

ACC 10000/148/39

1/A/TN. 1

Accounting Instructions

WR I : 1 MARCH / 20 JUNE

Feb. - June 1945

COLLECTIONS

WE I : 1 MARCH / 20 JUNE

June 1945

207
LIBERTY
HABA V MEBW NR 19682/3 T L R K B IMPORTANT QIM
FROM ALCOM DEPOT GENOA FROM BOYD 19/6/1968
TO HQ ALCOM TN S/C ROME FOR WYATT
HQ ALCOM TN S/C ROME FOR KLEIN
QDX GR 35 BT

G/18 REFERENCE YOUR SIGNAL NR ONE DATED EIGHTEEN JUNE (.)
ACCOUNTING BRANCH FOLLOWING INSTRUCTIONS OF HQ ALCOM TN S/C
ACCOUNTANT (.) NO REVISED INSTRUCTIONS HAVE BEEN RECEIVED
FROM FEDERAZIONE ROME (.) NO DIFFICULTIES IN
ACCOUNTS IN GENOA (.)

BT

THI 1615

SENT NR 19682/3 1643B ES AR TKS VM K

RD 22/3 191645B JC AR - TKS

1891

RECEIVED

1/Attn:

ALCOM DEPOT GENOA

1

18 JUNE 45

ROUTINE

RESTRICTED PD

PARA ONE PD UNDERSTAND FROM SIEFF THAT ITALIAN ACCOUNTANTS ARE USING
DIFFERENT SYSTEM TO THAT IN OPERATION IN SOUTHERN ITALY PD
PAREN TO ALCOM DEPOT GENOA FOR BOYD FROM HQ ALCOM CITY ACTDY PAREN
HAVE DISCUSSED WITH CALVANI OF FEDERAZIONE ROMA WHO INFORMS ME THAT
REVISED ACCOUNTS INSTRUCTIONS HAVE ALREADY GONE OUT PD PLEASE NOTIFY
IF THESE INSTRUCTIONS HAVE BEEN RECEIVED AND THE NATURE OF YOUR
DIFFICULTIES PD ACTION BEING TAKEN TO REPLACE GUY AS REQUESTED PD

1899

TRANSPORTATION SC

478305

NICHOLAS PIOMBINO
CWO U.S.A.
Asst. Adjutant

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION

13633B/W/A

16 June 1945

SUBJECT : Loans to AIRAID.

TO : ~~Consortio Agrario Provinciale,~~
Beri.

1. It has been brought to our attention that you have been instructed to release 26 tons of Flour for shipment to Albania as a loan to AIRAID.
2. The correct procedure to be adopted by you to record this transaction, is for you to obtain a Receiving Report from the AG officer with you and he will hold this together with the Receiving Report given by AIRAID. So far as your records will show at this stage, the goods will appear as a normal transfer to AG and not as a loan.
3. On repayment of the loan by AIRAID you will give a normal receiving report to the AG officer (i.e. you will complete Form B.).

For the Chief Commissioner

(SGD) P.D. BANNING - LT. COL.

Chief Accountant,
for Joint Director,
Finance Sub-Commission.

Copy to : ~~P.I. 2, Bari-~~
~~(Attn. Lt. Col. Banning),~~
~~Head, Italy, Air General Agent - Rome -~~
Transportation Sub-Commission,
(Attn. Capt. Wyatt). ✓

1889

RJC/mag

HEADQUARTERS ALLIED COMMISSION
APO 394
Economic Section
Requisition Branch

Tel. 549

HOQ:lsk

15 June 45

SUBJECT: Revision of Executive Memorandum No. 2.

TO: See Distribution Below.

1. In practice, certain deficiencies have been noted in Executive Memorandum No. 2 (File reference ES/13.03 dated 26 February 45) and it has been suggested that certain revisions thereof be made, or that same be rewritten, in order to obtain a more workable procedure.

2. It is desired that your office review Executive Memorandum No. 2 with a view to determining what deficiencies it contains affecting your office. Further, it is desired that your office submit a report to Requisition Branch, Supply Division, Economic Section, not later than 19 June 45, covering the following points:

1. Specific proposals on the undesirable provisions of the above-mentioned memorandum, giving the reasons.
2. Proposed provisions that should be embodied in a new or revised memorandum, giving the reasons.

3. Upon receipt of the foregoing information, Requisition Branch will prepare a draft of a new or revised memorandum, incorporating as far as possible the proposed changes. Next, a meeting will be called of all interested parties to review the new or revised memorandum. Finally, a completed new or revised memorandum will be written and submitted for approval to the Chief Commissioner.

DISTRIBUTION:

Transportation S/O
Ports & Warehouse Division
Attn: Mr. Jazzenella
Major Klein
Movements Division
Finance S/O, Chief Accountant
Agriculture S/O
Istituto Commerciale Estero
AFHQ, G-5 Section
Federconsorzi
Interministerial Committee for Reconstruction
Public Works & Utilities S/O
Commerce S/O
Industry S/O
Food S/O
Public Health S/O
Education S/O
Communications S/O

[Signature]
H. G. QUINN
Lt. Col., USA
Economic Section

*Spoken to Capt. Highland
re "Survey" 28. He is already
in the picture about this.*
1888
18.6.45

INTER - OFFICE MEMO

CSW/lp

To : - Finance Sub-Commission (attn Chief Accountant)
From : - Transportation Sub-Commission.
SUBJECT : - Loans to ALBAID.

File 1/A/Ta.1

14th June 1945

- 1 We enclose copy of Food Sub-Commission letter 40-7/106/Food dated 9th June 1945 together with a copy of AFHQ signal authority.
- 2 We are notified that ALBAID is a military organisation (Aid to Albania) with representatives at Bari who take possession of all loaned supplies at Bari (i.e. they are responsible for any losses in transit) for onward transportation to Albania.
- 3 As Bari does not come within our accounting jurisdiction, this information is forwarded for such action as you deem necessary.

For the Director,

C. S. Wyatt
(C. S. WYATT) Capt. R.A.
Accountant

HEADQUARTERS ALLIED COMMISSION
A.P.O. 394
FOOD SUB-COMMISSION

JDS/s1

Tel: 478807

Ref: 40-7/106/FOOD

9 June 1945

SUBJECT: Loan to Albania

TO : ALCOM Liaison Bari
(Attn: Lt. O'LEARY)

Adv. ALBAID
W. J. Legg

Reference telephone call, attached is release order 1096 for 26 tons flour for Albania. This is on loan and documents should be so marked.

By Command of Rear Admiral STONE,

W. J. Legg
W. J. LEGG
Colonel

Copy to:

Transportation 93
(Attn: Capt. Wyatt)

Director, Food Sub-Commission

1- Food SC, Supply Officer

COPY

INCOMING MESSAGE
HQ ALLIED COMMISSION

Ref: FK 88160
Time/Date of Origin: June 051845

R/3820
Date Rec'd: June 060950

FROM: AFHQ SIGNED SACRED CITE FRODO

PRIORITY

TO : ADV AIBAND INFO REAR ALBAID, ALCOM FOME, ALCOM BARI

RESTRICTED.

Your Q 9166 of 2 refers.

Flour 26 tons being provided by AG ITALY to be included
in earliest shipments.

For REAR ALBAID. Contact Lt OLEARY, AG Liaison BARI who
is arranging release for shipment.

DIST.

INFO ACTION: FOOD SC(2)
INFO: CHIEF COMMISSION
ECON SEC
TN SC(2)
UNRRA
FILE(2)

1886

OSAMA BIN LADEN - WANTED

4/27/2000

To : Finance Sub-Commission
(Att. Chief Accountant)

Proc. 1 - Transportation Sub-Committee.

SUBJECT: - Loans between U. S. R. T. A. and Operations and General Agents.

SPRINT COMM 744T
7083/VI
2716

- 1 We refer to our AG/SS/A/Mn.1 dated 17th February Subject o A.C. Supplies
an loan to U.E.R.R.A. ",

- 2 Subsequent to the a/s letter, the warehouse were transferred to Federacion but the mutual practice of loading and unloading continued.

- The original arrangement provided for the repayment of borrowed supplies, in kind, at any warehouse in Italy. Recent operational developments, however, reveal the impracticability of always replacing the same types of commodities as were borrowed, and it is far more feasible to replace them with other supplies of equal value. It follows, therefore, that all existing loans must be reduced to a dollar basis and eventual settlement arranged accordingly. It is suggested that by converting such loans into monetary terms, it is not intended that settlements shall involve cash transactions.

- A case in point is one where the Federazione has borrowed 1400 tons of dried veal from U. N. R. P. A., Naples and the loan is about to be repaid with powdered milk and evaporated milk, which is being drawn partly from Naples and partly from Bari.

- Prima facie, this would appear to be a matter entirely between the Federations and U.N.R.R.A., but in view of the fact that you are interested in Bari accounts and we keep a supervisory watch on Naples, we thought it advisable to put you in the picture.

For the Director,

(C. S. WYATT) Capt. R. D.
Accountant

Caption to : - Road Sub-Committee

Trans. U. S. N. R. A., 1908

File 35/A/50.1

(attn Lt. Col. Harris)
 (" Major Sinclair)
 (" " Klein)
 (" Director of Plans)
 (" " of Staff)

1885

CSW/17

To : - See Distribution.
 From : - Transportation Sub-Commission.
 SUBJECT : - Accounting Procedure.

FILE 1/A/Tn.1
 12th June 1945

- 1 Ref. para 5 (b) of our letter even No. and Subject dated 1st June.
- 2 Addressees attention is called to their responsibility for obtaining the Receiving Reports referred to in that paragraph. A request for a Receiving Report should be attached to the consignees copy of the Transfer Note at the time of despatch.

For the Director,

G. S. Wyatt
 (G. S. WYATT) Capt. R.A.
 Accountant

Distribution:-
Addressees:-

Warehouse 12 L 50 LEGHORN	(attn Capt. Ramsay)
late ALCOM Warehouse, ANCONA	{ " Lieut. Dalmerico }
" AC/AMG No 3 Warehouse, CESENA	{ " " Lester }
" 8th Army AMG Warehouse, FORLI'	{ " " " }

Information copies to :-

Finance Sub- Commission	(attn Chief Accountant)
Food " "	{ "Lt. Col. Imrie & Major Sinclair }
Trans. " "	{ " Deputy Director }
" " "	{ " Major Klein }
ALCOM/Federazione Warehouse , GENOA	{ " " Boyd }
" " " VENICE	{ " Capt. Bowse }
H.Q. Liguria Region	{ " Regional Supply Accountant }
" Piemonte "	{ " " " " }
" Lombardia "	{ " " " " }
" Venezia "	{ " " " " }
File 28/A/Tn.1	{ " " " " }
A.M.G. 5th Army	{ " " " " }
" 8th "	{ " " " " }

INTER OFFICE MEMO

LVD/sl

Tel: 515

12 June 1945

Ref: 60-3/84/FOOD

SUBJECT: Free Issues of Food to refugees, Accounting for

TO : Hq. AC Transportation Sub-Commission,
Port and Warehouse Division.

1. Reference your G/11, dated 29 May 1945.
2. A system has been in effect for some time to take care of this above-mentioned accounting.
3. The Federazione dei Consorzi Agrari in its monthly reporting to the Chief Accountant, Finance Sub-Commission, indicates amounts of foodstuffs which have been free-issued to refugees. These amounts are credited to Fedecoconsorzi on the books of the above-mentioned Chief Accountant, and take effect as a deduction from the value of the next shipment of foodstuffs to be charged to the Fedecoconsorzi.

W. J. Legg

W. J. LEGG
Colonel
Director, Food Sub-Commission

Federazione Italiana dei Consorzi Agrari

FONDATA NEL 1892 - SEDE CENTRALE ROMA - REGISTRO IMPRESE ROMA

SERVIZIO DISTRIBUZIONE ALIMENTARI

Per telegrammi:
FEDERCONSORZI-ROMA

TELEFONI: 43261 - 44100

TO : HQS. A. C. Transportation S/C
Accountant Branch
(Attn: Capt. C. S. Wyatt)

Copy to: Maj. Klein,
Maj. W.T. Martin
Capt. T. E. Ramsay

Ref. No. 267/S/DR.

~~XXXX~~ Naples, 6th June 1945.
~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~

SUBJECT: HANDING OVER ACCOUNTABILITY TO FEDERAZIONE ITALIANA CON-
SORZI AGRARI. - - - - -

1. We acknowledge receipt of your instructions re the above, assuring you that same will be carefully carried out by us. However, before acting accordingly, we wish to be clarified on a few points

2. At present we are sending to Accountant Branch (Attn: Capt. Wyatt) the following papers :

- a) Summary of Imports into Warehouses: According to your new instructions, we have to discontinue to send you this document. Will you please confirm.
- b) Commodities loaded off S/S..... Will you please confirm as per sub-para a) above.
- c) Register of Receiving Report at Warehouses. Will you please confirm as per sub-paras a) and b).
- d) Receiving Reports. The transmittal of these documents is to be continued only for direct imports. What do you mean for direct imports? According to our opinion, direct imports mean goods arriving from foreign countries by ship. Therefore, in this case, we will have to discontinue in sending you Receiving Reports concerning goods coming from other Depots, from other Agencies, or from Italian ports or places. Will you please clarify this point.

3. Issues:

- a) Summary of Transfer Notes.
- b) Transfer Notes.

1882

We have to discontinue in sending you these documents. Are your instructions applicable also to goods transferred by us to A. C. Agencies ?

Federazione Italiana dei Consorzi Agrari

FONDATA NEL 1892 - SEDE CENTRALE ROMA - REGISTRO IMPRESE ROMA

SERVIZIO DISTRIBUZIONE ALIMENTARI

Per telegrammi:
FEDERCONSORZI-ROMA

TELEFONI: 43251 - 44192

= 2 =

~~XXXX~~
~~XXXX~~ Naples, 6th June 1945.
~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~

4. a) Daily Stock Report = In the future this document is to be sent only to P. & W. Div. (Attn: Maj. Klein) and not to you. Please confirm.
- b) Ten-day Stock Report = Nothing has been changed.
- d) Monthly Stock Report (Inventory) = In the future we shall have to make out three copies of this document: one for you, one for Maj. Klein and ~~one~~ for Lt.Col. Imrie. Same will, therefore, not be sent to the following offices:
- H.Q.s Rome ^{Finance} ~~Finance~~ = Supplies & Resources = O.C. Warehouse
Commerce = Education = Industry = Public Health = Public Utilities = Food = Agriculture =
- A.M.G. Naples = Economic & Supply = Port Liaison Officer = Commerce = Finance = Exports & Imports = Industry
Hemp Control = Public Utilities.
5. Ship Out-turn Reports = Same will be sent to you only for goods arriving by ship. Please confirm. (No. all receipts)
6. UNRRA & RED CROSS SUPPLIES = We understand that you are no longer interested with the papers concerning commodities of a/m Agencies. Must we continue to send you the 10-day Stock Reports and the Monthly Stock Reports (inventory) showing all commodities warehoused at our Depots, or must we take off the goods belonging to said Agencies? Please clarify.

1881
FEDERAZIONE ITALIANA DEI CONSORZI AGRARI
UFFICIO REGIONALE DI NAPOLI
GESIONE DEPOSITI
IL DIRETTORE
[Signature]

XXXX

HEADQUARTERS ALLIED COMMISSION
AND ONLY
FINANCE AND COMMISSION

4/5/59

2 June 1955

1/18/55

SUBJECT: Federazione dei Consorzi Agrari.

TO : Regional Commissioner,
Lombardy Region,
(For Regional Agricultural Officer).

1. We have discussed further with De Benedetti the question of issuing accounting instructions to the northern Consorzi Agrari. De Benedetti may not be in a position to issue instructions for, on the basis of discussions he has had with Mr. Merritt of Agriculture Sub-Commission there may be a northern representative of the Federazione stationed in Milan who will be the correct person to issue such orders. De Benedetti is to discuss this with you on his return, after developing procedure with the headquarters of the Federazione here.

2. As it is agreed by all interested parties that there is only one Federazione for the whole of Italy we see no reason to delay issuing instructions that the accounting procedures for imported foodstuffs laid down by the Headquarters of the Federazione in Rome will be followed throughout Italy.

3. You should inform Pardini (if still in office) or whatever office is at present controlling or issuing instructions to control the northern Consorzi Agrari is instructing all northern Consorzi Agrari and inter-regional offices that (1) the accounting procedures for imported foodstuffs laid down by the headquarters of the Federazione in Rome will be followed retroactively from the date of liberation and (2) these procedures will be explained to them by designated accountants from the Federazione headquarters. In order to minimize dangers of trouble with Consorzi Agrari or inter-regional offices in the Regione Pardini instructions should be issued as soon as possible either by Pardini or the "Milan Federazione" if still in existence or by the northern representative of the Federazione if he is to be appointed at once. We regard this matter as urgent and action as above should not be delayed.

6881

delivered to you please avoid as above should not be delayed.

1. We have discussed further with the northern consular of issuing accounting instructions to the northern consular. De Benedetti may not be in a position to issue instructions for, on the basis of discussions he has had with Mr. Perotti of Agriculture Sub-Commission there may be a northern representative of the Federazione stationed in Milan who will be the correct person to issue such orders. De Benedetti is to discuss this with you on his return, after developing procedure with the headquarters of the Federazione here.

2. As it is agreed by all interested parties that there is only one Federazione for the whole of Italy we see no reason to delay issuing instructions that the accounting procedures for imported foodstuffs laid down by the Headquarters of the Federazione in Rome will be followed throughout Italy.

3. You should inform Farini (if still in office) or whatever office is at present controlling or raising pretensions to control the northern consular that AMI is instructing all northern consulars and inter-regional offices that (1) the accounting procedures for imported foodstuffs laid down by the headquarters of the Federazione in Rome will be followed retroactively from the date of liberation and (2) these procedures will be explained to them by designated accountants from the Rome Federazione headquarters. In order to minimize dangers of trouble with consular or inter-regional offices in the Regions similar instructions should be issued as soon as possible either by Farini or the "Milan Federazione" if still in existence or by the northern representative of the Federazione if he is to be appointed at once. We regard this matter as urgent and action as above should not be delayed.

1881

4. As soon as you have cleared this with the Milan Federazione" please send off the attached letters of instruction to the Regional Supply Accountants of Liguria, Piemonte, Lombardia, and Venetia and at the same time satisfy this office of the action taken so that we can arrange for the dispatch of the Federazione accountants. On receipt of these instructions the Regional Supply Accountants will instruct the consular agricultural and inter-regional offices.

By Command of Rear Admiral *John H. ...*

Chief Accountant,
Finance Sub-Commission.

Copy to:

Regional Supply Accountants
Liguria Region, Piemonte Region,
Lombardia Region, Venetia Region,
Agriculture Sub-Commission.

Interpretation Sub-Commission
(P.O. Box 1, New York 10011 - New York)

-2-

4. These instructions apply equally to AC/Federazioni stockpile warehouses at Genoa and Venice. In these, warehouse staff will continue to be paid as at present by the local consorzio, inter-regional office of the Federazione or by the Milan office of the Federazione (as long as it continues in existence) according to the circumstances prevailing; the accounts will however be incorporated in the general Federazione Accounts centralized in Rome and the procedure will be identical with that at other AC/Federazione warehouses.

5. It follows from the above that on receipt by the northern consorzi and inter-regional Federazione offices of the new instructions all receiving reports and other accounting documents will be transmitted direct between the various offices and consorzi of the Federazione as is done in central and southern Italy. The intervention of the Supply Accountants will therefore be no longer necessary but AC/AMG means of communication for the transmittal of accounting documents should be placed at the disposal of the Federazione.

By Command of Rear Admiral Stone

H. J. Lawrence
 Chief Accountant,
 for Joint Director,
Finance Sub-Commission.

Copies to :

Transportation S/C
 (Ports & Warehouses Division for Accountant) ✓
~~Accountant S/C.~~

NOTE: 1. The letter referred to in para 2 is still under discussion relating to certain provisions. Until final decision is reached and the letter made available to AC for release, proceeds of sales should not be paid into the Rome Federazione but should be paid into a special local account, to be held in the same subject to subsequent disposition.

2. Any provisions re prices in instructions issued by Rome Federazione will not apply to Northern Regions, where prices are fixed by AME.

1879

HEADQUARTERS
ALLIED COMMISSION
transportation sub-commission
A.P.O. 394

1/A/Tn.1
CSW/lp

To : - Allied Military Government Staff AUSTRIA (attn Chief Supply Accountant).
SUBJECT: - Supplies loaned by Federazione ROME.

28/A/Tn.1.

4th June 1945

- 1 Herewith Transfer Notes, serial Nos. as listed below.
- 2 Please sign all copies, retain one and forward the other two, to
late ALCOM Depot, ANCONA, ITALY.

For the Chief Commissioner,

(C. S. WYATT) Capt. R. A.
Accountant

TRANSFER NOTES NOS. : - 0287 0296
0288 0292
0289 0293
0295

Copy to : - late ALCOM Warehouse, ANCONA (attn Lieut. Dalmerice)
see our 1/A/Tn.1 dated 31st May 1945, para 4 (b), Note (11).

INTER OFFICE MEMO

AAD/CSW/AA

To : Naples 676 Warehouse, (attn. Capt. Ramsey)
From : Transportation Sub-Commission, Admin. Div.
Accounts Branch.
Subject : Schooner "San Antonio"

2 June, 1945

1/A/TN/1

file

1. The above named schooner originally consigned to Leghorn, ex Naples, has been despatched from Leghorn to Genoa without unloading.

2. Kindly change your records accordingly.

for *Adi Chell*
(C.S. WYATT) Capt. R.A.
Accountant

1877

DRAFTAccounting Procedure for Foodstuffs in ALCON Federations Warehouses.I GENERAL

The liberation of ~~the~~ Northern Italy has given rise to circumstances which materially affect Accounting Procedure.

Up to the present time, it has been necessary to deal only with the Federazioni dei Consorzi Agrari whose Head Office is at Rome, and which controls all the Provincial Consorzi up to and including Emilia Region.

There is now, however, another "Federazione dei Consorzi Agrari" whose Head Office is in Milan and which claims to control all the provincial Consorzi in Liguria, Piemonte, Lombardia and Venezia Regions. The Federazioni at Milan and the Federazioni at Rome therefore, for all purposes of accounting and Finance must be treated as entirely separate entities.

In view of the foregoing, it has been necessary to vary Accounting Procedure in respect of all foodstuffs moved up FROM Emilia Region and all areas south of Emilia Region TO Liguria, Piemonte, Lombardia and Venezia Regions and vice versa. All such transfers must be treated as transfer from the Federazioni ROME to the Federazioni MILAN.

This separation will last until the two Federazioni are amalgamated; discussions with this end in view are already taking place.

II IMPORTS RECEIVED BY FEDERAZIONE AT SHIPS RAIL

1876

Receiving Reports to be made out in duplicate and signed and

Appendix "Q".

File 1/A/Tw1

which materially affect Accounting Procedure.

Up to the present time, it has been necessary to deal only with the Federazione dei Consorzi Agrari whose Head Office is at Rome, and which controls all the Provincial Consorzi up to and including Emilia Region.

There is now, however, another Federazione dei Consorzi Agrari whose Head Office is in Milan and which claims to control all the provincial Consorzi in Liguria, Piemonte, Lombardia and Venezia Regions. The Federazione at Milan and the Federazione at Rome therefore, for all purposes of accounting and Finance must be treated as entirely separate entities.

In view of the foregoing, it has been necessary to vary Accounting Procedure in respect of all foodstuffs moved up FROM Emilia Region and all areas south of Emilia Region TO Liguria, Piemonte, Lombardia and Venezia Regions and vice versa. All such transfers must be treated as transfer FROM the Federazione ROME to the Federazione MILAN.

This separation will last until the two Federazioni are amalgamated; discussions with this end in view are already taking place.

1876

II IMPORTS RECEIVED BY FEDERAZIONE AT SHIPS RAIL

Receiving Reports to be made out in sextuplicate and signed and stamped by the accredited representative of the Federazione, and distributed as follows : - 2 copy Federazioni

	2 "	Warehouse Accounts office
(o)	1 "	Regional Supply Officer
(o)	1 "	" " Accountant
	2 copies	FM S/C Accounts Branch

(o) The supply officer and Accountant of the Region in which the supplies are received.

This procedure will be uniform for both the Federazioni

Roma and the Federazioni Milan.

The ship "OUT-TURN REPORT" prepared by the Port Liaison Officer will be treated as the basis of the Receiving Report issued by the Federazioni at both ROME and MILAN.

See our 13/A/Tn.1. dated 8rd May addressed Port Liaison Officers (copy attached).

YII TRANSFERS

(a) Transfers made TO AC/Federazione Warehouses and/or to any Consorzii under the Control of the Federazioni, MILAN, FROM all other AC/Federazione Warehouses and/or Consorzii under the Control of the Federazioni,

ROME

The Consignor Depot should prepare three copies of the Transfer Note, one of which should be sent to the Regional Supply Accountant of the Regional Territory into which the supplies are consigned, one copy to the S/C Accounts Branch and the 3rd copy will be retained by the Warehouse.

As hitherto, all reference to "Allied Control Commission" should be deleted from the Transfer Note and the words "Federazione dei Consorzii Agrari ROME" superimposed thereon. All copies should be stamped and signed by the representative of the Federazioni, ROME. In addition, the address to which the supplies are consigned MUST be quoted.

1875

A.C.

Transferred from : - Federazione dei Consorzii Agrari, ROME,
Transferred to : - Federazione dei Consorzii Agrari, MILAN,
Delivered : - AC/Federazioni Warehouse, OMEA.

III TRANSFERS

(a) Transfers made TO AC/Federazione Warehouses and/or to any Consorzi under the Control of the Federazione, MILAN, FROM all other AC/Federazione Warehouses and/or Consorzi under the Control of the Federazione,

ROME.

The Consignor Depot should prepare three copies of the Transfer Note, one of which should be sent to the Regional Supply Accountant of the Regional Territory into which the supplies are consigned, one copy to the S/C Accounts Branch and the 3rd copy will be retained by the Warehouse.

As hitherto, all reference to "Allied Control Commission" should be deleted from the Transfer Note and the words "Federazione dei Consorzi Agrari ~~ROME~~" superimposed thereon. All copies should be stamped and signed by the representative of the Federazione, ROME. In addition, the address to which the supplies are consigned MUST be quoted.

1875

A.S.

Transferred from : - Federazione dei Consorzi Agrari, ROME,
Transferred to : - Federazione dei Consorzi Agrari, MILAN,
Delivered : - AC/Federazione Warehouse, GENOA.

A.C. representatives responsible for Accounting in such Consignor Depots will ensure that their local representative of the Federazione ROME obtains a Receiving Report from the representative of the Federazione MILAN, on receipt of the supplies into Northern Warehouses (i.e., either AC/Federazione Warehouses ^{by Consorzi Warehouses} under the control of the Federazione, MILAN) in completion of such transfers. (see para IV of this Appendix)

(b) Transfers made by AC/Federations Warehouses and / or Consorzi under the control of Federazione, MILAN, TO all other AC/Federations Warehouses and/or Consorzi controlled by the Federazione ROME.

Transfer Notes should be prepared by the Consignor Warehouse in triplicate, signed and distributed as directed in para II a above. As hitherto, all references to " Allied Control Commission " should be deleted from the Transfer Note and the word " Federazione dei Consorzi Agrari MILAN " superimposed thereon.

A.C. representatives responsible for Accounting in AC/Federations Depots in Genoa or Venice will ensure that the local representative of the Federazione MILAN receives a Receiving Report from the representative of the Federazione ROME on receipt of the supplies into Southern Warehouses (i.e., either AC/Federations Warehouses in the South or Consorzi Warehouses under the control of the Federazione ROME) (see para IV of this Appendix)

No accounting action is required by AC representatives in the case of transfers from Consorzi under the Control of Federazione, ROME to Consorzi under the Control of Federazione MILAN, and vice versa.

IV RECEIPTS

(a) Supplies received by AC/Federations Warehouses or Consorzi under the Control of Federazione, MILAN FROM all other AC/Federations Warehouses and/or Consorzi under the Control of Federazione ROME, 1874

Receiving Reports must be prepared in *quintuplicate* by

Consignee Warehouse and distributed as follows : -

(o) 1 copy Consignor Depot

(o) 3 " To S/C Accounts Branch

superimposed thereon.

A.C. representatives responsible for Accounting in AC/Federazione Depots in Genoa or Venice will ensure that the local representative of the Federazione MILAN receives a Receiving Report from the representative of the Federazione HOME on receipt of the supplies into Southern Warehouses (i.e. either AC/Federazione Warehouses in the South or Consorzi Warehouses under the control of the Federazione HOME) (see para IV of this Appendix)

No accounting action is required by AC representatives in the case of transfers from Consorzi under the Control of Federazione, HOME to Consorzi under the Control of Federazione MILAN, and vice versa.

IV RECEIPTS

(a) Supplies received by AC/Federazione Warehouses or Consorzi under the Control of Federazione, MILAN FROM all other AC/Federazione Warehouses and/or Consorzi under the Control of Federazione HOME. 1874

Receiving Reports must be prepared in *quintuplicate* by

Consignee Warehouse and distributed as follows : -

(o)	1 copy	Consigner Depot
(o)	1 "	Tn. S/C Accounts Branch
(o)	1 "	Regional Supply Accountant
	1 "	Retained by Consignee
1	1	Tn. S/C Accounts Branch direct (i.e. as

~~un-receipted copy~~

(o) To be forwarded to Regional Supply Accountant for action and onward transmission. See H.B. below.

M. R.

The first three copies of the Receiving Reports enumerated above will be prepared by the Consignee Warehouse and forwarded direct to their Regional Supply Accountant who in turn, will obtain Federazione's signature on the form of receipt quoted below. He will retain one copy, ~~and~~ forward the second copy to the Tn. S/C. Accounts Branch and the third to the Consignor Warehouse or Consorzio.

In cases where transfers are made direct to a Consorzio under the Control of the Federazione, MILAN, it will be the responsibility of the Regional Supply Accountant in the Region in which the supplies are received, to obtain three signed and receipted copies of Receiving Reports from the Consignee Consorzio. One copy should be held by the Supply Accountant and he should forward the remaining two copies to the Consignor Depot and Trans. S/C Accounts Branch, respectively. ~~In such cases, of course, it will be impracticable to send the one un-receipted copy direct to Trans. S/C Accounts Branch, and this may be disposed of by in all such transfers.~~

No accounting action is required by A.C. representatives in the case of transfers from Consorzi under the Control of Federazione ROME to Consorzi under the Control of Federazione, MILAN and vice versa.

All reference to "Allied Control Commission" must be deleted from the Receiving Report and the words "Federazione del Consorzi Agrari, MILAN" superimposed thereon.

1873

All copies must be signed by the representative of the Federazione MILAN thereby acknowledging receipt of the supplies from the Federazione ROME.

All copies of such "Receiving Report" should have the following

In cases where transfers are made direct to a Consorzio under the Control of the Federazione, MILAN, it will be the responsibility of the Regional Supply Accountant in the Region in which the supplies are received, to obtain three signed and receipted copies of Receiving Reports from the Consigee Consorzio. One copy should be held by the Supply Accountant and he should forward the remaining two copies to the Consignor Depot and Trans. S/C Accounts Branch, respectively. ~~In such cases, of course, it will be impracticable to send the one un-receipted copy direct to Trans. S/C Accounts Branch, and this may be dispensed with in all such transfers.~~

No accounting action is required by A.C. representatives in the case of transfers from Consorzi under the Control of Federazione ROME To Consorzi under the Control of Federazione, MILAN and vice versa.

All reference to " Allied Control Commission " must be deleted from the Receiving Report and the words " Federazione dei Consorzi Agrari, MILAN " superimposed thereon.

1873

All copies must be signed by the representative of the Federazione MILAN thereby acknowledging receipt of the supplies from the Federazione ROME.

All copies of such " Receiving Report " should have the following form of receipt typed at the foot thereof : ~~Received the above-mentioned supplies from the Federazione dei Consorzi Agrari ROME .~~

The Federazione, MILAN representative should then sign and stamp immediately below this form of receipt.

(b) Supplies received by AC/Federazione Warehouses and Consorzi

under the Control of Federazione, ROME FROM AO/Federazione Warehouses at Genoa and Venice and/or Consorzi under the Control of Federazione MILAN.

Receiving Reports must be prepared in quintuplicate by the Receiving Warehouses and distributed as indicated in para II (a) above. The same remarks regarding action to be taken by the Regional Supply Accountant apply as in para IV (a) N.B. above.

All reference to "Allied Control Commission" must be deleted from the Receiving Reports and the words "Federazione dei Consorzi Agrari ROME" superimposed thereon.

All copies must be signed by the Federazione ROME, thereby acknowledging receipt of the supplies from the Federazione MILAN.

All copies of such Receiving Reports should have the following form of receipt typed at the foot thereof : -

" Received the above-mentioned supplies from the Federazione dei
Consorzi Agrari MILAN ".

The representative of the Federazione ROME should then sign and stamp immediately below this form of receipt.

NOTES : -

(a) At the present time, the following Warehouses are considered

as A.C./Federazione Warehouses : -

Late ALCON Depot NAPLES

" " " ANCONA

" " " LEBBIONE

Late No 3 AC/AMG Warehouse CERNIA

Late 8th Army AMG Warehouse FORLI'

1872

from the Receiving Reports and the words "Federazione dei Consorzi Agrari ROME" superimposed thereon.

All copies must be signed by the Federazione ROME, thereby acknowledging receipt of the supplies from the Federazione MILAN.

All copies of such Receiving Reports should have the following form of receipt typed at the foot thereof : -

" Received the above-mentioned supplies from the Federazione dei
Consorzi Agrari MILAN ".

The representative of the Federazione ROME should then sign
and stamp immediately below this form of receipt.

NOTES : -

(a)

At the present time, the following Warehouses are considered

as A.C./Federazione Warehouses : -

late ALCON Depot

" " "

" " "

late No 3 AC/AMG Warehouse CSESNA

late 8th Army AMG Warehouse FORLI'

AC/Federazione Warehouse at CSESNA

" " "

VENICE

H.B.

(b)

All documents must show CLEARLY the name and address of both

Consignor and Consignee.

(e) The Procedure outlined in this Appendix "g" is applicable
ONLY in cases of transfer from the Federazione ROMI to the Federazione MILAN
and vice versa.

Transfers between Warehouses under the Control of the
Federazione ROMI will continue to follow the old procedure. The same remarks
apply to transfers between Warehouses under the Control of the Federazione
MILAN.

22nd MAY 1945

1871

1871

22nd MAY 1945

INTER - OFFICE MEMO

CSM/lp

To : - See Distribution.
From : - Transportation Sub-Commission.
SUBJECT : - Accounting Procedure.

1/A/Tn.1.

1st June 1945

1 Since the opening up of the Regions of Liguria, Piemonte, Lombardia, and Venezia there has existed a degree of uncertainty and general lack of firm information regarding the status and relationship of the Federazione ROBE with the Federazione MILAN.
The intention of this memorandum is to explain the situation as it is this date, and to straighten out any misconceptions.

2 At one stage of negotiations it appeared that the Federazione ROBE and the Federazione MILAN would enjoy separate existences and that for all purposes of accounting and finance, would have to be treated as separate entities.

3 However, recent developments reveal that it has been accepted in principle that there is only one Federazione i.e. the Federazione, ROBE but that firm instructions as to future procedure can only be issued after the appointment by AMG of a Commissario for the Federazione of MILAN.
This appointment is expected to take place during the next few days, following which it is hoped that instructions will be issued whereby the accounting of the Federazione MILAN and all Concorsi under its present control will be incorporated in the general scheme as existing in Central and Southern Italy.

4 Pending this appointment, the present position must be maintained and any instructions issued by the Federazione, MILAN will remain in force until such time as they are cancelled or varied by the Commissario to be appointed. It is hoped that this period of transition will last only a few days.

5 So far as immediate accounting problems are concerned the following procedure must be carried out : -

(a) All Transfer Notes to be made out as follows : - **1870**

Transferred from : - Federazione del Consorzio Agrari
" " " " " "
to : - " " " "
Delivered to : -

N.B. (1) It is most important that the full name and address be quoted of the organisation to whom delivery is made.

(11) One copy of the Transfer Note must be sent to the Regional Supply Accountant of the Region into which the supplies are consigned.

1 Since the opening up of the Regions of Liguria, Piemonte, Lombardia, and Venezia there has existed a degree of uncertainty and general lack of firm information regarding the status and relationship of the Federazioni ROME with the Federazioni MILAN. The intention of this memorandum is to explain the situation as it is this date, and to straighten out any misconceptions.

2 At the stage of negotiations it appeared that the Federazioni ROME and the Federazioni MILAN would enjoy separate existences and that for all purposes of accounting and finance, would have to be treated as separate entities.

3 However, recent developments reveal that it has been accepted in principle that there is only one Federazione i.e. the Federazione, ROME but that firm instructions as to future procedure can only be issued after the appointment by AMG of a Commissario for the Federazioni of MILAN. This appointment is expected to take place during the next few days, following which it is hoped that instructions will be issued whereby the accounting of the Federazioni MILAN and all Consorzi under its present control will be incorporated in the general scheme as existing in Central and Southern Italy.

4 Pending this appointment, the present position must be maintained and any instructions issued by the Federazione, MILAN will remain in force until such time as they are cancelled or varied by the Commissario to be appointed. It is hoped that this period of transition will last only a few days.

5 So far as immediate accounting problems are concerned the following procedure must be carried out :-

(a) All Transfer Notes to be made out as follows : - **1870**

Transferred from : - Federazione dei Consorzi Agrari
" to : - " "
Delivered to : -

N.B. (i) It is most important that the full name and address be quoted of the organisation to whom delivery is made.

(ii) One copy of the Transfer Note must be sent to the Regional Supply Accountant of the Region into which the supplies are consigned.

(b) Receiving Reports must be obtained in respect of all supplies consigned into Liguria, Lombardia, Piemonte or Venezia Regions, regardless of the consignee organisation. N.B. if Amazon transfers supplies to ALCOM/Federazione Warehouses at VENICE, they must get a Receiving Report from VENICE.

Similarly, if LESMORN sends supplies to ALCOM/Federazione Warehouses at GENOVA, GENOVA Warehouse must send a Receiving Report to LESMORN. The same principle applies in the case of transfers direct to Consorzi or Armies

6 Please ensure that the provisions of para 5 above are implemented retroactively from the commencement of Transfers into the four Northern Regions.

7 We will forward you further information and instructions soon as they are available.

OK

For the Director,

(C.S. WYATT) Capt. R.A.
Accountant

Distribution :-

Warehouse 12 L 50 LEBHORE
late ALCOM Warehouse, ANGONA
" AC/AMG No 3 Warehouse, CECENA
" 8th Army AMG Warehouse, FORLI'

{ attn Capt. Ramsay
" Lt. Delmerico
" " Lester }

Information copies to :-

Finance Sub-Commission

Food " "

Trans. " "

" " "

ALCOM/Federazione Warehouse, GENOA

" " VENEZIA

R. Q. Liguria Region

" Piemonte "

" Lombardia "

" Venezia "

File 28/A/Tn.1.

AMG. 5 Army

" 8 "

(attn Supply Accountant)

{ attn Chief Accountant
" Lt. Col. Imrie & Major Sinclair
" Deputy Director
" Major Klein
" Boyd
" Capt. Bowes
" Regional Supply Accountant
" " "
" " "
" " "

INTER-OFFICE MEMO

CSW/17

To : - late ALCON Warehouse, ANCONA (attn Lieut. Delmerico)
 From : - Transportation Sub-Commission.
 SUBJECT : - Loan of Supplies to A.M.G. Staff, Austria.

File
 1/A/Tn.1.
 May 31st 1945

- 1 Ref. telephone conversation Delmerico - Wyatt.
- 2 An arrangement has been made whereby the Federazione, ROME will loan supplies to AMG Staff Austria. Usually, these supplies will be routed to Venice by sea from Ancona, and at Venice will be taken over by DEST, 8th Army for onward transportation to AMG staff, Austria.
- 3 Whenever these loans are authorized, the Allocation/Release Note which you will receive will specify the name of the consignee i.e. AMG staff, Austria. Care must be exercised NOT to confuse these loans with supplies consigned to ALCON/Federazione Warehouse, Venice, because Capt. Pavesi, i/c ALCON/Federazione Warehouse, Venice, has firm instructions NOT to take in any supplies consigned to AMG staff, Austria (See para 2 above).

4 So far as accounting is concerned, the following procedure will be put into operation straightaway and must be implemented retroactively in respect of any supplies already consigned on loan to AMG Staff, Austria: -

- (a) A "Receiving Report" will be issued by you to Federazione's representative, and the following form of receipt will be typed at the foot thereof: -

"Received the above-mentioned supplies from Federazione del Consorzio Agrari, ROME on loan to AMG Staff, Austria."

1869

signed:-

Allied Commission, Italy
 on behalf of AMG Staff, Austria.

The Receiving Report should be prepared in quadruplicate, signed by O. i/c Depot and distributed as follows: -

- 1 Copy - Federazione representative, ANCONA.
- " - A.M.G. Commune, ANCONA (attn. Capt. Plater).
- " - In. S/C Accounts Branch.
- " - Retained by Warehouse Accounts Office.

(b) 7 Copies of the Transfer Note will be prepared and distributed as

2 An arrangement has been made whereby the Federazione, ROME will lend supplies to AMG Staff Austria. Usually, these supplies will be routed to Venice by sea from Ancona, and at Venice will be taken over by EIST, 8th Army for onward transportation to AMG staff, Austria.

3 However these loans are authorized, the Allocation/Release Note which you will receive will specify the name of the consignee i.e. AMG staff, Austria. Care must be exercised NOT to confuse these loans with supplies consigned to ALCON/Federazione Warehouse, Venice, because Capt. Boves O. i/c ALCON/Federazione Warehouse, Venice, has firm instructions NOT to take in any supplies consigned to AMG staff, Austria (See para 2 above).

4 So far as accounting is concerned, the following procedure will be put into operation straightaway and must be implemented retroactively in respect of any supplies already consigned on loan to AMG Staff, Austria: -

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"Received the above-mentioned supplies from Federazione del Consorzio Agrari, ROME on loan to AMG Staff, Austria."

1869

signed:-

Allied Commission, Italy
on behalf of AMG Staff, Austria.

The Receiving Report should be prepared in quadruplicate, signed by O. i/c Depot and distributed as follows: -

- 1 Copy - Federazione representative ANCONA.
- " - A.M.G. Comune, ANCONA (attn. Capt. Plater).
- " - Tn. S/C Accounts Branch.
- " - Retained by Warehouse Accounts Office.

(b) 7 Copies of the Transfer Note will be prepared and distributed as follows: -

- 1 Copy - A.M.G. Comune, ANCONA (attn. Supply Accountant).
- " - Warehouse Accounts Office.
- " - Federazione representative at ANCONA
- " - Tn. S/C Accounts Branch.
- 3 Copies - A.M.G. Staff, Austria. (attn. Senior Supply Accountant)

NOTES: -

(i) All copies must show clearly that the supplies are "Transferred from Federazione del Consorzio Agrari ROME ON LOAN" TO A.M.G. Staff Austria.

(ii) The three copies to be forwarded to AMG Staff Austria will have the following form of receipt typed at the foot thereof : -

" Received the above-mentioned supplies on loan from Federazione dei Consorzi Agrari, ROME. "

Date

Signed : -

Senior Supply Accountant
A.M.G. Staff Austria.

(iii) The Transfer Note will be receipted by AMG Staff Austria for the full amount consigned, as the Federazione cannot be held liable for any losses in Transit which may occur. Any " losses in Transit " will be taken up by the Senior Supply Accountant AMG Staff, AUSTRIA in his accounts.

(iv) At the time these three copies of Transfer Notes are forwarded to AMG Austria, a note should be appended asking the Senior Supply Accountant to sign two copies of this Transfer Note and return them to you as Consignor Warehouse. The third copy should be retained by the Senior Supply Accountant. When the two receipted copies of the Transfer Note are received by you from AMG Staff, Austria, one copy should be retained by your Federazione representative and the other copy forwarded to Transportation Sub-Commission, Accounts Branch.

For the Director,

(C.S. WYATT) Capt. E.A.
Accountant

Telephone conversation Brigadier Mc Person - Col. Cravshaw refers. (1st June 1945)

Information copies to : -

Finance Sub-Commission
Food " "
Trans. " "
late AG/AMG No 3 Warehouse, CECOMA
" 8th Army AMG Warehouse, FORLII
ALCOM/Federazione Warehouse, VENEZIA
AMG Staff, AUSTRIA

(attn. Chief Accountant
" Lt. Col. Imrie
" Major Sinclair
" Klein
" Lieut Lester
" "
" Capt. Boves
" Senior Supply Accountant
" "

(iii) The Transfer Note will be receipted by AMG Staff Austria for the full amount consigned, as the Federazione cannot be held liable for any losses in Transit which may occur. Any "losses in Transit" will be taken up by the Senior Supply Accountant AMG Staff, AUSTRIA in his accounts.

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For the Director,

Ch

(C.C. WIATT) Capt. R.A.
Accountant

Telephone conversation Brigadier Mc Pherson - Col. Cravenhaw refers. (1st June 1945)

Information copies to :

Finance Sub-Commission
Food " "
" " "
Trans. " "
Late AG/AMG No 3 Warehouse, CEEENA
" 8th Army AMG Warehouse, FORLI
ALCEM/Federazione Warehouse, VENICE
AMG Staff, AUSTRIA
R.Q. Venetian Region
Federazione dei Consorzi Agrari, ROME
A.M.C. Comune, ANCONA

File 28/A/In.1.

(attn. Chief Accountant
" Lt. Col. Imrie
" Major Sinclair
" " Kisin
" Lieut Lester
" "
" Capt. Bowes
" Senior Supply Accountant
" Regional "
" Accounts Dept.
" Capt. K.H. Flintar, Regional
" Supply Accountant)

FROM : - FEDERAZIONE DEI CONSORZI AGRARI

~~ALLIED CONTROL COMMISSION~~

COMMISSIONE ALLEATA DI CONTROL

A.C.C. Warehouse No.
A.C.C. Note di magazzino No.

No.
No.

TRANSFER NOTE
NOTA DI TRASFERIMENTO

Date
Date

Transferred to FEDERAZIONE DEI CONSORZI AGRARI
Trasferito a

Against ALLOTMENT NOTE No.
Con nota di distribuzione No.

Truck or Car Number Numero del veicolo	DESCRIPTION OF COMMODITIES TRANSFERRED DESCRIZIONE DELLE MERCI TRASFERITE	Unit Unità	Quantity Quantità	Stores Ledger Folio Foglio dallibro merci
	Received the above-mentioned supplies on loan from Federazione dei Consorzi Agrari, ROME.			
	Date:....	(Signed)		
		Senior Supply Accountant A.M.G. Staff, AUSTRIA		
			1868	

(1) Total quantity transferred charged to allocation of

(2) I certify that the above articles were issued to the person (s) entitled to receive them on the
day of 194

(1) Quantità totale trasferita, conteggiata in allocazione di

(2) Certifico che le sopradescritte merci sono state consegnate alla (e) persona (e) autorizzata a riceverle il giorno 194

(Signature and Rank)
(Firma e Grado)

HEADQUARTERS ALLIED COMMISSION
APO 394
TRANSPORTATION SUB COMMISSION
Port & Warehouse Division

RHE/er

Tel : 478700

30 May 1945

Ref. W/16/934/TM6

SUBJECT /: Transport Civilian Supplies

TO : ALCON Port Liaison Officer - GENOA
(Attn. Maj. Wickens)

1. Reference our conversation, enclosed is copy of
APPENDIX "I" AFHQ Adm. Memo 67, not dated.

2. You will note in Paragraph B of the enclosed, it
is the obligation of the military port authorities to unload
and transport civilian supplies to warehouse in the same manner
as military supplies.

For the Director :

ROBERT H. KLEIN
Major Med. Adm. C.
Port & Whse. Div.

Copy to :-
Officer in Charge ALCON Port Depot
GENOA (Attn. Maj. Boyd)

1 Incl :
APPENDIX "I" as per para 1 above

1867

U.S. SECRET EQUALS BRITISH MOST SECRET

APPENDIX "I"
AFHQ Adm. Memo 67

4. UNLOADING, TRANSPORT, WAREHOUSING AND DISTRIBUTION

a. Civilian supplies delivered in accordance with provisions of letter this headquarters AG 400-1 (ACC/AMG) GDS-AMG, dated 16 December 1943, except as modified by this directive, will be warehoused and held by the appropriate Base Section or Area or by ACC/AMG as decided by the Advanced Administrative Echelon. ACC/AMG will be responsible for the distribution of all civilian supplies.

b. In ports under the control of the Military Port Authorities civilian supplies will be unloaded and transported to warehouses in the same manner as military supplies. ACC/AMG will assist in identification of supplies, with transport and with warehousing within the limit of its resources.

c. In Ports not under the supervision of Military Port Authorities ACC/AMG will be responsible for the unloading and transportation to warehouses of civilian supplies.

(AG 400-1 (AAA/AMG) GDS-AMG)

DISTRIBUTION "B"

PRIORITY

1865

PARA TWO PD PLAN AGREED TO ESTABLISH ABLE MILE GEORGE FIVE ARMY
DEPOT AT MODENA PD

PARA THREE PD FOLLOWING BULK SUPPLIES ALLOCATED FROM FORLI
SLASH CESENA WAREHOUSES CLN FLOUR NINE ZERO ZERO ZERO CMA
MEAT EIGHTY CMA MILK BYAP ONE TWO ZERO CMA MILE POWDERED FOUR
FIVE ZERO CMA SOUP ONE ZERO ZERO ZERO CMA SUGAR SEVEN ZERO ZERO
CMA LARD ONE FIVE ZERO ZERO CMA SALT TWO ZERO ZERO CMA VEGG TWO
ZERO ZERO PD ALL FIGURES IN METRIC TONS PD

PARA FOUR PD PROVINCIAL ALLOCATIONS TO PROVINCES IN LOMBARDIA
AND PIEMONTE FROM FORLI DISCONTINUED PD REQUEST YOU KEEP US
INFORMED PROVINCIAL ALLOCATIONS MADE FROM MODENA DEPOT PD

PARA FIVE PD FORLI SLASH CESENA STOCKS FOR SUPPLY OF OTHER AREAS
THAN NORTH WEST ITALY AND AMOUNT OF STOCKPILE THERE IS CONSTANTLY

XX
(INFO)XX

XX

AT THIS HEADQUARTERS PD POSITION SUPPLIES THROUGH GENOA ALREADY
EXPLAINED TO YOU AND NO FURTHER CHANGES IN SITUATION PD SEE ALSO
OUR SIGNAL EIGHT THREE TWO FIVE OF TWO FOUR MAY PD

1866

FILE

1/1/71

INTER - OFFICE MEMO

CSW/lp

To : - Warehouse 676, Naples (attn. Major Martin & Capt. Ramsay).
 From : - Transportation Sub-Commission.
 SUBJECT : - Handing over Accountability to Federazione dei Consorzi Agrari

1/A/Tn.I.

24th May 1945

1 Since the handing over of the A.C. Depot, Naples to the Federazione, this H.Q. has continued to maintain detailed records of day-to-day transactions as done prior to the transfer date.

2 It is now felt that the time has come when the Accounts Office at Naples is working sufficiently well for us to dispense with duplicate records.

3 Therefore, as at 24.00 hrs. May 31st you will discontinue forwarding Accounts documents to this H.Q. with the following exception:-

(a) Receiving Reports in respect of direct imports.

(b) Two copies of all Receiving Reports, both copies to be signed by the accredited representative of the Federazione and/or I.C.E., as hitherto, (N.B. See our Appendix "G" dated 22nd May).

(c) 10-day stock reports. The final stock report in each month should be based on physical inventory and agreed with records, as hitherto.

(d) Abstract of Rail - Freight Warrants together with 4 copies of AF 497 A (in cases where I.S.R. way-bills are not used.) See our 32/A/Tn.I. dated 28th April 1945

1885

(e) Ship OUT-TURN Reports.

(f) Transfer Notes and Receiving Reports in respect of all Transfers FROM the Federazione MILAN. The chance of such transfers occurring is somewhat remote, but this instruction is included to cover the contingency.

(g) The following documents should be forwarded direct to Major Klein:-

- i Daily Stock Reports (o)
- ii 10 - daily " " (o)
- iii Monthly " " (Inventory) (o)
- iv Rail and Shipping Despatch Advises (your FORM V. 2.)

(o) one extra copy of each for Food Sub-Commission (Lt. Col. Imrie)

1 Since the handing over of the A.C. Depot, Naples to the Federazione, this H.Q. has continued to maintain detailed records of day-to-day transactions as done prior to the transfer date.

2 It is now felt that the time has come when the Accounts Office at Naples is working sufficiently well for us to dispense with duplicate records, forwarding Accounts documents to this H.Q. with the following exception:-

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(d) Abstract of Rail - Freight Warrants together with No 4 copies of AF 497 A (in cases where I.C.E. way-bills are not used.) See our 32/A/Tn.1. dated 28th April 1945

1385

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- i Daily Stock Reports (o)
- ii 10 - daily " " (o)
- iii Monthly " " (Inventory) (o)
- iv Rail and Shipping Despatch Advises (your FORM V. 2.)

(o) one extra copy of each for Food Sub-Commission (Lt. Col. Marie)

5 As regards U.M.R.R.A. supplies, it is no longer necessary to submit U.M.R.R.A. documents to this H.Q.. Copies of all Receiving Reports, Transfer Notes, 10-day Stock Reports etc., should be forwarded direct to U.M.R.R.A. ROME, as hitherto.

6 In the event of your receiving any Red Cross supplies in the future, accounting documents should be sent to the American Red Cross, Accounts Branch, ROME and marked "attention Mr. Ford."

✓ Please acknowledge and notify us of any points which are not clearly understood.

Ch

For the Director,

(C. S. WYATT) Capt. R. A.
Accountant

Copy to : - Finance Sub - Commission	(attn. Chief Accountant)
Food " " "	(" Lt. Col. Lurie)
Transportation " " "	(" Major Klein)
AMC Commissioner Naples	(" Supply Accountant)
U. N. I. R. A. Home	(" Director Finance & Admin.)
" " "	(" " of Supply)
American Red Cross Home	(" Mr. Ford)
File 35/A/Tn.1.	
" 18/A/Tn.1.	

INTER OFFICE MEMO

L/18

23 May 1945

SUBJECT : Accounting Instructions.

TO : Hq. ALCOM, Transportation S/C,
Accounting Branch,
APO 394, U. S. Army.

1. In accordance with verbal instructions received from Pfc. M. MIGLIORI on May 21, at Leghorn we are making the following changes effective with Reports dated May 21, 1945.

- (a) Eliminating "Summary of Imports into Warehouses for"
- (b) Eliminating Commodities "Loaded off SS"
- (c) Eliminating "Register of Receiving Reports" by individual whses, submitting one Register for all whses only.
- (d) Receiving Report form F/F 54 will be prepared as in the past.

2. Please advise if the above changes in procedure are not made correctly.

1864

T. J. Clougher
Pfc. T.J. CLOUGHER
Accounts Section
Leghorn

INTER - OFFICE MEMO

CSW/lp

To : - Movements Division. (attn Major Godfrey)
 From : - Administration Division.
 SUBJECT : - Handling of Civilian Imported Supplies.

1/A/Tn.1.

22nd May 1948

1 Ref, our memo dated 18th May.

2 This matter has been discussed with the Chief Accountant, who makes the following points: -

A The reference to "transportation outside their control" does not refer to "Italian Transportation" as specified in A.F.H.Q. letter, but to Allied Transportation, where for military reasons transportation between docks and warehouses must be done by such transport.

B "Losses in transit" do occur in case of such transportation, and in view of the fact that the Italian Governmental Agents have taken ownership of these supplies it would be necessary that all such losses be the subject of discussion and subsequent adjustment. No reference is made in Shipping Instruction No. 11. responsibility for such losses has been made in Shipping Instruction No. 11.

C In any case, the total of such losses would be an infinitesimally small proportion of the actual receipts, and for practical purposes the point is academic.

For the Director,

(C.S. WIATT) Capt. R.A.
Accountant

cc : - Movements Division (attn. Col. Sieff).
 Finance S/C Chief Accountant).

1863

HEADQUARTERS ALLIED COMMISSION
APO 324
Transportation Sub-Commission.

GRC/h.

Ref: AG/345/34/En.3.

19 May 1945.

SUBJECT: Handling of Civilian Imported Supplies.

TO: Economic Section.

1. Reference your buckslip dated 14th May, enclosing G-5. A.P.H.Q. letter No: 65/130 dated 12 May, on the above mentioned subject.

2. In view of the reduction in Transportation Personnel in Italian Government territory, it is regretted that we cannot continue to take arrival or even spot check tallies of Imported Civilian Supplies simultaneously with those made by the Italian Agencies. It is not the intention of A.C. Personnel to verify tallies made by the Italian Agencies as these are Italian Government Organisations and as such, tallies made by these Organisations must be accepted.

3. Paragraph 3 of A.P.H.Q. letter has been discussed with the Finance Sub-Commission who desire that any reply should be held over until the return of the Chief Accountant and his Deputy, who are both expected about the 21st of May. The Deputy Chief Accountant is on his way back from Washington where he discussed questions of Financial Policy which may probably affect the points raised in A.P.H.Q. letter.

4. Once the information has been received, a reply will be prepared for Brig.Gen. McKinley's signature, as requested in the Routing and Work Sheet attached.

5. Please return Routing Slip and attached papers.

For the Director:

H. J. SIEFF

H. J. SIEFF,
Colonel.

Enclos: Routing and Work Sheet
and attached papers.

1862

Copy to: Finance Sub-Comm.
Administration Div. per Capt. Wyatt.

I N T E R O F F I C E M E M O

To : 676 Warehouse Naples (Attn Capt. Ramsey)
From : Transportation Sub-Commission, Administrative
Division - Accounts Branch
Subject : Receiving Reports.

1/A/TN/1
19 May 1945

file

1. Returned herewith is receiving report in duplicate signed by the I.C.E. Naples representative for 3'700 kilos of Liquid Caustic Soda.
2. The goods are shown as received from Deposito 850.
3. Please note the origin of these goods, i.e., direct import with name of ship, or received from U.S. or British Army or any other source of receipt and return receiving reports to this office.

Asdi Chello
(C.S. WYATT) Capt. R.A.
Accountant

1861

INTER - OFFICE MEMO

CSW/12

To : - Movements Division (attn. Col. Sieff).
From : - Administration Division.
SUBJECT : - Handling of Civilian Imported Supplies.

File 1/A/Tn.1.

18th May 1945

1 Ref. A.F.H.Q. G-5 Section letter G-5/130 dated 12th May para.3.

2 This matter has been discussed with Finance Sub-Commission (Accounting Sub-Section) who consider that this reply should be held over until the return of the Chief Accountant and his Deputy, who are both expected on or about 21th May.

3 The Deputy Chief Accountant is on his way back from Washington where he has discussed questions of finance policy which may probably affect the points raised in A.F.H.Q. letter.

For the Director,

Calu
(G. S. WYATT) Capt. R.A.
Accountant

Copy to:- Finance Sub-Commission (attn. Chief Accountant)

1860

HEADQUARTERS
ALLIED MILITARY GOVERNMENT
NAPLES COMMUNE
A.C. SENIOR TRANSPORTATION OFFICER

13th, May 45

SUBJECT : Accounting Procedure.

TO : Federazione Italiana Consorzi Agrari
I.C.E.

1. Outturn reports for seagoing traffic will henceforth be prepared in office of Port Liaison Officer, but warehouse will continue to prepare receiving reports of all supplies arriving at warehouses.
2. Transfer notes should be prepared marked "book entry" for all goods transhipped by rail or water through the facilities at the warehouses. Please furnish three copies to Port Liaison Officer, who will forward to proper agencies. These transfer notes should be signed by owner of the goods.
3. Hereafter, one copy only of receiving reports and transfer notes should be sent to Transportation Sub Commission Accounts Br. Please discontinue sending register of transfer notes and Receiving Reports on UNRRA goods to Accounts Br. No change should be made in the present reports sent direct to UNRRA.

UNRRA

E. E. Ramsey

E. E. RAMSEY
Capt. Spec. Res.
Port Liaison Officer

1859

TR/ts

Copy to : Transportation Sub Commission I. & Whsees
Major Klein.
Transportation Sub Commission Accounts Br. ✓
Capt. Wyatt

prepared in office of Port Liaison Officer. Continue to prepare receiving reports of all supplies arriving at warehouses.

2. Transfer notes should be prepared marked "book entry" for all goods transhipped by rail or water through the facilities at the warehouses. Please furnish three copies to Port Liaison Officer, who will forward to proper agencies. These transfer notes should be signed by owner of the goods.

3. Hereafter, one copy only of Receipts reports and transfer notes should be sent to Transportation Sub Commission Accounts Br. Please discontinue sending register of transfer notes and Receiving Reports on UNRRA goods to Accounts Br. No change should be made in the present reports sent direct to UNRRA.

UNRRA

T.F. Ramsey

T.F. RAMSEY
Capt. Spec. Res.
Port Liaison Officer

1859

TR/ts

Copy to : Transportation Sub Commission P. & Whses

Major Klein. ✓

Transportation Sub Commission Accounts Br.

Capt. Wyatt

S.T.O. AM.C. Naples Major Bowers

File.

11/10/41

OK

HEADQUARTERS ALLIED COMMISSION
A.P.O. 394
Food Sub-Commission

JDS/au

Tel : 761

12 May 1945

Ref : 53-1/68/FOOD

SUBJECT : Damaged in Condensed Food stuffs

TO : HQ. A.M.G. Toscana Region
(Attn : RCO)

1. Reference your R/VIII/B/11 dated 7 May 1945.
2. It is regretted that our letter 53-1/49/FOOD of 30 April was not clear to you.
3. There is no intention of altering the accounting system or that title to these goods should have the Federconsorzio.
4. Para 4 of our letter should read
" should be sold by the Federam one " and not " should be charged to the Federam one " .

By command of Rear Admiral STONE :

Stone

W.J.L. 100
Colonel

Director, Food Sub-Commission

Copy for Info to :
Transportation S/C (Port and Warehouse)
Transportation S/C Account Section
HQ AMG Emilia Region

1858

HEADQUARTERS
ALLIED MILITARY GOVERNMENT
TOSCANA REGION
SUPPLY DIVISION

R/VIII/8/11

7 May 1945

SUBJECT: Damaged or condemned foodstuffs*
at AC Warehouse in AMG Territory.

TO : Food S/C HQ AC

1. Reference your 53-1/49/FOOD of 30 April 45.
2. Please explain accounting procedure in connection with the plan for disposal of "Damaged or condemned foodstuffs at AC Warehouse in AMG Territory".
3. How can any of these foodstuffs be (again) "charged to Federconsorzi" (vide para 4 of a/m letter) when all imported foodstuffs are taken in charge, and become the property, of the "Federconsorzi" (as agent of the Italian Government) on being landed in this country? Is not the loss one to be borne by the Federconsorzi itself?

HEADQUARTERS
9 MAY 1945
A. C.

[Signature]
H. DRING
Major
RSC

Copy to : Tn S/C (Port Warehouse Division) HQ AC
: Tn S/C HQ AC (Accounting Section)

[Signature]

1857

HEADQUARTERS
ALLIED COMMISSION
Transportation Sub-Commission
A.P.O. 394

CSW/lp

To : - See distribution.

SUBJECT : - Reception of Imported Civilian Supplies.

13/A/Tn.1.
3rd May 1945

1 In view of the fact that the Federazione dei Consorzi Agrari and I.C.E. (Istituto Nazionale per il Commercio Estero) are taking delivery at shipside of all possible ports (i.e. excluding Military Ports) of foodstuffs and miscellaneous supplies imported on civilian account will you please arrange that: - (a) Copies of ships manifests and Bills of Lading are made available to them.

(b) Any major discrepancies are investigated on the spot and a report in duplicate sent to this Sub-Commission for onward transmission to Finance Sub-Commission.

(c) That a Receiving Report for quantities actually received by those organisations be signed by their accredited representatives and forwarded by you to Finance Sub-Commission this H.Q. and marked: - "attn, Chief Accountant".

Ex-A.C. Warehouses at Naples, Leghorn and Ancona should forward such Receiving Reports to this Sub-Commission marked "attn, Accounts Branch" as hitherto.

M.E. These Receiving Reports must be signed and transmitted within 24 hours of completion of discharge.

2 In the event of partial discharge at one port, the organisation concerned should give a Receiving Report and sign the Bill of Lading for the quantity received. Port Liaison officers should arrange that the Receiving Reports states the name of the next port of discharge so that total cargoes can be subsequently reconciled at this H.Q.

1856

Distribution:

Copy No. 15 Finance Sub-Commission (attn, Chief Accountant).
Transportation Sub-Commission (attn, Major Klein).
" " " " Mr. Baranella).

(M.E. THOMAS) Colonel,
Deputy Director.

A.C. Port Liaison Officer Earl, Brindisi and Taranto (attn, Lieut. O'Leary).

1 In view of the fact that the Federazione del Consorzi Agrari and I.C.E. (Istituto Nazionale per il Commercio Estero) are taking delivery at shipside in all possible ports (i.e. excluding Military Ports) of foodstuffs and miscellaneous supplies imported on civilian account will you please arrange that: - (a) Copies of ships manifests and Bills of Lading are made available to them.

(b) Any major discrepancies are investigated on the spot and a report in duplicate sent to this Sub-Commission for onward transmission to Finance Sub-Commission.

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Ex-A.C. Warehouses at Naples, Leghorn and Ancona should forward such Receiving Reports to this Sub-Commission marked "attn. Accounts Branch" as hitherto.

4.5. These Receiving Reports must be signed and transmitted within 24 hours of completion of discharge.

2 In the event of partial discharge at one port, the organisation concerned should give a Receiving Report and sign the Bill of Lading for the quantity received. Port Liaison officers should arrange that the Receiving Reports states the name of the next port of discharge so that total cargoes can be subsequently reconciled at this H.Q.

1856

Distribution:

Copy No. 15

Finance Sub-Commission (attn. Chief Accountant).

Transportation Sub-Commission (attn. Major Klein).

" " " " Mr. Barnella).

A.C. Port Liaison officer Bari, Brindisi and Taranto (attn. Lieut. O'Leary).

A.C. Representative, Palermo (attn. Capt. A.H. Irvine-Lynch).

A.C. Port Liaison officer, ALCON Reggio C/O. 204 Sub-area (attn. Capt. Cook).

A.C. Port Liaison officer, Naples (attn. Major Marks).

A.C. Port Liaison officer, Civitavecchia (attn. Capt. Bowen).

" " " " Piombino (attn. Lieut. Webb).

" " " " Ancona (" " Griffin).

" " " " Leghorn (" " Mitchell).

A.C. " " " " Genoa (" Major Wickens).

A.C. " " " " Trieste C/O H.Q. Venezia Region.

AC 10 Catania

(M.B. THOMAS) Colonel,
Deputy Director.

HEADQUARTERS ALLIED COMMISSION
A.P.O. 294
FOOD SUB-COMMISSION

JDS/12

Tel. : 478807
Ref. : SS-1/49/Food
SUBJECT : Damaged or condemned foodstuffs at A.C. Warehouses in AMG Territory.

30th April 1945

To : Hq. AMG Toscana Region, Attn.: Regional Food Officer
Hq. AMG Emilia Region, " " " "
Hq. AMG Marche-Umbria, " " " "

1. Allied Commission Warehouses have from time to time quantities of Foodstuffs (flour sweepings etc.) which are not fit for normal issue.

2. Quantities of such damaged foodstuffs should be reported to the Regional Food Officer in whose territory the warehouse is situated and the nature of the damage should be stated. Copies of this information should be sent to Transportation Sub-Commission, Port and Warehouse Division, and to Food Sub-Commission.

3. Regional Food Officers will make arrangements to dispose of these items through The Federazioni Dei Consorzi Agrari. They should ensure that losses are reduced to a minimum by careful selection, sieving, flour sweepings etc. They should also ensure that close control is maintained on the final destination of these foodstuffs.

4. As to price that should be realized the following is a guide:

Portions after selection fit for human consumption should be charged to the Federazioni at the normal price.

Portions fit only for animal consumption full price less 33-1/3%.

Portions fit only for fertilizer full price less 66-2/3% **1855**

In regard to flour, its value as an industrial material for the manufacture of glue, pastes, and for the tobacco industry is such that very nearly the full price should always be obtained.

CONTINUED :

1. At present Ancon warehouse has 33,001 Kgs of Flour Sweepings
and 1078 Kgs of Dried Veg. sweepings for disposal.

By command of Rear Admiral STONE,

V. J. LADD
Colonel
Director, Food Sub-Commission

Copy to:

Transportation SQ, Port and Wharves Division
(Your w/4/772/Tn 6 of 28 April refers).

Transportation SQ, Account Section

INTER - OFFICE MEMO

OSW/25

To: Warehouse 676, NAPLES (attn. Capt. Ramsey)
 FROM: Transportation Sub-Commission, Administration Division, Accounts Branch,

SUBJECT: Handing over accountability.

F.L.
 1/A/Tn.1.

20 April 1945

1. Ref. your V. 27 dated 17 April 1945.

2. In view of the remarks made in para 2. of your letter we should be interested to know whether there is any Allied Military personnel in Warehouse 1284, 1286, 1551 and 1554 and also how accounting is done i.e. is there any link up with A.C. or with the Supply Accountant.

3. As regards para 4. of your letter. At the present time goods received from shipside into warehouse will pass into the possession of the Italian Government on entering the warehouse. In the event of you receiving supplies which have been already transferred to the Italian Government, such supplies will, of course, remain the property of the Italian Government. On the other hand, supplies which are received from shipside and re-shipped by you without entering the warehouse, will not pass into the possession of the Italian Government until they are received in at warehouse and a Receiving Report signed by their agents.

This arrangement will cease on 1st May on which date all supplies will become the property of the Italian Government at shipside and Receiving Reports will be rendered accordingly by the Federations and I.C.E.

4. The gist of para 5. of your letter has been communicated to U.S.R.R.A.

OK 1853

(C.S. WATT) Capt. R.A.
 Accountant.

30 April 1943

Declassified E.O. 12356 Section 3.3/NND No. 785021

Ref. your V. 27 dated 17 April 1943.

In view of the remarks made in para 3. of your letter we should be interested to know whether there is any Allied Military personnel in Warehouses 1854, 1206, 1591 and 1854 and also how accounting is done i.e. is there any link up with A.C. or with the Supply Accountant.

As regards para 4. of your letter. At the present time goods received from shipside into warehouse will pass into the possession of the Italian Government on entering the warehouse. In the event of you receiving supplies which have been already transferred to the Italian Government, such supplies will, of course, remain the property of the Italian Government. On the other hand, supplies which are received from shipside and re-shipped by you without entering the warehouse, will not pass into the possession of the Italian Government until they are received in at warehouse and a Receiving Report signed by their agents.

This arrangement will cease on 1st. May on which date all supplies will become the property of the Italian Government at shipside and Receiving Reports will be rendered accordingly by the Federazione and I.C.S.

The gist of para 5. of your letter has been communicated to U.M.R. R.A.

1853

(C.S. WYATT) Capt. R.A.
Accountant.

Copy to :- Finance Sub-Commission (attn. Chief Accountant)
Transportation Sub-Commission (attn. Major Klein)

I. O. M.

17 Apl. 45.

PLEASE QUOTE.

V.27.

SUBJECT : HANDING OVER ACCOUNTABILITY TO FEDERAZIONE.
REF 28/A/TN1.

FROM : Capt. T.E. RAMSEY - Tn. Acct.

TO : Transp S/C Accts Br (Capt. WYATT).

1. Report is made for 2 weeks ending April 15, 1945.
2. As a result of discussions with Maj. KLEIN, representatives of I.C.E. and Federazione, plans were formulated for the Italian Govt agencies to accept delivery for imported goods at ship side on or about May 1 and arrangements were also made to furnish daily reports of receipts at warehouses from each ship. First report was made available to Port Liaison Officer on April 12.
3. Under the program now in effect, goods received by I.C.E. at Naples whses 1254 and 1554 and by Federazione at Cancello Whse 1285 are not subject to Allied Commission supervision and accountability therefore is not uniform nor centralized.
4. Procedure for accountability for goods unloaded in Naples for transshipment elsewhere is not clearly defined as to the point where responsibility of Italian Government commences, and ownership of the goods is transferred.
5. Accounts system at warehouse 676 is being revamped to take care of the increased load placed upon it by continued large receipts of both Allied Commission and U.N.R.R.A. goods. Accounting for U.N.R.R.A. goods is difficult because of wide variety of goods received as well as the character of their markings which Italian checkers and accounting staff do not readily comprehend. Distribution of U.N.R.R.A. goods has not commenced in volume, with the result that warehouses are

(over)

glutted and proper segregation of goods has become a problem.

T.E. Ramsey

T.E. RAMSEY,
Capt. Spec. Res.
Tn. Acct. Whse 676.

Copies:

Transp. S/C P. & W.D. (Maj. KLEIN).
Finance S/C Attn. Chief Accountant.
Senior Transp Officer A.M.G. Naples Commune.
File.

INTER-OFFICE MEMO

CSW/lb

To :- Warehouse 676, NAPLES (attn. Major Martin)
From :- Transportation Sub-Commission, Administration Division, Accounts Branch.

SUBJECT :- Security of Civil Supplies.

File 1/A/Tn.1.

19 April 1945

1. Ref. your V. 18 dated 10 April - Subject "Procedure - Port/Warehouse".

2. We understand only too well the truth of the remarks in para 4 of your letter. Provided Lieut. Old's scheme is working satisfactorily we are quite prepared to allow it to remain in force. However, the point at issue is this:- that AFHQ has said that the green copies were not returned to Port Highway office within 24 hours from Warehouse 676 on 16, 17 and 23 March and from Warehouse 696 on 16 March.

3. We appreciate that this non-compliance occurred after the official date on which you handed over to the Federazioni. Even so, we should like to know whether Lt. Old's representative failed to collect the green copies on the dates in question, or if the fault lies with the Federazioni.

4. Will you please ensure that Federazioni representatives are fully alive to the importance of strict compliance with Finance Sub-Commission directives.

To C. S. WYATT 1851
(C. S. WYATT) Capt. R.A.
Accountant.

Copy to :- Transportation Sub-Commission (attn. Major Klein)

To Mr. H. A. Behr.

Again this lack of staff it is impossible to check up on dates given in para 2

23 Apr 45

above; but either the Dr did not call or
the Greens were not ready. It Olds has
been to see me and I chased up Lion Ag.
23 Apr 1891 Martin

978-1-4020-0850-9

1-Transportation Sub-Committee, Administrative Division, Department of Transportation

File 2/4/7032

20 April 2045

2. In the warehouse stores in year 3 below all food supplies and medicinal supplies have been transferred to the Vietnamese and L.O.A. respectively. Therefore, when transferring food supplies from one of the U.S. warehouse to another, the Vietnamese must be shown as both consignee and consignor. In order to show the destination of supplies, documents should be made out in accordance with the following examples:-

- (a) Transformed from: -- Pedogenesis (late ALCON Warehouse, ALCONA)
Transformed to: -- Pedogenesis (late SC/AMG Warehouse Hqs., CHESTNUT)
- (b) Transformed from: -- L.C.E. (late ALCON Warehouse Hqs. L. SC, LINDHOLM)
Transformed to: -- L.C.E. (late ALCON Warehouse, ALCONA)

In this way, there can exist no doubt as to who owes the supplies and also by whom the freight charges should be paid.

This arrangement will supply to 1-

*Reference 670, 690, 677.
 " 12 L 50, 51, 52, 54, 55, 56, 57. - LECHORN
 12000 ALCOH Warburton ANGUS
 " 450 5th Army Warburton FLORISSON
 " " " " FOLLIER
 " 40/400 500 Warburton GOSSELL

1859



17 April 1945

1. A recent examination of accounting documents shows that warehouse accounts of/ices are still showing A.C. and AG/AMG as consignees, notwithstanding the fact that supplies are no longer used by AG or AMG.

2. In the warehouse shown in para 3 below all food supplies and miscellaneous supplies have been transferred to the Federations and I.C.E. respectively. Therefore, when transferring food supplies from one of the u/s warehouses to another, the Federations must be shown as both consignee and consignee. In order to show the destination of supplies, documents should be made out in accordance with the following examples:-

- (a) Transferred from :- Federations (late ALCON Warehouse, ALCONA)
Transferred to :- Federations (late AG/AMG Warehouse No. 1, OMEGA)
- (b) Transferred from :- I.C.E. (late ALCON Warehouse No. 1, LEBRON)
Transferred to :- I.C.E. (late ALCON Warehouse, ALCONA)

In this way, there can exist no doubt as to who owns the supplies and also by whom the freight charges should be paid.

This arrangement will apply to :-

Warehouse 676, 50g 677. ALCON
 " 13 L 50, 51, 52, 54, 55, 56, 57. - LEBRON
 into ALCON Warehouse
 " AMG 5th Army Warehouse FLORIS
 " " 6th " FORLI
 " AG/AMG No 2 Warehouse OMEGA

1850

[Signature]

(C.S. VART) Capt. P.A.
 Accountant.

Copy to:- Finance Sub-Commission (with, Chief Accountant)
 Transportation Sub-Commission (with, Major Klein)
 Tuscan Region (with, Regional Supply Accountant)
 Emilia Region " " "
 Marche/Umbria Region " " "
 AMG 5th Army " " "
 AMG 6th Army " " "

I. O. M.

10 Apl. 45.

PLEASE QUOTE.
V.18.

SUBJECT : PROCEDURE - PORT/WAREHOUSE.
1/A/TN1/7 Apl 45.
13657/F/A/9 Mar 45.

FROM : WHSE 676. A.M.G. NAPLES.

TO : Tn. S.C. Accts. (Capt.WYATT). (2 copies).

Copies : P.& W.D. (Maj. KLEIN).
Port Highway Office. Naples.
Port Statistics Office. Naples (Lt.OLDS).
File.

1. It is not understood why you should receive a strong note from A.F.H.Q.
2. Long before the date of the Finance S.C. circ letter quoted above, the importance of returning to the port, thru official channels, the green copies of Lorry Dockets, was realised.
3. THRU OFFICIAL CHANNELS is the significant point and is taken to mean by hand of Allied Military Personnel.
4. Owing to the withdrawal of nearly all military personnel from these warehouses such return became erratic and uncertain. Lt.Olds made several calls at this office and when the situation was explained to him he instituted a system of collection by Port personnel. For the past few months the system has worked and I have received no complaints. The green copies were collected today as usual.
5. As all military personnel are under orders to vacate these warehouses it would be wise to continue Lt.Olds' scheme.
6. It is pointed out that the green copies are the basis of all warehouse accounting and must be retained sufficiently long for details to be copied into the warehouse records.

1849

W.T. Martin
W.T. MARTIN.
Major, R.Signals.
O/C Whses AMG.Naples.

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB COMMISSION

13657/F/A

7 April 45

SUBJECT : Handing over to Federazione dei Consorzi
Agrari of AC Warehouse - Ancona
TO : Regional Commissioner (For Reg. Supply Accountant)
Toscana Region
Emilia "
Liguria "
Piemonte "
Lombardia "
Venezia "
Umbria-Marche Region
S.C.A.O.'s AMG 5th Army
S.C.A.O.'s AMG 8th Army
(For Supply Accountant)
Transportation Sub-Commission
(Port & Warehouse Division)

1. As from 1st April 1945 the accountability of all supplies in the AC warehouse at Ancona passed to the Federazione Italiana dei Consorzi Agrari (for foodstuffs) and to Istituto Nazionale per il Commercio Estero ICE (for miscellaneous supplies) who will sign a receiving report for all stocks in the warehouse as at that date. Thereafter the Ancona warehouse will operate financially as a Federazione in the same manner as the Naples warehouse.

2. In future all supplies issued to Regions or to AMG 5th and 8th Armies by this warehouse will be treated as "Federazione Supplies", and will be accounted for by the Federazione, and not by the Supply Accountant of the Region or Army to which they are sent.

3. All transfers made from this warehouse will be accomplished by documents specifically marked transferred from FEDERAZIONE or ICE. Printed references to AC/AMG must be deleted from the documents.

By Command of Rear Admiral Stone

for S/ Chief Accountant,
Joint Director
Finance Commission

1848

DRAFT

HEADQUARTERS ALLIED COMMISSION
APO 394
FINANCE SUB-COMMISSION

13657/P/A

March 1945

SUBJECT: Accounting for Handling of Imported Supplies
by Instituto Nacional per el Comercio Estero (IOE).TO : Economic Section (Supply and Resources Division)
All Sub-Commissions
All Regional Commissions
Senior Civil Affairs Officers of AMG 5th and 8th Armies.
Regional Supply Officers
Regional Supply Accountants
Port Liaison Officers
Warehouse Supervisors.

1. Reference is made to Executive Memorandum No. 2 of 26 February 1945, entitled: "Handling of Imported Supplies". Pursuant to the requirements contained therein all imported supplies, (other than food stuffs, agricultural supplies, medical supplies, petroleum products and coal), to be distributed by Instituto Nacional per el Comercio Estero (IOE) are to be released only upon issuance of a Notification Note. (Form F/P r 60).

2. It is the responsibility of the AO/AMG officer arranging for delivery of goods to IOE : to see that accurate and complete receiving reports are rendered. Care must be exercised to insure that the receiving report is stated in detail exactly in the language of the manifest, shipping list or transfer voucher. In the case of all imports received directly IOE, the receiving reports must also show the total gross tonnage in order to provide for the required reconciliation of the quantities stated on the receiving report with those appearing on the manifest and 0-5 list.

1847

3. The original duplicate and triplicate receiving report will be forwarded to the Transportation Sub-Commission, Accounting Sub-Section. The quadruplicate will be taken by the Supply Officer; and the quintuplicate will be retained by the resident of the goods.

Warehouse Supervisor.

1. Reference is made to Executive Memorandum No. 2 of 25 February 1945, entitled: "Handling of Imported Supplies". Pursuant to the requirements contained therein all imported supplies, (other than food stuffs, agricultural supplies, medical supplies, petroleum products and coal), to be distributed by Istituto Nazionale per il Commercio Estero (INE) are to be released only upon issuance of a Notification Note. (Form P/Y r 60).

2. It is the responsibility of the AO/AMG officer arranging for delivery of goods to INE: see that accurate and complete receiving reports are rendered. Care must be exercised to insure that the receiving report is stated in detail exactly in the language of the manifest, shipping list or transfer voucher. In the case of all imports received directly INE, the receiving reports must also show the total gross tonnage in order to provide for the required reconciliation of the quantities stated on the receiving report with those appearing on the manifest and

G-5 list.

1847

3. The original duplicate and triplicate receiving report will be forwarded to the Transportation Sub-Commission, Accounting Sub-Section. The quadruplicate will be taken by the Supply Officer; and the quintuplicate will be retained by the recipient of the goods.

4. Istituto Nazionale per il Commercio Estero will prepare a monthly statement (Exhibit C and supporting schedules). The monthly reports will be verified in the office of the Chief Accountant.

5. In general the following principles will govern the preparation of the reports submitted by Istituto Nazionale per il Commercio Estero.

(a) Reports must be rendered strictly in the form required and all material specified therein must be furnished.

- (b) Classifications of commodities must be identically the same as that shown on the manifest or by AC/AMG documents.
- (c) Quantities must be stated in recognised trade units, such as metric tons, quintals, kiles, pairs, feet, inches, etc. Weights must be stated in full numbers and decimals (e.g. 10 and 1/2 quintals will be shown as, "Quintals 10.50". Statements showing merely cases, boxes, or other tons of containers will not be accepted unless they are specifically identifiable with the manifests.
- (d) Where any shipment received cannot be accounted for in detail trade units at the time received, because various commodities have been packed together in boxes or cases, without specific detail of the contents, ICE, after opening the packing cases, must submit a detailed list of ascertained contents, as a supplement to the receiving report.
- (e) Each month ICE will prepare a listing of the commodities and quantities shown on receiving reports filling all required information on the several schedules.
- (f) After ICE or their agents take delivery of goods no deduction whatever will be allowed for losses in transit or warehouses, or breakage or damage. Upon taking delivery ICE must defray all transportation, warehousing and handling charges incurred thereafter.
- (g) Any goods received by ICE and subsequently returned to AC/AMG, or turned over to an Allied Army Unit, must be evidenced by a signed receiving report taken by ICE.

1846

- (h) Schedules supporting the statements of ICE must be complete so as to show all receipts of goods by ICE, their agents or designees; or releases on account of AC/AMG or to Allied Army units according to the dates on the AC/AMG documents (for example every March 1945 AC/AMG transaction with ICE must be taken into their March report). This requirement is necessary in order to provide a practical means of reconciliation between AC/AMG records and ICE records. To

- (d) Where any shipment received cannot be accounted for in detail at the time received, because various commodities have been packed together in boxes or cases, without specific detail of the contents, IOE, after opening the packing cases, must submit a detailed list of ascertained contents, as a supplement to the receiving report.
- (e) Each month IOE will prepare a listing of the commodities and quantities shown on receiving reports filling all required information on the several schedules.
- (f) After IOE or their agents take delivery of goods no deduction whatever will be allowed for losses in transit or warehouses, or breakage or damage. Upon taking delivery IOE must defray all transportation, warehousing and handling charges incurred thereafter.
- (g) Any goods received by IOE and subsequently returned to AC/AMG, or turned over to an Allied Army Unit, must be evidenced by a signed receiving report taken by IOE.

1846

- (h) Schedules supporting the statements of IOE must be complete so as to show all receipts of goods by IOE, their agents or designees; or releases on account of AC/AMG or to Allied Army units according to the dates on the AC/AMG documents (for example every March 1945 AC/AMG transaction with IOE must be taken into their March report). This requirement is necessary in order to provide a practical means of reconciliation between AC/AMG records and IOE records. To this end IOE will be allowed sufficient time to bring their monthly accounts into agreement with those of AC/AMG.
- (i) The statement and schedules of IOE may be prepared in the Italian language, but the meaning of the headings must not be changed. The Italian language may also be used for names of commodities, but the specific term used must always relate to the commodity reported in the relative AC/AMG document.
6. Reports prepared by IOE will begin with the first month for which the plan has been in operation. A separate report will be submitted for each month.

7. Ordinarily reports prepared by IOR should be filed not later than 10 days after the close of each month. The report will be submitted in duplicate, and certified by the principal officer of IOR.

By Command of Rear Admiral STONE

Signed: H. G. CRAWFORD
Chief Accountant
For Joint Director,
Finance Sub-Commission.

cc. for info. to :

3 En. S-Op; (Wase. Acct. Off.)
6 Fed S-Op.
All RSOs.
All YSOs.

1845
581

INTER - OFFICE MEMO

CSJ/12

To : Finance Sub-Commission (attn. Chief Asst.)
Food Sub-Commission (attn. Lt. Col. Lorie)

FROM : Transportation Sub-Commission, Administration Division, Accounts Branch.

SUBJECT : Handing over accountability to Federazione dei Consorzi Agrari.

File 1/A/Tn.1.

28th March '45

1. Since the handing over of A.C. stockpiles at Naples, Lughorn and (April 1st.) Ancona, this Branch has continued to maintain detailed records of day-to-day transactions as done prior to the transfer to Federazione.

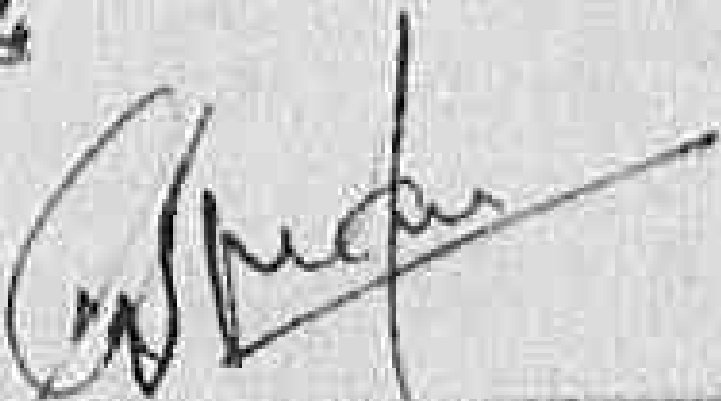
2. As agreed by Federazione and I.C.E. at the conference held on 32nd. March, these organisations will take delivery of supplies at ships rail at all ports as at 1st. May.

3. We are proposing to assess one month's experience of the procedure stated in para 5. together with the results of Federazione accounting in general. Provided such experience is satisfactory, we propose to discontinue keeping detailed accounts as at 1st. June and maintain daily Receiving Reports and 10-daily Stock Reports only. As the date approaches, we will give you firm notification.

4. We are adopting this policy with a view to releasing staff for the opening up of stockpiles in Northern Italy.

1844

For the Director,


(C.S. Wyatt) Capt. R.A.
Accountant

Copy to: Transportation Sub-Commission (attn. Mr. Bassanella)
" " " (attn. Major Klein)

I. O. M.

PLEASE QUOTE.
V.27.

21 Mar 45.

SUBJECT : TRANSFER OF ALLIED COMMISSION GOODS TO ISTITUTO
NAZIONALE PER IL COMMERCIO ESTERO (I.C.E.).

FROM : CAPT. T.E. RAMSEY - Tn. Acct.

TO : Transp. S/C Accts Br. (Capt. WYATT).

1. Returned herewith properly countersigned are following documents reflecting transfer of Allied Commission goods to Istituto Nazionale per il Commercio Estero.

- (a) Warehouse Receiving reports for goods on hand as of February 28, 1945.
- (b) Warehouse Receiving reports for goods received from Mar 1 through Mar 14.
- (c) Transfer Notes for goods issued from Mar 1 thru Mar 14.

2. Referring to our letter of March ¹⁶ and subsequent telephone conversation, while it would be most feasible if an additional copy of Notification Note could be provided for Federazione as their authority for release of goods, an alternative procedure can be developed whereby I.C.E. will furnish proper supporting documents based upon Notification Notes.

T. E. Ramsey
T. E. RAMSEY.
Capt. Spec. Res.
Tn. Accountant

1843

Copies:

Finance S/C - Accounts Sub-Section.
Transp. S/C - P. & W.D. (Maj. KLEIN).
Federazione dei Consorzi Agrari.
I.C.E.
File.

MINUTES

CSW/lb

1. General.

In pursuance of existing policy to hand over accountability for imported supplies to the appropriate Italian authorities, a meeting was held at 10.00 hrs. Thursday 22nd March 1945 in the office of the Director of Transportation Sub-Commission A.C. and was attended by :-

Col. H.J. Crawshaw	-	Chief Accountant A.C.
Lt. Col. P.D. Banning	-	Deputy Chief Accountant A.C.
Lt. Col. J.A. Balfour	-	Transportation S/C A.C.
Major G.H. Godfrey	-	" " "
Major R.H. Klein	-	" " "
Capt. C.S. Wyatt	-	" " "
Mr. Gerrito	-	Economic Section A.C.
Sig. Misi	-	Federazione dei Consorzi Agrari
Sig. degli Alberti	-	" " " "
Sig. Bottei	-	" " " "
Sig. Censi	-	" " " "
Sig. Bordoni	-	Istituto Nazionale per il Commercio Estero
Sig. Ferrari	-	" " " "

2. Object:-

The object of the meeting was to discuss how, in future, civilian imported supplies shall be received at all Italian ports and accounted for to A.C. by the agents of the Italian Government i.e. Federazione dei Consorzi Agrari in respect of foodstuffs and agricultural supplies and Istituto Nazionale per il Commercio Estero in respect of miscellaneous supplies. Although Istituto Nazionale per il Commercio Estero does not distribute medical supplies, they would nevertheless receive such supplies and hand them over to A.C. on a Transfer Note.

1842

3. It was agreed that :-

(a) As at 1st May 1945 the Federazione and I.C.E. shall accept their respective supplies at ships rail at all ports in Italy and shall give to A.C. Receiving Reports in respect of such supplies at ships rail. Receiving Reports will be signed and stamped by accredited representatives of Federazione and I.C.E. thereby acknowledging receipt of such supplies from A.C.

(b) All supplies thus received by the Federazione and I.C.E. will be treated by A.C. as issued to those organisations for the

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- 2 -

account of the Italian Government.

(c) Federazioni and/or I.C.E. shall accomplish promptly all necessary ships documents in respect of supplies thus received at all Italian ports.

It is emphasized that the arrangements mentioned above were agreed as applying to ALL ports and ALL types of shipping craft in respect of ALL direct imports and would NOT apply only to those ports where Federazioni and I.C.E. operate at the present time.

(d) Federazioni and/or I.C.E. shall accomplish promptly all necessary ships documents in respect of all supplies handled by them and exported from any port in Italy.

4. In order to fulfil the agreements made in para 3. above, Federazioni and I.C.E. agreed to install an adequate number of Tally Staff and accredited representatives in all Italian ports where they may be required. The onus will rest upon Federazioni and I.C.E. to maintain close liaison with A.C. Headquarters and A.C. representatives in the field to ascertain when and where their staffs and representatives will be required to be present.

5. The point was raised that in certain ports, supplies after having officially passed into the possession of Federazioni and/or I.C.E. might be transported by transportation outside their control. It was agreed that in the event of "Loss in Transit" occurring under such circumstances, such items would be shown in the accounts of Federazioni and/or I.C.E. as "Loss in Transit" and the responsibility for such losses would be a matter for adjustment at a later date between the Allied and Italian Treasuries.

6. Finance Sub-Commission undertook to investigate the possibility of Bills of Lading being made out at source in the name of the Italian Government or its accredited agents, thereby avoiding the necessity of Bills of Lading being first endorsed over from A.C. to the Federazioni or I.C.E.

1841

HEADQUARTERS ALLIED COMMISSION
APO 394
TRANSPORTATION SUB COMMISSION
Port & Warehouse Division

RHK/or

1/A/Tn.1

24 Mar 49

Ref : W/16/558/TN6

SUBJECT : AMG Warehouse - CSESNA

TO : Regional Commissioner, Emilia Region
(Att. Transportation Officer - Maj. Hughes)

1. Pursuant to agreement with AMG 8th Army, Econ & Supply Section, Food Sub-Commission, Federazione dei Consorzi Agrari and ourselves, a large warehouse is being opened in Cesena for the purpose of stock-piling food stuffs.

2. Allied military personnel (1 Officer (A) and 9 E.M./O.R.'s - 4 (A) & 5 (B)) are being transferred to Emilia Region and attached to AMG 8th Army for the purpose of supervising the operations of the depot in conjunction with the Federazione dei Consorzi Agrari, who are supplying certain Italian civilian personnel.

3. Immediate operations will be the responsibility of AMG 8th Army. Accounting will be as prescribed in letter Finance Sub-Commission, 26 Feb 45, Ref.13657/P/A, copy inclosed.

4. Procedures as prescribed in letter Food Sub-Commission, 7 March 45, Ref. 30-10/14/FOOD, copy inclosed will be followed.

5. For general guidance for future operations, copy of letter (and enclosures) Tn.S/C, 6 March 45, Ref.W/12/434/TN6, is inclosed. It is proposed that at some future date, Cesena Depot will be operated in accordance with the policy prescribed in this letter and its enclosures.

6. Since the Italian Government (thru its agent) will operate these premises, it is considered advisable that the original requisition for the warehouse premises be made by the local Prefect. Legal Sub-Commission states he has the necessary authority.

1839

1. Pursuant to agreement with AMG 8th Army, Econ & Supply Section, Food Sub-Commission, Federazione dei Consorzi Agrari and ourselves, a large warehouse is being opened in Cesena for the purpose of stock-piling food stuffs.

2. Allied military personnel (1 Officer (A) and 9 E.M./O.R.'s - 4 (A) & 5 (B)) are being transferred to Emilia Region and attached to AMG 8th Army for the purpose of supervising the operations of the depot in conjunction with the Federazione dei Consorzi Agrari, who are supplying certain Italian civilian personnel.

3. Immediate operations will be the responsibility of AMG 8th Army. Accounting will be as prescribed in letter Finance Sub-Commission, 26 Feb 45, Ref. 13657/F/A, copy inclosed.

4. Procedures as prescribed in letter Food Sub-Commission, 7 March 45, Ref. 30-10/14/FOOD, copy inclosed will be followed.

5. For general guidance for future operations, copy of letter (and enclosures) Tn.S/C, 6 March 45, Ref. W/12/434/TN6, is inclosed. It is proposed that at some future date, Cesena Depot will be operated in accordance with the policy prescribed in this letter and its enclosures.

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By Command of Rear Admiral STONE:

1839

ROBERT H. KLEIN
Maj. Med. Adm. C.
Port & Whse. Div.

for
Merritt H. TAYLOR
Director Tn.S/C.

Copy to:- AMG 8th Army Econ & Supply Section (Att. Maj. Young)
Tn.S/C (Accounts Sect. (Att. Capt. Wyatt))
Lt. Lester, Officer in Charge, Cesena Depot.

HEADQUARTERS ALLIED COMMISSION
APO 394
TRANSPORTATION SUB COMMISSION

RHK/er

Ref : W/7/263/TN6

12 Feb 45

SUBJECT : Handing over of AC Warehouses to the
Federazione Italiana Dei Consorzi Agrari

TO : Ministero del Tesoro (Regioneria dello Stato)
Alto Commissario per l'Alimentazione
(Direzione Generale dell'Alimentazione)
Federazione dei Consorzi Agrari

1. At a meeting held at 11.30 hours on Friday 9 February
1945 in the office of the Chief Accountant AC at which were pre-
sent:

Col. Crawshaw	Chief Accountant AC
Maj. Klein	Transportation Sub-Commission AC
Mr. Saponaro	Ministry of Treasury
Mr. Mastromarino	Direzione Generale dell'Alimentazione
Mr. Giannini	Federazione dei Consorzi Agrari
Mr. Troini	"

the attached memorandum was adapted as the basis on which AC
warehouses would be handed over to the Federazione Italiana
dei Consorzi Agrari.

2. It was agreed that the Naples warehouse would be taken
over on 1 March 45, the Livorno warehouse on 15 March 1945, and
the Ancona Warehouse on 1 April 1945. It was further agreed that
the Federazione dei Consorzi Agrari should immediately send some
of their staff to the Naples warehouse to study the work and to
prepare for the take over on 1 March.

3. It was agreed that AC will endeavour to obtain the
same military guards for the warehouses as they themselves
have the use of.

1837

4. The Chief Accountant AC undertook to communicate
with the Legal Sub-Commission AC with regard to the procedure

- (a) for transferring the requisition of warehouse
premises from AC to the Italian Government or
- (b) for granting occupancy of the premises to the
Federazione in AMG territory where the requisition
cannot be transferred. The decision on
this matter will be communicated later.

1. At a meeting held at 11.30 hours on Friday 9 February 1945 in the office of the Chief Accountant AC at which were present:

Col. Crawshaw	Chief Accountant AC
Maj. Klein	Transportation Sub-Commission AC
Mr. Saponaro	Ministry of Treasury
Mr. Mastromarino	Direzione Generale dell'Alimentazione
Mr. Giannini	Federazione dei Consorzi Agrari
Mr. Troini	" "

the attached memorandum was adopted as the basis on which AC warehouses would be handed over to the Federazione Italiana dei Consorzi Agrari.

2. It was agreed that the Naples warehouse would be taken over on 1 March 45, the Livorno warehouse on 15 March 1945, and the Ancona Warehouse on 1 April 1945. It was further agreed that the Federazione dei Consorzi Agrari should immediately send some of their staff to the Naples warehouse to study the work and to prepare for the take over on 1 March.

3. It was agreed that AC will endeavour to obtain the same military guards for the warehouses as they themselves have the use of.

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1837

- (a) for transferring the requisition of warehouse premises from AC to the Italian Government or
- (b) for granting occupancy of the premises to the Federazione in AMG territory where the requisition cannot be transferred. The decision on this matter will be communicated later.

5. Please acknowledge receipt of this letter and your agreement thereto.

Copy to- Finance S/C (for Chief accountant)
Food S/C
Economic Section

Director
Transportation S/C.

AGREEMENT FOR THE HANDING OVER OF AC WAREHOUSES TO THE FEDERAZIONE
DEI CONSORZI AGRARI

1. The proposal hereinafter set forth is the furtherance of the program of transferring to Italian authority, gradually increasing responsibility in relation to the receipt and distribution of imported supplies.
2. It is proposed that as soon as possible, the Italian Government take over the operation of the AC Warehouses and depots at Naples, Ancona and Livorno, subject to supervision of the Allied Commission. Other AC/AMG warehouses and depots may be transferred later by agreement between the Allied Commission and the Italian Government.
3. The Italian Government, through its appropriate Ministry, will appoint the Federazione Italiana dei Consorzi Agrari to operate the warehouses and depots as its agent.
4. The Federazione will warehouse all civilian relief supplies which it may be called upon to warehouse by AC, UNRRA, and the Red Cross. They will also warehouse supplies to be distributed by Istituto Commerciale Estero if required to do so by them.
5. All foodstuffs entering the warehouses under consideration and which are subsequently distributed by the Federazione under the agreement already in force between AC, Federazione and the Italian Government, will be treated as issued to the Federazione for account of the Italian Government immediately upon receipt into the warehouse, or at shipside where arrangements are or may subsequently be in force which would make this possible. The system will in fact be the same as that for the issue to and receipt of supplies to Consorzi, and the usual receiving report will be given by the Federazione to AC.
6. Upon receipt by the Federazione the supplies will become their property as agents for the Italian Government in the same way that supplies issued to Consorzi become the property of the Consorzi. The supplies will be distributed as instructed by AC. Where supplies are sold by the Federazione the proceeds will be collected on behalf of the Italian Government according to the system already in force for sales by the Consorzi Agrari. Where supplies are transferred to another Federazione warehouse or to a Consorzi the accounting therefore will be a matter of internal accounting for the Federazione, who will however render

3. The Italian Government, through its appropriate Ministry, will appoint the Federazione Italiana dei Consorzi Agrari to operate the warehouses and depots as its agent.

4. The Federazione will warehouse all civilian relief supplies which it may be called upon to warehouse by AO, UNRRA, and the Red Cross. They will also warehouse supplies to be distributed by Istituto Commercio Estero if required to do so by them.

5. All foodstuffs entering the warehouses under consideration and which are subsequently distributed by the Federazione under the agreement already in force between AC, Federazione and the Italian Government, will be treated as issued to the Federazione for account of the Italian Government immediately upon receipt into the warehouse, or at shipside where arrangements are or may subsequently be in force which would make this possible. The system will in fact be the same as that for the issue to and receipt of supplies to Consorzi, and the usual receiving report will be given by the Federazione to AC.

183b

6. Upon receipt by the Federazione the supplies will become their property as agents for the Italian Government in the same way that supplies issued to Consorzi become the property of the Consorzi. The supplies will be distributed as instructed by AC. Where supplies are sold by the Federazione the proceeds will be collected on behalf of the Italian Government according to the system already in force for sales by the Consorzi Agrari. Where supplies are transferred to another Federazione warehouse or to a Consorzi the accounting therefore will be a matter of internal accounting for the Federazione, who will however render such reports of stock movements as may be called for by AC.

7. Miscellaneous supplies which may be warehoused by the Federazione but for subsequent distribution by ICE will be treated by AC as issued to ICE who will give the receiving report in their required form. The warehousing of the goods will be by the Federazione on behalf of ICE and the accounting for same will be a matter for decision between them and the Italian Government as will be the question as to the payment by ICE of warehousing charges.

- 2 -

8. Where the Federazione are called on to warehouse goods on behalf of UNRRA or the Red Cross they shall be considered as acting as warehousing agents for these organizations and the goods warehoused will not be distributed by them nor become their property. UNRRA and the Red Cross will make no payment to the Federazione or to the Italian Government in respect of warehousing charges but the Federazione shall agree with the Italian Government as to the records required to be kept so that an apportionment of the warehouse expenses can be made for information of the Italian Government as between the Federazione, ICE, UNRRA and the Red Cross.

9. Where goods issued to the Federazione are subsequently taken back by AC for issue to the armed forces or other allied use the Federazione will submit a statement to AC showing the cost of warehousing and of any other expenses in connection with these goods. AC will not make payment in cash but will certify a copy of this statement and return same to the Federazione who will maintain a record of such charges in their accounts.

10/ Authorization will be obtained for the Federazione dei Consorzi Agrari to issue, and charge as part of the warehousing expenses, a midshift meal to the warehouse workers on the same scale as that allowed for heavy workers. An allocation of food for this purpose will be made to the Federazione who will obtain their supplies in the same manner as other employees of heavy workers.

11. Should any AC warehouse to be turned over to the Federazione be situated in premises requisitioned by AC the requisitions for such premises shall be transferred to the Italian Government as soon as circumstances permit.

12. The remuneration of the Federazione shall be a ¹⁸³⁵ matter for agreement between them and the Ministry of the Treasury and they shall maintain such accounts and records as may be required by that Ministry. It is suggested that the AC warehouses to be turned over to the Federazione be included in the general scheme at present in force for the warehousing and distribution of imported supplies whereby, it is understood the Federazione retain a percentage of their collections out of which warehousing and distribution expenses are paid, leaving a balance out of which the Federazione will eventually receive a remuneration to be agreed between them and the Italian Government.

9. Where goods issued to the Federazione are subsequently taken back by AC for issue to the armed forces or other allied use the Federazione will submit a statement to AC showing the cost of warehousing and of any other expenses in connection with these goods. AC will not make payment in cash but will certify a copy of this statement and return same to the Federazione who will maintain a record of such charges in their accounts.

10/ Authorization will be obtained for the Federazione dei Consorzi Agrari to issue, and charge as part of the warehousing expenses, a midshift meal to the warehouse workers on the same scale as that allowed for heavy workers. An allocation of food for this purpose will be made to the Federazione who will obtain their supplies in the same manner as other employees of heavy workers.

11. Should any AC warehouse be turned over to the Federazione be situated in premises requisitioned by AC the requisitions for such premises shall be transferred to the Italian Government as soon as circumstances permit.

12. The remuneration of the Federazione shall be a ¹⁸³⁵matter for agreement between them and the Ministry of the Treasury and they shall maintain such accounts and records as may be required by that Ministry. It is suggested that the AC warehouses to be turned over to the Federazione be included in the general scheme at present in force for the warehousing and distribution of imported supplies whereby, it is understood the Federazione retain a percentage of their collections out of which warehousing and distribution expenses are paid, leaving a balance out of which the Federazione will eventually receive a remuneration to be agreed between them and the Italian Government.

13. The Federazione shall maintain all warehouses and depots operated by it in good condition.

14. AC will maintain such military personnel in the warehouses in a liaison and supervision capacity and for such time as they may think necessary?

6 February 1945

INTER - OFFICE MEMO

CEW/lt

To : Finance Sub-Commission (attn. Chief Accountant)
From : Transportation Sub-Commission, Administration Division,
Accounts Branch.
SUBJECT : Handing over of A.C. Warehouses to Federazione dei Consorzi
Agrari.

File 1/k/Tn.1.

21st. March 1945

1. Ref. Transportation Sub-Commission letter W/7/263/Tn.6. dated
12th February copy to you.

2. Para 5. of the "Agreement for the handing over" which was attached
to that letter, states:

"All foodstuffs entering the warehouses under consideration
and which are subsequently distributed by the Federazione.....
will be treated as issued to the Federazione.....
immediately upon receipt into warehouse; or at shipside
where arrangements are or may be subsequently in force which
would make this possible".

3. We are notified by Ports Warehouse Division (Major Klein) that
facilities are available at Naples, Ancona and Leghorn whereby both I.C.E.
and Federazione could take delivery of supplies at shipside. If prompt
arrangements could be made with both these organisations to implement this
proposal it would not only simplify accounting procedure but would contribute
largely to solving the problem of Bills of Lading which we have discussed
with you, recently.

4. We should appreciate your early advice as to procedure on this
matter.

For the Director,

Cler 1834

(C.E. Wyatt) Capt. R.A.
Accountant.

Copy to: Transportation S/C (attn. Lt. Col. Balfour)
" " (attn. Major Klein)

Appendix "A"

STORES BORROWED BY FEDERAZIONE FROM U.S.R.A.

I. GENERAL.

From time to time U.S.R.A. will lend supplies to Federazione. Conserzi Agrari to be repaid in kind. In view of the fact such repayment will be made not necessarily to the specific stockpile or warehouse from which the loan was drawn, but rather to any other U.S.R.A. warehouse, the accounting procedure must be watched carefully. It is of the greatest importance that all accounting staff understands thoroughly the provisions and practical aspect of this Appendix and follows them through to finality.

For the purposes of clarification, it is proposed to treat Federazione accounts and U.S.R.A. accounts as separate entities notwithstanding that both ledgers are kept in the same building. In this way it will be easier to follow the progress by stages in this Appendix.

II. RECEIPTS BY FEDERAZIONE ON LOAN FROM U.S.R.A. -
PROCEDURE FOR FEDERAZIONE LEDGERS.

- (a) All commodities will be issued by U.S.R.A. without an authorization signed by Mr. Hackman, Director of Supply, U.S.R.A. Only the commodities and quantities specified in such authorization will be issued.
- (b) At the time the stocks are transferred from U.S.R.A.'s possession, a "Receiving Report" will be made out and signed by Federazione's representative. A debit entry will be posted to Federazione's ledger.
- (c) All such "Receiving Reports" will be marked clearly in block capitals "ON LOAN FROM U.S.R.A." and the reference of Mr. Hackman's authorization quoted in the body of the form.
- (d) An extra signed copy of the "Receiving Report" will be prepared and forwarded direct to U.S.R.A. as laid down in para 11 (d) of Appendix "D".

III. ISSUES BY FEDERAZIONE TO REPAY LOANS TO U.S.R.A. -
PROCEDURE FOR FEDERAZIONE LEDGERS.

- (a) Whenever Federazione proposes to repay commodities they

1833

carefully. It is of the greatest importance that all accounting staff understands thoroughly the provisions and practical aspect of this Appendix and follows them through to finality.

For the purposes of clarification, it is proposed to treat Federazione accounts and U.A.R.R.A. accounts as separate entities notwithstanding that both ledgers are kept in the same building. In this way it will be easier to follow the progress by stages in this Appendix.

II. RECEIPTS BY FEDERAZIONE ON LOAN FROM U.A.R.R.A. - PROCEDURE FOR FEDERAZIONE LEDGERS.

- (a) All commodities will be issued by U.A.R.R.A. without an authorisation signed by Mr. Mackan, Director of Supply, U.A.R.R.A. Only the commodities and quantities specified in such authorisation will be issued.
- (b) At the time the stocks are transferred from U.A.R.R.A.'s possession, a "Receiving Report" will be made out and signed by Federazione's representative. A debit entry will be posted to Federazione's ledgers.
- (c) All such "Receiving Reports" will be marked clearly in block capitals "ON LOAN FROM U.A.R.R.A." and the reference of Mr. Mackan's authorisation quoted in the body of the form.
- (d) An extra signed copy of the "Receiving Report" will be prepared and forwarded direct to U.A.R.R.A. as laid down in para IV (d) of Appendix "E".

III. ISSUES BY FEDERAZIONE TO REPAY LOANS TO U.A.R.R.A. - PROCEDURE FOR FEDERAZIONE LEDGERS.

- (a) Whenever Federazione proposes to repay commodities they will always notify U.A.R.R.A. in advance of all details of the loan i.e.

Commodity.....	
Weight.....	
Borrowed from warehouse.....	
Address.....	
Will be repaid to warehouse.....	
Address.....	
Approximate date.....	

- (b) A copy of this notification will be forwarded by Federazione via Food S/C to the stockpile concerned and the relevant

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1833

particulars should be quoted in the body of the Transfer Note. Loans will not be repaid without this authorization, signed by an accredited representative of the Federazione and NOT by the representative of the local Consorzio.

(c) All repaid loans will be accounted for by the issue of a "Transfer Note" marked "LOAN REPAYED TO U.A.R.E.A." and Federazione ledgers credited accordingly.

(d) An extra copy of the Transfer Note will be prepared and forwarded direct to U.A.R.E.A. as laid down in para II (d) of Appendix "D".

IV. ISSUES BY U.A.R.E.A. ON LOAN TO FEDERAZIONE - PROCEDURA FOR U.A.R.E.A. LEIGERS.

(a) An U.A.R.E.A. Transfer Note will be issued and U.A.R.E.A. ledgers credited. All copies of the Transfer Note will be signed by an accredited representative of Federazione as having received the supplies.

The words "ON LOAN TO FEDERAZIONE" will be marked in block capitals in the body of the Transfer Note.

(b) An extra copy of the "Transfer Note" will be prepared and issued direct to U.A.R.E.A. as laid down in Appendix "D" para II (d). This should be attached to the extra copy of the Transfer Note mentioned in para II (e) of this Appendix.

V. RECEIPTS BY U.A.R.E.A. -- LOANS REPAYED BY FEDERAZIONE PROCEDURA FOR U.A.R.E.A. LEIGERS.

(a) A receiving Report will be made out marked "LOAN REPAYED BY FEDERAZIONE" and U.A.R.E.A. ledgers debited.

(b) An extra copy of this Receiving Report will be prepared and forwarded direct to U.A.R.E.A. as laid down in para II (d) of Appendix "D". This copy of the Receiving Report should be attached to the extra copy of the Transfer Note mentioned in para III (d) of this Appendix.

Annexure "A"
to
Appendix "F"

File *1/1/1*
Supplies loaned to Federations
to
U.N.R.R.A.

Procedure:- Transportation Sub-Commission (Accounts Branch)

1. Authorization mentioned in para II (a) of Appendix "F" to be filed with our copy of U.N.R.R.A. Transfer Note, mentioned in para IV (a) of Appendix "F".
2. Extra copies of "Transfer Notes" and "Receiving Reports" mentioned in paras III (c) and II (b) of Appendix "F" will be made by you and forwarded immediately to the interested Sub-Commission.
3. Three copies of the authorization mentioned in para III (a) of Appendix "F" will be sent you by Food S/C. Ensure that 1. copy goes to the Stockpile concerned and 1. copy to Chief of Mission U.N.R.R.A. Rome (attn. Director of Supply and Director of Finance and Administration).
4. Additional entries to be made in the monthly Report showing "LOAN REPAYED TO U.N.R.R.A." and "ON LOAN FROM U.N.R.R.A." under Issues and Receipts respectively.

1832

HEADQUARTERS
ALLIED COMMISSION
Transportation Sub-Commission
Administration Division
Accounts Branch

228/11

To : Chief of Mission, U.S.A.R.A., Bonn (attn. Mr. Beckman)

Subject : Loan of supplies to Federazione Consorzi Agrari.

File

1/4/Ta.1.

16 March 1945

1. Reference conversation Mr. Beckman - Capt. Syatt.

2. Whenever you propose to loan supplies to the Federazione Consorzi Agrari we should be obliged if you will forward signed copies of your authorization to the Accounts Office of the Stockpile concerned, the Food Sub-Commission this Headquarters (attn. Lt. Col. Irwin) and the Accounts Branch of Transportation Sub-Commission.

3. Similarly, at the time Federazione proposes to repay loans, notification will be sent you via Food Sub-Commission quoting the following details:-

Consolidity.....	Weight.....
Borrowed from warehouse.....	
Address.....	Date.....
Will be repaid to warehouse.....	
Address.....	Agency.....

4. We have assumed that loans to and from Federazione will be confined to foodstuffs. If in the future it should be found necessary to borrow or lend Miscellaneous Supplies, we should be grateful for advance notification to the Accounts Branch of this Sub-Commission.

1831

5. We enclose copy of Appendix "F" Accounting Procedure which will

./.

be adopted at respective Accounts Offices of Naples, Ancona and Leghorn.

For the Chief Commissioner,

Ch

HERBERT H. TAYLOR
Director.

Copy to: Chief of Division U.S.N.R.A. (also Director of Finance and Administration)
Finance Sub-Commission (also Chief Accountant)
Food Sub-Commission (also Lt. Col. Irwin)
Transportation Sub-Commission (also Major Klein)
File 55/A/Tab.

1839

INTER - OFFICE MEMO

CSW/lb

To : Warehouse #676, NAPLES (attn. Capt. Ramsey)
From : Transportation Sub-Commission, Administration Division,
Accounts Branch.
SUBJECT : Accounting Procedure

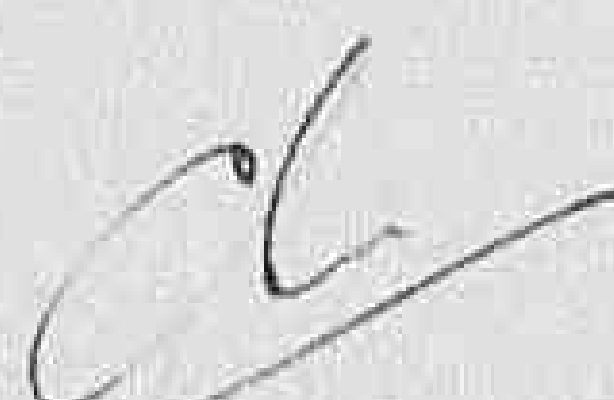
File — 1/1/Tn.1.
13 March 1945

1. Ref. our memo # dated 3rd March and your V.11 dated 8th March.
2. In view of the fact that I.C.E. representatives are now available to accept miscellaneous supplies, please arrange that they sign all future Receiving Reports in respect of miscellaneous supplies and that the Receiving Reports are made out to show I.C.E. as the recipient i.e. the name of the Federations should not appear on the form.
3. As regards any miscellaneous supplies received by the Federations on behalf of I.C.E. since 28th February and for which Federations has signed Receiving Reports, such Receiving Reports must now be countersigned by I.C.E.'s representative. Our copies of these Receiving Reports and three copies of the handing - over Inventory are enclosed herewith for countersignature and stamping by I.C.E.'s representative and return to this office as early as possible.
4. It should be clearly understood that all such supplies should be shown in your accounts as having been received by I.C.E. at the time of receipt into warehouse i.e. they were never owned by Federations but were merely signed for by Federations pending the arrival of I.C.E.'s representative.
5. All issues of miscellaneous supplies should be shown as "Transferred from I.C.E." and the words "Allied Control Commission" should be deleted from all "Transfer Notes". Please ensure that this has been done in all cases with effect from 28th February.

1823

- 2 -

6. Rail Freight Warrants and Shipping Manifests should NOT show the name "Allied Commission" as Consignors, otherwise we shall be charged with freightage.
7. Accounting staff should be reminded that foddstuffs and miscellaneous supplies will NOT be shown on the same Receiving Report or Transfer Note i.e. Federazione and I.C.E. transactions must each be shown on separate documents.
8. It is now no longer necessary to send copies of Transfer Notes to Regional or Army Supply Accountants.
9. All medical supplies should go into Warehouse 675 and be received by 2665 C.C.M.D. (ovhd.) on behalf of A.F.H.Q. (O.i/c Capt. Mc Donald).
10. You should not be receiving any coal or P.O.L. but in the event of your doing so and having received no previous disposal instructions, please refer to Ports Warehouse Division.
11. As regards the "Unallocated Goods" shown in your inventory. The fieldjackets should be returned to the Quartermaster and the gas burners turned over to Warehouse 675. The blankets belong to Commerce Sub-Commission. *and should be taken up by I.C.E.*


C.S. WYATT

Captain R/A.

Accountant
Copy to : Finance S/C (attn. Chief Accountant)
Transportation S/C (attn. Major Klein)
HQ. Southern Region (attention Regional Supply Accountant)
File 4/A/Tn.1.

Encl.1

1828

	<u>IMPORTS</u>	<u>DATE</u>	<u>N°</u>
DRILLING MACHINE	2.994	1st MARCH	02
EMPTY SACKS	9.936	1st "	02
EMPTY SACKS	705	1st "	02
EMPTY SACKS	16.655	1st "	02
EMPTY SACKS	11.934	1st "	02
EMPTY SACKS	204	1st "	02
EMPTY SACKS	14.835	1st "	02
STEEL PLATE	1.078	2nd "	07
NEWSPRINT	5.320	2nd "	08
NEWSPRINT	97.440	3rd "	012
DRILLING MACHINE	347	3rd "	014
PICK HAMMER	740	3rd "	015
CROWBAR	245	5th "	024
POW. POTASSIUM SALT	3.144	6th "	032
TEXTILE MACHINERY PARTS	345	6th "	032

CONFIDENTIAL

HEADQUARTERS ALLIED COMMISSION

APO 394

Economic Section

Our Ref. : EC/1/A/Tn.1. *File*

13 March 1945

SUBJECT : Security of Civil Supplies.

TO : Allied Force Headquarters, G-3 Section,
APO 392 (Attn. Economics and Supply
Division)

1. Ref. your letter dated 13th February, subject as
above.

2. At the present time, there are three Depots under
the advisory control of A.C., i.e. at Naples, Lagnhorn and
Ancona. We have investigated the procedure adopted at these
Depots in the use of R/T Dispatch Orders and the results of
our enquiries are as follows:-

(a) NAPLES (Warehouse No. 076, 077, 082 and 086)

The green copy is always returned to the
Port Highway Office within 24 hours. A mutual
arrangement exists between the Port Highway
Office and the A.C. Depot whereby the Port
Highway Office messenger collects the green
copies from A.C. Depot at least once a day and
often twice a day.

1826

(b) ANCONA

A slightly different system operates at
Ancona. The Port Authorities prepare a Convoy
Note in quadruplicate all of the same colour
i.e. green, of which two copies accompany the
driver. One copy is signed by the Depot and
returned to the driver whilst the second copy
is signed and returned to the Port Highway
Office within 24 hours. The Port Highway Office
then forwards the third copy by independent

means to the Depot for use in Depot accounting and retention.

(c) LIVORNO (warehouse Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 and 17)

All Dispatch orders are all coloured white of which two copies are forwarded with the driver. One copy is signed and returned to the driver whilst the other is retained at the Depot.

Orders have been given to this Depot that the third copy will be returned to the Port Highway Office within 24 hours and not retained for Depot accounting.

3. With regard to Depots at Military Ports, where goods are handled by the Federazione di Consorzi Agrari, the enclosed instruction has been addressed to the appropriate Civil Agents stressing the importance of compliance with the Control System.

4. Since obtaining the reports in para 2 above, we have received your further memorandum Ref. S-23 dated 2nd March which conflicts with information we have received. In these circumstances, will you please quote an specific cases of non-compliance and we will take immediate action.

For the Chief Commissioner:

A. G. ANTONINI,
Acting Vice President
Economic Section

INTER OFFICE MEMO

RHK/or

Ref : W/2/464/TN6

12 Mar 45

SUBJECT : Handing over (your V.1, 9 Mar 45)

FROM : Port & Warehouse Division

TO : Officer in Charge ALCOM Depot 676, Naples
(Att.Maj.Martin)

1. Sometime ago it was requested that a list of military property at the Naples Depots be submitted to this HQ. Same has not been received.
2. Upon receipt, an answer will be forthcoming to the request for disposition. In general, military property will be withdrawn. Requisitioned property will be derequisitioned and then rerequisitioned by Italian Government thru the local prefect.
3. Capt.Wyatt is writing Capt. Ramsey on the subject of records.
4. Ref. your para. 3, it IS the intention that the Italian management will continue those methods and practices previously established under AC management.

TO CAPT
WYATT

ROBERT H. KLEIN
Maj.Med.Adm.C.
Port & Whse.Div.

1/10/TW
1824

INTERNAL SECURITY - R 03/63

Our Ref: AC/14/TA

-File

10 March 1949

TO : - WAREHOUSE (also INCHON) (attn. Capt. Ramsey & W/Sp. GUY)
INCHON (attn. Capt. Boyd, Pfc Lombardi & Gamm,
 Webb)

FROM: - Transportation Sub-Commission, Administration Division,
 Accounts Branch)

SUBJECT: - Handing over Accountability - Procedure.

1. Para 1 of our memo to, dated 6th March states the procedure to be adopted after 15th/31st March in accounting for feedstuffs.

2. The following explanatory remarks cover the procedure to be adopted after 15th/31st March in accounting for supplies other than feedstuffs:-

(a) Receiving Reports

Immediately on receipt into warehouse all supplies other than feedstuffs will become the property of the Italian Govt and be received by their Agents the Istituto Nazionale per il Commercio Estero.

Receiving Reports will be made out in quintuplicate and all copies signed by an accredited representative of Federazione Consorzi Agrari and bear the Federazione stamp.

S.E. The Federazione representative will sign on behalf of I.C.E. pending the arrival of I.C.E.'s representative. Immediately I.C.E.'s representative arrives, he will counter sign all Receiving Reports previously signed on his behalf by Federazione and sign all future Receiving Reports for miscellaneous supplies.

One copy of Receiving Reports will be held by I.C.E. (or by Federazione on behalf of I.C.E.), one copy retained by the Warehouse accounts office and three copies forwarded to Transportation Sub-Commission, Accounts Branch.

(b) Transfer Notes

all Transfer Notes will be marked

1823

"Transferred from I.C.S." in large capitals and the words "Allied Control Commission" deleted. Distribution will remain unaltered.

After the 15th/31st March in cases of Transfers to Regions or Vth and VIIIth Armies, it will not be necessary to send copies of the Transfer Notes to the Regional or Army Supply Accountant. At the time the supplies enter the war zone and I.C.S. (or Federations on behalf of I.C.S.) signs the Receiving Report, the supplies pass from A.C. possession and the accounting responsibility is entirely an internal matter between I.C.S. and the Federations.

(c) Rail warrants and schooner manifest

Ensure that these documents do not show Allied Commission as the consignee, otherwise we shall be charged for freightage.

1. Accounting Staffs are reminded that foodstuffs and miscellaneous supplies will not be shown on the same "Receiving Report" or "Transfer Note" i.e. Federations and I.C.S. transactions must each be shown on separate documents.

4. For the purposes of accounting instructions, the term "food stuffs" will include soap, as the Federations in the distributing agent for that commodity. "Miscellaneous Supplies" refers to all supplies other than food stuffs and soap.

2. It is most important that this office receives immediate notification of the arrival of I.C.S.'s representative.

5. After 15th/31st March it will still be necessary for existing accounting procedure (subject to amendments quoted in para 2 above) to be continued and copies of all accounting documents sent to transportation Sub-Commission, Accounts Branch, as at present.

[Signature]
1822
C.S. WATT

Capt. M.A.
Accountant.

Copies to:-

Finance Sub-Commission (attn Chief Agent)
Transportation Sub-Commission (attn Major Klein)

Region 19:

XI Toscana Region (attn. Regional Supply Accountant)
HQ Abruzzi-Marche Region (attn. Regional Supply Accountant)
HQ Emilia Region (attn. Regional Supply Accountant)
S.C.A.O., A.R.G. Vth Army (attn. Supply Accountant)
S.C.A.O., A.R.G. VIII Army (attn. Supply Accountant)

I/A/T

I. O. M.

PLEASE QUOTE.

8 Mar. 45.

V.31.

SUBJECT : TRANSFER OF GOODS IN ALCOM WAREHOUSES AT NAPLES.

FROM : Capt. T.E. RAMSEY - Tn. Acct.

TO : Transp. S/C - Accts Br. (Capt. WYATT).

1. Warehouse Receiving reports enclosed herewith represent transfer of all goods stored in Naples Warehouses 676, 677, 682 and 696 to Federazione dei Consorzi Agrari as of 1800 hrs on February 28, 1945. Reports on goods received since March 1 are being forwarded currently.

2. Goods are segregated according to ownership. It is understood that all goods formerly owned by Allied Commission are transferred to the Italian Government through Federazione dei Consorzi Agrari in the case of foodstuffs, agricultural and fisheries products and Istituto Nazionale per il Commercio Estero in case of all other products with exception of medical supplies, coal and P.O.L. supplies, whereas goods owned by U.N.R.R.A. and American Red Cross are received solely for warehousing.

3. It is not clear what disposition is intended for medical supplies, coal and P.O.L. supplies, if any are received, and for certain products listed as unallocated. It is supposed that arrangements for legal transfer of ownership upon the basis of receiving reports are made with the Italian Government and that such adjustments as are necessary to effect proper allocation of Allied Commission goods can be made with them.

4. Representatives of I.C.E. are now available in Naples and will accept goods that are to be consigned for their account by means of a separate receiving report unless original agreement has been amended authorizing the Federazione to act in their behalf. As for U.N.R.R.A. and American Red Cross goods, no doubt it would be advisable for their representatives to check the list of goods stored for them and confirm warehousing arrangements with the Federazione.

(over)

5. Please correct any misunderstandings indicated in foregoing paragraphs.

T.E. Ramsey, Capt

T.E. RAMSEY.
Capt. Spec. Res.
Transportation Accountant.

Copy:

Fin. S/C Accts Sub-Section.
Transp. S/C - P. & W.D. (Maj. KLEIN).
Federazione dei Consorzi Agrari.
File.

Copy by att.

*Copy of receiving rept for Finance
Mc was delivered to LT. ET Subbitt
for upon instructions of Lt Col Dunning.*

EDN

P/F M

ALLIED CONTROL COMMISSION

COMMISSIONE ALLEATA DI CONTROLLO

No. 00

WAREHOUSE RECEIVING REPORT

RICEVUTA DI MAGAZZINO

by Federazione dei Consorzi Agrari Agents

Date 28 February 45

Received at Warehouse
Ricevuto al magazzinoReceived From ALLIED COMMISSION, TRANSPORTATION S/C
Ricevuto da(Name of Ship, Vendor, Mill or Warehouse)
(Nome della Nave, Venditore, Mulino o Magazzino)

DESCRIPTION OF COMMODITIES DESCRIZIONI DELLE MERCI	Number of Bags or Boxes Numero dei sacchi o casse	Unit weight Peso unitario	Total Weight Peso totale	Total Weight In Kilograms Peso totale in Kilogrammi	Remarks on Shortages or Damage Rilevati su ammanchi e avarie
FOOD PRODUCTS:					
(00)Wheat == Grano	4			214	
(00) "Sweeping==Recc."	2			101	
(01)Flour == Farina	410388			18.480.289	
(01) "Sweeping==Racc."	2009			56.627	
(05)Soup == Zuppa	125968			1.911.562	
(06)Milk pow.== Latte in polv.	15423			1.354.341	
(07) " Condens.== " Condens.	800			16.219	
(08) " Evap. == " Evap.	5160			101.329	
(15)Sugar ==Zucchero	44351			2.154.888	
(15) " Sweeping==Racc. "				5.431	
(16)Salt ==Sale	10			760	
(20)Soap ==Sapone	1349			33.046	
(30)Meat group ==Carne	9206			191.031	
(34)Hash stew.group==Carne con legumi	32069			543.370	
(36)Lard ==Lardo	11753			2.202.818	
(40)Liver tunny Fish=Fegato di tonno	42			9.240	
(44)Legumi secchi==Dried Veg.	4101			183.458	
(48)Dried Salt Fish==Baccalà Secco	4			107	
(57)Coffee Sweep.==Racc.Caffè	6			294	
(79)Herrings	3678			115.569	120 broken
(44)Legumi Racc.=Dried Sweeping	1			93	
FISHERIES PRODUCTS:					
(98)Wire cable==Cavi di acciaio	4			1.644	
(98) " engin == " " "	6			1.635	
(153)Fish Hooks=Ami per pesca	1			64	1813

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FEDERAZIONE ITALIANA DEI CONSORZI AGRARI
UFFICIO INTERREGIONALE DI NAPOLI
GESTIONE DEPOSITI

DIRETTORE
(Signature of Base (Ving Officer)
(Firma dell'Ufficio Base)

ALLIED CONTROL COMMISSION COMMISSIONE ALLEATA DI CONTROLLO

WAREHOUSE RECEIVING REPORT

by Federazione dei Consorzi Agrari Agents
 for Italian Government

Received at Warehouse
 Ricevuto al magazzino

Date 28 February 45
 Data

Received From
 Ricevuto da

ALLIED COMMISSION TRANSPORTATION S/C

(Name of Ship, Vendor, Mkt or Warehouse)
 (Nome della Nave, Venditore, Mercato o Magazzino)

DESCRIPTION OF COMMODITIES DESCRIZIONI DELLE MERCI	Number of Bags or Boxes Pacchi in 22/25/28/30/35/40/45/50/55/60/65/70/75/80/85/90/95/100	Unit weight Peso unitario	Total Weight Peso totale	Total Weight in Kilograms Peso totale in Kilogrammi	Remarks on Shortages or Damage Rilevati su emmissioni o danni
<u>OTHER PRODUCTS CONSIGNED TO FEDERCONSORZI:</u>					
(179) Nails, horse shoe=Chiodi per cavalli	145	✓		6.643	✓
(208) Belting =Cinghie da trasm.	6	✓		3.000	✓
(208) " Balata= " " "	2	✓		606	✓
(208) " Leather= " " "	1	✓		149	✓
(73) Empty Loose Bags=Sacchi vuoti	4957	✓		117.481	✓
(Food S/C)					
(133) Disinfectant = Creolina (Public Health S/C)	78	✓		2.106	✓

1813

FEDERAZIONE ITALIANA DEI CONSORZI AGRARI

UFFICIO INTERREGIONALE - NAPOLI

GESTIONE DEPOSITI

(Signature of Official Receiver)
 (Firma dell'Ufficiale Ricevente)

[Signature]

ALLIED CONTROL COMMISSION
COMMISSIONE ALLEATA DI CONTROLLO

VFM

No. 00
No.

WAREHOUSE RECEIVING REPORT
RICEVUTA DI MAGAZZINO

Received at Warehouse for Italian Government by Federazione dei Consorzi Agrari Agents Date 28 February 45
Ricevuto al magazzino

Received From ALLIED COMMISSION TRANSPORTATION S/C
Ricevuto da
(Name of Ship, Vendor, Mill or Warehouse)
(Nome della Nave, Venditore, Mulino o Magazzino)

DESCRIPTION OF COMMODITIES DESCRIZIONI DELLE MERCI	Number of Bags or Boxes Pacchi o scatole	Unit weight Peso unitario	Total Weight Peso totale	Total Weight in Kilograms Peso totale in Kilogrammi	Remarks on Shortages or Damage Rilevati su ammanchi o avarie
<u>UNALLOCATED GOODS:</u>					
(101)Jackets field=Giacche da campo	2			69	
(175)Blankets ==Coperte	3187			339.477	
(204)Burner,gas colemán =Stufe a gas	1			18	

1817

FEDERAZIONE ITALIANA DEI CONSORZI AGRARI
UFFICIO INTERREGIONALE J. NAPOLI
GESTIONE DEPOSITI

IL DIRETTORE
Signature of Receiving Officer
Firma dell'Ufficiale Ricevente

[Handwritten Signature]

ALLIED CONTROL COMMISSION COMMISSIONE ALLEATA DI CONTROLLO

No. 00

WAREHOUSE RECEIVING REPORT RICEVUTA DI MAGAZZINO

by Federazione dei Consorzi Agrari Agents
for Italian GovernmentDate 28 February 45Received at Warehouse
Ricevuto al magazzinoReceived From ALLIED COMMISSION TRANSPORTATION S/C
(Name of Ship, Vendor, Mill or Warehouse)
(Nome della Nave, Venditore, Mulino o Magazzino)

DESCRIPTION OF COMMODITIES DESCRIZIONI DELLE MERCI	Number of Bags or Boxes Pacchi e scatole	Unit weight Peso unitario	Total Weight Peso totale	Total Weight in Kilograms Peso totale in Kilogrammi	Remarks on Shortages or Damage Rilevati su mancanti o avarie
<u>GOODS WAREHOUSED FOR</u> <u>AMERICAN RED CROSS:</u> (101) Boy's overalls=Tute per ragazzi da 2 a 8 anni	10			573	

1816

 FEDERAZIONE ITALIANA DEI CONSORZI AGRARI
 UFFICIO INTERREGIONALE DI NAPOLI
 GESTIONE DEPOSITI

 Signature for Receiving Officer
 Firma dell'Ufficiale Ricevente

ALLIED CONTROL COMMISSION COMMISSIONE ALLEATA DI CONTROLLO

No. 00

WAREHOUSE RECEIVING REPORT RICVUTA DI MAGAZZINO

by Federazione dei Consorzi Agrari Agents
for Italian Government

Date 28 February 45

Received at Warehouse
Ricevuto al magazzinoReceived From
Ricevuto da

ALLIED COMMISSION TRANSPORTATION S/C

(Name of Ship, Vendor, Mill or Warehouse)
(Nome della Nave, Venditore, Mulino o Magazzino)

DESCRIPTION OF COMMODITIES DESCRIZIONI DELLE MERCI	Number of Bags or Boxes Numero di sacchi e scatole	Unit weight Peso unitario	Total Weight Peso totale	Total Weight in Kilograms Peso totale in Kilogrammi	Remarks on Shortages or Damage Rilevati su ammanchi o danni
GOODS WAREHOUSED FOR U.N.R.R.A.:					
(06) Milk pow.== Latte in polv.	1			12.5	Broken
(08) " Evap.== " Evap.	829			17.308	
(15) Sugar == Zucchero	4454			201.493	
(20) Soap == Sapone	398			4.757	
(41) Peas == Piselli	806			36.329	
(43) Beans == Fagioli	2218			98.936	
(89) Stationery==Cancelleria	8			964	
(98) Cables == Cavi di acciaio	4			==	
(101) Men's shoe==Scarpe uomo	406			==	16 Broken
(101) Women's "==" " donna	439			1.354	.9 "
(101) Children's shoe==" bambini	4			426	
(101) Sheeting LLA==Stoffa LLA	145			16.312	
(101) Linen Cloth 709=Stoffa in tela	123			17.840	
(101) Women's sweaters=Maglie per donna	11			859	
(101) Dresses misses==Camicie per donna	29			270	
(101) Sheeting== Casse stoffa	2			518	
(101) Cloth cotton = Lenzuola	16			1.386	
(101) Men's coats=Cappotti per uomo	34			1.574	
(101) " Pullover=Pullover u.	9			428	
(101) Pants, denim=Pantaloni per militari	14			758	
(101) Women's coats=Soprabiti per donna	88			4.255	
(101) Ladies dresses=Abiti per donna	44			2.411	
(101) Men's jackets=giacche per uomo	126			3.013	

1815

FEDERAZIONE ITALIANA DEI CONSORZI AGRARI
UFFICIO INTERREGIONALE - NAPOLISignature of Receiving Officer
Firma dell'Ufficiale Ricevente


ALLIED CONTROL COMMISSION COMMISSIONE ALLEATA DI CONTROLLO

F.P.M.

WAREHOUSE RECEIVING REPORT

No. 00
Na.

by Federazione dei Consorzi Agrari Agents
for Italian Government

Received at Warehouse
Ricevuto al magazzino

Date 28 February 45
Data

Received From ALLIED COMMISSION TRANSPORTATION S/C

Ricevuto da

(Name of Ship, Vendor, Mfr. or Warehouse)
(Nome della Nave, Venditore, Matino o Magazzino)

DESCRIPTION OF COMMODITIES DESCRIZIONI DELLE MERCI	Number of Bags or Boxes Bastoni o casse	Unit weight Peso unitario	Total Weight Peso totale	Total Weight in Kilograms Peso totale in Kilogrammi	Remarks on Shortages or Damage Rilevati su ammonti o danni
(172) Medicinals == Medicinali	150			4.463	
(175) Blankets == Coperte	1			32	
(186) Powder paint = Pittura in pol vere	40			1.996	
(187) Miscellaneous = Merce varia	1			==	
(187) " " "	4			119	
(187) " " "	=			==	
(187) " " "	11			==	
(188) Candles == Candele	9			==	
(189) Athletic supp. = Attrezzi gin nici	4			212	
(190) Building = Articoli per costru zioni	34			==	
(191) Burlap == Tela juta	2			==	
(192) Files Cabinets = Scaffali per ufficio	2			==	
(193) Glass 400 FL = Vetro 400 FL	6			==	
(194) Hospital Supp. = Articoli per ospedali	1			==	
(195) Household Kitchen = Utensili da cucina	27			==	
(196) Office supplies = Forniture per ufficio	1			==	
(197) Calcium == Calcio	211			5.847	
(198) Paint roof = Pittura per tetti	10			==	
(199) Iron sheets galva = Lamiera di ferro	1			==	
(200) Mosquito netting = Zanzariere	12			598	
(201) Soling robber = Gomma per suole	102			==	

FEDERAZIONE ITALIANA DEI CONSORZI AGRARI
UFFICIO INTERREGIONALE di NAPOLI
GESTIONE DEPOSITI
IL DIRETTORE
Firma dell'Ufficiale Ricevente

ALLIED CONTROL COMMISSION

COMMISSIONE ALLEATA DI CONTROLLO

WAREHOUSE RECEIVING REPORT

RICEVUTA DI MAGAZZINO

by Federazione dei Consorzi Agrari Agents
for Italian Government

No. 00
Date

Date 28 February 45

Received at Warehouse
Ricevuto al magazzino

Received From ALLIED COMMISSION, TRANSPORTATION S/C
Ricevuto da

(Name of Ship, Vendor, Mill or Warehouse)
(Nome della Nave, Venditore, Mulino o Magazzino)

DESCRIPTION OF COMMODITIES DESCRIZIONI DELLE MERCI	Number of Bags or Boxes Numero dei SACCHI E CASSIE	Unit weight Peso unitario	Total Weight Peso totale	Total Weight in Kilograms Peso totale in Kilogrammi	Remarks on Shortages or Damage Rilevati su mancanti o avariati
FOOD PRODUCTS:					
(00) Wheat == Grano	4			214	
(00) "Sweeping==Racc. "	2			101	
(01) Flour == Farina	410388			18.480.289	
(01) "Sweeping==Racc. "	2009			56.627	
(05) Soup == Zuppa	125968			1.911.562	
(06) Milk pow.== Latte in polv.	15423			1.354.341	
(07) " Condens.== Condens.	800			16.219	
(08) " Evap. == Evap.	5160			101.329	
(15) Sugar == Zucchero	44351			2.154.888	
(15) " Sweeping==Racc. "				5.431	
(16) Salt == Sale	10			760	
(20) Soap == Sapone	1349			33.046	
(30) Meat group == Carne	9206			191.031	
(34) Hash stew group==Carne con legumi	32069			543.370	
(36) Lard == Lardo	11753			2.202.818	
(40) Liver tunny Fish=Fegato di tonno	42			9.240	
(44) Legumi secchi==Dried Veg.	4101			183.458	
(48) Dried Salt Fish==Baccalà Secco	4			107	
(57) Coffee Sweep.==Racc. Caffè	6			294	
(79) Herrings	3678			115.569	120 broken
(44) Legumi Racc.==Dried Sweeping				93	
FISHERIES PRODUCTS:					
(98) Wire cable==Cavi di acciaio	4			1.644	1812
(98) " engin== " " "	6			1.635	
(153) Fish Hooks==Anni per pesca	1			64	

./.

FEDERAZIONE ITALIANA DEI CONSORZI AGRARI
UFFICIO INTERREG. ITALIA - NAPOLI
GESTIONE DEPOSITI

(Signature of Official Receiver)
(Firma dell'Ufficiale Ricevente)

guar...

ALLIED CONTROL COMMISSION

COMMISSIONE ALLIATA DI CONTROLLO

WAREHOUSE RECEIVING REPORT

RICEVUTA DI MAGAZZINO

by Federazione dei Consorzi Agrari Agents
for Italian Government

Received at Warehouse
Ricevuto al magazzino

Date 28 February 45
Data

Received From
Ricevuto da

ALLIED COMMISSION TRANSPORTATION S/C

(Name of Ship, Vendor, Mill or Warehouse)
(Nome della Nave, Vettore, Mulino o Magazzino)

DESCRIPTION OF COMMODITIES DESCRIZIONI DELLE MERCI	Number of Bags or Boxes Misure in sacchi o casse	Unit weight Peso unitario	Total Weight Peso totale	Total Weight In Kilograms Peso totale in Kilogrammi	Remarks on Shortages or Damage Rilevati su ommissioni o avvertite
OTHER PRODUCTS CONSIGNED TO FEDERCONSORZI:					
(179) Nails, horse shoe=Chiodi per cavalli	445			6.643	
(208) Belting =Cinghie da trasa.	6			3.000	
(208) " Balata= " " "	2			606	
(208) " Leather= " " "	1			149	
(73) Empty Loose Bags=Sacchi vuoti	4957			117.481	
(Food S/O)					
(133) Disinfectant= Creolina (Public Health S/C)	78			2.106	

1811

FEDERAZIONE ITALIANA DEI CONSORZI AGRARI

UFFICIO INTERREGIONALE - NAPOLI

GESTIONE DEPOSITI

(Signature of Officer)
(Firma dell'Ufficiale Ricevente)

[Handwritten Signature]

ALLIED CONTROL COMMISSION

COMMISSIONE ALLEATA DI CONTROLLO

WAREHOUSE RECEIVING REPORT

RICEVUTA DI MAGAZZINO

by Federazione dei Consorzi Agrari Agents
for Italian Government

Received at Warehouse
Ricevuto al magazzino

Date 28 February 45
Data

Received From
Ricevuto da

ALLIED COMMISSION TRANSPORTATION S/O

(Name of Ship, Vendor, Mill or Warehouse)
(Nome della Nave, Venditore, Mulino o Magazzino)

DESCRIPTION OF COMMODITIES DESCRIZIONI DELLE MERCI	Number of Bags or Boxes Pacchi o scatole	Unit weight Peso unitario	Total Weight Peso totale	Total Weight in Kilograms Peso totale in Kilogrammi	Remarks on Shortages or Damage Rilevati su emmanchi o avarie
<u>UNALLOTTED GOODS:</u>					
(101)Jackets field=Ciacche da campo				69	
(175)Blankets =Coperte	3187			339.477	
(204)Burner,gas coleman =Stufa a gas				18	

1810

FEDERAZIONE ITALIANA L. 1945/22 AGRIARI

UFFICIO INTERREGIONALE di NAPOLI
GESTIONE DEPOSITI

Signature of Receiving Officer
Firma dell'Ufficiale Ricevuto

[Handwritten Signature]

HEADQUARTERS ALLIED COMMISSION

APO 394

TRANSPORTATION SUB-COMMISSION

RHE/er

Ref : W/7/263/TMG

12 Feb 45

SUBJECT : Handing over of AC Warehouses to the Federazione Italiana dei Consorzi Agrari

TO : Ministero del Tesoro (Regione dello Stato)
Alto Commissario per l'Alimentazione
Direzione Generale dell'Alimentazione
Federazione dei Consorzi Agrari

1. At a meeting held at 11.30 hours on Friday 2 February 1945 in the office of the Chief Accountant AC at which were present:

Col. Cruseman	Chief Accountant AC
Maj. Klein	Transportation Sub-Commission AC
Mr. Sayonaro	Ministry of the Treasury
Mr. Mastromarino	Direzione Generale dell'Alimentazione
Mr. Giannini	Federazione dei Consorzi Agrari
Mr. Trovini	"

the attached memorandum was adopted as the basis on which AC warehouses would be handed over to the Federazione Italiana dei Consorzi Agrari.

2. It was agreed that the Naples warehouse would be taken over on 1 March 1945, the Livorno warehouse on 15 March 1945 and the Ancona warehouse on 1 April 1945. It was further agreed that the Federazione dei Consorzi Agrari should immediately send some of their staff to the Naples warehouse to study the work and to prepare for the take over on 1 March.

3. It was agreed that AC will endeavour to obtain the same military guards for the warehouses as they themselves have the use of.

4. The Chief Accountant AC undertook to communicate with the Legal Sub-Commission AC with regard to the procedure

- for transferring the requisition of warehouse premises from AC to the Italian Government or
- for granting occupancy of the premises to the

1809

1. At a meeting held at 11.30 hours on Friday 3 February 1945 in the office of the Chief Accountant AC at which were present:

Col. Greshaw	Chief Accountant AC
Maj. Klein	Transportation Sub-Commission AC
Mr. Sapone	Ministry of the Treasury
Mr. Maestromarino	Direzione Generale dell'Alimentazione
Mr. Giannini	Federazione dei Consorzi Agrari
Mr. Troini	"

the attached memorandum was adopted as the basis on which AC warehouses would be handed over to the Federazione Italiana dei Consorzi Agrari.

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3. It was agreed that AC will endeavour to obtain the same military guards for the warehouses as they themselves have the use of.

4. The Chief Accountant AC undertook to communicate with the Legal Sub-Commission AC with regard to the procedure

- a) for transferring the requisition of warehouse premises from AC to the Italian Government or
- b) for granting occupancy of the premises to the Federazione in ANO territory where the requisition cannot be transferred. The decision on this matter will be communicated later.

5. Please acknowledge receipt of this letter and your agreement thereto.

Copy to: Finance S/C (for Chief Accountant)
Food S/C
Economic Section

Director
Transportation Sub-Comm.

1809

AGREEMENT FOR THE HANDING OVER OF AC WAREHOUSES TO THE FEDERAZIONE DEI CONSORZI AGRARI

1. The proposal hereinafter set forth is in furtherance of the program of transferring to Italian authority, gradually increasing responsibility in relation to the receipt and distribution of imported supplies.

2. It is proposed that as soon as possible, the Italian Government take over the operation of the AC. Warehouses and depots at Naples, Ancona and Livorno, subject to supervision of the Allied Commission. Other AC/AMC warehouses and depots may be transferred later by agreement between the Allied Commission and the Italian Government.

3. The Italian Government, through its appropriate Ministry, will appoint the Federazione Italiana dei Consorzi Agrari to operate the warehouses and depots as its agent.

4. The Federazione will warehouse all civilian or relief supplies which it may be called upon to warehouse by AC, UNRRA and the Red Cross. They will also warehouse supplies to be distributed by Istituto Commerciale Estero if required to do so by them.

5. All foodstuffs entering the warehouses under consideration and which are subsequently distributed by the Federazione under the agreement already in force between AC, Federazione and the Italian Government, will be treated as issued to the Federazione for account of the Italian Government immediately upon receipt into the warehouse; or at shipside where arrangements are or may subsequently be in force which would make this possible. The system will in fact be the same as that for the issue to and receipt of supplies to Consorzi, and the usual receiving report will be given by the Federazione to AC.

1808

6. Upon receipt by the Federazione the supplies will become their property as agents for the Italian Government in the same way that supplies issued to Consorzi become the property of the Consorzi. The supplies will be distributed as instructed by AC. Where supplies are transferred to another Federazione warehouse or to a Consorzi the accounting therefore will be a matter of internal accounting for the Federazione, who will however render such reports of stock movements as may be called for by AC. Where supplies are transferred sold by the Federazione one the pre-

- ferred later by agreement between the Allied Commission and the Italian Government.
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- 1808
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7. Miscellaneous supplies which may be warehoused by the Federazione but for subsequent distribution by ICE will be treated by AC as issued to ICE who will give the receiving report in the required form. The warehousing of the goods will be by the Federazione on behalf of ICE and the accounting for same will be a matter for decision between them and the Italian Government as will be the question as to the payment by ICE of warehousing charges.

Where the Federazioni are called on to warehouse goods on behalf of UNRRA or the Red Cross they shall be considered as acting as warehousing agents for these organizations and the goods warehoused will not be distributed by them nor become their property. UNRRA and the Red Cross will make no payment to the Federazioni or to the Italian Government in respect of warehousing charges but the Federazioni shall agree with the Italian Government as to the records required to be kept so that an apportionment of the warehouse expenses can be made for information of the Italian Government as between the Federazioni, ICE, UNRRA and the Red Cross.

9. Where goods issued to the Federazioni are subsequently taken back by AC for issue to the armed forces or other allied use the Federazioni will submit a statement to AC showing the cost of warehousing and of any other expenses in connection with these goods. AC will not make payment in cash but will certify a copy of this statement and return same to the Federazioni who will maintain a record of such charges in their accounts.

10. Authorization will be obtained for the Federazioni del Conserzi Agrari to issue, and charge as part of the warehousing expenses, a midshift meal to the warehouse workers on the same scale as that allowed for heavy workers. An allocation of food for this purpose will be made to the Federazioni who will obtain their supplies in the same manner as other employees of heavy workers.

11. Should any AC warehouse be turned over to the Federazioni be situated in premises requisitioned by AC the requisition for such premises shall be transferred to the Italian Government as soon as circumstances permit.

12. The remuneration of the Federazioni shall be a matter for agreement between them and the Ministry of the Treasury and they shall maintain such accounts and records as may be required by that Ministry. It is suggested that the AC warehouses to be turned over to the Federazioni be included in the general scheme at present in force for the warehousing and distribution of imported supplies whereby, it is understood, the Federazioni retain a percentage of their collections out of which warehouse and distribution expenses are paid, leaving a balance out of which the Federazioni will eventually receive a remuneration to be agreed between them and the Italian Government.

Mr. Col. Banning says that the Army will give a credit in their after. I am in accord. The supplies will NOT be taken back by AC. The Federazioni will have a credit in their after. I am in accord. The supplies will NOT be taken back by AC. The Federazioni will have a credit in their after. I am in accord.

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10. Authorization will be obtained for the Federazione dei Con-sorzi Agrari to issue, and charge as part of the warehousing ex-penses, a midshift meal to the warehouse workers on the same scale as that allowed for heavy workers. An allocation of food for this purpose will be made to the Federazione who will obtain their supplies in the same manner as other employees of heavy workers.

11. Should any AC warehouse be turned over to the Federazione he be situated in premises requisitioned by AC the requisition for such premises shall be transferred to the Italian Government as soon as circumstances permit.

12. The remuneration of the Federazione shall be a matter for agreement between them and the Ministry of the Treasury and they shall maintain such accounts and records as may be required by that Ministry. It is suggested that the AC warehouses to be turned over to the Federazione be included in the general scheme at present in force for the warehousing and distribution of imported supplies whereby, it is understood, the Federazione retain a percentage of their collections out of which warehousing and distribution expenses are paid, leaving a balance out of which the Federazione will eventually receive a remuneration to be agreed between them and the Italian Government.

1807

13/ The Federazione shall maintain all warehouses and depots operated by it in good condition.

14. AC will maintain such military personnel in the warehouses in a liaison and supervisor capacity and for such time as they may think necessary.

6 February 1945.

Mr. Cor. Banning says that the Army will give a receipt for their use who will then use it as a credit in their book as paid, the supplies will NOT be taken back

INTER OFFICE MEMO

CSW/gs

Our Ref: AC/1/1/Tn.1.

6 th March 1945

SUBJECT:- Security of Civil Supplies

TO :- Finance Sub-Commission (attn. Chief Accountant)

FROM :- Transportation Sub-Commission, Administration Division, Accounts Branch.

1. Ref. Conversation Lt. Col. Banning, - Capt. Wyatt.
2. We enclose three copies of letter received from A.F.H.Q. together with three copies of our reply.
3. As the requirements of A.F.H.Q. letter would appear to extend beyond the limitations of A.C. stockpiles i.e. Naples, Ancona and Leghorn, will you kindly issue such further instructions as you consider necessary in other ports. As agreed in our conversation; para 3 of our reply to A.F.H.Q. anticipates such action by you.


C.S. WYATT

Capt. R.A.
Accountant

1806

Copy to: Transportation Sub-Commission
(attn. Major Klein)

INTER OFFICE MEMO

USW/nd

TO : ALCON Warehouse 12.L.50 LUGHER (attn. Capt. Ramsey & H/Lgt. Guy)
 " " ANCONA (attn. Capt. Boyd, Jfo Lombardi & Jfo Webb)

FROM : Transportation Sub Commission, Admin. Div., Accounts Branch.

SUBJECT : Handling over accountability - Procedure.

REF : 1/14/45 - File 6 March 1945.

1. As understood from Major Klein that you have been already notified that the accounting responsibility for your depot will be handed over to Federazione Consorzi Agrari as from 24.00 hrs. 15th/1st March 1945. (See P.B. at foot of this letter).
2. A complete inventory of stocks on hand as at that date, showing A.C., American Red Cross, and U.N.R.R.A. supplies separately, should be prepared in quadruplicate signed by Federazione's accredited representative, one copy retained by you and three copies forwarded to this office.
3. Accounting procedure after 15th/1st March will be subject to the following amendments :-

Receiving Reports.

Immediately on receipt into warehouses, all stocks will become the property of the Italian Government and will be received by their Agents, the Federazione Consorzi Agrari.

Receiving Reports will be made out in quadruplicate and all copies signed by an accredited representative of Federazione Consorzi Agrari and bear the Federazione stamp. One copy will be retained by Federazione, one copy held by the warehouse accounts Office and three copies forwarded to Transportation Sub Commission, Accounts Branch.

The Federazione will also sign Receiving Reports in respect of miscellaneous supplies later to be transferred to Istituto Nazionale per il Commercio Estero (I.C.E.).

Transfer Notes.

All transfer Notes will be marked "Transferred from Federazione Consorzi Agrari" in large, block capitals and will be marked "Consorzi Agrari" in large, block capitals and "Distribution" in large, block capitals.

1805

1. So understood from Major Klein that you have been already notified that the accounting responsibility for your Depot will be handed over to Federazione Consorzi Agrari on 24.00 hrs. 15th/1st March 1945. (See N.H. at foot of this letter).

2. A complete inventory of stocks on hand as at that date, showing A.C., American Red Cross, and C.M.S.A. supplies separately, should be prepared in quadruplicate signed by Federazione's accredited representative, one copy retained by you and three copies forwarded to this office.

3. Accounting procedure after 15th/1st March will be subject to the following amendments:-

Receiving Reports.

Immediately on receipt into warehouses, all stocks will become the property of the Italian Government and will be received by their Agents, the Federazione Consorzi Agrari.

Receiving Reports will be made out in quintuplicate and all copies signed by an accredited representative of Federazione Consorzi Agrari and bear the Federazione stamp. One copy will be retained by Federazione, one copy held by the warehouse Accounts Office and three copies forwarded to transportation sub Commission, Accounts Branch.

The Federazione will also sign Receiving Reports in respect of miscellaneous supplies later to be transferred to Istituto Nazionale per il Commercio Estero (I.C.E.)

Transfer Notes.

All Transfer Notes will be marked "transferred from Federazione Consorzi Agrari" in large, block capitals and the words "Allied Control Commission" deleted. Distribution will remain unaltered.

After the 15th/1st March, in the cases of transfers to Region or Vth and VIIIth Armies, it will not be necessary to send copies of the Transfer Notes to the Regional or Army Supply Accountant. At the time the supplies enter the warehouse and the Federazione signs the Receiving Reports, the supplies pass from A.C. possession and the accounting responsibility is entirely that of the Federazione.

1805

Well Freight Payments and Reimbursement

Ensure that these documents do NOT show Allied Comin-
sion as the consignee, otherwise we shall be charged for
freight age.

4. Although the Federations will be responsible for accountability
after 15th/1st March it will still be necessary for the
existing accounting procedure (subject to amendments quoted
in para 3 above) to be continued and copies of all accounting
documents sent to Transportation Sub-Commission, Accounts Branch
as at present.

M.B. Leghorn 14.00 hrs. 15th March
Account " " 1st "

[Signature]

C.S. WYATT

Capt. R.A.
Accountant

Copies to :

Finance Sub Commission (Attn. Chief accountant)
Food " " (" Lt. Col. Harris)
Transportation Sub Comm (" Major Klein)
H.Q. Toscana Region (Attn. Regional Supply accountant)
H.Q. Abruzzi Marche Region (Attn. Reg. Supply accountant)
H.Q. Emilia Region (Attn. Reg. Supply accountant)
H.Q. A.C. 4th Army (Attn. Supply accountant)
S.C.A.C. 4th Army (Attn. Supply accountant)

HEADQUARTERS ALLIED COMMISSION
AFM 194

CSW/SS

Transportation Sub-Commission

INTER OFFICE MEMO

Our Ref: AC/1/17n.1.

5 March 1945

SUBJECT: Accounting

FROM : Transportation Sub-Commission, Administration Division,
Accounts Branch.TO : ALCCA Warehouse 10 E. 30 (Laguarda) (Attn. Capt. Ramsey
and E/385 Guy)

1. Herewith copy of amendment to Appendix "A" which should iron out present difficulties in connection with Transfers.
2. Whilst the accountability for supplies in an AC, responsibility, Federazione will henceforth not sign transfer Notes at the time of taking delivery ex warehouse platform, but a copy of the Transfer Note will be sent direct to the Regional Supply Accountant or the Army Supply Accountant concerned.

3. This procedure is somewhat different from that which is supposed to be in operation at present.

According to the procedure laid down, the Federazione should have at the AC warehouse a Representative who should sign a Transfer Note and give a Receiving Report for the supplies as they leave the warehouse, with the result that such issues would be shown by the AC warehouse as an issue to the Federazione and not as a transfer to the Region, requiring to be taken up by the Regional Supply Accountant. Unfortunately, however, the Federazione has not sent representatives to all AC warehouses and the principle has not been generally understood. Some confusion has resulted and it has therefore been decided that in future the Federazione will not take issues on charge at A.C.

1803

warehouse but that the procedure will be uniformly as in para 2. above. Namely, that they will take supplies on charge on receipt in the Region and that such issues will pass through the books of the Regional Supply Accountants.

4. For future reference, please note that instructions on Accounting Procedure will be issued to Transportation Sub-Commission warehouses from this office only and that orders will not be accepted from other organizations.

If any difficulties arise necessitating special treatment and departure from standard procedure, please telephone us and every effort will be made to give you any help or advice you may require.

5. As you have already been notified, the accounting responsibility at your Depot will be transferred to the Federations after the 15th March, and a separate instruction will be sent you to cover this change over.

[Signature]

G.S. WYATT

Capt. R.A.

Accountant

Copy to: Finance Sub-Commission
(attn. Chief Accountant)
Food Sub-Commission
(attn. Lt. Col. Inrvie)
Transportation Sub-Commission
(attn. Major Klein)

1802

Amendment to Appendix "A"

1st March 1945

Sub-para (a) (1) of para I (13AUBB) is cancelled and the following substituted.

(a) Transfers to Regions and Vth and VIIIth Armies.

FOOT

Transfer Notes to be made out in the name of The Region or Army to which delivery is made and a copy sent to the Regional or Army Supply Accountant.

In cases where delivery is made direct to a Conscrio on behalf of a Regional H.Q. or Army A.M.G., a copy of the Transfer Note will still be sent to the Supply Accountant of the Region or Army concerned and the Conscrio will not be charged direct.

To assist the Regional or Army Supply Accountant to trace such transactions, ensure that the "Allotment Note No." is always quoted on the transfer Note and also the Reference No. of any special authorisation which may have been issued for the commodities to be delivered direct to a Conscrio.

The words "delivered direct to Conscrio" should be shown in the body of the form.

1801

CSW/ga

INTERNAL CIRCULAR MEMO

5 March 1945

Our Refs AC/1/A/TM.1.

TO :-- ALCON Warehouse

" "

Ancona (Attn. Capt. Boyd, Lgo. Lombardi
& Jdm. Webb)FROM :-- Transportation Sub-Commission, Administration Division,
Accounts Branch.

SUBJECT:-- Accounting Procedure.

1. Herewith Amendment to appendix "A" of "Accounting Procedure"
2. Note carefully that all Food Transfers to Regions and Vth and VIIth Armies, necessitate the forwarding of a copy of the Transfer Note to the Supply Accountant of the Region or Army concerned.

This procedure is somewhat different from that which is supposed to be in force at present, according to the procedure laid down, the Federazione should have at the A.C. Warehouse a representative who should give a Receiving Report for the goods as they leave the warehouse, with the result that such issues would be shown by the A.C. warehouse as an issue to the Federazione and not as a transfer to the Region requiring to be taken up by the Regional Supply Accountant. Unfortunately, however, the Federazione has not sent representatives to all A.C. warehouses and the principle has not been generally understood. Some confusion has resulted and it has therefore been decided that in future the Federazione will not take issues on charge at A.C. warehouses, but that the procedure will be uniformly as stated in the attached amendment. Namely, that they will take the goods on charge in the Region and that such issues will pass through the books of the Regional Supply Accountants.

3. As you are aware, the accounting responsibility at your Depot will be transferred to the Federazione as from 24.00. hrs. 31st March, and a separate instruction will be sent you to cover

1800

that transfer.
However, in the meantime the Amendment attached will be
implemented.

Ch

C. E. MYATT

Capt. H.A.

Accountant

Copy to:

Finance Sub-Commission (attn. Chief Account)
Food Sub-Commission (attn. Lt. Col. Marie)
Transportation Sub-Commission (attn. Major Klein)

179

0967