alla truppa al prezzo medio di acquisto, aumentando di una percentuale che non potrà eccedere il dieci per cento.

Nelle località dove è dovuto l'onere daziario, i prezzi saranno aumentati alla quota corrispondente.-

IMPIEGO DEGLI UTILI

10° - Il venticinque per cento degli utili netti conseguiti da ogni spaccio sarà impiegato per rimborsare l'anticipazione avuta dall'amministrazione militare, sino alla estinzione del debito.

Un'altra quota del dieci per cento sarà accantonata per la costituzione di un fondo di riserva, fino a raggiungere i due decimi della consistenza attiva netta (merci e denaro) dello spaccio.-

Portato; il fondo di riserva a tale misura, la quota di utile a reintegro dell'anticipazione di cui al primo capoverso sarà elevata al trentacinque per cento.-

Il fondo di riserva sarà investito esclusivamente in depositi presso le Casse Postali di Risparmio.

La parte degli utili rimanenti, dopo detratte le quote sopraindicate, sarà a disposizione del Comandante del Corpo o riparto presso il quale lo spaccio funziona. Di essa, il quindici per cento potrà essere devoluto a beneficio della sala di convegno per caporali e soldati e il resto sarà impiegato dal Comandante, sotto la personale ^{sua} responsabilità, in erogazioni a vantaggio dei dipendenti militari di truppa ed eventualmente delle loro famiglie, in premio per azioni degne di encomio e per buona condotta, in erogazioni a favore delle mense allievi ufficiali di complemento (presso le scuole allievi ufficiali e limitatamente a quanto concerne l'arredamento, il servizio ed il decoro in genere delle mense stesse); in contributi a feste nell'interno del corpo o riparto, siano esse feste reggimentali o solennità d'arma, e in erogazioni analoghe, purchè rivolte esclusivamente a vantaggio dei militari di truppa.

Per i contributi alle feste i Comandanti di Corpo o riparto non potranno erogare una quota superiore al 20% del fondo a loro disposizione.

Il Comandante di Corpo o riparto terrà nota in apposito registro che potrà essere sempre esaminato dai Comandi Superiori e dall'Ispettorato ¹⁵⁹³ territorialmente amministrativo, dell'impiego fatto degli utili.

Tale registro dovrà essere passato in consegna al successore ogni qualvolta si verifichi cessione di comando.-

E' fatto divieto ai Comandi Superiori a quelli presso i quali gli spacci funzionano, di prelevare parte degli utili a qualsiasi titolo.

Agli spacci dei reparti dei CC.RR. è però consentito il versamento ./.

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di un decimo degli utili netti a favore della fondazione dell'arma del CC.RR. presso il Comando Generale dell'Arma.

DIPENDENZA E SORVEGLIANZA

11° - Gli spacci funzionano sotto l'alta direzione dei Comandi di Corpo d'Armata e dipendono direttamente dai Comandi di Corpo o riparti presso i quali funzionano.

Le amministrazioni degli spacci possono associarsi liberamente fra di loro per fare degli acquisti collettivi, ma nessuna autorità superiore dovrà obbligarli a ciò, dovendo essere rispettata l'individualità di ogni spaccio.

12° - Ogni Comandante di Corpo o riparto nomina una commissione, della quale egli è presidente, che ha l'incarico di sorvegliare il funzionamento amministrativo e disciplinare dello spaccio. Essa è composta del presidente di due membri presso i distaccamenti di battaglione o riparti corrispondenti.-

Il Comandante del Corpo o riparto sceglierà i componenti della commissione tra gli ufficiali che prestano servizio alla stessa sede ov'è istituito lo spaccio rispettivo. Uno dei membri della commissione sarà particolarmente incaricato della direzione e della gestione dello spaccio.

Egli dovrà eseguire le verifiche giornaliere sugli incassi e sarà responsabile degli eventuali ammanchi che si verificassero per negligenza, dolo o cattiva amministrazione.-

13° - In ogni cambiamento della composizione della commissione di sorveglianza dovrà essere redatto apposito verbale attestante l'eseguita verifica della gestione - da chiudersi al giorno della compilazione del verbale - ed il passaggio in regolare consegna alla nuova commissione dei documenti di amministrazione ~~di amministrazione~~ e dei registri di carico.

14° - I Comandi di Corpo o riparti stabiliranno gli orari di apertura e di chiusura degli spacci.

15° - I Comandi presso i quali sono istituiti gli spacci cooperativi, compileranno trimestralmente una relazione sul funzionamento degli spacci stessi, dalla quale risultino la composizione della commissione di sorveglianza; le cifre dell'attivo e del passivo; lo stato di ammortamento dell'anticipazione avuta dal Corpo; gli utili netti conseguiti e la loro ripartizione; l'ammontare del fondo di riserva e di quello a disposizione del Comandante del Corpo. Tali relazioni saranno trasmesse, per il tramite gerarchico, ai Comandi di Corpo d'Armata.-

Annualmente, ed entro il mese successivo alla chiusura dell'esercizio finanziario, ogni Comando di Corpo d'Armata, trasmetterà al Ministero (Direzione Generale dei Servizi Amministrativi - Divisione Amministrazione dei Corpi) una relazione sull'andamento ed i risultati della gestione annuale degli spacci cooperativi di tutti i corpi dipendenti, nonché una situazione riassuntiva conforme all'unito specchio.

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16° - Ogni spaccio dovrà tenere:

- a) un registro di cassa;
- b) un registro di carico e scarico dei generi di vendita;
- c) un registro degli utili (dal quale si possa rilevare l'utile conseguito ogni trimestre e la sua ripartizione);
- d) un inventario dei mobili, degli arredi ecc.;
- e) un registro delle situazioni trimestrali dello spaccio; dal quale possa rilevarsi il capitale iniziale - avuto quale anticipazione dalla Cassa del Corpo o reparto -; la quota degli utili trimestrali impiegata nell'estinzione del debito verso la cassa del Corpo o reparto; l'ammontare residuale di tale debito; l'ammontare totale dell'attivo; l'ammontare totale del passivo; l'ammontare del fondo di riserva.

Possono essere tenuti altri libri ausiliari che si credessero opportuni. =



P. C. C.
UFFICIALE ADDETTO
(C. N. N. N. N. N.)

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15.1

MINISTERO DELLA GUERRA
DIREZIONE GENERALE DEI SERVIZI AMM. VI
DIVISIONE AMM. NE DEI CORPD / SEZ. 1^a

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~~Repubblica~~

N. 13782 di prot.

INDIRIZZI OMESSI

OGGETTO: Gestione degli spacci cooperativi: norme integrative, ed esplicative..-

Dall'esame delle relazioni annuali sui risultati della gestione degli spacci cooperativi e di quelle presentate dagli ispettori centrali di zona questo Ministero ha rilevato come vari enti non seguono criteri uniformi nell'applicazione delle norme che ne regolano il funzionamento (all.1 alla circ.Min.n.1209 del 12 sett. 1926).

Pertanto, ad integrazione ed a chiarimento delle disposizioni già vigenti, si stabilisce quanto segue:

1. - SPESE DI ARREDAMENTO - Come per le spese di primo impianto, i fondi occorrenti per completare l'arredamento degli spacci cooperativi saranno anticipati, previa autorizzazione di questo Ministero, dalle casse dei Corpi interessati, a titolo di prestito senza interesse, mediante prelevamento dal fondo scorta.

La richiesta dell'anticipazione deve pervenire per tramite gerarchico ed essere accompagnata da una distinta delle spese da effettuare, dalla situazione del fondo scorta dell'ente richiedente alla data dell'ultimo giorno del mese precedente alla richiesta e da una dichiarazione dalla quale risulti che lo spaccio non sia in debito per precedenti anticipazioni ricevute.

Solo in casi eccezionali, debitamente comprovati, è consentito l'inoltro di richieste di anticipazione quando quella precedentemente ottenuta non sia stata ancora estinta.

E' fatto divieto di impiegare utili della gestione degli spacci per l'acquisto dei mobili od altri materiali per completare il loro arredo.

2 = FONDO DI RISERVA - Rappresenta, come è noto, un elemento di previdenza a cui si attinge per reintegrare lo spaccio delle perdite eccezionali che non possono essere fronteggiate con le entrate ordinarie a disposizione dello spaccio stesso.

Tale fondo è in diretto rapporto con lo sviluppo dell'azienda e commisurato ai due decimi della sua consistenza attiva netta (n.10 all.1 alla circ. citata).

Per la costituzione di tale fondo deve necessariamente tener conto di tutti gli elementi attivi dello spaccio, e cioè, delle medesime

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Fra le attività non vanno però comprese le somme già accantonate per la costituzione del fondo stesso.

I prelevamenti dal fondo di riserva devono essere volta a volta autorizzati dai comandi di Corpo d'Armata, sempre che trattasi di reintegrare lo spaccio di perdite eccezionali subite.

Tuttavia in casi particolari (es.: indilazionabili acquisti quando lo spaccio sia ancora in debito verso l'amministrazione) e sempre che trattisi di non rilevanti prelevamenti che annullino tutta la riserva o la incidano sensibilmente, può essere consentito, previa autorizzazione di questo Ministero, di attingere al detto fondo.

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Quando lo spaccio abbia ottenuto l'autorizzazione a prelevare somme dal fondo di riserva, dovrà subito provvedere alla sua reintegrazione, mediante il versamento trimestrale della quota del 10% degli utili netti della gestione.

3 - IMPIEGO DEGLI UTILI - Le quote percentuali stabilite dal n.10 dell'allegato 1 alla circ. suindicata vanno rigorosamente applicate.---
Pertanto quando lo spaccio sia in debito verso la cassa del corpo per anticipazioni ricevute a titolo di prestito, il versamento della quota del 25% degli utili netti della gestione (35% se è già stato costituito il fondo di riserva) va effettuato senza interruzione fino alla sua completa estinzione. Nei casi in cui le anticipazioni venissero concesse dopo il 1° trimestre dell'esercizio finanziario si deve sempre indicare, nella colonna "annotazioni" dello specchio prescritto dall'allegato 1 della presente circolare su quale parte degli utili sia stata applicata la quota stessa.

La quota del 10% per la costituzione del fondo di riserva va sempre applicata sull'ammontare complessivo degli utili netti conseguiti, indipendentemente dalle eventuali ulteriori ritenute a sconto debito verso la cassa del corpo o per altri titoli.
Le somme che i comandanti di corpo impiegano per l'acquisto, manutenzione e rinnovazione delle cassette individuali per la truppa (circ. min. n.3303 del 20 maggio 1936) o accantonato per la costituzione del fondo per l'acquisto in proprio dell'automezzo, quando quello concesso dall'amministrazione si sia reso inservibile (circ.min.n.36611 in data 29 maggio 1937 devono essere poste in evidenza nell'apposita colonna della situazione riassuntiva di cui al successivo n.8.

4 - RIFORMIMENTO DELLE MERCI E DELLE DERRATE * Come prescritto dal n.5 delle norme per il funzionamento degli spacci, il rifornimento delle merci e delle derrate deve essere fatto in contanti dal commercio.

E' assolutamente vietato di fare acquisti senza che vi sia la relativa disponibilità di fondi; può solo consentirsi che il pagamento ai fornitori prescelti di alcuni generi di facile consumo avvenga alla fine del mese cui l'acquisto si riferisce, ma ciò sempre quando si abbia la certezza che la provvista venga - nella quasi totalità - esitata nello stesso mese.

Gli acquisti relativi all'ultimo mese dell'esercizio (giugno) devono, invece, essere regolati prima della fine dello stesso mese, in modo che alla chiusura della gestione non risultino alcun debito verso i fornitori.

Gli spacci che avessero un capitale circolante ridotto rispetto alle reali necessità dell'azienda possono chiedere a questo ministero una congrua anticipazione, tenendo conto delle disponibilità del fondo scorta dell'ente, da cui dipendono, e sempre che non siano già in debito per precedenti anticipazioni ricevute.

Tali richieste saranno inoltrate con l'osservanza delle norme di cui al precedente n.1.

la cassa del corpo o per altri titoli.

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Tali richieste saranno inoltrate con l'osservanza delle norme di cui al precedente n. 1.

5 - PREZZI DI VENDITA - Gli spacci devono mantenere integra la loro funzione assistenziale con assoluta esclusione di fini speculativi.

Pertanto le disposizioni del n. 9 dell'allegato 1 alla ripetuta circ. 1209, che stabiliscono la vendita dei generi al prezzo medio di acquisto, aumentato di una percentuale massima del 10%, devono essere rigorosamente osservate.

L'accantonamento di utili in misura superiore ai prevedibili bisogni dell'ente, si rivolge in un danno per gli stessi militari e costituisce un abuso da parte degli amministratori responsabili.

Qualora a fine esercizio si verifici un elevato residuo di utili ancora a disposizione del comandante, le commissioni di vigilanza esamineranno la possibilità di ridurre le percentuali di maggiorazione dei prezzi di vendita specie nei generi di maggior consumo.

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Di regola, deve evitarsi che alla fine dell'esercizio rimanga a disposizione del comandante una somma superiore agli utili realizzabili in un trimestre dal dipendente spaccio.

6 - VALUTAZIONE DEL MOBILIO - Premesso che le vigenti norme sul funzionamento degli spacci non prevedevano la svalutazione dei mobili, è da considerare che, se venisse fatta periodicamente una svalutazione, in modo da ridurre il valore ad una cifra semplicemente indicativa, come viene praticato in alcune aziende private, si verrebbe ad avere una diminuzione progressiva del capitale, con risultati che non corrisponderebbero alla realtà e verrebbe inoltre a mancare la garanzia della consistenza effettiva e della conservazione dei mobili, nonchè del carico che di essi deve essere fatto ai consegnatari.

Si dispone pertanto che i mobili e gli altri materiali di arredamento siano inventariati per il loro costo finchè dalle commissioni di vigilanza non siano stati dichiarati fuori uso.

E' fatto perciò obbligo ai vari enti di mantenerli in buono stato provvedendo, finchè possibile e conveniente, alle riparazioni necessarie con le entrate degli spacci, costituendo esse a spese ordinarie di esercizio.

Quando si debba provvedere a cessioni a pagamento ad altri enti di mobili e materiali di arredamento appartenenti a spacci disciolti, ovvero rivalersi verso terzi per danni arrecati la commissione di vigilanza deve previamente stabilire il prezzo dei materiali stessi in base al loro reale valore commerciale al momento della cessione o dell'addebito.

Nessuna valutazione deve essere invece fatta quando la cessione dei materiali da uno ad altro spaccio avvenga gratuitamente, e tali mobili dovranno essere assunti in carico ai prezzi d'inventario.

7 - SPESE GENERALI - Devono essere contenute entro ristretti limiti onde evitare che esse deperiscano eccessivamente gli utili conseguiti. Le commissioni di vigilanza porteranno la loro particolare attenzione anche su tali spese per accettarne la regolarità e suggerire quelle eventuali provvidenze atte a mantenerle allo stretto indispensabile.

8 - SITUAZIONE RIASSUNTIVA ANNUALE - Non tutti gli enti seguono criteri uniformi nella compilazione della situazione riassuntiva annuale. Alcuni Comandi hanno, di loro iniziativa, modificato lo specchio previsto dall'allegato 2 alla precitata circ. 1209 sopprimendo delle voci ed aggiungendone delle nuove.

Poichè è necessario, agli effetti del controllo, che tale situazione sia da tutti uniformemente compilata, si prescrive che, d'ora innanzi, i comandi interessati riepiloghino i dati forniti dai dipendenti spacci in una situazione conforme a quella allegata, tenendo presenti i criteri appresso indicati:

non siano stati di natura di manutenzione ordinaria. E' fatto perciò obbligo ai vari enti di mantenere in buono stato le entrate degli spacci, costituendo esse a spese ordinarie di esercizio, finchè possibile e conveniente, alle riparazioni necessarie con le entrate degli spacci, costituendo esse a spese ordinarie di esercizio.

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a) SOMMA ANTICIPATA DELLA CASSA DEL CORPO. - Devono essere indicate soltanto le anticipazioni ricevute nell'esercizio e quelle per le quali sia ancora in corso il versamento per la loro estinzione, escludendo le anticipazioni ricevute negli esercizi precedenti e già estinte.

b) PASSIVO AL 1° LUGLIO - Per le disposizioni date nel n.4 della presente circ. deve essere dimostrato il solo residuo debito verso la cassa: di ogni eventuale altro debito registrato deve essere data giustificazione nella relazione che accompagna la situazione stessa.

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II c) AMMONTARE DEL FONDO DI RISERVA = Per le disposizioni date nel n.2 della presente circ. il fondo di riserva deve corrispondere esattamente ai due decimi della somma riportata nella voce " Attivo Netto".

La situazione riassuntiva verrà completata dai totali delle singole colonne e trasmessa a questo Ministero non più tardi del 15 Agosto di ogni anno.

Essa dovrà riprodurre nello stesso ordine di quella precedente, la elencazione degli spacci, facendo menzione sia di quelli che eventualmente fossero stati soppressi i trasferiti alla dipendenza di diverso corpo d'Armata, sia dei nuovi istituiti o avuti da altro ente..

IL SOTTOSEGRETARIATO DI STATO

f.fo A. PARIANI

