

ACC 10000/148/351

178/STAT

PERSONAL FILE - M. STEINBERG

JAN. 1945

ACCOUNTING PROCEDURE FOR STOCKS AT TRANSPORTATION SUB-COMMISSION WAREHOUSE

I General.

A. This memorandum sets out in detail the procedure of accounting for Issues and Receipts. Certain local circumstances may render impossible a strict adherence to what is laid down and, in such cases, it is the responsibility of the user on the spot to initiate such amendments as are warranted by local conditions, always keeping in sight the fundamental principle of "Control of Imports and Accurate Returns".

B. Unlawful disposal of T.L. commodities is an ever-present temptation, especially in a country which refuses to be not inconfid- erable degree on all its imports in order to live, and this fact must be borne clearly in mind when making alterations to local accounting procedure. From the moment of discharge from ship until finally leaving the possession of Allied Commission, the control of stock must be as satisfactory as possible.

C. Each Group of warehouses will nominate two warehouse to act as Group HC, and it is in that building that the "Warehouse Accounting Officer" or clerk (W.A.O.) will have his office.

The W.A.O. will be in charge of the accounting aspect of Issues and Receipts at all warehouses in the Group and will be responsible for the preparation of consolidation returns in respect of all transactions carried out within the Group, for transmission to HC, Allied Commission, Transportation Sub-Commission - Supply Accountant. To aid him, the W.A.O. will have a staff of partly military and partly civilian personnel. It will be his responsibility to distribute the staff over all the warehouses in such proportions as local conditions require and to organize in each way that the maximum possible efficiency is obtained.

D. All returns will be reviewed when asked for and the fastest possible means of conveyance will always be used.

E. Operational losses frequently calls for ships to be "turned-round" in a minimum of time and in such cases it is often not possible to count cases or crates whilst discharging from ship. It is therefore essential that a full and accurate record of all commodities

be borne clearly in mind when making illustrations to local accounting personnel. From the point of discharge from ship until finally leaving the possession of Allied Commission, the control of stock must be as watertight as possible.

C. Each Group of warehouses will nominate one warehouse to act as Group HC, and it is in that building that the "Warehouse Accounting Officer" or clerk (W.A.O.) will have his office.

Each W.A.O. will be in charge of the accounting aspect of issues and receipts at all warehouses in the Group and will be responsible for the preparation of consolidated returns in respect of all transactions carried out within the Group, for transmission to HC, Allied Commission, Transportation Sub-Commission - Supply Accountant. To aid him, the W.A.O. will have a staff of partly military and partly civilian personnel. It will be his responsibility to distribute the staff over all the warehouses in such proportions as local conditions require and be organized in such a way that the maximum possible efficiency is obtained.

D. All returns will be rendered when asked for and the fastest possible means of conveyance will always be used.

E. Operational necessity frequently calls for ships to be "turned-round" in a minimum of time and in such cases it is often not possible to count cases or crates whilst discharging from ship. In such cases, guards must be put on trucks to protect commodities until they can be counted as the warehouse, thus minimizing the possibility of "Losses in Transit".

F. Every effort should be made to teach two jobs to each one of the staff, so that they can be immediately interchangeable should the necessity arise. This applies especially to the "Shipper" and "Receiver" (see para H 3 and H 7 A).

II Issues.

A. "TRANSMISSION QUORANTION" (Specimen attached) 806

No warehouse will issue anything without a landing Authorization on the prescribed form and signed by an authorized person, preferably an officer.

Each Sub-Commission makes out a monthly "allocation" for each of its consignees, a copy of which is sent to the warehouse. Loading Authorizations will NOT be issued:-

a) unless an allocation has been received for the current month in respect of the commodity and consignee in question

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b) where the total allocation authorized for the current month has been drawn by the consignee.

The "shipper" will never issue an amount in excess of that stated on the "Loading Authorization", even when the consignee has only drawn part of its monthly allocation.

Loading Authorizations are made out in triplicate in the "A.L.O.'s" office. The original (pink) and yellow copies go to the issuing warehouse and the blue copy is retained by the "A.L.O." for filing. The original copy is held by the Issuing Warehouse whilst the yellow copy is returned to the "A.L.O." with a copy of each Loading Record and Receipt issued against it.

Each day the "A.L.O." will check back his file copies of Loading Authorizations to ensure that all yellow copies have been returned. In the event of so few being made against a Loading Authorization, the yellow copy must be returned to the "A.L.O." and a note made on such yellow copy "Peru's Nil".

The weights shown on Loading Authorizations will be stated always as kilograms unless the commodity concerned is shown otherwise in Warehouse Records. "A.L.O. Revised Subsidies" will be shown as ".....cases".

If more than one warehouse is to furnish commodities for a shipment to one consignee, Loading Authorizations will have to be made out for each warehouse concerned, indicating the quantity to be supplied by each warehouse.

B. CHECKER'S TICKET (Specimen is attached)

This form will be used for checking runtimes out from a warehouse on to transport. The checker crosses off a square for each sack or container loaded. A separate ticket will be used for each commodity and also for each size of package. It is most important that all tickets be completed in detail, as the information shown therein is essential to the "A.L.O." when he prepares the final

the yellow copy is retained by the T.A.O. and filed against it.

Each day the T.A.O. will check back his file copies of Record and Receipt issued against it. Loading authorization to ensure that all yellow copies have been returned. In the event of no issue being made against a loading authorization, the yellow copy must be returned to the T.A.O. and a note made on such yellow copy "Issued Nil".

The weights shown on a loading authorization will be stated always as kilograms unless the commodity concerned is shown otherwise in warehouse records. The weight shown will be shown as ".....kgs".

If more than one warehouse is to furnish commodities for a shipment to one consignor, loading authorizations will have to be made out for each warehouse concerned, indicating the quantity to be supplied by each warehouse.

2. CHECKER'S TICKET (Specimen B attached)

This form will be used for checking sundries out from a warehouse on to transport. The checker crosses off a square for each sack or container loaded. A separate ticket will be used for each commodity and one for each size of package. It is most important that all tickets be completed in detail, as the information shown thereon is essential to the T.A.O. when he prepares the final returns for the Group.

Each day, all checker's tickets will be forwarded to the T.A.O. who will use them in the preparation of Transfer Notes (see para 11 B) and file them, subsequently, with the warehouse copy of the Transfer Note.

3. LOADING IN 000 RT FORM (Specimen C attached)

This is made out in triplicate by the "master" clerk and will be prepared for each truck load.

The form will be used:-

- i) when loading from warehouse on to a truck or horse-cart acting as through transportation.
- OR
- ii) when loading from warehouse on to a truck or horse-cart which is acting as intermediate transportation between the warehouse and railway or wharf, in which case railway car number or wharf reference must be quoted.

It will NOT be used where commodities are loaded directly from warehouse manifest into railroad or highway.

The information required in the preparation of the form will be obtained from the checker's Ticket and all three copies will be signed by the driver or Envoys leader. The original (blue) copy is given to the driver or Envoys leader the load and he will surrender it to the consignee at destination.

Each day, the yellow copies (to which will be attached the relevant checker's tickets) will be forwarded to the W.D.C. for use in preparing Transfer Notes (see page 11). The warehouse copy of the Loading Authorization will be attached to the pink copy of the Loading Receipt and Receipt and retained as a permanent record of the Warehouse making the issue.

In each Loading Authorization that any form is covered loads, the serial numbers of all the Loading Receipt and Receipt forms affixed such issue will be listed as the reverse side of the yellow copy of the Loading Authorization which is returned to the W.D.C. In this way, he ensures that he receives each relevant copy of the Loading Receipt and Receipt.

W.D.C. All work in Sub-section D.F.S.C. and H. is done by the W.D.C.

D. FREIGHT WARRANT (See Section D attached)

The use of these documents is laid down by the Director.

General of Military Property.

Freight Warrants are printed in sets of four copies numbered 1, 2, 3 and 4. All weights must be shown as gross weight in Metric Tons.

Copy 2 or 3 will be delivered to the station master at the station from which shipment is made and he will forward copy No. 4 to the Station Master at destination. Copy No. 2 will be forwarded immediately to the Transported Officer of the Food Sub-Commission, which Copy No. 1 will be listed in an "Abstract of Freight Warrants". One Freight Warrant will be prepared for each destination, in cases where one consignment has to be delivered to more than one destination. Such Freight Warrants shall have listed the numbers of the 1, 2, 3 and 4 for each destination.

E. ABSTRACT OF FREIGHT WARRANTS. (See Section E attached).

To be prepared in triplicate and on the 1st and on the 15th of each month will be distributed as follows:-

as soon as possible. The serial numbers of all the Landing Receipts and Abstract forms affecting such issue will be listed on the reverse side of the yellow copy of the Landing Authorization which is returned to the "A.C.O. In this way, he ensures that he receives each relevant copy of the Landing Receipt and Receipt.

H.B., All work in Sub-part 3 D.E.F.G. and H. is done by the "A.C.O."

D. FREIGHT WAREHOUSE (Specimen D attached)

The use of these documents is laid down by the Director-General of Military Railways.

Freight Warrants are printed in sets of four copies numbered 1, 2, 3 and 4. All warrants must be shown as gross weight in Metric Tons.

Copies 2 and 3 will be delivered to the station master at the station from where shipment is made and he will forward copy No. 4 to the Station Master at destination. Copy No. 3 will be forwarded immediately to the Transportation Officer of the Road Sub-Commission, whilst Copy No. 1 will be listed in an "Abstract of Freight Warrants". One Freight Warrant will be prepared for each destination, in cases where one assignment has to be delivered to more than one destination. Such Freight Warrants shall have listed the numbers of the r.i. cars for each destination.

E. ABSTRACT OF FREIGHT WARRANTS (Specimen E attached).

To be prepared in triplicate and on the 1st and on the 15th day of each month will be distributed as follows:

<u>Original</u>	Together with No. 1 copies of Freight Warrants listed, to the Allied Commission, Transportation Sub-Commission.
<u>Copy</u>	Same address as original, but to be marked "Attention Accounting Officer".
<u>Copy</u>	Warehouse records.

F. ALLIED COMMISSION "TRAFFIC T.O." (Specimen F attached)

A Traffic T.O. will be affixed to each side of every railcar dispatched from a Transportation Sub-Commission warehouse.

Although it is not clearly indicated on the form, the nature of the responsibility and the gross weight (metric tons) written on the lines marked "COMMISSION".

These tags provide information for the Military Railway Service during transit and are the responsibility of destination.

No copies are required for records at the M.A.C.'s office.

All supplies if these tags will be kept locked up and the key retained by the M.A.C. A periodic check of these tags will be made to ensure that none is missing, in view of the fact that they command a very high price in the black market.

G. TRANSFER NOTES (Specimen G attached)

Transfer notes will be made out in quadruplicate for all issues from Transportation Sub-Commission Warehouses. In the case of rail shipments direct from warehouse to rail car number (see Appendix B) commodity, unit and quantity will be obtained from the Checker's tickets. In the case of issues by truck, this information will be obtained from the yellow copies of the Loading Record and Receipt, supported by checker's tickets.

Transfer Note "Quantity" column will show NET weight in kilograms.

Distribution:-

White (original) and yellow copy to H.C. of consignee organization. The original is for the Supply Officer and the yellow copy for the use of the Supply Accountant. (The consignee will be an M.C. kept in or on Army M.C. unit. The Transportation Sub-Commission does not distribute supplies from its M.C. consignees which are stored or consigned to M.C. units in behalf of an M.C. or M.C. organization).

Blue copy to be attached to duplicate copy of daily Register of Transfer Notes and forwarded to Transportation Sub-Commission (attaches a duplicate copy of each day).

White copy to be retained at warehouse by M.A.C. and filed with relevant copies of Checker's Ship and Loading Records and Receipts.

SEE APPENDIX "A" FOR DETAILED NOTES ON THE PREPARATION OF TRANSFER NOTES AND RECEIVING REPORTS.

H. REGISTER OF TRANSFER NOTES (Specimen H attached)

All Transfer Notes will be listed on the Register of Transfer Notes which will be prepared in duplicate daily. The

Transfer Notes
Telegrams

Distribution:

White (original) and yellow copy to HQ of existing organization. The original is for the Supply Officer and the yellow copy for the use of the Supply Accountant. (The copy goes with the M.O. Report or an Army M.O. unit. The Transportation Sub-Commission does not distribute supplies, it is to utilize consignees such as the CONSOLIDATED AIRCRAFT except a total of 10 M.O. or M.O. organization).
Blue copy to be attached to duplicate copy of daily Register of Transfer Notes and forwarded to Transportation Sub-Commission (attention: Accounting Officer) each day.
White copy to be retained and used by M.O. and filed with relevant copies of Checkers' Ships and loading records and receipts.

SEE APPENDIX "A" FOR DETAILED NOTES ON THE DISTRIBUTION OF TRANSFER NOTES AND RECEIVING REPORTS.

H. REGISTER OF TRANSFER NOTES (Specimen H attached)

All Transfer Notes will be listed on the Register of Transfer Notes which will be prepared in duplicate, daily. The original will be retained by the M.O. and filed with the relevant white copies of Transfer Notes.

The duplicate copy together with the blue copies of all Transfer Notes listed thereon, will be forwarded daily to Transportation Sub-Commission (attention: Accounting Officer).

In showing the weights, separate column must be used for each commodity and weight columns have been provided for the purpose.

I. Ledger Cards

See page IV

J. SCHOONER'S MANIFESTS (Specimen J attached)

To be prepared in duplicate

Distribution:

- 2 copies to Master of the vessel
- 1 copy for M.O.'s file
- 1 copy to Food Sub-Commission (attention: Transportation Officer)

1 copy to Transportation Sub-Commission
(attention Accounting Officer)

III. RECEIPT.

A. GENERAL

Every effort should be made to arrange transportation throughfare in such a way that ALL incoming traffic passes through ONE ENTRANCE, regardless which, the "Receivers" office should be placed.

Next to the Receivers Office should be a room for all "checkers" awaiting incoming transport. As the truck passes the gate, the Receiver collects the driver's Dispatch Ticket (which is the Port Authority's equivalent to the "London Record and Receipt") and a checker acknowledges the truck to the warehouse, where he checks the discharge on a "Checker's Ticket" (see para II B). After unloading, the same checker will turn with the truck to the Receiver's Office on hand in the relevant Checker's Ticket. The Receiver will deliver the driver when he has received the Checker's Ticket and Dispatch Ticket. The "Receiver" will then prepare the left-hand side of the form known as the "Daily List of Commodities" and forward it, together with the "Checker's Tickets" and Dispatch Tickets" to the W.A.O. A separate form will be used daily for each source of receipt for each warehouse in the Group. In the case of receipts from railroads, the number of each railroad and the quantity unloaded from it, should be quoted on the "Daily List of Commodities".

B. DAILY LIST OF COMMODITIES (Specimen is attached)

This form is prepared in duplicate. One copy is retained with W.A.O.'s records, whereas the second is given daily to a suitable responsible person to take to the Port Office where it is verified with the originals of the Dispatch Ticket issued by the Port Authority. In this way, any missing trucks may be determined.

The left-hand side of this form is completed straight away by the shipper and forwarded to the W.A.O. with Checker's Tickets and Dispatch Tickets. The right-hand side is then completed by the W.A.O.

A separate form will be used daily for each source of receipt, and will be retained in the Group. In the case of receipts

the Port Authority equivalent to the shipping receipt and a checker accompanies the truck to the warehouse, where he checks the dispatch as a "Checker's Ticket" (see page II B). After unloading, the checker will turn with the truck to the Receiver's Office and hand in the relevant Checker's Ticket. The Receiver will discuss the driver when he has signed the Checker's Ticket and Dispatch Ticket. The "Receiver" will then prepare the left-hand side of the form known as the "Daily List of Commodities" and forward it, together with the "Checker's Tickets" and Dispatch Tickets" to the W.L.O. A separate form will be used daily for each source of receipt for each warehouse in the Group. In the case of receipts from railroads, the number of each railroad and the quantity unloaded from it, should be quoted on the "Daily List of Commodities".

B. DAILY LIST OF COMMODITIES (Specimen 1 attached)

This form is prepared in duplicate. One copy is retained with W.L.O.'s records, whereas the second is given daily to a suitable responsible person to take to the Port Office where it is verified with the originals of the Dispatch Ticket issued by the Port Authorities. In this way, any missing trucks may be determined.

The left-hand side of this form is completed straight away by the checker and forwarded to the W.L.O. with Checker's Tickets and Dispatch Tickets. The right-hand side is then completed by the W.L.O.

A separate form will be used daily for each source of receipt for each warehouse in the Group. In the case of receipts from railroads, the number of each railroad and the quantity unloaded from it should be quoted on the Daily List of Commodities.

C. DAILY STOCK MOVEMENT REPORT

A report, by individual commodities, showing daily receipts, issues and balance on hand is prepared by the W.L.O. and forwarded daily to O. I/C warehouses at Importation Sub-Commission. This report shows all weights in kilograms, with the exception of items which are issued as "cases" e.g. local supplies and embraces the daily transactions of all warehouses in the Group.

C(1) 10-day Stock Movement Report

This takes exactly the same form as the "Daily Stock Movement Report", with the simple difference that it covers the business days during a ten-day period.

This report will be rendered promptly at the following periods each month:-

1	-	10	monthly
11	-	20	"
21	-	31	"

C(11) Stock Movement Report

The final "10-day period" stock report of each month will bear the following certificate:-

Certified that a physical check of stock has been carried out and that stock is held by us in accordance with the quantities on hand stated herein.

From this it will be seen that the Daily and 10-day stock reports merely show warehouses to a record of transactions carried out during the past month, without a physical inventory being effected. However, the "stock on hand" balance shown in the final 10-day stock report of each month will be verified by physical check.

2. WAREHOUSE RECEIVING REPORTS (Specimen A attached)

These forms are prepared at intervals from the "Daily List of Commodities Received" and should show two totals:- the first as gross weight and the second as net. One copy is retained by the W.O.C. and the other is forwarded to Transportation Sub-Commission (Attention Accounts Officer). In the case of commodities unloaded from railcars, the railcar numbers should be listed in the Warehouse Receiving Report in respect of the quantity unloaded from each railcar.

3. COMMODITY RECEIVING REPORTS (Specimen B attached)

This form is prepared in duplicate by the W.O.C., and is used with a copy of the "Warehouse Receipt" for each commodity.

This form is a consolidated return made up from Warehouse

the following certificate:-

Certified that a physical check of stock has been carried out and that stock is held by us in accordance with the quantities on hand stated herein.

For this it will be seen that the Daily and 10-day stock reports merely show a warehouse by records of transactions carried out during the past 10 days, without a physical inventory being effected. However, the "stock on hand" balance shown in the final 10-day stock report of each month will be verified by physical check.

2. WAREHOUSE RECEIVING PROCEDURE (Specimen X attached)

These forms are prepared in duplicate from the "Daily List of Commodities Received" and should show two totals:- the first as gross weight and the second as net. One copy is retained by the W.A.C. and the other is forwarded to Transportation Sub-Commission (Attention Accounting Officer). In the case of commodities unloaded from railcars, the railcar number should be listed in the Warehouse Receiving Report in respect of the quantity unloaded from each railcar.

3. COMMODITIES LOADING C.T.S. (Specimen Y attached)

This form is prepared in duplicate by the W.A.C., and is used both for ship or other means of receipt.

This form is consolidated return made up from Warehouse Receiving Reports as cover receipts by all depots in the group from the same source.

A separate form will be used for each ship or consignor; similarly, a separate column must be used for each different commodity. (See Footnote (i))

All columns will be totaled.
One copy will be retained with the records of W.A.C. other will be forwarded to Transportation Sub-Commission (Attention Accounting Officer).

Footnote (i)

"Meat" is considered as two commodity and comprises corned beef, Vienna sausage, pork luncheon meat and pork sausage meat.

"Meat and Vegetable Stew" embraces M. & V. Stew, M. & V. hash, corned beef hash and chile con carne.

"Dried Veg" consists of peas and beans.

F. REGISTER OF RECEIVING REPORTS (Specimen F attached)

This is prepared in duplicate by the T.A.C. and a separate form is used for each warehouse in the Group. It represents the daily receipts of each commodity received from all sources; a separate column will be used for each commodity.

All columns will be totaled.
Distribution is the same as for "Commodities Loaded off

S.C.".

G. SUMMARY OF REPORTS INTO WAREHOUSES (Specimen G attached)

This form is prepared in duplicate by the T.A.C. The top half represents a total of all daily imports by ship (or consignor) and commodities, for the Group as a whole.

The lower half shows the total daily receipts of each item from all sources by individual warehouses. The totals of the upper and lower halves of the form should agree.

Distribution is the same as for "Register of Receiving Reports".

IV. ACCOUNTING RECORDS - Ledger Cards.

When the Register of Transfer Notes and the Daily Summary of Imports has been prepared (see page 11 H and 111 G) the figures thus obtained are posted to Ledger Cards.

Double entry (on dr. and cr.) system of posting will be used so that for every transaction there will be a dr. and a credit dr. Document serial numbers will be noted on the cards on posting references.

Three types of cards are used:

(1) STORES LEDGER (Gray Card) (Specimen C attached)

Stores Ledger Cards will be maintained for each individual warehouse by the T.A.C. They will be used being used for each commodity (See page 11 E). All receipts (including cr. adjustments) are shown as debits on the Gray Card and all issues (including dr. adjustments as credits.

(2) CONSIGNOR CARD (Pink) (Specimen P attached)

These are maintained only at Group HQ office and represent the transactions of all warehouses in the Group. All

and commodities, from the Group as a whole.

The lower half shows the total daily receipts of each item from all sources by individual warehouses. The totals of the upper and lower halves of the form should agree.

Distribution is the same as for "Register of Receiving Reports".

IV. ACCOUNTING RECORDS - Ledger Cards.

When the Register of Transfer Notes and the Daily Summary of Imports has been prepared (see para II E and III A) the figures thus obtained are posted to Ledger Cards.

Double entry (on dr. and cr.) system of posting will be used so that for every transaction there will be a dr. and an equal cr. Document serial numbers will be noted on the cards as posting references.

Three types of cards are used:-

(i) STORES LEADER (Grey Card) (Specimen C attached)

Stores Ledger Cards will be maintained for each individual warehouse by the W.L.O. a separate card being used for each commodity (See para VII E). All receipts (including cr. adjustments) are shown as debits on the Grey Card and all issues (including dr. adjustments as credits.

(ii) CONSIGNEE CARD (Pink) (Specimen E attached)

These are maintained only at Group HQ office and represent the consolidated transactions of all warehouses in the Group. All issues (including dr. adjustments) are shown as debits on the pink cards. A separate card will be maintained for each consignee and for each commodity.

(iii) IMPORT CARD (White) (Specimen C attached)

These cards again are maintained only at Group HQ. and are used to record imports. (This includes cr. adjustments). All imports are shown as credits and a separate card kept for each source of import and for each commodity.

Each consignee is posted separately by commodity to the consignee card, but there is only one credit posting to the warehouse for the total of each type of commodity.

Total credits and total debits must always agree and a trial balance should be made from time to time.

As postings are made, each item should be ticked to avoid duplication or omission.

For all documents processed in ref, the entry is exactly opposite to those prepared in black. For Receiving Reports a debit is made on the white Import Card and a credit to the grey Warehouse card. In the case of Transfer Notes the grey card is debited and the pink consignment card credited.

V. CONCLUSION

Always give as much information as possible, especially in cases where commodities are received without weights marked; also in the case of "Avia" etc weights. In the event of no individual weight being shown, put the number of cases agrees with that shown on the ships manifest, then the weight shown on the manifest should be quoted on the Receiving Report and a footnote made as explanation.

It is most important to obtain a clear liaison with the Port Liaison Officer from whom such useful information can be obtained; it is advisable to get his S.O.P. report as an aid to securing correct quantities and weights of commodities.

Most of all, it is vital that all warehouses follow carefully the procedure laid down in this directive ensuring not only uniformity of action throughout the organization at the present time, but also the simplification of any change-over to amended procedure which future circumstances may make as necessary.

weight being shown, but the number of cases agrees with that shown on the ships manifest, then the weight shown on the manifest should be quoted on the Receiving Report and a footnote made as explanation.

It is most important to establish a close liaison with the Port Liaison Officer from whom much useful information can be obtained; it is advisable to visit the S.O.F. vessel as in aid to securing correct liberties and rights of communication.

Most of all, it is vital that all warehouses follow carefully the procedure laid down in this directive thus ensuring not only uniformity of action throughout the organization at the present time, but also the simplification of any changes ever to amended procedure which future circumstances may indicate as necessary.

APPENDIX A

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ISSUES AND COMMENTS - EXPLANATORY NOTES ON PROCEDURESI. ISSUES(a) Transfers to Regions.(1) POOR (including SCAR)

Transfer Notes to be made out in the name of the

Federation. Consent of the Region to which delivery is made.

Local representative of Consorci must sign the Transfer Notes.

(2) OTHER THAN POOR

Transfer Notes to be signed by local representative of I.C.E. and made out in the name of I.C.E. Show office, in brackets, the name of Consorci, and location.

(b) Transfers in ANG V and/or VIII Areas

Transfer Notes are NOT signed by a representative of the consorci. The leading word and receipt will be signed by Officer or J.C.O. i/o Convey and copy of the receipt kept with the Warehouse copy of the Transfer Note.

(c) Transfers to British and American Armies (General)
i.e. I.I.D., or B.S.D. for support of I.I. than those of civilian supply.

The Transfer Notes are made out to the Army concerned, followed by name and location of unit.

(d) Transfer to other A.C. Warehouses

See Appendix A, para 2 c.

(e) Nations for consumption by Civilian Employees in Warehouses

The C. i/o Warehouse is the sole authority allowed to draw such ration.

The Transfer Notes are made out in the name of "C.I. S/C Warehouse Worker Nations". The period covered must be quoted.

(11) OTHER TYPE NOTES

Transfer Notes to be signed by local representative of I.C.E. and made out in the name of I.C.E. Show also, in brackets, the name of consignee, and location.

(i) Transfers to AMG V and/or VIII Armies

Transfer Notes are NOT signed by a representative of the consignee. The Issuing Record and Receipt will be signed by Officer or S.D.O. i/o Convey and copy of the receipt kept with the Warehouse copy of the Transfer Note.

(c) Transfers to British and American Armies (General)

U.G. D.I.D., or B.S.D. for purposes OTHER than those of civilian entity.

The Transfer Notes are made out to the Army concerned, followed by name and location of unit.

(d) Transfer to other A.V. Warehouses

See Appendix A para 2 C.

(e) Entitlement for consumption by Civilian Employees in Warehouses

The C. V/c Warehouses is the sole authority allowed to draw such rations.

The Transfer Notes are made out in the name of "W. S/c Warehousing Working Rations". The period covered must be quoted.

(i) Issues (ii callanams) Not covered by a/n authorities

All available information must be shown on Transfer Notes. e.g. Baller number, name and/or number of schooner, quantity, size, weight (net and gross if possible), full description of commodity etc.

II. RECEIPTS(a) Direct Imports

Make out Warehouse receiving Report. Show:-

- (i) Name of ship or number of rail car.
- (ii) Account weights.
- (iii) Weight in kilos.
- (iv) Net weight wherever possible. If gross weight is shown, such fact must be noted on the Issuing Report.

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(1) Transfer from Receiving, I.C.O. of Examination Concerned

Receiving report to quote details is in part II (a) (iv) above; also quote the whole of the section. Obtain information from "Traffic Page" in case of release. If shipment arrives by road, a copy of the driver's loading receipt and record will be kept with I.C.O.'s files.

N.B. Receiving must NOT be made out showing a "received" as confirmation. The original consignment must be quoted, always.

(c) Transfer to Town I.C.O. of Release.

Only three copies of the Transfer report need be prepared as no yellow copy is necessary. The original (white) copy will be forwarded to the receiving warehouse and the blue and white copies distributed as shown above. If a copy is required for later Group, before I.C.O. transfer both in the warehouse to the same Group. Only two copies of the Transfer report need be prepared, one white, one blue, retained in the I.C.O. office and the blue copy forwarded to Transportation Sub-Commission (attention Accounting Officer). It is not necessary to make out a Receiving report.

(d) Transfer from War VII. Amigos

(1) In the event of Transportation Sub-Commission taking over a forward area warehouse which was previously operated by M.G./Army, with all stocks turned over, the Receiving report must show the city and station concerned.

(1x) Notes on Receipts from others

Same as "Transfer from Stations etc". See para 11 (B) of this L. 101.

(1) Local Purchases

They be received from various sources. In addition to the particulars required by para 11 (B) of this Appendix, it is most important that full details of the goods received be entered on the Warehouse Receiving report. The same requirements apply in the case of local purchases from British or Foreign sources.

Inter Group in the office of the Director. Note must be made that the same Group, only two copies of the report are retained in the D.A.C.'s office. The report, one of which is retained in the D.A.C.'s office, is prepared, one of which is forwarded to the Sub-Commission for the attention of the Director. It is not necessary to make out a receiving receipt.

(1) Transfers from the V.I. Division

(i) In the event of Transportation Sub-Commission taking over a foreign area war house which is previously operated by AMQ/Army, with all stocks turned over, the receiving report must show the Army and Division concerned.

(ii) Receipts for the transfer of stocks from the Division to the Sub-Commission. See para II (B) of this report.

(3) Local Purchases

They be received from various sources. In addition to the particulars required by para II (B) of this Appendix, it is most important that full particulars of the purchase be entered on the "Purchase Receipts" report. The same requirements apply in the case of local purchases from Soviet or Federal Government sources.

(4) Receipts for the purchase of stocks covered by the Para-Admin. Officer. Receipts reports will be prepared, noting as much relevant information as possible. Accounting Officer at HQ will decide how the costs shall be handled.

III. Dr. and Cr. Accounts

In an accounting arrangement to meet discrepancies between stock a/c. and inventory sheets.

(a) Shortages

May be used by:-

- (i) Error in checking inventory
- (ii) Loss of stocks necessitating write-off.
- (iii) "Black Shortage" (See Sub para (B) below)
- (iv) Loss in transit (See Appendix B)

Transfer Notes will be made out for the shortages involved accompanied by an explanation of the circumstances.

(b) Overages

(i) Usually caused by calculation errors in preparing Transfer Notes or Receiving Reports, thereby creating a "Book Overage" (or "Book Shortage"). All such errors are corrected by Transfer Notes or Receiving Reports, the difference between the figure reported originally and the true amended figure being made out in red. The reference or Serial number of the incorrect form must be quoted so that the two forms may be connected up easily.

(ii) Overage in Transit

can be caused by a miscount whilst loading on to truck or railcar. In all such cases a Receiving Report is made out in respect of the difference and distributed as in para III D of the main text.

(iii) Inventory Overage

is revealed by a physical check of commodity showing more stock than is allowed by book records.

Similarly, a Receiving Report is made out in respect of the difference and distributed as in subpara (ii) above.

(c) Receiving Reports or Transfer Notes which are made out in the wrong name of the Receiving Warehouse or Consignee are rectified by the issue of two Receiving Reports or Transfer Notes, as the case may be. The first is made out in red quoting the true particulars as the original which automatically cancels the original, and the second sets out the details accurately and causes a corrected entry to be made.

APPENDIX BSCHOONER AND RAILCAR SHIPMENTS

In general, shipments by schooner or railcar require the same basic issue procedure as other types of shipments.

When intermediate motor or horse transport is used for transporting commodities between warehouse and schooner or railcar, it will be necessary to arrange a suitable number of "checkers" and "shippers" at the railhead or dockside. Checkers will check the discharged loads from trucks on to railcars or schooners and hand their completed tickets to the "shippers" who, in turn, collect the blue copy of the "Loading Record & Receipt" from the truck driver and forwards both documents to the W.A.O. Any shortage will be reported immediately to O. i/o Warehouse for appropriate action.

All such shortages will be treated as "Loss in Transit" and a Transfer Note prepared (white and blue copies only). On the line "Transferred to....." will be written "Loss in Transit" and in the body of the note an explanation will be given of the circumstances. The white copy will be retained with W.A.O.'s records and the blue copy forwarded to Accounting Officer as laid down in para II G.

Similarly, any "Overage in Transit" will be dealt with by the issue of a Receiving Report which will be distributed in the same manner as the Transfer Note mentioned in the preceding paragraph.

/nf

HEADQUARTERS ALLIED COMMISSION

APO 394

TRANSPORTATION SUB-COMMISSION

Accounts Section

6 January 1945

SUBJECT : Accounting procedure, Tire Division
Transportation Sub-Commission

TO : Major C.S. HOGGETT, Accounts Section
Transportation Sub-Commission

Reference to Memorandum on accounting procedure,
now in operation at Pirelli Tire Plant, for receipt, retreading
and issue of tires, I submit the following report:

(A) RECEIPTS

1. SOURCES OF SUPPLY

a. American and British Ordnance. Tires received
from American and British Ordnance are broken
down into the following categories:

(1) New

(2) Repaired

(3) Retreaded

(4) C-1 Repairable

New, repaired & retreaded tires are made available
for immediate sale or issue. Upon receipt, C-1
repairable tires are inspected and earmarked for
repairs, retreads, immediate sale or issue, or
scrap.

2. Recaptured and Confiscated Tires: At present, tires
received from these sources are in negligible amounts.

None were received during the months of November &
December.

3. Manufacture: It is contemplated tires will soon be
manufactured at the Tivoli Plant and eventually
at several other plants throughout Italy. Some raw
material is available for this purpose.

2 ACCOUNTING RECORDS:

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 - (2) Repaired
 - (3) Retreaded
 - (4) C-1 Repairable
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2. Recaptured and Confiscated Tires: At present, tires received from these sources are in negligible amounts. None were received during the months of November & December.

3. Manufacture: It is contemplated tires will soon be manufactured at the Tivoli Plant and eventually at several other plants throughout Italy. Some raw material is available for this purpose.

2. ACCOUNTING RECORDS:

The material and invoice from the supply source are forwarded to the single warehouse now in operation at Firelli Plant. When additional warehouses are set up, a copy of the invoice will go directly to the office to be checked against the warehouse Tally In.

Upon receipt of material and invoice, the warehouse prepares a Tally In in triplicate (1 to office, 1 to supply source and 1 file copy). The invoice is signed and sent to office with the Tally In. Appropriate entries are made in warehouse Stock Records and Bin Cards from the Tally. When the invoice and Tally are received from the warehouse, the office makes the necessary entries in the Purchase Day Book. Postings are made from the Purchase Day Book in Office Stock Records and Supply Ledger accounts. The Tally In and invoice are filed as receipt vouchers.

3. MISCELLANEOUS DATA

Difficulties have been encountered with incorrect invoices from PBS both as to form and amounts.

Occasionally invoices do not accompany shipments and in such cases are generally never received.

Invoices contain only the quantity of tires and tubes issued by Ordnance.

The monetary value of tires and tubes to be charged against AC is determined by using the fixed prices established by American & British Ordnance.

However PBS refuses to accept payment and a simple credit to PBS for number of tires and tubes received would appear sufficient.

(B) ISSUES

1. COMMISSIONERS

a. Regions. Regional requisitions are submitted by the Regional Transportation Officer and approved by Regional Commissioner. Bulk requisitions are processed by Regions, (priorities are determined by Regional Commissioner), and automatically filled.

b. Private Concerns. Sales are also made directly to private civilian concerns when approved by proper authority. These are generally utility corporations which are not under Regional jurisdiction or responsibility.

c. ANAC. ANAC has submitted requisitions, but no action to date has been taken to fill these requisitions. They are not properly approved, apparently not screened and no official authorization has been granted ANAC to act as distributing and collecting agency in any of the Regions. Southern Region may be using ANAC for collection and distribution after screening has been accomplished by Regional Commissioner. Sicily is using I.N.T. for this purpose.

2. ACCOUNTING RECORDS

Requisitions are submitted in duplicate. One copy for office files and one copy is approved and

approved by Regional Commissioner. Requisitions are screened by Regions, (priorities are determined by Regional Commissioner), and are automatically filled.

b. Private Concerns. Sales are also made directly to private civilian concerns when approved by proper authority. These are generally utility corporations which are not under Regional jurisdiction or responsibility.

c. ENAC. ENAC has submitted requisitions, but no action to date has been taken to fill these requisitions. They are not properly approved, apparently not screened and no official authorization has been granted ENAC to act as distributing and collecting agency in any of the Regions. Southern Region may be using ENAC for collection and distribution after screening has been accomplished by Regional Commissioner. Sicily is using I.N.T. for this purpose.

2. ACCOUNTING RECORDS

Requisitions are submitted in duplicates. One copy for office files and one copy is approved and sent to warehouse.

The warehouse prepares Tally Out from the requisition, and tires are issued. From Tally Out, entries are made in Stock Records and Bin Cards. The signed requisition and a copy of the Tally Out are sent to the office.

The office makes appropriate entries in Sales Day Book from which postings are made in Office Stock Records and Customers Ledger. Invoices and bills are prepared from Customers Ledger and forwarded to customer. Cash receipts are entered in cash journal and credits are posted to Customers Ledger.

3. MISCELLANEOUS DATA. Miscellaneous expenses such as Cartage, Storage and handling, Ocean Freight and

and Overhead are added to Cost of Sales in billing customers.

Regions are billed in pecuniary amounts for tires and tubes issued for civilian use, and monthly statements are submitted to Regions.

Additional monthly statements are sent to Regions covering tires and tubes issued for AQ/AMG's own consumption. This is carried as a charge against the Regions in amounts of Tires and Tubes issued.

All cash Receipts for sales of Tires and Tubes to civilians are deposited in Banca Nazionale del Lavoro and transferred monthly to Allied Financial Agency Account n. 1, Banca d'Italia.

(B) REPAIRS

1. SOURCES OF TIRES FOR REPAIRS

- a. Regions. Tires received from Regions for repairs are inspected at the warehouse and classified as repairable or non-repairable tires. Repairable tires are sent to RAME and other repair plants for repairs and/or retreads.
- b. Civilians. Tires received directly from Civilian Concerns if approved by proper authority are sent to RAME and others for repairs and/or retreads.
- c. American and British Ordnance. Tires received from American and British Ordnance which are designated as C-1 Repairable and earmarked by Pirelli inspectors for repairs and/or retreads are sent to RAME and others for necessary repairs.

2. ACCOUNTING RECORDS

Requisitions for repairs are submitted in duplicate by Region and Civilian Concerns and accompanied by material. One copy is retained in Office files and one copy is approved and sent to warehouse. Warehouse, upon receipt of approved requisition and material, prepares the Repair Tally In from which entries are made in Warehouse Repair

(B) REPAIRS1. SOURCES OF TIRES FOR REPAIRS

- a. Regions. Tires received from Regions for repairs are inspected at the warehouse and classified as repairable or non-repairable tires. Repairable tires are sent to REMB and other repair plants for repairs and/or retreads.
- b. Civilians. Tires received directly from Civilian Concerns if approved by proper authority are sent to REMB and others for repairs and/or retreads.
- c. American and British Ordnance. Tires received from American and British Ordnance which are designated as C-1 Repairable and earmarked by Pirelli inspectors for repairs and/or retreads are sent to REMB and others for necessary repairs.

2. ACCOUNTING RECORDS

Requisitions for repairs are submitted in duplicate by Regions and Civilian Concerns and accompanies materiel. One copy is retained in Office files and one copy is approved and sent to warehouse.

Warehouse, upon receipt of approved requisition and materiel, prepares the Repair Tally in form which entries are made in Warehouse Repair Ledger. The approved requisition and copy of Tally are transmitted to office from which entries are made in Office Repair Ledger. All tires and tubes to be repaired and/or retreaded are sent to REMB (and other repair plants) accompanied by a Work Request in duplicate. The Repair plant retains one copy from which entries are made in the Plant Repair Ledger and returns receipted copy to warehouse. Upon completion of necessary repairs, tires and tubes are returned with bill for services to warehouse. Pirelli agents at REMB and others will keep records of material repaired and charges therefore.

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Warehouse checks bill against Work Request and entry is made in Warehouse Repair Ledger. The bill is then returned to office where it is filed with office copy of Work Request.

Office checks bill and Work Request against weekly and monthly consolidated reports from REME and other Repair Plants.

The release of repaired material is first authorized by the Office upon proper payment or anticipated billing. The warehouse then prepares Tally Out and issues made. Entries are posted in Warehouse Repair Ledger and a copy of Tally Out is sent to Office. From office copy of Tally Out, entries are made in office Repair Ledger. Postings are completed to Customers Ledger from which bills and monthly statements are prepared.

Cash receipts for repairs and/or retreads of tires for civilian consumption are handled in similar manner as cash received from sales.

3. MISCELLANEOUS DATA Repairs and/or retreads are being held up at present due to lack of material. There are four repair plants ready to begin operations upon receipt of necessary material. There is no exchange basis set up for scrap tires and tubes, and no credit allowance given by REME and others. Arrangements are being made whereby Pirelli will purchase all scrap from both Regions and Civilians.

MILTON STEINBERG

1st Lt. Transportation S/C

From office copy of Tally Out, entries are made in office Repair Ledger. Postings are completed to Customers Ledger from which bills and monthly statements are prepared.

Cash receipts for repairs and/or retreads of tires for civilian consumption are handled in similar manner as cash received from sales.

3. MISCELLANEOUS DATA Repairs and/or retreads are being held up at present due to lack of material. There are four repair plants ready to begin operations upon receipt of necessary material. There is no exchange basis set up for scrap tires and tubes, and no credit allowance given by REMK and others. Arrangements are being made whereby Pirelli will purchase all scrap from both Regions and Civilians.

WILTON STANBROOK
1st Lt. Transportation E/C

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