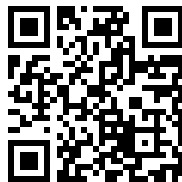


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# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

A COMPILATION OF ARMY REGULATIONS,  
TECHNICAL MANUALS, AND OTHER WAR DEPARTMENT PUBLICATIONS  
COVERING ALL GENERAL ADMINISTRATIVE AND SUPPLY PROCEDURE,  
INCLUDING FORMS AND DISTRIBUTION THEREOF.

FOR

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ENLISTED ADMINISTRATIVE CLERKS, ALL ARMS AND SERVICES,  
QUARTERMASTER R.O.T.C. STUDENTS AND SELECTEES.

A GUIDE FOR SUPPLY AND GENERAL ADMINISTRATIVE PROCEDURE

BY

**JOHN V. ROWAN**  
Colonel, Q.M.C.

**ROBERT W. REVELEY**  
Lieutenant-Colonel, Q.M.C.

✓  
THE QUARTERMASTER ASSOCIATION  
WASHINGTON, D. C.

1943  
K-1

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## PREFACE

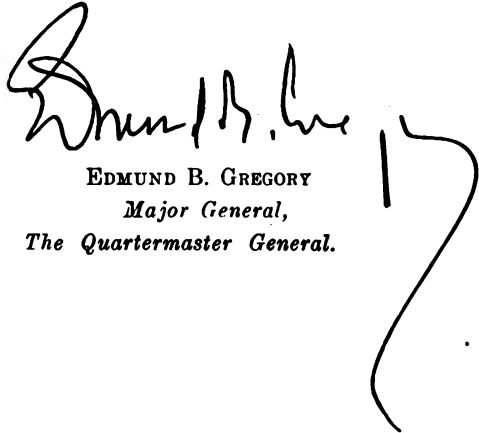
I am gratified to note that The Quartermaster Association has sponsored a book by Colonel John V. Rowan and Lieutenant-Colonel Robert W. Reveley—the “Army Administrative and Supply Manual.”

This is the first time that these two important subjects have been combined in one document, and, since each supplements the other, a book of this nature will prove a great asset to all supply and administrative officers.

Colonel Rowan has had extensive experience in supply, both from a field and an administrative standpoint. Similarly, Lieutenant-Colonel Reveley has had widespread experience in handling administrative offices and practical training in field operations.

I extend to The Quartermaster Association and the authors my congratulations upon the completion of their endeavors in preparing a book of inestimable value to all supply officers, regardless of their branch of service.

Sincerely yours,



EDMUND B. GREGORY  
*Major General,*  
*The Quartermaster General.*



## FOREWORD

The rate of mobilization is the rate of supply. You cannot successfully raise and train fighting man power until you are prepared to feed, clothe, transport, and shelter the soldiers called to arms.

Failure in supply-transport has caused the utter collapse of many decisive campaigns.

General Burgoyne did not grasp his great supply-transport problem in marching from the Great Lakes and St. Lawrence River to the Hudson River. He surrendered at Saratoga utterly devoid of supply reserves with reinforcements and supply replenishment a short distance away on the upper Hudson River.

Napoleon, one of the world's greatest strategists and tacticians, entered Russia with three times the supply deemed essential. In approaching Moscow, he narrowed his front, exposed his supply-transport lines of communication, and, in retreating, made the colossal logistical blunder of retiring over his devastated line of advance, instead of moving south around one hundred miles, thereby paralleling to the south his line of previous advance, and retiring in a well supplied area containing undestroyed road nets.

In the war between the States, the Confederacy was outnumbered three to one in manpower; five to one in rail mileage; blockaded at sea, and outclassed in industry. Although both sides in this greatest of internecine conflicts were unprepared, the Confederacy promptly organized its military forces, industry, and citizens, as a cohesive operating and centrally controlled entity before the Union awakened to this vital necessity. The Confederacy operated as a Union; the Union as a loose Confederacy. The crisis of the war occurred in 1863, when General Lee's Army moved north into Pennsylvania, instead of west, where the Federal forces were slowly, but surely, seizing control of the Mississippi River. Assuming the Army of Virginia had moved west, General Grant's investment of Vicksburg would have failed, thereby leaving the rich adjacent areas of the Mississippi in the hands of the South. The Southwest, particularly Texas, would have become again southern reservoirs of men and munitions. The stream of gold from California would have ceased. The northern move occasioned a critical two-front war, caused supply-transport to diverge rather than converge, and immensely complicated all logistical plans. The inevitable result of these strategical and logistical errors developed when Vicksburg surrendered and Gettysburg was fought in the first days of July, 1863.

In the World War, Germany's desperate war plight was fully revealed to the Salvage Service, Quartermaster Corps. Collection by salvage units of all captured and abandoned enemy war material indicated very surprising expedients on their part. Paper life belts, paper harness, paper thread, and imitation leather freely abounded. A great percentage of their shells proved to be "duds." To illustrate their complete dearth of raw materials, it is of interest to note that the Salvage Service operating in the Army of Occupation at Coblenz on the Rhine was paid in May, 1919, the sum of \$829.61 for 776 pounds of edible fats collected from kitchen waste, and \$26,851.18 for 3,000 kilos of unserviceable scrap rubber; in other words, they paid over \$4.00 a pound for rubber scrap, in terms of our money. Phenomenal prices were received for all nonferrous metals.

It was very apparent that the Central Powers had completely failed to correctly visualize their supply problem.

In modern total war, final success is insured, and assured, through the rapidity of the successful expansion of your supply, transport, and armament program. All require correct administrative procedure.

Logistics, a correct grasp of supply and movement in war, has proved to be as important as tactics (operations on the field of battle) or strategy (movements of concentration and directed maneuver prior to battle), both in the World War of 1914-1918 and the present inter-continental, inter-ideological World War.

The supply-transport team represents as great, and as effective, a combination as the infantry-artillery, air-ground, or naval-air teams characteristic of the new mechanized lightning war. To divorce these operating teams in battle, or movements leading to battle, would be a fatal mistake. To paraphrase a great statement: It would be worse than a crime; it would be an asinine blunder.

To insure a continuous rapid flow of supply and transport in war, we need, we must have, trained technicians thoroughly familiar with the supply, transport, clerical, and administrative features incident to a complete grasp of the functions of the Quartermaster Corps, or any other organization devoted to supply.

All science, all art, all resources, of a nation are required to conduct war successfully, to impose your will upon that of the enemy.

It has been well said that there is no royal road to knowledge. Similarly, thorough administrative and supply knowledge is only acquired through deep, earnest, and prolonged study of supply and transport operations, methods, and planned procedure.

Instructors and texts will point the way, will direct your route over the path of knowledge. They cannot do your thinking; they can only direct and impel you forward and upward on the road to success.

This book, prepared for your guidance, contains resumes, compilations, and charts depicting the best thought of the Quartermaster Corps, an institution born on June 16, 1775, the same day and date General George Washington was made, by the Continental Congress, Commander-in-Chief of the Continental Army that eventually freed America.

We expect—we know—that our student readers, either commissioned or enlisted, will add additional lustre to the honors of a corps that ushered in the birth of our Army, that is older than our Declaration of Independence, our Flag, or our glorious Constitution. In rendering a high degree of successful service to our Army, you will best serve the United States of America.

This book was designed and created to cover, in brief, what all administrative and supply officers must know, and what all informed non-commissioned officers should know.

Army administrative procedure and supply methods have been combined because each is a concomitant of the other. In learning to do by doing, it is essential that officers and soldiers have access to properly codified supply and administrative data.



JOHN V. ROWAN,  
Colonel, Q.M.C.

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**“The heights by great men reached and kept  
Were not attained by sudden flight,  
But they, while their companions slept,  
Were toiling upward in the night.”**

**—Longfellow.**

**“Every man must educate himself;  
his books and teachers are but helps:  
the work is his.”—Daniel Webster.**

# CHAPTER I

## THE ARMY REGULATIONS

REFERENCES: AR 1-5, 1-6, 1-10, Indexes.

### SECTION I

#### Definitions and Functions

1. GENERAL.—Almost every aspect of existence has its codification of laws, rules, customs, practices, or procedures. There are Federal and State Laws, County and City Ordinances, based on the Constitution (itself a codification of the democratic principles of society), which govern all the relationships of members of that society with respect to those principles. There are handbooks and manuals setting forth the most efficient practices and procedures in the fields of business, science, housekeeping, etc. There are also compiled rules of the various sports and books outlining the customs commonly accepted as "good manners."

2. DEFINITION.—In the United States the laws, rules, customs, practices, and procedures of those engaged in the military aspect of existence are compiled into the "Army Regulations." *The Army Regulations are a codification of rules governing all activities of the United States Army.* They are not law; however, they act with the force of law on all the military personnel. Usually Army Regulations are either a summary or interpretation of existing statutes.

3. FUNCTIONS.—These are (1) to explain and interpret pertinent Acts of Congress; (2) to inform the Army of the rules and procedures prescribed by the President, as Commander-in-Chief, and certain of his high-ranking assistants, such as the Secretary of War, the Chief-of-Staff, etc.; (3) to standardize the activities of the Army as much as possible. For instance—in the procuring of supplies for the Army, everything is done according to laws enacted by Congress; in matters such as uniforms, courtesy, and discipline, the President and commanding officers prescribe the rules; while (as you will note later) in the administration of the Army certain details are standardized throughout, as are those activities peculiar to any one branch of the Army standardized throughout all the units engaged therein. These are a few of the activities covered completely in the Army Regulations.

### SECTION II

#### Form and Arrangement

4. FORM.—The Army Regulations are published by the War Department in numerous series of pamphlets, each of which covers one small aspect of the activities of the Army. They are standard in size and format. On each will be found two titles—one general and one specific. For example, there is one entitled, "Personnel—Rank and Precedence," where "Personnel" is the general subject of the series containing all the rules pertaining to personnel management, and where "Rank and Precedence" is the title of the pamphlet specifically concerned with that aspect of the subject, and no other. For purposes of indexing and reference each pamphlet is assigned a double number, the first part of which is the number of the series, and the second part the number of the pamphlet within the series. For ease in recalling the Army Regulation, the numbers used are as far as is practicable multiples of five. For example—the foregoing pamphlet is numbered 600-15. The 600. refers to the series which is entitled "Personnel." while the 15 refers to the specific title, "Rank and Precedence." The two parts of the number are always separated by a dash, and it is customary to precede the number with the initial letters of "Army Regulation"—AR. In

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other words, the pamphlet mentioned would be referred to as AR 600-15. Note that any pamphlet in that series would have 600 as the first part of the number, and that pamphlets of many other series might have the sub-number 15; so that both are necessary for exact reference to any one pamphlet. The general number is often a key to the service, thus the 30 series are Q.M., and the 40 series, Medical.

5. **ARRANGEMENT.**—Each pamphlet is slotted for use in a loose leaf binder fitted with straps instead of the usual rings. All pamphlets of any one series are bound into one binder; but, if several series fit conveniently into the same binder, they may be so bound, providing that the proper numerical order is not disturbed. The pamphlets should be arranged numerically throughout according to both series and pamphlet numbers. For instance, in the first volume, the 1 series would be found first; AR 1-5 would be in the front, followed by AR 1-6, AR 1-10, and AR 1-15. Those being all the pamphlets in the 1 series, it would then be proper to begin the 5 series. It is customary to indicate on the outside of each volume what series are contained in it. Note that the numbers left blank by the use of multiples of five can conveniently be utilized, if it becomes necessary to issue other pamphlets, or other series, logically falling according to subject between existing pamphlets or series.

### SECTION III

#### How Changed

6. **TYPES OF CHANGES.**—Army Regulations may be changed in two ways: by Changes, and by complete reprinting.

7. **WAR DEPARTMENT CIRCULARS.**—War Department circulars are used as an expeditious method of printing matter which is important. The subject matter in a circular is directive in nature, general in application, and temporary in duration. There is no limit to the number of subjects which may be treated in one circular. Changes to and reprintings of Army Regulations are announced in War Department circulars, but no quoted part of the context of the regulations is included in the circular. War Department circulars are numbered chronologically for each calendar year and are dated; thus, Circular No. 1, January 1, 1943. Circulars are filed in numerical order in a separate shoe-string binder—with the latest circular always on top. Much of the material originally printed in circulars is later included in Army Regulations.

8. **CHANGES.**—Changes are sheets or pamphlets (printed in the same form as the regulations) which are published from time to time by the War Department. A Change affects only one Army Regulation. Whenever a Change is received it will be filed with, and immediately preceding, the appropriate Army Regulation.

9. **REPRINTS.**—Pamphlets are reprinted on an average of once every five to ten years, as may be necessary. Whenever a new pamphlet is received, the old one is destroyed, as well as any Changes that may have pertained to it. All the regulations currently in force will be contained in the new issue.

### SECTION IV

#### List of Pertinent AR's

10. **ADDITIONAL INFORMATION.**—A complete, three-way cross-referenced index to all Army Regulations will be found in the first three pamphlets of the 1 series.

## CHAPTER II

# MILITARY PUBLICATIONS OTHER THAN ARMY REGULATIONS

REFERENCE AR 310-50, Military Publications; Orders, Bulletins, Circulars, and Memoranda.

### SECTION I

#### Orders

11. **GENERAL ORDERS.**—These publish matters of immediate importance that are directive in nature, general in application, and of permanent duration, which cannot be immediately incorporated into the established forms of the Regulations. They are numbered serially within each headquarters for each calendar year.

12. **SPECIAL ORDERS.**—These relate to the personnel of the Army, and usually pertain to individuals. As a rule, they are not of general or widespread interest. When several Special Orders have been issued during the course of a day, they are combined into individual paragraphs, each paragraph containing one order of the day, and numbered consecutively corresponding to their order. Paragraphs of Special Orders of a secret or confidential nature are included in the daily Special Orders, which will show only the paragraph number, followed by the word "confidential" or "secret." The contents of such an order will be furnished as an extract of the day's orders only to the persons immediately concerned.

13. **COURT-MARTIAL ORDERS.**—These are issued by the War Department, and by headquarters having court-martial jurisdiction. A Court-Martial Order shows: a) fact of trial; b) class of court-martial; c) number of order (or orders) convening the court; d) headquarters issuing the convening orders; e) name, grade, Army Serial Number, and organization of the person accused; f) pleas; g) findings; h) sentence, or acquittal; i) date sentence was announced or adjudged; j) action of the convening, or reviewing authorities, and, in certain cases, under the 48th Article of War, the confirmation or other action of the President. Court-Martial Orders are designated as General or Special Court-Martial Orders, according to the type of court-martial. All orders are numbered in series by court and class.

14. **COMPANY ORDERS.**—These are issued by the company commander, and apply to the personnel of the company. They are numbered serially by calendar year within each company, and are filed in the orderly room.

### SECTION II

#### Departmental Circulars

15. **CONTENTS.**—Departmental circulars will usually contain matter that is directive in nature, general in application, but temporary in duration. They are used to interpret the Army Regulations, and as in the case of Procurement Circulars, current law. They are issued by the Chiefs of the departments, and are distributed in the same manner as the Regulations. The most frequently seen examples of this type of circular are those of the Finance Department, those concerning Procurement, and those issued by the Office of the Quartermaster General. (O.Q.M.G. Circulars.)

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## SECTION III

### Bulletins and Memoranda

16. **BULLETINS.**—In Bulletins is published matter that is informative or advisory in nature, and of permanent duration. Bulletins are numbered serially for the calendar year by the issuing headquarters.

17. **MEMORANDA.**—In certain commands, Memoranda are issued in lieu of bulletins or circulars. They may contain matter that is directive, advisory, or informative in nature, and that may be of either permanent or temporary duration. They also are numbered serially by calendar year within the issuing headquarters.

## SECTION IV

### Technical Manuals

18. **PURPOSE.**—Technical manuals are published periodically by the Army to aid in the interpretation of the Army Regulations, and to furnish ample technical information for the conduct of the activity covered: viz., "Property Accounting" to give instructions as to the Army's method of keeping records of property and supplies; "Utilities" on the care and operation of the various utility services conducted on military posts; and "Administration," which contains instructions for the correct and accurate keeping of all records and reports concerning the personnel of the Army.

19. **FORM.**—Technical manuals are numbered in a manner similar to the Army Regulations. For instance, the manual on "Storage and Issue" is referred to as TM 10-250. The TM stands for Technical Manual, the 10 is the number for that series dealing with Quartermaster operations, while the 250 is the serial number of that manual within the series.

20. **FIELD MANUALS.**—There are also Field Manuals, which are small, convenient handbooks containing information in very concise, often diagrammatic, form which is likely to prove valuable in the field. These Field Manuals are indexed similarly, except that the initials are FM.

## SECTION V

### Tables of Allowances, Tables of Basic Allowances, and Tables of Organization

21. **PURPOSE AND FUNCTION.**—The "design" of an army must be established somewhere in its regulations. The size of, and the arrangements within, individual units, and their essential equipment, must be standard according to their various missions. The War Department, therefore, issues Tables of Organization, which prescribe the personnel, the essential weapons, and the transportation facilities for the different units; Tables of Basic Allowances, which prescribe the amounts of organizational and individual equipment that belong to, and are usually carried with the organizations and individuals, such as, clothing, accessories, etc. (See Par. 306 of Chapter X.); and Tables of Allowances, which prescribe the special allowances of equipment normally required and issued for use at posts, camps, and stations, which is not normally taken into the field, or away from the station, and is additional to that prescribed in the other two tables.

a. They are supplementary to, and are published in the format of, the Army Regulations. They are included in this chapter because, although they are indexed similarly (but with another set of subject-heads, initials, and numbers), they are generally spoken of under their own names as separate publications rather than as part of the Army Regulations.

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

b. For the Infantry, the series number is "7," the T/O for an Infantry Rifle Company being designated as T/O 7-17. Similarly the Table of Basic Allowances for the Infantry is numbered "7." In all cases the figure "7" at the right of the specific table number signifies a company. The figure "5" at the right indicates that it is the table of a battalion; the figure "6," a headquarters or headquarters company of a battalion; a "1" for a regiment; and a "2" for a regimental headquarters or headquarters company.

c. The following are some Tables of Organization of interest to members of the Q.M. Corps:

T/O 10-17 —Q.M. Company-Infantry Division  
T/O 10-157—Q.M. Company, Sales Commissary  
T/O 10-187—Q.M. Company, Salvage Collecting  
T/O 10-271—Q.M. Regiment—Square Division  
T/O 10-297—Q.M. Company, Graves Registration  
T/O 10-357—Q.M. Company, Air Base  
T/O 10-511—Q.M. Replacement Training Regiment  
T/O 10-515—Q.M. Replacement Battalion  
T/O 10-517—Q.M. Replacement Company  
T/O 10-167—Q.M. Company, Laundry  
T/O 10-217—Q.M. Company, Refrigeration  
T/O 10-177—Q.M. Company, Sterilization and Bath  
T/O 10-147—Q.M. Company, Bakery  
T/O 10-250—Hq. Q.M. Salvage Depot  
T/O 10-227—Q.M. Company, Depot Supply  
T/O 10-197—Q.M. Company, Railhead  
T/O 10-67 —Q.M. Company, Service

d. Of course, these Tables are continually being revised according to changing conditions and varying appropriations from Congress.

e. Of interest to recruits is the fact that it is these Tables which control the numbers, the grades, and classes of all noncommissioned officers and technicians. And, equally important, they give the organizations, arms, vehicles, and technical apparatus.

## SECTION VI

### Filing

22. METHODS AND CUSTOMS.—In an efficiently run office it is usually required that separate files be maintained for each of these types of publications. They should be so arranged that they are protected from damage, and that the latest one issued is on top so that references may be readily made to them whenever required. It is also customary to keep separate files for each issuing headquarters.

# CHAPTER III

## MILITARY CORRESPONDENCE

REFERENCES: AR 340-10, Correspondence; Penalty Envelopes and Labels, Use of the Mails.  
AR 340-15, Correspondence; How Conducted.  
TM 12-250, Administration.

### SECTION I

#### Introduction

23. Any large business must establish definite rules regulating the correspondence to its needs. Likewise, the Army, which is larger and more complex than any business or industry, has found it necessary to develop a system of correspondence meeting its particular needs. Its system was established on June 6, 1775, with the appointment of General Horatio Gates as the first Adjutant General. The first correspondence files were instituted September 9, 1800; and, although the details of correspondence have changed from time to time, these records are still in daily use for a variety of purposes. The present system, while perhaps strange to persons new to the Army, is simple and easily learned. It may readily become a source of trouble, however, unless the soldier becomes familiar with its requirements. The instructions set forth here are a condensation of those contained in AR 340-15, Correspondence, How Conducted. The student should keep in mind that no two persons will prepare a letter or other communication in exactly the same way, yet each might be perfectly correct in the wording and in the arrangement. The regulations are not so narrowly confining as to restrict the individual personality or initiative, yet certain definite rules must be observed. It is that principle, and those rules, which are the purport of this chapter. It is suggested that the soldier called upon to compose or accomplish a communication first consult AR 340-15, and a previous similar communication, if available, or someone competent to advise him. However, he could make himself far more useful in the future if he becomes, at his first opportunity, thoroughly familiar with the contents of AR 340-15.

### SECTION II

#### Responsibilities

24. **PERSONNEL OFFICER.**—The personnel officer is now responsible for all correspondence relating to enlisted men and their records. He will sign all such correspondence. There is also considerable correspondence on other matters to be prepared in the personnel office, most of it for the signature of the personnel officer, but some of it for the signature of other officers or of enlisted men.

25. **OTHERS.**—The officer or enlisted man who signs correspondence is technically responsible both for the contents and proper preparation of the letter as outlined in regulations. If the work is being done in the personnel office, however, the personnel officer should consider himself responsible for the correctness of the letter. Listed below are some of the subjects which are covered in the personnel section, which, in many instances, were previously responsibilities of the company commanders:

- a. Charges against personnel for past debts due the United States.
- b. Sick not in the line of duty, particularly in cases of men sick at home or in a civilian hospital.
- c. Inquiries about men in hands of civil authorities, or in confinement at other posts.

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- d. Dependency discharge applications and confidential Red Cross investigations.
- e. Applications for transfer.
- f. Letters from enlisted men sent direct to higher authority, or to official or semi-official personnel.
- g. Debts of enlisted men to individuals not under War Department control
- h. Inquiries from relatives (see AR 60-5, Duties of Chaplains).

### SECTION III

#### General Instructions

26. **NECESSITY.**—Written communication should be resorted to *only when necessary* owing to the physical separation of the parties concerned, or when the nature of the business requires a written record. (Par. 1, AR 340-15). Personal or telephonic conversation should be the rule, particularly for communications relative to enlisted men. Frequently, for example, the Personnel Office will require information which the company commander can conveniently furnish over the telephone. Such information, whenever possible, should be transmitted in this way.

27. **COMPOSITION.**—Composition is of more importance in military correspondence than in any other type of correspondence, with the exception of that of the diplomatic corps. No more eloquent or convincing example of this can be quoted than General John J. Pershing's bulletin, shown in full in this section.

28. **FORM.**—While no definite instructions are to be found in regulations as to the successive importance of the several paragraphs of a letter, the rule in newspaper writing is a good one to follow: "*Include in the first paragraph the essential elements of the message being conveyed; then amplify or explain in the succeeding paragraphs, if necessary.*"

29. **INDENTATIONS.**—Where subdivisions of paragraphs are necessary, the typist is directed to indicate such subdivisions by the proper indentations, etc. Reference to the model letter in this chapter, and to the information in paragraph 41 will be of assistance to the typist in this connection.

30. **SECRECY.**—*The contents of official communications will not be revealed except to those officially entitled to receive them.* (Par. 4, AR 340-15). The importance of this regulation cannot be too emphatically pointed out, especially to a company clerk or other personnel worker, who, through the nature of his duties, frequently handles letters and records. It should be remarked also that, with the exceptions of the Navy and the diplomatic corps, in no other organization is this secrecy of such importance; for information in the wrong hands may easily result in disaster or even death for one's fellow countrymen. This is particularly true in times of national emergency.

31. **COURTESY.**—*Courtesy will always prevail in official communications.* This rule should be particularly observed in matters concerning conflict of authority, jurisdiction, or dispute. Correspondence should always be free of any expressions of a personal or offensive nature.

32. **PROMPT REPLY.**—*Correspondence will be answered promptly.* (Par. 3, AR 340-15.) Frequently circumstances prevent making a prompt reply to a communication. In such instances, acknowledgment of receipt will be made at once with a statement giving the cause of the delay and the date on which the reply will probably be forwarded. Commanding officers will take steps to insure prompt action by members of their staff. When action on a communication

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forwarded to a higher authority is unduly delayed, a letter of inquiry, preferably accompanied by a copy of the original letter, will be forwarded through the same channels (Par. 3, AR 340-15). It is proper to request that action be taken on the copy, should the original not be available.

33. UNIMPORTANT LETTERS.—*Unimportant and trivial communications not be forwarded*, and it is the duty of regimental or higher authority to decide when a communication is of sufficient importance to be forwarded. When immediate action is required on a letter, it will be secured by a statement that reply is required by a certain date.

34. REFERENCES.—It is considered good form to refer to the Army Regulation or other War Department publication covering the subject matter of the letter. Such reference should include the paragraph number and section number of the publication, together with its title, number, and date.

### COMPOSITION IN MILITARY CORRESPONDENCE

Bulletin No. 5, War Department, 1923, governs the composition in Army correspondence, both that written in military form, and that written in business form.

Bulletin No. 5. War Department, Washington, March 31, 1923.

“COMPOSITION IN CORRESPONDENCE AND PUBLICATIONS.—A review of communications and orders issued from various War Department agencies, as well as correspondence received from the service at large, and literature distributed by the general and special service schools, shows that a high standard of excellence in composition is rarely attained.

“Correspondence is as definitely an index to character as either verbal expression or conduct, and correct usage requires constant effort in the choice of words, the construction of sentences, and the arrangement of paragraphs.

“Words used to express an idea should be carefully selected and so employed as to convey clearly and forcefully the exact meaning intended and no other. Sentences should be logically arranged in such sequence that the development of thought may be easily followed, and the salient points readily recognized.

“Brevity and conciseness, while desirable, should not be sought at the expense of a clear, accurate, and agreeable style, nor of the personal touch so often lacking in correspondence with the public.

“These instructions are intended as a caution to individual officers to the end that each may discover his own deficiencies in composition and, by taking corrective measures where necessary, help to raise the standard of the entire Army in this important respect.

“BY ORDER OF THE SECRETARY OF WAR:

“JOHN J. PERSHING, General of the Armies, Chief of Staff.”

“OFFICIAL:

“ROBERT C. DAVIS, The Adjutant General.”

QMS-I-104013 17(15)O'D

35. CONTENTS.—*A military letter will deal with one subject only.* (Par. 18, AR 340-15). The necessity for this rule can easily be seen, since the necessary action on different subjects will probably be taken by different officers or different headquarters.

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36. ADDRESSEE.—*Official communications will always be addressed to the commanding officer of the unit and not to his adjutant or other staff officer.* An informal memorandum may be addressed to the staff officer who requests it, or who is concerned with the matter treated in it. When a general officer is in command, the expression "Commanding General," or its abbreviation, will be used. Where officers below the grade of brigadier general are normally in command, the expression "Commanding Officer," or its abbreviation, will be used.

37. COPIES.—Letters addressed to individuals or offices under the War Department will be typed in triplicate, one copy being forwarded with the communication and one being retained for file. If the communication emanates from an office not of record or is sent by an individual, it is typed in original and three copies. The extra copy is pulled by the first office of record in the channels of communication.

### SECTION IV

#### Instructions for Physical Setup

38. RULES FOR ARRANGEMENT.—AR 340-15 prescribes the form for all military letters which must be followed precisely. This form, as shown in the model letter in this chapter, consists of a heading, the body, the signature, indorsements, and inclosures. General rules to be followed are:

a. Ink other than blue-black will not be used (because of the frequent necessity for photostating.)

b. Use one side of the paper.

c. Use standard size paper—8" by 10½".

d. Make margins conform to the following widths:

Top margin, first page, 1" or 6 lines.

Top margin, succeeding pages, 1¼" or 8 lines.

Left margin, 1¼" or 15 spaces.

Right margin, ¾" or 9 spaces.

Bottom margin, 1" or 6 lines.

e. Number consecutively all pages, including the first, in the lower margin ½" from the bottom and in the center of the page.

f. In preparing a communication for filing, the several parts will ordinarily be arranged and fastened together as follows:

(1) Original of basic communication, with pages in numerical order.

(2) Original indorsements in numerical sequence.

(3) Copy or copies of basic communication.

(4) Copy or copies of indorsements.

(5) Inclosures in numerical sequence.

g. For other than filing purposes, including mailing, the arrangement is the same as that indicated, except that the last indorsement with copies thereof is placed on top.

39. MARGINS.—The typist will find that by setting his margins at 15 and 87 he will comply with the directions concerning the width of margins in *d*, above. This setting applies to typewriters using elite type. Typewriters with pica type should have their margins at 13 and 72. The paper guide, of course, will be at zero.

40. HEADING.—Nothing but the heading will appear in the upper third (20 lines) of the first sheet. It consists of the following in the order named:

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- Initials of dictator and typist (optional).
- Designation of the headquarters.
- Designation of the office (where appropriate).
- Reference file number.
- Post Office address.
- Date.
- "Subject:"
- "To:"

41. BODY.—The body begins just below the heading. All salutations such as "Dear Sir," etc., are omitted. When typewritten, the body of the letter will ordinarily be single spaced with a double space between paragraphs. If the letter has more than one paragraph, they will be numbered consecutively with arabic numerals. When further subdivisions in addition to those indicated in the model are necessary, the following system of subdivisions and arrangement thereof is prescribed in paragraph 29*d* of AR 340-15:

- 3. Subject of paragraph .....
- .....
- a. ....
- .....
- (1) .....
- .....
- (a) .....
- .....
- 1. ....
- .....

42. SIGNATURE.—The signature will ordinarily consist of first name, middle initial, and last name. The signature of an enlisted man will always consist of the above (Par. 37, AR 340-15) followed by his Army serial number. The signature will be followed by a typewritten, stamped, or printed name identical with the signature, followed by the grade, organization, and branch of service. Authorized abbreviations may be used when desirable. It should be noted that, ordinarily, an officer's name will be typed or printed in capital letters, while in the typed or printed signature of the enlisted man, only the first letter of his first name, his middle initial, and the first letter of the last name are capitalized. This procedure, while not specifically stated in Army Regulations, is widely approved. However, in actual practice, current procedure on the post, camp, or station will govern at all times.

Example A: ..... Signature  
**JOHN A. SMITH**  
 Capt, 17th Infantry  
 Commanding

Example B: ..... Signature  
 John A. Smith, 34031234  
 Sgt, Co B, 17th Infantry

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43. SIGNATURE BY SUBORDINATE.—When a communication is signed by an adjutant or other authorized assistant for a Commander, above the signature should appear a phrase such as “For.....,” “By command of.....,” or “By order of.....,” according to the nature of the communication.

### SECTION V

#### Indorsements

##### 44. GENERAL.

*a. Definition.*—An indorsement in military correspondence is comparable to the answer or acknowledgment of a civilian letter, except that an indorsement becomes a part of the original communication rather than a separate letter, as in civilian practice.

*b. How Presented.*—Officers who forward communications received by them will indorse thereon approval or disapproval with or without remarks (Par. 42, AR 340-15). No communication will be forwarded without an indorsement, including, when necessary, the reasons for the opinion or recommendation expressed. Indorsements will be numbered with arabic numerals in a single series beginning with *1st*.

45. STAMPED INDORSEMENTS.—Stamped indorsements will be used in routine matters relating solely to individuals and not disciplinary in nature, in cases when no record is required or desired, and in all other cases when their use is more practicable. Stamped indorsements should be placed about one-half inch below the last element of the preceding matter on the same page. Stamped indorsements do not exceed three and one-half inches in length and one and one-half inches in depth, and contain several blank lines for filling in the appropriate variable information.

46. WRITTEN INDORSEMENTS.—Written indorsements will be used in all cases in which the use of a stamped indorsement is not practicable, and particularly in cases when a record is desired or required.

The margins of a written indorsement are the same as for the letter. The indorsement will begin about one-half inch below the last element of the next preceding matter on the same page. Succeeding written indorsements will follow one another serially with a space of about one-half inch between indorsements on the same page. Written indorsements (Par. 44, AR 340-15) will be prepared in handwriting or on the typewriter, in the sequence, and in the general manner, indicated in the model letter, authorized or other appropriate abbreviations being used whenever practicable. The following items will be included in written indorsements: file number (of the communication); serial number of the indorsement, identifying initials of writer or dictator and the typist; official designation of the headquarters and office; the date; the word “To” followed by the official designation of the person to whom the indorsement is being sent, or, if being sent to an individual, his grade, name, organization, or branch; post office address of the addressee, if necessary.

47. WRAPPER INDORSEMENTS.—Wrapper indorsements may be used to cover more than one basic communication or other item and are not a part of a basic communication, as are stamped and written indorsements. Wrapper indorsements are not filed, nor is there any record made thereof. The following is an example of the use of the wrapper indorsement: A number of Service Records being returned to an induction station for corrections which would be returned to the sender upon completion.

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Camp Lee, Va.,  
June 3, 1942.

Subject: Request for change of name.

To: The Adjutant General, Washington, D. C.

1. I request that my name on the official War Department records be changed from Jones, George C., 12170757, to Johnson, George C.

2. I further request that court-martial proceedings, AW 54, be waived, as per the provisions of AW 39, in view of evidence hereby submitted.

3. The name, Jones, George C., was fraudulently given by me at the time of my enlistment on January 18, 1941, at Camp Upton, Long Island, New York. The necessary documents submitted at time of enlistment testifying to authenticity of name given were purposely forged by me with studied intent to forestall all attempts of former associates to locate me.

a. This action was not prompted by a desire to escape legal action of any nature whatsoever. It grew out of my sincere intention to remove myself permanently from an environment I considered detrimental to my happiness and success in life.

4. Favorable consideration is requested in view of over fifteen (15) months honest and faithful service, certification of which, together with character references, is submitted herewith.

*George C. Jones*

GEORGE C. JONES, 12170757,  
Pvt, QMC,  
Co C, 10th QM Tng Regt.

7 Incls.

Incl. 1. Birth Certificate.

Incl. 2. Baptismal Certificate.

Incl. 3. Record of Service.

Incl. 4. Character Reference (Capt. John J. Harris).

Incl. 5. Character Reference (Mr. William J. O'Brien).

Incl. 6. Character Reference (Mr. Leo A. Ruddy).

Incl. 7. Character Reference (Mr. John A. Winter).

1st Ind.

CLT/efd

Co C, 10th QM Tng Regt, Camp Lee, Va, June 5, 1942.

To: CO, 10th QM Tng Regt, QMRTC, Camp Lee, Va.

It is recommended that name be changed, court-martial proceedings waived, and soldier be held to original enlistment under new name.

*Charles L. Thompson*

CHARLES L. THOMPSON,  
Capt, QMC,  
Commanding.

7 Incls.

No change.

*Model Letter*

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201.72 2nd Ind.  
Hq, 10th QM Tng Regt, QMRTC, Camp Lee, Va, June 9, 1942.  
To: CG, QMRTC, Camp Lee, Va.

WCP/wjs

Approved.

*William C. Patterson*

WILLIAM C. PATTERSON,  
Col, QMC,  
Commanding.

7 Incls.  
n/e

201.72 3d Ind.  
Hq, QMRTC, Camp Lee, Va. June 11, 1942.  
To: CG, Camp Lee, Va.

JFC/jed

Approved.

*James F. Cronin*

JAMES F. CRONIN,  
Brigadier General,  
Commanding.

7 Incls.  
No change.

201.72 4th Ind.  
Hq, Camp Lee, Va, June 16, 1942.  
To: CG, 3d Serv C, Baltimore, Md.

CGS/jee

Approved.

*Charles G. Scuder*

CHARLES G. SCUDER,  
Major General,  
Commanding.

7 Incls.  
n/e

201.72 5th Ind.  
Hq, 3d Serv C, Baltimore, Md, June 22, 1942.  
To: The Adjutant General, Washington, D. C.

DCG/jpe

Approved.

*Daniel C. Gray*

DANIEL C. GRAY,  
Major General,  
Commanding.

7 Incls.  
No change.

*Model Letter (Continued)*

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AG 201.72 6th Ind. GCC/fjs  
Enlisted Division, AGO, Washington, D. C., July 8, 1942.

To: CG, 3d Serv C, Baltimore, Md.

1. Records in this office have been changed in accordance with request contained in basic communication.

2. All military records in the case of this enlisted man will be changed accordingly, and he will be held in the service under the conditions of present enlistment.

By order of the Secretary of War:

*Gerald C. Cronin*

GERALD C. CRONIN,  
Major General,  
The Adjutant General.

2 Incls.

Withdrawn 5 incls.—Incls. 3, 4, 5, 6 and 7.

201.72 7th Ind. DCG/jfc  
Hq, 3d Serv C, July 12, 1942.

To: CG, Camp Lee, Va.

Attention invited to 6th Ind.

*David C. Jones*

DAVID C. JONES,  
Capt, AGD,  
Asst Adjutant General.

2 Incls.

n/c

201.72 8th Ind. CGS/jee  
Hq, Camp Lee, Va, July 16, 1942.

To: CG, QMRTC, Camp Lee, Va.

Noted.

By command of Major General Seuder:

*Thomas R. Jones*

THOMAS R. JONES,  
Capt, AGD,  
Asst Adjutant.

2 Incls.

No change.

201.72 9th Ind. JFC/jjd  
Hq. QMRTC, Camp Lee, Va., July 18, 1942.

To: CO, 10th QM Tng Regt, QMRTC, Camp Lee, Va.

For compliance with 6th Ind., AGO, dated July 8, 1942.

By command of Brigadier General Cronin:

*T. A. Smith*

T. A. SMITH,  
Capt, QMC,  
Asst Adjutant.

2 Incls.

No change.

*Model Letter (Continued)*

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

48. **FASTENING.**—All papers are fastened together in such a way as will permit their subsequent deliberate separation without mutilation. All communications written with regard to any original letter are finally filed together as one document.

### SECTION VI Inclosures

#### 49. GENERAL.

*a. Definition and Necessity.*—It is often necessary to inclose other communications or documents with a basic communication. Such an addition is called an inclosure, and is submitted as part of the communication.

*b. Arrangement.*—All inclosures to any communication, including those pertaining to the indorsements, will be numbered in a single series, and maintained in that order. Should any inclosure consist of several sheets or parts, or be in duplicate, triplicate, etc., it will be arranged in the proper sequence, fastened together, and maintained in that order. Any such inclosure constitutes and is treated as only one inclosure, but each part thereof is numbered in its own series with a digit to the right and slightly above the number of the inclosure itself. Army Regulation 340-15 also states that a communication with its inclosures which may be conveyed as an inclosure to another communication is numbered and treated as only one inclosure, and that a copy, or copies, of a basic communication, which accompanies the original, will not be numbered or treated as an inclosure thereto. Exhibits to reports will not be numbered or treated as an inclosure thereto. Exhibits to reports of boards, etc., will be lettered in alphabetical order if they are integral parts of the report. If not, they will also be numbered, listed, and treated as inclosures thereto.

*c. Summary.*—An itemized record of all inclosures is placed in the lower left corner of the body of a basic communication, including their respective numbers and contents.

#### 50. REMOVAL.

*a. Necessity.*—Occasionally it will be necessary for an intermediate office in a channel of communication to remove an inclosure for its own information or action. In that case, the serial number of the withdrawn inclosure will not be given to any other inclosure to that communication. Should the withdrawn inclosure be replaced at any time, it will be given its former number.

*b. Procedure.*—When inclosures are added to or withdrawn from a communication, notation to that effect will be made below the corresponding indorsement. The following is an example indicating that one of two inclosures has been withdrawn:

1 Incl.

Withdrawn: 1 Incl.—Incl. 2

This indicates that there is now one inclosure, and that the one withdrawn is the one formerly numbered two. When an inclosure is added to those already existing, a similar remark is made and, in addition, the title of the subject matter is given, in accordance with directions in paragraph 49, above:

3 Incls.

Added: 1 Incl.—Incl. 3—Service Record.

When inclosures are so withdrawn or added to a communication already containing inclosures, notation will be made below such indorsement showing:

- (1) The total number of inclosures finally accompanying.
- (2) The additions, including the total number added, and the title of each.
- (3) The withdrawals, including the total withdrawn, and their numbers.

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51. NOTATIONS.—Notations on inclosures are usually made on the face of each copy in the lower left corner; but it may be placed anywhere on either the face or the back when necessary or more desirable. Each inclosure will have noted thereon, in pencil, but sometimes in ink, the fact that it is an inclosure and the number assigned to it in the series. Any other matter necessary to identify it more closely with the basic communication or an indorsement may be included. Example: "Incl. 1, A.G. 300.3 (2-1-43)." When an inclosure is in duplicate, triplicate, etc., each part thereof will be marked as described above, but each part will also be marked with its number in a series, beginning with one, placed above and slightly to the right of the number of the inclosure. Example: "Incl. 1<sup>2</sup>, A.G. 300.33 (2-1-43) (6th Incl.)"

### SECTION VII

#### Non-Military Letters

52. GENERAL.—Official correspondence with offices or individuals not in or under the War Department is considered non-military, and will follow the forms used in civilian practice. It is preferred that the heading of such a letter contain the phrase "In reply, please address (or "refer to")—(official designation of the writer)."

### SECTION VIII

#### Messageform Communications and Telegrams

53. MESSAGEFORM COMMUNICATIONS.—Matters which require prompt attention, but in which the time element either of transmission or of action does not justify the use of electrical means, will be sent on messageform blanks. These blanks will also be used for messages transmitted by electrical means.

54. MESSAGEFORM ENVELOPES.—Messageform communications will be mailed in messageform envelopes bearing the words "Essential Military Mail," which are given priority handling by the Post Office Department.

55. TELEGRAMS.—The following rules apply to the preparation of telegrams, cablegrams, and radiograms:

a. Messages will be typewritten, double spaced, and typed entirely in capital letters.

b. The words "can not" will be written "CAN NOT REPEAT NOT."

c. Numbers may be written as either words or figures; the probability of error is lessened by the use of words.

d. Punctuation marks and decimal points must be spelled out. A period to end a sentence will be written as "STOP."

e. A telegram, cablegram, or radiogram will bear the signature (last name only) of the commander or chief of the agency from whose office the message emanates, together with the appropriate designation of the emanating agency.

f. Official messages will not contain any references or words which do not refer strictly to Government business. (See AR 340-15.)

### SECTION IX

#### Use of Penalty Envelopes—Provisions for Mailing

56. PENALTY ENVELOPES.—Official communications and other mailable matter relating exclusively to the business of the Government of the United States (I v. 3, AR 340-10) will be transmitted free of postage in the domestic

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mail of the United States when inclosed in a "penalty" envelope or wrapper. This is true also between places in any possession of the United States, and from such possessions to the United States, and of official mail from the United States to Canada, Cuba, Mexico, Newfoundland, and the Republic of Panama. The penalty envelope may be used in correspondence relative to business conducted with civilians, except for soliciting and delivery of goods. (Par. 4, AR 340-10). It is also permissible to enclose a properly addressed penalty envelope to cover the reply. However, these envelopes will not be furnished to merchants or other dealers to cover the transmission of public property or the return of official vouchers, nor to a contractor or bidder to be used for proposals or other matter concerning the business of the contractor or bidder with the Government.

**57. GOVERNMENT PACKAGES.**—Packages of official matter, including public property, which are not in excess of 4 pounds (Par. 4, AR 340-10), and not likely to injure the postal employee, or damage mail equipment or other mail matter, and not of a perishable character (within a period reasonably required for transportation and delivery) may be sent through the mails postage free subject to restrictions contained in regulations. Public documents, including Army Regulations and Field and Technical Manuals, may be mailed free of postage in packages not exceeding 70 pounds in weight. Selective Service matter is not considered as falling into this category; postage at the fourth-class rate being required for packages of such matter which exceed the 4-pound limit. Misdirected matter, which cannot be remailed because of the restriction of weight (Par. 3, AR 340-10), is nevertheless returnable to sender without regard to weight, and the most practicable method of disposing of such matter is to request the Post Office Department to so return it for remailing.

**58. MISCELLANEOUS.**—If any official mail is required to be registered, sent "special delivery" or by air mail, it requires the same postage or fees as required for non-official mail. Immediate Action letters addressed to civilians should be the only mail forwarded by "special delivery," other than exceptional cases. Any postage stamps required for official mail will be furnished by the Quartermaster Corps.

### SECTION X

#### Channels of Communication

**59. GENERAL.**—Communications relating to the initiation of new or changes in existing policies and regulations, or those requiring decision or action affecting the command as a whole, will be routed through normal military channels of command. Communications other than the above, routine in nature, whether from a subordinate to a superior or vice versa, may bypass intermediate headquarters whenever it is apparent that intermediate headquarters are not interested and no action by them is required. Communications will not be routed through a headquarters which has no interest in the matter and which is not expected to intervene therein. Direct communication is encouraged whenever it is obvious that such procedure will result in expediting action. Communications for service command headquarters and tactical units, to include division headquarters or smaller units, will be addressed to the commanding general or the commanding officer of the headquarters concerned, with a notation inviting attention of the appropriate subdivision therein. The term "through normal military channels" is defined as the routing of a communication through all intermediate commanders (and offices) who are expected to exercise control or are concerned.

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60. **WAR DEPARTMENT COMMUNICATIONS.**—*a. Between War Department Agencies*—In order to facilitate expeditious handling of communications, direct communication is encouraged and authorized between appropriate subdivisions of each of the following: War Department General Staff, Army Ground Forces, Army Air Forces, and Army Service Forces.

*b. Between the War Department and the Army*—Communications from the Army to the War Department will be addressed to one of the following as may be appropriate:

- (1) Chief of Staff, United States Army (to be routed through the appropriate War Department General Staff division).
- (2) Commanding General, Army Ground Forces.
- (3) Commanding General, Army Air Forces.
- (4) Commanding General, Army Service Forces.
- (5) Subdivisions of the foregoing.
- (6) The Adjutant General.

*c. To the Army from the War Department*—Communications from War Department agencies to the Army will be routed as directly as possible to the office or individual concerned, consistent with the requirement of informing intermediary headquarters when such action is considered necessary.

61. **TO THE ADJUTANT GENERAL.**—Communications pertaining to the following subjects will be addressed to The Adjutant General:

*a.* Permanent personnel records (officers, warrant officers, flight officers, enlisted men, and personnel of the Army Specialist Corps, Women's Army Auxiliary Corps, and Reserve Officers' Training Corps).

*b.* Classification of skills, abilities, and aptitudes.

*c.* Conformance to personnel allotments.

*d.* Publications, other than those issued by the Army Air Forces.

*e.* Initial procurement and assignment of personnel.

*f.* Transfers of personnel between any two of the following: War Department General Staff, Army Ground Forces, Army Air Forces, and Army Service Forces.

*g.* Separations from the service of all personnel.

*h.* All permanent records of the War Department, except those exempted from the custody of The Adjutant General (see AR 15-5).

*i.* Machine personnel records under the control of The Adjutant General.

*j.* Administration relating to appointment or admission of cadets to the United States Military Academy and their separation therefrom.

*k.* Government and control of the United States Disciplinary Barracks and of all offenders sent thereto for confinement and detention.

*l.* Army Postal Service.

*m.* The naming of posts, camps, and installations.

*n.* All other matters, the responsibility for which has been specifically assigned to The Adjutant General.

*o.* When the originating or forwarding agency cannot determine the specific agency in the War Department to which to address the communication.

62. **INSURANCE.**—Communications pertaining to Government insurance will be directed to Director of Insurance, Veterans Administration, Washington, D. C.

# CHAPTER IV

## COMPANY ADMINISTRATION

REFERENCES:	AR 30-2210	QMC; Rations.
	AR 35-1420	Finance Department; Unauthorized Absence as Affecting Pay and Allowances.
	AR 35-1440	Finance Department; Loss of Pay During Absence Due to Diseases Resulting from Misconduct.
	AR 45-80	Ordnance Department; Ordnance Property.
	AR 210-50	Posts, Camps, and Stations; Unit and Similar Funds.
	AR 245-5	Companies; General Provisions.
	AR 345-25	Military Records; Duty Rosters.
	AR 345-400	Military Records; Morning Reports.
	AR 345-415	Military Records; Daily Sick Report.
	AR 345-620	Military Records; Correspondence File.
	AR 345-800	Report of Change.
	AR 600-15	Personnel; Rank and Precedence.
	AR 615-5	Appointment and Reduction of Noncommissioned Officers and Privates, First Class.
	AR 615-40	Enlisted Men: Clothing; Allowances, Accounts, and Disposition.
	AW 107	
	TM 12-250	Administration.

### SECTION I

#### Personnel and Duties Thereof

63. ORGANIZATION.—The chart below delineates the personnel of a company and their relationships one with the other with respect to both tactical and administrative functions. In this work, of course, we are concerned only with the administrative functions, since the tactical belong to another branch of training; but it must be clearly understood that the same personnel is charged with the performance of both.

(See Plate No. 1 included in this chapter.)

64. COMPANY COMMANDER (Captain).

*a. General Duties.*—It would be much more brief and just as inclusive to state that the company commander's responsibilities include *all* administrative details and the general direction of *all* company business; but to give a better conception of the scope of those duties and responsibilities, the following list is presented which outlines them generally:

*b. Administrative Duties.*—All administrative work, including certain records, reports, rosters, correspondence, files, and other paper work necessary thereto. (Par. 2, AR 245-5.)

*c. Supply Duties.*—All supply, including all records, reports, receipts, requisitions, inventories, inspections, and issues necessary to completely equip and supply his organization according to allowances prescribed in the Tables of Organization and Basic Allowances for his unit. (See Par. 21, Chapter II.) He may designate in writing a junior officer or noncommissioned officer to be his authorized representative to receipt for supplies received by the company. He is, however, responsible for all such supplies, whether or not he personally receipts for them. He must also see that all property issued is used for the purpose for which it is intended. (AW 83 and AW 84.)

*d. Mess Duties.*—All matters concerning the company mess, including all records and accounts. (Par. 6, AR 245-5.) He must see to it that the condition of the food, the kitchen, and the dining hall is good at all times.

*e. Tactical Duties.*—All training of his men except where special schools are provided for training outside the company.

*f. Other Duties.*—All details concerning the welfare, health, and morale of his men at all times. This includes the custodianship of the unit fund from

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

which he must see that disbursements are made to the best advantage of his men. He must personally make good any shortages from the fund.

*g. Special Duties.*—Many duties not directly connected with his unit; such as post exchange councils, courts-martial, officer-of-the-day, boards of inquiry, etc.

*h. Personnel Duties.*—The intelligent appointment of his assistants to aid him in the discharge of many of the details of the above duties and responsibilities. This in no way is a delegation of responsibility for the efficiency and excellence of performance of those duties nor does it relieve him of any financial responsibility. (Par. 6, AR 245-5.) It is customary to designate the senior commissioned officer (usually a first lieutenant) as administrative officer. Another (usually a second lieutenant) is designated as Supply Officer who will plan and supervise all operations necessary to the supply of the organization (except for the supply of rations). He is not authorized to receipt for any property whatsoever. Another is designated as company Mess Officer whose duty it is to supervise all operations necessary to the company mess. (See Par. 69, following.) Other positions which may be filled by junior officers include instructors, athletic officer, recreation officer, etc.

65. **ADMINISTRATIVE OFFICER.**—He acts, in accordance with policies set by his commander, as chief executive for the commander in all administrative work relative to the personnel of the company and its training. He may act as commander in the absence of his superior.

66. **FIRST SERGEANT.**—An old saying is that the quality of its first sergeants can make or break an army. It is certainly true that of the noncommissioned officers he is the most important and that the character and bearing of a first sergeant has much to do with the morale of the company. He is the contact man between the officers and the enlisted personnel, being one of the latter. Being the chief executive assistant under the commander and administrative officer, he is in immediate charge of the orderly room and all records, rosters, reports, files, etc., necessary to the company. He publishes all orders and instructions of the company commander. He should be thoroughly familiar with the requirements of an efficient supply system and of a satisfactory mess, although he is not directly responsible for either. He should have the confidence of both men and officers; and recommendations which he may see fit to make concerning the company as a whole, its activities, or the individuals in the company should be given consideration because of his close association with the personnel and all their activities, and because of his high grade of integrity and honesty.

67. **SUPPLY OFFICER.**—The exact duties of the Supply Officer depend upon the company commander and upon the customs at different posts; but in most cases the duties involve such things as inspections of the supply room for neatness, etc., checking receipt of supplies and equipment, witnessing the issue of clothing and equipment to individuals of the company and checking to see that items issued are properly charged, supervision of supply records and the preparation of requisitions and other forms pertinent to the supply of the organization.

68. **SUPPLY SERGEANT.**—Since, in addition to his duties as Supply Officer, the lieutenant will have his purely military duties to perform, it is necessary that he be assisted by a noncommissioned officer, chosen for qualities of ability, loyalty, dependability, and honesty, designated as Supply Sergeant. It is he who is in charge of the actual physical accomplishment of the duties concomitant with supplying the organization. He is the supervisor of all labor de-

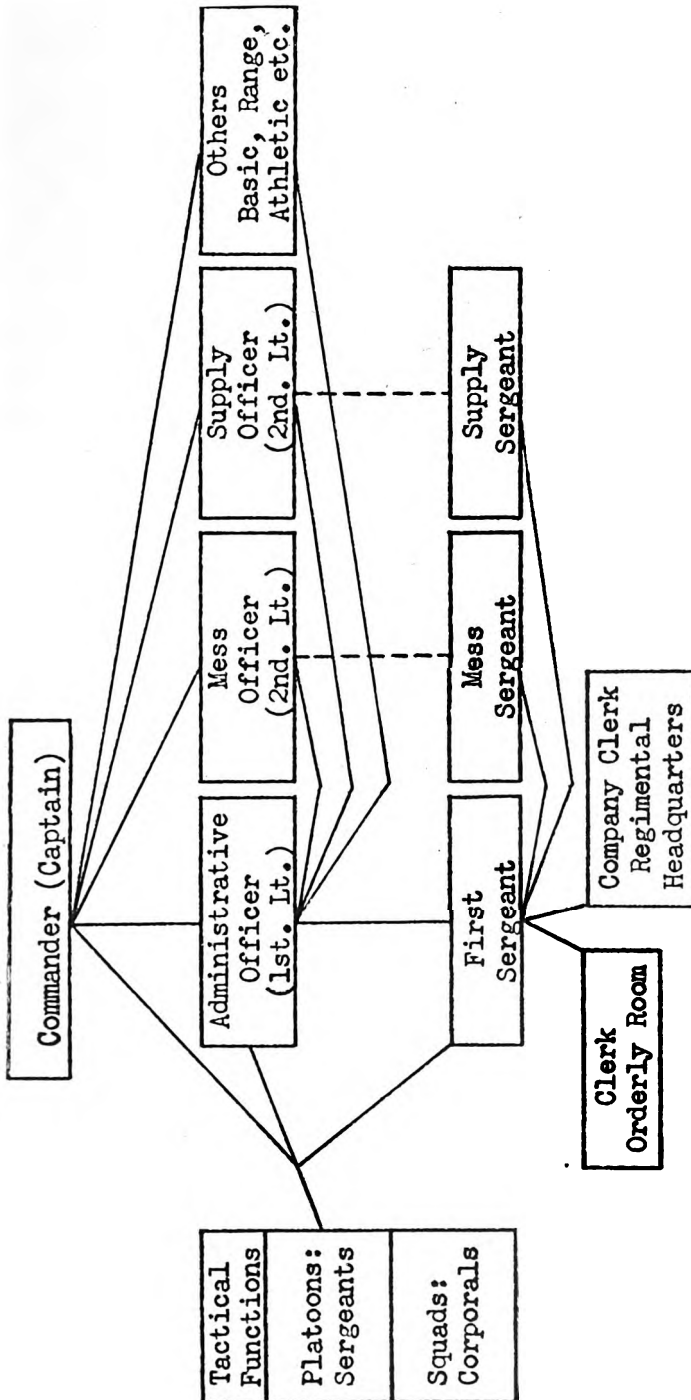


Plate 1  
Company Organization

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

tails to draw and handle supplies; he actually does the issuing to members of the organization, and sees to it that the supply room is kept in the manner required by regulations and the policies of his Commander and the Supply Officer. In some cases he may have a clerk to assist him in the keeping of all paper work necessary—a complicated and time-consuming job. The Supply Sergeant is one of the “key” men in an organization, since his handling and issuing of supplies may have an important bearing on the health, welfare, and morale of the men.

69. **MESS OFFICER.**—The duties and responsibilities of the company Mess Officer will likewise vary considerably according to the company commander and the post. Ordinarily, however, his duties involve such things as:

a. Supervision and approval of menus.

b. Approval of requisitions for rations and of purchases from sources other than the Quartermaster Sales Commissary, when first approved by the company commander.

c. Inspections of kitchen, store room, garbage and trash racks, and dining room to insure a high standard of efficiency and sanitation at all times.

d. Being present at one meal per day.

e. Checking the receipt of rations.

f. Inspection of the mess records and receipts.

70. **MESS SERGEANT.**—For the same reasons as in the case of the Supply Sergeant, a noncommissioned officer is designated as Mess Sergeant to actually carry out the work necessary to a company mess. He also is a “key” man in any organization, and must be selected with great care. He should be above average in conscientious attention to duty; because his responsibilities and duties are such that neglect or carelessness may result in a lowering of the health and morale of the men in the organization. He must be honest in his handling of the rations, imaginative in his planning and serving of meals to make them as tasty as possible, experienced in the supervision of cooking, and well acquainted with matters relative to diet and food values. He will maintain an accurate record of the number of men served at each meal, and will cooperate with the first sergeant in the preparation of ration returns.

71. **ORDERLY ROOM CLERK.**—As an assistant to the First Sergeant, a clerk is usually provided who takes care of such filing, typing, etc., as may be necessary.

72. **COMPANY CLERK.**—His work is in the Personnel Section of regimental headquarters in connection with the records and reports concerning his company. His duties will be discussed in more detail under that section of the next chapter.

73. **TACTICAL PERSONNEL.**—The various platoon leaders (Sergeants) and squad leaders (Corporals) have no administrative duties, but are charged with duties relative to the training and military functions of the remainder of the personnel of the company.

### SECTION II

#### Company Morning Report (WDAGO Form No. 1)

74. **DEFINITION.**—The Company Morning Report is the daily history of the company. It accounts for every officer and enlisted man attached or assigned to the organization, and forms the basis for preparing other records and reports. It is a permanent record, and is considered one of the most important in the military service.

75. **FORM.**—The Company Morning Report is a small booklet (3¾” by 8½”) of 20 pages.

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

### 76. PREPARATION.—General rules for its preparation are:

- a. Entries should be made in blue-black ink (photostatic copies are sometimes needed); when ink is not available, an indelible pencil may be used.
- b. No erasures or ink eradications are permitted. Corrections are made by lining out the incorrect entry and entering the correct entry near it. The company commander must initial all corrections.
- c. Only abbreviations as authorized in AR 850-150 (See appendix No. 1) will be used.
- d. A new booklet is started each month.
- e. The first sergeant customarily prepares the Company Morning Report.

77. GENERAL DATA.—The Company Morning Report is submitted to the Personnel Section daily about 7:30 a. m. (Entries must be made for every day, but some posts do not require the report to be submitted on Sundays.) The time covered by the morning report extends from midnight to midnight of the day preceding submission of the report. The Personnel Officer is responsible for checking the entire report and for extracting necessary data. He must initial each day's entries in the "Remarks" section (see Plate 2c) in the "Day of the Month" column on the line below the last entry for the day. When a unit is ordered overseas, all morning reports not necessary for current administration will be stored at the last permanent station of the unit.

78. MAKE-UP.—There are four parts to the Company Morning Report:

- a. "Strength" section.
- b. "Remarks" section.
- c. "Ration Account" section.
  - (1) Men Messing with Organization.
  - (2) Men Authorized to Mess Separately.
- d. "Station and Record of Events" section.

79. STRENGTH SECTION.—Figures in this section show in tabular form the status of every member of the organization, and of all attached personnel, as of the end of the morning report day. If the status of a man changes twice during one day, the final status for the day is the one shown. The headings are self-explanatory with the exceptions of the columns headed "Officers-Attached," "Enlisted Men-Attached for Duty," and "Recruits." (There are two classes of attached personnel. A man must be attached to an organization for at least 24 hours to be recorded in either class.) The method of distinguishing technicians of the third, fourth, and fifth grades from staff sergeants, sergeants, and corporals also requires some explanation.

a. *Class A Personnel*.—A man attached to a company is considered by that

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COMPANY  
**MORNING REPORTS**  
(See AR 345-400)

OF

---

(Company or equivalent)

(Regiment and branch)

FOR THE MONTH OF

..... 194.....

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**INSTRUCTIONS**

This form will be used by companies, troops, batteries, and detachments of all branches, and by all other units, establishments and institutions similar in organization and administration to a company, including headquarters companies and troops of divisions and higher tactical units. Headquarters companies of brigades, regiments, and battalions will, as a rule, use Headquarters Morning Reports (W. D., A. G. O. Form No. 2) on which will be entered personnel pertaining to the headquarters as well as to the company.

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W. D., A. G. O. FORM NO. 1  
JANUARY 22, 1927

16-13209  
U. S. GOVERNMENT PRINTING OFFICE

**Plate 2a. Front  
Morning Report**



## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

morning reports are not actually submitted there, but material extracted from morning reports is consolidated there for transmittal to higher headquarters.) Men attached for duty with the headquarters of their own regiment, separate battalion, or similar unit, or at the headquarters of their own post, camp, or station will not be carried on the Headquarters Morning Report. They will be shown by their own companies as being on special duty.

*b. Class B Personnel.*—A man attached to a company is considered by that company to be Class B personnel when the company to which he is assigned submits its morning report to a different administrative headquarters. The company to which he is attached will show him as the denominator of a fraction in the "Attached" column of its morning report; he will be represented by a whole number in the "Absent-Detached Service" column on the morning report of the company to which he is assigned.

*c. Recruits.*—If recruits join immediately the company to which they are assigned, and receive their recruit instructions in that company, they are carried as privates on its morning report. If, however, there exists a regimental (or other unit) recruit "pool" to which recruits from all units of that administrative headquarters are sent for training, they are carried as recruits on the morning reports of their regular companies.

*d. Technicians.*—Some organizations distinguish between technicians and men of the three corresponding regular grades by the use of a fraction. Staff sergeants, for example, would be shown as the numerator of a fraction in the "For Duty-Staff Sergeants" column, and technicians third grade would be shown as the denominator. Other organizations put technicians in the "Specialists Present and Absent" column by altering the column to read "Technicians Present and Absent" in addition to including them in the appropriate columns with staff sergeants, sergeants, and corporals.

*e. Remarks.*—Before taking up the "Remarks," it should be noted here that great care must be taken to see that the "Strength" section figures faithfully reflect any entries made in the day's "Remarks."

**80. REMARKS SECTION.**—In this section are recorded all changes of duty and status of officers and enlisted men by name, except that in the case of men missing in action or captured by the enemy, or in the case of men attached for rations only, names are not shown. General instructions for its preparation are as follows:

*a.* In making the entries in the "Remarks" Section, only the grade and last name will be entered, unless there are two or more men in the organization with the same last name, in which case the initials would be used. If there are two or more men with the same last name and with the same initials, then the respective army serial numbers will be entered right after the names. That is: "Sgt Doe, J. L., 35007777," "Sgt Doe, J. L., 33154673."

*b.* If the same remark pertains to two or more individuals of the same grade, the grade will be indicated but once and the names grouped. That is: "Pvts Smith, Jones, Brown, W. L., Brown, J. M. dy to ar."

*c.* The exact hour of the change must be shown in cases where pay or rations are involved. It is also good policy to include the hour when a man joins or leaves an organization, and when there is a change in command. The 24-hour clock system is used.

*d.* If the change occurred on a date prior to that of the report, the actual date of that change is shown. "Pvt Smith AWOL to conf t 1300, Apr 20/43."

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

e. If no change occurs during the morning report day, "No change" is entered in the "Remarks" section for that day.

f. The entries for the day must be initialed by the company commander on the line of the last entry and right after the last word.

g. Changes, with model remarks, are as follows:

- (1) All changes in command, showing the relief from command of one officer and the assumption of command by another. "Capt Smith asgd to jd and assumed comd, 2d Lt Jones reld comd, 1400, per par 7, SO 57, Hq, 10th QM Tng Regt, Camp Lee, Va. (References to orders—although not required in this case—are always considered good practice.)"
- (2) The resignation, discharge, or dismissal of an officer or warrant officer. In case of resignation, the reason for the resignation must be stated. In case an officer is dropped from the rolls by a War Department or other order, reference must be made to the pertinent order.
- (3) The relief from active duty of a reserve officer, retired officer, or enlisted man on the date the order is received, stating effective date thereof.
- (4) The assignment of an officer or enlisted man—whether or not he has joined. If he has joined, the hour is shown; if not, the present status (as en route). "Pvt Ball asgd to and jd eo 1600 per par 7, SO 58, Hq, 26th Inf."
- (5) The transfer of an officer or enlisted man. The organization, arm or service, or station will be shown, together with the hour of departure. "Pvts Jones, Lee, and Smith trfd to 5th Inf, Ft Benning, Ga, per par 9, SO 74, Hq, QMRTC, Camp Lee, Va; left eo 1500."
- (6) All changes of grade. If a man is not present for duty on the date of change, his status will be shown. "Cpl Blitz SD aptd sgt per par 4, SO 83, Hq, 10th QM Tng Regt, Camp Lee, Va."
- (7) All assignments to or relief from special duty or additional duty. State the nature of the duty. "Pvt Barsdale, dy to SD, clk QMO, per par 2, SO.19, Hq, 27th Inf."
- (8) All cases of sickness will be stated. When the sickness is the result of an injury or wound, a brief statement will be given of the nature of the injury or wound and whether or not it was contracted in the line of duty (see par. 88). When a soldier in confinement is taken into the hospital, the officer of the day will notify the man's company commander of the exact status, so that the proper entry may be made in the morning report. "Sgt Wilcox, dy to hosp." (This is the usual form of remark when there is no misconduct involved, and when in line of duty.) "Cpl Smith absent sk, Ft Jay, N. Y., to dy."
- (9) All cases of arrest and confinement will be stated. In case of arrest or confinement at another post, camp, or station, the name of the post, camp, or station will be stated. In case of confinement by civil authorities, the remark will show the nature of the offense and whether the prisoner has been held for trial, tried, or discharged without trial; and, when tried, whether convicted or acquitted. "Cpl Arnold dy to ar." "Pvt Hall, dy to absent in hands C Auth, Baltimore, Md., tried and convicted on charge of larceny."
- (10) All cases of detached service will be stated. "Pvt Roy, dy to DS at



## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

### 82. RATION ACCOUNT.

*a. General.*—A ration is the allowance for the subsistence of one person for one day; in other words, three meals for one person. General rules and information for making out this section of the morning report are as follows:

- (1) The company loses a full ration for the day that a man goes on furlough or sick in the hospital, and gains a full ration on the day of return—regardless of the hour of departure or of the hour of return. In the case of a furlough, rations are commuted to the soldier; when a soldier is sick in the hospital, the hospital is entitled to the ration. In all other instances, a change of status of a soldier with respect to rations is assumed to have occurred after breakfast and before dinner, unless otherwise stated in the "Remarks" section.
- (2) A soldier on special duty would normally take his meals with the company to which he is assigned. In case there is an exception to this practice, the ration figures on the morning report will be adjusted on the basis of the "Remarks" section.

MEN MESSING WITH ORGANIZATION				
DATE	Daily Average Strength for Rations	No. Men Messing with Organization	+ or - Correction for Percentage	Net No. Rations Due Organization
1				
2				
3				
4				
5				
~~~~~				
27				
28				
29				
30				
31				
<b>TOTAL RATIONS DUE ORGANIZATION:</b> .....				

*Plate 2e. Men Messing with Org.  
Morning Report*

RATION ACCOUNT		
VALUE OF ONE RATION DURING MONTH, \$ .....		
MEN AUTHORIZED TO MESS SEPARATELY		
NAME AND GRADE	PERIOD	NO. OF RATIONS
~~~~~		
Number of rations commuted.....		
Ten per cent addition.....		
Total.....		
<b>Total commutation due men messing separately:</b> \$ .....		

*Plate 2f. Ration Account  
Morning Report*

- (3) A soldier sick in quarters messes with his company.
- (4) A soldier in confinement ordinarily eats at a mess provided for prisoners, which means that the company to which he is assigned is not entitled to draw rations for him. In case the custom of the particular post is to have prisoners eat with their own companies, the companies will be entitled to rations for them.

*b. Net No. Rations Due Organization.*—Under the garrison ration, the figure shown in the "Net No. Rations Due Organization" column (See Plate 2e) is the basis for determining rations due the company. Under the field ration, this figure is used for the purpose of comparison only; the actual number of rations due the company is determined by dividing by 3 the number of breakfasts, dinners, and suppers actually served.

- (1) Daily Average Strength for Rations.—The figure to be entered in this column is the number of persons for whom the company is entitled to

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

draw rations (including the "Men Authorized to Mess Separately"). It is computed as follows: Add the number of men for whom the company is entitled to draw rations for each of the three meals and divide by three. If the result ends with  $\frac{1}{3}$ , drop the fraction; if it ends with  $\frac{2}{3}$ , add 1. The figures for each meal today may be ascertained by using the supper strength figure for yesterday as a basis for all three meals and adjusting each meal from the entries in the "Remarks" section for today, together with pertinent entries for last night that cover events which occurred subsequent to supper time.

- (2) No. Men Messing with Organization.—The figure to be entered in this column is obtained by deducting from the "Daily Average Strength for Rations" the "Number of Men Authorized to Mess Separately," who are listed by name in the space provided (See Plate 2f).
- (3) + or — Correction for Percentage.—The figure to be entered in this column under the garrison ration is obtained by multiplying the figure shown in the "No. Men Messing with Organization" by the percentage correction figures given below: (Percentage corrections *do not apply* when the *field* ration is used.)
  - (a) 25 men or less—add 10%.
  - (b) 26 to 75 men—add 5%.
  - (c) 76 to 150 men—no change.
  - (d) Over 150 men—deduct 5%—except at recruit depots, where no deduction will be made.

(Note: See paragraph 395 for a more detailed discussion of the garrison ration.)

*c. Net No. Rations Due Organization.*—The figure which is placed in this column is obtained by adding the "+ or — Correction for Percentage" to, or deducting it from, the "No. Men Messing with Organization."

*d. Daily Ration Allowance Return.*—This form is used when the company is on the field ration. It is submitted daily, along with the morning report. It provides the following information:

- (1) Ration requirements for a future day (usually three or four days ahead) estimated on the basis of previous consumption.
- (2) Rations authorized—based on the actual number of full rations consumed on the preceding day, as determined by a physical check.
- (3) Comparison figures obtained from the net rations shown in the "Ration" section of the morning report for the preceding day, plus the total of other individuals for whom rations were drawn (such as, officers, warrant officers, war correspondents).
- (4) List of other individuals (by name) for whom rations were drawn.

*e. Ration Return (WD, QMC Form No. 460).*—This report is submitted in order to obtain credit for garrison rations consumed during the month, and to get the money value of the rations for men messing separately. The company commander signs it to certify as to the correctness of the figures, and forwards it to the next higher administrative headquarters for approval. The commanding officer approves it and forwards it to the post quartermaster, where it becomes a voucher to his accounts to cover the payment of the ration money or the issue of rations to the organization. The figures are obtained by adding the net number of rations due the organization to the total number of rations computed for men messing separately.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

## SECTION III

### Duty Roster

83. DEFINITION.—The duty roster (WDAGO Form No. 6) is another daily record kept in the company headquarters. It is a list of all officers and men which records the duty performed by each person. Its purpose is to insure fairness in the distribution of all duties, and to facilitate the determination of the status of the individual men in regard to their availability for duty.

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**DUTY ROSTER**  
(See AR 345-25)  
**OF**

-----  
(Organization)

**FOR THE MONTH OF**

-----, 19-----

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84. OTHER DUTIES.—On the pages devoted to "Other Duties" are entered the names of the enlisted men of the company, arranged by grade and by alphabet; that is, all sergeants, corporals, privates first class, and privates. Noncommissioned officers, except in cases of emergency, do not perform duties which require manual labor, but are used instead as supervisors and foremen. In the proper column opposite a man's name is entered the appropriate abbreviated month and the date upon which he last performed that duty. When he is detailed to perform it again, a line is drawn through that date and the new date entered, and so on through the month. In case a man is on detached service or special duty, a hyphen is placed after the date of his departure.

W. D., A. G. O. Form No. 6  
February 1, 1928 3-1536

*Plate 3a*  
**Duty Roster**

phen is placed after the date of his departure. When he is again available for duty, a line is drawn through the date of departure, and the date of return is entered after the hyphen. After that the usual procedure is followed. At the end of the month, the dates of the last tours are placed in the proper spaces for the roster for the next month. When a man is promoted, a note to that effect is placed after the man's name; but it is not rearranged under its proper place until the roster for the next month is formed. If a man is demoted, the notation is made; and in this case the man's name is immediately placed at the end of the roster. The next month, of course, it would be placed in its proper alphabetical sequence under the appropriate grade.

85. PREPARATION.—The system of entry in the section labeled "Guard Roster" is as follows: The sheets for this roster are placed opposite the "Other

No.	RANK.	NAME.	NATURE OF DUTY AND WHEN LAST PERFORMED.		
			Change of Quarters and Room Orderly.	Fatigue.	Kitchen Police.

*Plate 3b*  
**Duty Roster**

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

GUARD ROSTER.																															No.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							

**Plate 3c**  
**Duty Roster**

Duty" sheets so there is no need to enter a man's name again. Opposite each man's name on the first day of the month and under the figure (1) is placed a numeral showing the number of days it has been since the soldier last did a tour of guard duty. One is added to this numeral in the spaces provided for each day he does not do guard duty. When he does a tour, it is indicated by drawing a diagonal line from the upper right-hand corner to the lower left-hand corner of the space for that day, and then shading the lower half of the space. His series of numbers begins again the next day with "1." The detail of a supernumerary should as a rule fall to the next available. Some abbreviations used in guard rosters are different from those used elsewhere; and they are authorized for use only in a guard roster:

- |                        |                 |
|------------------------|-----------------|
| A—Absent without leave | P—On pass       |
| Ar—Arrest in quarters  | Ret—Recruit     |
| C—Confinement          | SD—Special Duty |
| DS—Detached Service    | Sk—Sick         |
| F—Furlough             |                 |

If a status is such that the numerals do not increase, the appropriate initial should be placed in the square. If a status is such that, although the soldier is not available for duty, his numerals do increase, the appropriate initials should still be placed in the square with the numerals.

**86. OTHER DATA.**—General principles, rules and further information for the preparation of the Duty Roster are as follows:

- a. The man longest off duty is the first available for duty.
- b. Those longest off duty are also usually sent on the duty which takes them farthest from their barracks and is the most arduous.
- c. Men coming off guard are available for other duty and men coming off other duties are available for guard duty—except, that men coming off guard are customarily given a 24-hour rest before being put on any other duty. Regulations require that—except in emergencies—the old guard be given at least a 4-hour rest.
- d. The Duty Roster is not a *post facto* history of duties performed but a means of providing for duties which recur from day to day. There will be frequent necessity for duties which the soldiers must perform although no record of them is made in the Duty Roster.
- e. Whenever a man detailed for a duty is not present at the time for that duty, the next in line will be detailed in his place; but when the absentee returns, he will be next in line for duty.
- f. Names of newly joined personnel will be placed at the foot of the respective rosters on the day after joining. As to the guard roster, the new man's series of numerals begins with the figure (1). For other duties, his day of joining is considered his last duty day.
- g. Whenever men in line for detail to duty are not available by reason of

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being AWOL, in arrest, in confinement, on pass, or sick NLD, they will be charged as if present and available. The series of numerals in a guard roster will be continued, and the soldier will not lose his place in the list of men available.

*h.* Whenever men are on Special Duty, Detached Service, or sick LD either in hospital or in quarters, or are on furlough, the properly abbreviated entry will be made in the guard roster and the series of numerals not continued until the man returns to full duty status.

*i.* Whenever a soldier is given extra fatigue as a punishment under the 104th Article of War, he is not credited with that duty in the Duty Roster, and is, therefore, considered available as before for the next duty for which he may be in line.

*j.* Ordinary drill and training are not included as duty, as each soldier is required to attend basic training.

*k.* The details are ordinarily determined at least one day before the day on which they are to be performed, and the list is posted in one or more prominent places in the organization. It may be published in mimeographed or printed forms, or it may be typewritten or handwritten as long as it is legible. Additional information may be included such as: Uniform and equipment required, place of reporting, etc.

*l.* The form is signed by the First Sergeant: "By order of the Company Commander."

*m.* It is the company commander's duty to inspect the Duty Roster frequently, and personally to supervise its keeping.

*n.* The Duty Roster is not a permanent record. It will be retained in the company for one year, and will then be disposed of.

### SECTION IV

#### Daily Sick Report (WDAGO Form No. 5)

87. PROCEDURE.—Those who report themselves sick either at the routine sick call or at any other time in emergency must be listed in the Daily Sick Report upon being taken to the dispensary. The report is accomplished for those injured who must be taken directly to the hospital or for those whom a civilian physician attends as soon as is practicable. In all cases, the following information is included under the caption "Organization or Detachment Commander's Report": Date, name (last, first, and middle initial), ASN, grade, when taken sick, and the commander's opinion (*yes* or *no* or a question mark) as to whether the illness or injury was contracted "In line of duty" (See Par. 88). One line is allotted to each name. On the line under the last name the commander must sign his name and indicate his grade and organization. The Report is then sent to the dispensary or hospital with the men listed in it, where the Medical Officer's Report is entered in the section so headed. He must enter his opinion as to the "line of duty" status and, in the other column, the disposition made of each case—returned to duty status, sent to the hospital, or returned as sick in quarters and unfit for active duty. (Abbreviated as "hosp.," "duty," or "qrs.") The Daily Sick Report is then returned to the orderly room, where information pertinent to the Morning Report is extracted, to be included the next day in the Remarks Section. Periodically and when "No; AR 35-1440" is entered (See Par. 89), the report is sent to the Personnel Officer, who extracts information pertaining to sickness or injury "not in line of duty" for entry in

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the Service Records and pay cards. He initials the "Date" column opposite first and last entries of the man's name to indicate that those extractions have been made.

ORGANIZATION OR DETACHMENT COMMANDER'S REPORT					MEDICAL OFFICER'S REPORT		
DATE	LAST NAME—FIRST NAME—MIDDLE INITIAL	ARMY SERIAL No.	GRADE	WHEN TAKEN SICK	IN LINE OF DUTY (Yes or No)	IN LINE OF DUTY (Yes or No)	DISPOSITION

**Plate 4**  
**Daily Sick Report**

88. LD AND NLD.—Serious consideration must be given to the question of whether or not a man is sick or injured "in line of duty," because of the relation it has to the man's pay, the duration of his term of service (in the case of an enlisted man), and the claims he may have against the Government after his separation from the service. All disease, illness, or injury incurred while in the military service will be reported as "in line of duty," unless evidence indicates that:

- a. It existed prior to entry into the service (EPTE).
- b. It was contracted while absent without authority.
- c. It occurred as a result of the pursuit of a private avocation or business.
- d. It developed out of relations unconnected with the service, or was not the logical result or probable effect of duty in the service.
- e. It occurred in consequence of the willful misconduct or neglect of the man himself.

89. LOSS OF TIME AND PAY.—a. AR 35-1440—This regulation refers to loss of pay due to diseases. Injuries are specifically exempted. It provides for a loss of pay, as distinguished from allowances, for time lost due to diseases directly attributable to and immediately following the man's intemperate use of alcoholic liquor or habit-forming drugs. Hence, injuries received as a result of drunken brawling are not subject to this regulation. However, any disease, the proximate result of willful and unauthorized use of alcohol or drugs, would bring the offender within the purview of the regulation. Venereal diseases are covered, too. An individual losing time due to venereal disease the result of his own misconduct, provided the loss of time is within a year from the date of the appearance of the initial symptoms, and regardless of whether the symptoms appeared prior or subsequent to entry into the service, is subject to AR 35-1440. If venereal disease is contracted innocently, the burden of proof falls upon the man himself. Entry will be made in the "LD" column as "No; AR 35-1440," to indicate that the man is to lose pay, and will have to make up the lost time under AW 107 (for enlisted men). The regulation applies only in cases of absences of more than one day.

b. 107th Article of War.—This Article applies to both disease and injury. An enlisted man who loses time for more than one day due to his intemperate use of drugs or alcoholic liquor, or through disease or injury the result of his own misconduct, will have to make up this time after the expiration of his term of service. Hence, time lost due to injuries received as a result of drunken

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brawling will have to be made under this Article. Entry will be made in the "LD" column as "No; AW 107."

90. **DISAGREEMENT AND APPEAL.**—In cases where an individual will lose pay and/or time under AR 35-1440 and AW 107, respectively, he must be notified immediately by the organization or detachment commander, so that he (the patient) may appeal the case if he so desires. If the organization commander and the medical officer agree on the line of duty status, and the patient does not appeal, their decision is final. In case of disagreement or appeal, the case goes to the regimental or station commander. No person in whose case there is pending a question of his being subject to AR 35-1440 will be paid for any period during which such question is pending.

91. **PREPARATION.**—General rules for the Sick Report are:

- a. Blue-black ink will be used.
- b. No erasures will be made. Any incorrect entries will be lined out, and the corrections authenticated by the initials of the officer making them.
- c. The names are carried in the Sick Report until the men are returned to duty status, transferred elsewhere for treatment, go AWOL, desert, are discharged, or die. Names of men already in the hospital are entered each day before any new cases are entered.
- d. The entries for each day are signed on the line underneath the last name by the commander before the Report leaves the orderly room, and by the Medical Officer in his section of the Report before it is returned to the company.
- e. A Daily Sick Report will be completely used before a new one is started.
- f. When completely used, the Daily Sick Report will be kept on file for 5 years. It will then be reported to The Adjutant General for disposition.
- g. A soldier in confinement will have his name entered in the Daily Sick Report of the guardhouse.

### SECTION V Unit and Similar Funds

92. **GENERAL.**—It is possible for an organization through various ways to accumulate monies which will be deposited in a general fund for the benefit of the enlisted personnel of the organization. These funds are designated according to the type and the name of the organization to which they belong or according to the purposes for which they are to be used; viz.—troop, battery, company, hospital, post exchanges, recreation, chaplains', etc.; or more particularly—Company Fund, Company "A," 95th Infantry; or Recreation Fund, 94th Quartermaster Battalion, Fort Devens, Mass.; etc. In ordinary times when the Army is on garrison rations, the fund is made up of two parts—money actually received from disbursing officer for ration savings and commutation of rations, and money from all other sources. The reason for a separate accounting for two parts of the fund is that the money accruing from rations savings, etc., is restricted by regulations to the purchase of food or beverages to supplement the company mess, or to provide refreshments for entertainments; whereas the other monies may be spent for anything in keeping with the intent of the fund.

93. **COMPANY FUNDS.**—The company fund is intended to supplement the activities of the supply arms and services in contributing to the welfare, the comfort and pleasure, and the mental and physical improvement of the enlisted personnel of the organization. The fund should be used for this purpose alone. In regards to disbursements from the fund three principles should be borne in mind: (1) the fund is, in effect, owned by the men in the organization, although

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they do not have the administration of it; so that any disbursement made from it which does not contribute to their welfare is improper; (2) the expenditures should benefit the group as a whole. Finally, (3) the fund should be used for the men currently serving with the organization and not saved for the use of future members. It is considered unwise to keep a balance in the bank larger than necessary to meet current expenses. Amounts over this may be better invested in government bonds to which any securities bought with the company fund are restricted, in order to take advantage of the interest. In case a majority of the personnel is transferred from a company the funds or any part thereof are not transferred with them, unless the men are sent to activate a completely new unit where there has been no previous opportunity to raise such a fund. In the latter case the funds are divided on a *per capita* basis. No loans will be made. However, the payment of monies due for separate rations to enlisted men from the fund prior to receipt of ration savings from the disbursing officer is authorized when such enlisted men are permanently transferred from the post at which stationed.

94. **RESPONSIBILITY.**—The company commander is the custodian of his unit's funds. (Par. 5, AR 210-50.) It is his duty to see that it is properly accounted for, that all the expenditures and all the records are kept in accordance with regulations, and local orders, and restrictions, and that the fund is managed in the manner most beneficial to the men of the company. He alone is financially responsible for the fund. He can be required to reimburse for any funds lost through negligence or through improper expenditure. He cannot transfer this responsibility to any of his junior officers or to any member of the council (the three senior officers of the organization) except when he is to be absent more than 3 or less than 10 days, whereupon the administrative officer (usually) will give a memorandum receipt for the fund. If the commander is to be absent for more than 10 days, another officer formally assumes the custodianship of the fund, and all the responsibilities accompanying it. When the organization goes into combat where the funds might be lost through casualties, it is customary to have the adjutant of the regiment or other higher unit receipt for the fund, and turn it over upon the relief of the organization. In such a case, he is not authorized to make expenditures. If the custodian is a casualty, the adjutant closes out the fund; it is inspected by a field officer, and turned over to the succeeding custodian.

95. **RECORDS REQUIRED.**—The custodian is responsible for the following records:

a. *The Council Book* (WDQMC Form No. 15), including the Monthly Report, the Record of Company Fund Property, and a record of all securities owned by the fund.

b. *Voucher File.*—Each entry in the Council Book must be supported by a voucher of standard form.

c. *Bank Statements.*

d. Any additional records conforming to standard bookkeeping practice that are necessary to administer the fund efficiently. For more detailed information concerning any aspect of the Company Fund, see TM 12-250, Administration.

### SECTION VI

#### Other Records, Reports, etc., Necessary in Company Administration

96. **GENERAL.**—The above records, reports, and activities are those most vital in the conduct of a company and those most closely associated with the en-

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listed personnel; but there are a few more matters that must be included to complete the picture of company administration.

97. **FILES.**—One requisite for a neat orderly room, and the efficient administration of a company, is a set of up-to-date, well kept, readily accessible files of all bulletins, memoranda, directives, circulars, Regulations, etc., received in the company. They should be kept in such a manner as will insure their safe-keeping, yet will allow ready reference to be made to them. This duty usually falls to the orderly room clerk under the direct supervision of the first sergeant.

98. **HISTORY OF SERVICES.**—Regulations now require that the company commander maintain in any suitable book or permanent form a brief history of his unit, including therein any information concerning the inception, and the subsequent history of the company, that may prove interesting to future members of the organization in the talks a company commander is required to give on occasions of historic significance to the company.

99. **COMPANY PUNISHMENT.**—Company punishment is recorded on forms suitable for the purpose, usually mimeographed. The date, the offense for which punished, and the punishment will be noted; also, a record of the decision of higher authority in case an appeal is made. No record is forwarded, except when transfer is from one company of the regiment to another.

100. **QUALIFICATION IN ARMS.**—Qualifications in Arms are recorded on WDAGO Forms No. 83 and 83-1 (Score Card for Rifle Practice and Pit Card), and forwarded to the personnel section on WDAGO Forms No. 110 and 111 (Reports of Individual Classification in Arms). Other similar forms are provided for the different arms used.

101. **ROSTER OF PERSONNEL.**—Efficient administration of the company requires the keeping of an up-to-date list of its members. A card system is customarily used for this purpose. The cards will give the full names, Army serial numbers, and other basic information for all men assigned to or attached to the company. Each man's card will show the location of the barracks in which he lives. When his duties take him outside the company area, it will include the telephone number (or the address) at which he can be reached. When a man is transferred to another organization, his card will be removed from the regular file but will not be immediately destroyed. The card for any former member of the company should have noted on it the date he left the company, the number of the order effecting his transfer, and—when possible—his new address.

102. **PERSONNEL INFORMATION.**—Information informally conveyed to the Personnel Officer: The final thing, vital to company administration, necessary to mention in this work is the necessity (since the responsibility for the Service Records was given to the Personnel Officer at regimental headquarters), of the company commander's occasionally conveying to that officer certain information for him to include in those records. Such information includes: dates of the readings of the Articles of War and of the completion of Sex Morality courses, a change in beneficiary and any remarks the commander considers pertinent enough to be included in the section of the Service Record provided for them (Remarks Administrative). They usually include such matters as the reasons for the reduction to recruit status, or comments on character beyond the usual recommendations provided for in the record. And finally, any information necessary to the Personnel Adjutant for the correction or completion of the records in his care. Any of these items, which can not be obtained from the forms submitted by the company to the regimental personnel section, should be conveyed to the Personnel Officer in an informal manner, usually in the style of an inter-office memo, or by phone.

# CHAPTER V

## REGIMENTAL ADMINISTRATION: GENERAL

REFERENCES: AR 35-6640 Finance Department; Lost, Destroyed, Damaged, or Unserviceable Property.

AR 210-50	Posts, Camps, and Stations; Unit and Similar Funds.
AR 210-65	Posts, Camps, and Stations; Exchanges.
AR 235-5	Regiments; General Provisions.
AR 260-10	Flags; Flags, Colors, Standards, and Guidons; Description and Use.
AR 345-5	Army Personnel System; Personnel Management—Personnel Records.
AR 345-50	Military Records; Strength Returns, General.
AR 345-55	Military Records; Basic Strength Returns and Record of Events.
AR 345-80	Military Records; Consolidated Strength Returns.
AR 345-400	Military Records; Morning Reports.
AR 345-800	Military Records; Report of Change.
AR 345-900	Military Records; Personnel Rosters.
AR 600-25	Personnel; Salutes and Ceremonies.
AR 600-30	Personnel; Honors to Persons.
AR 600-35	Personnel; Prescribed Service Uniform.
AR 600-40	Personnel; Wearing of the Service Uniform.
AR 600-45	Personnel; Award and Supply of Decorations for Individuals.
AR 605-115	Commissioned Officers; Leaves of Absence and Delays.
AR 615-5	Enlisted Men; Appointment and Reduction of Noncommissioned Officers and Privates, First Class.
AR 615-275	Enlisted Men; Furloughs, Passes and Delays.
AR 850-5	Miscellaneous; Marking of Clothing, Equipment, Vehicles and Property.

### SECTION I

#### General

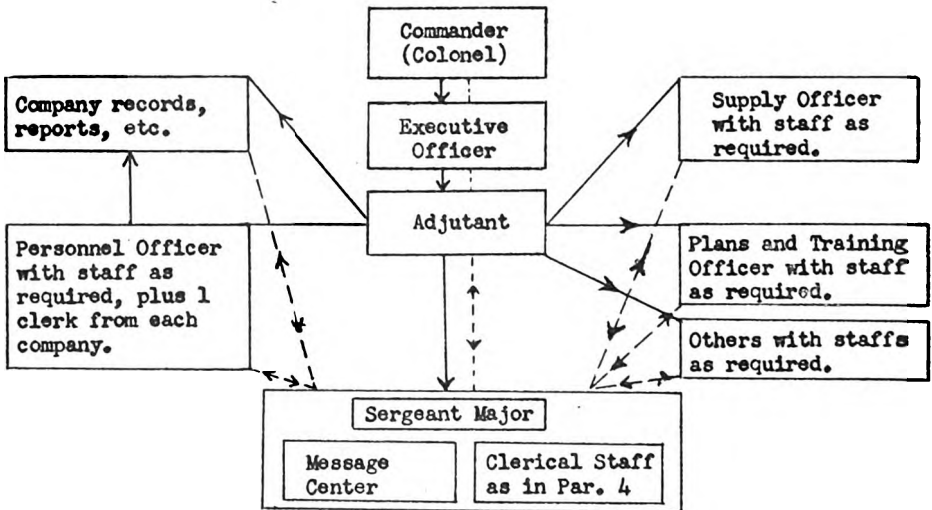
103. BATTALION.—The battalion being organized as a tactical unit only, administrative functions skip from the company to the regiment, which is organized as both a tactical and an administrative unit. (Par. 1, AR 235-5.) Ordinarily it consists of a headquarters and a headquarters company, a service company, and two or three battalions of from two to four companies each. The specific organization varies widely according to the arms and services, and according to the tables of organization issued from time to time by the War Department.

104. COMMANDER.—The position of the commander (usually of the rank of Colonel) to his regiment is strongly analogous to that of the company commander toward his command in that it is possible to say with very little reservation that he is responsible for all the business of his unit. Par. 3a of AR 235-5 states that: "Regimental commanders are responsible for the care, preservation, and proper utilization of equipment issued to troops of their command, and for the administration, instruction, tactical efficiency and preparedness for war service of all such troops." He is further charged with maintaining a healthy morale among the subordinate officers of the command, and through them, naturally, of all the troops of the command.

105. EXECUTIVE OFFICER. — The regimental commander communicates with the members of his command through an *executive officer*, usually of the rank of lieutenant-colonel. However, purely routine matters are communicated (under the supervision of the executive officer) through an *adjutant*, who (Par. 3 (3) of AR 235-5) "will have charge of the various rosters of service and of the blank forms, i.e., discharges, final statements, etc.; will make, publish, and supervise the verification of all details, keep the records of the regiment, and perform such military duties with troops as are assigned to him." Assisting the adjutant in these matters is an officer designated as *personnel officer*. As to matters of supply, the *supply officer* of the regiment must plan and execute all

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operations necessary to supply and equip his organization. The *plans and training officer* will be in charge of such matters as training schedules in military and technical subjects, marches and maneuvers, athletics, and operations in which the regiment is engaged as a unit. These are the main positions to be filled, but there are in addition several offices which may be held by officers who have other duties as well. For instance, the adjutant may also be designated as *welfare officer*. A lieutenant on duty with a company may be designated as *recreation officer*. At times the *police and prison officer* has a full time job with the amount of landscaping and building that is necessary; but on an established post, he might be an officer with company or battalion duties also. Similarly, there are *range officers, commissary officers*, and other specially designated officers.



**LEGEND:** Routing of command: —————→  
 Routing of Communication: - - - - -↔- - - - -

*Plate 5*  
**Regimental Organization**

**NOTE:** The battalion is omitted, being a tactical unit only. The battalion headquarters detachment, however, is administered as a company, its records and reports being considered as included in the chart under "company" records, reports, etc. The same is true of the regimental headquarters detachment. For expediency, routine company details of administration are taken directly to the personnel section rather than routed through the message center.

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106. **STAFF.**—A staff of enlisted men is provided to assist these officers in the actual discharge of their duties, and to leave them free for the executive functions of planning, supervision, and inspecting. The duties of the regimental sergeant major require elucidation. He is to the regimental commander much as a first sergeant is to his company commander, being chief clerk and assistant to him and to his executive officer and adjutant. His position with the remainder of the detachment staff is precisely analogous to that of a first sergeant. He is in charge of the Morning Report, the Duty Roster, the Daily Sick Report, and such other "company" records maintained for them as for all other men in the service, and is responsible for submitting these records to the personnel section. The clerical staff of the headquarters detachment takes care of all filing, correspondence, mimeographing, etc., under the supervision of the sergeant major. Several enlisted men under a noncommissioned officer are assigned to the message center to receive and distribute all mail, bulletins, orders, memoranda, circulars, and other communications. The most fundamental of administrative procedures, and those with which the enlisted man is most closely associated, will be considered in later paragraphs of this chapter.

107. **ORGANIZATION.**—In order that the set-up of administration in a regiment may be clearly understood before any detailed analyses are presented, a study of Plate 5 is suggested.

### SECTION II

#### Organization and Functions of Unit Personnel Section

**REFERENCES:** War Dept. Letter, Oct. 3, 1940, subject: "Organization, Training and Administration of the Army"; Letter AG 320.2 (10-30-40), Subject, Reorganization of the Army Personnel System, and AR 345-5, The Army Personnel System: Personnel Management and Personnel Records.

108. **GENERAL.**—The instructions in the letters cited above, which were later incorporated into AR 345-5, were directed toward relieving commanders of the field forces of the details of administration, and placing the responsibility therefor on commanding generals of service commands. The peace time army is but a small number of trained men which receives recruits only occasionally. It is therefore easy for commanders to discharge their duties incident to both training and administration. But when the Army is greatly increased in size, procured from various sources, scattered all over the world, and men are entering and leaving the service in large increments, it is obvious that to leave the task of maintaining accurate records by both individual and unit for all these in the hands of company and regimental commanders would seriously interfere with their training, supplying, and handling their men for tactical purposes. It was therefore necessary to establish a centralized method of handling these complicated records similar to the one which, for similar reasons, had been established during the World War.

109. **DEFINITIONS, FUNCTIONS, AND OBJECTIVES.**—The Army Personnel System embraces all of the processes and procedures necessary in the administration and operation of (a) personnel management; and (b) personnel record keeping. As its functions the system includes under "personnel management" all processes incident to procurement (recruiting and induction), reception, classification, assignment, reclassification, reassignment, transfer, promotion, and separation of individuals of all categories and components of the Army. Personnel record keeping to provide data from which to compute required statistical information includes the establishment and maintenance of all personnel records necessary to present a clear, complete, and chronological

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history of every individual from the time of his entry into the military service until his final separation therefrom. The objectives of the system will be: (a) to provide uniform methods and procedures whereby all operations under personnel management may be performed with speed and efficiency and each man may be assigned to that duty with the Army for which by accurate classification it has been determined that he is best equipped by education, training, experience, and aptitude; (b) to provide a uniform system of personnel record keeping by which all records required by law and regulation may be established and maintained in such a manner as to relieve, through simplification, commanders of field forces of those duties; and (c) to release manpower for combat duties by a reduction of administrative overhead and the establishment of a rapid, flexible, simple, and accurate personnel accounting system through the use of machine accounting methods. The coordination and simplification of administrative procedure both in general and in relation to personnel are obtained through: (a) unit personnel sections (see next paragraph); (b) simplified administrative procedures in higher echelons (see Chapter VI); and (c) machine records units (see Chapter VII).

110. ORGANIZATION.—The term “unit” includes regiments (and similar independent tactical or administrative commands), separate battalions, and detached companies (and detached troops, batteries, or similar commands). Until such time as Tables of Organization are provided, regimental, post, or other unit personnel sections will be organized by the detail of such officers, warrant officers, noncommissioned officers and enlisted men as may be required. This personnel may be supplemented by the detail of one clerk from each company of the unit. The section will be assembled for duty under the supervision of the unit personnel officer, who, normally, will be an assistant adjutant. Its purpose will be to relieve the company commander of the burden of administrative details and to provide uniformity of personnel administration and accounting, and thus to permit such commanders to devote their full time to training, supply, and discipline. The attitude and training of this staff is most important as errors are costly and act to defeat rather than to forward the mission of the system. Therefore men will be chosen who are attentive and interested, and care will be taken to see that they receive training in all branches of personnel management. The unit personnel system will be so organized as to perform the following duties, whether or not these duties are grouped according to the following suggested plan:

*a. Officers' Subsection.*—Prepare efficiency reports, pay vouchers; maintain officers' locator cards, leaves of absence records, officers' duty chart, active duty reports, miscellaneous rosters, officers' 201 files (See Section XI); check monthly roster.

*b. Enlisted Subsection.*—Maintain Service Records; prepare payrolls, final statements, statements of charges and other vouchers; accomplish discharges, transfers, reports of desertion, enlistments, reenlistments; handle recruiting reports; classify enlisted men (testing, interviewing, coding, selection); maintain Soldier's Qualification Cards.

*c. Morning Reports Subsection.*—Check and prepare abstract of morning reports; handle Reports of Change; maintain locator cards; prepare ration returns, miscellaneous rosters, and strength reports; check monthly roster.

*d. Correspondence and Special Orders Subsection.*—Handle general correspondence relating to personnel; prepare special orders, reports of boards,

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court-martial proceedings, Reports of Survey, reports of investigations, Inventory and Inspection Reports; maintain clerical pool.

*e. Files Subsection.*—Maintain 201 files of enlisted men, files of regulations, directives, etc.; handle office supplies, blank forms, etc.; provide janitor service.

111. **GENERAL PROCEDURE.**—Company commanders will submit completed Morning Reports, copies of orders affecting personnel, and all other data affecting the unit. When the company may become separated from the unit personnel section, all information should be transmitted to the section by informal memoranda, while the basic records remain in the custody of the company. Upon receipt of the information, necessary entries will be made on the soldiers' Service Records and Qualification Cards and initialed by the personnel officer. At the same time, Reports of Change (WDAGO Form No. 303) will be prepared as required and sent to the personnel division of the next higher headquarters for transmittal to the appropriate machine records unit. All pay rolls for the components thereof will be prepared and authenticated by the personnel officer, except when special circumstances require the signature of the company commander. Every effort, however, will be made to reduce administrative labor to a minimum, particularly through the elimination of formal indorsements. When additional data from the component or company are necessary to accomplish this objective, it will be obtained informally by telephone, personal contact, or informal reference slip. If a record is required, the reference slip will be filed with the retained copies of the correspondence. All copies of rosters sent to the unit personnel section (See Chapter VII) from the machine records unit will be checked without delay for completeness and accuracy; any changes thereon will be initialed by the personnel officer, and roster will be signed by him. (See AR 345-905.) Reports of Change, however, or similar records for which regulations do not prescribe a written signature may be authenticated by initials following the typed or stamped (not signed for him) name of the personnel officer.

112. **FORMS AND RECORDS USED.**—A complete list of forms and records handled in the company and in the unit personnel section would be an exceedingly lengthy one. In this manual only the most comprehensive, universal, and important records and reports can be discussed, i.e., Service Record, Reports of Change, Pay Rolls, Discharges, and Qualification Card.

### SECTION III

#### Service Record (WDAGO Form No. 24)

113. **DEFINITION.**—*The Service Record is the compiled military record of the individual enlisted man.* It is initiated upon his entrance into the service whether by enlistment, reenlistment, induction, draft, or by his being called back from a reserve status into active duty, and contains a complete record for his period of service from the date of entry to the date of discharge, relief from active duty, or death. It follows him until he is separated from the service, whereupon it is forwarded to and becomes a permanent record of the War Department in the Adjutant General's Office. Upon the information contained in it many claims against the Government and the man are adjudicated, and reference is made to the record to decide innumerable questions. Hence this record becomes, as time passes, increasingly valuable to the Government, to the enlisted man, his family, and his descendants. Similar records of enlisted men

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who served in the Revolutionary War and subsequent wars are referred to constantly. It is important, therefore, that correctness and completeness be insured in the initiation, posting, and closing of this record.

### 114. RESPONSIBILITIES.

*a. General.*—The responsibility for entering all the necessary information is divided among three officers: the recruiting or inducting officer, the personnel officer, and the company or detachment commander, with the second of these responsible for by far the majority of entries.

*b. Inducting Officer.*—The officer completing WDAGO Form No. 21 (Enlistment Record, Regular Army), the finance officer when a retired enlisted man is recalled to duty, or the officer to whom an inductee or draftee first reports for military duty will be responsible for initiating the Service Records of the men entering these particular components. When an enlisted man of the National Guard enters the Federal Service, his Service Record will be prepared by the commanding officer of his unit from the Record kept while the man was in the National Guard and not in the Federal Service, which record will then be closed and forwarded to the adjutant general of the State National Guard of which the soldier was a member.

*c. Personnel Officer and Company Commander.*—The personnel officer will be responsible for and charged with the proper posting, transferring, and closing of all Service Records, except the entries as to character and efficiency ratings which will be entered and initialed by the company or detachment commander. All information relative to enlisted men which cannot be obtained from the Morning Report, the Sick Report, court-martial record, or other periodic reports will be furnished by the company or detachment commander.

*d. Others.*—All officers who are responsible for the record should be thoroughly conversant with and carry out all instructions outlined in AR 345-125 and on the form itself. Since enlisted men doing clerical work in personnel sections have the responsibility of making most of the entries, it is just as important that they be as thoroughly instructed as to those directions.

115. GENERAL RULES AND INFORMATION.—All entries will be made in ink except in cases where pencil notations are authorized pending the final decision as to the result of a trial. Any entry requiring initials will be initialed in ink by the personnel officer at the time the entry is made. Whenever an officer authenticates any entry by his initials for the first time, he will, for purpose of identification, record his initials and his full name, grade, and organization on page 24 of the Service Record. In case an erroneous entry is made it will not be erased. A thin line will be drawn through it and immediately above it will be written the correct entry with the date. It will be initialed by the officer making it. A Service Record, once closed and filed, cannot be altered except upon the approval of the Secretary of War when based on indisputable proof that the entry is erroneous and that the proposed entry is correct. When there are no data relating to the printed heading in the Record, the space under the heading will be left blank. Negative entries such as "none" and "nothing" will not be made in any part of the form, except as required for street and house numbers, and entries shown in indorsements as: "Due United States." In case space under any heading proves insufficient, the appropriate Insert to Service Record (WDAGO Forms No. 24-1 to 24-7) may be used. In case these inserts are not available, additional space may be made by securely attaching an improvised page. A notation of such addition to the Service Record should be made on the margin of the original page.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

116. DESCRIPTION.—The Service Record is a small booklet, 8½" by 3¾" with a linen cover and twelve leaves or 24 pages. Each page is so ruled and captioned as to provide space for all necessary entries. One section (Remarks—Administrative) is provided for entry of information not specifically listed under the other headings. Those headings are not arranged strictly according to the order in which they would be filled, due in part to the necessity for conserving space by grouping two or three headings that would fit on a page

-----  
(Last name) (Army serial No.)  
-----  
(First name) (Middle initial)  
-----  
(Arm or service for which enlisted or inducted)

Color or race -----

(PLACE X IN BOX INDICATING COMPONENT)

- Regular Army.     National Guard of the United States.

Army of United States:

- For Regular Army units.  
 For National Guard units.  
 Selective Service and Training.  
 Regular Army Reserve—Active duty.  
 Enlisted Reserve Corps—Active duty.

## SERVICE RECORD

covering period

From ....., 19....., to ....., 19.....

For instructions see AR 345-125

W. D., A. G. O. Form No. 24  
November 1, 1940

3-5833

Plate 6  
Service Record

whether or not they were related to each other, and partly to the fact that some sections are constantly being used throughout the soldier's term of service. In general it will be found that all items of military and civil interest are in the front of the booklet, those pertaining to finance in the middle, and in the back those which pertain to a transfer of the soldier and the consequent transfer of responsibility for the maintenance of his Service Record.

117. PRESENTATION.—Taking these facts into consideration, instructions in this manual concerning entries in the Service Record will not be considered strictly in the order in which they appear in the Record, but according to the officer responsible for making them.

118. ENTRIES ACCOMPLISHED BY RECRUITING OFFICER.

a. Cover.—Spaces are provided in the top third of the cover for the following information: last name, army serial number (ASN), first name, middle initial, arm or service for which enlisted or inducted, and color or race. If any peculiarity exists as to a man's name, it should be entered correctly, and the word "verified" should be written in the margin and initialed by the officer making the entry. There are numerous cases of men having no middle initial, others less frequent of men having two initials instead of first

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

names, or a first initial with a middle name. A direction at the top of the middle third of the cover reads "Place X in box indicating component" under which are listed, with boxes for the "X," the components to which a soldier might belong: Regular Army; National Guard of the United States; Army of the United States with its three parts—For Regular Army Units, For National

2

## ENLISTMENT RECORD

(Last name) (First name) (Middle initial) (Army serial No.)  
 Born (Month, day, and year) (City or town) (State or country)  
 Height ..... ft. .... in. Weight ..... lb. Eyes ..... Hair .....

Complexion ..... Size of gas mask ..... Size of shoe .....

Married or single ..... Occupation .....

**EDUCATIONAL QUALIFICATIONS**

Years in: Grammar school ..... High school ..... College or university .....

Graduate work ..... Specialized in .....

Speaks \*English, French, Spanish, German.

**OCCUPATIONAL QUALIFICATIONS**

..... \$ (Weekly wages)  
 (Main occupation) as \*apprentice, journeyman, expert.  
 Just what did he do? .....

..... \$ (Weekly wages)  
 (Next best occupation) as \*apprentice, journeyman, expert.  
 Just what did he do? .....

**HOME ADDRESS AND NEAREST RELATIVE**

Home address .....  
 (Number and street or rural route, if none, so state)  
 (City, town, or post office) (State or country)

Name and address of nearest relative .....  
 (Name)  
 (Relationship) (Number and street or rural route, if none, so state)  
 (City, town, or post office) (State or country)

Person to be notified in case of emergency .....  
 (Name)  
 (Relationship) (Number and street or rural route, if none, so state)  
 (City, town, or post office) (State or country)

**DESIGNATION OF BENEFICIARY**  
 (To be entered only from appropriate enlistment or induction record or W. D., A. G. O. Form No. 41)

.....  
 (Name and degree of relationship of beneficiary)

.....  
 (Name and degree of relationship of alternate beneficiary)  
 (Address)

.....  
 (Name and degree of relationship of alternate beneficiary)  
 (Address)

**CURRENT ENLISTMENT**  
 (See "Remarks—Financial" (par. 36, AR 345-125))

Age at enlistment ..... years ..... months.

Accepted for service at .....

Enlisted at ..... on the ..... day of ..... 19.....

in grade of ..... by ..... for ..... to serve ..... (Company, regiment, arm, or service) years.  
 (Words and figures)

Completed ..... years ..... months ..... days for longevity pay, at enlistment. Has over ..... years' service. (Initials of officer)

Physical defects at enlistment .....

\* Strike out words not applicable. 3-8856  
 } No entry required for men secured through Selective Service.

*Plate 7a  
 Service Record*

3

## PRIOR SERVICE

First show prior service in the Regular Army, then insert headings to show service in the United States Army, Volunteers, Navy, Marine Corps, and National Guard or Organized Militia, in the order named.

..... from ..... 19..... to ..... 19.....  
 (Co., regt., arm, or service)

Discharged as ..... ; ..... ; By reason of .....  
 (Grade) (Character)

.....  
 (Data required by par. 8, AR 345-125)

..... from ..... 19..... to ..... 19.....  
 (Co., regt., arm, or service)

Discharged as ..... ; ..... ; By reason of .....  
 (Grade) (Character)

.....  
 (Data required by par. 8, AR 345-125)

..... from ..... 19..... to ..... 19.....  
 (Co., regt., arm, or service)

Discharged as ..... ; ..... ; By reason of .....  
 (Grade) (Character)

.....  
 (Data required by par. 8, AR 345-125)

..... from ..... 19..... to ..... 19.....  
 (Co., regt., arm, or service)

Discharged as ..... ; ..... ; By reason of .....  
 (Grade) (Character)

.....  
 (Data required by par. 8, AR 345-125)

..... from ..... 19..... to ..... 19.....  
 (Co., regt., arm, or service)

Discharged as ..... ; ..... ; By reason of .....  
 (Grade) (Character)

.....  
 (Data required by par. 8, AR 345-125)

..... from ..... 19..... to ..... 19.....  
 (Co., regt., arm, or service)

Discharged as ..... ; ..... ; By reason of .....  
 (Grade) (Character)

.....  
 (Data required by par. 8, AR 345-125)

..... from ..... 19..... to ..... 19.....  
 (Co., regt., arm, or service)

Discharged as ..... ; ..... ; By reason of .....  
 (Grade) (Character)

.....  
 (Data required by par. 8, AR 345-125)

*Plate 7b  
 Service Record*

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

Guard Units, and Selective Service and Training; Regular Army Reserve—Active duty; and Enlisted Reserve Corps—Active duty. Under this in large letters is "Service Record" and in smaller letters "covering period." Under this "From \_\_\_\_\_ 19\_\_\_\_, to \_\_\_\_\_ 19\_\_\_\_," of which, of course, the recruiting or inducting officer fills out only the first. Near the bottom AR 345-125 is cited, and under that is the number of the form and the date it was instituted, November 1, 1940.

*b. Induction Record.*—(Top of page 1) A direction reads: "This induction record will be filled out only in case the man enters the service through induction by selective service." Lines are provided for the entry of the following information: Local board of origin, date of arrival at induction station, date and place of induction, by whom inducted (name, grade, and arm of service), place to which sent (post, camp, or reception center), and date sent.

*c. Enlistment Record.*—(Top of page 2) This might better be called vital statistics and record prior to enlistment, as it includes such items as physical description, educational qualifications, occupational qualifications, home address, and nearest relative.

*d. Designation of Beneficiary.*—(Page 2, see middle of Plate 7a.) A direction reads—"To be entered only from appropriate enlistment or induction record or from WDAGO Form No. 41." This means that the soldier may designate his beneficiary (a person who is a relative by blood or by marriage to the soldier and dependent upon him, who will receive his six months' gratuity pay in case of his death while in the service) at the time of his enlistment, or induction, in which case the appropriate officer will make the entry, or at a later time during his period of service by filling out WDAGO Form No. 41 (Designation of Beneficiary), in which case the personnel officer will be responsible for the entry into the Service Record. (See paragraph 119.) The beneficiary's name, if a wife or a mother, will be entered with her own first name, or name and initial, followed by her last name by marriage. For instance, the dependent wife of John Q. Doe would be entered as Mary B. Doe and not as Mrs. John Q. Doe.

*e. Current Enlistment.*—(Page 2, see reproduction on page 44.) The direction under the heading reads: "See 'Remarks—Financial' (Par. 3a, AR 345-125)," which means that in some cases under the provisions of the regulation cited there will be an entry under "Remarks—Financial." (See paragraph 121.) Par. 3a of AR 345-125 reads: "The place to which the enlisted man is entitled to travel pay upon discharge from a re-enlistment following a discharge for the purpose of re-enlistment, will be recorded in the appropriate place on page 13." Which means that if a person is discharged here for the purpose of re-enlisting at some other post, when he is discharged from there he is entitled to travel pay back to this post. From discharge certificates, if any, of the soldier will be computed the time he has put in for eligibility for longevity pay. If eligible, a remark to that effect would be put in "Remarks—Financial." In case the soldier claims previous service, and has no certificates to substantiate such a claim, it will be necessary to communicate with The Adjutant General for the correct facts. If the dates are in dispute, information must be sought from The Adjutant General. The recruiting or inducting officer will be responsible for information so received being transmitted to the personnel officer in case the soldier has in the meantime been transferred. Care must be taken in this section to see that the date shown on the cover, and the date shown in the "Cur-

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

rent Enlistment," agree. In case of any discrepancy, the soldier will be paid as of the later of the two.

*f. Prior Service.*—(Page 3, reproduction on page 44.) A single entry in this section consists of but three lines of information; but the entire page is given over to reiterations of the same form for the purpose of recording separate terms of service and for recording service in portions of the Federal Service other than the Regular Army. (See direction at top of page 3 of the form.) It is required that the organization be stated, the inclusive dates, the grade and character upon discharge, the reason for discharge, and data required by par. 8, AR 345-125. The latter entry is the only one requiring any explanation: The pertinent part of that paragraph reads—“—and will include a brief statement (1) as to the total period, if any, retained in service after normal date of expiration of term of enlistment, with reason therefor, e.g., Co. A, 12th Infantry, from June 3, 1923, to June 10, 1926; retained in service eight days under AW 107 (or for convenience of the Government); or (2) as to the total time lost under AW 107 when discharge is prior to normal date of expiration of term of enlistment, e.g., eight days lost under AW 107; or (3) if no time has been lost under AW 107, e.g., no time lost under AW 107.” As for similarly ascertaining data under the heading “Current Enlistment” when no discharge certificates are available, information should be requested from The Adjutant General. Also, “Service unclaimed at time of enlistment and subsequently verified from the records of the War Department will be entered in the Service Record and will be credited for longevity-pay purposes when authorized under AR 35-2360.” (Par. 8, AR 345-125.) This regulation (AR 35-2360,—Finance Department: Pay of Enlisted Men; Longevity Pay) outlines the statutory provisions concerning longevity pay and contains a clear definition of eligibility. For instance, three years’ service makes one eligible; but if a 3-year enlistment takes 5 years to complete due to time lost under AW 107, only 3 years will count toward eligibility for longevity pay.

*g. Military Qualifications.*—(Page 4; refer to Plate 7d.) It is possible that the recruiting or inducting officer may accomplish the first part of this section which concerns previous military experience or schooling; but it is more probable that it will be done by the personnel officer from WDAGO Form No. 20 (Soldier’s Qualification Card).

119. ENTRIES ACCOMPLISHED BY PERSONNEL OFFICER.—This officer receives the information which he is to include in the Service Record in three ways: (a) from other forms or orders which are either sent to him or accomplished in the personnel section itself, (b) from forms which are submitted to the personnel section periodically according to regulations, and (c) communications forwarded by other officials—informal memoranda submitted by company or detachment commanders, or by telephone messages from the same, or by correspondence forwarded from The Adjutant General. Most of the information is recorded in the routine conduct of the personnel section; but occasionally extra-routine action is necessary, the cases of which will be noted.

*a.* Information under the following headings is obtained from forms or orders which are either sent to the personnel officer or are accomplished in his office.

- (1) *Records of Immunization.*—This section of the Service Record (page 1) will be accomplished from WDMD Form No. 81 (Immunization Register) forwarded by the medical officer. In cases of transfer before

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

completion of immunization, or where, for other causes, immunization was not completed, the date or dates of each partial immunization will be entered. Directions at the bottom of page 1 of the Service Record indicate all technical terms it is necessary to know for the posting of this information. (Par 5, AR 345-125.)

1

## INDUCTION RECORD

(This induction record will be filled out only in case the man enters the service through induction by selective service)

Local board of origin .....

Date of arrival at induction station .....

Date and place of induction .....

By whom inducted .....  
(Name)

.....  
(Grade and arm or service)

Place to which sent .....

(Post, camp, or reception center)

Date sent .....

## RECORDS OF IMMUNIZATION

(See par. 6, AR 40-216, for details relative to immunization records)

### SMALLPOX VACCINATION

Date	Result <sup>1</sup>

### TYPHOID VACCINATIONS


### OTHER VACCINATIONS

Kind	Date

### DIPHTHERIA SUSCEPTIBILITY TEST—SCHICK

Date	Result <sup>2</sup>

### CARRIER EXAMINATIONS

(See AR 40-310)

Date	Parasite examined for	Kind of specimen <sup>3</sup>	Positive or negative

<sup>1</sup> Record as vaccine, vaccineoid, or immune reaction.  
<sup>2</sup> Record as positive, positive combined, negative-pseudo or negative.  
<sup>3</sup> Record as feces, urine, sputum, blood, etc.

*Plate 7c*  
*Service Record*

3-6856

4

## MILITARY QUALIFICATIONS

Served as ..... in the United States Army in the World War  
(Highest grade held)

Holds commission as ..... in the Officers' Reserve Corps  
(Grade) (Section)

Graduate of .....  
(Noncommissioned officers' or special service school)

### ARMY SPECIALTY

Specialty	*Rating, with date	*Re-rating, with date

\* Ex=Excellent; VQ=Very good; G=Good; F=Fair.

### SPECIAL DUTY

As	At	From	To	Authority

### ARTICLES OF WAR

(Read to soldier as required by the 110th Article of War)

Date	Initials	Date	Initials

### SEX MORALITY

Course completed (see AR 40-235) ..... 19...

### QUALIFICATION IN ARMS

(Special qualifications attained in the use of the various arms and additional compensation therefor)

Qualified as ..... 19...

Compensation \$..... per month. Aggregate or final score .....

Order publishing fact of qualification ..... (Number) (Source) (Date) .....

Qualified as ..... 19...

Compensation \$..... per month. Aggregate or final score .....

Order publishing fact of qualification ..... (Number) (Source) (Date) .....

Qualified as ..... 19...

Compensation \$..... per month. Aggregate or final score .....

Order publishing fact of qualification ..... (Number) (Source) (Date) .....

Qualified as ..... 19...

Compensation \$..... per month. Aggregate or final score .....

Order publishing fact of qualification ..... (Number) (Source) (Date) .....

Qualified as ..... 19...

Compensation \$..... per month. Aggregate or final score .....

Order publishing fact of qualification ..... (Number) (Source) (Date) .....

Qualified as ..... 19...

Compensation \$..... per month. Aggregate or final score .....

Order publishing fact of qualification ..... (Number) (Source) (Date) .....

*Plate 7d*  
*Service Record*

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

- (2) *Enlistment Record*.—If there is a change of address of the nearest relative, the personnel officer will make the necessary changes in the Service Record from WDAGO Form No. 41 (Designation of Beneficiary) and forward the form to The Adjutant General.
- (3) *Designation of Beneficiary*.—(Page 2) As noted in paragraph 118 this section may be filled out by the recruiting or inducting officer from the appropriate enlistment or induction record. (Refer to Plate 7a.) If, however, the soldier does not wish at the time of induction or enlistment to designate his beneficiary, or if no legal beneficiary exists, and the space is left blank, it becomes the duty of the personnel officer to interrogate the soldier and explain to him carefully the provision of the Act of Congress which establishes the law covering beneficiaries. If it appears that there is a legal beneficiary, he will then cause the soldier to accomplish WDAGO Form No. 41 (Designation of Beneficiary) and forward same to The Adjutant General after making the appropriate entries in the man's Service Record. If it appears that there is no legal beneficiary, the personnel officer will write the word "verified" in the margin of the Service Record, and initial it. Care should be taken that such an entry does not obscure or obliterate any of the text or space under this heading, as in the future the soldier may contract a beneficiary, and desire to have the necessary data recorded in the Service Record after accomplishing WDAGO Form No. 41. When the eligibility of any relative named as beneficiary is changed for any cause, or when the address is altered, WDAGO Form No. 41 will be prepared upon the enlisted man's request, and the name, address, and degree of relationship of the new beneficiary, together with the date entry is made, will be entered on the Service Record under "Remarks."
- (4) *Military Qualifications*.—(Page 4, see top of Plate 7d.) It is possible that the recruiting, or inducting, officer may fill out this heading in the Service Record; but it is more probable that it will be accomplished in the personnel section from WDAGO Form No. 20 (Soldier's Qualification Card). This refers only to the first part which concerns previous military training or schooling; the other part under this heading, concerning Army Specialty, will be discussed in Par. 120 b.
- (5) *Qualifications in Arms*.—(Page 4) Since many soldiers shoot the short range now, and there is no additional compensation authorized for qualification thereon, all notations are made in "Remarks Administrative" (See par. 121 b.) from WDAGO Form No. 110 (Report of Individual Classification in Arms), and WDAGO Form No. 111 (Consolidated Reports of Individual Classification in Arms), which are derived from WDAGO No. 83-1 (Score Card for Rifle Practice and Pit Card), and other similar forms for the various arms.
- (6) *Furloughs*.—(Page 6) After a request for a furlough has been granted by the commanding officers concerned, the necessary papers are accomplished in the personnel section, and signed by the personnel officer. From this form (WDAGO Form No. 31, Furlough) entries are made as to the effective dates of the furlough, and the authority for granting the furlough (AR 615-275, Enlisted Men; Furloughs, Passes, and Delays). If extended (i.e., if more time is granted), the number of days must be shown, and the authority for such an extension. Note that the day of departure is a day of absence; the day of return a day

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

## 6 FURLOUGHS

From ..... to .....

Authority .....

Extended ..... per .....

(Number of days)

Rejoined .....

From ..... to .....

## FOREIGN SERVICE

Left United States for duty in .....

From ..... on ....., 19.....

Arrived at ..... on ....., 19.....

Left ..... for the United States on ....., 19.....

Arrived at ..... on ....., 19.....

Left United States for duty in .....

From ..... on ....., 19.....

Arrived at ..... on ....., 19.....

Left ..... for the United States on ....., 19.....

Arrived at ..... on ....., 19.....

## MEDALS, DECORATIONS, AND CITATIONS

Name of decoration	Authority and date
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

9-8865

### *Plate 7e* *Service Record*

making such a transfer, or from the Morning Report, the necessary entries will be made in this section with the exception of the data which must of necessity be entered by the personnel officer at the foreign post. Headings are: "Left United States for duty in . . . . (place assigned) . . . . From . . . . (present post) . . . . on . . . . (date) . . . . ; Arrived at . . . . (place assigned) . . . . on (date) . . . . ; Left . . . . (that post) . . . . for the United States on . . . . (date) . . . . ; Arrived at . . . . (port) . . . . on . . . . (date) . . . ." Headings for two tours of foreign duty are included.

- (8) *Medals, Decorations, and Citations.*—From orders forwarded to the personnel section entries will be made in this section (page 6), including the name of the award, the authority therefor, and the date. Foreign decorations are also recorded.
- (9) *Record of Trials by Courts-Martial.*—(Page 8; reproduced on page 50.) A record of all trials by courts-martial will be shown in the Service Record, except those which result in acquittal, or in disapproval of conviction. When trial is by summary court-martial, the original charge sheet (WDAGO Form No. 115, Charge Sheet) is completed as a record thereof, and forwarded to the organization commander. He causes the necessary entries to be made in the Service Record, and on the company pay rolls. When notation is made on the charge sheet that those entries have been made, a certified copy of the original charge sheet is forwarded to The Adjutant General. The same procedure will be followed in cases of acquittal, or disapproval of conviction, except that no notations will be made in the Service Record. When trial is by

of duty. Delays granted to men traveling under orders will also be entered under this heading. Space is provided for seven furloughs. Under the heading "Rejoined" is entered "AWOL after furlough . . . days" in case a man fails to rejoin on the specified date. Whenever a fraudulent enlistment takes place while a soldier is on furlough, the entry after "Rejoined" will be "Never Rejoined, fraudulently enlisted (date) . . . in . . . ." If a man deserts, the notation would read "Never rejoined, deserted while on furlough." (Par. 14, AR 345-125.)

(7) *Foreign Service.*—From copies of the orders

**RECORD OF TRIALS BY COURTS MARTIAL**

----- C. M. ----- A. W. ----- 19. -----  
(No.) (Date of offense) (Synopsis)  
 -----  
of specifications)  
 -----  
 Sentence announced and adjudged -----, 19. -----  
 Sentence as approved -----, 19. -----  
 ----- Approved -----, 19. -----  
 I certify the above is correct.  
 -----  
(Name, grade, and organization)  
 Unexecuted portion of confinement and forfeiture remitted per -----  
 Released from confinement -----, 19. -----  
 -----  
(Name, grade, and organization)  
 -----

**Plate 7f  
Service Record**

special or general court-martial, copies of the orders promulgating trials and sentences will be transmitted to the personnel officer for proper notation on the Service Record, and on the company pay rolls. Spaces for seven trials resulting in convictions are provided in the Service Record. The blank before the initials "C.M." will be used to

indicate the type of court-martial. Certifications will be by the personnel officer. In the space provided after "Unexecuted portion of confinement and forfeiture remitted per . . ." will be entered the identity of the communication, or order, forwarded to the personnel adjutant authorizing such a remission. The date of release from confinement must be shown. (Par. 21, AR 345-125.)

- (10) *Class E Allotments.*—(Page 9) Under the provisions of AR 35-5520 (Finance Dept.; Allotments of Pay) the enlisted man is permitted to allot a certain portion of his pay for the support of his family, or relatives, or for any other purpose which is authorized by the Secretary of War, which allotment will be remitted directly to the allottee. WDAGO Form No. 29 (Authorization for Allotment of Pay) will be forwarded to the Office of Dependency Benefits, 213 Washington Street, Newark, New Jersey, and the proper notations made in the Service Record from the copy retained in the personnel section, or by the allotter. Such voluntary allotments will be known of as "Class E" allotments. In case it is desired to discontinue the allotment, WDAGO Form No. 30 (Notification of Discontinuance of Allotment or Deduction) will be prepared, and forwarded to the Office of Dependency Benefits, after making the proper entries in the Service Record. They will make prompt acknowledgment of any notifications sent to them. All other headings under this section of the Service Record are self-explanatory. (Refer to paragraph 135 for a complete discussion of Class E allotments.)

- (11) *National Service Life Insurance.*—(Page 10) Enlisted men are allowed this insurance up to \$10,000.00, the premiums for which are deducted each month from their pay. The section provided in the Service Record refers to "Government Insurance" which has not been

**CLASS E ALLOTMENTS**

Class E allotments of pay authorized as follows:

\$..... per month for ..... months, commencing -----, 19. ....  
 and expiring -----, 19. ...., in favor of -----  
 ----- for the purpose of -----  
 Discontinued -----, 19. ...., reason -----  
 W. D., A. G. O. Form No. 30, mailed to Finance Officer, U. S. Army, Washington,  
 D. C., -----, 19. ...., by -----  
(Name and grade of forwarding officer)  
 Acknowledgment of discontinuance received -----, 19. ....

**Plate 7g  
Service Record**

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

## GOVERNMENT INSURANCE

Deduction of pay for Government insurance authorized as follows:

**Class D** insurance deduction of \$..... per month for ..... months,  
 commencing ..... 19....., and expiring ..... 19.....  
 for payment of monthly premium on \$..... Discontinued ..... 19.....  
 reason ..... W. D., A. G. O. Form No. 30, mailed to  
 Veterans' Administration, Washington, D. C., on ..... 19.....  
 by .....  
(Name and grade of forwarding officer)

### *Plate 7h* Service Record

pay authorized to pay for this type of insurance is known as a "Class N" allotment instead of a "Class D," as the allotment for the old Government Insurance was known. Therefore it is necessary to line out the "D" and substitute an "N." Information entered here is taken from Veterans' Administration Form No. 350 or 350A (Application for National Service Life Insurance); WDAGO Form No. 29 (Authorization for Allotment of Pay); and WDAGO Form No. 30 (Notification of Discontinuance of Allotment or Deduction).

- (12) *Deposits.*—(Page 11) Deposits made by the enlisted man will be entered on the Service Record immediately after the deposit is made with a finance officer and before advice of the deposit is made to the Chief of Finance. The entries on the Service Record will be compared with the deposits noted in the deposit book, after which the entries on the Service Record will be attested to by the personnel officer. Similar procedure will be followed when deposits are made at times other than the regular monthly payments. (Par. 24, AR 345-125).
- (13) *Pay Detained by Courts-Martial Entered on Pay Roll.*—(Page 11)

11

#### DEPOSITS

Date	Amount		Total amount		Name and grade of finance officer accepting deposit	Initials
	Dol.	Ct.	Dol.	Ct.		
.....						
..... and ...../100 Dollars.						
.....						
..... and ...../100 Dollars.						
.....						
..... and ...../100 Dollars.						

#### PAY DETAINED BY COURTS MARTIAL ENTERED ON PAY ROLL

Month	Amount		Vol. No.	Name and grade of finance officer	Accounts for
	Dol.	Ct.			
..... 19.....					
..... 19.....					
..... 19.....					
..... 19.....					

### *Plate 7i* Service Record

available after 1940 except to veterans of World War I. It is therefore necessary to line out the heading "Government Insurance" which now appears in the Record and write or stamp in above it the words "National Service Life Insurance." The allotment of

From the charge sheets or orders promulgating the sentence of a court-martial, the personnel officer will make an entry here of the amount actually detained by the finance officer with a citation of the pay roll, or pay rolls, on which detention was made. (Par. 25, AR 345-125.)

- (14) *Clothing Account.*—(Page 12) No longer used.

b. Information under the following headings is to be obtained from reports submitted periodically to the personnel section:



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Service Record is to fulfil its purpose—to provide a complete record of the enlisted man's term of service. It should serve to locate a soldier at any time during his military career. There is a tendency to neglect this entry, since it does not change the pay or allowances. Since Special Duty necessitates the enlisted man's being away from duty with his parent organization for at least 24 hours, it is certainly a fact which warrants inclusion in his Service Record. Space is provided for designating the type of duty, the place, the inclusive dates, and the order which authorized the change.

- (2) *Military Record.*—(Page 5; refer to top of Plate 7j.) Information necessary to this section will be extracted from the Morning Report. The first part of it, of course, refers to changes in grade; the second half, referring to specialist ratings, is no longer used, because these ratings have been eliminated. The "authority" will be the order authorizing the promotion or the reduction, or the rating or disrating. Each entry will be initialed by the personnel officer. Under "qualification" will be entered the type of work for which the rating is authorized, i.e., clerk, mechanic, truck driver, etc. Whenever any change of status occurs, it is also required that a note be made to that effect in "Remarks—Financial." (See paragraph 121 a.) It should be noted here that under different officers practice varies as to the entry of the grades. Regulations provide (Par. 12, AR 345-125) that "..... all changes of grade will be entered during the current enlistment." In some places, however, it will be found that the original status, when it is that of a private, and not a reenlistment in a higher grade, also is entered with the date of enlistment shown, and with the fact of enlistment cited as authority.
- (3) *Organizations to Which Attached.*—(Page 5, see reproduction in Plate 7j.) Information in this section is taken from the Morning Report. A definition of "attached" will be found in paragraph 79, Chapter IV. It may be an attachment for duty, or for rations and quarters; but, in all cases, care must be taken to avoid showing attachments as assignments or vice versa.
- (4) *Original Assignment and Organizations to which Subsequently Assigned During This Enlistment Period.*—(Page 5; see reproduction on Plate 7j.) Par. 13 of AR 345-125 states that "The lines under the heading 'Original assignment, etc.,' will not be filled in when the soldier is attached to an organization while awaiting assignment or while en route to the organization to which he has been, or is to be, assigned. The record of such attachment will be shown under the heading provided for that purpose on the same page." It therefore becomes the responsibility of the personnel officer to have the original assignment noted when he receives the Service Record of the man assigned to his unit. Any future assignments will be entered by the personnel officer.
- (5) *Time Lost Prior to the Normal Date of Expiration of Term of Enlistment to Be Made Good Under the 107th Article of War.*—(Page 7, reproduced in Plate 7k.) All the information entered here will be taken from the Morning Report, the Sick Report, and records of trials by court-martial. All absences for more than one day will be recorded showing the inclusive dates and the total number of days required to be made good as provided by the 107th Article of War, which reads as follows:

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"Every soldier who in an existing or subsequent enlistment deserts the service of the United States, or without proper authority absents himself from his organization, station or duty for more than one day, or who is confined for more than one day under sentence, or while awaiting trial and disposition of his case, if the trial results in conviction, or through the intemperate use of drugs or alcoholic liquor, or through disease or injury the result of his own misconduct, renders himself unable for more than one day to perform duty, shall be liable to serve, after his return to full-duty status, for such period as shall, with the time he may have served prior to such desertion, unauthorized absence, confinement, or inability to perform duty, amount to the full term of that part of his enlistment period which he is required to serve with his organization before being furloughed to the army reserve." In making such entries the day of departure is a day of absence and the day of return a day of duty. No man shall be eligible for discharge by reason of expiration of terms of service, until he has made good all time lost within the purview of the 107th Article of War; nor can he begin to make good such time until he has been restored to full-duty status. (Par. 19, AR 345-125.) Note that the above quotation aptly divides any time lost into three categories, and that a section is provided under this heading in the Service Record for recording each category separately. Under (a) will be entered all absences without leave or absences in desertion. Examples: AWOL July 7, 1942. Returned to military control July 16, 1942. Entry will read "From 7-7-42 to 7-15-42, incl.—9 days." AWOL July 28, 1942. Dropped as a deserter, Aug. 15, 1942. Returned to military control, Sept. 2, 1942. Entry will read "From 7-28-42 to 9-1-42, incl.—36 days." Under (b) will be listed all time spent in confinement under sentence, or while awaiting trial, if trial resulted in conviction. Example: AWOL July 2, 1942. Returned to military control, July 9, 1942. Confined same day. Sentenced to confinement for 30 days. Released, Aug. 6, 1942. Entry will read: "From 7-9-42 to 8-5-42, incl.—28 days." In (a) would be made an entry covering the absence from the 2nd to the 8th incl. When the soldier is placed in confinement, while awaiting trial, a notation is made in pencil. When the result of the trial is known, and he is convicted, an entry will be made in ink showing the date on which the confinement began. It will be completed when the man is released from confinement. If he is acquitted, the pencil notation, of course, will be erased. If a man is confined by the civil authorities, and convicted, in addition to the entry of inclusive dates and total under this heading, an entry will be made under "Remarks—Administrative" showing the date of arrest, the nature and date of commission of the offense for which arrested, whether held for trial, tried and convicted, and, if convicted, the sentence adjudged. If not convicted, the statement of the case will be entered under "Remarks—Administrative" only. When an enlisted man is released by civil authorities because of reparation made, he will be required to make good the time lost, and entry will be made under this heading as in the case of conviction. Under (c) absence will be noted which is the result of intemperate use of drugs or alcoholic liquor or disease or injury the result of his own misconduct.

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

Example: Admitted to hospital July 5, 1942. Returned to duty, Aug. 8, 1942. Entry will read "From 7-5-42 to 8-7-42, incl.—34 days." In any case where the enlisted man is shown on the Morning Report or the Sick Report as sick in quarters or the hospital not in line of duty, and the diagnosis is changed so that the notation indicates sickness in line of duty, the record of absence from duty on account of such sickness will be lined out of all three records and initialed.

- (6) *Absence Subsequent to the Normal Date of Expiration of Term of Enlistment.*—(Refer to Plate 7k.) A man is not considered eligible for discharge until he has made up all time lost under the 107th Article of War, nor can he begin to make up such time until he has been restored to full-duty status. It is therefore necessary to record under this heading any time which intervenes between the normal date of discharge, by reason of expiration of term of service, and the date on which the enlisted man begins to make up the time lost during his term. Again the space is divided into three sub-heads as above; and entries will be made similarly. Example: Enlisted, July 5, 1928. AWOL June 27, 1931. Returned to military control July 9, 1931. Placed in confinement same date. Released from confinement Aug. 8, 1931. Term of enlistment normally expired July 4, 1931. Therefore, July 4, 1931, is the last day of absence to be made good. The entry under subheading (a) will read: "From 7-5-31 to 7-8-31, incl.—4 days"; and the one under subheading (b) will read: "From 7-9-31 to 8-7-31, incl.—30 days." The time from 6-27-31 to 7-4-31, incl., would be noted in the section set forth in the preceding paragraph under its sub-heading (a). Again all absences under the meaning of this section must be for more than one day. (Par. 20, AR 345-125.)

120. ENTRIES FROM CORRESPONDENCE.—In some sections of the Service Record the information is derived from correspondence with, or from informal communications from, other officials, as follows:

*a. Current Enlistment and Prior Service.*—As has been noted, it is sometimes impossible for the recruiting or inducting officer to complete these sections, in which cases information must be sought from The Adjutant General. If such information is received before the enlisted man is transferred to his permanent assignment, the recruiting officer will, of course, enter it; but, if the soldier has been transferred, he will forward such correspondence to the personnel officer then having charge of the man's record after making an extract for his own files. It will then become the duty of that personnel officer to have the section corrected, or completed accordingly. If, upon receipt of a Service Record, the personnel officer notices any discrepancy between the dates of enlistment, he will request information from The Adjutant General, and enter the correction from his reply.

*b. Military Qualifications.*—The part of this for entry of the enlisted man's "Army specialty" will be accomplished from information furnished informally by the company or detachment commander or by those in charge of technical service schools. In this section are recorded any special jobs which the man performs in the Army. That is, he may have done work as a clerk, an electrician, a truck driver, etc. It should be recorded in this section with the degree of excellence, recorded as directed in the Record, i.e., "excellent," "very good," "good," or "fair."

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

*c. Articles of War.*—(Page 4) The 110th Article of War requires that certain of the Articles of War be read and explained to every enlisted man within six days of his entry into the service and at least once every six months thereafter. The dates they are read must be entered in his Service Record and attested by the initials of the personnel officer. That information is furnished him by the company or detachment commanders by 'phone or by an informal memorandum to that effect.

*d. Sex Morality.*—(Page 4) AR 40-235 (Medical Department, The Prevention of the Communicable Diseases of Man—Venereal Diseases) requires that every enlisted man be given a course in sex morality which consists of three lectures: One by a Chaplain on the moral considerations of the soldier's conduct; one by a medical officer stressing the medical aspect; and another by an officer of the line explaining the military and social connotations of laxness in this respect, emphasizing the importance of the loss to the Army of the man's services. The date on which this course is completed is entered on each enlisted man's Service Record from information furnished informally by the company or detachment commanders.

121. **ENTRIES FROM OTHER SOURCES.**—In this paragraph are discussed sections of the Service Record of a general or comprehensive nature. The personnel officer is responsible for making entries in these sections (with two exceptions noted in *c* and *d*) from information derived from various sources, including other sections of the Service Record itself.

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### REMARKS—FINANCIAL

Under this heading will be shown all financial matters not entered elsewhere such as stoppages for loss of or damage to Government property, amounts due on account of partial payments, overpayments, etc.

Enlistment allowance of \$.....  
 for the grade of .....  
 paid by .....  
 on ....., 19.....  
 Entitled to travel pay to .....  
(Place as which accepted for previous enlistment)  
 Received no travel pay upon discharge on ....., 19..... to reenlist.

Date	Description and amount due U. S. or soldier	Roll on which collected
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

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Service Record**

a man's pay are entered in this section to keep a running record of his financial status at all times, which assists when the pay rolls are to be made in that the entire Record does not have to be searched in order to make a correct pay roll. Space is provided for entry of date of the item affecting pay; the description and amount due the United States, or the soldier; and the date of the pay roll on which payment was collected.

*b. Remarks-Administrative.*—(Page 15) The directions for the use of this page are shown at the top of the page. (See Plate 7m) Since additional compensation is no longer granted for Qualifications in Arms, such qualifications are entered in this section. Non-citizens are informed, upon arrival at reception

*a. Remarks—Financial.*—(Pages 13 and 14) Par. 27b of AR 345-125 states that "Under the heading 'Remarks—Financial' will be shown payment of the enlistment allowance, additional pay, forfeitures, deductions, partial payments, and such other financial matters as are not entered elsewhere." A direction on the Service Record mentions these matters, and adds "stoppages for loss of or damage to Government property, —, overpayments, etc." The payment of \$5.00 for necessary expenses while sick NLD under AR 35-1440 will be entered as additional pay. Usually all items affecting

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

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## REMARKS—ADMINISTRATIVE

Under this heading will be shown all administrative matter not shown elsewhere and not of a character authorizing pay. Show wounds, battles, engagements, etc., and such other entries not set forth elsewhere as may be required to make soldier's record complete.

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-----  
**Plate 7m**  
**Service Record**

any directions stated on the Record, with one or two minor exceptions: The first two lines should contain the designation of the organization from which the soldier is being transferred; the line after "per" should contain the identity of the order authorizing the transfer. The terms used in designating the character of the soldier will be "excellent," "very good," "good," "fair," or "poor"; those used in designating the efficiency as a soldier will be "superior," "excellent," "satisfactory," "unsatisfactory," or "inferior"; and, in both cases, the entry will be made by the company or detachment commander, and initialed by him. The indorsement will be signed by the personnel officer.

*d. Final Indorsement.*—(Page 23; refer to Plate 7o.) Again the headings are largely obvious; although there are one or two small points to be noted. The specific cause for separation from the service will be shown in the space provided, such as: honorable discharge, ETS (expiration of term of service); honorable discharge for the convenience of the government (to enter the United States Soldiers' Home, or to re-enlist); honorable discharge by purchase; discharged not honorably, by reason of conviction by a civil court; dishonorably discharged per sentence of a court-martial; retirement; death; and dropped (in case of a fraudulent enlistment). Also the authority for the discharge will be shown. If it is by reason of ETS then those letters are sufficient. In all other cases the number, source, and the date of the order, or other communication, authorizing discharge must be stated. The character given the soldier in the final indorsement must agree with that given him on his discharge certificate.

122. MISCELLANEOUS ENTRIES.—In this paragraph is contained information of a general nature regarding the Service Record; its receipt, authentications, temporary ones, those lost, Extract from Service Record, and its disposition.

*a. Receipt of Service Records.*—Whenever a Service Record comes into the custody of any officer, it will be carefully scrutinized; and if any entry on the form appears incomplete, steps will be taken at once to secure the necessary data to complete the record.

*b. Authentications.*—(Page 24) On this page any officer who has occasion to initial any entry in the Service Record, i.e., the recruiting or inducting officer, the personnel adjutants, and the company or detachment commanders, will authenticate those initials by recording them, together with their full names, grades, and organizations.

*c. Temporary Service Record.*—When an enlisted man is transferred, assigned to, or attached to a company or detachment and his Service Record has not been received from his previous company or detachment commander prior to the next regular pay day or prior to his being again transferred or detached

centers, of their right to apply for citizenship under the Nationality Act of 1940. The fact that a man was so advised will be entered in this section.

*c. Indorsements.* — (Pages 16, 17, 18, 19, 20, 21, and 22; one page for each indorsement; (Refer to Plate 7n.) The headings are self-explanatory, as are



## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

on the temporary Service Record will be transcribed on the original or the new one, after which the temporary one will be cancelled and filed. Temporary Service Records will be marked "Temporary" on the cover by the officer starting them. (Par. 42, AR 345-125.)

*d. Lost Service Record.*—If a Service Record is lost, and cannot be found within a reasonable time, a report will be made to The Adjutant General, who will cause a new one to be started and transmit it to the personnel officer at the station at which the man enlisted, or to which he was sent upon induction into the service. It will then be forwarded in turn to the personnel officers of the commands with which the enlisted man has served during his current enlistment, each personnel officer and the respective company or detachment commanders repeating the indorsements given and making the appropriate entries in the body of the Record. Pending receipt of the new Record, the enlisted man's pay and duty status will be determined from the data shown on the last pay roll on which his name appears, and from other records of the command with which he last served. (Par. 43, AR 345-125.)

*e. Extract from Service Record (WDAGO Form No. 25).*—The entries mentioned in the above paragraph as made by the successive personnel officers would be made from this form. Par. 45 of AR 345-125 provides—"Each personnel adjutant forwarding the Service Record in case of desertion, transfer, individual change of station, etc., will prepare an extract therefrom on WDAGO Form No. 25, immediately subsequent to the time any indorsement on the Service Record is prepared. On such extract will be shown a complete statement of accounts at date of desertion, transfer, discharge, retirement, death, or upon being dropped from the records, including the clothing account, charges for transportation, subsistence, reward for apprehension, amounts due for overpayments, partial payments, underpayments, remarks relative to insurance and allotment, organization from which discharged, and all other data required to make the extract complete. This extract will be filed with the records of the unit."

*f. Disposition of Service Records.*

- (1) *To First Station.*—When an enlisted man is sent from place of enlistment or other mobilization point to a post, camp, or station, for assignment to an organization, the first indorsement will be filled in by the recruiting officer or by the personnel officer. (Par. 39a, AR 345-125.) Allied papers such as the individual clothing record, individual equipment record, and copy of the individual clothing slip will be sealed with the Service Record and addressed to the commanding officer and turned over to the officer or noncommissioned officer in charge of the detachment being transferred for delivery. In case the enlisted man is traveling alone, and it is inconvenient to mail the Service Record and those allied papers, they will be securely sealed and intrusted to the enlisted man for delivery to the commanding officer.
- (2) *In Case of Transfer.*—The Service Record and allied papers will be forwarded in the manner indicated in (1).
- (3) *In Case of Discharge, Desertion, Death, Retirement, Dropped from the Record, or Sentenced to Dishonorable Discharge and the Execution Thereof Suspended.*
  - (a) *Discharge.*—Forwarded to The Adjutant General by final in-

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

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Initials	Name, grade, and organization (Typewritten or printed)

dorsement with WDAGO Form No. 38 (Report of Physical Examination);

(b) *Desertion*—Forwarded to The Adjutant General by next indorsement with

*Plate 7p  
Service Record*

WDAGO Form No. 32 (Individual Clothing Record), list of clothing abandoned by the deserter, authenticated copies of the Morning Report, WDAGO Form No. 44 (Report of Desertion) in triplicate, and evidence gathered to support status of desertion (AR 615-300, par. 6d);

- (c) *Dropped from Records*.—Forwarded to The Adjutant General by final indorsement;
  - (d) *Sentenced to Dishonorable Discharge, Execution Thereof Suspended*.—Service Record will be forwarded by indorsement with his original individual clothing record to the officer in charge of records of general prisoners at place where the prisoner is confined. If dishonorable discharge is later executed, the completed Service Record will be forwarded to The Adjutant General;
  - (e) *Retirement*.—Forwarded to The Adjutant General by final indorsement with W.D.,A.G.O. Form No. 38, W.D.,A.G.O. Form No. 50 (Record of Payment of Retired Enlisted Man), War Department Form No. 35 (War Department Signature Card), and Standard Form No. 1099 (Signature Card). W.D.,A.G.O. Form No. 50, together with War Department Form No. 35 and Standard Form No. 1099, will be forwarded to the Finance Officer, U. S. Army, Washington, D. C., by The Adjutant General;
  - (f) *Death*.—Forwarded to The Adjutant General by final indorsement with WDAGO Form No. 52 (Report of Death).
- (4) *In Cases of Men Actually Dishonorably Discharged*.—Service Records will be forwarded by final indorsements to The Adjutant General with WDAGO Form No. 38 (Report of Physical Examination) (Par. 41, AR 345-125).

## SECTION IV Discharges

REFERENCE: AR 615-360, Enlisted Men; Discharge.

123. REASONS THEREFOR.—AR 615-360, the regulation governing discharge, enumerates the general reasons under which a soldier may be granted discharge. These are listed and discussed separately in the following:

a. *Expiration of Term of Service*.—The reason for discharge under this provision is obvious—the soldier has completed his enlistment. The date on which he is normally due for discharge under a one-year or three-year enlistment is the day immediately preceding the first or third anniversary of his enlistment, as the case may be. A soldier enlisted on June 10, 1941, for three years is ordinarily

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

due for discharge on June 9, 1944. However, he may be retained in service, if he is affected by any one of the following exceptions:

- (1) Subject to the provisions of the 107th Article of War.
- (2) Awaiting trial or result of trial.
- (3) Retained in service under authority of the Secretary of War.
- (4) Awaiting discharge on a Certificate of Disability.
- (5) Upon written consent of retention while on foreign service.

Unless otherwise directed by a board of officers, a soldier discharged under this provision will receive an Honorable Discharge.

*b. Disability.*—When an enlisted man has become permanently unsuited for military service because of a physical disability, he will be discharged. The normal procedure, which has been slightly modified on some posts to meet the local conditions, is as follows: A Certificate of Disability for Discharge, WDAGO Form No. 40, is initiated in the personnel office when further treatment in a military hospital is no longer beneficial, or within sufficient time to assure discharge upon expiration of enlistment. This certificate is signed by the enlisted man's company commander, and is forwarded to the commanding officer of the general hospital in which the enlisted man is undergoing treatment. Upon receipt, the commanding officer convenes a board of medical officers to determine the nature and degree of the disability, whether incurred in line of duty, and whether or not discharge is recommended. If discharge is recommended, the C.D.D. is forwarded to the headquarters of the commander authorized to grant discharge. (See paragraph *a* above.) If discharge is granted, the C.D.D. is returned to the Commanding Officer of the hospital, and the soldier is promptly discharged. If either the board of medical officers, or the commander authorized to grant discharge, disapproves, the proceedings go no further; they are returned and filed. Normally, an Honorable Discharge is granted under this provision.

*c. Minority.*—The discharge of a man under 18 years of age will be ordered under one of two acts of Congress, which have been incorporated into AR 615-360. The first, the Act of June 30, 1921, directs that an enlisted man under 18 years of age be discharged upon application by either of his parents or his legal guardian. The second law, the Act of February 12, 1925, directs that an enlisted man under 21 years of age be discharged upon application of either of his parents or legal guardian, provided that the man enlisted without proper consent, and provided that the application for discharge is submitted within six months from the date of enlistment. It is important to emphasize that in no case is the enlisted man permitted to apply for a minority discharge himself; the application must be made by either of his parents or by his legal guardian. However, should a soldier under 16 years be discovered in the army, a report thereof will be submitted to The Adjutant General; such report will include a statement as to whether or not the enlisted man is capable of performing his duties as a soldier. The following evidence is required in support of an application for discharge for minority:

- (1) A duly authenticated copy of a municipal or other official birth record. If no record is obtainable, the parent or guardian's affidavit must state why none can be obtained and must be accompanied by one of the following:
  - (a) A Baptismal Certificate.
  - (b) An affidavit of the physician or midwife in attendance at the soldier's birth.
  - (c) The affidavits of at least two unrelated persons, testifying to the date of the soldier's birth from personal knowledge.

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- (2) If the enlisted man is 18 years of age or over, the affidavit of his parents or legal guardian showing that the enlistment from which discharge is desired was made without the written consent of such parents or legal guardian.

Ordinarily, an Honorable Discharge is given under this provision, despite the fact that the soldier's enlistment may have been obtained by a misrepresentation of his age.

*d. Dependency.*—If one or more members of a soldier's family become dependent on him because of some death or disability occurring after his enlistment, he may be discharged for Dependency. He must submit his application in writing, including as evidence affidavits showing that he is needed at home for the support or care of some member of his family, and that this condition has arisen subsequent to the date of his enlistment.

*e. Fraudulent Enlistment.*—Any case of fraudulent enlistment, upon discovery, must be brought to the attention of the commander authorized to order discharge, unless court-martial charges are to be preferred. If trial by court-martial is considered unnecessary or undesirable, discharge is ordered. A soldier discharged for fraudulent enlistment is given a "Discharge from the Army of the United States," which is known as the "blue" discharge.

*f. Desertion.*—The commanders listed in paragraph *b* above will order the discharge without trial of a deserter who has been returned to military control, but whose trial is barred by the 39th Article of War, which deals with limitations upon courts-martial due to elapsed time. If trial is not so barred, discharge may be ordered under the following conditions:

- (1) *Desertion Admitted.*—If the deserter is found physically unfit for service, the appropriate commander may order his discharge. If the deserter is physically fit, application must be made to The Adjutant General for authority to discharge him without trial.
- (2) *Desertion Not Admitted.*—If the deserter does not admit his desertion, but is found physically unfit for service, application may be made to The Adjutant General for authority to discharge him without trial.

A soldier discharged for desertion is given a "Discharge from the Army of the United States," the "blue" discharge.

*g. Inaptness.*—An enlisted man may be discharged when he:

- (1) Is inapt;
- (2) Does not possess the required degree of adaptability for military service;
- (3) Gives evidence of habits or traits of character which render his retention in the service undesirable;
- (4) Is disqualified for service physically or in character through his own misconduct.

The enlisted man's company or detachment commander reports the facts to the next higher commander, who convenes a board of officers, three if practicable, to determine whether or not the enlisted man should be discharged under the provisions of this section. If discharge is recommended, the proceedings of the board are returned to the commander convening the board. He endorses his recommendation thereon, and forwards the proceedings to the commander authorized to order discharge. (See paragraph *b* above.) This procedure will not be resorted to until every effort has been made to develop the individual into a soldier, and after giving consideration to transferring him to some other branch of service. Normally, a man discharged under the provision of this section is given a "blue" discharge.

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

*h. Conviction by Civil Court.*—Any of the Commanders listed in paragraph 125 is authorized within his discretion to discharge a soldier under his command who has been finally convicted by a civil court. It is immaterial whether or not a sentence has been imposed or, if one has been imposed, that it has been suspended. The conviction is the factor which is considered. The official statement of the soldier's immediate commanding officer that the soldier has been so convicted is sufficient evidence of the conviction; official transcripts of the court records are not required. A soldier discharged under this provision is given a "blue" discharge. See paragraph 57, AR 615-360, for types of offenses.

*i. Convenience of the Government.*—The authority to order discharge under this provision is usually reserved to the Secretary of War. However, there are certain exceptions under which the commanders enumerated in paragraph No. 125 may order discharge. Those exceptions are:

- (1) When an enlisted man who is to be transferred to foreign service has less than two years to serve in his current enlistment.
- (2) When an enlisted man who is detailed as a student to a special school will not have at least two years and six months to serve on the opening date of school; except, that where the course is only two months in duration, the soldier must have at least one year to serve.
- (3) When an enlisted man who holds a reserve commission has received orders to report for extended active duty as a Reserve Officer.
- (4) When a selectee, if otherwise qualified, submits an application in writing for discharge in order to re-enlist in the Regular Army for three years.
- (5) When an enlisted man arriving at a discharge and replacement depot has less than ninety days to serve in his current enlistment, and does not state in writing that he intends to re-enlist.

In all cases of discharge for convenience of the government ordered to permit the soldier's re-enlistment, the discharge certificate and the final statement on which he is paid are withheld until the re-enlistment has actually been accomplished. Unless otherwise directed by a board of officers, an honorable discharge will be given.

*j. Discharge Suspended.*—Discharge may be suspended with soldier's consent during prolonged hospitalization not due to misconduct.

*k. Writ of Habeas Corpus.*—A United States Court of Justice may order the discharge of a soldier by issuing a Writ of Habeas Corpus. The officer upon whom the instrument is served will note an appeal and report to The Adjutant General, forwarding a copy of the opinion of the court as soon as it can be obtained. Upon notice that the War Department has decided not to appeal the case, or that the order has been upheld by a higher court, the enlisted man will be promptly discharged. An honorable discharge is usually given when discharge has been ordered under this provision.

*l. Dishonorable Discharge.*—A Dishonorable Discharge will be given pursuant to the sentence of a court-martial or military commission, and for no other reason. WDAGO Form No. 57, "Dishonorable Discharge from the Army of the United States," is the form of discharge certificate given in this case.

124. **PHYSICAL EXAMINATION.**—Every enlisted man, unless his discharge has been ordered for disability or conviction of civil court, must be given a physical examination within seventy-two hours prior to his discharge, transfer to reserve, or retirement. WDAGO Form No. 38 (Report of Physical Examination of Enlisted Man Prior to Discharge or Retirement) is prepared.

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125. **AUTHORITY.**—When an enlisted man is to be discharged upon expiration of his term of enlistment, his regimental commander has the authority to order his discharge. Under other provisions of AR 615-360 herein discussed, the following commanders have the authority to order discharge of soldiers under their respective commands: Commanders of Service Commands, Field Armies, General Headquarters, Air Force, The Armored Force, Army Corps, Divisions, Coast Artillery Districts, Air Districts, Replacement Centers, Separate Brigades, Training Centers, and Exempted Stations commanded by general officers.

126. **CERTIFICATES OF DISCHARGE.**—No enlisted man lawfully inducted into the military service of the United States shall be discharged from the service without a certificate of discharge signed by a field officer of the regiment or other organization to which the enlisted man belongs, or by the commanding officer when no field officer is present. (108th Article of War.) The discharge certificate referred to in AW 108 is prepared on the appropriate discharge from the following: WDAGO Form No. 55, "Honorable Discharge from the Army of the United States"; WDAGO Form No. 56, "Discharge from the Army of the United States" (known as the "blue" discharge); or WDAGO Form No. 57, "Dishonorable Discharge from the Army of the United States." The discharge certificate is given to the enlisted man as evidence of his lawful discharge.

127. **CERTIFICATE OF SERVICE.**—AR 345-500 provides that a Certificate of Service (WDAGO Form No. 280) will be issued to each Reserve officer and Reserve nurse; commissioned officer, warrant officer, and enlisted man of the National Guard of the United States; member of the Enlisted Reserve Corps and of the Regular Army Reserve; and trainee inducted under the Selective Training and Service Act of 1940, who satisfactorily completes the required period of active military service in the Army of the United States, or who is honorably separated from the military service or honorably relieved from active Federal service prior to the completion of the required period of service.

*a. When Furnished.*

- (1) Officers, nurses, and warrant officers will be entitled to the Certificate of Service unless the manner of performance of duty immediately preceding release from active duty has been unsatisfactory.
- (2) Enlisted men will be entitled to the Certificate of Service when the character entered on the Service Record at the completion of the period of active duty is "good" or better.
- (3) In any case, when it is determined that an officer, nurse, warrant officer, or an enlisted man is not entitled to such a Certificate of Service, a report stating in detail the reason therefor will be forwarded to The Adjutant General and a copy of the report will be given the person concerned.

*b. Preparation.*

- (1) Certificates of Service will be prepared on WDAGO Form No. 280 in duplicate on a typewriter. The duplicate will be clearly marked "Copy" in large red overprint letters diagonally across the face of this form.
- (2) The full name, serial number, grade, organization, or arm of service of the recipient will be entered in the space provided at the top of the form.
- (3) Inclusive dates of the period of service will be entered in the space provided.

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- (4) Only the following notations pertaining to the military record of the recipient during the period of service covered by the certificate, when applicable, will be entered in the space provided. Only such entries as are based on official records in each case will be made:
  - (a) Decorations, citations, and medals awarded.
  - (b) Schools attended.
  - (c) Qualifications in arms.
  - (d) Army specialty.
  - (e) Other items of special proficiency or merit.
  - (f) Appointments and ratings held other than those typed on the form after the enlisted man's name (for enlisted men only).
  - (g) Character (for enlisted men only).
  - (h) Transfer to Enlisted Reserve Corps or other reserve component and date thereof (for trainees inducted under the Selective Training and Service Act of 1940 only).
- (5) Each certificate will bear the signature of the recipient.
- (6) The place and date of issue will be entered in the space provided.
- (7) The commanding officer authorized to sign the discharge certificate will sign the Certificate of Service of officers and enlisted men serving in his command. Certificates of other personnel will be signed by appropriate commanding officers.

*c. Disposition.*—The original of the Certificate of Service will be given to the authorized recipient and the copy will be forwarded to The Adjutant General.

*d. Notation on Service Record.*—A statement as to whether or not a Certificate of Service was furnished will be placed under Remarks—Administrative on page 15 of the Service Record.

*e.* When the company commander is of the opinion that an enlisted man is not entitled to a character rating of "Good" or better, he will (except in cases for which discharge on either Form 56 or Form 57 is specified) notify the enlisted man 30 days prior to discharge. He will also notify the regimental commander, who will convene a board of officers to determine the man's character rating. The enlisted man will be given a hearing before the board. The findings of the board as to the character and form of discharge certificate to be given are final.

### SECTION V Pay of Enlisted Men

REFERENCES:	AR 35-1320	Finance Department; General provisions relating to pay of Military Personnel.
	AR 35-1340	Finance Department; How time computed in Payment of Personnel.
	AR 35-1400	Finance Department; Pay and Allowances during Authorized Absences.
	AR 35-1420	Finance Department; Unauthorized Absence as Affecting Pay and Allowances.
	AR 35-1440	Finance Department; Loss of Pay during Absence due to Diseases resulting from Misconduct.
	AR 35-1460	Finance Department; Fraudulent Enlistment as Affecting Pay.
	AR 35-2320	Finance Department; Payments to Enlisted Men; General Provisions.
	AR 35-2440	Finance Department; Deductions for Maintenance of United States Soldiers' Home and Stoppages against Pay of Enlisted Men.
	AR 35-2460	Finance Department; Court-Martial Forfeitures—Enlisted Men.
	AR 35-2600	Finance Department; Soldiers' Deposits.
	AR 35-5520	Finance Department; Allotments of Pay.
	AR 345-155	Military Records; Preparation of Army Pay Rolls, and Model Remarks.
	AR 345-415	Military Records; Daily Sick Report.
	AR 345-475	Military Records; Final Statement.
	AR 615-300	Enlisted Men; Deserters.

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128. **BASE PAY.**—Congress, in June, 1942, increased the monthly base pay of enlisted men. The following chart contains the base pay for each grade:

Master Sergeant	}	First	\$138.00
First Sergeant	}		
Technical Sergeant		Second	114.00
Staff Sergeant		Third	96.00
Technician		Third	96.00
Sergeant		Fourth	78.00
Technician		Fourth	78.00
Corporal		Fifth	66.00
Technician		Fifth	66.00
Private, First Class		Sixth	54.00
Private		Seventh	50.00

a. An enlisted man in the seventh grade may be promoted to a higher grade at any time. Immediately on that promotion, he is entitled to the higher pay of his new grade. (W.D. Circular No. 119, April 23, 1942.)

### 129. INCREASED PAY.

a. *Foreign Service.*—The pay of all men engaged in foreign service has been increased by special Congressional enactment: "The base pay of any enlisted man, warrant officer, or nurse (female) in the military or naval forces of the United States shall be increased by 20 per centum and the base pay of any commissioned officer of any of the services . . . shall be increased by 10 per centum for any period of service while on . . . duty in any place beyond the continental limits of the United States or in Alaska, which increase in pay shall be in addition to pay and allowances otherwise authorized." This increase is retroactive to December 7, 1941, and is to cease twelve months after the end of the present war is proclaimed by the President.

b. *Longevity Pay.*—Regulations prescribe that an enlisted man shall receive an increase of 5 per centum of the base pay of his grade for each three years of service up to thirty years of service credited for pay.

c. *Medal Pay.*—Under the provisions of AR 35-1500, enlisted men are authorized to receive \$2.00 per month for any of the following awards: soldier's medal, distinguished flying cross, distinguished-service cross, distinguished-service medal, and medal of honor.

d. *Additional Pay for Parachute Duty.*—An enlisted man who is a member of a parachute unit, whether he has received a rating as a parachutist or is undergoing training for such a rating, receives additional pay at the rate of \$50.00 per month while engaged upon duty designated as parachute duty.

e. *Aviation Pay.*—Enlisted men who are required to participate regularly and frequently in aerial flights receive an increase of 50% of their pay. "Pay," as the word is used in this connection, is the sum of the man's base pay, longevity pay, foreign service pay, and medal pay.

### 130. ALLOWANCE ACT OF 1942.

a. *For Dependents.*—To alleviate the hardship on dependents caused by the entrance into the Army of the person to whom they look for support, Congress has recently established a plan which combines allotment and allowance. Under this system, the Government will pay an added allowance when the enlisted man authorizes a deduction from his pay for the support of his dependents. Only enlisted men of the lower four grades come within the provisions of this system. When the soldier desires to have payments made to either Class A or Class B dependents—but not to both—the amount which will be deducted from his pay

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each month is \$22. When payments are to be made to both classes of dependents, a deduction of \$27 is required. All deductions under this plan will be referred to as "Class F" deductions. (Enlisted men in pay grades four to seven, inclusive, who are taking advantage of the plan may also make additional "Class E" voluntary allotments to the same relatives or dependents for whom "Class F" deductions are being made.)

(1) The schedule of amounts to be paid to allottees follows:

	Government	Man	Total
To Class A			
Wife, if no child .....	\$28	\$22	\$50
Wife, 1 child .....	40	22	62
Wife, 2 children .....	50	22	72
No wife, 1 child .....	20	22	42
No wife, 2 children .....	30	22	52
To Class B, if there is no			
Class A dependent			
1 parent .....	15	22	37
2 parents .....	25	22	47
1 parent and 1 sister .....	20	22	42
1 parent and 2 sisters .....	25	22	47
To Class B, if there is also a			
Class A dependent			
1 parent .....	15	5	20
2 parents .....	25	5	30
1 parent and 1 sister .....	20	5	25
1 parent and 2 sisters .....	25	5	30

*b. Quarters and Rations.*—Enlisted men of the first three grades having dependents are entitled to receive a monthly allowance for quarters, if such quarters are not furnished in kind. Similarly, a rations allowance is paid to such men as are authorized to mess separately. (See paragraph 137 *c* (16).)

131. GENERAL RULES.—General rules and information as to the pay of enlisted men are as follows:

*a.* Pay rolls and pay vouchers are permanent records. They are of value not only as a financial record but also as a military record, since almost anything that can happen to a man in the Army will affect his pay status.

*b.* Troops will be paid monthly unless unusual circumstances prevent. Payment will be made on the last day of the month or as soon thereafter as is practicable, but never later than the 15th day of the following month. If the last day of the month falls on a Sunday or a holiday, payment will usually be made on the first day of the month. (Pars. 1, 2 of AR 35-2320.)

*c.* Payment will be made in United States currency whenever possible and will not be decreased or increased for the purpose of "equalizing" the currency of the country where the troops may be serving. (Par. 1, AR 35-1320.)

*d.* The pay of an officer or an enlisted man cannot be affected by a civil process of attachment. A legal judgment of a court cannot be considered as a stoppage and withheld from a man's pay.

*e.* Troops will be paid in person by disbursing officers of the Finance Department or their agent officers assigned to this duty by proper authority.

*f.* For any full calendar month's service the full monthly compensation will be paid, without regard to the number of days in that particular month.

*g.* The day of entry into the service is a day of service and pay is due for

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that day. Pay is not due, however, for the day of induction when the soldier is transferred at once to the Enlisted Reserve Corps. The day of discharge is likewise a day of service and pay is due for that day.

*h.* A soldier entering the service on the 31st day of the month draws no pay for that day. However, this ruling does not cheat the soldier, as he will be discharged on the 30th day of the month and having served 30 days of the month in which discharged, will receive full pay, even though he does not serve the last day of the month. (Par. 7, AR 35-1340.)

*i.* For pay purposes, every month, including February, is assumed to have thirty days. (Par. 2 and 6, AR 35-1340.)

### 132. CONDITIONS GOVERNING PAYMENT.

*a.* The following is a list of conditions which, although they may affect the duty status of a man, do not affect his pay:

- (1) When on duty with his organization or when on special duty or detached service under proper orders, even though the medical officer may have restricted the type of duty to be performed by the man.
- (2) When in the hospital or sick in quarters "not in line of duty" but such injury or sickness existed prior to enlistment, unless such sickness is a venereal disease due to the man's misconduct.
- (3) When in the hospital because of sickness or injury incurred in line of duty, except when retained in the hospital after expiration of enlistment for his own benefit. (Par. 1, e, AR 345-415.)
- (4) When absent on furlough, or when a soldier is granted a delay when reporting to a new station. (Par. 5, AR 35-1400.)
- (5) When in confinement, unless sentenced to forfeit all pay and allowances. It is customary not to pay any man in confinement, but pay does accrue.
- (6) When serving in a fraudulent enlistment, which has been validated by the government. (Par. 3, AR 35-1460.)
- (7) When making good time lost under AW 107. (Par. 9, AR 35-1420.)
- (8) No man absent in the hands of civil authorities will be paid for the time of such absence unless (Par. 10, AR 35-1420):
  - (a) Released without trial or when tried and acquitted. If the man is released on account of performing an act which makes reparation for the offense, he is not entitled to pay during such absence.
  - (b) Admitted to bail, and the trial is definitely postponed, it evidently not being the intention to bring the man to trial.
  - (c) The case has been nulled.
  - (d) Discharged by civil authorities after three trials.
  - (e) Detained by the civil authorities as a witness.
  - (f) Convicted, but conviction is set aside by the Supreme Court.
  - (g) When convicted while on furlough, pay accrues from the date of arrest to the date of expiration of the furlough. (Pay accrues, of course, from the date last paid to include the date preceding the date of arrest.) (Par. 11, AR 35-1420.)

*b.* Under the following conditions payment will not be made:

- (1) When a man in the Regular Army is not a citizen of the United States, unless: The man has made a valid and still effective formal declaration of intention to become a citizen of the United States; or, shall have furnished prima facie evidence of his eligibility for admission to citizenship without prior formal declaration of intention; and shall have agreed in writing to complete his naturalization with-

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- out unnecessary delay. (Act of August 16, 1940, as quoted in letter, War Department, Oct. 17, 1940.)
- (2) When absent without leave for more than twenty-four hours. (Par. 3, AR 35-1420.)
  - (3) When sick in hospital or sick in quarters, when such sickness is the result of the man's intemperate use of alcoholic liquor or drugs; or when sickness is the result of a venereal disease as a result of his own misconduct. (Par. 1, AR 35-1440, and Par. 2, AR 345-415.)
  - (4) When sentenced by a court martial to forfeit all pay and allowances due or to become due. (Par. 7, AR 35-2460.)
  - (5) When serving in a fraudulent enlistment which has not been validated by the government. (Par. 3, AR 35-1460.)
  - (6) When absent in the hands of civil authorities under the following conditions (AR 35-1420):
    - (a) When convicted.
    - (b) When released without trial on account of performing an act of reparation.
    - (c) When adjudged in contempt of court and confined to jail.
  - (7) When retained in the hospital after expiration of enlistment for his own benefit and not for the convenience of the government. (Par. 7, AR 35-1320.)

133. STOPPAGES OF PAY.—When an enlisted man is indebted to the United States or to any agency of the United States, the amount may be collected from his pay in monthly installments. As pointed out before, it is not authorized to make deductions to satisfy the judgments of civil courts or for the collection of private debts. (Par. 1, AR 35-2440.) The following provisions govern stoppages:

a. The total deduction may not exceed two-thirds of the soldier's rate of pay for that month. However, the collection of all pay and allowances, if necessary to satisfy indebtedness, is permitted in settling of accounts of deserters and soldiers dishonorably discharged. (Par. 1, AR 35-2440.)

b. When a man's indebtedness exceeds two-thirds of his earned pay, a partial payment will be made of one-third of the accrued pay. (Par. 5, AR 35-2440.)

c. It is not the policy to maintain a balance of indebtedness against an honorably discharged man. For this reason, the Secretary of War may authorize the remission and cancellation of indebtedness remaining unpaid at the time of honorable discharge. (Par. 6, AR 35-2440.) For the maintenance of the U. S. Soldiers' Home at Washington, D. C., there is deducted monthly from the pay of each enlisted man and warrant officer of the Regular Army the amount of 10c. Such deductions have priority over all stoppages or forfeitures of pay. (Par. 7, AR 35-2440.) Following is a general list of authorized stoppages. They are to be entered on the payrolls and deducted at the time of adjustment of the accounts concerned. (Par. 8, AR 35-2440.)

- (1) *Reimbursement to the United States for:*
  - (a) Overpayments.
  - (b) Government insurance.
  - (c) Allotments.
  - (d) Property purchased by individuals.
  - (e) Property lost or damaged.
  - (f) Indebtedness to government-owned laundries.

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### (2) *Reimbursement to individuals and agencies:*

- (a) Post laundry (not government-owned).
- (b) Post Exchange.
- (c) Company fund.
- (d) Post tailor.
- (e) Educational and recreational activities.
- (f) Army motion picture service.
- (g) Noncommissioned officers' club.
- (h) Damages to private property.
- (i) Disbursing officers when reimbursement to the government has been made by them of overpayment made to enlisted men.

The travel pay due a soldier cannot be used to satisfy any indebtedness to the United States. (Par. 20, AR 35-2440.) A soldier's deposits, including interest thereon, are exempt from liability for the soldier's debts, unless the soldier specifically authorizes the use of such deposits to satisfy his debts.

### 134. FORFEITURES OF PAY.

*a. General.*—A stoppage of pay is a means of forcing an enlisted man to pay for value received; or for loss, damage, or destruction of property for which the man is responsible; or for damage to private property. A forfeiture of pay differs from a stoppage in that it is a withholding of pay, the legal right to which has been lost by the soldier through his own misconduct. Forfeitures of pay may occur for the following reasons:

*b. Sickness not in line of duty under the provisions of AR 35-1440.*—In general, this regulation states that any person in the active military service who is absent from his regular duties for more than one day at any one time on account of the effects of a disease, as distinguished from injury, caused by his intemperate use of alcoholic liquor or drugs, forfeits his right to pay for the time he is so absent. The regulation further states that any person who is absent from his regular duties for more than one day at any one time on account of the direct effects of a venereal disease due to his own misconduct forfeits his right to pay for the time so absent; provided that such absence occurs within a period of one year following the appearance of the initial symptoms of the disease, and regardless of whether the appearance of the initial symptoms occur prior to or after enlistment (Par. 1, AR 35-1440.)

*c. Desertion.*—Every enlisted man who deserts the service forfeits by such desertion all pay, deposits, and allowances due at the date of desertion. The forfeiture applies only to the balance due the soldier after all debts due the United States and its agencies are satisfied. (Par. 4, AR 35-1420.)

*d. Sentence of a Court-Martial.*—Subject to limits set forth in the Manual for Courts-Martial, a court-martial may sentence a soldier found guilty of an offense to a forfeiture of a definite amount of his pay. It must also be stated that a court-martial, subject to the limitations as mentioned above, may cause a detention of pay. A detention of pay is not a forfeiture inasmuch as the enlisted man receives the detained pay at some future time. (Par. 104, MCM 1928.)

### 135. ALLOTMENTS AND DEDUCTIONS OF PAY.

*a. General.*—An allotment is a voluntary deduction from the pay of military personnel. The deduction is made by the disbursing officer, and transferred by him either to the allottee directly or to another governmental agency for transmittal to the allottee. Allotments can only be made for full months.

*b. Class D Allotments.*—A Class D allotment is a deduction of pay for premiums on Government Life Insurance. The authorization form (WD, AGO

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Form No. 29) is sent directly to the Chief of Finance, Examination Division, Washington, D. C.

*c. Class N Allotments.*—A Class N allotment is a deduction of pay for premiums on National Service Life Insurance. The authorization for the allotment is the same as that for Class D, and the form is routed in the same manner.

*d. Purposes of Class E Allotments.*—A Class E allotment is a deduction of pay for any of the following three purposes: (1) for the payment of premiums on commercial life insurance; (2) for the support of the allotter's family or dependent relatives; (3) to a bank for the allotter's savings, including a checking account, or to a bank in an account in the name of a dependent. The authorization for a Class E allotment is made on WD, AGO Form No. 29 (Authorization for Allotment of Pay), the original of which is sent to the Office of Dependency Benefits, 213 Washington Street, Newark, New Jersey.

*e. General Rules Governing Class E Allotments.*—The following general rules apply to Class E Allotments:

- (1) The right to make class E allotments now extends to all military personnel.
- (2) No more than one allotment can be made to the same person covering any portion of the same period.
- (3) No one may make an allotment to a person residing at the same station unless he has reason to believe that he is about to serve outside the United States.
- (4) No allotments will be made to alien enemies or allies of alien enemies.
- (5) The authorization for an allotment to a life insurance company will not be prepared by the agency soliciting the insurance. The policy must have been issued and the first premium paid before an allotment for the payment of premiums can be made. The insurance must be on the life of the allotter only. The insurance must constitute the major element of the transaction. The allotment must be in favor of the insurance company and not in favor of a bank or other agent.
- (6) Allotments to banks cannot be credited to joint accounts.

*f. Changes in Amounts of Class E Allotments.*—Changes in amounts of Class E allotments are made by executing a new WD, AGO Form No. 29 with the word "Substitute" typed across the top. The form is sent to the Office of Dependency Benefits without discontinuing the original allotment. If the amount is to be decreased, the deduction will continue at the original rate until an acknowledgment is received that the change has been made as requested. If the amount is to be increased, deductions will be made at the new rate from the requested effective date.

*g. Discontinuing Class E Allotments.*—No Class E allotment has an expiration date. Discontinuances are made on WD, AGO Form No. 30 (Notification of Discontinuance of Allotment). The original is sent to the Office of Dependency Benefits. The copy is retained by the officer in charge of the soldier's service record.

*h. Suspension of Class E Allotments.*—An allotment may be suspended for one or two months by either the personnel officer or the soldier's commanding officer, and by the Office of Dependency Benefits, whenever the deduction fails to appear in the disbursing officer's accounts. A class E allotment may also be suspended by the allotter.



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*i. Class E Allotments by the Secretary of War.*—The Secretary of War is authorized to make a Class E allotment on behalf of a man listed as missing, missing in action, captured by the enemy, or interned in a neutral country. Under such circumstances, the allotment may provide only for the payment of premiums on a commercial life insurance policy, or for the support of the man's family.

*j. Class X Allotments.*—A Class X allotment is a deduction of pay for the support of dependent relatives when both the allotter and allottee are outside the continental limits of the United States, and when the allottee is residing in a foreign country different from that in which the allotter is serving.

*k. Class B Allotments.*—A Class B allotment is a deduction of pay for the purchase of U. S. War Savings Bonds. This allotment supplants the old Class A Pay Reservations. Class B allotments are administered by the Army War Bond Office, 366 W. Adams Street, Chicago, Illinois. They can be executed only according to one of the plans in the following chart:

Plan	Monthly Deduction	Purchase Price	Maturity Value of Bond
1.	\$ 3.75	\$ 18.75	\$ 25.00
2.	6.25	18.75	25.00
3.	18.75	18.75	25.00
4.	12.50	37.50	50.00
5.	37.50	37.50	50.00
6.	25.00	75.00	100.00
7.	75.00	75.00	100.00
8.	150.00	150.00	200.00
9.	225.00	225.00	300.00
10.	300.00	300.00	400.00
11.	375.00	375.00	500.00

An enlisted man may use any plan that he wishes, provided the amount of his allotment is at least \$10.00 less than his pay. A change in plan (amount) will be made effective only on the bond purchase anniversary date, that is, on the first day of the month following that in which the previously authorized Class B Allotment deduction totals the full purchase price of a bond. Such changes in plans will be accomplished by outright cancellation of the prior allotment and the initiation of a new allotment.

*l. Class F Deductions.*—Class F deductions are deductions of pay to which the Government adds allowances authorized under the Servicemen's Dependents Allowance Act of June, 1942. Because these deductions are not in all cases voluntary, they should never be referred to as allotments. The original of the application form, WD, AGO Form No. 625 (Application for Family Allowances), is sent to the Office of Dependency Benefits, 213 Washington Street, Newark, N. J. (See Paragraph 130.)

136. PREPARATION OF FORMS.—Two forms are used for the payment of enlisted men: A Pay Roll; and a Final Statement. In general, it may be said that all of the following instructions may be applied to both forms. Because troops are usually paid on a Pay Roll, this form will be treated first.

### 137. PAY ROLL. (WD Forms No. 366 and No. 366A.)

*a. Period.*—Pay rolls are prepared monthly at such time as to permit completion and delivery to the disbursing officer not later than the 25th of the month. The form is made out under the supervision of the Personnel Officer.

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*b. Preparation.*—Pay rolls are prepared in quadruplicate. The original copy (signed by the men who are to be paid and the personnel officer) and the duplicate copy will be sent to the finance officer, as stated in the preceding paragraph, for calculation and extension of amounts due. The triplicate copy is retained in the personnel office. The amounts as extended on the original and on the duplicate copies must be transferred to the triplicate copy so that the personnel officer's retained copy will be complete. The quadruplicate copy will be sent direct to The Adjutant General, and will be used in lieu of a roster. (See Plates No. 8 and 9 included in this chapter.)

*c. Form.*—Every pay roll will consist of one "Form 366" and as many sheets of "Form 366A" as are necessary. The front side of "366" is a title page; the front side of "366A" is a receipt page. The enlisted man signs "Form 366A." The reverse sides of the two forms are identical, except for a brief heading which appears on the reverse side of "366A." It is the reverse sides that may be called entry pages. The student should pay close attention to the example of Form 366A, on page 72, remembering that one side of Form 366 is identical, except for the heading.

- (1) *Heading.*—The column—Names, Present and Absent, Grade, and Serial Number—will be amended by the addition (whenever necessary) of the following group headings which appear, when used, in the order named:  
Regular Army  
Other Components (Par. 4, AR 345-155).
- (2) *Names.*—The names of all enlisted men from the date of receipt of notice of their assignment will be entered, whether or not they have joined the organization. Names will be entered under their respective group headings, in their order of grades, and alphabetically within grades.
- (3) *Special.*—Men on detached service, or on furlough, will be carried on the roll in their proper places with remarks explaining their absence. (Par. 4, AR 345-155.)
- (4) *Individual Information.*—The enlisted man's name, serial number, date of enlistment, number of years' service, and technician rating will be entered on the same horizontal line as will any authorized deductions. All entries will be made under the proper column. (Par. 4, AR 345-155.)
- (5) *Care in Posting.*—The last name will be entered first, followed by the first name and any additional initials. In no case will initials be used in place of the first name unless the man's name consists only of a last name and initials, in which case an explanation will be made, e.g.,—Jones, A. B. (Initials only). The pay roll section should take great care that names are identical to those appearing on the Service Record and other government forms. (Par. 4, AR 345-155). All entries will be typed provided a record ribbon is used. If entries are written, only blue black ink will be used. All pages will be fastened by some permanent means along the left edge. Regulations authorize the use of carbon copies. (Par. 5, AR 345-155).
- (6) *Supplementary Information.*—The names of men joining the organization after the preparation of the pay roll and before payment is made will be entered at the end of the pay roll and paid with the rest of the men. However, they may be paid individually.
- (7) *Men Joining During Period.*—The names of men joining the organization during the month will be entered without regard to grade or alphabetical order at the end of the roll. (Par. 7, AR 345-155).

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- (8) *Attached Personnel*.—Following the names of men assigned to the organization, the names of men attached to the organization will be entered, under group headings, in order of grade and alphabetically within grade.
- (9) *Former Personnel*.—The names of attached men will be followed by the names of those who have ceased to belong to the organization during the month, or rather since the last payment. They will be classed in the following order:
- (a) *Discharged*—including honorably discharged, discharged, or dishonorably discharged.
  - (b) *Transferred*—showing organization and station to which transferred. If the unit to which transferred is unknown or destination is secret, statement to that effect will be entered.
  - (c) *Died*—showing grade, and date of death.
  - (d) *Retired*—showing grade, date of retirement; and the number, date, and source of the order.
  - (e) *Deserted*—showing the grade and date of desertion. Deserters' accounts are settled on a supplemental pay roll.
  - (f) *Missing*—this classification refers to those "missing in action."
  - (g) *Sentenced to dishonorable discharge (suspended sentence)*
- (10) *Other Data*.—All data that affects pay in any respect, will be entered under the name of the enlisted man concerned. These data are known as "Pay Roll Remarks." The first line only will be entered one inch from the left edge of the page, and may continue through, but not beyond the column used for serial numbers. When typed, remarks that exceed one line will be single spaced without regard to the ruled or numbered lines on the page. However, two spaces must always be left between the last line of a remark and the next name. A name will always be entered on a numbered line. (Par. 4, AR 345-155). Having studied the Remarks Section of the Morning Report, the student should have little difficulty with pay roll "remarks." In Army Regulations 345-155, we find examples of remarks covering most of the pay roll conditions. Abbreviations will be used whenever possible. Army Regulation 850-150 contains a list of authorized abbreviations. The use of figures for months, ditto marks, and the word "ditto" is prohibited.
- (11) *Remarks*.—The following matters will always be covered by "Remarks" (Par. 5, AR 345-155):
- (a) Date to which last paid and name of disbursing officer, if different from that entered on title page.
  - (b) All changes of grade, rating, or marksmanship, if pay is increased or decreased.
  - (c) All cases of confinement of more than one day after the normal date of expiration of enlistment.
  - (d) All cases of AWOL, or sick in a non-pay status, for more than one day.
  - (e) All cases of confinement by civil authorities for more than one day, and an explanation of disposition of the case.
  - (f) All authorized fines, sentences, and stoppages with numbers, dates, and sources of the orders, *including unsatisfied previous claims*.
- (12) *Red-lining*.—If, for any reason, after the pay roll has been prepared, a man becomes "not on a pay roll status," the personnel officer must

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

amend the pay roll before payment is made. This is usually done by what is known as "red-lining." (Drawing a red line through the man's signature and initialing the correction) (Par. 8, AR 345-155). This prevents the finance officer from making payment to an unauthorized person. However, if the case occurs after the Finance Officer has prepared the roll, the witnessing officer will "red line" the man. Any mistakes in the preparation of the pay roll will cause a man to be "red-lined."

- (13) *Responsibility*.—As stated before in this chapter, the pay roll section actually prepares the pay roll under the supervision of the personnel officer. The first page of the pay roll is the title page. The pay roll section enters the complete heading—the organization and regiment, the station, and the month for which payment is being made. In the space provided, the clerk will type the date and name of the officer who made the last payment to the majority of men. In most organizations, the clerk is required to enter the name, rank, and organization of the personnel officer under the certificate which he later signs.
- (14) *Form*.—When we turn this title page, we find an entry page divided into nine columns. The first column—"Names, Present and Absent, Grade and Serial Number"—has been discussed in previous paragraphs. Following is an explanation of the other eight columns.
- (15) *Number of Years Service*.—"Number of years of service" can be handled in two ways. The actual number of years of service may be required. However, some finance officers want just the number of years that affect longevity pay. The manner in which this column is handled is determined by the Post finance office. Some finance officers demand that the first year be divided into fractions.
- (16) *Quarters Allowance*.—Men of the first three grades are permitted allowances for rations and quarters. The Quarters Allowance is \$1.25 per day. The ration allowance is the current ration value times the number of days in the month plus 10 per cent.
- (17) *Allotments (insurance)*.—The column headed "Gov't. Ins. Cl. D" will be amended by striking out the letter "D." Any deductions for Government insurance will be entered in this column and each entry will be described by the letter "D" or the letter "N" depending upon which of the two types of insurance the man has—either the old Government Life Insurance or the new National Service Life Insurance. (Cir. 125, WD, 1940).
- (18) *Allotments (Class E)*.—In the column "Allotments Cl. E," will be entered the total of all "E" allotments.
- (19) *Laundry*.—"Gov't Laundry" information is taken from the laundry rosters of the companies within the regiment.
- (20) *Signature*.—Signatures will appear on a numbered line of the receipt column, which is found on one side of Form 366A. The soldier must sign on the same numbered line as his name appears. In most organizations it is customary to type in the signature column of the duplicate and triplicate the last name of every man who has signed the original copy of the Pay Roll.
- (21) *Supplemental (form)*.—Supplemental pay rolls do not differ from regular pay rolls, except that "supplemental" is typed over "Pay Roll" on the title page. Supplemental pay rolls will always be used in the following cases:

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

- (a) Desertion.
  - (b) Dishonorable Discharge.
  - (c) Discharge by reason of fraudulent enlistment.
  - (d) Dropped from records because of prior desertion from the Navy or Marine Corps, except when deposits are due. (Par. 5, AR 345-155).
- (22) *Supplemental (reason).*—Supplemental pay rolls may be, and, in most cases are, used for the payment of men who are in a pay status, but who were not paid with their company for any authorized reason.
- (23) *Partial Payrolls.*—Partial payrolls may be made to enlisted men when:
- (a) Under orders for permanent or temporary change of station.
  - (b) Authorized by the Service Command, Army, Corps, Division, or exempted station commanders for special occasions.
  - (c) A soldier's indebtedness exceeds 2/3 of his pay. (Par. 10, AR 345-155).
- (24) *Even Payments.*—Partial payments will be made in even dollars, in amounts not exceeding the amounts of accrued pay over and above the total of all allotments, forfeitures, and other charges for the current month. In individual cases, partial payments will be made. Partial payments will be paid on the regular pay roll form. Partial payments will be indicated by typing "Partial" over "Pay Roll."
- (25) *Remarks Financial.*—The date and amount of each partial payment will be entered on the Service Record under "Remarks—Financial."

138. CASUAL PAYMENTS TO ENLISTED MEN.—Casual payments involve the payment of men who are temporarily separated from their organizations. In wartime, this is not an unusual occurrence; the procedure here prescribed has been established to care for this contingency. (Par. 12, AR 345-155.)

- (1) Soldier's Individual Pay Records (WDAGO Form No. 28) will be issued to all men by the personnel officer. Prior to the issuance, the personnel officer will have made appropriate entries in accordance with the instructions contained in the individual pay record book.
- (2) When the individual pay record is presented to any personnel officer by the detachment commander or by the man who has been separated from his organization and service record, pay rolls will be prepared on W.D. Form No. 366 for casual pay. The amount to be paid is computed from the data in the pay book, including deductions and allotments. Upon payment, notation will be made by the personnel officer in the pay records of fact of payment, the period covered, the allotments and deductions taken, voucher number, month, and name of disbursing officer.
- (3) After casual payment has been made, the enlisted man's organizational commander will be notified on WDAGO Form No. 19 (Notice of Casual Payment), so that proper notation of that fact can be made on the man's Service Record. Upon the return of the man to his home station, the personnel officer will check the entries in the individual pay record to determine whether there has been any overpayment or shortage. After having so checked, he will indorse, following the last entry on the pay record, "Verified with Service Record," and will sign his name, grade, and arm of service.
- (4) Upon discharge, the individual pay record will be attached to the Service Record and forwarded to The Adjutant General. If the man dies before he returns to his home station, the pay record will be sent

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

to the personnel officer having the deceased's Service Record; the pay record will be verified and it, attached to the Service Record, will be forwarded to The Adjutant General.

*c. Payments of Arrears to Survivors of Casualties.*—When disbursing records are lost through "casualties to ships, stations, and military installations," the personnel officers will prepare pay rolls or final statements of survivors, based on the information furnished by the enlisted man himself in affidavits as to grade, years of service, deductions and allotments, and the date of the last payment made to him.

- (1) When possible, the procedure of checking the payments made against the man's Service Record, described in *b.* above, under "Casual Pay," will be followed.
- (2) If the Service Record has been destroyed, a new one will be prepared, based on the affidavit of the enlisted man. This information will be verified as to allotments, deductions, and reservations by communication with The Chief of Finance, and as to length of service by communication with The Adjutant General.

139. FINAL STATEMENT.—A Final Statement (Form No. 370) is prepared upon a soldier's separation from the service only under the following circumstances:

- a.* Honorable Discharge.
- b.* Retirement.
- c.* Relief from active duty.
- d.* Discharge without honor, except for fraudulent enlistment.
- e.* Discharge without honor for fraudulent enlistment, provided the man has deposits due.
- f.* Dishonorable discharge for any cause other than desertion, provided the man has deposits due.
- g.* Discharge because of insanity.
- h.* Death. (Par. 1, 2, & 3, AR 345-475).

The final statement is prepared in duplicate. The original only will be signed. The personnel officer is responsible for its accuracy, proper preparation, and authorization.

### SECTION VI

#### Report of Change (WDAGO Form No. 303)

140. INTRODUCTORY.—It should be obvious that for the successful planning, training, and handling of an army its staff must know at all times such things as: the total strength of the army; the amounts of material and supplies that are available for immediate use or in reserve; the physical condition of both men and materials; the state of morale; the breakdowns among personnel as to fitness for duty, availability for duty, location, duties for which being trained, duties for which trained, pay status; and many other such matters that pertain to the fitness of the army for combat, what faults it may have, what measures should be taken to correct such faults, how much it will cost to bring it to efficiency and maintain it, etc. The system of administration which includes the Morning Report, the Service Record, Report of Change, Soldier's Qualification Card, Status Card, and Strength Returns is designed to provide the War Department with all pertinent and necessary information concerning all aspects of the personnel of the Army. The element in this system designated as "Report of Change, WDAGO Form No. 303" constitutes the report to next higher authority

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(The Service Command) by each unit personnel section on a change of status of the individual. It may also be used to report a change of status of a unit. The information is derived from the company or similar unit Morning Report. The personnel officer is responsible for accomplishing Reports of Change, except in cases of a detached company or of an officer serving alone. In the field, when the company becomes separated from the unit personnel office, the Morning Report will be retained in the company, and the necessary information submitted on informal memoranda.

141. DESCRIPTION AND GENERAL RULES.—The form of the Report of Change is a small card  $7\frac{3}{8}$  by  $3\frac{1}{4}$  inches (See Plate No. 10) on rather stiff paper and designed for use in patented punching, sorting, and filing machines. Along the perimeter of the card are spaces and code numbers used by the machine records unit of the Service Command Headquarters; while in the central portion are lines and spaces to be filled in by the unit personnel sections. General rules for its proper preparation are:

- a. From the above considerations, it is obvious that accuracy is essential.
- b. Make out in triplicate.
- c. When typewriter is used, periods, commas, or similar characters will be omitted.
- d. No matter how filled in, care must be taken that all entries are confined to the spaces for which intended.
- e. No staples, clips, or similar devices will ever be used; nor will the cards ever be folded, bent, or creased.
- f. One card and its duplicate and triplicate will be used for each change for each individual or each unit. (The exceptions: see Par. 143.)  
(See plate No. 10 included in this chapter.)

142. POSTING.—Information as to entries and space in which entered is as follows:

- a. *Left Side.*—The left side of the card is filled out as follows:
  - (1) *First line:* Serial number, grade, and arm or service.
  - (2) *The second line:* Last name, first name, and middle initial. If there is no middle initial, the notation "NMI" will be entered.
  - (3) *The third line:* The unit and the regiment with which the individual is serving.
  - (4) *The fourth line:* The organization, headquarters, or assembly of administrative units from which report is rendered.
  - (5) *The fifth line:* Supplementary to line above; geographical location or name of post, etc.
  - (6) *The sixth line* contains the date on which the remark appeared in the Morning Report from which the Report of Change is made out. This date is not of necessity the date on which the change occurred. For example: an order may come out on January 10th making Pvt. Jones a Corporal as of the 5th of January. The remark in the Morning Report covering the 10th would read "Pvt Jones aptd cpl January 5th." The date appearing on the 6th line on the left-hand side of the Report of Change would be the 10th.
  - (7) The spaces inclosed in heavy lines are for machine records unit.
- b. *Right Side.*—The right side of the Report of Change is prepared as below:

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TYPE	STATION	TYPE ORG.	SUB UNIT	PARENT UNIT	SPECIAL	GRADE	DUTY	P. OR S.	DATE	SERIAL NUMBER	NAME
<b>REPORT OF CHANGE</b> (FOR INDIVIDUAL OR UNIT)											
<b>BASIC STATUS</b>											0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000
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1 <input type="checkbox"/> ON DUTY <input type="checkbox"/> OTHER (SPECIFY):											
2 _____ DUTY OR OTHER STATUS AT TIME OF THIS CHANGE											
3 _____ DESCRIPTION OF CHANGE											
4 _____ ORGANIZATION TO WHICH ASSIGNED											
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7 _____ AUTHENTICATING OFFICER											
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**Plate 10**  
**Report of Change Card**

- (1) *The first line* indicates the degree of relationship of the individual with the organization; i.e., "assigned personnel" (all personnel actually belonging to the organization and accounted for in the strength thereof), "attached unassigned personnel" (those attached to an organization, but not carried on the rolls of any organization are reported as part of the strength of the organization to which they are only attached because they are not accounted for anywhere else), and "attached on detached service from other organizations" (who are not counted part of the strength of the organization to which they are attached). An "X" is placed in appropriate box.
- (2) *The second line* contains the status of the individual at the time of the current change. An "X" is placed in square marked "On duty" or in that marked "Other." If "Other," then exact status must be specified in remainder of line.
- (3) *The remainder* of the space is taken up with a complete "Description of Change."

*c. Authentication.*—Underneath all the information on the right side a line is provided for the authenticating signature of the personnel officer, with rank and title. Regulations do not require an actual signature. The name may be typed in or stamped and then be initialed. No one else, however, may sign the card or sign for him.

*d. Example.*—Taking the Pvt. Jones mentioned above as an example, the Report of Change submitted for him on January 11th might read as follows:

- (1) *First line on the left*—"32011105 Pvt QMC"; second line—"Jones John Q"; third line—"Co A 8th Repl Tng Regt"; fourth line—"1307 SU"; fifth line—"Camp Lee Va"; sixth line—"10 Jan 1942."
- (2) *First line on the right*—"X" in box—"Assigned"; second line—"X" in box—"On Duty"; third or fourth line—"Pvt Jones aptd epl Jan 5."
- (3) *On the last line on the right* would appear the signature, and rank and title, of the personnel officer.

143. **EXCEPTIONS.**—All changes in status of an enlisted man will be reported except in the following cases:

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a. Arrest or confinement or return to duty therefrom at the station at which he is serving. However, arrest or confinement at another post or by civil authorities and return to duty therefrom require the submission of Reports of Change.

b. Sickness or return to duty therefrom at the station at which he is serving. However, sickness at another post, in a civilian institution, or in any other place and return to duty therefrom require the submission of Reports of Change.

c. Departure on, and return from, furlough. However, in lieu of the daily Report of Change showing furlough or return therefrom, one Report of Change will be submitted on the first day of each month for each regiment, showing under "Description of Change" the total number of men by component (or "attached unassigned") on furlough as of the last day of the preceding month. For example: "On furlough June 30 1942 6th QM Repl Tng Regt 20 Regular Army 10 Selective Service 10 RAR 5 ERC 2 atchd unasgd." It is not necessary to report those attached from other units.

d. Assignment to or relief from special duty.

e. Departure upon or return to duty from pass.

f. Attached for rations and quarters only.

g. Temporary changes of duty will not be reported.

h. Duties and changes therein for trainees of any component will not be reported. When, however, the status is changed from that of trainee, a Report of Change is required which will indicate his duty, his military occupational speciality, and his main and secondary civilian occupation.

i. If a change in duty is coincidental with another change, both may be reported on the same Report of Change.

j. Whenever a group of ten (10) or more individuals is transferred on the same day from a particular organization to another particular organization, a unit Report of Change showing the number, by component, of individuals transferred will be prepared in lieu of individual Reports of Change. The paragraph number, the order number, and the date of the order effecting the transfer, together with the headquarters from which the order was issued, will be cited on the Report of Change, and a copy of the pertinent orders attached for each copy of the change card, with those parts of the order which do not pertain to the change card lined out for the convenience of the operators of the machine records unit.

144. OTHER CHANGES.—Other items affecting the Reports of Change of enlisted men are:

a. When reporting discharge, the cause of discharge is not required.

b. When reporting death, the cause of death is not required except "Killed in action" or "of wounds received in action."

c. Reports of Change are not required on general prisoners, as this personnel is not accounted for on monthly rosters. However, when the status of a soldier is changed to that of general prisoner, a Report of Change indicating same will be submitted in order that the man may be dropped from accountability.

d. In The Adjutant General's Office is maintained a record of the main and second best civilian occupations of all enlisted men, together with present duties and military specialities. Whenever a change of duty occurs in an individual not a trainee which necessitates a change in specialist code numbers, a Report of Change will be submitted. (Example: Pvt Jones change of duty 055 to 050.)

145. OFFICERS AND EXCEPTIONS.—All changes in status of officers will be reported, except in the following cases:

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a. Sickness (except not in line of duty), or the return to duty therefrom at the station at which he is serving. Sickness at another post, however, or at a civil institution or other place and the return to duty therefrom require the submission of a Report of Change.

b. Absence for the purpose of performing temporary duty incident to regularly assigned duties. This is in contrast to the attachment of an individual to another organization or post for duty therewith, in which case a Report of Change is required. For example: an officer may be directed to proceed to one or more organizations for the purpose of making inspections, observing training activities, etc., and, upon completion thereof, to return to his parent organization. Such travel and duty not involving a fundamental change in status does not require a Report of Change. The length of time an officer may be absent and the distance traveled are not determining factors as to whether a change card shall be submitted. The foregoing also applies with equal force to any enlisted man accompanying such an officer or traveling alone on a similar mission.

c. Absence from an organization or post for a period of ten days or more for the purpose of performing temporary duty *not* incident to regularly assigned duties will be reported on Reports of Change.

d. Absences for the following reasons will require a Report of Change if they exceed ten days (for both officers and enlisted men):

(1) When ordered to another post for a course of instruction or to act as an instructor.

(2) When detailed to accompany selectees to another post.

e. A record showing the principal duty and additional duties of all officers will be kept in each personnel section. Changes in principal duties will be reported so that The Adjutant General's Office may maintain a running inventory of the duties of all commissioned personnel.

146. RULES AND PROCEDURE.—After being thoroughly checked, the original copies of all Reports of Change for one day are submitted to a central point at post headquarters (The Administration Center; see chapter following on Post Administration) with a letter of transmittal listing the number of changes for each organization separately. In case no change has occurred, a negative report will be submitted instead. No letter of transmittal will cover Reports of Change for various dates; all Reports of Change for any one date must be together and accompanied by a separate letter of transmittal. The duplicate copy in the case of certain arms or branches of the service will be forwarded as specified in AR 345-800. Triplicate Reports of Change for individuals will be retained; those for units will be mailed at once to The Adjutant General. From the post Administration Center all Reports of Change for each day from the whole post will be transmitted to the Headquarters of the Service Command (Machine Records Unit).

## SECTION VII

### Soldier's Qualification Card (WDAGO Form No. 20)

REFERENCES: AR 615-25 Enlisted Men: Initial Classification.  
AR 615-26 Enlisted Men: Index and Specifications for Occupational Specialists and Index to Military Occupational Specialists.

147. INTRODUCTORY.—Another element in the system alluded to in the preceding section is that of valid classification. The process is initiated by the accomplishment of WDAGO Form No. 20 as the basic uniform record used in

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classification for every man enlisted, inducted, "called," or "ordered" into the service. This card will accompany that man's records wherever transferred. (Par. 4, AR 615-25.) It may frequently be necessary to change the entries on the card as the man receives more training. The aim is to record correctly and fairly everything concerning a man's ability which may assist the Army to place him in the job which will prove most valuable to the service, and from which he will derive the greatest benefit.

148. PURPOSE.—The purpose of classification is to obtain and record in a readily usable form information of each man's qualifications as to education, intelligence, aptitudes, previous military experience, and civilian occupational skills. Proper classification forms the basis for correct assignment, and is necessary in order that:

a. All units and installations (reception centers, replacement centers, recruiting stations, and the like) obtain a proportionate share of the abilities possessed by personnel coming directly from civil life.

b. Combat units obtain priority in the assignment of personnel possessing previous military training and qualities of leadership.

c. Men with occupational skills are assigned to units or installations requiring those skills in the proportion and to the extent available, avoiding wastage. (Par. 1, AR 615-25.)

149. GENERAL PROCEDURE.—Recruits enlisted or inducted into the service, Regular Army Reservists, and members of the Enlisted Reserve Corps ordered to active duty will be classified at recruiting stations or reception centers. If more expeditious, the classification may be carried out at posts, or camps, prior to final assignment. Although qualification cards are filled out primarily to assist in making the best possible initial assignment, the data on them should be kept current throughout the man's service. To that end ratings of skill made as a result of interviews should be changed whenever actual practice during a suitable period indicates erroneous entry or omission. Qualification in military specialties should be entered when determined, and any other pertinent data which might assist in proper assignment, or reassignment, at some future date should be recorded on the card. Interviewers should be especially trained in this work, since it is through them that the first information concerning a man is obtained. After that, the personnel officer, or some other officer designated as classification officer, will be responsible for obtaining and recording the pertinent facts. In part, these facts may be obtained from the Morning Report or the Service Record or from reports from training schools. It is also possible that he may have access to the Reports of Change retained in the personnel section and derive all the necessary information therefrom.

150. DEFINITIONS.—*Classification and assignment personnel* are commissioned or enlisted personnel of the Army of the United States, or other agency when so authorized, charged with interviewing and classifying recruits or registrants, and with the recording, coding, punching, and filing of their individual qualification cards. *Occupational specialists* are those enlisted men whose jobs in the Army are closely allied to civilian occupations, such as draftsmen, cooks, photographers, etc. Specifications are set forth in section I, AR 615-26. *Military specialists* are those men whose jobs in the Army have little relation to civilian occupations, such as machine gunners, agents, visual signal operators, etc. An index of these jobs is set forth in section II of AR 615-26. In general, classification in this category takes place after sufficient time has elapsed during which appropriate military training has been given the enlisted

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men to enable them to qualify as military specialists. *Classification estimate*—This consists of the evaluation of the data entered upon the Form No. 20 from which a decision is reached as to the soldier's suitability for various assignments. This decision, in addition to being entered in the appropriate space, is made readily available by the punched-hole index system. (See next paragraph.) *Skilled* is a term used to designate an estimate of a man's occupational qualifications which signifies that his experience and training are such that given the tools or papers of his trade or profession, he can, with a minimum of supervision, do a satisfactory piece of work for the Army. *Semi-skilled* is the rating used for the enlisted man who, with further experience, could probably become skilled. It could denote that his ability is such that under supervision he would be of use, or that in an emergency he could be used as a substitute for a skilled man; or it might signify that he possesses amateur ability along such lines as telegraphy, photography, etc., which by further training could be developed into Army usefulness. *Limited service men* are in three general classes: those who are limited by physical defects; those who have been indicated by local selective service boards as conscientious objectors, and therefore are available for non-combatant duties only; and those whose service is limited because of mental limitations.

151. DESCRIPTION OF FORM.—WDAGO Form No. 20 is a large card (8 by 10½ inches) on stiff paper. It is covered on both sides with headings and blank spaces for entry of all desired information. It is impossible within the scope of this section to give an itemized list of all information required or to present a reproduction of so large a card; but the list below will give a fairly complete picture of the scope of the card: Name and other vital statistics; education; languages, ability to converse in; marital status, dependents; nearest relative; duty desired by soldier; talent for furnishing public entertainment; main occupation, description, degree of skill, employer, years at it, wage; second and third best occupations; trade test ratings; Army General Classification Test; aptitude test; highest position of leadership; additional occupations, hobbies, etc.; favorite sports; previous military experience, years engaged in, special training received; service schools; limited service in which class; recommended by classifier as ..... These are all to be filled out at the time of initial classification. Below are some entries which would be filled out as the man's military career progressed: classification in military specialties; record of service; organization; principal duty; suspected disloyalty; remarks. But writing in these facts only succeeds in *recording* all the information required by the Army; and it is necessary that this information be readily available. It is made so by providing small holes around the perimeter of the card. According to a complicated code, which interprets the acquired information, the material between the hole and the outer edge of the card is punched out. It is then possible, by inserting long needles through a file of these cards (the classification officer of a regiment might have 3,000 or so on hand), lifting up those not desired, removing the ones desired, and replacing in perfect order those remaining, to choose cards according to any given set of qualifications. Since the accomplishment of these operations is the subject for pages 24 through 56 of AR 615-25, it is manifestly impossible here to give more than a summary and one or two small examples: For military reasons it is required of a classification office to select from among the members of the regiment all men who are radio operators, single, and who have no dependents. This would require three operations. In the upper right corner of the card are holes which when punched in the correct pattern codify the various occupational specialty numbers. The clerk, therefore, would set needles in the

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pattern to denote the code number 177 (radio operator) and run them through the batch of cards. Those which dropped out would be those of all men who are radio operators. It would then be necessary to run a needle through the hole in the upper left corner marked "Mrd." The cards remaining on the needle would be those of single men; since the "Mrd." hole would have been cancelled on all those who were married. Then the clerk would run a needle through the cards remaining impaled on the last one through the hole marked "Dep."; and the ones which remained impaled on the needle this time would be those of men who were radio operators, single, and possessing no dependents. Another example—The Chaplain of a regiment desires to interview any men who happen to be certified conscientious objectors. In the upper edge of the card is a space marked "Lmtd. Serv." in which two holes are punched—"A" and "B." Those physically limited have the "B" hole cancelled; those who are certified conscientious objectors have the "A" one cancelled. The clerk would therefore insert a needle through the file along the "A" hole; and the Chaplain would interview the men whose cards dropped out.

152. SUMMARY.—"The purpose and aim of the Classification Section is to find the qualified men for the jobs, and to find jobs for qualified men. It must be pointed out that this is not an easy task. In many cases there are a great many men with excellent qualifications for a particular kind of work, but there is no Military Classification for that type of work. At the same time there may be many more trained in a certain field than there are positions to be filled in the Army. For these men basic training must be carried on until openings occur in their particular specialty. However, the Army is constantly seeking men with specialized training to fill key positions. It takes time to sort out all of them and find their proper places. If this task is not completed at this particular camp, it will be done at the next one. The Classification Section is well aware that there are many Selectees in the various organizations who have qualifications to fill vital and key positions. Those men will be called upon to perform such duties as they are capable of as soon as the positions open up."

### SECTION VIII

#### Monthly Personnel Roster (WDAGO Form No. 305)

REFERENCES: AR 345-5, Army Personnel System; Personnel Management—Personnel Records.  
AR 345-900, Military Records, Personnel Rosters.

153. PURPOSE.—Every month the machine records unit compiles and forwards to the unit personnel sections three copies of personnel rosters for each organization under the unit. These personnel rosters (WDAGO Form No. 305) should show the correct status of every man in the organization as of 11:59 P. M. on the last day of each month; and they are compiled from Service Command's knowledge of the initial set-up of the organization correlated with the changes reported by the unit personnel section on Form 303 during the month.

154. RULES AND PROCEDURE.—The following are the general rules and procedures to be followed:

a. Upon receipt the rosters will be thoroughly checked as to accuracy and completeness by the clerk from each company assigned to duty with the section.

b. Corrections will be accomplished on each copy with typewriter or ink; carbon process will not be used, nor will corrections be indicated by separate letter or indorsement.

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c. Personnel erroneously omitted from the roster will be added at the end thereof under their proper heading, that is: "Assigned," "Attached unassigned," "Attached from other organization" or "Casuals."

d. When additions are to be made, and there is not sufficient space at the end of the roster, additional sheets will be improvised and the certificate of the personnel officer placed thereon.

e. All copies of the rosters will be certified by the personnel officer concerned.

f. All corrections will be initialed by the personnel officer.

g. "Repeat" Reports of Change will be submitted with corrections to substantiate all corrections.

h. One copy of the corrected roster will be retained and the others forwarded to the machine records unit through the same channels as the Report of Change. Occasionally it may be necessary, in order to facilitate the process of checking and correcting, for a roster to be prepared by the unit personnel section as of midnight of the last day of the month, and a physical check be made on the next day. All men will be accounted for, and these rosters used as a basis for accurately checking the monthly personnel rosters forwarded from Service Command Headquarters.

### SECTION IX

#### Desertion

REFERENCE: AR 615-300, Enlisted Men; Deserters.

155. IMPORTANCE.—"Commanding officers will explain to, and impress upon all in the service, and those enlisted or drafted in the future, the gravity of the offense of desertion and the difference between desertion and absence without leave." (Par. 3, AR 615-300.) Of the two, desertion, of course, is the more serious offense.

156. HOW DETERMINED.—The status of "Absent without leave" is changed to that of "desertion" when an enlisted man AWOL fraudulently enlists in one of the forces of the United States, or enlists in a foreign army, or when the company or detachment commander, after a thorough investigation, believes that the absentee does not intend to return to his organization, or that he quit it to avoid hazardous duty, or to shirk important service. (Where "intent" is apparent, desertion is obvious *per se.*) AWOL will also be changed to desertion when he has been absent without leave for 20 days unless there is reason to believe he intends to return, or he absents himself while he is at a port of embarkation awaiting shipment overseas, or when he absents himself from his organization after orders for its movement overseas have been published in the organization.

#### 157. EFFECTIVE DATE OF DESERTION.

a. The effective date of desertion in such cases is the date of the commencement of the unauthorized absence as shown on the morning report. That date, and not the date when dropped as a deserter, will be reported on the next unused indorsement on the service record.

b. When an enlisted man deserts while en route to his new station, the date on which he departed for his new station is the effective date of desertion unless the date of desertion is otherwise definitely established. Upon receipt of the service record and allied papers of an enlisted man at his new station he will be assigned to an organization, and the commanding officer of such organization will prepare the reports required in cases of desertion.

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158. **EFFECTIVE DATE OF RETURN.**—The effective date of return of a deserter to military control is the date:

- a. Of surrender to or apprehension by military authorities.
- b. On which the deserter is delivered to the military authorities, or,
- c. Of receipt, at the post where serving in a fraudulent enlistment, of a telegram, radiogram, or other communication from The Adjutant General indicating identity with a deserter from a prior enlistment. (Par. 16, AR 615-300.)

159. **REQUIRED FORMS.**—The following reports and papers will be prepared upon dropping a man as a deserter:

- a. WDAGO Form No. 44 (Report of Desertion).
- b. WDAGO Form No. 30 (Notification of Discontinuance of Allotment, if required).
- c. Evidence gathered at the time of desertion to substantiate charge of desertion.
- d. List of clothing left at post.
- e. Supplemental pay roll.

160. **DISPOSAL OF RECORDS.**—These papers and reports will be disposed of as follows: Both carbon copies of WDAGO Form No. 44 will be forwarded by the deserter's organization commander to The Adjutant General within 2 days after the man is dropped as a deserter. He will securely fasten the original copy of the report of desertion to the service record and will complete all other records of the deserter and send them within 5 days to the commanding officer of the station from which the enlisted man absented himself without leave. These records will include the enlisted man's service record, extract of morning report showing the entries, "duty to AWOL" and "AWOL to desertion," individual clothing record, list of clothing left by deserter, qualification card, and evidence gathered at the time of desertion. These records will be held by post commanders to whom forwarded for a period of 6 months, at the expiration of which they will be forwarded to The Adjutant General. The original copy of WDAGO Form No. 30 will be forwarded to the same place to which the authorization for the allotment was sent, and the copy will be attached to the pay roll. A carbon copy will be filed with the retained records of the organization from which the enlisted man deserted. Any public property lost in consequence of an enlisted man's desertion will be charged against the deserter on WDAGO Form No. 36 (Statement of Charges) and entered on the supplemental desertion pay roll. (See chapter on Property Accounting.)

161. **RETURN TO STATION.**

a. *General Military Control.*—When a deserter returns to military control, the commanding officer of the post or station where this occurs will immediately prepare and forward to The Adjutant General WDAGO Form No. 46 (Report of Apprehension or Surrender of Deserter) in triplicate. If the enlisted man's records are still held at his former station, the original will be sent to the commanding officer thereof and two carbon copies will be sent to The Adjutant General. If the records have been forwarded to The Adjutant General, all three copies of Form No. 46 will be sent to The Adjutant General. In all cases, the original Form No. 46 will be attached to the deserter's service record.

b. *Post Other Than Soldier's.*—The commanding officer of the post, camp, or station where a deserter is returned to military control will also notify the commanding officer of the post, camp, or station from which the man deserted,

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of the fact of the return to military control. A deserter received at a station other than his own may be returned, under guard, to his proper station, if it is within the same service command, or if in another service command provided the distance involved is not greater than 200 miles. The cost of this travel, both for the guard and himself, will be charged to the prisoner. (A man AWOL is furnished transportation and subsistence which are deducted later.) Additional expenses which the deserter must bear are prescribed in par. 29, AR 615-300.

*c. Soldier's Own Post.*—If a deserter is returned to military control at the post from which he deserted, the original of WDAGO Form No. 46 will be retained to be attached to the service record upon receipt thereof from The Adjutant General, and the two properly authenticated carbons forwarded to The Adjutant General. If the service record and allied papers have not been forwarded, the original of Form No. 46 will be attached to the service record and the two carbons forwarded as above, together with both carbons of Form No. 44.

162. **PAY STATUS.**—All pay and allowances earned, but not drawn, at date of desertion are subject to authorized stoppages, such as post exchange, company funds, etc., due at date of desertion, and the balance, if any, is forfeited. (Par. 32, AR 615-300.) If any balance of indebtedness remains unsatisfied by pay and allowances accrued at date of desertion, it will be carried forward on the enlisted man's records for collection from any amounts which may accrue to his credit in the future.

### SECTION X

#### Action in Case of Death

REFERENCE: AR 600-550 Personnel; Deceased.

163. **REPORT OF DEATH.**—Upon receipt of a report from the surgeon of the death of an enlisted man, the following information will be forwarded to The Adjutant General by radio or telegraph: full name, army serial number, grade, company, regiment; date, place, and cause of death; and a statement that the emergency addressee has been notified.

164. **NOTIFICATION.**—The notification of the emergency addressee will be by telegraph and will include the fact, date, place, and cause of death; amount authorized by regulations for funeral expenses after arrival of remains at place designated; and will request that reply be made by telegraph if it is desired to have the remains shipped home and, if so, to whom. No statement will ever be made as to line of duty or misconduct.

165. **LETTER OF SYMPATHY.**—To the nearest relative or other person designated to be notified in an emergency will be sent a letter of sympathy which will contain information as in the telegraphic notification, and will also include, if addressed to the widow or legal representative, or to a son, daughter, father, mother, brother, sister, or next of kin, information relative to the shipment of effects, and the names, official designations, and post office addresses of the officers and officials to whom application should be made for the effects, for the settlement of accounts, and for any pension which may be due (if addressee is a legal dependent). No information will be given as to the status of the deceased's accounts, which might become the basis of a claim against the government.

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## SECTION XI

### Correspondence File; 201 File

REFERENCES: Publication: "War Department Correspondence File—1918."  
AR 345-5, Army Personnel System.

166. COMPANY.—(See par. 24) Correspondence pertaining to a company will be prepared in the personnel section and will be signed by the personnel officer or his authorized assistant. Data relative to company administration will be obtained by personal conference, telephone, or informal reference slip from the commander concerned. Indorsements will not be required of company or battalion commanders. If a record is necessary, the informal reference slip may be filed with the retained correspondence.

167. UNIT PERSONNEL SECTION.—The unit personnel section has also the custody and maintenance of the 201 files for both officers and enlisted men of the unit. It is at this point in the administration of the Army that the filing system thereof is encountered. The company no longer has much to do with any filing of correspondence; but it is necessary for the unit personnel section both to maintain files of correspondence, and to record correctly, the file index on outgoing correspondence. The following is not intended so much as a course of instruction on filing as a summary of the working of the system which will enable the student to master the details of it after indispensable practical experience, which he will have in the field.

#### 168. CLASSIFICATION.

*a. General.*—Successful filing, which at this stage of civilization ranks as a science, involves not only the actual operation of placing papers in a file or other receptacle, but, more especially, the production of such specific papers, upon request or call therefor, with the minimum of time involved. It is primarily for the latter purpose that files and systems of filing are maintained. The two simplest symbols that can be used in systems of filing may be said to be the Arabic 1, 2, 3, 4, and the alphabetical a, b, c. The War Department system makes use of both. Its method of numbering the subjects in its files is based upon the Dewey Decimal System of Library Classification devised by Melville Dewey. His system divided the subjects of human knowledge into not more than 10 main classes, represented by the Arabic numerals 0 to 9, both inclusive. These 10 classes were in turn each subdivided into not more than 10 subclasses; and in turn the 100 subclasses thus created were each divided into not more than 10 divisions and so on. The numerals representing the 10 main classes are expressed in numbers of three digits, as 000, 100, 200, 300 and so on to 900. The first digit to the left represents a main class, the second from the left a subclass of the main class, and the third a division of the subclass. After the subdivision of these numbers as provided above has been exhausted, further subdivision of these numbers is effected by affixing additional digits to each number, separated therefrom by a decimal point. Therefore, each digit added to the right of a number represents a subdivision of the subject represented by all the digits to the left. Within each division no matter how small, alphabetical arrangement is effected.

*b. Merits.*—The chief merits of the decimal system of classification lie in the fact that the subject of correspondence determines the exact location; that it is applicable to the most varied subjects; that, by analogy, subjects, provisions for which have not been specifically made, can be associated with correlated subjects

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for which provisions have been specifically made; that not only are papers on one subject found together, but those closely allied therewith precede or follow, they in turn being preceded or followed by other allied subjects as far as possible. (Preface to "War Department Correspondence File"—1918.)

*c. Classes.*—The nine general classes of the War Department Correspondence File are: Class 000—General; Class 100—Finance and Accounting; Class 200—Personnel; Class 300—Administration; Class 400—Supplies and Equipment; Class 500—Transportation; Class 600—Buildings and Grounds; Class 700—Medicine, Hygiene, and Sanitation; Class 800—Rivers and Harbors; Class 900—Not used. For specific details as to each class, see the War Department Publication cited above.

169. PERSONNEL.—At present we are most concerned with the 200 Class—Personnel. This class is designed to include all subjects pertaining to individuals, either commissioned officers, enlisted men, civilian employees, or civilians. The number 201 is used to file papers or indexes relative to a particular individual, either an officer, enlisted man, or civilian; and, within the number referred to, the file is arranged alphabetically by names of individuals. The 200 group takes in all matters affecting pay and allowances, discipline, including moral conduct, trials by courts-martial, military prisons, questions of race, funerals, and burials. It is further subdivided thus: 210—Commissioned; 220—Enlisted; 230—Civilian Employees; 240—Pay and Allowances; 250—Discipline; 260—Pensions; 270 and 280—Not used; 290—Miscellaneous. Under the Class number 200 there is a subdivision 201—Personal Records—which is subdivided decimally as follows:

201	Personal records.
201.1	Methods and forms of keeping.
201.2	Commendations, and complaints, debt, and other.
201.21	Appeals.
201.22	Commendations.
201.23	Complaints.
201.24	Indebtedness.
201.29	Miscellaneous.
201.3	Individual histories, descriptive lists, historical records, etc.
201.31	Descriptive and assignment cards.
201.32	Descriptive cards.
201.33	Descriptive lists.
201.34	Historical records.
201.35	Individual histories.
201.36	Service records.
201.37	Preference cards.
201.38	Flight records.
201.39	Miscellaneous.
201.4	Distinguished services.
201.41	Heroic conduct.
201.5	Physical tests.
201.501	Annual physical examinations.
201.51	Riding tests.
201.52	Walking tests.
201.53	Obstacle rides, and other exercises.
201.54	Excused from.

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201.59	Miscellaneous.
201.6	Efficiency, mental and physical.
201.601	Disability.
201.61	Efficiency reports.
201.62	Personal reports.
201.624	Arrivals and reports of.
201.625	Departures and reports of.
201.7	Change of names or addresses and records of.
201.71	Addresses, and changes.
201.72	Changes of name.
201.8	Certificates.
201.9	Miscellaneous.
201.91	Delays.
201.92	Supports.

170. **SUMMARY.**—This is what is meant by the 201 file of the unit personnel section. Correspondence which is received by it, and is to be filed, is arranged according to these symbols; and correspondence by any section with other sections or with the War Department, which is to be filed, will have noted the correct file number in the heading of the letter (upper left corner below, and to the left of, the designation of the headquarters) or in the indorsement (against the left margin on the same line with the number of the indorsement). See par. 36 and par. 169.

### SECTION XII

#### Others

**REFERENCE:** AR 345-5, Army Personnel System; Personnel Management—Personnel Records.

171. **CLERICAL POOL.**—When officers are assigned to duties such as courts-martial, reports of survey, investigations and any other special details which may require clerical assistance, the unit personnel section will supply any such work that may be necessary.

172. **LOCATOR FILE.**—There will be maintained in each personnel section a current locator card file (WDAGO Form 304, Locator Card) indicating the name, rank, serial number, and organizational assignment of all personnel, commissioned and enlisted, assigned to the unit for which the section functions.

173. **MISCELLANEOUS.**—The remainder of the matters for which the personnel section is responsible may be found listed in par. 169. Those matters either concern mostly forms, which are self-explanatory, or involve details of every-day office procedure (Methods of filing bulletins, etc.), which are subject to variation according to the officer in charge.

### SECTION XIII

#### Operation of Message Centers

**REFERENCE:** Field Manual 24-5.

174. **PERSONNEL AND DUTIES.**—As noted on the chart accompanying paragraph 105, this section of the regimental headquarters is under the sergeant-major. It usually consists of a corporal and several privates of either grade.

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The actual conduct of the center varies widely according to the wishes of the particular regimental commander or sergeant-major; but, in general, its functions are as follows:

- a. Receive and distribute U. S. mail to members of the regiment, and collect and forward outgoing mail.
- b. Receive and distribute all intra-post messages to members of the command, and forward any such from the regiment to other offices of the post.
- c. Distribute all correspondence, orders, bulletins, directives, regulations, circulars, etc., to those concerned from all higher headquarters.
- d. Publish all orders, memoranda, etc., of the unit commander to all personnel of the unit. (In some places, this duty includes the mimeographing, or copying, of all such.)
- e. Sort and convey to the unit personnel section all reports and records, etc., submitted periodically by the various companies (unless, as mentioned before, they are submitted directly).
- f. Handle the distribution of office supplies and blank forms to the remainder of the headquarters staff.
- g. Accomplish all filing of records, reports, correspondence, communications, bulletins, etc., necessary to the headquarters.

### SECTION XIV

#### Appointment and Reduction of Noncommissioned Officers

REFERENCE: AR 615-5 Enlisted Men: Appointment and Reduction of Noncommissioned Officers and Privates, First-Class.

175. **AUTHORIZATION.**—The authorization of appointments of noncommissioned officers and privates, first class, will conform strictly to War Department authorization. The effective date of an appointment is the date of the instrument of appointment and will determine the date of rank set forth on the warrant. Appointments are not to be antedated. The one exception to the above is in the case of a noncommissioned officer reduced without prejudice, and, on the same day, appointed to a lower noncommissioned grade; the date of rank in the lower grade will be the earliest date from which he has rendered continuous service in that or in a higher grade. In such case, the instrument of appointment will specify the date of rank, and will state that it has been determined in accordance with the above rule.

176. **CLASSES.**—Noncommissioned officers are divided into two classes, *permanent* and *temporary*. Permanent noncommissioned officers are those appointed to vacancies based on peace-strength Tables of Organization or special War Department authorization made obviously for and during time of peace. Men provisionally appointed or promoted to fill vacancies caused by the discharge of a noncommissioned officer will be considered as in this class. Temporary noncommissioned officers are those appointed during an emergency under special authorization of the War Department, based upon such increased strength of the army as may be authorized by law. A temporary appointment will not confer any rights of permanency after the termination of the emergency, or beyond such date as may be determined by the War Department.

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177. **APPOINTMENT.**—In general, the appointing authority for temporary noncommissioned officers and privates, first class, is shown below:

<i>Grades</i>	<i>Units</i>	
Noncommissioned officers.	Regiment .....	Regimental commander.*
Noncommissioned officers.	Detached or separate bat- talion.	Battalion commander.*
Privates, first class.	Company .....	Company commander.
Noncommissioned officers.	Separate or detached com- pany.	Company commander.

178. **WARRANTS.**—Before November 13, 1942, all appointments of non-commissioned officers were evidenced by the issue of a warrant. The warrant was signed by the appointing officer and was delivered to the non-commissioned officer to become his property. War Department Circular 373, 1942, suspended the issuance of warrants to non-commissioned officers, including technicians, for the duration of the war and 6 months thereafter. In lieu of a warrant, a copy of the order or other instrument announcing his appointment will be furnished each non-commissioned officer. Technicians of the third, fourth, and fifth grades rank immediately below the staff sergeant, sergeant, or corporal of their grade.

179. **TERMINATION.**—Appointments may be terminated by: termination of enlistment, return from foreign service (See Section 2, AR 615-210), a court-martial, transfer, the Secretary of War, and the authority competent to appoint.

### SECTION XV

#### Leaves, Furloughs, Passes, and Delays

REFERENCES: AR 35-4520 Finance Department; Monetary Allowances in Lieu of Rations and Quarters.  
AR 345-155 Military Records; Preparation of Army Pay Rolls and Model Remarks.  
AR 605-115 Commissioned Officers; Leaves of Absence and Delays.  
AR 615-275 Enlisted Men; Furloughs, Passes, and Delays.

180. **FURLOUGHS.**—*a. Defined.*—A furlough is the authorized absence of an enlisted man to make possible travel, rest, and recreation. Commanding officers having authority to grant furloughs are charged with the duty of encouraging enlisted men to take advantage of short furloughs when it can be done without manifest injury to the best interest of the individuals or the service. The furlough, nevertheless, is a privilege—not a right.

*b. Granted in Continental United States.*—The commanders or the chiefs of any forces, services, commands, or installations commanded by, or the appropriate command of, a general officer, the commanders of posts, camps, and stations, and the commanders of regiments and separate battalions may grant furloughs to enlisted men under their control on the basis of 30 days a year and for such brief additional periods as may be necessary in emergencies, and may delegate this authority to grant furloughs to such of their subordinates as they may designate. Furloughs will be confined to periods not in excess of 15 days at any one time, with the following exceptions:

- (1) In cases of extreme emergency.

\*Commanding Generals of Service Commands, chiefs of arms and services, commanders of units higher than regiments, and commanding officers of posts and other installations, may appoint enlisted men of their offices or headquarters to the grade of temporary noncommissioned officer or private, first class. For other exceptions to the above chart, see circulars No. 42 and No. 140, War Department, 1942.

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- (2) Individuals returning from service outside the continental United States.
- (3) For purpose of convalescence while a patient in a station or general hospital.

*c. Granted Outside Continental United States.*—The commanders of base commands, defense commands, service commands, departments, theaters of operation, and of independent installations outside the continental limits of the United States may prescribe the system of furloughs to be observed in their respective commands, and may delegate the authority to grant furloughs to such of their subordinates as they may designate.

*d. Furlough Certificate.*—The furlough certificate, WD, AGO Form No. 31, is prepared in duplicate, customarily by the unit personnel officer, upon the request of the enlisted man. The original, properly approved, is given to the enlisted man as his authority for being absent from duty; the duplicate is kept in the personnel office until the man returns. The soldier must keep his furlough certificate with him at all times while he is on furlough. When he returns to his post, he should turn it in to his orderly room immediately. The original is forwarded by the company to the personnel officer. He completes the certificates on both the original and the duplicate, and then forwards both copies to the disbursing officer for collection of the value of the commuted rations due the enlisted man.

*e. Restrictions.*—For the good of the service, several basic restrictions have been placed upon the granting of furloughs:

- (1) The number of enlisted men on furlough from any command will not exceed 15 percent of the enlisted strength present therewith, except under exceptional circumstances, on occasions following extended large-scale maneuvers or specialized training, and prior to departure of organizations for permanent change of station.
- (2) Except in cases of urgent necessity, furloughs will not be granted enlisted men when undergoing basic training, in attendance at enlisted specialists' school, in attendance at an officer candidate school, participating in maneuvers conducted by commanders of corps or higher units, and undergoing target practice or special training.
- (3) An enlisted man undergoing treatment for an infectious or contagious disease will not be granted a furlough, unless justified by a certificate from the responsible medical officer that the public health will not be jeopardized.
- (4) Except in case of urgent necessity, an enlisted man undergoing treatment for venereal disease will not be granted a furlough, unless justified by a certificate from the responsible medical officer that neither the course of the disease nor the treatment thereof will be affected adversely.

*f. Extensions.*—An officer authorized to grant furloughs may extend a furlough granted to an enlisted man under his control, but in any such case the entire period covered by such furlough and extension will not exceed the length of period for which the commanding officer had authority to grant a furlough.

*g. Limits.*—An enlisted man on furlough will not leave the continental limits of the United States without specific authority to do so.

*h. Return from Foreign Service.*—Furloughs to return to the United States from a foreign country will take effect on the day after the date the enlisted man reaches the United States.

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*i. Suspension of Furlough.*—When an enlisted man is admitted to an Army hospital while on furlough, his furlough is suspended for the period he remains therein, and he will be carried on the records as absent sick for that period.

*j. Pay While on Furlough.*—If a soldier requests, he may be paid while on furlough by means of a check.

*k. Ration Allowances.*—An enlisted man is paid the money value of the rations he missed while on furlough. This amount will be computed on the basis of a figure set for each fiscal year by the President of the United States. When computing the amount due, it must be remembered that the day of departure on furlough, regardless of the hour, is counted as a day of absence on the Morning Report and that the day of return, regardless of the hour, is counted as a day of duty. Men who receive a monetary allowance for quarters continue to receive such allowance while on furlough.

181. **PASSES.**—An officer authorized to grant furloughs may grant passes to enlisted men under his control for a period not greater than 3 days. The pass form, WD, AGO Form No. 7, is prepared upon request of the enlisted man and the approval of his company commander. It is customarily made out in the orderly room, but this practice may vary in different posts. There are three major differences between a furlough and a pass: first, the pass is limited by AR 615-275 to 72 hours duration, whereas a furlough may be much longer depending upon the policies of the service command or upon local post "ground rules"; second, a soldier on pass is carried on the organization's Morning Report as if present for duty, while one on furlough is carried as officially absent; and, third, there is no record of passes kept on the Service Record, but all furloughs are recorded there. Special passes may be granted enlisted men to visit Canada in uniform.

182. **DELAYS.**—An officer authorized to grant furloughs may also grant delays to enlisted men who are en route to new stations or traveling under orders. Example: First Sergeant Walter Jones is transferred from Camp Lee, Va., to Fort Devens, Mass., only 40 miles from his home in Boston. He is granted a three-day delay in order to visit his home before reporting to his new station. This time would count against his furlough time.

183. **LEAVES.**—*a. Defined.*—A leave of absence is an authorized absence from regular duty for officers, warrant officers, and army nurses for the purpose of allowing travel, healthful recreation, and diversion. Generally speaking, leaves are granted by regimental or separate battalion commanders, or higher authorities, and are granted on Special Orders.

*b. Kinds of Leaves.*—There are three kinds of leaves: ordinary leave; sick leave for convalescence; and informal leave, which can be granted orally for 24-hour absences, week-ends, and holidays.

*c. Effect on Rations.*—If a person going on leave notifies his mess officer of the dates he will be absent, he will not be required to pay for his rations during the period of such absence, according to current practice. The day of departure on leave is technically a day of duty; the day of return is a day of absence. Note the contrast in this respect to the procedure for furloughs.

*d. Record.*—A record of the number of leaves taken by an officer, warrant officer, or army nurse is kept in his 201 file. Delays count against leave time.

*e. Time Limits.*—Persons eligible for ordinary leaves may receive them with full pay and allowances for periods not exceeding 30 days for one year. Leave time may accrue over a period of years, but no leave can exceed four months in the year in which it is taken. The "leave year" is the fiscal year.

# CHAPTER VI

## ADMINISTRATION OF POSTS, CAMPS, AND STATIONS

- REFERENCES:
- |             |   |
|-------------|---|
| AR 30-930,  | Q.M.C., Transportation of Troops; General.                              |
| AR 30-1580, | Q.M.C., Fire Protection and Fire Fighting.                              |
| AR 30-1760, | Q.M.C., Maintenance of Utilities.                                       |
| AR 30-2135, | Q.M.C., Laundries.  |
| AR 30-2210, | Q.M.C., Rations.  |
| AR 30-2320, | Q.M.C., Care of Subsistence Stores.                                     |
| AR 35-120,  | Finance Department: Disbursing Officers and Public Funds; General.      |
| AR 35-220,  | Finance Department: Bonds of Accountable Officers.                      |
| AR 35-6520, | Finance Department: Property Accountability and Responsibility.         |
| AR 35-6640, | Finance Department: Lost, Destroyed, Damaged or Unserviceable Property. |
| AR 35-6720, | Finance Department: Blank Forms pertaining to Property Accounting.      |
| AR 45-30,   | Ordnance Department: Ordnance Field Service in Time of Peace.           |
| AR 210-10,  | Posts, Camps, and Stations: Administration.                             |
| AR 210-65,  | Posts, Camps, and Stations: Exchanges.                                  |
| AR 345-5,   | Army Personnel System; Personnel Management—Personnel Records.          |
| AR 345-400, | Military Records: Morning Reports.                                      |
| AR 600-25,  | Personnel: Salutes and Ceremonies.                                      |
| AR 850-75,  | Miscellaneous: Employment of the American National Red Cross.           |

### SECTION I

#### General

184. DEFINITION.—The term “post” includes arsenal, air base, airdrome, camp, depot, station, fort, general hospital, and any other station at which the duties, or functions, prescribed by AR 210-10 are required or performed. Permanent posts will be designated as “forts,” and places occupied temporarily by troops as “camps.” (Par. 2 AR 210-10). Although not prescribed by regulation, it is customary to regard as a “station” any non-permanent place occupied by military personnel not falling into the classification of “post” or “camp,” such as a recruiting office or ROTC schools.

185. NAMES.—All military posts will be named by the Secretary of War, but none, nor any building, street, etc., on one, will be named after a living officer. They will be established only with the express authority of Congress, if within the continental limits of the United States, including Alaska. If located in the insular possessions of the United States, they will be established under the direction of the Secretary of War. (Par. 2, AR 210-10.)

186. RESPONSIBILITY.—The officer commanding a post will command all troops on that post and administer all affairs in connection therewith. His responsibility in general includes:

- a. Safety and defense of post.
- b. Appearance, discipline, welfare, and dress of all military personnel.
- c. Instruction, tactical efficiency, and preparedness for war service of all troops of his command.
- d. Preservation, proper application, and use of public property.
- e. Enforcement of laws and regulations.
- f. Proper condition of quarters.
- g. Enforcement of rigid economy in public expenditures.
- h. Correction of all irregularities, or extravagance, that he may discover, or which may be reported to him.
- i. Guarding of the public interests in every particular. (Par. 4, AR 210-10.)

187. **STAFF.**—The officer commanding will leave the details of administration to subordinate commanders, as far as practicable. His *staff* will consist of such staff officers as are on duty at the post, and such line officers as authorized for staff duties. He may assign any two, or more, staff functions to one officer. The official designation and address of the staff officers will be: The adjutant, the quartermaster, the surgeon, etc., followed by the name of the post. (Par. 3, 7, AR 210-10.)

## SECTION II

### Matters Under Jurisdiction of Commanding Officer and His Staff

#### 188. INSPECTIONS.

*a. Property.*—The commanding officer will make an annual inspection of all public buildings, structures, and systems at his post during the first quarter of each fiscal year. Accompanying him will be the utilities officer (formerly a member of the Quartermaster Corps, but now under the Corps of Engineers following War Department instructions of December 16, 1941), who will prepare the yearly estimate of expenditures necessary to the proper maintenance, repair, and operation of the buildings and utilities.

*b. Personnel.*—He will inspect his command at such times as may be prescribed by higher authority, and will render reports thereon; and at such other times as he deems necessary. Lastly, accompanied by the surgeon, he will make such visits as he deems necessary to the hospital, guard-houses, mess halls, post exchanges, storehouses, corrals, buildings and rooms used by enlisted men. (Par. 9, AR 210-10.)

#### 189. FUNDS AND PROPERTY.

*a. General.*—All funds must be adequately safeguarded and administered in accordance with law and regulations.

*b. Bonding Personnel.*—The officer commanding will see to it that all persons under his jurisdiction of whom bonds are required by AR 35-220, or by instructions of the War Department, will furnish such bonds before assuming duties involving accountability.

*c. Pay Rolls.*—With respect to pay rolls, the duties of the commanding officer are as follows:

- (1) *Appointing Officers.*—He will appoint authorized officers to certify pay rolls, and other vouchers, and furnish their names to the disbursing officers concerned.
- (2) *Identification.*—He will identify, or have identified by an officer designated by him, any officer, or person, temporarily at his station, who is entitled to receive pay or travel allowances, either in accordance with the provisions of Par. 5, AR 35-120, or by the furnishing of signature cards (W.D. Form No. 35) to the disbursing officer concerned.
- (3) *Information.*—He will notify the disbursing officer whenever an officer is separated from the service for whatever reason, or is on a non-pay status, or in the hands of civil authorities. He will further inform the disbursing officer of the final action on a resignation, discharge, or dismissal of an officer, as well as the termination of a non-pay status, or release from civil authorities. He will issue certificates of non-indebtedness, and statement of leave of absence, as prescribed in AR 35-3420 for reserve officers on termination of their assignment to active duty.

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*d. National Guard Funds.*—Disbursement of National Guard Bureau funds must be accounted for on reports submitted to the Chief of the National Guard Bureau.

*e. Transportation.*—He will see to it that government transportation is used solely on authorized government business, and in accordance with law.

*f. Approval.*—All requisitions or estimates for supplies or property, or allotment of funds, except those requested by a disbursing officer for disbursement, will be submitted to the commanding officer for approval. Before approving, he will carefully examine them to determine that the supplies, property, or funds called for are in the quantity, kind, and in the amount required during the period covered, and revise as he deems necessary. Any requisitions on local supply officers for unit distribution not requiring submission to higher authority may be approved by regimental, or separate battalion, commanders, if the commanding officer chooses to so delegate the authority.

*g. Storage and Issue.*—He will direct the issue of quartermaster supplies, and ordnance stores, required for strictly post or police purposes. These will be carried on a list of "articles in charge" and verified daily by the officer of the day.

*h. Responsibility.*—He is responsible for the prescribed inventory of property in the hands of accountable and responsible officers. Thus he will from time to time have an inventory made by a disinterested officer of such articles as he may designate. (AR 30-2320 and AR 35-6520.)

*i. Change in Responsibility.*—When an officer in charge of the public property of a command is absent more than one month for any reason, the post commander will designate an officer to inventory the property, and have another, if available, receipt and account for it. The same procedure may be followed when the absence is less than a month, if the circumstances warrant. If it becomes necessary to remove all officers from the charge of public property, the post commander will report the circumstances to the commanding general of the service command.

*j. Salvage.*—Before ordering the destruction or salvage of property or stores, the commanding officer will personally inspect it, or delegate a field officer to perform this duty. (See Par. 11a (2) AR 35-6640.)

*k. Ordnance Theft.*—In the event of theft of rifles and other small arms, the post commander will promptly notify the local police authorities, and report the loss through his service command to the Chief of Ordnance with full particulars of each weapon missing. A similar report will be made to the Chief of Ordnance in the case of such firearms being turned in to a post after recovery.

### 190. SUBSISTENCE.

*a. Rations and Accounts.*—The commanding officer will approve all ration returns, and the rations and savings accounts prepared and certified by the sales officer, as provided for under the provisions of Par. 12b, AR 30-2210.

*b. Separate Mess.*—He may authorize, with due regard for the best interests of the service, individual men to mess separately. (Par. 13a (6) AR 30-2219, and Pars. 35 and 40, AR 345-400.)

*c. Prisoners' Mess.*—He will provide for the prisoners' mess.

*d. Emergency Rations.*—He may issue emergency subsistence rations to destitute persons to relieve starvation and extreme suffering, as provided in Par. 9, AR 30-2210.

191. QUARTERS.—Assignments will be made by the commanding general through an officer charged with such a duty. These quarters may be reassigned to new officers of higher rank, but appeal may be made to the commanding gen-

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eral of the service command, whose decision is final. The question of adequacy of the quarters is a detailed one, but the rank of the officer and the number, age, and sex of dependents, if any, are the primary considerations. This matter, along with the termination of assignment to quarters, is treated at length in Par. 13, AR 210-10. The same general provisions apply to Army nurses, warrant officers, noncommissioned officers, and authorized civilians.

192. **MAIL.**—Mail will be handled by trustworthy persons (appointed by the commanding officer) who will be given the authority to receive mail from the post office and to sign receipts for all registered, insured, and c.o.d. mail. In addition, they will receive parcel post and express.

### 193. LAUNDRY.

*a. General.*—At posts where a Quartermaster Corps laundry is operated, or members of a command are authorized to patronize such a laundry situated elsewhere, the commanding officer will be responsible that the laundry, if under his command, is efficiently operated, that the services are equitably apportioned among those entitled thereto, and that the normal priority observed is as follows: (1) enlisted men's laundry; (2) hospital, government property, Army Transport Service; (3) officers, and other authorized persons. Enlisted men will be adequately informed of their rights to patronize the post laundry, but no attempt will be made to force such patronage.

*b. Inspections.*—There will be frequent inspections in order to insure that:

- (1) Laundry privileges are not being abused by any of the three classes of patrons.
- (2) Enlisted men, and other patrons, are being correctly charged for work performed.
- (3) All proper laundry charges against enlisted men are being regularly and correctly entered on pay rolls, final statements, or service records. Such inspections will involve a comparison of enlisted men's laundry charges (on WDQMC Form No. 374) with retained pay rolls and extracts from service records.
- (4) Receipt and dispatch of organization laundry are adequately supervised to facilitate operation and prevent losses.

*c. Audit.*—An audit of the records of the laundry is made at least once each quarter by a disinterested officer (See AR 30-2135).

### 194. OTHER DUTIES.

*a. Notice.*—The commanding officer will give timely notice to the proper transportation officer of all contemplated movements of troops and supplies to insure the readiness of proper and sufficient transportation. (See AR 30-930.)

*b. Conduct.*—Commanding officers are enjoined to exercise such supervision over the conduct and activities of military personnel while on the march as will create a favorable impression upon the civilian population and promote harmonious relations with them.

*c. Sabbath.*—No marches will be made on Sunday, except in case of necessity, thus respecting the sentiment of the nation concerning observance of that day. Opportunity will be provided for religious services while in temporary camps on Sunday when troops are on the march.

*d. Guard Mount.*—A daily formal guard mounting, or other similar ceremony, should be prescribed while in temporary camp.

*e. Athletics.*—Athletic contests should be arranged and concerts be given, if a band or orchestra is available.

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195. REPORTS AND RECORDS.—Responsibility for the proper delivery, filing, and posting to date of all communications of whatever nature from the War Department, or from the headquarters of an army corps, division, brigade, regiment, or service command, rests with the commanding officer, who will make semi-annual inspections to see that all official files of his command are properly maintained. The following books of record, reports, and papers will be kept:

- a. Headquarters morning report.
- b. Consolidated morning report (optional—daily strength report may be substituted).
- c. Guard report.
- d. Record of trials by summary court.
- e. Post exchange council book.
- f. Record of formal tactical inspections.
- g. Correspondence file.
- h. Copies of all headquarters returns and reports rendered.
- i. All official papers relating to post administration.
- j. A post diary as one of the permanent records of the post with events of interest either from an historical or statistical standpoint.
- k. A "Building inspection report" (WDQMC Form No. 103) of all occupied buildings.
- l. A storage battery record by each organization concerned, with the date of issue of each battery, and the date of each subsequent individual charging.

(1) All such post records, including medical and service records, are accessible for inspection by duly authorized officers of the United States Civil Service Commission upon the presentation of the proper credentials to the commanding officer. For agencies and officers authorized to investigate claims, see Par. 11d (4), AR 35-7020.

196. ADMINISTRATION CENTER.—The same need exists for the simplification of administrative procedures between post units and post headquarters, or when in the field, between regimental and divisional headquarters, as exists for the simplification of administration from the company to the regimental headquarters. Accordingly, at each post is an *administration center*, composed of the several unit personnel sections assembled at post headquarters and performing their duties under the supervision of the post adjutant. In the field, the normal place of duty of administration centers will be at the rear echelon of the division. This centralization relieves regimental, and other unit commanders maintaining unit personnel sections, of the burden of routine general administration by moving the bulk of such administration to the rear, and results in greater speed, flexibility, and uniformity in administration. Duties within administration centers will be reduced to the simplest terms. Formal indorsements will be eliminated as far as is practicable, action being taken by conferences between the various administrative personnel concerned; or if a record is required, it will be taken by informal reference slip, signed by the proper subordinate commander, or his authorized representative. To secure coordination of personnel accounting procedures, the adjutant or other officer in charge has the following duties:

a. *Supervision*.—Supervise the work of unit personnel sections to insure accuracy, uniformity, and promptness in the preparation and submission of records and reports.

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*b. Personnel Matters.*—Have all personnel matters between units of the command and higher authority cleared through the administration center.

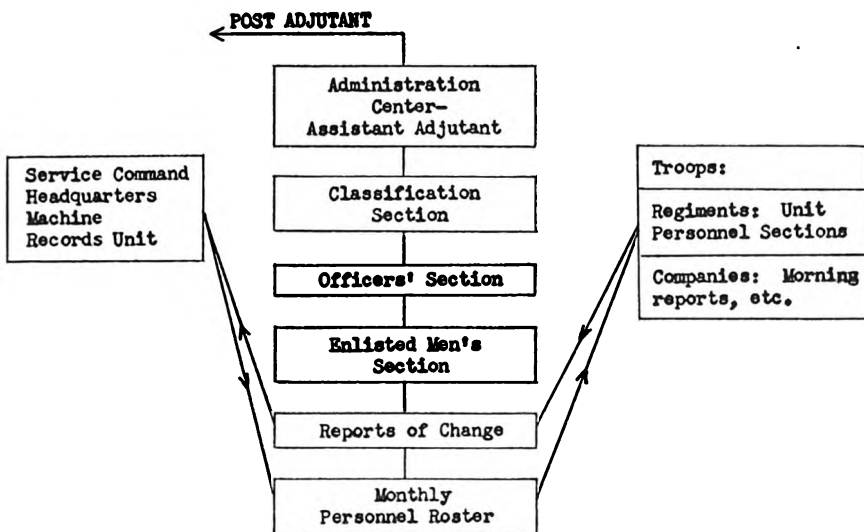
*c. System of Control.*—Establish a system of control to insure that all unit personnel section reports are submitted daily, and certify this fact to the machine records unit with transmission of reports of change. Reports of change prepared by the various unit personnel sections will be assembled and transmitted in bulk, and by the most rapid means available to the proper machine records unit.

*d. Verification.*—Verify the completeness and accuracy of reports and records of unit personnel sections forwarded for processing to the machine records unit.

*e. Distribution.*—Distribute to unit personnel sections, rosters, locator cards, etc., furnished by the machine records unit.

*f. Files.*—Maintain locator card files of all personnel pertaining to the command.

*g. Unit Personnel Sections.*—Supervise the work between units of the command and higher authority of unit personnel sections to insure accuracy and uniformity without relieving unit commanders of the administrative responsibility for their unit personnel sections.



**Plate 11**  
**Administrative Center**  
**(Post Adjutant)**

## CHAPTER VII

### SERVICE COMMAND HEADQUARTERS: MACHINE RECORDS UNIT

REFERENCES: AR 170-10, Service Command, Departments, Etc.; Administration.  
AR 345-900, Military Records; Personnel Rosters.

#### SECTION I

##### Machine Records Unit

197. GENERAL.—The element in service command administration of primary interest to this work is the machine records unit, which is the section of service command headquarters comparable to the unit personnel section of regiments and the administration centers of posts, camps, and stations. It is a continuation of the administrative system which we have been following through the successively higher echelons.

198. NECESSITY.—It is here that the procedures of the Army personnel system reach their acme of congestion; since, in the pursuit of simplification, according to the purposes of the system outlined in AR 345-5, all details of administration have been moved continually to the rear, for the relief of post, regimental, and company commanders. This congestion might well be a complete "bottleneck," if it were not for the uses of patented business machines, which, with even greater accuracy, can do the work it would take a very large group of clerks a much longer time to do. It is, of course, beyond the scope of this book to enter into the workings of these machines, as it takes a great amount of training to operate one of them, and much study to understand the principles behind them. Only an outline of the accomplishments of the machine records unit can be presented.

199. PROCEDURE.—At the time these units were instituted, the set-up of all the organizations was, of course, recorded by the old method; and it was only necessary to "code" the information into the machine records system. ("To code" is to set the pattern to be punched by the machine.) In this system all information concerning an individual or unit is contained on a "status card" which is punched according to a coded pattern. Whenever a report of change is received, a new status card is immediately produced by these machines and the old one relegated to a dead file, so that at all times the live files will indicate the exact status of every individual, or unit, under the particular machine records unit.

200. REPORTS.—At the end of each month, certain information is invariably forwarded to The Adjutant General, i.e., strength reports by names arranged alphabetically by arm or service, post, regiment, and company; and tabulated reports of any losses sustained during the preceding month. In addition to this, the monthly personnel rosters, already discussed in the preceding chapter, are run off by the machines and returned to the companies so that any errors may be corrected. These errors are the result, usually, of failure to submit a report of change, the submission of one erroneously made out, the loss of a report of change, or the erroneous coding of a change.

201. REFERENCE.—In closing this brief summary, the student is requested to refer to Sections II and VI of Chapter V to observe how the operations in the machine records unit are the culmination of the processes noted there.

# CHAPTER VIII

## QUARTERMASTER CORPS: FINANCE

- REFERENCES: O.Q.M.G. Circular 1-2, **Funds.**  
O.Q.M.G. Circular 1-3, **Contracts.**  
Finance Circulars **D Series**—War Department Procurement Code.  
General Accounting Office Bulletin No. 1—Classification of Objects of Expenditure.  
O.Q.M.G. Circular 1-16, Par. 16—Reports of Funds.  
AR 30-2220, **Reclamation of Subsistence Stores.**  
AR 30-2280, **Ice; Issues, Allowances, and Sale.**  
AR 30-2290, **Sale of Supplies and Services.**  
AR 35-180, **Accounting for Public Funds.**  
AR 35-740, **Appropriations, General.**  
AR 35-780, **Proceeds of Sales and Collections which must be deposited to the Credit of the Treasurer of the U. S.**  
AR 35-800, **Proceeds of Sales which remain available for Expenditure.**  
AR 35-840, **Fiscal Procedure, General.**  
AR 35-860, **Fiscal Features of Procurement between Arms, Services, and Bureaus.**  
AR 35-880, **Fiscal Features of Interdepartmental Procurements.**  
AR 35-6660, **Sales of Property.**

### SECTION I

#### Fiscal Procedure; General

202. DEFINITIONS.—Fiscal procedure, as the term is used in this course, will be taken to mean the handling, proper disposition of, and the accounting for funds appropriated by Congress to the War Department. It will include procedures of appropriation, apportionment, and allotment of funds; and the necessary accounting therefor by the parties within the War Department required to do so.

203. PURPOSES.—As performance of the department's functions necessarily demands procurement of supplies and services, it is assumed that procurement is the purpose for which public funds are appropriated, so that the term "purposes," as used in finance, will refer to the various general or special purposes for which supplies or services are needed. The term "supplies" will be taken to include all property, vessels, machines, materials, livestock, etc.; and the term "services," all services, both military and non-military, personal and non-personal, (See Chapter IX) that may be required.

204. PROCURING AGENCIES.—To carry out the procurement of supplies for the War Department, certain officers and executives—their offices will be referred to as "procuring agencies"—are designated to act as agents for the Government in entering into contracts and purchasing in the open market. All procuring agents in the military service are termed Contracting Officers; and, inasmuch as they must conduct certain fiscal procedures, they are also known as fiscal agents.

205. CONTRACTING OFFICERS.—These will be commanders of Quartermaster Depots; Quartermasters of posts, camps, and stations; constructing officers; officers in charge of remount areas; or superintendents of Army Transport Service. It is necessary to note here that although procurements are made by all of the eight supply branches of the War Department, only designated agencies of the Quartermaster Corps will make procurements at a post, camp, or station. Purchasing activities of the other seven supply branches are conducted mainly at depots, arsenals, and government-owned manufacturing plants, or as directed.

206. COORDINATION OF PURCHASE AND FINANCIAL PROCEDURE IN PROCUREMENT OF SUPPLIES AND SERVICES.—Funds appropriated by Congress which come within the control of the Secretary of

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War will, exclusive of such general reserves as may be established by him, be apportioned to The Commanding General, Army Air Forces, and chiefs of supply services to carry out the purposes for which the funds are appropriated. These apportionments and reserves will be set up by The Chief of Finance on the books of his office. He will keep an account with the apportionments, will charge the proper apportionment with each procurement authority issued, and will charge against such procurement authority the amount actually expended thereunder. A particular arm, service, or bureau is designated to receive a particular appropriation or appropriations for the reason that the "purpose" of the appropriation is a function of that particular arm, service, or bureau. As an example, the Corps of Engineers will receive the appropriation for procurement of Engineer supplies and services; the Quartermaster Corps will receive, among others, the appropriation for "Subsistence of the Army," issue of subsistence supplies to the Army being a function of the Quartermaster Corps. It is necessary to note here also that, although there are only eight branches of the Army that make procurements, the majority of the arms, services, and bureaus will receive appropriations of funds. Procurement from appropriations to non-procuring arms, services, or bureaus will be conducted for them by one of the eight procuring branches. This procedure is known as "interbranch procurement." (See Chapter on Procurement.) The Secretary of War, in setting up the war reserve of funds and apportioning the appropriations, will require the Chief of Finance to set up on the books of his office a separate account for each of the appropriations and a separate account for the War Reserve. The Secretary of War will thus coordinate purchase and financial procedure by requiring the Chief of Finance to maintain accounts of all apportionments, and, as will be seen later, of all allotments and obligations, as a central control of all accounting procedures of the War Department. Each individual procuring agency will, of course, maintain accounts of all obligations against its allotted funds.

207. PROCEDURE.

- a. Congress makes appropriation and notifies the General Accounting Office of the amounts.
- b. The General Accounting Office will record appropriations on its books.
- c. The appropriation is transferred to the Secretary of War.

Chart to show coordination of purchase and financial procedures:

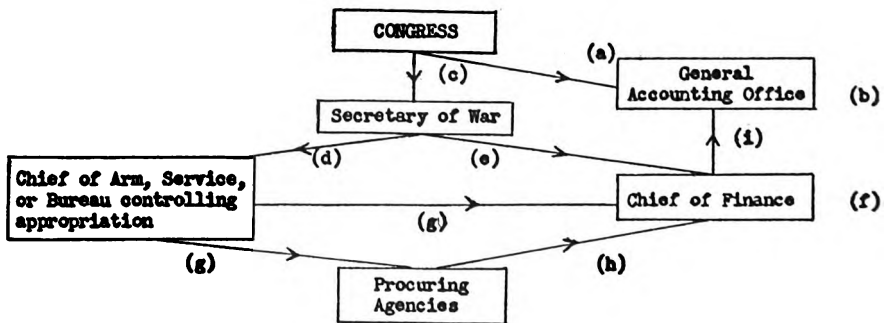


Plate 12  
Coordination of Purchases

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*d.* Apportionments of appropriations are made to The Commanding General, Army Air Forces, and to the chiefs of supply services.

*e.* The Secretary of War notifies the Chief of Finance of amounts so apportioned.

*f.* The Chief of Finance will set up separate accounts on his books for each appropriation apportioned and for the general reserve.

*g.* In making allotments to procuring agencies from their appropriations, the Commanding General, Army Air Forces, and the chiefs of the supply services, will cause the Chief of Finance to obligate the amounts allotted against the appropriations and set up separate accounts for each allotment.

*h.* All procurements made from allotments will be reported to the Chief of Finance by submission of copies of the procuring instruments, and the amount will be obligated against the allotment chargeable.

*i.* Final accounting and audits will be conducted by the General Accounting Office, which will receive vouchers from the Chief of Finance.

208. ALLOTMENTS.—When the appropriations have been apportioned, the Commanding General, Army Air Forces, or the chiefs of supply services will proceed to make allotments of the funds in the form of Procurement Authorities to procuring agencies as these agencies request the funds. This request for funds will be submitted by procuring officers as necessity arises, and will be submitted by them to the Service Command representatives of their particular arms, services, or bureaus. (For example, Service Command Quartermaster, Service Command Ordnance Officer, etc.) These Service Command representatives will forward the requests to the Commanding General, Army Air Forces, or the chiefs of supply services controlling the appropriation which covers the purpose for which the funds are needed. On the basis thereof, the controlling Chief will issue authority to make procurements to the requesting procuring agency through the same channels. When the Commanding General, Army Air Forces, or the chief of a supply service issues a Procurement Authority, (See Section II) he will cause the Chief of Finance to obligate the amount of the P/A against the appropriation under which it is issued and establish for it a separate account on the books of his office.

### 209. PROCUREMENT CODE.

*a. Appropriations.*—Because funds are allotted to procuring agencies to be expended for specified purposes, it is required that all expenditures and replacements for expenditures of public funds be accounted for by the purpose for which they were expended or replaced. To facilitate accounting procedures, the General Accounting Office has prepared a procurement code, in which appropriations are assigned symbols in the form of numbers, each appropriation being designated by a number of at least four digits prefixed by a capital "A."

*b. Purposes.*—Because Congress specifies the exact purpose for which each appropriation will be spent, these purposes are outlined in the procurement code; and each is assigned a number which distinguishes it from the others under its particular appropriation. This purpose code is prepared by the General Accounting Office and is officially known as the "Classification of Objects of Expenditure."

*c. Example.*—To illustrate the procurement code the following example is cited: It is desired to show by code symbols the special purpose, "procurement of miscellaneous supplies not otherwise listed for use in maintenance of training aids at any army post in the Fourth Service Command." The appropriation applicable will be "Special Field Exercise," the code symbol for which is A 0310.

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The project is "Maneuvers and Training in the Fourth Service Command," and the code symbol P7. The special purpose is "Procurement of Miscellaneous Supplies not Otherwise Listed," and its code symbol is -02. The complete series of symbols necessary to designate this particular special purpose is P7-02 A 0310. The order shown is always observed: project symbol, P7, separated by a hyphen from special purpose symbol, and followed by the appropriation symbol.

*d. Publication.*—The portion of the procurement code which concerns the War Department, i.e., the War Department appropriations, their code numbers, and their project and purpose codes, is published to the Army in Finance Circulars, series D, issued annually by the office of the Chief of Finance. A separate pamphlet in the D series is used for the procurement of each arm or service. The first pamphlet of the series, Finance Circulars, D-1, is devoted to an explanation of the procurement code, and contains the entire list of War Department appropriations and their code numbers.

### SECTION II

#### Procurement Authorities

210. DEFINITION.—A Procurement Authority is an instrument (document) issued by an arm, service, or bureau of the War Department on WD Form No. 23, giving authority to procure supplies or services (Par. 4, AR 35-840). The issuing authority within the arm, service, or bureau will be the Chief thereof, or such subordinates as he may delegate. (Par. 3, AR 35-840).

211. CONTENTS.—The Procurement Authority will state: (Par. 4, AR 35-840) the supplies or services to be procured; the place and date of issuance; the designation of the issuing office; the designation and location of the agency authorized (by the instrument) to make the procurement—as for instance, "Post Quartermaster, Fort School, Pa."; certain general instructions governing the procurement; the procurement authority number; and the official title of the appropriation and its authorized abbreviation.

212. PURPOSE OF CODE.—A P/A may:

*a.* Enumerate and fix the amount for each specific purpose for which procurement is authorized therein.

*b.* Enumerate the specific purposes for which procurement is authorized and fix the amount for each of one or more of the purposes so enumerated.

*c.* Enumerate the specific purpose for which the procurement authority is restricted without fixing the amount for each such purpose but fixing one amount for the whole group, and leave to the procuring agency the duty of fixing the amount for each enumerated purpose.

*d.* Enumerate and fix the amount of one or more specific purposes and leave to the procuring agency the duty of designating the other specific purposes and fixing the amount of each.

*e.* Omit the enumeration of specific purposes and cover the total amount of the procurement authority under the general purpose number 99 and leave to the procuring agency the duty of designating the specific purposes and fixing the amount of each.

213. BREAKDOWN OF CODE.—The P/A number consists of three parts. The first contains the letter (Par. 4d, AR 35-840) designation of the issuing arm, service, or bureau and the serial number of the P/A. The second part shows the project and special purpose code symbols taken from the pro-

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curement code. The third contains the appropriation, (also taken from the procurement code) followed by a hyphen, and the last figure of the fiscal year of the appropriation. In case the appropriation has no time limit, the letter "N" is substituted for the last figure of the fiscal year. In case the appropriation covers two or more fiscal years, the last figures of the first and last years are used.

214. ILLUSTRATION.—To illustrate, the following fictitious P/A is described. The twelve hundred and fourth P/A issued by the Quartermaster General under a two-year appropriation for the two fiscal years of 1942-43 is imagined to be one giving authority to procure gasoline and lubricants for motor vehicles, which is a special purpose of the appropriation for Army Transportation for 1942-43. The issuing branch is the Quartermaster Corps, hence the letter designation "QM." The serial number is 1204. The project "gasoline and lubricants for motor vehicles" and the special purpose "procurement of gasoline and lubricants for motor vehicles" are denoted by the code symbols P32-02. The code number of the appropriation "Army Transportation" is A 0525, and the two fiscal years 1942-43 are denoted by -23. Therefore the number of this P/A is "QM 1204 P32-02 A0525-23."

215. P/A P 99.—A procuring agency, in making procurements chargeable to a P/A bearing the symbol P99, will show on all procurement papers of the transaction the specific purpose number or numbers applicable.

216. DISTRIBUTION OF FORMS.—P/A's are issued by The Commanding General, Army Air Forces, or the chief of the supply service concerned upon receipt of requests therefor from procuring agencies. The Commanding General, Army Air Forces, or the chief of the supply service will execute each P/A in sextuplicate, forward five copies to the Chief of Finance, and retain one copy. Upon receipt of the five copies, the Chief of Finance will set up a record of the amount authorized on the books of his office as a separate account, obligating the amount against the appropriation under which it is issued. Each copy will be received, stamped, and recorded, and three copies will be returned to the issuing chief and two retained by the Chief of Finance. Upon receipt of the three stamped copies, the chief of the issuing arm, service, or bureau will forward two copies to the procuring agency to which it is issued through the commanding general of the latter's service command, unless the agency is exempt from service command control, in which case the two copies will be issued direct to the procuring agency.

217. PROCEDURE.—Upon receipt of the P/A, the procuring agency will proceed to make procurements under authority contained therein. The Procuring Officer will enter the P/A number on all contracts, purchase orders, calls on contractors, delivery orders, and other procuring instruments relating to obligations of funds contained in the P/A. He will also enter the number of the P/A on all Receiving Reports prepared for receipt of supplies or property procured under it. (See Chapter on Property Accounting.)

218. CHANGES.—All changes to P/A's, such as increases or decreases of the amount authorized, additions to the purposes of expenditures, etc., that are approved by the Post Commander will, upon request, be made by the issuing Chief on War Department Form No. 23a, Change to Procurement Authority. All changes to a particular P/A will be numbered serially as they are issued.

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## SECTION III

### Accounting for Funds Under Procurement Authorities

219. **ACCOUNTS MAINTAINED.**—A procuring officer who has received a P/A is required to maintain accounts thereof in order to exhibit at all times the exact financial status of the P/A as to the balance unobligated, to account individually for each procurement made, and show which ones of the obligations are outstanding. The accounts will be kept in the form of a blotter record of all receipts, increases, decreases, obligations, and expenditures of funds allotted, showing the balance unobligated, the balance unexpended, and, in case the P/A covers more than one special purpose, a separate accounting for all obligations and expenditures under each. This blotter record is known as the "Fiscal Blotter," and a separate account will be kept therein for each P/A.

220. **OBLIGATIONS.**—The term "obligation" as used in Fiscal Procedure is taken to mean the act of legally binding the government to future payment of all or part (depending upon whether a cash discount for prompt payment is allowed by the seller or whether the government takes advantage of it) of a specified amount which will be called the amount of obligation. Obligation does not constitute either payment or expenditure of funds, expenditure being accomplished by the actual disbursement of funds by an authorized agent of the Finance Department in making the payments. The term "obligation" is often used to refer to the amount of an obligation.

221. **EXPENDITURES.**—The term "expenditure" is taken to mean the act of disbursing for the purpose of paying off previously contracted obligations. The amount of an expenditure will be the amount of the obligation less the amount of the discount or discounts allowable. If there is no discount allowed, or if the government does not avail itself of such discounts as are allowed, the amount of expenditures will equal the amount of the obligation. Funds are not said to be "expended" until actual disbursement has been made.

222. **FISCAL BLOTTER SHEET.**—The front of the Fiscal Blotter sheet is divided into thirteen columns which will contain all information concerning a single transaction, except the separate accounting for procurements by purpose number. This separate accounting, required when the procurement authority covers more than one special purpose, will be shown on the back of the sheet. (See Plate No. 13 included in this chapter.)

a. At the top left of the front of the fiscal blotter sheet will be shown: the procurement authority number (No. 1 on the guide); the general purpose of the P/A including the name of the organization, unit, or establishment for which it is issued, (No. 2); and the authorized abbreviation of the appropriation (No. 3). In case the P/A carries the P 99, the special purpose numbers to which it is limited, if such limit is imposed, will be shown at the upper right corner of the front of the sheet (No. 4).

b. Reading from left to right, the first column (No. 5), in case of the initial posting of the procurement authority and all subsequent changes thereto and in posting corrections, will contain the actual date the entry is made. In the case of obligations posted to the account, the date will be that of the procuring instrument. The second (No. 6) will contain the name of the contractor supplying the supplies or services.

c. The third column (No. 7) will contain a general and summary description of the articles or services procured.



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*d.* The fourth (No. 8) is reserved for entry of the amount of the P/A, all increases and decreases thereto, and the amount which is added or subtracted as a result of corrections. A notation will be made in the "description" column of "increase" or "decrease" as the case may require.

*e.* The fifth column (No. 9) will show the office identification number of the procuring instrument.

*f.* The sixth column (No. 10) exhibits the amount obligated for any particular procurement.

*g.* The seventh column (No. 11) contains the amount of the unobligated balance.

*h.* The eighth column (No. 12) shows the amount of the discount whenever the government, in paying the obligation, avails itself of the discount that is allowed by the contractor.

*i.* The ninth column (No. 13) contains the amount actually expended for a procurement, and the tenth (No. 14) contains the unexpended balance.

*j.* The eleventh column (No. 15) provides space for entry of the location of the disbursing officer of the Finance Department, who actually makes payment of the obligations; and the two following columns (Nos. 16 and 17) will show respectively the number and the date of the voucher by means of which he notifies the procuring officer of payment for any particular obligation.

### SECTION IV

#### Deposit of Funds

223. SOURCE OF FUNDS.—A Post Quartermaster will deposit with the nearest disbursing officer of the Finance Department all funds received by his office as (a) sales of public property, supplies, or services, (b) collections, (c) refundments from seller for losses on subsistence stores, and (d) deposits of guarantees in lieu of surety bonds required on contractors in connection with contracting procedures and with loan of government blueprints, specifications, etc., and (e) of guarantees required of bidders for sales of surplus, salvage, or other obsolete or unserviceable property or salvage materials. The Quartermaster will in no case make expenditures from these funds, but is required by law and by Army Regulations to so deposit them. Sales expense is allowed.

#### 224. POST QUARTERMASTER.

*a.* The office of a post quartermaster is usually divided into the following divisions, for convenience referred to as officer:

- (1) The Purchasing, Contracting Office.
- (2) The Property Office.
- (3) The Sales Office.
- (4) The Salvage Branch.
- (5) The Transportation Office.
- (6) The Administration Office.

*b.* The last named office acts as a message center and administrative unit for all the others, which have functions the names suggest. In the Purchasing, Contracting Office take place all the procedures necessary in the handling of Procurement Authorities, letting of contracts, accounting for obligated funds, etc. In addition to their characteristic functions each office has financial functions (with the exception of the Administrative Office and the Transportation Office, which only rarely has any financial duties to perform) incident to the

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handling and disposition of funds other than those which they may obligate under Procurement Authorities.

### 225. DEPOSITS.

*a. General.*—The post quartermaster is required by statutory provisions and by regulation to deposit certain monies with the Treasurer of the United States; certain others remain under the QM General, and others are to be deposited in special accounts. There are three accounts to which these funds will be deposited: (1) Miscellaneous Receipts; (2) Accounts for reimbursements of appropriations; and (3) Special Deposit Accounts. A brief resume of the sources of these funds, the office which must handle them, and the accounts to which they must be deposited follows:

*b. Miscellaneous Receipts.*—Proceeds from the following sources are required by statutory provision to be deposited with the Treasurer of the United States. They are handled by the offices noted:

- (1) The sale of salvage, surplus, obsolete, or other unserviceable property and salvage materials. (Salvage Branch)
- (2) The forfeiture of funds deposited with the quartermaster as guarantees by contractors and bidders. (Purchasing, Contracting Office and Salvage Branch when bids are on materials to be sold as surplus, salvaged, or obsolete property.)

These funds are conveyed into the Treasury and are not available for use by any branch or department of the Government until subsequently appropriated by Congress.

*c. Reimbursement Accounts.*—Funds which are deposited to proper accounts for reimbursement of Quartermaster Corps appropriations remain under the authority of The Quartermaster General, and require only his authority to be released for expenditure. They will be funds from the following sources, handled by the office noted:

- (1) Authorized sales of new quartermaster supplies and equipment, including subsistence stores. (Property Office and Sales Office)
- (2) Sales of gasoline, lubricants, denatured alcohol, and anti-freeze compounds. (Property Office)
- (3) Refundment exacted from the seller for losses on subsistence stores sustained through deterioration, damage, or other causes for which he may be responsible. (Purchasing, Contracting Office)

There are five "replacing appropriations," namely: "Replacing Army Transportation," "Replacing Barracks and Quarters," "Replacing Clothing and Equipage," "Replacing Regular Supplies of the Army," and "Replacing Subsistence of the Army." Funds, deposited as noted above, *c.* (1) to (3), to the credit of the appropriate appropriation, are subsequently made available by The Quartermaster General for the purpose for which the original appropriation was intended.

*d. Special Deposit Accounts.*—These will be funds which are received from contractors as guarantees in lieu of surety bonds; funds received as guarantees for return of plans, blueprints, specifications, etc., loaned to contractors; and funds received as guarantees deposited by bidders for sales conducted by the Salvage Officer. (Purchasing, Contracting Office and Salvage Branch.) In case the contractor or bidder satisfactorily performs, the funds will be withdrawn from the Special Deposit Account and returned to him. If, however, he defaults, they will be withdrawn and deposited to the credit of Miscellaneous Receipts. (See *b.* (2) above.)

## CHAPTER IX

# QUARTERMASTER CORPS: CURRENT PROCUREMENT

REFERENCES:	AR 30-5	Quartermaster Corps; General Provisions.
	AR 30-1315	Charter of Vessels.
	AR 30-1415	Real Estate Acquisition.
	AR 30-1425	Real Estate Disposal.
	AR 30-1435	Construction.
	AR 30-1820	Preparation and Disposition of Remains.
	AR 30-1830	Burial Expenses.
	AR 35-860	Fiscal Features of Procurement Between Arms, Services, and Bureaus.
	AR 35-880	Fiscal Features of Interdepartmental Procurements.
	AR 35-6040	Finance Department; Payments under Contracts, Formal and Informal.
	AR 40-590	Administration of Hospitals; General Provisions.
	AR 620-10	Civilian Employees; General Provisions.
	AR 850-25	Development, Classification of, and Specifications for Types of Equipment.
	TM 10-300	"Requirements for Invitations for Bids, Contracts and Bonds."
	OQMG Cir. 1-3	Contracts.
	OQMG Cir. 1-4	Procurement and Distribution of Supplies.
	OQMG Cir. 1-5	Storage and Issue of Supplies.
	OQMG Cir. 1-6	Requisitions.
	OQMG Cir. 1-17	Blank Forms.
		War Department Procurement Regulations.

### SECTION I

#### Introduction

226. DEFINITION.—*a.* The term "procurement" means to provide services and supplies to meet military requirements with funds appropriated by Congress for that purpose. The regulations dealing with procurement are applicable to the expenditure of all appropriated funds by War Department personnel, including funds allocated to, as distinguished from appropriated to, the War Department for use in making purchases.

*b.* War Department Procurement Regulations are applicable to all procurement activities of the War Department. Such activities include, but are not necessarily limited to, the following:

- (1) Purchase of supplies, materials, equipment, and non-personal services.
- (2) The procurement of construction work, including that on rivers and harbors.

*c.* The War Department Procurement Regulations are regulations published by the War Department, Headquarters, Services of Supply (Army Service Forces), on July 1, 1942, and which are distributed together with all changes by The Adjutant General to all purchasing and contracting officers.

*d.* A commanding general in a theater of operations outside the continental limits of the United States and its territories and possessions will have full authority and power to procure supplies, munitions, services, arms, quarters, and works, in any manner which he feels is to the best interest for those under his command, and to the task that he is trying to accomplish at the time. These contracts need not conform to existing laws of procurement as existing in the United States, its territories, or possessions. Any such commanding general may appoint one or more officers as contracting officers, and he may revoke such appointments at will. Procurement in foreign theaters of operation will be effected, wherever practicable or appropriate, consistently with reciprocal Lend-Lease arrangements.

SECTION II

General

227. RESPONSIBILITY.

*a. General.*—Procurement and Related Functions will be executed under the direction of the Under Secretary of War.

*b. Immediate.*—The immediate responsibility rests with the chiefs of the supply branches (Quartermaster Corps, Medical Department, Chemical Warfare Service, Ordnance Department, Signal Corps, Corps of Engineers and Transportation Corps) (W.D. Circular No. 59, 3-2-42). Each chief is responsible for those supplies peculiar to his arm or service. Since the War Department Procurement Regulations are only declaratory of policy, it is necessary for the chief of each supply service to publish appropriate interpretations.

*c. Quartermaster Corps.*—The Quartermaster Corps under The Quartermaster General is charged with “interbranch” procurement for the Army of all supplies of standard manufacture and of all supplies common to two or more branches. Chiefs of other supply arms and services are responsible for the procurement of the special and technical supplies to be used or issued exclusively by their arm or respective services. (W.D. Procurement Regulation, Par. 603.1.)

228. INTERBRANCH.—Interbranch procurement is the procurement of supplies by one supply service from another such service or under a contract executed by the latter.

229. INTERDEPARTMENTAL.—Interdepartmental procurement, as distinguished from interbranch procurement, is the procurement of supplies by one executive department, or independent agency of the Government, from another such department, or agency, or under a contract executed by the latter. (W.D. Procurement Regulations, Par. 602.2.)

230. PERSONAL AND NON-PERSONAL SERVICES.—A contract for “personal services” is one by which the individual contracted with renders his personal service to the Government through its agents, thus himself becoming the servant of the Government. The personal service must be that of the person contracted with, and not personal service which he shall employ. Personal service may be either skilled, or unskilled, but all consideration of material is excluded. All other services are *non-personal*.

231. CONTRACTING OFFICERS.—Only those persons designated as “contracting officers” may make contracts for the Government. They include: each officer serving as a post, camp, station, service command, department, district, army, corps, or division quartermaster; quartermaster of an independent brigade, quartermaster supply officer of a general depot, commanding officer of a Quartermaster Depot, officer in charge of a remount area, superintendent—Army Transport Service, transport quartermaster, or any officer acting as an assistant to one of the above. A contracting officer cannot delegate his authority to others. He is responsible under the laws and regulations for his acts as a contracting officer. Most depots are now Q.M. Depots.

232. DUTIES OF CONTRACTING OFFICERS.—Duties of contracting officers shall consist of making all purchases and contracts for supplies or services in accordance with the War Department Procurement Regulations and the instructions of the chiefs of their supply services. Contracting officers personally represent the Government in the execution of contracts, and shall make, and personally sign, all contracts, and all certifications and acknowledgments, required in

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connection therewith. The contracting officer for the Quartermaster Corps will follow production and deliveries to make sure that the contract is fulfilled as drawn. In case of delays, and possible failure of performance (on the part of the contractor), he will report the matter to The Q.M. General, with a statement of steps taken to adjust the difficulty (Cir. OQMG 1-3, Par. 6).

### 233. METHODS OF PROCUREMENT.

*a. General.*—There were three main methods by which procurement was effected: through formal contract, informal contract, and open market purchase. The War Department Procurement Regulations rescinded all army regulations, directives and instructions relating to negotiated purchases, open market purchases, and all other purchasing methods. War Department Procurement Regulations No. 2 outline the method of "Negotiated Purchases" and state the general policy with respect to such purchases. In order to expedite the procurement of supplies, to eliminate the time and delay occasioned when formal bids are solicited, to be assured of satisfactory performance by awarding only to contractors having adequate financial responsibility, satisfactory records of performance, necessary machinery and equipment, and competent management, all contracts will be negotiated. Negotiation involves a "meeting of the minds" between buyer and seller, and eliminates the necessity of bids being requested from more than one prospective contractor.

*b.* The term "negotiated purchases" includes all purchases which are not made as a result of formal advertising in accordance with section 3709, Revised Statutes.

*c.* Negotiated purchases may be made by securing informal written bids from a large or small number of suppliers, or by securing telephone quotations.

*d.* Where such bids or quotations are requested, the request therefor should clearly indicate that the supply service is proceeding under the negotiating power of the First War Powers Act of December 18, 1941. The power to contract conferred by that act upon the President was duly delegated by Executive Order No. 9001, December 27, 1941, to the Secretary of War, who in turn delegated his powers under the executive order to the Under Secretary of War by memorandum dated December 30, 1941. The War Department Procurement Regulations are a further delegation of the power to contract under the Act of December 18, 1941, to the chiefs of the supply services and an authority for them to redelegate the powers conferred upon them to such offices, or officers or civilian officials of the War Department, as they may select.

*e.* The methods of negotiation to be followed will be determined by the chief of the supply service concerned. Any method which will result in the most efficient award of contracts and will, in the judgment of the chief of the supply service concerned, protect the interests of the Government, is authorized.

*f.* Where consistent with the speed of War Procurement, negotiations will be carried on with as many qualified suppliers as is practicable. A qualified supplier is one who:

- (1) Qualifies as such under the laws and lawful regulations governing the purchase of the supplies in question.
- (2) Can comply with all the terms and conditions governing the purchase.
- (3) Is a manufacturer of or a regular dealer in the supplies to be purchased.
- (4) Has not been adjudged an irresponsible supplier by the chief of the supply service concerned.

*g.* When authorized by the Director of Purchases of the War Production Board or his designated representative, contracts may be placed by formal adver-

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tising instead of by negotiation if deemed necessary in the interests of the Government. Requests for such authority will be submitted to the Purchases Branch, Procurement and Distribution Division, Headquarters, Army Service Forces, by the chief of the supply service concerned.

**234. PROCUREMENT AND NATIONAL EMERGENCY.**—In a national emergency supplies must be procured in the shortest possible time. This fact accounts for the use of purchase by negotiation, discussed in paragraph 233. Because of the importance of time, greater authority is invested in the various contracting officers, and more emphasis is laid on their ability to obtain supplies.

*a.* Hereafter, all negotiated purchases will be made under the authority of the Act of December 18, 1941 (Public No. 354—77th Congress), which may be referred to as the "First War Powers Act, 1941," and Executive Order No. 9001, December 27, 1941. All negotiated contracts will contain the following statement: "Negotiated under authority of the First War Powers Act, 1941, and Executive Order No. 9001, December 27, 1941."

*b.* In negotiating contracts, particular regard will be paid to the following considerations:

- (1) Primary emphasis shall be upon securing delivery in the time required.
- (2) In so far as it will effectuate the policy set forth in (1) above, contracts shall be placed so as to conserve, for the more difficult war production problems, the facilities of concerns best able, by reason of engineering, managerial, and physical resources, to handle them. Accordingly, contracts for standard, or other items, which involve relatively simple production problems shall be placed with concerns, normally the smaller ones, which are less able to handle the more difficult war production problems.
- (3) Subject to the considerations stated in (1) and (2), above, contracts shall be placed with concerns needing to acquire the least amounts of additional machinery and equipment for performance of the contracts. Accordingly, as an essential part of each negotiation, contracting officers shall secure from prospective contractors statements listing all additional machinery and equipment which will be needed for the performance of the contract.
- (4) Consideration will be given to dependability of management, financial responsibility of the prospective contractor, record of past performance, and record of past rejections.
- (5) It is the Government's desire to maintain continuous production in a plant once it has been started, and is progressing satisfactorily. While geographic distribution is desirable, it must not outweigh the main objective of obtaining supplies of proper quality according to scheduled delivery dates.
- (6) While price is always a consideration, it is recognized that in giving effect to the above provisions it may be necessary to purchase at other than the lowest prices offered.
- (7) Subcontractors are greatly encouraged to perform for contractors, in order to achieve the greatest possible output of supplies.
- (8) Loans are made by the Government to the contractor in the form of machinery and money when the same is needed to perform Government work.
- (9) Contractors are encouraged by the Government to accept Government contracts.

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(10) Contractors are forced to perform for the Government when necessary.

c. No contract or modification or amendment thereof shall be exempt from the provisions of the Walsh-Healey Act because of being entered into without advertising or competitive bidding; and the provisions of such act, the Davis-Bacon Act—as amended, the Copeland “Kickback” Act—as amended, and the Eight Hour Law—as amended by the act of September 9, 1940, if otherwise applicable shall apply to contracts made and performed under the authority of Executive Order No. 9001, December 27, 1941.

d. Nothing contained in these regulations will be construed to abridge the powers of commanders in theaters of operations to make necessary purchases in such manner as is deemed advisable.

e. Contracting officers are able to contact higher authorities on certain matters without going through routine channels.

f. The awarding of Government contracts is not made public in order to help cut down possible subversive action.

g. Procurement of the various arms and services is centralized under the Commanding General, Army Service Forces, who works in coordination with the War Production Board for the purpose of expediting a more efficient procurement program. The War Production Board also brings about closer cooperation between the Army and Navy in order to adjust the difficulties that would appear in their procurement programs in the time of an emergency.

### 235. PROCEDURE IN PROCUREMENT.

a. *Peace-Time.*—The procedure to be followed in peace-time Army procurement is briefly, as follows: sending out invitations for bids with accompanying forms, (if the character of the purchase justifies the expense and time of publication in the newspapers, written authority for such advertising is required.) (AR 5-140); opening bids; awarding the contract; (AR 5-160); drawing up the contract; and finally, receiving the supplies for the Government. In the following sections will be found application of these general principles.

b. *War.*—This procedure will continue to change as the war progresses. At the present time War Department Procurement Regulations authorize the use of the following forms whenever deemed appropriate by the chief of the supply service concerned:

- (1) War Department Contract Form No. 1, Lump Sum Supply Contract.
- (2) War Department Contract Form No. 2, Lump Sum Construction Contract.
- (3) War Department Contract Form No. 3, Cost-Plus-A-Fixed-Fee Construction Contract.
- (4) War Department Contract Form No. 4, Cost-Plus-A-Fixed-Fee Architect-Engineer Contract.
- (5) War Department Contract Form No. 5, Short Form Supply Contract (Negotiated).
- (6) War Department Contract Form No. 6, Offer and Acceptance.
- (7) War Department Contract Form No. 7, Letter Purchase Order.
- (8) War Department Contract Form No. 8, Letter Contract (Supplies).
- (9) War Department Contract Form No. 9, Letter Contract (Fixed-Fee Construction).
- (10) War Department Contract Form No. 10, Letter Contract (Lump Sum Construction).
- (11) War Department Contract Form No. 11, War Risk Indemnity Contract.

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c. In those cases where the contract forms authorized above will not meet the needs of special or general situations, special forms to meet such situations may be devised by the chief of the supply service concerned, but all such special forms will be submitted to the Purchases Branch, Procurement and Distribution Division, Headquarters, Army Service Forces, for approval prior to their adoption for general use.

### SECTION III

#### Formal Contract for Supplies

236. ADVERTISING.—Formal advertising was required by law for all formal contracts for supplies. The procedure which follows concerns formal contracts secured by peace-time methods of procurement.

237. ADVERTISING FOR BIDS.—Advertising for competitive bids on the proposed supplies was sought through the medium of circular proposals, by advertising in newspapers when authority has been granted by the Under Secretary of War, or by a combination of both methods.

238. CIRCULAR PROPOSAL.—The “circular proposal” method of advertising is the act of notifying all potential bidders by mail that the government is desirous of obtaining bids for some specific purpose outlined therein. The information contained in the circular is also posted in the various conspicuous public places.

239. FORMS.—The content and forms which made up the circular proposals were as follows:

a. *Standard Form No. 30, Invitation for Bids (Supply Contract).*

b. *Standard Form No. 31, Bid Form (Supply Contract).*

(This form was used to list the articles, amounts, terms of delivery, and other vital information).

c. *Standard Form No. 31 (reverse side of form) or Standard Form No. 36 (Continuation Schedule).*

d. *Standard Form No. 22 (Instructions to Bidders).* (This form was included in the case of a new bidder).

e. *Standard Form No. 24, Bid Bond.*

240. ADVERTISING IN NEWSPAPERS.—Requests for authority to advertise in newspapers were submitted by the contracting officer on W.D. Standard Form No. 1, in triplicate, to the Office of The Quartermaster General. Requests may be made by radio or telegram in cases of emergency. The authority to grant permission to advertise in newspapers was invested in the Under Secretary of War.

241. PURPOSE OF ADVERTISING.—These two methods of advertising (Pars. 236 and 240) were used simultaneously when the length of time before the opening of bids warranted newspaper advertising; and, when the expense was warranted, as in the case of large supply contracts where a wide selection of bids was needed. Invitations, and the other forms of the circular proposal, were sent as requests were made.

242. EVENTS PRIOR TO OPENING OF BIDS.—Bids may be received on a formal contract for supplies up to actual hour of opening, as indicated on the Invitations. Telegraphic bids must be authorized, and telegraphic, or other modifications, may be received prior to opening. A bid may be withdrawn only before opening of bids takes place.

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243. **OPENING OF BIDS.**—Whenever proposals for supplies have been solicited, the parties responding to such solicitation shall be duly notified of the time and place of opening the bids, and be permitted to be present either in person or by attorney; and a record of each bid shall then and there be made. All bids will be kept secure and unopened. The contracting officer will decide when the specified time has arrived and will personally and publicly open all bids received and read them. He will also personally number one copy of each bid received serially in the order the bids were read, and will retain these numbered copies until the accuracy of the abstract of bids has been verified. An assistant may be delegated to carry out this procedure, but full responsibility rests with the contracting officer. Properly interested persons may examine the bids, provided such action does not interfere with the conduct of Government business. Bids received after opening may be admitted if the postmark clearly indicates that the bid was sent in time.

244. **MAKING OUT THE ABSTRACT.**—(Standard Form No. 14 and Standard Form No. 29 and No. 29a, Abstracts of Bids—long and short forms): This form exerts no influence upon the success or failure of the bidder, but is used by the contracting officer for a recapitulation of the following information from each bid: The name and address of the bidder and the number entered on his bid, the prices shown in his bid for the items bid upon, (if a price is qualified, the entry "Alt" will be made), the deliveries offered, the discounts offered, the number of potential bidders to whom invitations to bid were circulated, location of plant where the contract is to be performed. The abstract will also contain: the hour and date on which bids were opened, the office where the bids were opened, the number of pages, and, if no bids were received, the entry "No bids received on the invitation." Certificates of opening, verification, and award or rejection are made out by the officer in charge.

### 245. **MAKING THE AWARD.**

*a. General.*—In making the award the contracting officer encircles the low bids, as indicated on the abstract; if quantities differ from those specified, this difference is mentioned. Reasons were stated for the rejection of low bids; if they should not be made public, they were attached by a separate sheet. When there were equal bids, the award was made by lot. If all bids were rejected, the reason for the same was made known and each bidder informed.

*b. Refusal.*—If the bidder to whom an award had been made refused to enter into a written contract, the contract was offered to the next lowest bidder, or else the material or supplies were purchased on the open market and the penalty clause of the bid bond, which accompanied the original bid, invoked. (See Bid Bond)

*c. Protests.*—If any bidder protested an award, all bidders were informed.

*d. Award.*—The award was made to the lowest responsible bidder complying with the conditions as given in the bid form and if it was to the best interest of the United States.

*e. Exceptions.*—There were, however, exceptions to this rule, some of which are shown below: (1) Bidder not qualified as responsible, (2) Price unreasonable, (3) All conditions of invitation not complied with, (4) Bidder on "Confidential List of Bidders to Whom Awards Will Not be Made" (Adj. Gen.), (5) No guaranty, and no evidence that bidder has experience, equipment to fulfill, (6) Grade, quality, kind of article not that specified, (7) Bidder offers foreign materials or vessels for transportation where price is not low enough.

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*f. Rejections.*—No rejection would be made on a factor which was not contained in the advertisements. Care had to be taken to verify the fact of whether a dealer was a regular dealer or manufacturer of the product. The Quartermaster General had the final authority to reject any cases which were not included above, under the jurisdiction of the Secretary of War and the Under Secretary of War.

### 246. BONDS.

*a. Bid Bonds.*—(Standard Form No. 24, Bid Bond). The bid bond stipulated that the bidder would not withdraw his bid within a specified period after opening of bids (or 60 days, if no specified time was given); and that he would enter into a written contract within ten days after the forms were presented to him (or in other period, if specified). It further stated that, in case of such default, the bidder would pay the difference between his price and that paid by the Government in procuring supplies elsewhere. The amount of bid bond or bid guaranty could not be less than 10% of the aggregate amount of the contract. If this necessarily were \$1000 or less, unless otherwise stated in the Invitation, the bidder might substitute for the bid bond an equal amount in U. S. Bonds or notes, a certified check, or currency.

*b. Performance Bonds.*—(Standard Form No. 25, Performance Bond) Such a bond had to be presented by the contractor, guaranteeing that he would perform the contract during its term and any extensions thereof, and would likewise perform such modification as might be made. The penalty of the performance bond had to be in an amount between 10% and 100% of the full amount of the contract. An Annual Performance Bond (Standard Form No. 35) could be used in lieu of Form No. 26, guaranteeing all contracts with one concern for a fiscal year. Where the amount of the contract was less than \$2,000, or when noted in the Invitation, The Quartermaster General could authorize the substitution of a certified check in lieu of the Bond.

### 247. FORMS AND PROCEDURE.

*a. Contract Forms.*—Standard Form No. 32, Contract (Supply Contract). A formal contract is an agreement between the United States and one or more contractors, reduced to writing and signed by both parties, which is later (in 90 days) filed in the Returns Office of the General Accounting Office. A contract number will be given to every formal contract. This contract number consists of: the letter "W"; the station number; the arm, branch, or service issuing; a hyphen; and the serial number (beginning in 1927, regardless of fiscal year). Whatever conditions are not included in the invitation, or standardized on the contract form, are added. Such conditions include: liquidated damages, if delay would harm the United States; a condition concerning property records, if Government property is used; one as to technical materials or supplies (if used); or one as to secret, confidential, or restricted projects. The execution of contracts requires the same formalities as that of bonds. A power of attorney should be given, if necessary; and a statement of authority of officers of a corporation is needed in that case. If approval of a contract is specified, an article is added, stating that fact; and contract forms are not disturbed until such approval is given. If the contracting officer wishes to have the contract reviewed, he may submit it to such higher authority as authorized.

*b. Statement and Certificate of Award.*—Standard Form No. 1036 must support each formal contract.

*c. Modifications of Formal Contracts.*—These modifications are authorized in the standard forms. A "Change Order" in the form of a letter makes such

modifications when they are authorized. If not authorized, modifications are made by means of a "Supplemental Agreement," which is similar to the contract and signed by both parties. These changes may include those in drawings, specifications, shipping, or packing; in increase or decrease in the amount to be supplied; or in the time of performance. Changes over \$500 must have the approval of the Secretary of War. Extensions are based on the findings of the contracting officer after investigation. Provisions for Government changes are inserted in the contract.

*d. Delay or Default.*—Procedure to be followed, and penalty to be invoked in case of default or delay, is given in the contract. If, however, the contractor is refused the right to proceed, he is only liable to excess costs.

*e. Receipt and Inspection.*—After supply contracts have been executed and distributed, general procedure consists mostly of inspection and receipt of the supplies by the contracting officer or officers to whom consigned and payment by the disbursing officer made thereof.

248. **SHORT FORM CONTRACT.**—The "Short Form Contract" (Standard Form No. 33, Invitation, Bid, and Acceptance) constituted a formal contract whenever: The aggregate amount was \$1,000 or more, or whenever more than one payment was stipulated. The essential difference between this contract form and Form No. 32 was not in the degree of their formality but in the forms used. Standard Form No. 33 (Short Form Contract) was in itself the Invitation, Bid, and Acceptance, and, when accomplished, constituted a legal and formal contract. This form was used, however, only when practicable, and was not used if the amount was over \$25,000, or if it was prohibited by the chief of the arm, branch, or service. It was usually used for utility services. Advertising was accomplished as in the case of all formal contracts, as was the opening of bids and awards. The Acceptance Section was made out by the contracting officer. Bonds were required as set forth in the invitation to bid.

## SECTION IV

### Negotiated Contracts

249. **AUTHORITY TO MAKE.**—Contracts of less than \$5,000,000 may be made by such contracting and other officers as the chief of the supply service concerned may designate. Contracts amounting to \$5,000,000 or more must be submitted to the Chief of the Purchase Branch, Procurement and Distribution Division, Headquarters, Army Service Forces, for approval.

250. **TYPES.**—However *informally* a negotiated contract may be concluded it may be embodied in a formal contract. Every purchase transaction, except those where payment is made coincidental with receipt of supplies, will be covered by a contract executed upon an approved form, i.e., a formal written contract. Where payment is coincidental with receipt of the supplies there would be no formal contract, but if the purchase amounted to \$5,000 or more the contract would have to be submitted by a written quotation.

251. **NUMBERING.**—All formal contracts will be numbered as will be all informal purchase contracts of \$5,000 or more. Contract numbers will be placed in the upper right-hand corner and will consist of the following in the order named:

- a.* The capital letter "W," representing the War Department.
- b.* Station number representing the station or office as published in Finance Circulars.

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- c. The letter or letters representing the supply service.
- d. A serial number, separated from the above by a hyphen.

Based on the above, the following is the number of the first numbered contract executed by the Quartermaster, Fort Bragg, North Carolina:

W-159            qm-1

252. DISTRIBUTION.—*a.* Contracts are not distributed until properly signed and approved if approval is required. All instructions relating to distribution are subject to the provisions of AR 380-5 and other current instructions regarding the safeguarding and disclosing of information affecting the national defense of the United States. Subject to such special instructions as may be issued by the chief of the supply service concerned, numbered contracts will be distributed as follows:

- (1) The original signed contract to the general accounting office.
- (2) The duplicate signed contract filed with contracting officer or with the chief of his supply service.
- (3) The triplicate signed contract forwarded to contractor.
- (4) Authenticated copy to disbursing officer for his files.
- (5) Additional copies distributed as directed by the chief of the supply service concerned.

*b.* Unnumbered contracts are distributed:

- (1) Original signed contract to disbursing officer to be attached to voucher on which payment is made and to accompany it to the General Accounting Office.
- (2) Duplicate signed contract to the contractor.
- (3) Authenticated copy to disbursing officer for his files.
- (4) Additional copies as directed by the chief of the supply service concerned.

*c.* Secret contracts will be transmitted under separate cover. Each cover will be addressed to the Contract Service Station, Audit Division, General Accounting Office, Washington, D. C. Only the inner cover will be clearly marked "Personal and Confidential."

253. ALLOTMENTS.—The authority to make contracts is subject to the proviso that the allotments made for the supplies will not be exceeded. See AR 35-840 for statements to be made on contracts and on purchase orders placed under existing contracts as to funds chargeable and the sufficiency thereof.

### SECTION V Contract Provisions

254. DISPUTES.—Every contract regardless of subject matter or amount, will contain a clause stating that all disputes arising under the contract shall be decided by the Contracting Officer, subject to written appeal to the Secretary of War or his duly authorized representative, whose decision shall be final upon the parties thereto. In the meantime the contractor agrees to proceed diligently with performance.

255. REQUIRED CLAUSES.—Every contract regardless of subject matter will also contain the following clauses:

- a.* That no member of Congress benefit from the contract.
- b.* A covenant against contingent fees.
- c.* An agreement by the contractor not to discriminate against any workers because of race, creed, color, or national origin.

These and other clauses set forth in the War Department Procurement

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Regulations, when not contained in the printed contract form being used, may be incorporated in the contract by appropriate reference to the applicable paragraph numbers of the Procurement Regulations.

### SECTION VI

#### Other Procurement Methods

256. INTERBRANCH AND INTERDEPARTMENTAL.—As noted before, interbranch procurement is the procurement of supplies by one supply arm or service for another; while interdepartmental procurement is that made by one executive branch, department, or independent agency from another, or under a contract made by another.

257. STANDARD SUPPLIES.—Supplies of standard manufacture and common to two or more supply services will be purchased by the Quartermaster Corps. The Procurement Assignment Board, Procurement and Distribution Division, Headquarters, Army Service Forces, will determine the items which will be considered of standard manufacture and common to two or more supply services.

258. PROCEDURE.—*a.* Requisitions for normal quarterly requirements will be consolidated and forwarded to The Quartermaster General sixty days in advance of the quarterly period for which needed.

*b.* Requisitions for unusual or emergency requirements will be forwarded to The Quartermaster General by radio and confirmed by formal requisition.

*c.* Each requisition will contain a certificate of availability of funds and citation of the applicable procurement authority.

*d.* When practicable requisitions will be in carload lots.

*e.* Commercial units will be the basis of all requisitions.

*f.* Requisitions will be filled as a result of individual or collective purchases. No attempt will be made by the Quartermaster Corps to maintain depot stocks from which requisitions could be filled. (W.D. Procurement Regulations, paragraph 603.)

259. SPECIAL SUPPLIES.—Special supplies are procured as listed below:

*a.* Motor vehicles and bodies, as directed in AR 850-15.

*b.* Railroad equipment and supplies, as per AR 100-50.

*c.* Radio, sound, and light apparatus, by Chief Signal Officer.

*d.* Anthracite and bituminous coal, as directed by QMG.

*e.* Aviation gasoline and lubricating oil, by Chief of Air Corps.

260. INTERDEPARTMENTAL.—*a.* Purchases will be made from contracts of the Procurement Division, Treasury Department (general schedule of supplies), from contracts of the Navy Department and other departments, when so directed by the chief of the supply service concerned or when required by the terms of the contract.

*b.* Chiefs of the various supply services are responsible for advising contracting officers as to the terms and conditions of all such contracts and as to whether purchases therefrom are mandatory.

*c. Examples.*—Supplies are secured by *interdepartmental procurement* from the following:

(1) From Post Office Department—envelopes and stamps.

(2) Department of Justice (from prison labor)—duck, canvas, sheeting, shoes, and brooms.

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- (3) "Schedule of Stock" items (From Procurement Division Warehouse)—miscellaneous items mostly for use in Washington, D. C.
- (4) Note that lubricating oil, formerly procured under Navy contract, is now procured directly by the Fuel and Heavy Equipment Division of the QMC.

261. **FORMS.**—Forms used in interdepartmental and interbranch procurement operations include: (a) the Shipping Ticket (WDQMC Form No. 434), which is used in interbranch procurement; and (b) the Purchase Order (WDQMC Form No. 308), which is used in interdepartmental procurement. For purchase under Contract Bulletins, against the "Schedule of Supplies," or for emergency purchases under Act No. 703, the Purchase Order is used.

262. **RESTRICTIONS.**—Certain items are restricted and will be purchased and distributed at proper sources when authorized by The Quartermaster General. Requisitions will be forwarded to the QMG. (See Cir. 1-4, OQMG, Par. 4, and W.D. Procurement Regulations, Pars. 336, 337).

263. **CENTRALIZED DEPOTS.**—Centralized purchase and distribution of certain articles by special supply depots is authorized by the QMG, who designates such depots (See Cir. 1-4, OQMG, par. 5): Philadelphia Quartermaster Depot, Boston Quartermaster Depot, N. Y. Quartermaster Depot, Jeffersonville Indiana Quartermaster Depot, Chicago Quartermaster Depot, Washington Quartermaster Depot, San Francisco Q. M. Depot, Holabird Quartermaster Depot.

264. **SOURCES.**—The final source of supplies and services required by the Army consists of all of those individuals and corporations whether dealers or manufacturers who have or can produce goods needed for the war effort. Lists of bidders such as were kept by each contracting officer and The Quartermaster General can no longer be regarded as the final source of supply. The chiefs of the supply services are required to decentralize to their field agencies the actual work of negotiating contracts to the greatest extent consistent with efficient and proper safeguarding of the public interest (W.D.) Procurement Regulations, par. 205). Present policy is directed towards bringing new concerns into the war effort and tapping all possible sources of supply.

### SECTION VII

#### Purchase Reports

265. **DISTRIBUTION.**—*a.* The Statistics and Progress Branch, Control Division, Headquarters, Army Service Forces, has been established to prepare and submit all procurement reports required by law to be submitted to the President and to Congress.

*b.* Therefore, every contracting officer is required to submit:—

- (1) A monthly summary of purchase actions to be submitted within three days after the end of the month.
- (2) A report of each purchase action which exceeds \$10,000, to be submitted within three days after the purchase action being reported.

*c.* The reports will be submitted in duplicate through the usual channels to the Commanding General, Army Service Forces, attention Control Division, Statistics and Progress Branch. One additional copy will be attached for the chief of the Supply Service, who will be responsible for the complete, accurate, and proper submission of reports from the contracting officers under his jurisdiction (W.D. Procurement Regulations, par. 206).

**SECTION VIII**

**Receipt and Inspection of Supplies After Procurement**

266. **HOW INSPECTED.**—Before supplies are accepted, they must be inspected either at the manufacturer's, or dealer's, plant, or at the point of delivery; and only articles that conform to specifications, description, or sample, will be accepted. Contracting officers will designate an inspector, if inspection is to be at point of origin, who will comply with the provisions of AR 35-6560. This inspection will be for quality or grade, if final inspection is to be made by consignee; and the inspector will then provide the necessary certificate.

267. **WHERE INSPECTED.**—Post, camp, and station quartermasters purchasing supplies for local consumption are responsible that complete inspections for quality, quantity, and condition are made. If unable to make such inspection, he will send samples to his supply depot with a request for quality inspection.

268. **CLASSES OF SUPPLIES.**—Inspection of certain classes of supplies is centralized at the following depots: Boston, Philadelphia, Jeffersonville, Holabird.

269. **TESTS.**—Tests may be made by the Bureau of Standards, through The Quartermaster General.

270. **MISCELLANEOUS.**—Packing, shipping, and the making of bills of lading from the point of manufacture will be supervised and directed by the inspector designated by the contracting or purchasing officer.

271. **RECEIVING REPORTS.**—Receiving reports (See Chapter on Property Accounting) will be prepared as in AR 35-6560. In case of shortage, the contractor will be required to render corrected invoices, or supply the balance due. In case of overage, the contractor will be required to furnish disposition instructions, unless extra materials are needed and funds are available. Discounts on prompt payment are computed from the time a corrected invoice is received.

272. **PROCUREMENT OF SUPPLIES FOR OVERSEAS SHIPMENT.**—All contracts hereafter negotiated for supplies for overseas shipment will provide for inspection and acceptance either at point of origin or at a purchasing depot. In no case will contracts provide for inspection of any kind at a port of embarkation. Shipments of such supplies to a port of embarkation will be made on Government bills of lading. This change was brought about because of the great congestion of traffic in and around ports of embarkation for shipment overseas, inasmuch that it is no longer possible for such ports to function properly and, at the same time, assume the added burden of inspecting such supplies.

**NOTE:** Extreme congestion occurred at Tampa, Florida, during the Spanish-American War. In the World War, similar unfortunate "piling up" of overseas shipments developed at New York, and even in Seattle, Washington. This being true, base ports (debarkation and embarkation) should be regarded as bottle necks, hence limited strictly as to Depots, storage points, or other major congestive activities. In France, both the Americans and British were confronted with this problem at such points as Brest, Le Havre, etc., hence had to develop huge Intermediate Depots, such as the one at Gievres.

**FOOTNOTE I—LAWS AFFECTING PROCUREMENT.**

1. The "Domestic Preference" Law.
  - a. Included in all procurements.
  - b. Regardless of price, except

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- (1) Certain stipulated subsistence items.
- (2) Preference, within percentage (See AR 5-340) on materials; but
  - (a) Certain articles: Platinum, chrome, tin, etc., excepted.
  - (b) Articles manufactured here of foreign materials.
- c. Certificate required.
- d. Application to use of American vessels, etc.
2. The Walsh-Healy Act (Supplies over \$10,000—not subsistence)
  - a. Regular manufacturer.
  - b. Minimum wage in locality to be paid.
  - c. Forty-hour week.
  - d. No child labor.
  - e. No convict labor.
  - f. Compliance with State safety, sanitation, and factory inspection laws.
3. A.A.A. Law regarding Dairy Products (legal).
4. The Eight-Hour Law.
5. Bacon-Davis Act (Construction and/or Repair).  
Requirement of performance and payment bonds *when over \$2,000.*
6. Public Act of July 2, 1940 (No. 703, 76th Congress).
  - a. Secretary of War may make contracts without formal advertising for any amount—*if* for National Defense.
  - b. Instructions: Procurement Circular No. 20-1940.
    - (1) Open Market used under \$5,000.
    - (2) Open Market used over \$5,000 with authority of QMG.  
(Procurement Control Branch, Administrative Division)
    - (3) Caution as to use.
  - c. Reports
    - (1) Purchases over \$2,000 by letter: Procurement Control Branch.
    - (2) Purchases under \$2,000 on WD Form No. 8.
7. Miller Act.—Requirement of basic bonds.
8. Vincent-Trammel Act.—Limits profits on aircraft.
9. First War Powers Act, 1941.—Negotiation of Contracts.
10. Executive Order No. 9001, December 27, 1941.—Negotiated contracts.

# CHAPTER X

## PROPERTY ACCOUNTING

REFERENCES:	AR 30-950	Quartermaster Corps:	Bills of Lading.
	AR 30-965	Quartermaster Corps:	Transportation of Animals.
	AR 30-1620	Quartermaster Corps:	Standard Quantities of Heat, Light, and Electric Power.
	AR 30-2145	Quartermaster Corps:	Unserviceable Property Including Waste Material.
	AR 35-6520	Finance Department:	Property Accountability and Responsibility.
	AR 35-6540	Finance Department:	Requisitioning Property.
	AR 35-6620	Finance Department:	Expendable Property.
	AR 35-6660	Finance Department:	Sales of Property.
	AR 35-6680	Finance Department:	Transfers of Property Accountability.
	AR 35-6740	Finance Department:	Auditing Property Accounts.
	AR 35-7220	Finance Department:	Claims in Favor of the United States on Account of Damages to Government Property.
	AR 210-10	Posts, Camps, and Stations:	Administration.
	AR 345-300	Military Records:	Statement of Charges.
	AR 600-550	Personnel:	Deceased.
	AR 615-290	Enlisted Men:	Absence Without Leave.
	AR 615-360	Enlisted Men:	Discharge.
	AR 700-10	Supplies:	Storage and Issue.
	OQMG Cir. 1-4,	Procurement and Distribution of Supplies.	
	OQMG Cir. 1-5,	Storage and Issue of Supplies.	
	OQMG Cir. 1-9,	Surplus Property.	
	OQMG Cir. 1-10,	Motor Transportation.	

### SECTION I

#### Introduction

273. GENERAL.—The problems incident to financing, procuring, storing, issuing, transporting, caring for, and successfully utilizing all items of property necessary for the maintenance and efficiency of an army are staggering enough to the imagination in themselves without going into the problems of procuring and training personnel to accomplish these processes, as well as a personnel to use the material as a means to an end in fulfilling the mission of an army, which is to be ready for both attack and defense. Staggering statistics could be compiled to drive this point home—the Army requires 29,000,000 pairs of shoes a year, which need 17,000 miles of laces, etc. Other figures could be calculated concerning the clothes, food, bedding, housing, paper, equipment, arms, ammunition, trucks, planes, tanks, and all the other thousands of items required; and, in those statistics, the imagination would find problems of distribution and handling which require such all-embracing grandness in scope, coupled with such attention to detail, that, had not history proved it could be done, it would be all too easy to decide that it would be impossible of accomplishment.

274. IMPORTANCE.—Consider, too, the problems confronting the General Staff of an army, and those who will command components of it in the field. This manual has already mentioned the necessity for complete and accurate personnel administration, with regard to the tactical aspect of the conduct of an army. This information is so vital that it becomes a real dereliction of duty to record as a skillful mechanic anyone who is only partially skilled or one who is so unwilling as to be almost useless as such, even if skillful. The Army being composed of materiel as well as personnel, each of which is vital to the other, it then becomes obvious that just as complete and accurate knowledge concerning its materiel should be available to the commanders of the Army as is available concerning its personnel. Viewed from this angle, the complex and repetitive job of personnel administration, as well as the job of conveying information concerning Army property to the higher echelons, becomes not just a matter of desk jobs, but an administrative duty of supreme importance. This latter procedure involves what is known to the Army as Property Accounting.

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275. DEFINITION OF PROPERTY.—The first thing necessary is to establish clearly definitions of “property” and “accounting” in respect to the Army methods. Paragraph 2 of AR 35-6520 gives a definition of *property*: “The property of the Military Establishment, in respect to accountability, comprises all items purchased from funds appropriated by Congress for the support of the Army, and includes real property, and supplies.”

### 276. CLASSES OF PROPERTY.

a. *General*.—The regulation cited above goes on to define these two classes of property:

b. *Real Property*.—Includes lands, grounds, buildings, docks, piers, storage space, etc.; when in current service it will be carried on the real property records as prescribed in paragraph 20 (AR 35-6520), and will not be taken up on other property accounting records, except when held awaiting sale, salvage, or other disposition. It also includes permanently installed machinery, appliances, apparatus as listed in paragraph 20 (AR 35-6520), which will be taken up on the real property records when installed, and dropped from the property accounting records.

c. *Supplies*.—Include all raw materials, commodities, manufactured articles, means of transportation, unit assemblages, and units of equipment (For definitions of the last two, see chapter on Storage and Issue) procured, stored, or issued for the Army (par. 2c AR 700-10), and, unless permanently installed, as prescribed in the definition of permanent property, are accounted for on the property accounting records.

- (1) *Types*.—In respect to accountability, supplies are classified as expendable or nonexpendable. AR 35-6620 defines expendable property and prescribes when and how it will be dropped from accountability. Accountability for nonexpendable property is retained until the property is transferred, worn out, or otherwise disposed of; and the manner in which accountability is terminated is prescribed under appropriate titles.
- (2) *Expendable*.—The following classes of supplies (AR 35-6620) are generally classified as expendable: “Articles which are ‘consumed’ in the maintenance and upkeep of public service (as distinguished from worn), such as foot powder, oil, paint, fuel, forage, cleaning and preserving materials, etc.; articles such as spare and repair parts and components, which are used to repair or complete other articles and thereby lose their identity; materials used in government activities in manufacturing, and for testing and experimental purposes; and all articles listed in the Quartermaster Supplement to the Federal Standard Stock Catalog (See chapter on Storage and Issue) not preceded by the symbol letter ‘n.’”
- (3) *Nonexpendable*.—Those not classified as expendable are, naturally, termed nonexpendable, examples of which are the opposite of the above examples of expendables. Nonexpendables are listed in Tables of Allowances and Basic Allowances. These distinctions may alter from time to time as conditions change, thus the necessity for a reference such as the one concerning the Stock Catalog. For instance, during war time, due to the changed conditions of operation, many items previously non-expendable may be designated as expendable.

## SECTION II

### Property Accountability and Responsibility

277. GENERAL.—The word which appears several times in the preceding paragraph, accountability, refers to “property” accountability. Usually coupled

with property accountability is the quality of "property responsibility." Understanding of the usage of these two terms is essential for any conception of the system instituted in the Army for accounting for property.

278. DEFINITION.—These terms refer to the type of control the person in charge of property exercises over it. AR 35-6520 (Par. 1) defines property accountability as follows: "Accountability devolves upon any person to whom public property is intrusted and who is required to maintain a property record thereof. \* \* \* Property accountability will be checked by a property auditor." Webster's Dictionary defines "accountability" as "the state of being liable or accountable." By comparison of the definitions, it appears that the Army Regulation's definition is the more limited of the two and applies only to those persons who have property intrusted to them for which they are required to maintain a record and which record is to be checked by a property auditor. The record referred to is called a stock record account. The "liability" mentioned in Webster's definition of accountability is covered by Army Regulations under the term "responsibility," which has a much broader application than accountability because it refers to all persons who have public property in their possession. It is evident from the foregoing that accountability may also involve responsibility.

279. RESPONSIBILITY.—Property responsibility involves the care, safe-keeping, and proper use of any property which a person may be considered by receipt, or by position, to have in charge. Paragraphs 13 to 18 of AR 35-6520 set forth the responsibilities of the military personnel with regard to property. A company commander is responsible for all the public property pertaining to his command, whether he receipts for it or not; property officers will be responsible for the care and safe-keeping of the property and supplies under their control; officers will be responsible for the property issued to them on Memorandum Receipt (See Plate 20 and paragraph 302 of text) for their own use or for the use of those under their control; individual enlisted men will be held *liable* for the proper care, preservation, and use of equipment and other property issued to them for their personal use. Officers will be designated by the commanding officers of posts, camps, or stations who will sign memorandum receipts for, and be responsible for, property issued for the general current use of the post, camp, or station, and not issued to organizations or individuals. When there is only one commissioned officer at a post, camp, or station, he will be responsible for all public property thereat; regimental, separate battalion, or similar organization commanders will be responsible for the security of all organizational or detachment equipment of their commands. It will be seen, then, that responsibility originates whenever property is receipted for or when certain positions (company, regiment, or post commanders, for example) are assumed.

280. ACCOUNTABILITY.—The origin of accountability (TM 10-310) is not quite so simple as that. Following is a list of transactions in which property is transferred and accountability is assumed therefor: When property is received:

*a. By Turn-over from Predecessor in Office.*—The officer being relieved will prepare a list of balances as evidenced by his property record accounts. When both the officer being relieved of, and the one assuming, accountability have certified this list of balances, the transaction is complete.

*b. By Shipment from Depots.*—Supplies requisitioned from a depot may be shipped to the requisitioner either direct from the depot on a Shipping Ticket (see paragraph 293 and reproduction Plate 17), or as the result of depot purchase from dealer, when they may be shipped either on Receiving Report (see paragraph 293 and reproduction Plate 18), or a Shipping Ticket.

*c. As a Result of Organization Changing Station with Some Post Property in Its Possession.*—Accountability will be transferred on a Shipping Ticket in duplicate. Accountable officer of old station would receive a signed copy of the Shipping Ticket from the accountable officer of the new station, which would relieve him of accountability, and transfer it to the one signing the Shipping Ticket.

*d. Intended for an Individual or Organization.*—Such shipments are taken up by the receiving officer on the shipping ticket, and later dropped from his property account to the appropriate individual or organization. If expendable and intended for immediate use, they may not even be taken up on the record. (See par. 297.)

*e. As Reconditioned or Reclaimed Property.*—When property has been dropped from accountability, as unserviceable, and is later repaired so as to be again serviceable, it will be restored to accountability by Shipping Ticket clearly setting forth the source of the property. The same is true of reclaimed parts of machines, etc., which themselves are unserviceable.

*f. As Result of Local Manufacture.*—Property from this source is also taken up into the property record on Shipping Tickets.

*g. When "Found."*—Whenever property is discovered, or "found," at a post, camp, or station, and it is not accounted for on anyone's property record, it is to be taken up on some stock record account by means of an Over, Short, and Damaged Report. (See Paragraph 294 of text; and reproduction Plate 19.)

*h. As Result of Local Purchase.*—Property will be taken into accountability on Receiving Reports or Delivery Orders and Receipts.

*i. As Result of Miscellaneous Occurrences Not Listed Above.*—(Army Regulations covering necessary procedure are cited.)

- (1) Property abandoned by deserters. (AR 615-40.)
- (2) Property left by deceased personnel. (AR 600-500.)
- (3) Receipt of confiscated liquors, alcohol, and narcotics transferred to the War Department. (AR 35-6560.)
- (4) Action upon death, insanity, or transfer during absence of an accountable or responsible officer. (AR 35-6680.)
- (5) Samples and experimental articles. (AR 35-6680.)

### SECTION III

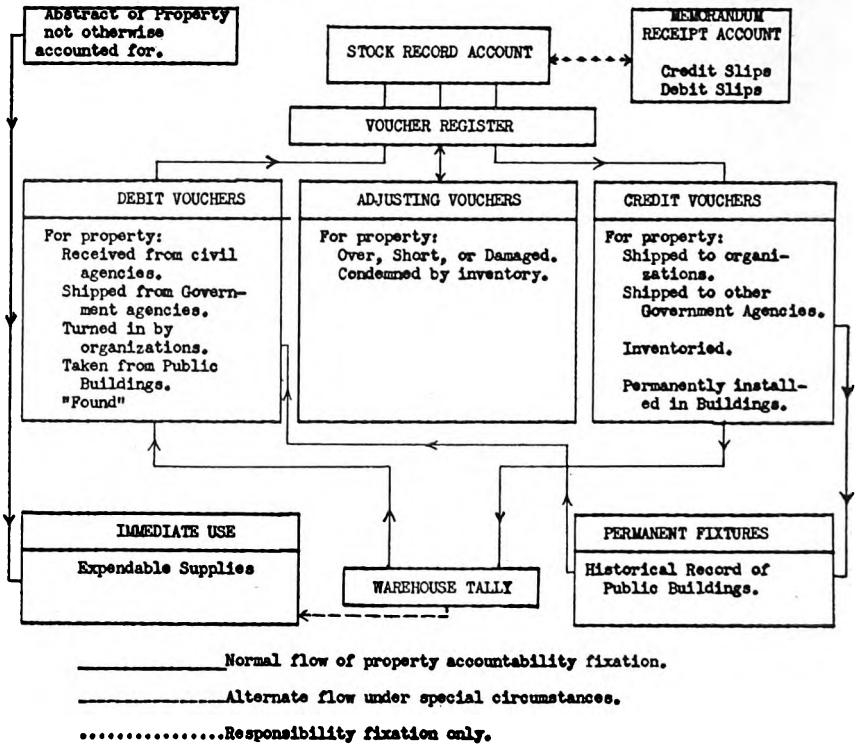
#### General Records of Accountability

281. PROPERTY ACCOUNT.—AR 35-6520 states in paragraph 3—"All public property, whether acquired by the War Department or by the Army at large by purchase or by transfer from other agencies of the Government, and whether paid for or not, must be accounted for on an appropriate property account." A property account is a quantitative and locative record of all stock handled by an accountable person. Posts, camps, and stations, depots, arsenals, and other supplying agencies are required to maintain stock record accounts. *Depots and arsenals normally separate stock records of property in use, as opposed to property available for shipment, or issue.*

282. FORMS.—Property accounts take different forms, in keeping with the class of property to be recorded. Property stored for issue is accounted for on a Stock Record Account; real estate and permanently installed property is recorded on the Permanent Historical Record; and expendable property (for which no real accountability is fixed, but which must be recorded so that responsibility for proper care and use may be fixed) is recorded on the Abstract of Property Not Otherwise Accounted For. The sections following will discuss these records in more detail.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

## DIAGRAMMATIC PRESENTATION OF PROPERTY ACCOUNTING



*Plate 14*  
**Diagram of Property Accounting**

## SECTION IV

### Stock Record Account

283. **GENERAL.**—This account is by far the largest, most universal, and most active, in that more items of property appear in it, more transactions take place through it, and more careful audit must be made of it, than any other. All the supplies most vital to the Army are handled through this record. Great care, therefore, must be observed in the posting of this account. It is defined thus in AR 35-6520—"Whenever property is stored for issue to the Army, the officer charged with its storage or distribution will cause to be maintained a uniform, complete, and accurate record showing quantities on hand, received, and issued."

284. **PREPARATION.**—The preparation of the Stock Record Account is not difficult, being mere arithmetic. Location of the property, however, is somewhat more complicated. This Manual will attempt to explain the workings of such an account by means of a diagrammatic presentation of property accounting, of which the Stock Record Account is the central and basic account involved.

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285. LIST OF FORMS.—Below is a list of forms involved in a typical Stock Record Account (See AR 35-6720) (See Plates No. 15-25, Incl.) :

a. Accumulative, quantitative records are kept on: Stock Record Card, WDQMC Form No. 423 (For posts and stations or depots), or Stock Record Card, WDQMC Form No. 424 (For organizations, or posts and stations), and Abstract of Property Not Otherwise Accounted For, WDQMC Form No. 425.

b. Vouchers to Stock Record Account :

(1) Debit Vouchers :

Receiving Report, WDQMC Form No. 431.

Shipping Ticket (Depots), WDQMC Form No. 432.

Shipping Ticket (Posts, Camps, and Stations), WDQMC Form No. 434.

Delivery Order, WDQMC Form No. 437.

Individual Clothing Slip, WDAGO Form No. 35.

(2) Adjusting Vouchers :

Inventory Adjustment Report, WDQMC Form No. 486.

Over, Short, and Damaged Report, WDQMC Form No. 445.

(3) Credit Vouchers :

Shipping Ticket (Depots), WDQMC Form No. 432.

Shipping Ticket (Posts, Camps, and Stations), WDQMC Form No. 434.

Abstract of Authorized Sales of Supplies (Other than subsistence stores), WD Form No. 322.

Account of Sales of Public Property at Public Auction or on Sealed Proposals, WD Form No. 325.

Report of Survey, WDAGO Form No. 15.

Inventory Adjustment, Sales Account, WDQMC Form No. 391.

Statement of Charges (Usually credit), WDAGO Form No. 36.

Inventory, WDQMC Form No. 392.

Requisition and Receipt for Clothing in Bulk, WDQMC Form No. 409.

Daily Issue—Fuel, WDQMC Form No. 426.

Daily Issue—Forage, WDQMC Form No. 438.

Daily Issue—Gasoline and Oils, WDQMC Form No. 439.

Monthly Issue Abstract, WDQMC Form No. 440.

Ration Return, WDQMC Form No. 460.

c. Miscellaneous Forms :

Voucher Register, WDQMC Form No. 480.

Tally Sheet—Incoming, WDQMC Form No. 489.

Tally Out, WDQMC Form No. 490.

286. ABSTRACT OF PROPERTY NOT OTHERWISE ACCOUNTED FOR.—The form "Abstract of Property Not Otherwise Accounted For" is included, although it does not fix accountability. It will be treated under its own section. The Tally Sheets are mentioned because movements of stock are checked thereon, although they are not vouchers to an account. They are treated in the chapter on Storage and Issue. The forms involved in the Memorandum Receipt Account, which appears on the chart, serve to fix responsibility only, and are therefore not properly part of a Stock Record account; they also will be

treated in a separate section. It should also be explained that under "Adjusting Vouchers" are included those forms which may be either a debit or a credit voucher according to the way an adjustment is to be made.

287. METHOD OF MAINTENANCE.—The magnitude of this problem of handling property has already been mentioned; and it includes, as not least among its phases, that of maintaining adequate records. If correctly kept, these records may become not only an end in themselves, but a positive help in the physical accomplishment of movement of property because of the simplification they can effect. If inadequately accomplished, they can bring confusion and inefficiency. A quotation from the Technical Manual concerning Administration is certainly apropos here: (Par. 1) "Administration (for the purposes of this quotation read "Property Accounting"), instead of being considered as positive executive action concerning important matters requiring decision, often comes to mean merely negative action termed "paper work," which the inexperienced person often regards as a necessary evil. It should be realized that paper work is a record of executive action already taken, or is a basis for executive action to be taken in the future." And again in paragraph 6: "It is not paper work, but *bad* paper work, that causes trouble for all concerned."

288. STANDARD FORMS.—The first thing necessary for the efficiency and simplification mentioned is, obviously, that all records, etc., must be maintained on forms which are standard throughout the Army so that they may be accomplished with a minimum amount of time and labor, and yet be intelligible to any one who may refer to them. The second thing is that all procedures involving those forms, the physical movements of property they signify, and the transfers of accountability and responsibility they effect, must be standard in every case. Flexibility must be maintained in order to allow for unusual circumstances, as under war conditions; yet a certain rigidity must also prevail so that standardization is not diminished.

289. SUMMARY.—The forms, and the general framework within which they are used, have already been listed or diagrammed. Adequate presentation of all the ramifications of their use would tax the capacity of a manual larger than this and would be complete only after individual experience in the field. This manual, therefore, can only hope to present a general outline containing only the most typical cases. Army Regulations will supply more detailed information. With a clear understanding, however, of the principles presented here, all other information, whether gained from Regulations or from practical experience, will fall easily into its proper place.

290. RECEIPT OF PROPERTY.—Property is received, at the warehouse of the organization or the post, on the vouchers included under debit vouchers. All such property is "tallied in" on the appropriate sheet and inspected for amount and condition there. If cleared, the vouchers become vouchers to the Stock Record Account, and are entered on the Voucher Register where they are given a number. All vouchers are entered in this register in the order of their posting to the Stock Record Account. (See par. 292 of text and reproduction Plate 16.)

291. POSTING.—The property thus received is then posted to the account on Form No. 424. Each item of property is posted on a separate card. (See par. 292 of text and reproduction Plate 15.) The Quartermaster will be accountable for all the articles which are recorded on his stock record cards. He will then proceed to make issues from his stock. If the stock is Post, Camp, and Station property, the issue may be accomplished on Memorandum Receipt, which

the respective commanders sign and thus assume responsibility for the property. The accountability of the Quartermaster is not affected; Memorandum Receipts never act as vouchers to the stock record account. If the stock is Individual and Organizational Equipment (T/BA), the issue will be accomplished on a Shipping Ticket, which transfers the responsibility to the commander signing the Shipping Ticket. The accountability is not transferred to this new commander, but the accountability is dropped for the property, so that the Shipping Ticket acts here as a credit voucher to the stock record account. The only way in which it is possible to lower the totals on his stock record account is by the use of adjusting, or credit vouchers. Discrepancies between the amount recorded on the debit vouchers, and that actually received, may be adjusted by Over, Short, and Damaged Reports. Clerical errors may be adjusted by means of inventories. Property which the supply officer may issue on a Shipping Ticket on which he appears as consignor (instead of as *consignée* as is the case when he receives property) is taken off his Stock Record Account, using the Shipping Ticket as a credit voucher.

## 292. FORMS.

*a. General.*—The following forms are some of those used in keeping such an account. A brief summary of the meaning and use of each is included, and, wherever necessary, notes on the correct accomplishment thereof.

*b. Voucher Register.*—(WDQMC Form No. 480. Refer to the reproduction of the form in Plate 16.) One sheet is maintained for "debit" vouchers and "credit" vouchers. Blank line is filled in with designation of accountable officer—"Camp Quartermaster, Camp Lee, Va." Serial numbers in order are placed in columns so headed. The various papers (requisitions, shipping tickets, receiving reports, survey reports, inventory and inspection reports, etc.) on which property is taken up or dropped from the stock record account will be numbered consecutively, in a single series, a new series being started at the beginning of each fiscal year. The "Brief Description" will include sufficient information concerning the voucher to identify it; kind of form, consignor's voucher number, contractor or manufacturer, property concerned, place from, or to, etc.

*c. Stock Record Card.*—(WDQMC Form 424. Reproduction, Plate 15.) "Date" will be that when account is posted. "Voucher number" will be taken from Form No. 480. Amounts are posted in appropriate columns. "Issues," of course, will be entered only when accountability is to be transferred. "Balance" will reflect the amount for which still accountable. The line, "Article," will contain name of the article to which this card of the Stock Record Account pertains, such as "beds." The "Description" will be that contained in the Stock Catalog—in this case, "single, steel, folding." The space after "Unit" will denote the unit of issue—in this case, "ea."; and after "Unit Cost" the cost as given in the Catalog per unit. The "Maximum" and "Minimum" will be filled in by the accountable officer. It requires some experience to be able to judge accurately what the Maximum and Minimum stock shall be; but the considerations are these: the Maximum shall designate the largest amount of the article in question which shall be allowed to accumulate to the accountability of the officer at any one time; the Minimum will be set according to the lowest requirement of the articles in question, taking into consideration a reasonable margin for replacements and increases in requirements between the normal times for requisitioning (See chapter on Storage and Issue), and also the time necessary to secure the article from the depot or manufacturer in case of an emergency requirement. The "Stock





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be forwarded to the receiving officer, who will retain one and deliver the other with the supplies.) In the case of shipping tickets covering shipments of subsistence supplies, two copies will be forwarded to the receiving officer—one for his file and one to be forwarded to the service command fiscal officer. A third exception to standard procedure exists in the case of Government-owned property shipped to a contractor. (Two copies of the shipping ticket go to the contractor. An additional copy will be sent direct to the officer designated to keep records of Government property furnished that contractor.)

WAR DEPARTMENT  
G. M. C. Form No. 484  
Revised April 6, 1931

## RECEIVING REPORT

Voucher No. ....  
**STOCK RECORD ACCOUNT**  
 No. sheets .....  
 Sheet No. ....

Received ..... by .....  
(Date) (Signature)

Received from .....  
(Contractor) (Station)

Delivered by } ..... Car No. .... Seal No. .... P. O. or  
 Delivered to } ..... Contract No. ....

How purchased: F. o. b.—Origin ..... Destination .....  
(Delete one) (Delete one)

Govt. B/L No. .... Date ..... Contracting office .....

F. o. b. point ..... Shipping point ..... P/A No. ....  
(Entered in contract) (Shown on B/L)

Shipped to .....

Shipment No. .... Final } Payment by  
 Partial } Finance Officer at .....

### ARTICLES INSPECTED, ACCEPTED, AND RECEIVED

NUMBER PKGS.	QUANTITY	STOCK NO.	ARTICLES	UNIT	UNIT COST	TOTAL COST

I certify that the articles listed on this report were inspected and accepted by me, and that they conform to the contract requirements; that the articles listed on the back of this report were rejected for the reasons stated, and that the foregoing report is correct.

.....  
(Inspector's signature)

Date .....  
(Rank of inspector)

APPROVED: ..... Date .....

.....  
(Signature of officer in charge of inspection at receiving point indicating approval of inspection)

.....  
(Rank)

I certify that the articles listed on this report were received by me in the quantity and condition stated, and that the same have been taken up on the stock record cards of this station.

.....  
(Signature of accountable officer)

.....  
(Rank and designation)

Date .....

#### INDICATE DISTRIBUTION BY CHECK OPPOSITE PROPER DESIGNATION

1. VOUCHER TO STOCK RECORD ACCOUNT.    2. FINANCE OFFICER WHO PAYS ACCOUNT.    3. FILE WITH PURCHASE RECORD.

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## REPORT OF REJECTIONS

ARTICLES	QUANTITY	REASON FOR REJECTION AND DISPOSITION

FOR SUBSISTENCE COMMODITIES—Questions 1 to 10, inclusive, must be filled in by the Inspector

1. Grade of product ..... 2. Condition ..... 3. Container: Dom. ....; Ex. .... 4. Description of container ..... 5. Condition of container .....	6. Condition of car ..... 7. Result of special inspection ..... 8. Samples drawn ..... 9. Samples forwarded to ..... 10. Inspection made at .....
--	---

Receiving clerk ..... Stowed by .....

ENTRY ON STOCK CARD
POSTINGS
By .....
Date .....

(Station) (Date)

Paid on Voucher No. ...., money accounts of .....

(Name and rank of finance officer) e 3-9944

### Plate 18b Receiving Report

*b. Receiving Report.*—(WDQMC Form No. 431; see Plate No. 18.) This form is used whenever property is to be received from a contractor and is to be taken up on the property accounts of the Army for the first time. (It is the first time with one exception—when property has been manufactured from materials furnished by the Government.) It will always be a debit voucher. (Note that but one place is afforded for the Stock Record Voucher Number.) Very few of the entries and captions on the form need any explanation. The heads “Delivered by” and “Delivered to” are needed because occasionally it is convenient to inspect and accept property at the point of origin instead of at the receiving point. In that case the heading “Delivered by” would be stricken out and the name of the carrier filled in after “Delivered to.” On the back are spaces for entries in case some of the property has to be rejected. The only one needing any explanation is “3. Container: Dom. . . . ; Ex. . . . .” The abbreviations stand for Domestic and Export, there being a difference between packages prepared for home, and those for foreign shipping. It is usually accomplished in quadruplicate, with distribution as follows: the certified original and one copy to proper disbursing officer, one copy to contracting officer, and one copy retained as voucher to Stock Record Account. An important point in connection with Receiving Reports is that the Receiving Report is prepared by the receiving officer on the basis of what is actually received at the destination or what is covered by the report of his designated inspector at point of origin.

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WAR DEPARTMENT  
Q. M. C. FORM NO. 445  
Revised Oct. 2, 1935

Voucher No. ....

STOCK RECORD ACCOUNT

## OVER, SHORT, AND DAMAGED REPORT

Pur. Cont. No. .... Pur. Order No. .... Ship. Ticket No. .... Date .....

Shipped by ..... From .....

Shipped to ..... At .....

Inspected by ..... Rec. Report No. .... Date .....

Received by ..... Rec. Report No. .... Date .....

Car No. .... Car seal Nos.: Original ..... Arrival .....

Were car seals broken? ..... Was discrepancy notation made on B/L? .....

Shipment made by truck No. .... Mail ..... Com. B/L ..... Gov't B/L .....

Total packages billed ..... Numbered from ..... to .....

Total packages received ..... Numbers of missing packages .....

Number of damaged packages ..... Packages referred to below .....

STOCK NO.	ARTICLE	QUANTITY					
		UNIT	BILLED	OVER	SHORT	DAMAGED	ACCEPTED

REPORT BY ..... APPROVED BY .....

(Rank) ..... (Rank)

(Date) ..... (Date)

USE OTHER SIDE FOR SPECIAL NOTATIONS AND REMARKS

3-5884

### Plate 19 O. S. & D. Report

294. ADJUSTING VOUCHER FORMS.—The following forms are included under “Adjusting vouchers”:

*a. Over, Short, and Damaged Report* (WDQMC Form No. 445). The primary function of this form is to adjust Stock Record Accounts whenever a discrepancy exists between the amount of goods shipped and that received or whenever goods shipped are damaged. Except where it is obvious to the surveying officer that some items listed on shipping tickets were never shipped, it will be the responsibility of the receiving officer to clear discrepancies in shipment by the prompt initiation of a report of survey supported by an over, short, and damaged report. The over, short, and damaged report will be prepared by the receiving officer immediately upon the discovery of the discrepancy. A copy bearing the notation, “INFORMATION COPY—ACCOUNTABILITY FOR

**MEMORANDUM RECEIPT**

**\* CREDIT \* DEBIT SLIP**

\* Issued to }  
 \* Turned in by }

Place ..... Date ....., 19.....

..... Property  
 (Name of supply branch)

NO.	STOCK NO.	ARTICLES
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

Received the above-named articles.

.....  
 (Signature with rank and organization)

No. ....  
 (Official designation)

**Q. M. C. Form 487**  
 Revised May 14, 1931 \* Strike out words not applicable. 16-2100a 000

**Plate 20**  
**Memorandum Receipt**

THIS DISCREPANCY WILL BE ADJUSTED AT THIS STATION," will be dispatched promptly to the shipping officer. Where a comparison of the packages, cases, bales, boxes, or other units of shipment entered on the bill of lading reveals that some of the items listed on the corresponding shipping tickets obviously were not shipped by the shipping officer, the responsibility for clearing the discrepancies will rest with the shipping officer (W. D. Cir. 108/43). Another use of the OS & D Report is in taking up on a Stock Record Account any property which is "found" at a post, camp, or station and does not appear on any of the accounts of that place. It would of course be used then as a debit voucher. If it later appears that the property "overage" was the result of clerical error or that in any other way the property was erroneously so taken up, then another OS & D Report will be accomplished as a credit voucher cancelling out the first one.

*b. Inventory Adjustment Report (WDQMC Form No. 486).* For detailed information concerning inventories, see the chapter following, on Storage and Issue. The title and the headings on the form explain both its use and function. The only element necessitating explanation is that of the "Value" mentioned several times on the form. These values are set by current price lists maintained and issued by the chief of the supply branch to which the property pertains.

295. **CREDIT VOUCHERS.**—The following forms are among those used as "credit vouchers":



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A Report of Survey, made out by the responsible officer, is attached to the Statement of Charges as a sub-voucher. In the lower right corner of the Statement of Charges appear the headings "Debit-Credit Voucher Number." Whenever property is damaged, but has salvage value, it will be taken up on the records of the officer in charge of salvage, where it will appear as a debit voucher. The appropriate term would be lined out according to whose account is to be debited or credited.

*c. Report of Survey—Use for Property Lost, Damaged, or Destroyed.*—The uses of this form have already been mentioned. In all cases involving the damage, destruction, or loss of property, and the subsequent adjusting of accountability records, this form will be used as the voucher for that adjustment. It follows, also, that it will serve to fix responsibility, as well as accountability. The headings and spaces for information are self-explanatory.

*d. Report of Survey—Use for Property Worn Out through Fair Wear and Tear.*—In the case of property worn out through fair wear and tear, the authority determining the property as beyond the state of repair will prepare reports of survey to remove the property from accountability.

- (1) The remarks under "dates and circumstances" will be confined to the following statement:

"It is my opinion that the property listed hereon is unserviceable beyond the state of repair and its continuance in service is not to the best interests of the Government."

This statement will be signed by the commanding officer of the establishment or activity that determines the property beyond repair. The disposition of the property listed on the report of survey will be confined to the following disposition instructions:

- (a) To be turned over to a salvage officer.
- (b) To be destroyed.

- (2) The report of survey, accompanied by the certificates of fair wear and tear accomplished by the responsible officer, will be presented to a disinterested officer (see par. *e* below) who will place the following certificate on the form:

"I certify that I have personally inspected the property listed hereon; have verified the amount and nomenclature thereof; and have witnessed the destruction of all property designated as 'to be destroyed'." The property designated for salvage will then be delivered to the local salvage officer, who will receipt therefor on the report of survey. The removal of spare parts or other components will normally be performed by the repair echelon determining disposition under policies issued by the chief of service.

- (3) This type of report of survey will be prepared in quadruplicate. The original will be returned by the disinterested officer to the accountable officer as a credit voucher to his account. The duplicate will be sent to the service command and marked "For the property auditor." The triplicate will go to the service command for edit to insure compliance with current instructions, where it will be filed. The quadruplicate will be delivered to the salvage officer. (In oversea departments, department commanders will perform the same function as service commanders.)

*e. Disinterested Officers.*—Disinterested officers will be appointed as follows:

- (1) At Posts, Camps, and Stations.—By the commanding officers thereof.



# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

tions where no station complement is present, officers of tactical units may be assigned to act as a "Board of Property Adjustment." The duty of this board will be to act as surveying officer on reports of survey. The signature of any one member of the board of officers will be sufficient to attest the action of the surveying officer. The assignment of a surveying officer need not be recorded in space 6 on reports of survey if a copy of the order appointing the board of officers for property adjustment is attached.

**FINDINGS.**—I have examined all available evidence as shown in exhibits ..... to ..... and as indicated below have personally investigated the same and it is my belief that the articles listed hereon and/or on attached sheets, total cost \$.....

I have witnessed the destruction of the articles to be destroyed and/or received the articles to be turned in to salvage.

Date .....		(Officer witnessing destruction, or salvage officer)
(5) Hq. .... Station .....	(6) ..... .....	(11) ..... .....
<p><b>APPROVED:</b> Any damaged property shown above and/or on attached sheets has been inspected by me, or by a disinterested officer of suitable grade and arm or service, and the disposal indicated is in the best interests of the public service.</p>		
(Appointing authority) Hq. .... Reviewed for corps area commander Date .....		Number ..... Finance officer.

<sup>1</sup> If space is inadequate, list articles on suitably ruled and captioned attached sheets and recapitulate in this and Total Cost column as "Sheet 1, \$147.00"; "Sheet 2, \$23.20," etc.

<sup>2</sup> Estimate cost if not known.

<sup>3</sup> When disposition of articles is involved, the surveying officer will indicate same in proper column using abbreviated entries as follows: D—to be destroyed; S—to be turned in for salvage; V—to be sold; R—to be turned in for reclamation of component parts; C—to be continued in service; Rp—to be repaired; Ex—to be held for exchange.

<sup>4</sup> The grand total cost of all articles acted upon will always be shown.

<sup>5</sup> Enter a concise statement of date and circumstances together with a reference to certificates and affidavits submitted, as "Exhibits A to H herewith." Each exhibit shall bear a reference to the report of survey to which it pertains as, "Ex. A—B S 3.131—\$25.00."

<sup>6</sup> The certificate may be omitted if the oath is subscribed to by the accountable or responsible officer. In any event the oath must be subscribed to.

<sup>7</sup> For use of chief of arm or service or Secretary of War or both.

<sup>8</sup> Enter total cost as shown on the face of the report and continue with the findings in full. If any oral testimony is considered, the name of each witness and a clear, concise statement of the testimony given will appear in the findings. Opposite a caption "RECOMMENDATIONS," which should follow the findings without loss of space, enter appropriate recommendations. The recommendations should be complete in all details and cover all articles or subjects investigated. If space is insufficient, continue on additional sheets; the station, date, and signature to follow the recommendations in any case.

<sup>9</sup> Should the appointing authority disapprove the recommendations of the surveying officer, the disapproval with reasons or action recommended will be typed on the back of the report or on an attached sheet and reference made thereto in this space.

<sup>10</sup> For action or review of division, post, camp, or station commander if surveying officer is appointed by a subordinate administrative commander.

<sup>11</sup> For use of corps area commander.

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## Plate 23 Report of Survey

### SECTION V

#### Abstract of Property Not Otherwise Accounted For (WDQMC Form No. 425)

296. **IMPORTANCE.**—Quartermasters are not accountable for expendable supplies, and such supplies are not posted to the stock record account. Quartermasters are, however, responsible for proper storage and use of the supplies; and, as a record of this responsibility, postings are made to WDQMC Form No. 425. This form contains the same information as does the stock record account with regard to date, voucher number, quantity received, issued, and the balance remaining. The debit vouchers to this account are the applicable shipping tickets or receiving reports; the credit vouchers are the work orders, shop orders, or requisitions covering issues or consumption. The account is used as a stock control and responsibility record. It is not a record of accountability to be checked by a property auditor. It is, however, the Post Commander's duty to examine the account from time to time.

ARMY ADMINISTRATIVE AND SUPPLY MANUAL

WAR DEPARTMENT  
 Q. M. C. Form No. 425  
 Approved June 10, 1940  
 Revised December 18, 1940

**ABSTRACT OF PROPERTY NOT OTHERWISE ACCOUNTED FOR**  
 (AR 35-6520)

DATE	VOU. No.	RECEIVED	ISSUED	BALANCE

Service \_\_\_\_\_  
 (Utilities, motors, etc.)

Article \_\_\_\_\_

Unit \_\_\_\_\_ Stock No. \_\_\_\_\_

Minimum \_\_\_\_\_

16-15900

Sheet No. \_\_\_\_\_

Plate 24

W.D.—Q.M.C. Form 425

297. EXPENDABLE SUPPLIES.—Not all expendable supplies are posted to this record. Those supplies received for immediate consumption are sent directly to the using shop or utility. A certificate to that effect is placed on the shipping ticket, or receiving report, recording receipt of the supplies and no further record is made.

298. NON-EXPENDABLE SUPPLIES.—Non-expendable tools and machines having a unit value of \$10.00, or less, when issued by QM shops for maintenance or repair of public property, are recorded on WDQMC Form No. 425.

299. AUTHORITY.—Regulations provide that one account be maintained by the post quartermaster for all expendable property held in warehouses subject to general issue, and another separate account be kept by each shop storing supplies for future use. On the Quartermaster's account of supplies held for general issue are listed such expendable supplies as stationery, cleaning and preserving materials, and similar items. There are also to be listed those repair and maintenance supplies, which are not sent directly to shop storerooms. On the accounts kept by the various shops are to be listed only those supplies for future use, which are held in the storerooms attached to the shop concerned. Supplies are not to be listed on more than one account: for example, supplies received and sent directly to the carpenter shop storeroom are taken off the account kept by

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

the Quartermaster for supplies held for general use.

300. USE.—Use of WDQMC Form No. 425 to record property held at any post or station is confined to post quartermasters. Even though no accountability is involved, there is no provision for its use by organization supply officers.

### SECTION VI

#### Permanent Historical Records

301. PURPOSE.—Property of a permanent nature or fixed location, such as real property (includes land, grounds, buildings, docks, piers, offices, storage spaces, etc.); permanent exhibits in army museums; and permanently installed machinery, appliances, and apparatus will be carried on the stock record account while in storage. But it will be dropped therefrom when permanently installed for current service, and taken up on permanent historical records showing the nature and value of the property, and all alterations and additions thereto. Records will be kept on such forms, and in such manner, as may be prescribed by the chiefs of the arms or services concerned. Where property of this type is being held awaiting sale, salvage, or other disposition, even though remaining installed, it will be taken up and carried on the stock record until final disposition is effected. Permanent historical records are audited in the same manner as the stock record account.

### SECTION VII

#### Account of Property on Memorandum Receipt

302. RESPONSIBILITY DEFINED.—Responsibility involves the custody of property under control and includes the proper care and use of the property, but does not mean the maintaining of records. A quartermaster who has public property in his possession which is kept in storage pending issue and consumption, or in his possession for personal use, or use of agencies under his direct control, is both accountable and responsible. But responsibility does not necessarily involve accountability, as most army supplies and equipment are used by persons or organizations that are not required to keep a stock record account. Their only responsibility is proper care and use of supplies and equipment in their possession.

303. RECORDS PERTAINING THERETO.—The responsibility for much of the property carried on the Quartermaster's stock record account is spread throughout the post among organizations and individuals holding property on memorandum receipt. A complete record of property issued on memorandum receipt will be maintained by every officer accountable for property. The purpose of this record is to—

a. Provide an accurate record of property lent to each individual or organization. (Individual Accounts.)

b. Provide a current abstract (general account) of all individual accounts, so that at all times information will be accessible as to the stock on hand available for issue, and therefore indicate quantities which should be replenished.

c. Provide for rapid auditing of property accounts by checking stock on hand against the account of property on memorandum receipt.

304. OTHER SUPPLY AGENCIES.—At depots, arsenals, and other supply agencies, the separate stock record cards prescribed in paragraph 4a (2) AR

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

35-6520 will be kept as the general account of all property issued on memorandum receipt and current transactions therein.

305. LESSER PROPERTY OFFICERS.—Post, camp, and station property officers will keep a general account of all property issued on memorandum receipt on WDQMC Form No. 488 (Account of Property on Memorandum Receipt), or this general account may be kept on WDQMC Form No. 424 if the size of the command, the amount of property loaned on memorandum receipt, and the rapidity of turn-over make this desirable. The general account may also be kept on special forms previously authorized by the War Department for use in connection with labor-saving machines.

306. AUTHORITY.—The authority for the issue of such property is contained in AR 35-6520, which states: "The appropriate post, camp, or station supply officer will issue to companies, detachments, and individuals, articles of post, camp, or station equipment other than those provided for in Tables of Basic Allowances." The list of articles whose issue is authorized is contained in Tables of Allowances, Posts, Camps, and Stations. This list also states the quantity and basis for issue. The Tables of Allowances list all items of issue to organizations or individuals of the kind carried on memorandum receipt in addition to various expendable supplies not so carried. The table for posts, camps, and stations lists those articles provided for garrison use such as beds, cooking ranges, fire fighting equipment, etc., which pertain to the post and not to any particular organization, *and are not intended to be taken into the field. On the other hand, the Tables of Basic Allowances list the articles of organization and individual equipment required for field service which accompany the organization when it moves.*

307. TABLE OF BASIC ALLOWANCES.—Organizations and individuals having equipment listed in Tables of Basic Allowances, as distinguished from that listed in Tables of Allowances, will receive this property by means of a Shipping Ticket, and no formal account will be kept of the same. However, a company property book will list all property issued to the organization and individuals so that the allowances will not be exceeded. (W.D. Circular No. 405, 1942.)

308. NON-EXPENDABLE PROPERTY.—The memorandum receipt account lists only non-expendable property, except that chinaware and glassware are expendable when replaced against a budget credit, a statement of charges, or other authorized voucher.

309. MAKE-UP OF ACCOUNT.—The Account is divided into two parts, the "general account" and the "individual account." (a) The general account is an abstract of all individual accounts. There is a separate sheet for each article issued on memorandum receipt. (b) The individual account is for each organization or individual holding property in this manner. The individual account is kept on WDQMC Form No. 487 (Memorandum Receipt) or, in the case of organizations when the items are numerous, an improvised form may be used. WDQMC Form No. 487 is used for the original separate account and to record any changes therein because of additional articles drawn or returned. Where organization accounts are on improvised forms, WDQMC Form No. 487 will record all changes. Usually an account is opened as soon as an organization or individual reports for duty at a post.

310. POSTINGS THERETO.—Postings to the General Account are made from the original memorandum receipt and from debit and credit slips covering



the Form No. 487. The series begins with number 1, and progresses in numerical sequence. This number is not changed as long as the individual or organization to whom it has been assigned remains at the station. Debit and Credit slips covering changes between each annual settlement are given the same number as the basic account with a secondary number for each change. For example, Company A, 6th Quartermaster Training Regiment, has a basic account number of 100. Subsequent debit and credit slips would, until the next settlement, be numbered 100-1, 100-2, etc. The basic account and changes thereto are filed under the basic number in sequence, either in manila envelopes of suitable size or in folders. There should be an alphabetical list of names of organizations and individual accounts showing each account basic number. There should also be a numerical list of accounts showing the name of the organization or individual to whom such account number has been given. As each account is renewed once a year, it again starts with the basic account number, and the records of such changes as may occur build up with the secondary numbers, as before. Their identification with the basic account and period is established by the basic number and date. It is unnecessary to make any changes in the general account because of the annual settlement when this account is kept on Form No. 424, as the settlements merely bring each basic account up to date, and do not change the amount of property out on memorandum receipt. If the general account is kept on Form No. 488, organization, but not individual, accounts are closed, and new ones started.

## SECTION VIII

### Auditing of Property Accounts

313. **RESPONSIBILITY.**—The Commanding General of the Service Command is responsible for the proper audit of all property accounts within his Service Command, including exempted stations. The auditing of property accounts will be carried out by officers of the Finance Department, who will not be detailed at any time to duty entailing accountability for property. The auditor may call on the commanding officer for the detail of post personnel for labor and technical assistance. When an audit is to be made, the post commander will be furnished a copy of all orders and instructions directing the audit as far in advance as possible. This notification will give him ample time in which to get the lists of balances ready for the audit.

314. **PURPOSE.**—The purpose of the audit is to determine whether regulations governing accountability have been observed; whether any irregularities in vouchers, postings, or handling of property with fraudulent intention have occurred; and whether the stock record account reflects a true accounting of all property.

315. **PROCEDURE.**—The auditor will take a physical inventory of sufficient items to satisfy himself that the stock record cards actually represent the amount and condition of the property in the warehouse. He will also check the permanent historical record to insure that property, dropped from the property account as installed, has been taken up on it.

316. **COMPLETION.**—Upon completion of an audit, the auditor will prepare a Certificate of Audit (WD, FD Form No. 50) in triplicate, for each accountable officer concerned, and will forward all copies to the Service Command responsible for the audit of the account. Separate Certificates of Audit will be issued for sales commissaries.

317. **MISCELLANEOUS.**—If an auditor finds it impracticable to audit a

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property account, due to the failure of an accountable officer to keep proper records or, because of other irregularities, finds that the audit would be unduly delayed, he will report the condition informally to the Post Commander, in order that opportunity may be afforded to place the account in proper form to be audited immediately, if practicable. In case there are no results from this informal report of conditions, or should the time required to place the account in condition to be audited be such as to delay the audit unreasonably, he will make a written report of the conditions, in triplicate, to the Commanding General of the Service Command. Where warehousing conditions, or inefficiency of personnel, appear to be primarily responsible for the failure properly to account for supplies, the auditor will make an informal report to the Post Commander, and a special report of these conditions to the Commanding General of the Service Command.

### SECTION IX

#### Practical Exercises

318. You are the Principal Clerk, Office of the Quartermaster, Fort School, Pa.

You have the following vouchers on hand ready for posting to WDQMC Form 480:

Date Received	Serial No.	Type Voucher	Description of Voucher	Req'n. No.	Contract- ing office	Consignor
19____						
Nov. 1	364	S.T.	Toilet Paper 3d Qtr FY 41	66-0	NYQMD	QMSO: NYQMD, BKYN, N. Y.
	1 365	S.T.	Bags Barrack, 3d Qtr. FY 41	66-0	NYQMD	QMSO: NYQMD, BKYN, N. Y.
	2 366	AGO 35	Equip. Iud., Cpl. Kent			1st Sep. Chem. Co.
	3 367	R.R.	Elect. Sup. & Wire	78-0	NYQMD	Loomis Elect. Co., N. Y.
	4 368	AGO 35	Equip. to Ft. Dix (Horozy)			Det. QMC, Ft. School
	5 369	I & I	Quartermaster Property			QM, QM School, Pa.
	6 370	409	Clothing (spec. issue)	35-0		QM, QM School, Pa.

#### REQUIRED:

From the above, complete Form 480 (Voucher Register).

319. This being the month of November, 19\_\_\_\_, the inventory of Class 26 must be completed. The Stock Record Card of the item, "Desks, office, steel, olive green finish, flat top, single, 60" x 34"," has a balance, as of September 25, 19\_\_\_\_, of 25. The maximum stock, 25; the minimum stock, 20; cost \$55.00. Unit, ea.; see QM Supplement for stock numbers; Sheet No. 2. The following transactions have occurred since:

September 26—Received 2 desks from Washington QM Depot; Voucher No. 81.

September 27—Received 2 desks on Memorandum Receipt from Headquarters, Fort School, Pa., M/R No. 35-3.

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- September 28—Shipped 4 desks to Fort "B," Va., by direction of the Service Command Quartermaster. Shipping Ticket No. 84.
- September 28—2 desks were placed on I & I Report and were ordered "to be sold"; Voucher No. 86.
- October 25—Issued 3 desks to 31st Infantry Regimental Supply Officer on Memorandum Receipt. M/R No. 43-2.
- November 2—Inventory disclosed 7 desks on hand and on Memorandum Receipt. Inventory will be given Voucher No. 91.
- November 3—An overage of 2 desks, office, steel, olive green finish, flat topped, single, 60" x 34", was discovered and an OS & D Report accomplished.

### REQUIRED:

(a) Fill in the first line on WDQMC Form 424 as follows: "Sept. 25, 19...., Brought forward from last card 25" and from the above information complete the Stock Record Card, WDQMC Form 424.

(b) Accomplish the OS&D Report, WDQMC Form 445; Captain John Hamer, QMC, is the Quartermaster.

(c) Accomplish general and individual Memorandum Receipt Accounts.

320. You are the principal property clerk in the QM office, Fort School, Pa. The following items have been received for Company B, 33rd Infantry, Fort School, Pa., on November 24, 19....; shipping ticket Voucher No. 346 as a result of your requisition QM 135-35-41; their requisition number (Inf. 135-10-41).

25 74 A100 Axes, hand, intrenching (with handle) ..... \$ .43 ea.

25 74 B155 Belts, cartridge, Cal. 30, dismounted, M1910..... 3.00 ea.

25 74 C120 Carriers, axe, intrenching, M1910..... .33 ea.

25 74 S390 Suspenders, Cartridge Belt, M1910..... .98 ea.

### REQUIRED:

Accomplish shipping ticket Voucher No. 349 to transfer the responsibility of the above items to the proper officer and to drop accountability. State on the face of the shipping ticket the number of copies and the disposition thereof (See AR 30-955, AR 35-860, AR 35-6560).

321. Refer back to situation in 320.

a. Upon receipt of the articles to what record, if any, will the RSO post the shipping ticket?

b. Will the RSO ship the items to Company B on a Shipping Ticket?

c. Upon receipt of the articles, will the Commanding Officer of Co. B post the items to his Company Property Book?

## SECTION X

### Conclusion

322. In the introduction to this chapter attention was called to the necessity of adequate records from the viewpoint of their administrative importance to those who command the operations of the Army. The procedures set forth here are only the beginning of the process necessary to transmit the vital information to the higher echelons. The remainder is set forth in the following chapter on Storage and Issue. (Note: A special, simplified accounting procedure is prescribed by the War Department for supplies issued by accountable property officers at ports of embarkation and staging areas. This simplified procedure is outlined in W.D. Cir. No. 322, 1942.)

# CHAPTER XI

## STORAGE AND ISSUE

- REFERENCES: AR 30-5 Quartermaster Corps, General Provisions.  
AR 30-3010 Items and Price List of Regular Supplies Controlled by Budget Credits, and Price List of Other Miscellaneous Supplies.  
AR 35-6520 Property Accountability and Responsibility.  
AR 35-6540 Requisitioning Property.  
AR 35-6560 Receipt, Shipment and Issue of Property.  
AR 35-6620 Expendable Property.  
AR 310-60 Tables of Organization, Tables of Basic Allowances, and Tables of Allowances.  
AR 345-300 Statement of Charges.  
AR 700-10 Storage and Issue.  
TM 10-250 Storage and Issue.  
OQMG Cir. 1-1 Organization.  
OQMG Cir. 1-4 Procurement and Distribution of Supplies.  
OQMG Cir. 1-5 Storage and Issue of Supplies.  
OQMG Cir. 1-6 Requisitions.  
OQMG Cir. 1-9 Surplus Property.  
OQMG Cir. 1-17 Blank Forms.  
OQMG Cir. 1-18 Allowances of Expendable Supplies.  
WD Cir. 405/42. Simplified Accounting Procedure for Organization Property.  
Federal Standard Stock Catalog, General Index.  
Federal Standard Stock Catalog, Classes for Storage and Issue.  
Federal Standard Stock Catalog, Groups for Procurement.  
Federal Standard Stock Catalog, Specifications.  
Quartermaster Corps Supplement to Federal Standard Stock Catalog.  
Tables of Basic Allowances.  
Tables of Allowances.

### SECTION I

#### Introduction

323. DEFINED.—Storage and Issue is the procedure of maintaining supplies and stores in the best possible manner, and of issuing them at the time when they are needed. In order to handle correctly the problems presented, we must be familiar with the best methods of storage and the proper methods of handling stores. It must be realized that there are dangers to be avoided, conditions to be corrected, and, always, improvements to be made. The best possible handling can be achieved by maintaining constant supervision over storage, according to the rules and methods set forth in Army Regulations. Herein are set forth those general rules. Compliance with them is a necessary start for the accomplishment of the mission of those engaged in storing and issuing, which is, to provide supplies and equipment in good condition and in the required amount, at the right place, at the right time. *This might almost be said to be the mission of the Quartermaster Corps as a whole.*

### SECTION II

#### Designations and Definitions

#### 324. PROVISION OF SUPPLIES.

a. *Responsibility.*—The Army has two supply agencies: Army Service Forces and the Army Air Forces. Provision of supplies for the Army Ground Forces, the Army Service Forces, and the Army Air Forces, except for supplies peculiar to the Army Air Forces, is a responsibility of the Commanding General, Army Service Forces. Provision of supplies peculiar to the Army Air Forces is a responsibility of the Commanding General, Army Air Forces. Both supply agencies operate under the direction of the Under Secretary of War.

b. *Services of Supply.*—Supply services under the command of the Commanding General, Army Service Forces, are:

- (1) Quartermaster Corps
- (2) Medical Department

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- (3) Corps of Engineers
- (4) Ordnance Department
- (5) Signal Corps
- (6) Chemical Warfare Service
- (7) Transportation Corps

### 325. DEPOTS.

*a. Purpose.*—Depots are supply establishments maintained primarily for the purpose of receiving, storing, and distributing supplies. They may be charged with other functions, including procurement, as directed by proper authority. Depots are divided by location into:

- (1) Depots of the zone of the interior
- (2) Depots of a theater of operations

*b. Classification.*—Depots of the zone of the interior are classified as:

- (1) Depots (other than branch depots), being those depots which have been placed under one supply service for administration, and in which space is assigned to two or more supply services.
- (2) Branch depots, being those depots assigned for the exclusive use of one supply service.

*c. Designation.*—Depots will, except in cases of certain historically named depots, be designated according to location and the supply service to which assigned or the supply service which has been directed to assume administrative control, for example:

- (1) Jeffersonville Quartermaster Depot
- (2) Anniston Ordnance Depot
- (3) Lexington Signal Depot

When necessary, the character of the depot will be indicated, for example, Front Royal Quartermaster Depot (Remount).

### 326. SUPPLIES.

*a. General.*—The supplies referred to in this section include all raw materials, commodities, manufactured articles, means of transportation, unit assemblages (that portion of the authorized equipment of a mobile organization stored or issued as a unit, under special instruction from the Secretary of War, such as an evacuation-hospital equipment or a regimental-dispensary equipment), and units of equipment (consisting of a container and its contents, authorized in Tables of Basic Allowances for issue to an organization for a special purpose, such as a carpenter's chest, or a surgical and medical chest) procured, stored, or issued for the Army. These supplies are divided as follows:

*b. War Reserves.*—These are reserves of supplies maintained to meet war requirements. They consist of stocks of raw materials, components, and complete articles held in such quantities as the law and War Department policy may determine. War reserves consist of essential items, some of which are further classified as critical.

- (1) *Essential Items.* Essential items are those items which are essential for effective combat. Items listed as mobilization requirements, including component parts and accessories, are examples of essential items.
- (2) *Critical Items.* Critical items are those essential items for which suitable substitutes do not exist and for which the maximum procurement rate falls short of war requirements.

SECTION III

Duties of Personnel

327. ASSIGNMENT OF DEPOTS.

a. Branch depots will be assigned to supply services by the Commanding General, Army Service Forces, or for Army Air Forces depots by the Commanding General, Army Air Forces.

b. Depots (other than branch depots) will be assigned to a particular supply service for administrative control by the Commanding General, Army Service Forces, or by the Commanding General, Army Air Forces.

328. ASSIGNMENT OF SPACE IN DEPOTS (OTHER THAN BRANCH DEPOTS).

a. Space in such depots will be assigned to supply services by the chief of the supply service to which the depot has been assigned for administrative control, as directed by the Commanding General, Army Service Forces, or for Army Air Forces depots by the Commanding General, Army Air Forces.

b. The chief of each supply service having storage functions in a depot will make application to the chief of the supply service having administrative control for such additional space as may be required and will report to the chief whenever space assigned is in excess of needs.

329. DEPOT COMMANDER.

a. *Assignment.*—The commanding officer of a depot will be assigned by order of the Secretary of War upon recommendation of the chief of the supply service to which the depot has been assigned for administration.

b. *General Duties.*—The depot commander will exercise the customary administrative functions of a post commander. The function of the commanding officer of a depot is to coordinate the activities of the several depot supply officers while leaving to them the internal management of their respective sections.

330. COMMAND WITHIN DEPOTS.

a. *Branch Depots.*—The chief of the supply service to which a branch depot has been assigned for the exclusive use of such supply service will be charged with full responsibility for the organization and administration of the depot.

b. *Depots (other than Branch Depots).*—The chief of the supply service who has been charged with the administrative control of a depot is responsible for the organization and administration of those depot functions and activities which are common to all supply services having space assigned thereat.

(1) The chief of each supply service having supplies at a depot occupied by more than one supply service will be represented normally by a commissioned officer designated as such representative, for example, Medical Supply Officer, Atlanta Quartermaster Depot.

(2) Whenever, in the opinion of the chief of a supply service, the duties incident to storage and issue of supplies pertaining to his service at any particular depot can be efficiently performed by a warrant officer or noncommissioned officer, he is authorized to designate such person as his representative.

331. TRANSPORTATION OFFICER (COMMERCIAL).—The Chief of Transportation will furnish a qualified transportation officer with such assistants as may be necessary to provide for commercial carrier transportation services for each depot.

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### 332. DISBURSING OFFICERS.

*a. Assignment.*—A disbursing officer, with such assistants as may be necessary, will be assigned to each depot, except that where such a depot is located at or near a city where a Finance Officer, United States Army, is stationed, the latter may perform the functions of a disbursing officer for the depot in addition to his other duties.

*b. Duties.*—Finance officers, United States Army, under War Department orders to report to commanding generals of service commands, and having office space at a depot exempted from control of commanding generals of service commands, are placed under control of the depot commander in all matters pertaining strictly to discipline, sanitation, protection of Government property from fire and theft, assignment of office space, and coordination of duties and responsibilities incident to the prompt payment of depot personnel and vouchers relating to obligations incurred by the several supply services pertaining to the depot.

### SECTION IV

#### Classification of Supplies

333. FEDERAL STANDARD STOCK CATALOG.—The Federal Stock Catalog lists the Standard supplies and specifications applicable to all Government departments. This classification, insofar as it is applicable, is prescribed for the Quartermaster Corps and is used for all purposes of storage, issue, stock record accounting, stock reports, and requisitioning property. For the sake of convenience, the items which are standard stock for the Quartermaster Corps have been extracted from the complete list and printed in a smaller volume, the Quartermaster Corps Supplement to the Federal Standard Stock Catalog. In some cases, the placing of articles in classes has been entirely arbitrary, since many articles might properly be placed within any one of several of the various classes. In order to locate any article accurately, reference should be made to the index of the Supplement. The stocks are classed in the following manner:

Storage Class No.	Title
1.	Guns, Gun Mounts; Instruments and Their Parts.
2.	Arms, small; and all Accessories, Outfits, and Parts.
3.	Mines; Nets; Torpedoes, etc.
4.	Ammunition; etc.
5.	Flags; Bunting.
24.	Canvas; Tentage.
26.	Furniture.
28.	Blank Forms.

In consulting the table or index for a stock number on any form requiring the stock number, we use the stock number and its symbols as listed. For instance, a chair would have a stock number such as 26-C-3108, C is the initial letter of the significant noun, and 3108 is the item number.

334. QM SUPPLIES.—All Quartermaster Corps supplies are divided into either Standard or Non-Standard stock. Standard stock refers to items listed in the QMC Supplement. They are regularly procured, stored, and issued. Non-Standard stock refers to articles not included in the QMC Supplement. When existing stocks are exhausted, such articles are procured locally as required. As subclassifications of stock, we have Retail, Bulk, Excess, and Surplus Stock. Retail stock is that carried in retail bins, racks, rooms, etc., for ready issue in small quantity. Bulk stock is full and unbroken packages of stock. Excess stock is that in excess of local needs. Surplus stock is that in excess of War Department needs, which has been declared surplus.

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335. STOCK MAINTENANCE.—The fundamental principle of stock maintenance is that there shall always be on hand as much of any item as will probably be required before the stock of that item can be replenished. The maintenance of stocks at this level, without creating excesses, is an indication of efficient administration. Post and station quartermasters and commanding officers of quartermaster depots are responsible for the maintenance of balanced stock in sufficient quantities to meet their requirements within funds available. Stocks of articles subject to rapid deterioration or to obsolescence should be maintained at as low a level as practicable, and close supervision should be given to stock of this kind in order to prevent loss. The oldest stock on hand is always issued first.

336. REQUIREMENTS.—The maximum and minimum stock requirements of each item carried in stock are computed and entered on stock cards. In order that these figures meet with actual requirements, supply officers should maintain a constant study of past consumption and change the maximum and minimum limits whenever conditions warrant. (See par. 292.) Maximum stock requirements of depots are based on issues actually made during a past period which should not exceed 1 year. The troop strength of the distribution area assigned to the depot is taken into consideration, and the quantities established as maximum stock are revised whenever a considerable change in troop strength occurs. Maximum stock requirements of posts, camps, and stations are computed subject to the approval of the commanding generals of the respective service commands and department commanders, and are based on issues actually made during a past period of not exceeding six months. This does not mean, however, that a six months' supply should be stored. The time required to obtain replenishment of stock, according to location of posts, distance from depot, etc., should be considered in determining maximum stock to be carried. The minimum stock requirement of any item is the minimum quantity which the stock of that item is allowed to reach before replenishment. In determining this figure, consideration should be given to the length of time necessary to replenish the stock.

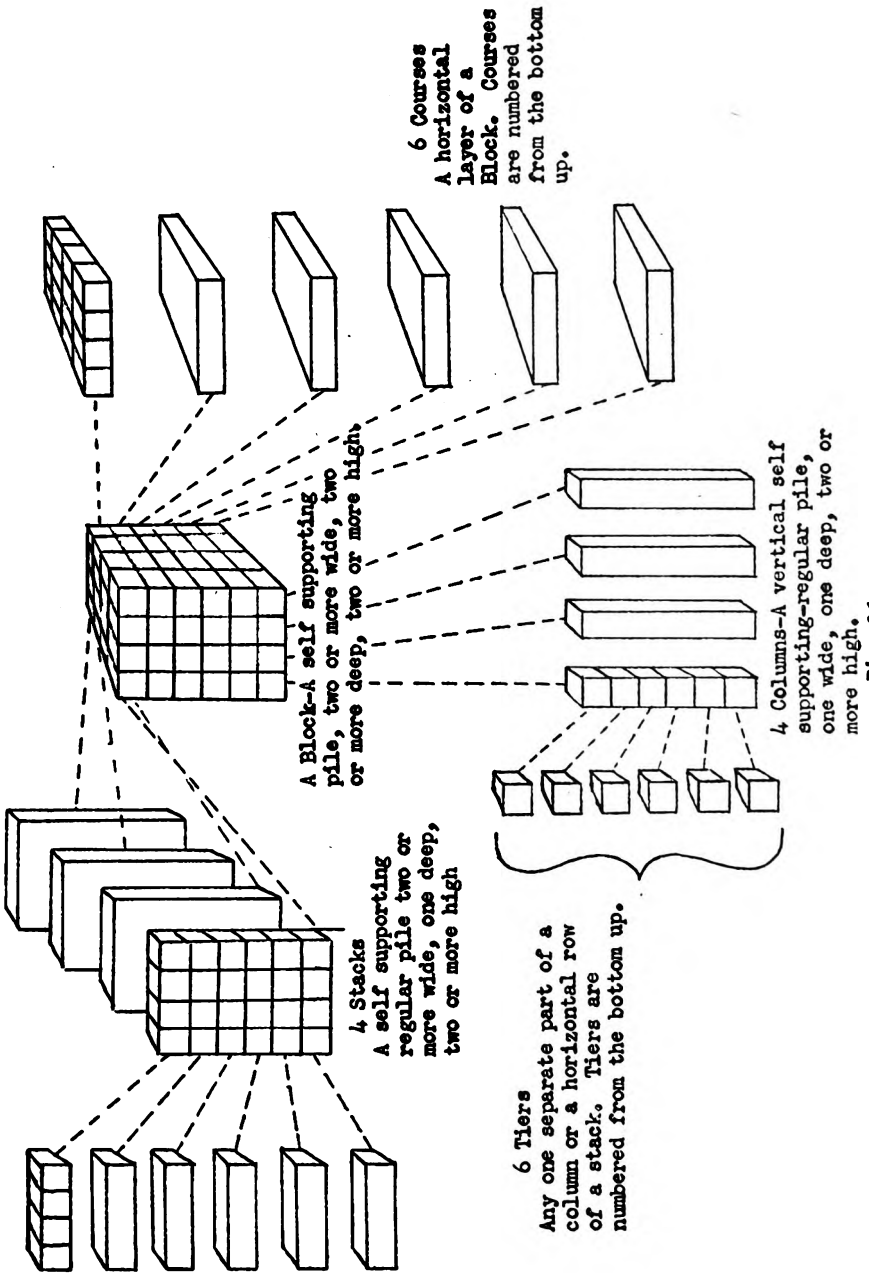
### SECTION V

#### Warehousing

337. GENERAL.—At the heart of the problem of storing and issuing, whether it be for the Army or for a civil concern, are the methods and practices of efficient warehousing. The material presented in this section indicates, from a military point of view, the fundamentals for attaining that efficiency. It must be kept in mind, however, that the details of warehousing vary according to local conditions, each situation presenting its own minor problems.

338. NECESSARY FACTORS.—Three conditions are necessary to a satisfactory solution of any warehousing problem: (1) Safety, (2) Mobility, and (3) Accessibility.

339. SAFETY.—Under Safety, these dangers must be avoided: inclement weather, theft, fire, excessive floor loadings, vermin and other pests, rust, decay, etc. Supplies must be at all times protected from the wear, corrosion, and general destructiveness of extreme weather. Adequate cover, heating facilities, and in addition, proper refrigeration and ventilation, are matters which must be cared for in the selection or the design of a storage building. All possible precautions should be taken to protect goods from theft. In addition, supplies should be stored so that the use of fire-fighting apparatus is unhampered; and, of course, such apparatus should be adequately provided.



**Plate 26**  
*Types of Stowing*

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340. **MOBILITY AND ACCESSIBILITY.**—Under Mobility and Accessibility, various technical means of attaining these ends offer themselves for consideration: systematic stowing, aisle arrangements, checking and clearing spaces, floor plans, etc.

### 341. SYSTEMATIC STOWING.

*a. General.*—Of these, systematic stowing is one of the most important. According to the type of goods to be stored, a system must be chosen which will render them easy to get at for purposes of moving and inventory. There are two systems which fit nearly every kind of supplies: the Block and the Numeral. Occasionally it may be necessary to devise a combination of the two.

*b. Block System.*—The Block system is suitable for packages which are uniform in size, shape, and contents. They will be arranged in solid blocks two or more packages wide, two or more deep, and two or more high, so that the markings on the packages all face in the same direction (toward the aisle from which removal or inventory will take place). New stock may be then placed at the rear of the block, maintaining rotation of stock.

*c. Numeral System.*—The Numeral system is used for packages which, although the same in size, contain a variable number or quantity of the same item. The packages are stowed so that the markings on each one may be seen from an aisle at all times. This arrangement is necessary, of course, for purposes of accurate inventory, but it is not as economical of space as the Block System, where only the marking on packages in the front row need be visible. Crates of bacon, exactly the same in size, but varying in weight, from 95 to 100 pounds, would be stowed in Numeral fashion. A combination of the two systems would result if an item were packed in crates or boxes that contained but three variants in content. A Block would then be made containing three sections, each of which contained one of the three variants, while in each section all the packages would face the same way with but one set of markings visible at a time.

342. **PRINCIPLES OF STOWING.**—There are certain principles and general rules that pertain to stacking goods, and removing them from a stack, which apply to both systems:

*a.* The maximum height of a stack should be set with reference to the floor load and with sufficient room left between the top and the ceiling to permit removal and inspection and the free use of any fire-fighting apparatus.

*b.* The maximum depth of a stack should be set with reference to convenience of handling at the back of the stack where it may be impossible for a truck to penetrate.

*c.* Withdrawals should not be made across the entire front of a pile. Each lot of goods in order of receipt should be separated from others in the same stack by a small, but distinct, break of an inch or two so that removal may be made from one lot until it is exhausted before removing from the newer stock. Regardless of method of removing goods, normally move the oldest first.

*d.* Inventory may be made speedier and more accurate by the installation of a system of unit stacks—stacks having the same amount of one kind of property.

*e.* If the above is impracticable, then a good deal may be accomplished in this direction by piling the packages in columns which are five, or some multiple of five, units in height.

*f.* Each stack or block of goods should bear a marker or pile card, giving the contents by weight or number of packages and contents of each package, or both. Parts of stacks, or blocks, may be similarly marked.

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*g.* No structural elements such as columns, girders, etc., should be completely surrounded by materials.

*h.* Whenever an original package is opened and part of its contents removed, the remainder should be placed in bins, or on shelves. Any small, loose articles should be placed in like containers, and, in addition, kept in a room or inclosure which can be locked.

*i.* Goods should be placed all one way, unless, for stability, it is necessary to pile "crisscross" or "pig pen" style. Either of these latter methods decreases accessibility and sureness of count, however.

*j.* Careful check should be kept of the number of pounds it is safe to load per square foot in any warehouse. Common sense methods are to be used in combating the accumulation of dirt and dust, and all sorts of vermin are to be either destroyed or prevented from reaching the stores they are apt to attack. The methods for the latter are subject to Army Regulations, which forbid the use of poison. Traps and protective measures are required instead, and, above all, cleanliness is essential.

### 343. FLOOR PLAN.

*a. General.*—Probably as important as the system of stowing is the layout of aisle space in a warehouse. It is, of course, desirable to conserve as many square feet of floor space as possible for the purpose of storing; but quite frequently in this connection to be "penny wise" as to floor space is to be "pound foolish" as to mobility and speed of traffic. An aisle layout which may seem far too spacious may pay for itself many times over in the increased ease and speed which it provides for handling supplies. (See diagram, Plate 27, page 159.)

*b. Doors.*—One of the first elements to consider is the arrangement of the doors. They should be so spaced that they are an average box car length apart if the main transportation facilities are by rail; or, if by truck or boat, then according to the principle that will permit as many vehicles to load or unload at one time as possible. Generally doors are placed in the sides so as to shorten main traffic aisles.

*c. Aisles.*—Aisles should be straight and continuous and their boundaries plainly marked by white lines 2 inches wide painted on the floor.

(1) *Main Aisles.*—Generally run from one principal doorway to another.

Warehouse hand trucks being from 30 to 36 inches wide, the Main Aisles should be of such width as to allow two to pass comfortably with some margin of allowance for projecting loads. Seven feet may be sufficient; ten feet should be considered a maximum. Of course, if small motor trundles and trailers are used, the necessary width will be arranged accordingly.

(2) *Lateral Aisles.*—Generally connect with Main Aisles at right angles. In a warehouse of ordinary design they will run from end wall to end wall. Only rarely is it necessary to provide for two-way traffic in lateral aisles, so 3½ feet is considered a maximum width. The distance between Main Aisles should never be more than forty feet, as blocks of stock wider than forty feet necessitate too much travel on the lateral aisles in moving stock toward a doorway.

(3) *Connecting Aisles.*—Are short aisles which connect Main or Lateral aisles. They are used to facilitate the handling of goods when it becomes necessary to store lots consisting of different items in the area between adjoining Main or Lateral aisles. They should seldom exceed 3½ feet in width, and are ordinarily most economical when placed between storage bins or racks.

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(4) *Checking Aisles.*—Are provided for inventory purposes alone. They are only rarely used as traffic aisles and then usually between bins or racks from which articles can be picked by hand in small quantities. It is only necessary, therefore, to provide for the passage of one person;

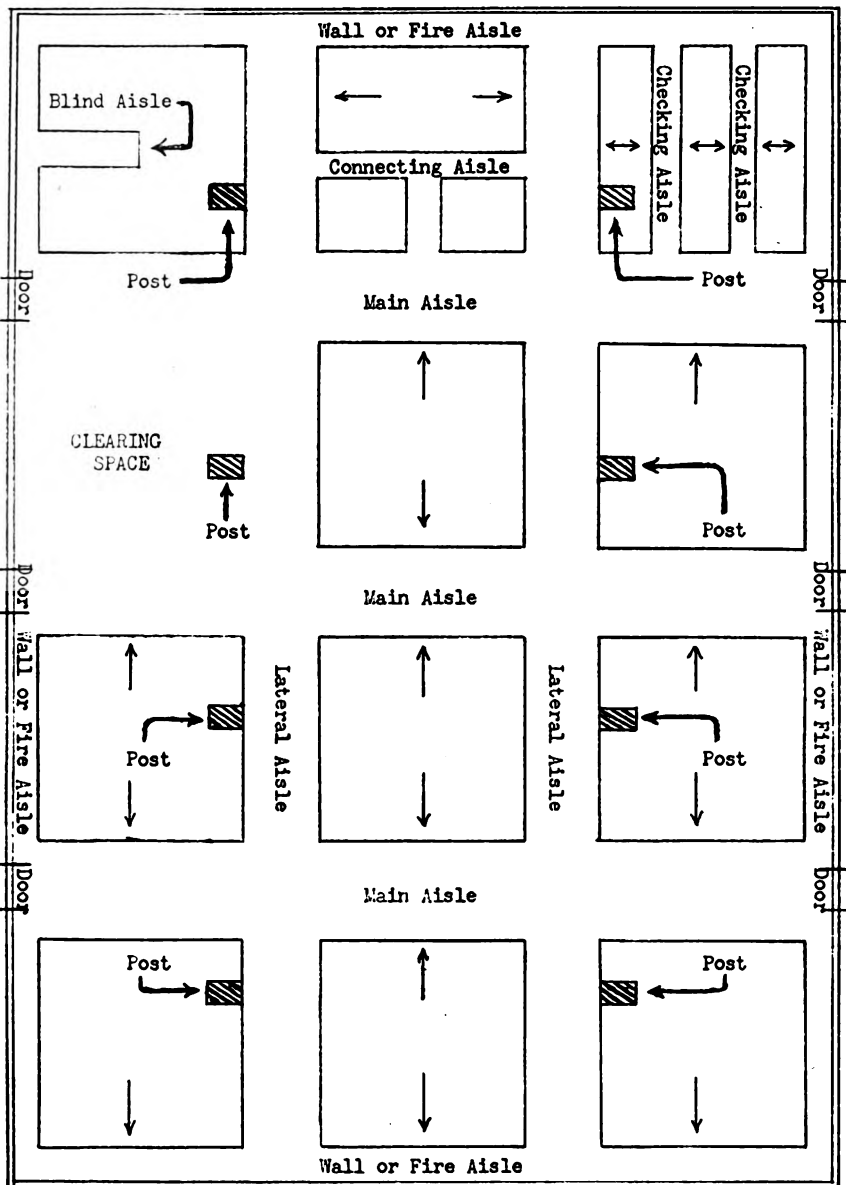


Plate 27  
Floor Plan of Warehouse

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two feet is considered a maximum width. They should be instituted as little as possible, however, since they constitute a waste of space, and a definite fire hazard.

- (5) *Fire Aisles*.—Are aisles circumscribing a warehouse just within the walls, required by Army Regulations. They are a splendid fire prevention measure, providing a free space all around the inside of the warehouse for the quick passage of fire-fighting equipment. Also, they serve to protect the walls from possible danger caused by the side pressure exerted by sacked or baled material piled against them. Such aisles should not be narrower than two feet nor wider than  $3\frac{1}{2}$  feet. If space permits their being at least  $3\frac{1}{2}$  feet wide, they may also serve as a traffic aisle aiding in the moving of goods by allowing trucks to get in behind all blocks of stock. They also render less difficult the problem of keeping a warehouse free from rats and mice.
- (6) *Blind Aisles*.—One having but one open end. It may be a checking aisle or may be provided for the purpose of reaching goods stored in the middle of a section between main and lateral aisles. Its width will be 2 feet or  $3\frac{1}{2}$  feet according to its use.

*d. Clearing Space*.—Associated with the problem of the aisles is the question of a clearing or checking space. Unquestionably one should be provided around one or all of the principal doorways. It should be large enough to accommodate, without confusion, receipts and issues simultaneously. In large depots it should be large enough to hold a carload of supplies, but even in small warehouses enough room should be provided so that the doorway is clear. In this space there should be room for checkers, inspectors, and talliers to work freely without confusion. The space is normally located near truck exits (retail break down) rather than at rail entrances.

*e. Arrangement*.—Normally, all the articles in any class are stored in the space allotted to that class, but large quantities may make it desirable or necessary to allot two or more places for one class. The arrangement of items of stock within a class is in alphabetical or numerical sequence, regardless of whether it is standard or non-standard stock, unless the nature of the item or the storage conditions make it necessary to deviate from this plan. Quite frequently the placing of an item depends on its shape, or the shape of the storage space. A floor plan should be made before the work of stowing actually begins. This will prevent the necessity of rehandling stock and wasting time.

(See Plate No. 27 included in this chapter.)

344. **TERMS**.—In order to study warehousing, we must know certain warehousing terms. The following are the terms in general use (See diagram on page 156):

*a. Article*.—The term applied to a collection of items within a class, such as flags (all nations), hats, white (all sizes), pigments in oil (all colors), screws of one kind or type (all sizes).

*b. Bin*.—A receptacle, built either with or without lids, for storing small articles.

*c. Bin Tag*.—A tag fastened on the front of a bin in which small articles are stored. It should contain the same information as does a pile card, and is used for the same purpose.

*d. Binder*.—A strip of burlap, heavy paperboard, thin lumber, or any other material placed between layers of packages to keep the pile together.

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*e. Block.*—A self-supporting regular pile, two or more wide, two or more deep, and two or more high. A block may be either rectangular or pyramidal.

*f. Column.*—A vertical, self-supporting, regular pile, one wide, one deep, two or more high.

*g. Course.*—A horizontal layer of a block. Courses are numbered from the bottom up.

*h. Dunnage.*—Boards or other material on which goods are piled to avoid direct contact with the floor; also boards or other material placed between layers of a pile as a means of providing ventilation.

*i. Inventory.*—A detailed account, catalog, or schedule of articles of supplies.

*j. Item.*—Any one kind of stores; for example, canned corn, No. 2 size cans, ABC brand. Difference in size, shape, nature, quality, weight, color, make, brand, or style, generally determines different items.

*k. Lot.*—A quantity of supplies of the same general classification, such as subsistence, clothing, equipment, received and stowed at any one time; for instance, 100 cases of subsistence, 50 cases, 24 cans in each case, canned corn, No. 2 size cans, ABC brand; or 50 cases, 24 cans in each case, canned peas, No. 2 size cans, ABC brand.

*l. Pile.*—A pile is a heap. Regular piles are defined under column, stack, block, etc. The depth of a pile extends from the aisle line back to the last unit; the width extends along the aisle line; and the height extends from the floor up to include the top unit.

*m. Pile Card.*—A card securely fastened to the pile showing the quantity of each item in each lot. The card should show the correct nomenclature of the article and the number of articles in the unit. At the time material is stowed or removed from a pile, an entry of the number of the units so moved must be made on the pile card and the balance changed accordingly. To be of any value the pile card must always show the accurate balance in the pile.

*n. Rack.*—An open grating, framework or similar construction in or on which an article may be placed, generally used for stowing long articles, such as pipe, bars, etc., which cannot be piled because of their shape.

*o. Row.*—A uniform arrangement of bins or racks. A single row is usually placed against a wall. Double rows are placed back to back.

*p. Stack.*—A self-supporting regular pile, two or more wide, one deep, two or more high. A stack may be either rectangular or pyramidal.

*q. Stowing.*—The putting away of things, usually stores, by a proper method. It embraces removal and the general rules for handling.

*r. Tier.*—Any one separate part of a column or horizontal row of a stack. Tiers are numbered in the order of their stowing, from the bottom up.

*s. Unit.*—A quantity of any item; that is, each, number, dozen, fathom, gallon, pair, pound, ream, yard, etc. Usually termed "unit of issue" to distinguish from "unit price."

### SECTION VI

#### Storage of Subsistence

345. STORAGE OF FOOD.—Food is, as a general rule, highly perishable, spoilage and deterioration being due to a number of causes which, to a great degree, can be prevented by proper care and protection. The outstanding causes are: (1) rodents; (2) insects; (3) micro-organisms; (4) dirt and dust; and (5) extreme weather.

## 346. METHODS OF PROTECTION.

*a. General.*—There are two methods of preventing attacks on subsistence stores by these agents: (1) extermination or elimination of the agents; and (2) protection of the stores from the agents.

*b. Against Rodents.*—Methods of extermination of rodents are difficult or impracticable. Poisons, either gaseous or solid, cannot be used near the food. Traps, never wholly successful, are the best means available. They should be of the "break-neck" type and should be baited with food not attainable in the immediate vicinity, as with meat in grain warehouses, for instance. As many should be used as the situation seems to require. The best procedure against rodents is the protection of the stores from them. Proper rat-proof construction can completely exclude them from any warehouse. But if a building has not been so constructed, certain measures may improve it until, with the frequent use of traps, there is no appreciable loss. These measures are: screening (with a heavy wire netting) the entire under part of the floor and covering the bottom parts of all doors with metal or netting, making them fit closely.

*c. Against Insects.*—The extermination of insects may be accomplished by control of temperature and attention to cleanliness. Low temperatures exercise a retarding effect on both the growth and activity of insects. The application of either freezing or very hot temperatures to food already infested, if done expertly, will kill the pests without injuring the food. Places of storage, as well as the stores themselves, should be kept perfectly clean; dirt and dust and other debris, particularly foodstuffs spilled from broken packages, should not be allowed to accumulate in corners, or under stacks of goods, or on shelves. Fly ribbons may be used if absolute assurance is made that they do not come into contact with any food. There are any number of common sense precautions which may be taken to protect foods from the insects. They should be piled on dunnage well off the floor; packages should be kept tightly sealed until ready for use; frequent inspections should be made to see that neither incoming food nor that on hand is infested; foods should be shifted from place to place occasionally, and, when a lot of goods becomes infested, replacements or new lots should be stored in a place free from infestation.

*d. Micro-organisms.*—Micro-organisms such as molds, yeast, and bacteria are almost universally distributed in the soil, on the bodies of plants and animals, on all material objects, in the air, and in all water. Molds are the largest of these, forming long threadlike filaments. Most of them are not poisonous to higher animals, but they create musty odors and flavors, which render the food unfit for consumption. Superficial molds on firm-textured products, such as preserved meats, can be washed off with vinegar, and the product used. Yeasts are smaller than molds and grow by cell division. They act upon sugar solutions and thrive best at 77 to 95 degrees Fahrenheit. Bacteria are the smallest, and most numerous, of living plants, and cause the most decay in organic matter. Very little can be done toward the extermination of these almost invisible and universally present organisms, except the control of temperature as noted above. As for protection of the food—it must be kept in dry, cool, well-lighted places, and kept from any contact with stores which are contaminated.

*e. Dust and Dirt.*—Dust and dirt can be eliminated, and all sorts of precautions may be taken to see that stores are protected from them. Much loss can result from these agents, as it is impossible to remove them without destroying the food. When floors are swept they should be sprinkled lightly to keep down

the dust. Certain articles, such as potatoes, give off dirt and dust by attrition, and moving of them should therefore be kept at a minimum.

*f. Water.*—Most fresh foods contain a large percentage of water. If this freezes, the resulting expansion will injure the texture of the food and often the flavor and quality. Excessive moisture and excessive evaporation will spoil and deteriorate food. Warmth and excessive moisture favor the growth of insects and micro-organisms and certain chemical actions such as enzymic action, and “rusting.” Relative humidity has an appreciable effect on certain foodstuffs, and should be adjusted differently according to the nature of the food. Light also has an effect upon many products such as chocolate, injuring its color and flavor. In general, subsistence stores in glass should be kept in closed boxes, and not allowed to remain open on shelves for any length of time. Storage rooms, however, should be well lighted, as mentioned, in that darkness favors the growth of micro-organisms and insects.

*g. Natural Deterioration.*—All foodstuffs are subject to a certain amount of natural deterioration, which is inherent in the nature of the food itself, and is not the result of the action of outside agencies. As a rule, the oldest stores on hand are used first; not, however, if the newest show signs of deterioration, while the oldest are still in good condition. Repeated inspections and a thorough knowledge of the stores on hand are necessary to locate such exceptions. Lack of ventilation will hasten deterioration of products that are alive, such as hay, grain, and vegetables.

## SECTION VII

### Storage of Motor Vehicles

347. CAUSES OF DETERIORATION.—The principal causes of damage to stored motor vehicles are: (1) Rust, which attacks all metal parts left unprotected; (2) Decay, which attacks all wood, rubber, and fabrics stored improperly and left unattended; and (3) Fatigue, which comes to metal and rubber left too long in one position with any great weight bearing upon it. Since motor vehicles are among the most expensive equipment of the Army and, in time of war, are so precious, care and expense devoted to storing them properly prove a cheap investment.

348. PRINCIPLES OF STORING.—There are three principles governing the efficient storing of motor vehicles: (1) Exhaustive overhauling prior to storage; (2) Adequate protection while in storage; and (3) Frequent inspections while stored. To fail in any one of these three is to lower the standard of performance of the vehicles, or to increase the expense necessary to restore the standard performance when the vehicles are removed. It is far cheaper to overhaul and protect than to replace parts ruined while in storage. The actual accomplishment of these duties requires a technical knowledge and experience not required of any except those actually engaged in the work; but a general knowledge of the methods and practices necessary will prove of great value to any one engaged in the administrative work connected with motor vehicle storage.

### 349. PRECAUTIONS.

*a. General.*—No more than a brief summary of the measures taken by those responsible can be presented in these pages. For our purposes a motor vehicle may be said to have three types of component parts: (1) Running gear, including engine, axles, and transmissions, tires and tubes; (2) Electrical units, including batteries, timers, lights, etc.; and (3) Chassis and body, including frame, body tarpaulins and covers, and such wood, metal, and fabrics as make up these parts.

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*b. Engines, Axles and Transmissions.*—Engines, axles, and transmissions before being stored should, of course, be completely overhauled and put into good running condition. The engine should be thoroughly cleaned of all old grease, oil, and dirt. A good light oil is then distributed by hand-cranking through all parts of the engine. All exposed surfaces and those not reached by the internal oil distribution are well coated with a slushing oil, which consists of a heavy mineral oil, or grease, and a drying, or semi-drying oil. The engine should be then wrapped in tough waterproof paper and stored so that it rests upon the arms and not upon the base, to prevent metal fatigue. It should be cranked by hand periodically to insure that the pistons are not stuck, to redistribute the oil, and to prevent metal fatigue of the crankshaft. After axles and transmissions have been thoroughly cleaned and repaired, a heavy mineral oil should be spread over all internal parts, and all exposed surfaces protected with the slushing oil.

*c. Rubber.*—Rubber deteriorates if exposed to a strong light or too high a temperature, or if brought into contact with rust, grease, or most of the acids. The canvas fabrics rot rapidly when exposed to dampness. Therefore, tires and tubes should be kept in a cool (50 to 60 degrees F.), dark, dry place. They should be cleaned before being stored. Tubes should be kept in individual boxes with a small amount of air left in each in order to prevent creases forming in the folds. If casings are stored vertically, they should be turned slightly at periodic intervals to prevent fatigue caused by weight resting too long in one place. If stored in piles horizontally on each other, the piles should not be so high as to bend or crush the lower tires. If possible the oldest tires should be on top. In either case the casings should not come into contact with the floor, and they should be well covered with some waterproof fabric. If casings and tubes are mounted on rims, the latter should be removed, cleaned, and painted. After the rims are replaced, the tires should be stacked so that the weight rests entirely on the rims.

*d. Electrical Units.*—Electrical units which have moving parts, such as armatures, should be treated as any engine. The moving, exposed parts are treated with slushing oil of a light grade—great care being taken to see that the oil does not come into contact with any rubber or other insulation—and wrapped individually, and tagged. They are stored on shelves in a building which is dry, and of a uniform temperature. If in a damp climate, the wrapping should be rendered waterproof with paraffin wax or engine oil. Any unit which has windings should be so protected from dampness. Small miscellaneous repair parts should be oiled and stored in small boxes or envelopes. Batteries should be drained, cleaned, and stored in a place in which the temperature never goes below 40 degrees F.

*e. Wood and Metal Parts.*—All wood and metal of the chassis and body should be either painted, varnished, or oiled before being stored. Any dirt, rust, or decay should be removed before applying the protective coating. Fabrics should be kept dry, care being taken to see that no creases form in the folds. Waterproofed material should be well ventilated, since most of the chemicals used in waterproofing are apt to promote spontaneous ignition.

350. INSPECTIONS.—Unless the storage is absolutely perfect, inspections should be made once a month of all items subject to rust and decay. If the storage established has been good, then inspection every 3 months, or so, will suffice.

## SECTION VIII

## Storage of Forage, Fuel, and Leather Goods

351. **FORAGE.**—Forage is subject to damage by fire, dampness, and rodents. It is a "sensitive item" and, as such, special steps are necessary to guard against theft. All possible precautions should be taken against fire, particular attention being paid to avoidance of contact with any electrical wiring, and to the enforcement of rules against smoking. It should be stored in a cool dry place in bins well ventilated, and raised off the floor. Again, in this case, poisons are forbidden as a rodent combatant, traps again being recommended.

352. **COAL.**—Coal may be spoiled by excessive attrition, and destroyed by fire. The two are often associated, dampness also being a contributing factor toward spontaneous ignition. It is also a "sensitive item." Damage may be avoided by the selection, or preparation, of a proper site for storing, by proper and scientific methods of piling, and by frequent inspection. Rehandling in some cases may be necessary to avoid spontaneous ignition. The site should be level, firm as to texture of the surface, and dry. The coal should be piled in pyramids in successive layers, each approximately two feet thick. A scoop should be used which may be lowered almost to the surface of the preceding layer before dumping in order to avoid excessive crumbling. Each layer should be spread over the entire surface before the next layer is begun. The great danger to avoid is that of having a pyramid the center of which is all dust or fine particles, and the outside, all lumps. In such cases spontaneous ignition is almost inevitable. In all cases, no matter how much care may have been taken as to the proper site and proper piling methods, inspections should be frequent; and, if heat is detected, an expert should be consulted as to the steps to be taken. Rehandling at once may be dangerous as the additional oxygen supplied by opening the pile may be the very thing needed to ignite the heated particles.

353. **GASOLINE.**

*a. General.*—Gasoline, contrary to first opinion, is not a difficult item to store properly. However, very definite rules must be established in the storage of it, and adherence to them strictly and absolutely enforced. There is seldom but one chance to commit a serious error. In addition to consideration of the damage by explosion, or fire, that gasoline may bring about, it is essential that those in charge of storing it take into consideration the slow, natural losses to which gasoline is susceptible.

*b. Losses.*—The principal causes of losses of gasoline are: (1) leakage; (2) evaporation; (3) fire or explosion; and (4) contamination with water. (The latter is not properly a loss, but removal of the water requires extra expense and delay.)

*c. Prevention.*—Such losses can be prevented by: (1) the installation of proper and scientific methods of storing and handling; (2) all possible safety measures, both preventive and corrective; and (3) frequent inspections.

*d. Leakage.*—Leakage may occur from faulty fittings, valves, etc., or from cans which have been damaged in transport. Whenever such cans are discovered a minute inspection of the entire shipment should be made, and the contents of leaky cans removed at once to sound containers. Periodic inspections should be made of all valves, gaskets, fittings, etc. The mushroom valve below a standard tank car is particularly liable to fit loosely, and should be inspected

immediately upon arrival of the car. In addition to the economic factor of the loss of the gasoline, there is the real danger that vapor formed from the gasoline and the air might be ignited and explode. For this reason all leaks should be checked and no gasoline should be left exposed to the air in an enclosed place where fumes might accumulate and become ignited. The rate of evaporation is very high, and ignition may occur from any open flame or light. Particular precautions must be taken to prevent sparks caused by static electricity. The chain always observed dragging on the ground behind a gasoline truck is one such precaution taken to dispel charges of static electricity. Gasoline has 85 times the potential energy of similar weights of dynamite. Mixed with air about 8 air to 1 gasoline, it forms a highly inflammable, explosive mixture. Fumes, heavier than air, gather in low spots some distance away from storage points, hence danger of even a match flame in the vicinity.

*e. Water Vapors.*—Contamination of the gasoline with water, the fourth cause of loss, may be prevented, if tank cars and storage tanks are frequently tested for the presence of water in the bottom. Pet-cocks are usually provided for draining off any such accumulation. When emptied, all tank cars and tanks should be left open in the air for some time to prevent any concentration of vapor. Gasoline fumes seek lower levels. Persons qualified technically should supervise any handling or transfer of gasoline.

354. LEATHER GOODS.—Stored leather goods are subject to damage by: (1) excessive dampness or dryness; (2) excessive oiliness; (3) accumulation of dirt causing dryness and damage to the finish; and (4) mold. Frequent inspections are necessary to detect symptoms of these conditions, after which they may be corrected by the application of neat's-foot oil, saddle soap, or a preparation known as "dubbin" which is half pure neat's-foot oil and half beef tallow. Damp leather should be dried in the air but not left exposed after drying, or it will crack; dry leather should be treated with dubbin; moldy leather should be wiped thoroughly with a damp cloth and dried; oily leather should be wiped, saddle soaped, and very slightly oiled before being returned to storage. Dirt is easily removed by saddle soap and elbow grease. Note: Dubbin fills pores, hence is useful for shoes. Neat's-foot oil opens pores, therefore is useful for harness, luggage, etc.

## SECTION IX

### Receipts of Supplies

355. CHECKING SUPPLIES.—At the earliest possible moment upon receipt of a shipment of supplies, the actual amount received should be compared with that stated on the Shipping Ticket, the Receiving Report, or whatever form is used as a statement. In the case of an outgoing shipment the reverse is true—the check should be made at the last possible moment. Such checks should be accurate. It is sometimes necessary to make a double or a triple check of a shipment—once off the car or truck, once in the clearing or checking space, and once as it is stacked. It is usually sufficient to make two simultaneous independent checks as the goods are loaded or unloaded. But in neither case is it advisable to have any one make a check who knows in advance the amount stated on the invoice or Shipping Ticket, for both psychological and moral reasons. Checkers should have no preconceptions in their minds, nor should they know to what figure they should adjust their record in case they suspect they are in error.

356. RECORDING CHECK.—The results of such checks should be recorded so as to provide a permanent record for settling possible future claims.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

Such recording is known as *tallying* and it is accomplished on tally sheets WD QMC Form No. 489 (Tally Sheet-Incoming) and WDQMC Form No. 490 (Tally Out). At the top of each sheet blank spaces are provided for filling in certain pertinent information concerning the shipment, the consignee, the consignor, the checker, the carrier, etc. Most of the captions are self-explanatory. In the body of the form is a large space captioned Contents. It is here that the actual tallying is done. Packages are tallied by the old familiar system of groups of five—four vertical strokes crossed by a diagonal line. Ten of these are placed on a line across the page and continued on the next line, making for accuracy and ease in totaling. Sheets are usually carried on a clip board. Each sheet is signed by the checker and delivered to the warehouse office where comparison is made with other documents relative to the shipment: Shipping Ticket, Bill of Lading, etc. On the back of the Tally Sheet-Incoming, space is provided to record the number of packages missing or damaged. Each package of a shipment is assigned and labeled with a number, and these are also recorded thereon.

357. **INSPECTION.**—Working concurrently with the checkers, inspectors usually make a rigid inspection to insure that the shipment is in good condition. The reason for this is that any damage or spoilage should be noted at the earliest possible moment the better to fix the place and time of the occurrence. If the inspection is not made until the goods have been stored a while, it is never

WAR DEPARTMENT  
Q. M. C. Form No. 490  
(Revised February 8, 1935)

## TALLY-OUT (Packing or Loading List)

Serial No. ....  
Req. No. ....  
No. of sheets ....  
Sheet No. ....

.....  
(Station)

Warehouse ..... Date .....

Consignee ..... Carrier .....

Destination ..... B/L No. ....

Routing ..... Car No., Initials, .....

Seals No. ....

Date shipped ..... Authority .....

U. S. NOS. ON PACKAGES	NUMBER AND KIND OF PACKAGES	CONTENTS	GROSS WEIGHT (Pounds)		CUBIC MEASURE
			UNIT	TOTAL	

.....  
Checker.

.....  
Packer.

.....  
Shipper.

Received the above articles in apparent good order and condition (except as noted) this date .....

.....  
(Signature)

.....  
(Designation)

U. S. GOVERNMENT PRINTING OFFICE 2-2444

**Plate 28  
Tally Out**

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

certain that the damage did not occur after the goods had been received, making any claim harder to prove. Any damage should be called to the attention of the checker; and, if extensive enough, the officer in charge should see it at once. Until recently, inspection and tallying of goods were required at ports of embar-

Q. M. C. Form No. 499  
WAR DEPARTMENT  
Revised June 20, 1938

## TALLY SHEET INCOMING

Tally-in No. \_\_\_\_\_  
Sheet No. \_\_\_\_\_  
Number of Sheets \_\_\_\_\_

Station \_\_\_\_\_ Warehouse No. \_\_\_\_\_ Date received \_\_\_\_\_

Consignor \_\_\_\_\_ Car No. \_\_\_\_\_ Car Seals No. \_\_\_\_\_

Via \_\_\_\_\_ (Rail, truck, boat, parcel post, mail) Requisition, Purchase Order, or Shipping Ticket \_\_\_\_\_

No. \_\_\_\_\_ Bill of lading No. \_\_\_\_\_

Contents of packages { have  
have not } been verified (strike out words not applicable)

U. S. Nos. on Packages	Number and Kind of Packages	CONTENTS	Gross Weight (Pounds)	
			Unit	Total

U. S. GOVERNMENT PRINTING OFFICE 618-20028

Checker \_\_\_\_\_

### Plate 29a Tally Sheet-Incoming

#### INSTRUCTIONS TO TALLY CLERK

Mark heavy circle on other side of this sheet around numbers of damaged packages and list them below, with full information as to condition in which they are received. This is of the utmost importance, as claims will be made on the basis of this information.

#### PACKAGES RECEIVED IN DAMAGED CONDITION

PACKAGE NO.	WEIGHT	ARTICLES	EXTENT OF DAMAGE TO CONTENTS

Above facts have been reported to Transportation Officer, who states that notation thereof { has  
been made on B/L prior to surrender to carrier and that carrier's agent { does not } liability for damage  
{ acknowledge(s) }

Receiving Clerk \_\_\_\_\_

U. S. GOVERNMENT PRINTING OFFICE 618-20028

### Plate 29b Tally Sheet-Incoming

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

kation, as well as at depots and organization warehouses. This practice was discontinued in accordance with War Department Circular No. 146, May 15, 1942, in order to relieve congestion at the ports. Now the goods are inspected at their point of origin, and once packed, do not have to be reopened in transport.

### SECTION X Inventories

358. **RESPONSIBILITY.**—The senior quartermaster on duty at a post, camp, or station is responsible for the taking of inventories at the prescribed times. The purpose of the inventory is to compare the quantity of each item in storage with the quantity which records indicate is on hand. The items are inventoried by storage class so that one class is complete in itself before the inventory of any other class is begun. In TM 10-250 is a table showing the dates by months when the inventories of the different classes will be taken. A list may be found there which enumerates those types of stations which are exempt from inventories. A date and an hour must be set on which all calculations are to be based. Goods received after the specified time are not counted, while goods shipped after that time are regarded as still on hand. As in civil procedure, it is usual to suspend business while the inventory is in progress. Therefore, the personnel should be such that the inventory can be completed in 24 hours or less, as it is usually impractical to suspend normal business for a longer period. Sufficient teams of checkers should be appointed to cover the warehouse within the prescribed time. A team of two suffices very readily, if scientific methods of stowing have been followed.

359. **REPORTS OF STOCK.**—Reports of stock (with the exception of certain items, notably subsistence, blank forms, and toilet paper) must be sent to The Quartermaster General for compiling consolidated stock reports with a view to determining what stocks are excess and can be distributed to stations where needed, and what stocks are obsolete or surplus. Therefore, all reporting agencies are enjoined to give careful attention to the accuracy and promptness of their reports. The form used in such reports is the WQMC Form No. 481 (Report of Stock) which must be submitted by all post and station quartermas-

WAR DEPARTMENT  
Q. M. C. FORM NO. 481  
Approved May 14, 1931

### REPORT OF STOCK

Class No. ....

POST OR STATION .....

DATE .....

STOCK NO.	ARTICLE	UNIT	UNIT PRICE	ON HAND	ISSUES IN PAST 12 MONTHS	QUANTITY REPORTED EXCESS

U. S. GOVERNMENT PRINTING OFFICE 8-9066

**Plate 30**

**Report of Stock (W.D., Q.M.C. Form 481)**

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

ters in the U. S. for each storage class, even though there may not be any of the items of that class on hand. Spaces are provided on the form for the following information: stock number, name, and description of article (nomenclature from QMC Supplement to Federal Standard Stock Catalog), unit, unit price (which need not be entered), quantity on hand (separated to show quantity on hand in storage, and quantity on memorandum receipt), issues for past 12 months, quantity reported as excess.

### SECTION XI

#### Requisition

360. DEFINITION.—A *requisition* is a request for supplies. Properly approved requisitions are the basis for issue to the Army of all Quartermaster supplies within the limits of allowances prescribed in Tables of Organization, Tables of Basic Allowances, and other War Department orders and regulations. Organizations, officers, and individuals at posts, camps, and stations obtain supplies required for the equipment and maintenance of troops, such as subsistence, forage, clothing, equipage, cleaning and preserving materials, stationery and office supplies, mess and barrack furniture, and similar supplies, on requisitions submitted to the post or station quartermasters.

361. FORM.—Requisitions are prepared on WDQMC Form No. 400 (Requisition) irrespective of the source from which the property is to be obtained or the character of the property requisitioned, except where other blank forms are prescribed for particular classes of property. These forms are: WDQMC Forms No. 402, 409, 411, 412, 413, 414, and WDAGO Form No. 35. (Individual Clothing Slip).

362. CLASSES AND TIME LIMITS.—For standard stock not procured locally, requisitions are submitted by storage classes according to a time schedule by months, which it reproduced in TM 10-250. For example, requisitions for supplies in storage classes 26, 34, 53, 69, and 70 which are to provide for the months of April, May, and June must reach the service command not later than the 10th of January. For the months of July, August, and September, April 10th is the deadline, and so on. In other words, requisitions for Furniture, Leather, Stationery, Vehicles, and Agricultural implements which will be used during April, May, and June have to be in before January 10th. The basis for the figures stated will be the consumption over the last April, May, and June and any changes in strength or requirements foreknown. Special requisitions may be submitted as required by necessity accompanied by statement as to the unforeseen circumstances. Requisitions for all non-standard stock not procured locally are submitted as necessity arises.

363. PREPARATION.—The preparation of requisitions is an important aspect of many of the jobs to which general clerks are assigned. The following is a list of instructions and information necessary for the intelligent performance of this duty (see reproduction, Plate No. 31):

a. Separate requisitions are prepared in quintuplicate for each storage class, and for each supply point.

b. In no case should both standard and non-standard stock appear on the same requisition.

c. The basis for the requisition must be shown, i. e., strength of command, number of units concerned, etc.

d. Column "Consumed" should state quantity used in similarly dated period of preceding year.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

WAR DEPARTMENT  
Q. M. C. Form No. 400  
Revised Apr. 5, 1921

## REQUISITION

To: ..... No. of Sheets ..... Sheet No. ....

Requisition No. .... Date ..... Period .....

SHIP TO .....

REQUISITIONED BY (show Signature, Rank, Organisation, Destination. If different from "SHIP TO" include address):

APPROVED BY:

STOCK No.	ARTICLES	UNIT	ON HAND AND DUE	CONSUMED	REQUIRED	APPROVED

U. S. GOVERNMENT PRINTING OFFICE 16-9923

**Plate 31a**  
*Requisition (W.D., Q.M.C. Form 400)*

### INSTRUCTIONS FOR PREPARATION OF REQUISITION

Space "TO."—To show the approving office to which requisition is submitted.

Space "PERIOD."—Show period for which the supplies are required.

Space "SHIP TO."—Full shipping address to be given. Where mail address is different from shipping address the former should also be shown, e. g., "Q. M., Fairfield Air Depot, Osborn, Ohio. Mail address, Fairfield." Except for established camps, posts, or stations, street or building address should be shown, e. g., "C. O. 328th Inf., National Guard, 456 Republic Bldg., Grand Haven, Mich." Where the property is to be invoiced to an organization, etc., different from that to which it is to be shipped, the required information will be shown.

Space "STOCK NO."—Show stock number listed in Federal Stock Catalogue.

Space "ARTICLES."—Include sizes required. Show purpose numbers applicable to an article or group immediately above the article or group concerned.

Space "ON HAND AND DUE."—Show the quantity on hand plus the quantity approved on previous requisitions and not yet received.

Space "CONSUMED."—Show quantity consumed during the previous period.

Space "REQUIRED."—To be the quantity asked for by the requisitioner.

Space "APPROVED."—To be the quantity approved by the approving officer.

This form may be used in lieu of Q. M. C. Forms Nos. 402, 409, and 410 by appropriate modification.

IN THE SPACE BELOW SHOW BASIS FOR REQUISITION, i. e., Strength of Command, Number of Animals, Number of Animal-Drawn and Motorized Vehicles, Armament, or such other data as may be required by instructions issued by approving authorities.

THIS SPACE FOR ACTION OF APPROVING OFFICER

**Plate 31b**  
*Requisition (W.D., Q.M.C. Form 400)*

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

e. Column "On hand and due" should state what supplies are now available for issue, and those requisitioned, but not yet received.

f. Multiples of standard commercial packages are ordered whenever applicable and practicable. Example: If item is packed 12 to a package, and 100 units are needed, 9 packages would be requisitioned. This is true even if maximum stock figure is exceeded.

g. The stock number and standard nomenclature stated in the Stock Catalog are used.

h. Above each item or group of items, the purpose and appropriation code number are entered.

i. Requisitions are numbered serially at point of origin for each fiscal year beginning with the first requisition submitted on or after July 1. Number consists of initials QM, the station number as published in finance circulars, the serial number of the requisition, and the last two figures of the fiscal year. Each of these groups of numbers is separated by a dash. An example for Camp Lee might be: QM 487-184-43.

j. Original requisition is signed by requisitioning officer in space provided and by local commanding officer in place "Approved by." Copies are not signed, but the names are typed into respective places.

k. The original and three copies of a requisition are sent direct to the depot designated for supply. One copy is retained by the requisitioning officer. After approval by the depot, one copy is returned to the requisitioning officer. This copy will serve to advise him of the action which has been taken.

l. If within 10 days the requisitioning officer has not received advice of action taken, or if within a reasonable time he has not received advice from point of supply after receiving advice of action from service command, he may institute a tracer through the same channels that the requisition traveled.

m. Certain items of supplies, too numerous to be mentioned here, should be requisitioned monthly, quarterly, or annually as directed by regulations, and as outlined in TM 10-250. Reference should be made to either or both publications for these items, and every clerk engaged in requisitioning should be familiar with the requirements.

n. Correct supply control involves consideration of supplies on hand, supplies consumed in past, and supplies needed for similar periods in future.

### SECTION XII

#### Issue of Supplies

##### 364. TYPES OF ISSUES.

a. *General*.—A post or station quartermaster may be called upon to make any or all of the following types of issues:

b. *To Troops and Personnel*.—Issues of supplies to troops, to individuals, or to officers with the accountability, as below:

- (1) Remaining unchanged.
- (2) Passing to a regimental or other unit supply officer.
- (3) Ceasing at time of issue.

c. *Nonexpendable Items*.—Issues of nonexpendable items as below:

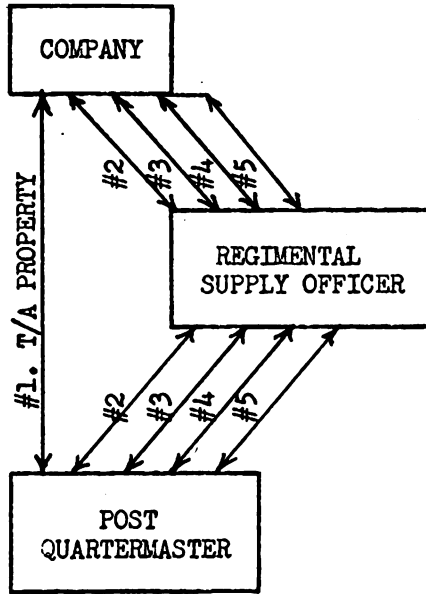
- (1) The issue of T/BA equipment may be made on shipping tickets, but it must be kept in mind that no attempt will be made to secure more than one receipt for property. Issues may also be made on tally-outs, receiving reports, or improvised forms.

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(2) Those items authorized for issue by Tables of Allowances where responsibility is transferred by means of a Memorandum Receipt.

*d. Expendable Items T/A and T/BA.*—Issues of expendable articles authorized by Tables of Basic Allowances and Tables of Allowances, where accountability is dropped upon receipt signed by authorized agent.

*e. Accountability Dropped.*—Issues of articles consumed in regular operation of post where accountability is dropped monthly on certificate of quartermaster approved by commander.



### LEGEND

- #1. T/A PROPERTY: Requisitioned to Post Quartermaster and shipped direct on Memorandum Receipt.
- #2. T/O PROPERTY: Requisitioned through R.S.O. to Post Quartermaster, returned to R.S.O. on Shipping Ticket, transferred to Company on Shipping Ticket by R.S.O.
- #3. T/BA PROPERTY: Same as #2.
- #4. EXPENDABLES: Requisitioned through R.S.O., returned to R.S.O. on requisition, issued to Company by R.S.O. on requisition.
- #5. CLOTHING: Same as #4.

Plate 32

Flow of Requisitions

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

*f. Fuel and Forage.*—Issues of fuel and forage where accountability is dropped on monthly abstracts.

365. MISCELLANEOUS.—Information as to the adjustment of the necessary records of accountability and responsibility will be found in chapter on Property Accounting. Full details may be found in regulations and in TM 10-250.

### SECTION XIII

#### Company and Regimental Supply

366. REQUISITIONS.—The necessary procedures for all, except mess supply, are contained here. Requisitions are prepared in triplicate, signed by the company commander, and approved by the regimental commander. The original and duplicate go to the supply officer; the triplicate is retained by the requisitioning officer. WDQMC Form No. 400 is used, except where other forms are prescribed. The channels through which a requisition passes are indicated by Plate No. 32.

367. CLOTHING.—*a. Requisitions and Records for Clothing.*—Clothing is requisitioned on WDQMC Form No. 409 after requirements have been established from consolidated Individual Clothing Slips (WDAGO Form No. 35, shown in Plates 33 and 34) or from a general survey by the supply room personnel. Of this requisition two copies are made, both of which are signed by the commander, approved by the regimental commander, and forwarded to the post quartermaster, who will prepare the clothing for issue and enter the amount supplied in the column "Issued." The company commander will verify the issue as to amount, kind, and quality, and sign the form as a receipt. One copy will be retained by the quartermaster as a voucher to his stock record account; and the other will be retained by the company commander. The clothing is then issued to the enlisted personnel, a record thereof being made on the Individual Clothing and Equipment Record (WDAGO Form No. 32). Size, date, and amounts issued are entered in respective places and the unused portions of the form lined out in ink. The next to the last space on the form (above the type-written name and ASN) will be used for the soldier's initials, and the last line for the initials of the officer who witnessed the issue.

*b. Care and Inspection.*—Organization commanders or officers under whom enlisted men are serving will be held responsible that strict economy is exercised in replacement issues; that all clothing issued to enlisted men is properly cared for; that it is applied solely for use in the military service; and that it is not disposed of unlawfully. (Clothing lost or rendered unserviceable through the fault or negligence of an enlisted man will be entered on a statement of charges as indicated in AR 35-6640.) By means of periodic inspections, the responsible officer will insure that pertinent regulations and Articles of War are strictly observed and that authorized allowances are not exceeded. Articles of clothing and equipment in excess of authorized allowances found in the possession of enlisted men will be turned in for renovation and reissue.

*c. Classes of Clothing.*—Clothing and equipage will be classified as follows:

(1) That which is repairable and suitable for issue against authorized allowances will be classified as *Class C*. Such items will be repaired and reissued as *Class B* by station quartermasters against authorized allowances.

(2) Clothing and equipage which is repairable but not suitable for issue as *Class B* will be classified as *Class X*. Commanding generals of service commands

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

will allocate such clothing and equipment for issue to organizations within their respective areas of command. Organization commanders will utilize such clothing and equipage for special field exercises, maneuvers, landing operations, or other training, and for such fatigue duties as are destructive to clothing and equipment. Class X clothing will be marked before issue with non-removable ink in one or more conspicuous places (not in evidence when worn) with the letter X so as to prevent the possibility of exchange, turn-in, or other disposition not authorized. Class X clothing and equipage will be issued without accountability. Organization commanders will exercise all reasonable precautions that clothing and equipment are not disposed of unlawfully. Such clothing and equipment upon becoming unserviceable will again be returned to clothing and equipage shops for reinspection, renovation, repair, or disposition through salvage, as Class D.

(3) Clothing and equipage which is beyond repair and not usable for any purpose will be disposed of as salvage, *Class D*.

*d. Conservation.*—Due to the necessity of conserving the limited resources of clothing and equipage for the augmented Army and in order to prevent large accumulations of Class B clothing and equipage, class B clothing and equipage will be issued before class A clothing and equipage at all reception centers, replacement training centers, posts, camps, and stations, except as indicated. The commanders of all echelons will require the utmost economy in requisitioning clothing and equipage, and will assure themselves that serviceable articles are not salvaged, and that new items of clothing and equipage are not issued when reclaimed items are available. Whenever practicable, clothing requiring renovation or repair will be renovated or repaired, and returned to the original wearer. The question of appearance must be subordinated to that of actual serviceability in determining whether an article is or is not serviceable. Woolen clothing accumulated at tropical stations will be dry-cleaned whenever practicable; otherwise disinfected, each container marked accordingly, and returned to the nearest port of embarkation when quantities warrant shipment. Such clothing returned from overseas stations, and accumulated at ports of embarkation, will be shipped to the nearest clothing and equipage repair shop where renovation will be completed and shipment made to the nearest distributing depot for reissue.

*e. Men Alerted.*—When necessary, inspection of troops alerted for oversea movement will be made at the staging area or port of embarkation, and issue of class A clothing will be made to complete allowances or to replace unserviceable clothing and individual equipment disclosed by such inspection. Where there is a difference of opinion between the senior field force commander and the port commander as to the serviceability of clothing and individual equipment, upon the request of either of such officers the clothing and individual equipment will be presented to the inspector general on the staff of the port commander for classification.

*f. Clothing and Equipage Classification Officer.*—A quartermaster officer of suitable grade or experience will be appointed by the post, camp, or station commander as a clothing and equipage classification officer to inspect and classify clothing and equipage turned in to the quartermaster. At posts, camps, or stations where there are no quartermaster officers, an acting quartermaster will be so appointed. At posts, camps, and stations where clothing and equipage repair shops are established, the officer in charge of the clothing and equipage repair shop, the salvage officer, or one of their assistants, if possible, will be

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

appointed as the clothing and equipage classification officer, unless a quartermaster officer is specially appointed to devote his entire time to the duties of classification.

*g. Disposition of Used Clothing and Equipage.*—For the purpose of the disposition of property turned in under the provisions of this paragraph, the clothing and equipage classification officer will have the powers of an inspector and will so act. He will return for continuance in service any items which in his

### INDIVIDUAL CLOTHING SLIP

Slip No. \_\_\_\_\_

Req. No. \_\_\_\_\_

Voucher No. \_\_\_\_\_

Issue the articles enumerated below to \_\_\_\_\_  
(Name, grade, Army serial number, and organization of enlisted man)

Commanding \_\_\_\_\_  
(Name and grade of requisitioning officer) (Organization of requisitioning officer)

QUANTITIES		ARTICLES	SIZES			Unit price	Totals	QUANTITIES		ARTICLES	SIZES			Unit price	Totals
Req'd	Issued		Req'd	Issued				Req'd	Issued		Req'd	Issued	Req'd		
		<b>OUTER CLOTHING</b>													
		Breeches, cotton, khaki, 8.2 oz.	55							Hat, service, o. d.	73				
		Breeches, wool, elastique	55							<b>FOOTGEAR</b>					
		Coat, wool, serge	55							Boots, leather	72				
		Shirt, cotton, khaki, 8.2 oz	55							Shoes, garrison	72				
		Shirt, worsted, o. d.	55							Shoes, service	72				
		Overcoat, wool	55							Leggings, canvas, dismounted/ mounted	72				
		Trousers, cotton, khaki, 8.2 oz.	55												
		Trousers, wool, elastique	55							<b>WORKING CLOTHING</b>					
		Raincoat	72							Jumper, denim	55				
										Trousers, denim	55				
		<b>UNDERWEAR</b>								Suit, working, one-piece	55				
		Drawers, cotton	55							Hat, denim	73				
		Undershirts, cotton	55												
		Drawers, wool	55							<b>MISCELLANEOUS</b>					
		Undershirts, wool	55							Belt, leather	73				
		Socks, cotton	73							Belt, web, waist	73				
		Socks, wool, light/heavy	73							Gloves, leather, heavy	73				
										Gloves, riding, lined/unlined	73				
										Gloves, wool, o. d.	73				
		<b>HEADGEAR</b>								Handkerchiefs	73				
		Cap, field	73							Necktie	73				
		Cap, service	73							Strap, chin, cap/hat	73				
		Cap, winter	73												

W. D., A. G. O. Form No. 36  
July 1, 1939

Original

P-10888

Plate 33

Individual Clothing Slip

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

opinion are still serviceable. The question of appearance must be subordinated to that of actual serviceability in determining whether an article is or is not serviceable. At posts, camps, and stations where facilities are provided for repair and return to the original wearer, the clothing and equipage classification officer will direct such repair and return whenever in his judgment it is to the interest of the Government. When in his judgment any item was not worn out through fair wear and tear, he will return it, and direct that a survey thereon be made. He will classify all remaining items as reparable or irreparable.

QUANTITIES		ARTICLES	SIZES	Unit price	Totals	QUANTITIES		ARTICLES	Class	SIZES	Unit price	Totals
Req'd	Issued					Req'd	Issued					
		INSIGNIA, Etc.										
		Braid, forest green, yard	27					Apron, bakers and cooks, white	55			
		Cord, hat	71					Coats, bakers and cooks, white	55			
		Cap	71					Coat, mackinaw	55			
		Collar, U.S.	71					Trousers, bakers and cooks, white	55			
		Collar, arm or service	71					Bressards	71			
		Sleeve:						Boots, rubber, hip/knee	72			
		C. A. C. rating, cotton/wool	71					Laces, shoe/boot	72			
		Excellence in C. A. C., cotton/wool	71					Laces, legging	72			
		Chevrons to denote grade, cotton/wool	71					Overshoes, arctic	72			
		Chevrons, wound or war	71					Cap, bakers and cooks, white	73			
		Shoulder	71					Bag, barrack	74			
		Stripes, service, cotton/wool	71									
		Fourragere	71					Cap, mechanic's				
		Ribbon, service, with bar	71					Suit, mechanic's				
		Star, bronze	71									
		Towels, huck, cotton	27									
		Toilet set	29									
		Goggles	37									
		Laces, breeches	55									

Date \_\_\_\_\_, 19\_\_\_\_ Issued by \_\_\_\_\_

I acknowledge that I have received the articles enumerated in column "Quantities issued." Total value \_\_\_\_\_

\_\_\_\_\_  
(Signature of enlisted man)

The articles enumerated in column "Quantities issued" have been issued to the enlisted man.

\_\_\_\_\_  
(Signature of officer witnessing issue)

See AR 25-2200, paragraph 14.  
AR 25-2200, paragraph 4.  
AR 215-20, paragraph 4.

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*h. Unserviceable Items.*—All unserviceable items of clothing and equipage, except shoes and clothing definitely intended for repair and return to the original wearer, will be turned in through the clothing and equipage classification officer to the quartermaster who will issue other items in exchange therefor when they have become unserviceable through fair wear and tear. All shoes will be tagged with a tag showing the name, grade, and Army serial number of the wearer, and at posts, camps, and stations where facilities for repair and return to the original wearer are provided for, items of clothing will be similarly tagged. This is important.

*i. Exchange Orders.*—The exchange order will be prepared in triplicate by the organization turning in property. The clothing and equipage classification officer will retain the triplicate for his files. The original will be retained by the property officer after being receipted by the organization commander or his agent for the property issued, and the duplicate will be retained by the organization. A suggested exchange order form is shown in AR 615-40.

*j. Clothing and Equipage of Honorably Discharged Enlisted Men.*—(1) Upon being honorably discharged, enlisted men will be permitted to retain permanently in their possession articles of clothing listed below:

- 1 bag, barrack
- 1 belt, web, waist
- 1 pair boots or shoes
- 1 cap, garrison, wool, olive-drab
- 1 cap, garrison, cotton, khaki (if in his possession) or cap, service, with cap insignia, or hat, service, with hat cord
- 1 insignia, set, collar; insignia, sleeve (sewed on)
- 1 coat, wool, service
- 1 overcoat or mackinaw (if required for warmth)
- 2 shirts (one of which may be wool if in his possession)
- 1 pair trousers or breeches (wool or cotton)
- 2 suits underwear (cotton or wool)
- All gloves, handkerchiefs, neckties, socks, and toilet articles, including towels

(2) Enlisted men who are discharged to accept commissions as officers or appointment as warrant officers are authorized to retain permanently in their possession upon discharge all serviceable articles of clothing issued to them and in their possession at the time.

368. **EQUIPMENT.**—Any equipment necessary is requisitioned on Form No. 400 and issued to the personnel similarly, a record being kept on the Individual Clothing and Equipment Record (WDAGO Form No. 32) in the same manner as for clothing.

369. **WAR DEPARTMENT CIRCULAR 405, 1942.**—War Department Circular 405, 1942, describes a simplified procedure for accounting for equipment and supplies prescribed in Tables of Basic Allowances (T/BA) for all elements of the armed forces. Whenever the designations Tables of Basic Allowances or T/BA appear in these instructions, such designations will be held to include in their meaning Tables of Equipment (T/E).

*a. Accountability.*—Under this new setup, formal accounting will terminate upon issue to organizations or detachments. Articles listed in T/BA will be dropped from accountability by post, camp, and station property officers when so issued.

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*b. Responsibility.*—A company, or similar unit commander, is not required to give any kind of receipt for articles of T/BA equipment issued to his unit. He is, nevertheless, responsible for all public property pertaining to his command whether he receipts for it or not (paragraph 14, AR 35-6520). In order to protect his own interests in case of loss, damage, or destruction of the equipment for which he is responsible, he may take hand receipts for articles of such equipment issued by him.

*c. Camp and Garrison Equipment.*—The post, camp, or station commander will designate a "Custodial Officer" from the station complement for each regiment or similar organization of tactical forces who will sign memorandum receipts for all camp and garrison equipment issued to units of the regiment or similar organization, and will be responsible for the return of the equipment to the post property officer when no longer required and for effecting adjustment of any shortages. A custodial officer may be designated to serve more than one regiment or similar organization of tactical forces when in the opinion of the appointing officer such custodial officer can efficiently perform the additional duty assigned him. Organizations not provided with a custodial officer will continue to draw camp and garrison equipment in accordance with the provisions of paragraph 5e, AR 35-6520.

*d. Outside the United States.*—The simplified accounting procedure for T/BA equipment as outlined in W. D. Cir. 405, 1942, is established primarily for use within the continental limits of the United States. Commanders of departments and commands outside the United States may adopt as much of the procedure as they consider feasible.

370. STATEMENT OF CHARGES.—*a. Purpose.*—Whenever property is lost, destroyed, or damaged, other than through fair wear and tear in the service, the individual enlisted man responsible will be liable. The Statement of Charges necessary to fix this responsibility (See Par. 295b) is usually accomplished in triplicate by the personnel officer in charge of the supply of the company, although the regulations place the responsibility for its preparation on the personnel adjutant. A Statement of Charges must be prepared before deduction can be made from the enlisted man's pay, regardless of whether or not the enlisted man admits the loss or neglect. If he admits being at fault, he will sign a waiver of his right to a Report of Survey on the face of the Statement of Charges. Army regulations state that the soldier's signature on the pay roll bearing charges for government property lost, damaged, or destroyed will be considered a waiver, but the statement on the Statement of Charges will obviate any disputes that may arise through a misunderstanding of the pay roll provisions. In case the man denies that the loss, damage, or destruction was due to his fault or neglect, a Report of Survey must be instituted. The approved Report of Survey will be filed as a sub-voucher to the Statement of Charges. The letters "R/S" will be placed in the column "Cause of Charge" in addition to the description of the cause; thus, "Lost through neglect R/S."

*b. Preparation.*—Certain other rules should be observed in the preparation of this form: A separate Statement of Charges is required for the property of each supply branch; more than one soldier may be listed on one Statement of Charges; separate Statements of Charges must be prepared for property for which there is accountability and for that property for which accountability has been dropped; property for which there is no accountability should be listed with an asterisk. Prices charged should be current list prices, or if not

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available, the invoice prices; allowance may be given for salvage value.

*c. Distribution of Copies.*—The company commander will certify that the statements are complete and correct, and that the charges have been made for the reason stated. In the space to the left of his certificate, it is good practice, although not a requirement, for the unit personnel officer to insert the remark, "Entered on service record(s)" followed by his initials. When the unit personnel officer has had this portion of the form accomplished, he will keep one copy for his file, and send his original and the other copy to the company commander. If the company commander requires replacement of the articles, he will place the following certificate on the form: "Received the articles shown on line "A" of this form. I certify that the articles drawn, together with such as are already on hand, do not exceed the prescribed allowances." The original will then be sent to the regimental supply officer in lieu of a requisition for replacement of the property. The duplicate will be kept with the company property book (See Par. 371) until replacement is obtained. If replacement is not required, the original will be filed with the company property book as a voucher for the property, and the duplicate may be destroyed.

### 371. COMPANY PROPERTY BOOK.

*a. Purpose.*—Each company, or similar unit, will maintain a company property book, which will reflect at all times:

- (1) Quantities of each article prescribed by T/BA for his particular unit, except individual clothing and equipment of enlisted men issued under paragraph 14, AR 35-6560.
- (2) Quantities of each article in serviceable condition actually on hand in the unit.
- (3) Quantities of each article not on hand, with validated requisitions for such articles.

		<b>STOCK-RECORD</b>						
		Date	Voucher No.	Received	Issued	Balance		
Make inventory entries in red ink.	Alter to read— "On Requisition"	3/31/42	Per M/R & S/T			30	Quantity on Memorandum Receipt and Shipping Ticket.	
Quantity on requisition to bring total to maximum allowance.		4/1/42	Per Inventory			28		
		4/1/42	Per I & I		1	—	Quantity found to be in serviceable condition as a result of inventory.	
Quantity received as per requisition of 4-1-42		4/1/42	Per R/S		1	28		
		4/1/42	12			—	Quantity in un-serviceable condition placed on I & I report.	
Joint inventory. Make inventory entries in red ink.		5/3/42		12		40		
		6/30/42	Per joint inventory			40	Quantity missing and for which R/S is submitted.	
Maximum quantity authorized by competent authority								
		Article... Container, water..... Description... 5 Gallon..... Unit... each..... Unit cost..... Maximum... 40..... Minimum... 30.....					Quantity prescribed by T/BA	
		War Department Stock No..... Q.M.C. Form No. 424 Sheet No..... Revised April 6, 1931						

**Plate 35**  
**Company Property Book**

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(4) Quantities of each article in excess of the authorized allowance, with written authority therefor.

(5) Articles required to be accounted for by serial numbers.

(6) Articles designated as supervised property (AR 20-35 and AR 35-6640).

*b. Stock Record Cards.*—W.D., Q.M.C. Form 424 (stock record card for loose-leaf binder) may be altered, as indicated in the accompanying chart (Plate No. 35) and, if provided with a suitable binder, may be used for the purposes of this company property book. In lieu of this, any other form may be used provided it includes the items of information required.

*c. Auditing.*—Company property books will not be classified as stock record accounts, and therefore will not be audited by property auditors.

### 372. TRANSFER OF RESPONSIBILITY.

A joint inventory of the company property will be made by the old and new company commander, under the supervision of the organization supply officer or an officer of suitable grade designated by the commanding officer. On the date of transfer the new company commander, by his signature in the company property book, will acknowledge receipt of all the articles found in serviceable condition as a result of the joint inventory, taking into consideration validated requisition, if any, covering missing articles. The old company commander will be required to originate a Report of Survey for lost, damaged, or unserviceable articles not covered by validated requisitions.

### 373. TRANSFER OF PROPERTY ON CHANGE OF STATION.

*a. Transfer of Personnel.*—When enlisted men on transfer from one unit to another are authorized to take with them property listed in the company property book (property other than that authorized to be dropped from accountability on issue, per par. 14, AR 35-6560), such property will be listed on an individual clothing slip (W.D., A.G.O. Form No. 35) in duplicate. The property transferred will be shown on the appropriate lines, or blank spaces used without regard to group headings. The company commander and the enlisted man concerned will sign both copies of the form, one copy of which will be filed with the company property book as a credit voucher; the other copy will be forwarded with the enlisted man's service record and will become a debit voucher to the company property book of the new company commander.

*b. Transfer of Property.*—When post property is authorized to be transferred with an enlisted man, transfer of accountability for such property will be effected in accordance with the provisions of paragraph 5, AR 35-6680.

*c. Action Upon Change of Station of Company or Similar Unit.*—When a company or similar unit of a regiment or separate battalion, or an organization or detachment of a station complement is detached for change of station, the regimental or battalion commander or post, camp, or station commander, as the case may be, will require the regimental or battalion supply officer, or a disinterested officer, to prepare a list of the articles of T/BA equipment taken by the company or detachment concerned to its new station. This list may be prepared on a copy of the applicable T/BA, if locally available; otherwise, on shipping tickets. The list will be forwarded by the regimental or battalion or post, camp, or station commander to the commander of the new organization or post, camp, or station to which the company or detachment is assigned for use in establishing the status of the T/BA property in its possession. When so authorized by War Department instructions, training equipment listed in T/BA may be taken with organizations and units on change of station. Same ruling for T/E.

**SECTION XIV****Requisitional Procedure**

374. **INFORMAL REQUISITIONS AUTHORIZED.**—Commanders of companies or similar units of regiments, or battalions organically provided with a supply officer will notify the supply officer of all items required by them. Notification may be made on an improvised form, or orally, in which latter case the organization supply officer will be required to acknowledge receipt of the oral request in writing. This acknowledgement of the supply officer will be accepted in lieu of a validated requisition.

375. **CONSOLIDATED REGIMENTAL OR BATTALION REQUISITIONS.**—The regimental and battalion supply officer will edit all requisitions of his unit for items of T/BA equipment to determine that the items requested are not in excess of authorized allowances (T/BA) and prepare a consolidated regimental or battalion requisition in triplicate. Upon approval by the commanding officer or by an officer designated by him, he will submit two copies to the appropriate division supply officer.

376. **REQUISITIONS OF SEPARATE COMPANIES.**—Requisitions of separate companies and detachments organically part of divisions or assigned thereto will be submitted in triplicate by the commanders thereof direct to the appropriate division supply officer who will sign and return one copy, having acknowledged thereon its receipt.

377. **CONSOLIDATED DIVISION REQUISITIONS.**—Upon receipt of the requisitions, the division supply officer will prepare a consolidated requisition in triplicate (quadruplicate for ordnance property) for all articles required, and will present two copies (three copies to the ordnance property officer) to the appropriate local property officer who will issue in bulk such of the articles as are locally available for distribution. If all items required are not currently available for issue, the property officer will clearly indicate on the requisition by appropriate notation or stamp, each item issued and each item still due, and will enter thereon a statement that the items indicated as still due will be supplied as soon as available. This will constitute an active requisition for the items not issued. The division supply officer or a commissioned assistant will acknowledge receipt of the articles actually issued on one copy of the requisition and return it to the local property officer for file as a valid credit voucher to his stock record account for the articles so issued. The other two copies may be retained by the division supply officer and the local property officer in their files.

378. **REQUISITIONS FOR NON-LOCAL ITEMS.**—If none of the articles requisitioned for is available locally the station property officer may forward the requisition to the appropriate depot or supply agency, in which case the requisition will be prepared to show both the designation of the station property officer to whom shipment should be invoiced, and designation of the division supply officer concerned. If a portion of the articles requisitioned for are issued from local stocks, the station property officer may prepare a separate requisition for the remaining items not issued and forward same to a depot or other supply agency. This requisition will be prepared to show the designation of both station property officer and division supply officer as provided in the above. Unfilled requisitions may be consolidated with other station requirements. Unfilled requisitions may be held for subsequent issue from stock due on order.

379. **REQUISITIONS BY DIVISIONAL DETACHED UNITS.**—When an organization is separated from its parent division, the division commander may direct that such organization submit its requisitions in triplicate direct to

the appropriate property officer designated in orders to supply such organizations. Such property officers will issue the supplies, if available. The officer receiving the supplies will accomplish one copy of the requisition, and return it to the property officer concerned as a valid credit voucher to the latter's stock record account. If the supplies required are not available, action will be taken by the property officer designated to supply the organization as prescribed in the preceding paragraph. If the organization submitting the requisition is a company, or similar unit, the station property officer will acknowledge receipt of the requisition on one copy thereof, and return it to the organization commander.

**380. REQUISITIONS BY NON-DIVISIONAL UNITS.**—Requisitions by organizations, or detachments, which are not components of or assigned to divisions will be prepared in triplicate and will be submitted by such organizations direct to the appropriate station property officer. Requisitions will be consolidated by the organization supply officer, if one is organically provided for the unit. If not, station property officers will acknowledge receipt of the requisition on one copy, and return it to the unit commander.

**381. SHIPMENT FROM DEPOTS.**—Depots and other supplying agencies making shipments on requisitions received will prepare shipping tickets in sextuplicate (only four copies are required for expendable property; see *b* below), showing as the receiving officer the post, camp, or station property officer indicated on the requisition. A notation will be placed on the shipping ticket to indicate the division, or other organization, for which the property is intended (Par. 12c, AR 35-6560). Copies of the shipping tickets will be distributed as follows:

*a.* Three copies to receiving officer for disposition prescribed under action of property officer at home station.

*b.* Two copies to finance officer of the service command in which the consignee is located, except that when shipments consist wholly of expendable property (other than subsistence) and/or property exempted from property accountability under provisions of AR 35-6520, it is unnecessary to furnish copies of the shipping ticket to the service command finance officer for the property auditor's file, and if received by him may be destroyed.

*c.* One copy retained by shipping officer.

**382. ACTION BY HOME STATION PROPERTY OFFICER.**—Upon receipt of shipments from depots, or other supplying agencies, the post, camp, or station property officer concerned will have the shipment checked against the corresponding shipping ticket and will make notation of any shortage or damage. The property received in serviceable condition, accompanied by two copies of the shipping ticket, will be delivered in bulk to the appropriate division or other organization supply officer. He, or his authorized representative, will accomplish and return to the post, camp, or station property officer one copy of the shipping ticket, amended, if necessary, to show the property actually delivered. The post, camp, or station property officer will assign a serial voucher number to the copy of the shipping ticket received by the division or other organization supply officer, and will file such voucher with his stock record account for check by the property auditor. He will not take up the property on his stock record account. He will promptly accomplish the third copy of the shipping ticket and return it to the shipping officer. Existing regulations will cover the procedure to be taken for adjusting shortages, or discrepancies, in shipment, and for the disposition of damaged or unserviceable property.

383. DISTRIBUTION BY THE DIVISION OR REGIMENT.—*a.* Supplies received in bulk by division supply officers will be segregated on the basis of the requisition and will be delivered to the supply officers of regiments, battalions, or other organizations concerned. When the supplies delivered to an organization are identical with those on the requisition, the officer receiving the supplies will acknowledge receipt thereof on the division supply officer's retained copy of the requisition. If only slight differences exist, the requisition may be amended to show the articles actually delivered, and the requisition, thus amended, used as above provided. When the difference is material, the supplies issued will be issued on a shipping ticket prepared in duplicate. The officer receiving the supplies will retain one copy, and accomplish the other copy and return it to the division supply officer. Division supply officers will not maintain stock record accounts. For the purpose of administrative control and for the information of division and higher commanders, they will maintain files containing the shipping tickets on which property is received and the receipted requisitions and shipping tickets on which property is issued. These records are not subject to check by property auditors. Officers are responsible for property in their possession, whether they receipt for it or not, and may be held pecuniarily responsible for losses occurring while such property is in their custody (Par. 14, AR 35-6520; Par. 1, AR 35-6640).

*b.* All supplies received in bulk by regimental and/or battalion supply officers will be segregated on the basis of the requisitions, and distributed to the company or detachment commanders concerned. The procedure will be similar to that prescribed for division supply officers, except that the company or detachment commander, upon receipt of the supplies, will be required to surrender the validated copy of the requisition. Regimental and similar organization supply officers will not maintain stock record accounts. They will maintain such concise and informal records as may be necessary in connection with their supply functions. These records will include a jacket file of requisitions, shipping tickets, and other property papers for each company or similar unit within their respective organizations. These records are not subject to audit by property auditors, but may be used to establish or reestablish company commanders' responsibility for T/BA equipment.

#### 384. "RUSH" REQUISITIONS.

*a.* All requisitioning officers will refrain from the use of the words "Rush," "Ship Immediately," "Expedite," or similar expressions.

*b.* Requisitions will be prepared long enough in advance to allow for normal delivery. When this cannot be done, or when an unexpected demand for supply items arises suddenly, the requisitioning officer will state the specific date on which he wants the shipment to arrive by the use of the following remark: "Ship to Arrive (date and time)." If this is impractical, he will give the depot accurate information as to the seriousness of the need (such as stating the priority of the unit for which the supplies are being ordered, etc.). The shipping establishment, provided it is informed when the shipment must arrive, is in the best position to determine when and how it should be shipped.

*c.* "Express" will not be specified unless there is some special need for express service, other than fast transportation alone. In each such case, the need will be explained to the shipping establishment.

## CHAPTER XII

### SUBSISTENCE

REFERENCES: AR 30-2210. Quartermaster Corps: Rations.  
AR 30-2220. Quartermaster Corps: Reclamation on Subsistence Stores.  
AR 30-2260. Quartermaster Corps: Post Bakeries.  
AR 30-2290. Quartermaster Corps: Sale of Supplies and Services.  
AR 30-2320. Quartermaster Corps: Care of Subsistence Stores.  
AR 35-6660. Finance Department: Sales of Property.  
AR 210-50. Posts, Camps, and Stations: Unit and Similar Funds.  
AR 345-400. Military Records: Morning Reports.  
AR 700-10. Supplies: Storage and Issue.  
TM 10-215. Commissary Operation.

#### SECTION I

##### Rations

385. DEFINITION.—A ration is the allowance of food for the subsistence of one person for one day.

386. AUTHORITY FOR ISSUE.—It shall be a duty of the officers of the Quartermaster Corps, under the direction of the Secretary of War, to issue to the Army such supplies as compose the ration.

387. TYPES.—There are three kinds of rations:

- a. Garrison.
- b. Filipino.
- d. Field.

During peace time, the garrison ration is prescribed for all persons entitled to a ration. Since May 1, 1941, the garrison ration has been issued to all organizations operating on the garrison ration system. At stations operating on the field ration system, the garrison ration system has been employed at station hospitals for patients, enlisted men, and authorized civilian employees. Upon recommendation of the station commander, the commanding general of the service command is authorized to exempt other small organizations from the field ration system. Such organizations are fed on the garrison ration system. This is particularly applicable to installations whose strength frequently fluctuates, such as induction stations and reception centers. The Filipino ration is that described in time of peace for Philippine Scouts. The field ration is prescribed for use only in time of war, or national emergency, when the garrison ration is not used. Its components and substitutes will be prescribed by the War Department or the commander of the field forces.

The field ration is grouped in four classes, called "A," "B," "C," "D." Field Ration "A" will correspond as nearly as practicable to the components or substitutes therefor of the garrison ration. This type of field ration will be issued as often as circumstances will permit. Field Ration "B" will correspond as nearly as practicable to the components of Field Ration "A," with the exception that non-perishable processed or canned products will replace items of a perishable nature. Field Ration "C" will consist of previously cooked or prepared food, packed in hermetically sealed cans, which may be eaten either hot or cold. Field Ration "D" will consist of three 4-oz. bars of concentrated chocolate. These rations are scientifically balanced to meet the normal diet demands. Pressure of events may increase the use of food in powdered form, which will remain in

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good condition for a long time, and make it possible for a soldier easily to carry a week's supply of food on his back. "C" and "D" types of field ration, in time of war, are to be issued only upon orders of the commander of the field forces. In time of peace, such of these types as are available may, for training purposes, be utilized when directed by proper authority. When deemed advisable, a combination of "C" and "D" may constitute the field ration. Another phase of the field ration that can be used in the theater of operations by the commander of the field forces is the issue of special articles. These articles, issued to each man, but not to exceed the allowances per ration, consist of: razor blades, safety razors, shaving cream, tooth brushes, tooth powder, toilet soap, hard candy, cigarettes, tobacco, cigarette papers, safety matches, and chewing gum. ("K" ration is still in an experimental stage; hence, will not be covered until further developments.)

### 388. THOSE ELIGIBLE TO RECEIVE RATIONS.

#### *a. General.*

- (1) All enlisted men on active duty.
- (2) Applicants for enlistment while held under observation.
- (3) General prisoners at posts (including persons confined by proper authority and for whose subsistence appropriation has not otherwise been made).
- (4) General prisoners of war (including Indians held by the Army as prisoners, but for whose subsistence appropriation has not otherwise been made).
- (5) Hospital matrons.
- (6) Female telephone operators with expeditionary forces.
- (7) Civilian employees of wagon companies and pack trains.
- (8) Civilian employees whose rate of pay does not exceed \$95 per month, and whose location or nature of employment makes assignment to an organization mess desirable or necessary. Civilian employees will not be authorized to mess separately and to receive commuted rations except upon prior approval of the War Department. Hospital employees receiving over \$95 per month will be rationed only under special authority of The Secretary of War.
- (9) The rations issued to civilian employees will be evaluated at the rates prescribed in War Department Orders.
- (10) Those who receive monetary allowances in lieu of rations.

#### *b. In the Field.*

- (1) In the field during active operations, officers and warrant officers upon their request will be included by name on ration returns of organizations designated by the commanding officer. The number of rations obtained will be rated on pay accounts for the month in which received, and disbursing officers will collect therefor at the commuted value indicated in War Department orders.
- (2) When pay accounts have been forwarded to the disbursing officer before maturity for payment when due, officers and warrant officers will at the end of each month notify the disbursing officer who holds the pay account of the number of rations drawn, and the amount due the United States will be collected by the disbursing officer in the next payment after receipt of such notification.

*c. Navy and Marine Corps.*—Rations will be furnished to the Navy and Marine Corps when acting or proceeding to act in cooperation with the Army.

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*d. Others.*—When it becomes necessary in the opinion of the commanding officer to issue subsistence stores to destitute persons to relieve starvation or extreme suffering, he will issue a written order stating fully the circumstances, specifying the kinds and quantities to be issued, and cause the same, with an accompanying certificate showing the actual issues made, to be filed with the voucher to the property account. Refer to AR 30-2210.

### 389. PRICE LISTS.

*a. Preparation and Use.*—On the first day of each month, or whenever necessary, the sales officer will compute a price list, which will be used in making all sales of subsistence supplies during the current month.

*b. Method of Computing.*—Price lists of subsistence supplies will be computed as follows:

- (1) When the supply of an article is not exhausted at the close of the previous month, the price to be used will be the invoice or purchase price of the last lot of the same variety received prior to the close of that month (unless the article was acquired through open-market purchase against a defaulting contractor), except as indicated in (5) below.
- (2) When the supply of an article is exhausted prior to close of the previous month, the following will govern:
  - (a) If article is a component article of the ration, the current purchase price, if known, will be used; otherwise, the price will be fixed by the service command quartermaster.
  - (b) For other articles, the invoice or purchase price of the next lot received will be used.
- (3) The prices at a station or depot will not be affected by transfers thereto from another station, unless the latter has been regularly designated as the point of supply.
- (4) If two or more lots of the same variety of articles are received on one invoice, or on the same date, at different prices, the unit price to govern will be determined by dividing the total cost of such lots by the total quantity of the articles.
- (5) The equalization of prices among several varieties of the same article, as in the case of several kinds of smoking tobacco, cigars, crackers, etc., is not authorized. Where a sales article is purchased by specific brand, the sales price of such an article will be the invoice, or purchase price of that particular brand, until the supply thereof is exhausted, except that if this specific brand is regularly purchased and sold the provisions of (1) above will apply so far as each specific brand is concerned.
- (6) In determining the invoice or purchase price per unit as herein provided, a fraction of a cent less than 5 mils will be disregarded and each fraction of 5 mils or more will be computed as a whole cent, except that exceptional articles will be invoiced, and sold, at the actual purchase price.
- (7) Subsistence stores, transferred from stock in a depot, will be invoiced at the actual purchase or invoice price, adjusted in accordance with *b* (6), above, of the last lot of the same variety received in the depot prior to the first day of the month in which the transfer is made; except that subsistence stores purchased specially for stock at another depot or station will be invoiced at the actual purchase price of that lot.

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*c. Distribution.*—The price list will be prepared on letter-size paper and in sufficient number so that, after retaining the necessary copies for office use, the following distribution may be made:

- 1 copy to The Quartermaster General.
- 2 copies to the commanding officer.
- 1 copy to the service command quartermaster.
- 2 copies to the service command finance officer.

### 390. VALUE OF THE RATION.

*a. Period of Computation.*—On the first of the month, or whenever a new station is established, sales officers will compute the money value of the ration in use at their stations at the current prices of its normal components and will communicate it to all organization commanders. The computing of more than one ration value during the month because of change in sizes of ration component containers, or change in type of components, such as from fresh milk to evaporated milk, or vice versa, is not authorized.

*b. Holidays.*—On Thanksgiving Day and on Christmas Day, the cost of one ration of turkey will be used in lieu of the cost of the meat component (bacon, beef, chicken, and pork) of the garrison ration for those days.

*c. For Flying Cadets.*—For flying cadets the money value of the ration will be \$1.00. Savings on this allowance may be used for the hire of civilian cooks and mess attendants, and the use of other public funds for this service is prohibited.

*d. Miscellaneous.*—When soft bread is purchased commercially for ration purposes, 8 ounces of bread, soft, and 4 ounces of flour together become a composite ration component in lieu of the entire flour component of the ration, and the unit price of each of the items of soft bread and of flour will be used in computations for determining the value of the ration.

#### *e. Computation.*

- (1) Multiply the cost per unit of each component of the ration, obtained from the current sales price list, by the number of units required for 100 rations.
- (2) The money value of the 39 components are summed, and the resulting figure divided by 100.
- (3) The quotient is the money value of the ration.

*f. Formula.*—The above procedure is formulated as follows:

$$\text{Money value of ration} = \frac{\text{Number of units (ozs., can, etc.) of each of the 39 components required for 100 rations x respective unit values.}}{100}$$

*g. Substitutes.*—To give greater variety to the diet, 160 substitute food equivalents can be used. Lamb, mutton, veal, liver, fish, or turkey may be substituted for beef. All these meats, with the exception of turkey, have the same weight allowance as beef. With turkey, the allowance per ration is 16 oz. In like manner, the entire list of the component food units of the garrison ration can be replaced with substituted items. Refer to AR 30-2210. It is very important to remember that the Class "A" field ration will be as similar as possible to the garrison ration.

(See Plate No. 36 on page 189.)

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Garrison Ration

Month \_\_\_\_\_, 19\_\_\_\_

Articles	Unit	In Bulk 100 Rations	Price	Amount						
				Dollars	Cents					
Apples, canned..	No. 10 can	1.5625	.35		5	4	6	8	7	
Bacon,.....	Pound	12.5	.14	1	7	5	0	0	0	
Baking powder	5# Can	.1125	.40		0	4	5	0	0	
Beans, dried....	Pound	3.125	.03		0	9	3	7	5	
Beans, string, ed.	No. 10 can	2.9702	.35	1	0	3	9	5	7	
Beef, fresh....	Pound	62.5	.09	5	6	2	5	0	0	
Butter.....	Pound	12.5	.24	3	0	0	0	0	0	
Cheese.....	Pound	1.5625	.12	1	8	7	5	0	0	
Chicken, fresh..	Pound	12.5	.19	2	3	7	5	0	0	
Cinnamon,.....	4 oz. can	.35	.08		0	2	8	0	0	
Cocoa.....	5# can	.375	.36		1	3	5	0	0	
Coffee.....	Pound	12.5	.12	1	5	0	0	0	0	
Corn, canned....	No. 2 can	10.	.08		8	0	0	0	0	
Eggs, fresh	Doz.	8.3333	.22	1	8	3	8	3	2	
Flavoring ext...	8 oz. bot.	.25	.29		0	7	2	5	0	
Flour.....	Pound	75.	.02	1	5	0	0	0	0	
Jam or preserves	No. 2 can	2.0833	.17	3	5	4	1	6		
Lard.....	Pound	4.	.15		6	0	0	0	0	
Lard substitute	Pound	4.	.13		5	2	0	0	0	
Macaroni.....	Pound	1.5625	.09	1	4	0	6	2		
Milk, evap.....	No. 1 can	6.8965	.05	3	4	4	8	2		
Milk, fresh....	Quart	25.	.06	1	5	0	0	0	0	
Onions.....	Pound	12.5	.03	3	7	5	0	0	0	
Peaches, c'd....	No. 10 can	1.1111	.40	4	4	4	4	4		
Peas, c'd.....	No. 2 can	10.	.09	9	0	0	0	0	0	
Pepper, black...	4 oz. can	1.	.07	0	7	0	0	0	0	
Pickles, cuc....	Gal.	.125	.33		0	4	1	2	5	
Pineapple, c'd..	No. 2½ can	4.	.12	4	8	0	0	0	0	
Pork, fresh....	Pound	25.	.13	3	2	5	0	0	0	
Potatoes.....	Pound	62.5	.01	6	2	5	0	0	0	
Prunes.....	No. 10 can	.2777	.50	1	3	8	8	5		
Rice.....	Pound	3.75	.03	1	1	2	5	0		
Rolled oats....	20 oz. pkg.	7.5	.11	8	2	5	0	0		
Salt.....	Pound	.3125	.12	0	3	7	5	0		
Syrup.....	No. 10 can (137 oz.)	.3649	.44	1	6	0	5	5		
Sugar.....	Pound	31.25	.04	1	2	5	0	0	0	
Tea.....	Pound	.3125	.30	0	9	3	7	5		
Tomatoes, c'd...	No. 2½ can	7.1428	.10	7	1	4	2	8		
Vinegar.....	Gal.	.125	.30	0	3	7	5	0		
Cost of 100 rations				3	3	5	4	6	7	3
Cost of 1 ration					3	3	5	4		
Certified Correct										
A. B. RIGGS										
Capt., Q.M.C.										
Sales Officer										

Plate 36

Computation of Garrison Ration

**391. METHODS OF SUBSISTENCE SUPPLY TO THE COMPANY.**

A commissary sales store stocks the components of the ration and certain items authorized for sales purposes. Organizations are credited on a Ration and Savings account maintained by the quartermaster, with the value of the total rations due the organization, as determined by the Morning Report. Subsistence stores issued to organizations are handled as sales, the money value of all stores drawn being charged against the credit due the organization. Any excess of stores purchased from the quartermaster over the ration credit must be paid from the organization fund. Any savings under the ration credit must be paid by the disbursing officer to the organization fund, and may be used to purchase other food items not stocked by the quartermaster, either by direct purchase or purchased through the agency of the quartermaster, in order to vary the diet of the enlisted men of the organization, or to make maximum use of local products. Under certain conditions, the ration savings privilege may be suspended, as for example, during campaign or national emergency. In such a case, issue is made by the quartermaster as for any other supply item, and not as a sale. (Refer to Par. 17, AR 35-6660 and Sec. 3, AR 30-2210.) When the garrison ration is used, the organization mess officer and mess sergeant make up their own daily menu, and purchase their supplies from the commissary. By careful planning, a considerable ration fund can be accumulated in an organization. The field ration setup is considerably different. Rations are issued by the regimental supply officer to the organizations, based, of course, on the number of persons who are expected to be present to eat them on that day. The daily menu is prepared at least 50 days in advance by the Service Command Headquarters with the suggestion that, unless impossible, it be followed. Therefore, the same menu is used by each organization. The rations drawn by the regimental supply officer are delivered to the organizations. The menus are balanced to make an adequate diet within the normal cost of the garrison ration.

**392. RESPONSIBILITIES.**

- a. Organization commanders are responsible for all subsistence stores purchased.
- b. After subsistence stores leave the quartermaster, they are in the keeping of the troops, and any loss sustained by subsequent deteriorations or unavoidable circumstances is theirs.
- c. When regular sales articles of subsistence stores purchased from the sales officer are lost, damaged, or destroyed through unavoidable circumstances, adjustment of the loss (if any is made) will be effected on the approved recommendations of a surveying officer by gratuitous issue of the articles in kind to the organization, or by crediting their money value (i.e., their sales price at time of sale), in the next monthly settlement of the organization's charge sales account. The Report of Survey, together with the receipt of the organization commander for the stores, if any, issued in replacement will be filed as a credit voucher in the sales officer's accounts.
- d. Subsistence stores purchased from the quartermaster may be returned during the current month, provided they are fit for reissue or sale.

**SECTION II**

**Ration Returns: Garrison Rations**

**393. DEFINITION.**—A ration return is a requisition on the quartermaster for rations, signed and submitted by officers under whom persons entitled thereto are serving. This is WD, QMC Form No. 460. (See Plate No. 37.)



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*h.* The amount of ration credit due an organization maintaining separate messes for detachments will be computed by applying the foregoing provisions for organizations to each mess so maintained.

*i.* In special cases where, due to local conditions, the unusually small size of the detachment, or the character of the work upon which the enlisted men are engaged, the allowances authorized herein are insufficient for the proper subsistence of the men, The Secretary of War is authorized to make such additional allowances as may be necessary.

*j.* Detachments or larger units of enlisted men traveling by train, and where kitchen car facilities are provided, will be furnished the value of the garrison ration increased by 50 per cent thereof for each day of travel plus one additional day's allowance to provide for delay en route, the increase to cover incidental subsistence expenses.

### 396. RATION AND SAVINGS ACCOUNT.

*a. Definition.*—A ration and savings account is a voucher prepared by the quartermaster upon which is computed the value of the ration, and on which is indicated, for each organization, the period covered, number of rations due, amount of credit due, value of stores purchased, and the balance due the organization or the United States, as the case may be.

*b. Ration Certificate.*—The quartermaster will furnish the commanding officer of an organization or detachment changing station a ration certificate showing the date to which, and by whom, its ration and savings account has been settled. The commanding officer will attach it to the first ration return submitted at the new station.

*c. Closing the Account.*—At the end of the month and when ration returns are submitted, the ration and savings account will be closed and the amount due the organization will be paid by the disbursing officer. The collection of amounts due the United States will be made as prescribed in AR 345-400.

397. PURCHASES, FROM WHOM MADE.—All component articles of the ration and sales articles on the authorized list required for the supply of troops will be purchased from the quartermaster, when available. If not so purchased, the certificate required by paragraph 13a, AR 210-50, will be furnished.

398. USE OF SAVINGS ON RATION ALLOWANCE.—All money accruing to an organization from the ration allowance will be used solely for the purchase of food or refreshments, except as indicated in AR 210-50 and in paragraphs 6 and 17c, AR 30-2210.

### 399. FORCED ISSUES.

*a. Deterioration.*—When deterioration of subsistence stores is likely and they cannot be disposed of or returned to the contractor for reclamation, the quartermaster will report the fact to the commanding officer who, when he considers it necessary to prevent loss, will order their issue to the troops not to exceed the equivalent of the ration component for each substitutive article, and the full allowance of ration components. In ordering such forced issues the tables in paragraph 10, AR 30-2210 will be used. Copy of the orders for forced issues will be filed with the ration savings account. When the articles ordered issued are not components of the garrison ration, their issue will be limited to 2 days in 10.

*b. Ordered.*—When a forced issue is ordered, credit or debit will be given on

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the ration and savings account for the increase or decrease in cost of the article, or the cost of the component of the ration for which substituted.

400. ISSUES ON THE MARCH AND DURING MANEUVERS.—The ration to be issued to troops on the march or during maneuvers in time of peace will be prescribed by the commander. Its cost will not exceed the cost of the garrison ration computed on the same price list. This ration will be issued in kind, and the ration savings privilege will be suspended, except that when so ordered by such commander the savings privilege on certain specified articles of the ration will be allowed.

### SECTION III

#### Ration Return: Field Ration

401. REGULATION.—The current procedure for the distribution of and the accounting for field rations is outlined in W.D., Cir. 16, 1943. There are two important aspects of the procedure:

a. The sales and field commissaries are consolidated into a single installation, the money value of the field rations issued being carried as a single credit item in the sales account.

b. Rations are requisitioned on the basis of the number of persons who are expected to be present to consume them rather than on the morning report strength.

#### 402. ISSUE OF FIELD RATION A.

a. Field ration A will be issued to all troops stationed within the continental limits of the United States (excluding Alaska), the Panama Canal Department, the Hawaiian Department, and the Puerto Rican Department, except as listed below. In the following excepted cases, the use of the garrison ration system is authorized:

- (1) United States Military Academy
- (2) General and station hospitals
- (3) Organizations traveling by train
- (4) Enlisted men authorized to mess separately
- (5) Posts, camps, or stations of less than 2,000 persons
- (6) Units, organizations, or installations where the use of the field ration is considered impracticable; when approved by the Commanding General, Services of Supply, upon recommendation of the Commanding General of the Service Command or when approved by the Commanding General, Army Air Forces. However, consolidated messes of 1,000 or over will operate under the field ration system.

b. *Overseas*.—Field rations, as prescribed in paragraph 4*d*, AR 30-2210, will be issued to all troops stationed at locations not specifically enumerated in the foregoing paragraph, except troops at permanent stations and general hospitals. At such hospitals the use of the garrison ration or the field ration within increased allowances as provided in paragraph 11*a*, AR 40-590, is authorized. These increased allowances are provided for the purpose of making local purchases of special items of diet required for hospital patients, and will be effected by payment of the cash value thereof to the custodian of the hospital fund.

c. *Commutated Rations—Overseas*.—Individuals, detachments, or organizations serving outside the continental limits of the United States, and so located as to make it impracticable to be issued rations in kind, or to be provided with necessary messing facilities, may be placed on a commutation of ration status for such periods of time as may be directed in writing by competent authority.

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Commanding generals of oversea forces, departments, or bases are authorized to delegate authority to subordinate commanders to prescribe commutation of rations under the conditions stated above and under the limitations imposed by AR 35-4520. Whenever practicable, commutation of rations will be paid in advance. Except under unusual circumstances, such advance payment will be limited to periods of not to exceed 1 month.

### 403. BASIS OF ISSUE.

a. The basis for issue is an estimate of the number of individuals expected to mess on a specified future day. On that day the number of rations authorized will be determined by a count of the men messing. The difference between the estimated and actual attendance is maintained in the ration record so that this difference can be brought into agreement by adjustments in subsequent requisitions.

b. In estimating the number of rations required, consideration will be given to the probable absence of men from meals at the following times:

- (1) Suppers.
- (2) Week-ends, especially pay day week-ends.
- (3) When special events occur in nearby communities.
- (4) Holidays, etc.

c. Estimates should be prepared jointly by mess sergeants and first sergeants for the approval of the unit commander.

d. *Daily Ration Allowance Returns, Unit Returns.*—Each company or similar unit commander will prepare in duplicate a Daily Unit Ration Allowance Return. He will retain one copy and forward the signed original to the battalion, regimental, or other headquarters with the unit morning report.

e. *Consolidated Ration Allowance Return.*—Each headquarters responsible for the consolidation of unit morning reports will prepare a Consolidated Daily Ration Allowance Return based upon the Daily Unit Ration Allowance Returns. If considered desirable, certain units may draw the field ration direct from the sales officer. Under such circumstances a separate Unit Allowance Return will be prepared by each such unit in the quantity necessary to provide for the distribution of such return in the same manner as indicated for station complement groups.

f. *Ration Cycle.*—A cycle will be established by the commanding officer at each post, camp, or station subsisting on field ration A, and will be such as will insure the delivery of rations to consuming organizations in the proper quantities and on the date required. The interval between the date of the submission of the Daily Ration Allowance Return and the date of issue will be as short as practicable.

g. *Overissues and Underissues of Rations—Maintenance of Ration Records.*—A monthly "ration record" will be maintained for each messing unit. It will be the responsibility of the headquarters consolidating unit daily ration allowance returns carefully and constantly to scrutinize monthly ration records. Where it is evident that unit messes have overdrawn rations, the headquarters consolidating the unit daily ration allowance returns will take such action as may be necessary to effect such reductions in the number of rations issued as may be consistent with the efficient operation of the mess. When ration requests are revised, the unit affected will be notified immediately. Every effort will be made to keep overissues as near zero as possible. Cumulative overissues and underissues will be carried forward from month to month.

404. ISSUE OF FIELD RATIONS FOR MILITARY PERSONNEL (EXCEPT ENLISTED MEN) AND CIVILIANS.

a. When, due to the exigencies of the service, it is desirable that military personnel (except enlisted men) and civilians mess with organizations, rations will be drawn for the individuals. The number of such military personnel and civilians for whom the field rations were drawn will be reported daily on the daily ration allowance returns. To avoid overdrawing of field rations, such military personnel and civilians, who contemplate being absent for one or more full days, will give timely notice to the officer in charge of the mess.

b. On the last day of the month or other accounting period, the name, serial number, grade, and organization of the military personnel (except enlisted men) for whom field rations were drawn during the month or other accounting period will be listed on a report, prepared in duplicate by the officer who prepared the daily consolidated ration allowance returns, covering the issue of the rations drawn in behalf of the individuals concerned. The original of the report, or a consolidated division report where appropriate, will be forwarded to the station commander in the same manner as the daily consolidated ration allowance return. In reporting the number of rations consumed by such military personnel, a whole day's rations will be charged for each day for which a ration was drawn, regardless of the number of meals eaten.

c. The station commander will prepare, for each disbursing officer concerned, a separate report in triplicate, listing by name, serial number, grade, and organization, the members of the military personnel (except enlisted men) for whom field rations were drawn, and will indicate the number of rations drawn for each, and the amount due the United States therefor, computed at the rate of 70 cents per ration. The original and one copy of each report will be forwarded to the disbursing officer who pays the pay accounts of the individuals listed thereon.

405. MEN AUTHORIZED TO MESS SEPARATELY.

a. *Ration and Savings Account.*—At the end of the month, or other accounting period, the sales officer at stations operating on the field ration system will prepare a Ration and Savings Account (W.D. Form No. 373), indicating thereon the number of garrison rations plus 10 per cent due each division, regiment, or other unit for men belonging to organizations on the field ration who are authorized to mess separately. Entries will be supported by ration returns, W.D., Q.M.C. Form No. 460, originated at regimental or separate headquarters. The value of the garrison ration for the station will be used to determine the amount due. The disbursing officer will pay to the custodian of the regimental, or similar unit funds, the amount due organizations for enlisted men authorized to mess separately.

b. *Collection for Meals.*—Where it is considered impractical for enlisted men (who are authorized to mess separately) to return to their homes at noon, unit and other commanders may authorize such men to eat dinner with their units. Such enlisted men will be required to reimburse the Government at the rate of 25 cents per meal. No deductions will be made from commutation of rations. Payment will be made in cash at such times as the mess officer may determine.

**SECTION IV**

**Commissary Operation**

406. ORGANIZATION OF COMMISSARIES.

a. *Branches.*—Normally, there are five branches in the commissary organization:

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- (1) *Administrative Branch.*—This branch accomplishes all work pertaining to:
  - (a) Fiscal operations.
  - (b) Auditing and posting.
  - (c) General typing, routine correspondence, preparation of vouchers and reports, and the maintenance of the consumption record.
- (2) *Sales Store Branch.*—This branch supervises the operation of the sales store.
- (3) *Nonperishable Warehouse Branch.*
- (4) *Perishable Warehouse Branch.*
- (5) *Baking Branch.*—This branch bakes all bread required for sale or issue to organizations and individuals.

*b. Personnel.*—The personnel required to operate a commissary varies according to the number of troops and the number of individual accounts supplied from the commissary. Minimum requirements are: a sergeant supervisor with a thorough knowledge of commissary accounting procedure, qualified to determine periodic requirements; a machine operator; a cashier and counter clerk; store-room and delivery men as required.

### 407. INSPECTION.

*a.* It is essential that the inspecting officer be familiar with the various types, kinds, grades, sizes, and qualities of the products on the market; with market conditions; and with the variations in producing localities. Federal and U. S. Army specifications, trade names, and terms should be thoroughly understood.

*b.* Inspection of meat and dairy products is made under the supervision of veterinary personnel in accordance with instructions contained in Army Regulations 30-2320.

### 408. STORAGE.

*a. Responsibility.*—The officer charged with responsibility for subsistence supplies should have a ready knowledge of requirements for storage of all types of subsistence supplies. (See Section VI, Chapter XI.)

*b. Warehousing.*—Good warehousing is the result of systematic handling of supplies with a minimum amount of time and effort. Details depend to a large degree on the kind and amount of supplies and local warehousing conditions. Each situation constitutes a separate problem to be worked out locally. In warehousing supplies, their arrangement should be such that:

- (1) Supplies are reasonably secure against theft and are protected from deteriorating effects of weather and the destructive effect of vermin.
- (2) Items which lend themselves readily to theft and thus offer an attractive field to the petty thief, are placed under lock and key.
- (3) Articles are placed so that they may be removed readily for issue or shipment.
- (4) Articles are placed so that they may be inspected and checked readily for inventory purposes.
- (5) Waste space is reduced to the minimum consistent with efficient and economical operation.

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- (6) The maximum floor load is not exceeded.
- (7) Arrangement does not interfere with the proper functioning of the fire extinguishing system.

*c. Subsistence Stores.*—Subsistence stores should be inspected once a month by the accountable officer for the purpose of determining their condition. Stores longest on hand should be issued, sold, or shipped first.

*d. Reclamation.*—For details as to reclamation of subsistence stores see AR 30-2220. For storage, see AR 700-10.

### 409. CLASSIFICATION OF SUBSISTENCE STORES.

*a. Ration Articles.*—Components of the ration and substitutes therefor prescribed in Army Regulations for the subsistence of troops.

*b. Sales Articles.*—Articles authorized for sale in addition to ration articles.

*c. Exceptional Articles.*—Articles classified as confections, groceries, etc., which are not component articles of the garrison or field ration, and not shown on the authorized sales list.

410. RATION COMPUTATION TABLE.—This table is a time-saving device, which permits rapid computation of ration values. Directions on the table read as follows: "To find the amount to be entered on the Ration and Savings Account (WDQMC Form No. 373), it is only necessary to place a ruler on the correct unit price line, and in the column headed with the ration component will be found the correct amount to be entered in the column on that form headed "amount." Certain columns carry, in the heading, several articles, i.e., Bacon, Butter, Chicken, Coffee, and Onions. The reason for this is that the allowance in units for 100 rations is the same. For example, the ration value of the item, cocoa, is determined in the following manner: Assuming the price to be 30c per 5-pound can, a ruler is placed under the figure 30 in the "Price per Unit—Cents" column. In the column headed "Cocoa. lb." and, on the same line, will be found the figure "\$.11250." This is the cost of cocoa for 100 rations and is the figure placed under garrison ration, in the column "amount," opposite "cocoa" in the Ration and Savings Account.

### 411. ARMY RATION ISSUE AND CONVERSION TABLES.

*a. Rations to Bulk.*—This table is used when it is desired to ascertain the weight or the number of units (cans, bottles, etc.) of an item of the ration for a given number of rations. The following is the procedure in determining the number of No. 10 cans required for 250 rations. On the same line with "corn, No. 10 can" the formula in the column "Garrison Ration" is:  $R \times 1.8518 \div 100$ , where "R" represents the number of rations and the figure 1.8518 represents the number of No. 10 cans required for 100 rations. Substituting 250, the number of rations, for "R" in the formula, the following result is obtained:  $250 \text{ (rations)} \times 1.8518 \div 100 = 4.6295$  No. 10 cans. Therefore, 4.6295 No. 10 cans of corn are required for 250 rations. Other units can be solved in like manner with the aid of the Rations to Bulk Table.

*b. Bulk to Rations.*—This table lists the formulas which would be used to convert units of supplies in bulk to terms of rations. The following procedure, for example, would be used to determine the number of rations contained in 15 lbs. of beans, dry. The formula listed opposite the item "beans, dry," in the

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“Article” column is:  $U \times 100 \div 3.125$ . Substituting 15 for the “U” gives  $1500 \div 3.125$ , or 480 rations.

*c. Substitutive Articles.*—Since these tables, “Ration to Bulk” and “Bulk to Ration” can only be used for ration items, it is necessary at times to construct a formula for substitutive articles of the ration. The following methods show the construction of a formula for the item “beets, canned,” when used as a substitute for corn, canned:

- (1) *Rations to Bulk.*—Beets, No. 10 can=104 oz. (Federal specification.) The allowance of beets per ration when used as a substitute for corn is 3 oz. (AR 30-2210.)

For 100 rations, the allowance would be  $100 \times 3$  oz.=300 oz. To find the number of units of No. 10 cans of beets in 300 oz.:  $300 \div 104 = 2.8846$

By inserting this figure in the formula:  $R \times \text{No. of units in 100 rations}$   
 $R \times 2.8846$

$\div 100$ , the result is  $\frac{\quad}{100} =$  number of No. 10 cans of beets

(104 oz.) represented by “R.”  $U \times 100$

- (2) *Bulk to Rations.*—The formula  $\frac{\quad}{\text{Number of Units in 100 Rations}}$

is used in this case, and substituting 2.8846 (see calculation above) for the number of No. 10 cans of beets in 100 rations, the resulting formula

$\frac{U \times 100}{2.8846} =$  number of rations in the number of No. 10 cans of beets

represented by “U.”

412. **SALES SLIPS.**—Cash sales are made to organizations and individuals entitled to purchase in accordance with existing regulations. Improper disposition of articles purchased will be avoided. Refer to AR 30-2290. Payment for supplies must be made in cash or by check, bank draft, or postal money order drawn in favor of the Treasurer of the United States.

413. **POST BAKERIES.**—Post bakeries are operated by the Quartermaster and are usually under the supervision of the sales officer. They furnish fresh bread for troops in garrison. Refer to AR 30-2260.

### 414. OTHER FUNCTIONS IN SALES COMMISSARY OPERATIONS.

*a. Handling Proceeds of Sales.*—Sales officers deposit funds with the disbursing officer in accordance with existing regulations.

*b. Authorized Sales Articles.*—Sales commissaries keep in reasonable quantities such authorized articles of subsistence supplies as it may be practicable to keep on hand for sale purposes to those entitled to purchase them.

*c. Property Accountability and Responsibility.*

- (1) *General.*—The sales officer is accountable for stores and supplies on hand in a commissary sales store and for the collections from sales of supplies and services. Accounting procedure is prescribed in Army Regulations. It is periodically checked by an auditor. The accountability is kept by money value only, and is entirely distinct from the accountability of the quartermaster, as evidenced by items listed on

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stock record cards. Basically, the officer handling the property is responsible for the public property, and records his transactions through the prescribed account designated "Sales of supplies and services," and the included papers of debit and credit vouchers.

- (2) *Responsibility*.—Sales officers are primarily responsible for the care and safekeeping of the property and supplies under their control. The commanding officer is responsible and pecuniarily liable with the sales officer for the observance of the regulations in regard to their preservation, use, and issue.
- (3) *Inventories*.—Two separate and distinct monthly inventories will be made, reconciled, and recorded. One will be made by the sales officer and the other by a disinterested officer designated each month by the commanding officer for that purpose.
- (4) *Lost, Destroyed, or Damaged Property*.—This property will be accounted for in accordance with the provisions of existing regulations.

*d. Consumption Record*.—The consumption record is used in the preparation of annual and quarterly requisitions. The present loose-leaf stock record form can be used for the purpose of maintaining a record of consumption for all items carried in annual and quarterly stocks. These forms will be arranged in alphabetical order in a loose-leaf binder, or other suitable container. The record will begin with the amount on hand at inventory, receipts during the quarter being posted as received. The difference between the new inventory (at the end of the quarter), and the total, will represent the actual consumption during the quarter. (AR 35-6660.)

### 415. ISSUES OF FIELD RATIONS.

*a. Issues of Field Rations in Bulk*.—Field rations will be distributed in bulk to division quartermasters, regimental supply officers, or supply officers of smaller units in a manner directed by the local commanding officer. At replacement training centers, rations may be issued direct to unit messes, if so directed by the local commanding officer.

*b. Method of Issue of Field Rations*.—As a general rule, issues of field rations will be made on shipping tickets, but the use of tally-out sheets or other improvised forms is authorized. These forms will be prepared in triplicate for each consignee to whom field rations are issued in bulk. They will show the designation of the consignee, date of issue, unit and quantity of each item issued, and the number of rations involved in the shipment. The shipping tickets or substitute forms will be distributed as follows:

- (1) Two copies to the consignee: one for his file, one to be signed by him or an authorized representative and returned to the sales officer. That officer will retain same until the end of the month, at which time all signed copies will be forwarded to the service command fiscal officer as a supporting voucher to the sales account.

- (2) One copy retained by the sales officer.

*c. Completion of Shipping Tickets to Show Money Values*.—Subsequent to making the issues, the officer will complete the retained signed and unsigned copy of each shipping ticket, or substitute form, on which the issues were made, by adding two columns. In the first of such columns will be entered the current

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unit sales price, and in the second, the total value of each item issued. The money value column will then be totaled to show total money value of all supplies issued. In no case will delivery of supplies be delayed by inserting money values prior to making issues.

*d. Monthly Report of Cost of Field Rations Issued.*—(1) At the end of the month the sales officer will compute from the retained shipping tickets, or substitute forms, the total number of field rations issued during the month and the total cost thereof. He will prepare a cover sheet report, in sextuplicate, in the following form:

### MONTHLY REPORT OF FIELD RATIONS ISSUED

Fort.....,	Month of .....	194 .....
A. Total number of field rations issued .....		465,000
B. Money value of garrison ration .....		\$.5218
C. Average cost of field ration ( $E \div A = C$ ).....		.5261
D. Total cost of field rations issued .....	\$245,484.25	
Less net value excess supplies turned in.....	847.75	
E. Actual total cost of field rations issued.....		\$244,636.50
F. Comparative cost of field ration computed at value of garrison ration ( $A \times B = F$ ).....		242,637.00
G. *(Excess cost) *(Savings) on field rations for month.....		1,999.50
H. Accumulated *(Excess cost) *(Savings) on field rations.....		975.00
I. Accumulated *(Excess cost) *(Savings) at end of month to be carried to next month .....		1,024.50

Signed \_\_\_\_\_

(Grade and organization)

*Sales Officer*

\*Strike out one.

(2) All the receipted copies of shipping tickets, or substitute forms, covering the issues will be assembled and attached to the original cover sheet report, which will be signed by the sales officer. The retained unsigned copies of the shipping tickets, or substitute forms, will be attached to the duplicate cover sheet report.

*e. Accounting for Issues of Field Rations.*—The sales officer will assign a serial voucher number to the cover sheet report and enter the actual total cost of field rations issued (item E) as a credit in his sales account (W.D., Q.M.C. Form No. 390 (Account of Sales Officer) for the month (see par. 4, AR 35-6660). The original cover sheet report with attachments will be forwarded to the fiscal officer of the service command or oversea department with the sales account; the duplicate, with attachments, will be filed with the retained copy of the sales account. The remaining copies of the cover sheet report without attachments will be forwarded to the station commander, who will make distribution as follows:

(1) One copy to The Quartermaster General, with the copy of the sales account (Form 390). See par. 9c, AR 35-6660.

(2) One copy to the commanding general of the service command.

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(3) One copy to the officer charged with preparation of the field ration menus for the station.

(4) One copy to be retained in the station file.

*f. Accounting for Losses and Spoilage.*—All losses due to spoilage or other causes of articles procured for issue as components of the field ration, unless made good by the contractor or dealer, will be entered on a Report of Survey, and action will be taken in accordance with the provisions of AR 35-6640. See also AR 30-2220.

*g. Excess Supplies to Be Turned In.*—The headquarters consolidating daily ration allowance returns will cause inventories to be made of unit subsistence supplies on the 10th, 20th, and 30th day of each month to prevent accumulation of subsistence supplies in excess of current needs, plus such reasonable reserves as may have been authorized by the station commander to meet unforeseen contingencies. These reports of inventory, signed by the inventorying officers, will be submitted to the headquarters which maintains the ration record of the regiment or separate organization. When such accumulations occur, the headquarters maintaining the ration record of the regiment or separate organization will require the excess supplies, if in original unit packages or cans and in condition for storage and reissue, to be turned into the sales commissary, through the unit supply officer. The sales officer will designate the days on which the excess supplies will be turned in. Organization supply officers will prepare shipping tickets, tally-outs, or other improvised forms in triplicate, listing the items to be turned in and will deliver all copies together with the supplies to the sales officer. If replacements are desired and authorized, the organization supply officer will at the same time submit on a shipping ticket, or substitute form, in triplicate, a list of the items so desired. The sales officer will reduce the shipping tickets to money value at the current sales price, and may issue authorized replacements not in excess of the money value of the supplies turned in. The sales officer will sign and return to the organization supply officer two copies of the shipping ticket or substitute form on which the supplies were turned in. The organization supply officer will forward one signed copy, at the end of the month, to the service command fiscal officer and will retain the other for his file. If replacements are issued, the sales officer will obtain the signature of the organization supply officer, or his authorized representative, on one copy of the shipping ticket, or other form, listing the supplies so issued, and will return one unsigned copy to the organization supply officer as an invoice of the supplies delivered.

*h. Accounting for Excess Supplies Turned In and Replacements Issued.*—The sales officer will maintain a running abstract by money values of all excess supplies turned in and of all replacements issued. The abstract will be kept in duplicate on W.D., Q.M.C. Form No. 390, or a suitable substitute form, with an appropriate heading, and will be prepared to show the date and serial number of each voucher concerned. The money value of supplies turned in will be entered in the "debit" column, and the money value of replacements issued will be entered in the "credit" column. At the end of the month the two columns will be totaled and the *net* money value of supplies turned in determined (total of debit column less total of credit column). This net value of supplies turned in will be entered on the Monthly Report of Cost of Field Rations Issued in order to show the actual total cost of field rations issued during the month. One copy of the abstract, signed by the sales officer, will be forwarded to the service command fiscal officer with the sales account.

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### 416. MONTHLY MENUS.

a. The issue of field ration A will be based on a monthly menu prescribed for all stations operating on the field ration system within a service command or oversea department so prepared that the cost thereof will not exceed the cost of the garrison ration for the same month at the same station. The commanding general of a service command or oversea department may prescribe separate monthly menus for stations or groups of stations under his jurisdiction. Menus will be prepared at such places as the commanding general may direct and will be so arranged as to indicate the components for each of the three daily meals and a daily recapitulation of the total quantity by unit of purchase of each item required to feed the menu to 100 men.

b. Care will be taken to see that the menu is nutritiously balanced, that ample variety is provided, that consideration is given to evaluation of vitamins and minerals, and that the use of critical food items is limited to a minimum. In its preparation consideration should also be given to the quantities of food necessary to meet nutritional requirements consistent with the prescribed training program.

c. *How Computed.*—Sales prices current for the month in which the menus are prepared will be used as a basis in computing the cost thereof. Ordinarily this will be 2 months prior to the month in which the menu is to be used. It will be so prepared that the cost of subsisting 100 men on the field ration at a station for 1 month will not exceed the cost of subsisting 100 men on the garrison ration at the same station during the same month. In computing the field ration for November on the basis of the September price list, and for December on the basis of the October price list, allowances will be made for the excess cost of turkey over the meat ration for Thanksgiving and Christmas.

d. *Limiting Date of Approval.*—The menu when approved by the commanding general of the service command or the station commander, as the case may be, will be delivered to the appropriate sales officer at least 50 days prior to the first day of the month in which the menu is to be used.

e. *Distribution of Copies.*—One copy of each approved menu, showing the month and the station or stations to which it applies, will be distributed by the commanding general of the service command to:

- (1) The Quartermaster General
- (2) The Surgeon General
- (3) Post, camp, or station commander concerned
- (4) Sales officer concerned
- (5) Each procuring officer concerned
- (6) Each regimental or similar organization commander concerned
- (7) Service command or department fiscal officer concerned for file
- (8) Each using organization or mess

f. *Substitutions.*—When in the interests of economy, due to the fluctuations in prices or nonavailability of supplies at marketing centers or other procuring agencies, it is necessary or desirable to make substitutions of items for those prescribed in the menu, sales officers and officers in charge of marketing centers are authorized to make such substitutions. When substitutions are made at a marketing center, the officer in charge will immediately notify the sales officer or officers concerned as to such substitutions. It will be the responsibility of the

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sales officer to notify immediately the commander of the organization affected as to the substitutions to be made.

*g. Fresh Fruits and Vegetables.*—Under the field ration system fresh fruits and vegetables and such other articles as may be approved by the service command menu board or as shown on the master menu prepared in the Office of The Quartermaster General which are normally classified as exceptional articles will not be so classified when procured for issue or as components of the field ration. Such items will be taken up, issued, and accounted for at prices determined in accordance with provisions of paragraph 21, AR 35-6660.

*h. Duties of Procuring Officers.*—Based on the estimated strength of the garrison ration for the period covered by approved menus, station quartermasters will, immediately upon receipt of such menus, initiate procurement instruments so as to insure the timely arrival and distribution of the field ration components.

417. AUDITING.—Sales accounts will be audited by service command finance officers, as prescribed in AR 35-6660. The monthly account of a sales officer consists of the distinct series of transactions beginning with the audited inventory values at the end of the preceding month and terminating when sales made during the month have been accounted for by cash, ration credits, and delinquent accounts. The accounts will be audited in the office of the service command finance officer who will issue a separate certificate of audit for each month. Vouchers will be audited as to prices, extensions, and additions on receipt. A blotter record of vouchers received will be kept and the sales officer notified when missing numbers appear to be unduly delayed.

# CHAPTER XIII

## SALVAGE

REFERENCES: AR 5-50, The Under Secretary of War; Disposition of surplus and Salvage Property.  
AR 30-2110, Quartermaster Corps; Salvage and Laundry Activities; General Provisions.  
AR 30-2145, Quartermaster Corps; Unserviceable Property, Including Waste Material.  
AR 35-6620, Finance Department; Expendable Property.

### SECTION I

#### Introduction

418. DEFINITIONS OF TERMS.—The following definitions are to be used throughout the Army (W.D. Cir 75/43):

a. *Maintenance*.—Maintenance is the upkeep of property, machinery, or equipment, including repair and routine daily care such as cleaning, oiling, and adjustments.

b. *Repair*.—Repair is the mending or restoring to a sound or good state unserviceable or damaged items.

c. *Renovation*.—Renovation is the restoring of items to freshness or newness of appearance by cleaning, painting, or other similar processes.

d. *Salvage*.—(noun) Salvage is condemned, discarded, or abandoned property which has been taken over by a salvage organization. (verb) Salvage is the saving or rescuing of condemned, discarded, or abandoned property and of materials contained therein, of which any use can be made. Salvage includes the following:

(1) *Reclamation*.—Reclamation is the process which recovers, reclaims, or repairs salvaged articles or component parts thereof. (Repairs in this case refers to reparable property that has been placed in salvage through error, or to battlefield salvage, regardless of condition, which because of contingencies of war is in the hands of a salvage organization.)

(2) *Scrapping*.—Scrapping is the process which segregates or prepares salvaged articles or component parts thereof for the purpose of sale as scrap or waste material.

419. SALVAGE IN COMBAT.—In combat, the military management has an added reason for converting waste and used materials to its profit. *Wars are won with supplies*. Because even the most efficient line of supply may be broken, it is of the utmost importance that an army utilize its waste, and used materials. Added to this reason is the strong possibility of an enemy's salvaging what an army has expended. Troops, by their characteristic activities, have always left behind great amounts of equipment. From the world's first war, the soldier used whatever he could find on the march. Roman "camp followers" were a very real part of Caesar's military organization, and undoubtedly "salvaged." It is a fact that Napoleon seriously considered the organization of salvage units. However, it was not until World War I that armies developed systems of salvage. Great bodies of troops operating in comparatively small areas clearly showed military strategists the tremendous possibilities offered by an efficient system of salvage. At the close of hostilities, the American Army found itself with thousands of men and women working in salvage activities and salvage plants, branches, and depots—saving, repairing, conserving, and putting into shape for re-service materials of all sorts and descriptions.

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## SECTION II

### Duties in Connection with Salvage

420. **RESPONSIBILITY FOR SALVAGE ACTIVITIES.**—*a.* The Distribution Division, Headquarters, Army Service Forces, is responsible for the formulation of broad general policies affecting salvage activities, and the coordination and staff supervision of the salvage activities of the chiefs of services and field agencies of the Army Service Forces.

*b.* The Quartermaster General, in furtherance of the policies established by the Distribution Division, Headquarters, Army Service Forces, is charged with the determination of policies, plans, and procedures to be executed by the service commands with reference to the disposition or sale of scrap and waste materials, and such reclamation activities as are not the responsibility of the chiefs of other services.

*c.* Chiefs of services are charged with—

- (1) Collection, segregation, and disposition of industrial scrap resulting directly from manufacturing operations at installations under their direct control.
- (2) Reclamation activities at specialized repair installations operating under their direct supervision.
- (3) Issuance of instructions in regard to reclamation activities involving the removal of spare parts or other components from unserviceable property that is to be turned over to a salvage officer.
- (4) Preparing all technical and training manuals dealing with salvage procedure and operations relating to equipment supplied by their services.

*d.* The commanding generals of service commands have direct control of and responsibility for all salvage operations and activities at posts, camps, and stations (including all exempted stations) within the geographic boundaries of the service command except as provided in paragraph *c* (1) and (2).

## SECTION III

### Accountability and Responsibility for Salvage

421. **GENERAL.**—Because Salvage is a function of the Quartermaster Corps, the officer in charge is responsible for the proper storing and legitimate disposition of both materials and the proceeds therefrom. The Quartermaster is required to exercise the strictest supervision over all matters pertaining to salvage functions, and must investigate each transaction so as to prevent irregularities or opportunities for fraud or collusion. He should keep in close touch with all the various salvage operations in order that he may be familiar with the progress of the work, particularly classifying and shipping. However, inasmuch as regulations do not require the salvage officer to maintain property accounts of articles turned in for salvage, there is no formal accountability, except for those articles turned over to the salvage officer "to be sold." The student should remember that property that has been repaired by a salvage operation will be immediately picked up on the accountability of the officer concerned. (AR 30-2145, pars. 8 and 9.) All salvage records must be so maintained as to show inspectors complete records of receipt, sale or issue, and balance on hand.

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## SECTION IV

### Classification of Property

422. EXPENDABLES.—Property is either expendable or non-expendable. Expendables are:

*a.* Articles which are “consumed” in the maintenance and upkeep of the public service (as distinguished from “worn”), such as foot powder, oil, paint, fuel, forage, cleaning and preserving material, etc.

*b.* Articles, such as spare and repair parts and components, which are used to repair or complete other articles and thereby lose their identity, such as spark plugs, mop handles, etc.

*c.* Materials used by Government activities in manufacturing and for testing and experimental purposes.

*d.* Ammunition will be considered as “expendable” only in the following cases: military training; exercises and hunting; in action; in defense of life or public property; in carrying out the prescribed duties of sentinels; for authorized tests and salutes. (AR 35-6620, par. 1.)

423. NONEXPENDABLES.—All property not falling into the above classification is nonexpendable. Each supply arm and service will compile and issue from time to time specific lists of articles stored and issued by it which are designated as expendable. (AR 35-6620, par. 1d.)

424. CLASSIFICATION.—All property is alphabetically classified—A, B, C, or D. Class A Property is new property. Class B Property is reclaimed property, or property used but still serviceable. Class C Property is unserviceable property, the condition of which justifies reclamation. Class D Property is unserviceable property, not fit for reclamation, including “waste.” By “not fit for reclamation” is meant—the property cannot be reclaimed, or the expense involved would not warrant the reclamation. (AR 30-2145, par. 1.) “Waste” will be treated separately in its own section.

## SECTION V

### Disposition of Unserviceable Property

425. REPLACEMENT.—The replacement of unserviceable property will be by direct exchange for like serviceable items, whenever available.

426. PROPERTY RENDERED UNSERVICEABLE BY FAIR WEAR AND TEAR.—Property rendered unserviceable as a result of fair wear and tear will be turned in to the appropriate supply officer for exchange, accompanied by a certificate signed by the responsible officer stating that the property has become unserviceable due to fair wear and tear. The supply officer concerned will replace the unserviceable property thus turned in with like serviceable items whenever available. Commanding officers of posts, camps, and stations and of tactical units will be responsible that property becoming unserviceable as a result of means other than fair wear and tear is placed on a report of survey.

427. PROPERTY RENDERED UNSERVICEABLE BY MEANS OTHER THAN FAIR WEAR AND TEAR.—*a.* Property that has been rendered unserviceable as a result of means other than fair wear and tear will be placed on a Report of Survey. Disposition recommendations will be limited to—

- (1) To be repaired and continued in service.
- (2) To be turned over to a salvage officer.
- (3) To be destroyed.

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(4) To be released to carrier or vendor when so authorized or required by regulations.

b. Property in this category will be retained on the post until pecuniary responsibility, if any, has been determined. Upon completion of this action, such property will be disposed of under the same procedure as outlined for other unserviceable property for the determination of disposition. Replacement for the unserviceable property will be secured by requisition, containing a statement thereon that the property is required to replace unserviceable property placed on report of survey for determination of pecuniary liability, if any. Replacement for the unserviceable property will not be delayed pending determination of responsibility for the unserviceability.

428. DISPOSITION.—It will be axiomatic that disposition of unserviceable property, that is, whether it shall be repaired and continued in service, or turned over to a salvage officer after the spare parts and other components have been removed, will be determined by repair shops of various echelons operating under technical instructions furnished by the chief of service to which the property pertains.

429. CLOTHING AND EQUIPAGE.—The prescribed procedure for the exchange and repair of clothing and equipage is outlined in AR 615-40. (See paragraph 367 of this text.)

### SECTION VI

#### Action Under Various Commands

430. ACTION AT POSTS, CAMPS, AND STATIONS.—Unserviceable property considered beyond the repair facilities of the local shops will be delivered by the responsible officer to the appropriate supply officer for exchange. The supply officer will normally ship the unserviceable property to the next higher repair echelon on a shipping ticket. Where it appears obvious to the supply officer that shipment to a higher echelon of repair is not to the best interests of the Government, in that the property is definitely beyond the state of repair, the unserviceable property will be listed on a report of survey for removal from accountability, and for disposal locally, provided this action is not specifically prohibited by the standing operating procedures for the disposition of unserviceable property as issued by the chief of service to which the property pertains. In instances where property may be reparable, but it is obviously not to the best interests of the Government to ship the property, the supply officer will call for an inspection of the property by a technical member of the next higher echelon of repair who will furnish disposition instructions.

431. ACTION AT FIXED REPAIR FACILITIES.—All echelons of repair facilities, that is, post shops, central repair shops under service commands, and central repair shops under chiefs of services, will operate under standing operating procedures for the disposition of unserviceable property as issued by the chief of service to which the property pertains, and will normally determine the disposition of unserviceable property that has passed to their control. If, in the opinion of a receiving repair shop, unserviceable property should pass to a higher echelon of repair for disposition, it may be shipped to that next higher echelon on a shipping ticket.

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432. **ACTION BY TACTICAL MAINTENANCE UNITS.**—Unserviceable property in the hands of a tactical maintenance unit for repairs that are beyond the repair facility of that unit will pass to the next higher maintenance echelon in the same manner as prescribed for a fixed shop. However, property considered as definitely beyond the state of repair by a tactical maintenance unit will be turned over to a fixed repair installation, or an appropriate supply officer, for exchange and for removal of accountability.

433. **ACTION BY CHIEFS OF SERVICES.**—The chiefs of services, to the extent deemed necessary, will control the disposition of unserviceable property by issuing standing operating procedures for the disposition of unserviceable property. Normally, these instructions will include lists of property requiring special handling or conservation references to technical repair instructions, the use of commercial repair facilities, instructions on the removal of spare parts or other components, instructions regarding the exchange for serviceable property, etc. Subject to such instructions, disposition will be determined by repair shops.

434. **ACTION BY SALVAGE OFFICERS.**—The removal of spare parts or other components by repair echelons does not relieve the salvage officer from performing other reclamation upon property turned in for salvage. The reclamation activities of the salvage officer will be such as to effect full utilization and use of any article or its component parts for a purpose other than that for which the article was originally intended or for any other purpose to the best interests of the Government. To perform this activity, the use of the facilities of repair shops of all services is authorized and directed as a secondary function of repair shops. In addition, it will be the responsibility of the salvage officer to return property that in his judgment is repairable to a repair echelon for reconsideration. The salvage officer will make available unserviceable property received for salvage for use as training aids, such as target materials, to the extent required for training and other purposes. However, it will be incumbent upon the receiving agency to return such materials to a salvage officer, for disposal, after serving the purpose of training aids.

### SECTION VII

#### Unserviceable Property—Handling

435. **SHIPPING.**—Whenever it may be necessary to ship salvaged articles by rail, baling is the preferable means of handling the material, especially when there is a scarcity of cars or when second-hand boxes or crates are not plentiful. Baling is cheaper than boxing and economizes in shipping space and weight. However, if there is an abundance of boxes, this means will be used. New boxes will never be purchased, unless absolutely necessary. All personnel are cautioned to open boxes and packages carefully so that they may be kept for future use. To have successful salvage activities, the demands of economy must be considered above all else.

436. **LABELING.**—All materials baled, bundled, or boxed will be clearly labeled as to:

- a. Classification.
- b. Quantity.
- c. Contents.
- d. Condition of contents at time of packing.
- e. Purpose for which suitable—in certain cases.

SECTION VIII

Disposition—How Accomplished

437. UTILIZATION.—Utilization, the use of salvage material within the Army, is the most desired means of disposition inasmuch as it is the most economical and most practicable means of converting unserviceable material to its greatest economic value. Certain articles turned in for salvage can often be utilized by other organizations. Wiping rags are in constant demand by garages and repair shops; torn flour sacks by kitchens; scrap lumber for construction work, etc. Before deciding upon other means of disposition, Quartermasters will inform local representatives of other supply arms and services that an accumulation of unserviceable property is in salvage. The representatives, if interested, will examine the articles in question. If the articles can be utilized in the local activities of other organizations, the property will be turned over to the organizations upon application. (AR 30-2145, par. 16.)

438. SALE.—(AR 30-2145, Section V) Before any property turned in for salvage can be sold, every possible effort must have been made to utilize it. Sales are accomplished in two ways:

- a. By auction;
- b. By negotiation.

Negotiated sales will be made by securing informal written bids from a large or small number of bidders, or by securing bids by telephone or oral negotiations. When such informal bids are requested, the request therefor will clearly indicate that the sale will be made under the authority of the First War Powers Act of 1941 and Executive Order No. 9001, December 27, 1941. (Refer to page 114 for a complete discussion of the First War Powers Act and Executive Order No. 9001). Sales by negotiation will be made by written invitation for informal bids on W.D., Q.M.C. Form No. 327 unless specific authority for other procedure has been obtained from The Quartermaster General. Sales by auction will be held only on specific authorization of The Quartermaster General.

439. EXCEPTIONS.—On all sales of Government-owned property, all officials and employees of the War Department, and all officers, enlisted men, and civilian employees of the Army will be excluded from the field of bidders, and bids from any of said persons will not be considered or accepted.

440. PROVISIONS.—Advantageous disposition of waste materials and other unserviceable property by sale requires a close touch with market conditions, market values, probable purchasers, and local conditions. Quartermasters will make every possible effort to safeguard the interests of the Government and to prevent any opportunity for fraud, or collusion, in connection with sales of supplies or materials of the Army. They will be held strictly responsible for the observance of the following instructions:

a. All invitations for bids will present a full description of the articles to be sold, in order to secure intelligent competition. Awards will be made not less than 15 days after date of the invitation, unless specified authority for other procedure has been obtained from The Quartermaster General.

b. All invitations for bids will be brought to the attention of a sufficient number of probable bidders, lists of whom will be furnished by The Quartermaster General from time to time, and also on request through channels.

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c. Information regarding the market for the class of material to be sold will be obtained from the Quarterly Current Price List Bulletin issued by The Quartermaster General, which gives the average prices obtained during the quarter immediately preceding the month in which the bulletin is issued and which will be used as a guide in making awards.

d. The financial standing of bidders will be ascertained by reference to reports of reputable mercantile agencies, or through other channels.

e. Combinations to fix prices, commonly known as "rings" or "eliques" will be guarded against, especially in cases where only a few bids are received.

f. Whenever scrap material is sold care will be taken to prevent new material being included, either through fraud or inadvertence, or more than the specific amount being delivered to the purchaser.

441. INVITATION FOR BIDS.—Invitations for bids will specify that at least 20 per cent of the entire amount of the bid, in the form of a certified check, bond, or legal tender, shall accompany the bid as a guaranty of fulfillment. They will state terms and time of delivery and will specify whether the material is to be sold on the ground or F.O.B. cars. They will specify that no alterations or modifications of the terms of purchase will be permitted. A ton will be understood to be two thousand pounds. The term "cwt." will not be used. When material is sold by weight, the proposal will specify "per pound," "per hundred (100) pounds," or "per ton of two thousand (2000) pounds." Six copies of each invitation for bids covering the sale of waste materials, and salvage property, will be furnished The Quartermaster General on the same date that distribution thereof is made to prospective purchasers and bidders from posts, camps, and stations within the continental limits of the United States except Alaska, and two copies from posts, camps, and stations in the department beyond the continental limits of the United States, Alaska, and Puerto Rico.

442. BIDS.—An abstract of bids received will be prepared for each salvage sale. Successful bidders will be notified, and requested to pay the balance due on their purchases within the time specified in the terms and conditions of the sale and to remove the property purchased, as stipulated in these terms and conditions. The deposit of the successful bidder will be retained until the transaction is completed and credited to the last payment. Deposits of unsuccessful bidders will be returned when the award is made. A professional auctioneer will *not* be employed without *express authority* from The Quartermaster General.

### 443. GENERAL LAWS.

a. Whenever, in the opinion of the officer making the sale, the prices offered are not in keeping with market values, he will suspend the sale and readvertise.

b. No property sold will be delivered, or shipped, to the buyer until the amount due the United States therefore has been paid. Payment will be made only in cash, or by certified check, bank draft, postal money order, or irrevocable letter of credit drawn in favor of the Treasurer of the United States. Drafts or checks of any kind drawn under a letter of credit will be made payable to the Treasurer of the United States.

c. It is of extreme importance that material shipped be accurately and properly classified so as to secure the lowest freight rates.

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d. No shipment of less than minimum carload will be made unless directed by purchaser.

e. No shipment will be made on Government bill of lading without *express authority* therefor.

f. Expenses of sales such as auctioneer's fees (when authorized), weighing, handling, and loading charges of all kinds, as well as any other expenses, exclusive of overhead charges, incident to a specific sale, are properly payable from the proceeds of such sale—and from no other funds.

g. The proceeds derived from sales will be turned over to the disbursing or agent officer on War Department Form No. 325 (Account of Sales of Public Property at Public Auction or on Sealed Proposals).

### 444. DESTRUCTION AND MUTILATION.

a. *General.*—Property turned in for salvage will be destroyed only after inspection by the commanding officer or an officer designated by him. Before the property may be destroyed, the salvage officer is required to execute a certificate in duplicate giving an exact enumeration of the property to be destroyed.

b. *Having Value.*—If the property apparently has salable value, the certificate will state that the property has been advertised for sale at least twice without receiving any bid therefor; that effort has been made to dispose of it by sale through negotiations, but without success; that, in whole and in part, it is worthless, and of no further public use at this station; and that it is not worth the cost of transportation elsewhere.

c. *Worthless Items.*—If the property is manifestly worthless and of no salable value, the certificate will state that the property is entirely useless, worthless, and unsalable. The destruction of the property must be witnessed by a disinterested officer, who will note on the certificate the fact that he has done so. One copy of the approved certificate will be forwarded to the office of The Quartermaster General; the Quartermaster will file the other copy.

d. *Mutilation.*—Articles turned in to salvage, except lethal weapons which will be mutilated as prescribed by the Chief of Ordnance, will not be mutilated or marked by inspectors.

## SECTION IX

### Waste Materials: (AR 30-2175)

445. GENERAL.—As mentioned before in this chapter, each organization commander is charged with the collection and temporary preservation of waste materials originating within his command. "Waste" includes abandoned private property unfit for reclamation; used lumber, including crating materials; empty barrels, boxes, or other containers; metal scrap; kitchen waste; garbage; manure; dead animals; and miscellaneous refuse. "Waste" is collected from the various places where it originates; and accumulations thereof will be disposed of by the Quartermaster in such a manner as will yield the largest return at the least expense. In collecting, handling, and disposing of waste products, sanitary regulations must not be violated. Just as unserviceable property, waste is disposed of by utilization, sale, or destruction. If utilization is the means used, the Quartermaster Corps must be relieved of the labor of collection and disposal.

446. KITCHEN WASTE.—Waste material originating in the kitchens will be separated into:

a. *Waste Suitable for Animal Food* or garbage consisting of bread, meat, fats and grease, bones, and miscellaneous waste food, except articles such as those listed below:

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b. *Waste Not Suitable for Animal Food* including: Coffee grounds, tea leaves, egg shells, citron rinds, banana peels and stalks, and fish heads and scales.

c. *Miscellaneous Refuse* such as broken glass; unbroken glass bottles, jars, etc.; tin cans; waste paper; and ashes. Separate receptacles will always be provided for kitchen waste *suitable for animal food and for that which is not suitable therefor*, regardless of whether or not further classification is required.

447. CLASSIFICATION.—When further classification of kitchen waste is required, such waste will be separately classified as follows:

a. Bread, including all unfit for human consumption.

b. Cooked meats, including all scraps collected from plates.

c. Raw fats and meats, including trimmings and scraps, and condemned meats.

d. Cooked grease, including that discarded as of no further use.

e. Bones, including those discarded as of no further use.

f. All other miscellaneous garbage.

g. Miscellaneous waste food injurious to animals; ashes, and broken glass.

h. Tin cans.

i. Empty unbroken glass bottles and other glass containers.

j. Waste paper. When this further classification of kitchen waste is required, separate receptacles will be provided for all classes excepting that classes a, b, and c will be combined in one receptacle.

448. BASIC LAW.—In addition to the check on the waste food afforded by the classification of garbage, such classification enables better prices to be secured. It will be required whenever the quantity to be disposed of, and market conditions, render it economical. The separations mentioned above are required inasmuch as they follow the basic law of salvage—“*Greatest return at the least expense.*”

449. STABLE MANURE.—While it is true that at times stable manure will be sold, it will never give as large a return when sold as when used to enrich gardens, or to improve grounds within the reservation. Its value depends largely upon the care taken to keep it free from sticks, stones, dirt, and such foreign substances. When the production exceeds the demand, composting will not only preserve it until such times as it can be profitably used or disposed of, but will also improve its quality. To burn or bury stable manure is an economic waste. It can always be profitably utilized. (AR 30-2175, par. 16.)

450. COLLECTION.—Collection may be handled by the Government or by the contractor depending upon conditions. Collections by the contractor by means of his own transportation and personnel is the most preferable. Such an arrangement relieves the Government of the largest item of expense. When collection is made by the Government, the waste material collected will be delivered to the contractor at a central transfer platform at some point within the reservation agreed upon by the Quartermaster and the contractor, and approved by the commanding officer. At all times, means will be provided at the transfer platform for the sterilization, or washing, before return, of cans containing garbage or materials subject to decay. Collection routes will be carefully planned. In general, routes will begin farthest from the point of delivery and work towards it, except when there are bad hills or roads, in which case the routes will begin at those points. Sweepings, dirt, ashes, and other materials of this nature will be collected on animal-drawn carts or dump trucks so that it can be discharged over the edge of a dump bank with a minimum of subsequent handling and trimming. NOTE: Animal transport is the most economical up to 16 miles daily.

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### 451. DISPOSAL.

*a. General.*—Waste will usually be disposed of under yearly contracts.

*b. Garbage.*—Garbage is disposed of by contract on one of the following bases:

(1) by weight; or

(2) at a fixed rate per man per month. The second means will be especially used when only the first separation is required.

*c. Dead Animals* will be sold by the head. The item of dead animals will be included in the contract for the disposal of either garbage, or manure, preferably the former as that type of dealer who is interested in garbage is also interested in dead animals. Where sale of dead animals is impossible, they will be skinned and disposed of in dry rendering plants.

*d. Dead Animals, greases and meats*, not salable at satisfactory prices as collected, will be reduced together in a rendering plant when authorized.

*e. Ashes.*—Coal ashes are of no value except for filling purposes, although in the absence of a better material, they may be used for topping off a dump.

*f. Wood Ashes.*—When produced in quantity, they have a definite agricultural value; and the Quartermaster will investigate the possibility of their sale or utilization before dumping them.

*g. Kitchen Waste.*—Kitchen waste not suitable for animal food: this will be disposed of under the terms of the garbage contract, if there is one; otherwise, in the same manner as ashes.

*h. Construction Waste.*—Excavated material and refuse from building operations. The top soil will be used for lawns, grass plots, gardens, or as a top dressing on dumps, the balance being disposed of in the same manner as ashes.

*i. Miscellaneous.*—All "waste material," including that not mentioned in this chapter will be handled with this aim in mind—"the greatest return to the Government at the least expense." The student should remember that in "waste" there is tremendous profit. The maximum use will be made of food stuffs and containers. Meat drippings and fats will be utilized in kitchens. When no longer suitable for cooking, drippings and fats will be turned in to salvage for sale. Empty glass containers, egg crates, burlap bags, and all other salvageable containers will be disposed of promptly through salvage in order that they may be returned to trade channels and be available for use.

452. **DUMPS.**—The regulation describing *dumps* and prescribing the management of dumps is AR 30-2175. For the purpose of this chapter it is necessary to quote only the following from this Army Regulation—"Rags, bones, metals, and other materials worth salvaging, will always find their way in small quantities to a dump regardless of how carefully the rules for separation and collection are enforced. Such of these articles as have a market value or utility that warrants handling will be picked out and saved by the trimmers."

## SECTION X

### Quartermaster Salvage in the Theater of Operations

453. **GENERAL.**—All classes of property, A, B, C, and D, will be considered as "Salvage" in the theater of operations, as they will all be represented in the collections by either abandoned, captured, partially worn, or completely worn-out property. The term "Salvage," therefore, will denote all property handled by the Salvage Collecting Company, and the Salvage Depot, from the time it is collected until it is ready for reissue.

454. **MOVEMENT.**—Contrary to the movement of supplies, the impetus in the movement of salvage is from front to rear. Empty vehicles returning to railheads for additional supplies are loaded with salvage, which has been collected without distinction as to its value or importance. At railheads, or occasionally at sorting stations, the salvage is sorted according to branch. That which can be used is retained for reissue. All other salvaged material is evacuated through the regulating station on daily trains, as rapidly as conditions permit, to salvage depots in the communications zone. Quartermaster salvage is routed to a Quartermaster Salvage Depot, generally located in some section of the communications zone, where it is reclaimed and stored subject to the disposition of the communications zone quartermaster. It eventually again reaches the combat zone through the facilities of the supply system. Ordnance, Engineer, and other arms and services may send their salvage to Quartermaster Salvage Depots, if so decided by proper authority.

455. **GENERAL PRINCIPLES.**

*a. Responsibility.*—In order to facilitate supply, "Accountability" for Government property ceases upon issue during active field operations. "Responsibility," therefore, as a patriotic duty, must be assumed by every officer and enlisted man in order that property may be safeguarded, and, wherever necessary, turned over to salvage units for reclamation and reissue—*because war is essentially a question of national endurance, and everything done to conserve resources is helping toward victory and peace.*

*b. Function.*—Quartermaster salvage activities must be flexible, and capable of ready adaptation to special situations as they arise. The salvage function, by its very nature, is subject to change more than any other quartermaster service. As such, it should be fashioned to meet every possible contingency presented by the active operations of an armed force.

456. **SALVAGE COLLECTING COMPANY.**

*a. Duties.*—The Salvage Collecting Company is charged with the receipt, collection, sorting, and basic classification of all classes of salvage at salvage collecting points, salvage dumps, and railheads, and the evacuation thereof to salvage depots in the communications zone.

*b. Operating Capacity.*—The war strength unit is designed to collect, sort, and evacuate the normal amount of salvage to be expected from a force of about 75,000 men, e.g., a reinforced corps of three divisions and attached corps troops.

*c. Organization.*—The Salvage Collecting Company is comprised of a company headquarters, three platoons of two sections each, and two enlisted men attached from the Ordnance Department, the Chemical Warfare Service, and the Signal Corps respectively, or other arms or services, if directed.

457. **HEADQUARTERS, QUARTERMASTER SALVAGE DEPOT.**

*a. Mission.*—The mission of the Quartermaster Salvage Depot in a theater of operations is the reclamation of all property not reclaimed by other services.

*b. Duties.*—The duties of the personnel assigned to a Quartermaster Salvage Depot in the theater of operations include:

- (1) The prompt renovation and repair for the purpose of reissue of all Quartermaster equipment and materials worn out or abandoned on the battlefield, in camps, or in bivouacs;
- (2) The proper disposal of all unreclaimable Quartermaster property;
- (3) The fullest possible exploitation of all captured property of Quartermaster nature; and

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- (4) The collection and dissemination through channels of technical information concerning the proper conservation of Quartermaster materials and equipment. Other arms and services may use Quartermaster facilities.

*c. Location.*—The location of the Quartermaster Salvage Depots will usually be in the intermediate section of the communications zone and near a population center in order to take advantage of all existing heat, power, light, water, sewer, and similar facilities, and to assure an adequate supply of civilian labor, both male and female.

*d. Reclamation Capacity.*—The Depot is designed to handle the normal salvage accumulations from an army of 400,000 men.

*e. Principles of Reclamation.*—The cost of reclamation does not necessarily enter into consideration in the operation of the Salvage Depot. In peace time no justification exists for reclaiming an article for which the cost of reclamation equals or exceeds the original cost. In war, however, when certain articles are not readily obtainable and transportation facilities into the theater of operations are constantly overburdened, such costs can be justified even to the extent of exceeding the original cost provided the repair processes restore the items to a suitable condition for reissue. This rarely, if ever, occurs when proper methods of reclamation are developed.

## CHAPTER XIV

### GRAVES REGISTRATION

REFERENCES:	AR 30-1805	Quartermaster Corps;	Graves Registration-General.
	AR 30-1810	Quartermaster Corps;	Burials on Field of Battle.
	AR 30-1815	Quartermaster Corps;	Reports of Burials.
	AR 30-1820	Quartermaster Corps;	Preparation and Disposition of Remains.
	AR 30-1825	Quartermaster Corps;	Disinterment of Remains.
	AR 30-1830	Quartermaster Corps;	Burial Expenses.
	AR 30-1840	Quartermaster Corps;	National Cemeteries.
	TM 10-630	Graves Registration.	

#### SECTION I

##### Graves Registration Service

458. ORGANIZATION OF GRAVES REGISTRATION SERVICE.—In time of war, The Quartermaster General will organize a Graves Registration Service for the purpose of supervising all mortuary matters pertaining to the personnel of the Army.

459. FUNCTIONS OF GRAVES REGISTRATION SERVICE.—The Graves Registration Service will be charged with the following functions:

*a.* The acquisition of land for use as burial places for deceased personnel of the Army.

*b.* The location, maintenance, control, and preservation of such cemeteries. These duties will include the proper marking and official recording of graves therein until permanent burial is accomplished or until the remains are delivered to the next of kin, as designated by the soldier upon his entry into the service.

*c.* The proper burial of the dead, reducing to a minimum the number of isolated or single graves.

*d.* The receipt, collection, and disposition of all personal effects found on the dead.

*e.* The registration of all graves so as to enable the relocation of isolated graves and cemeteries, as well as the relocation of graves within cemeteries.

*f.* The preparation of sketches and the compilation of sufficient data to show the location of graves and cemeteries, with particular reference to permanent landmarks which would not be obliterated by heavy shell fire.

*g.* The general supervision and control of all personnel assigned to the Graves Registration Service.

460. CHIEF OF GRAVES REGISTRATION SERVICE.—The chief exercises general technical direction of the Graves Registration Service. He is responsible to the chief quartermaster, theater of operations, who in turn is responsible to the commanding general, theater of operations, for—

*a.* The preparation of a complete plan for building up the organization of the Graves Registration Service, and its expansion in conformity with the general plan of operations and approved priorities.

*b.* Efficient operation of the Graves Registration Service.

*c.* Establishment and maintenance of simplified and uniform methods of administration, operation, and procedure for all Graves Registration activities in the theater of operations.

*d.* Cooperation with graves registration unit officers in subordinate commands, with commanding officers of combat units, the medical service, and chaplains.

*e.* Development of new, improved, or special techniques and methods in

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connection with the execution of his technical duties, and to meet the particular requirements of the theater of operations.

### 461. GRAVES REGISTRATION SERVICE IN THE THEATER OF OPERATIONS.

*a. Control.*—In its operations, the Graves Registration Service will be subject to the control of the commanding general, theater of operations, and will serve as a division of the office of the chief quartermaster, theater of operations.

*b. Theater of Operations Assignments.*—Graves Registration Service troops are assigned to armies. They will report to and operate under the disciplinary and sanitary directions of the commanding generals of the armies with which they are serving. They will receive their technical instructions directly from the chief of the Graves Registration Service, or through the graves registration officer of the army in whose area they are serving.

*c. Distribution of Graves Registration Service.*—The combat zone will be divided into Graves Registration Service sectors. These sectors may be enlarged or diminished, as circumstances require, in order that the work of graves registration may be completed in the rear of each advancing portion of the battle line.

*d. Graves Registration Troop Movements.*—Orders for the movement of Graves Registration Service troops will always be made according to the recommendation of the chief of the Graves Registration Service unless some general military consideration makes it inadvisable to comply with these recommendations. In the latter case, the chief of the Graves Registration Service will be notified immediately, and any modified recommendations which he may have to make will be considered.

462. ASSIGNMENT OF OFFICERS—Graves Registration Service officers assigned to inspection or other staff duty will, in order to promote uniformity of reference, be designated as follows:

*a.* The officer assigned to the staff of the commanding general of each army for the technical supervision of Graves Registration Service affairs will be referred to as Graves Registration Service Officer, First Army; Graves Registration Service Officer, Second Army; etc.

*b.* The officer in charge of Graves Registration Service duty at the headquarters of the combat zone will be referred to as Graves Registration Service Officer, combat zone.

*c.* Each Graves Registration Service Officer at a base, intermediate, or advance section of the communications zone will be referred to as Graves Registration Service Officer, base, intermediate or advance section, communications zone.

## SECTION II

### The Graves Registration Company

463. FUNCTIONS OF THE GRAVES REGISTRATION COMPANY.—The quartermaster company, graves registration, is organized in accordance with T/O 10-297. It constitutes the principal agency through which the Graves Registration Service functions. The company supervises the identification and burial of the dead, the collection and disposition of personal effects of those killed in action, and the plotting of location, and registration of battlefield graves and cemeteries in the combat zone. The company does not perform embalming. Labor for grave digging is furnished by the service units of the Quartermaster Corps, unless burial by organizations is essential under certain circumstances.

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The company will be attached to the corps. It will function under the general direction of the corps commander and under the technical direction of the chief of Graves Registration Service. It will serve under the direct supervision of the corps quartermaster, and its elements will be assigned to subordinate units as determined by the corps commander.

464. **THE SECTION.**—The section is an element of the platoon. It consists of a corporal (section chief), 1 private (record clerk), and 4 privates. Two of these sections serve the foot elements, and one the motorized elements of a division. The section must be taught to function under its section chief, and to coordinate its activities with those of the platoon. One Medical Corps non-commissioned officer will usually work with the section.

465. **THE PLATOON.**—The platoon, which is the basic work unit, serves a division. It is commanded by a commissioned officer assisted by a staff sergeant (topographical draftsman). The attached Medical Corps noncommissioned officers will be assigned to the sections as directed by the company commander, or by the platoon commander if the assignment is discretionary with him. The number of Medical Corps noncommissioned officers will permit of one being attached to each section, which is expected to be the usual assignment. It may be, however, that casualties in certain areas from artillery fire will necessitate a different arrangement. The platoon commander will, under general instructions from the company commander, serve under the commanding general of the division in the sector to which he is assigned. His immediate superior, insofar as administrative details are concerned, will be the division quartermaster. His Graves Registration Service reports, however, will be transmitted to his own company commander. The division will supply him with the necessary data to enable him to perform his tasks.

### 466. OPERATION OF THE GRAVES REGISTRATION COMPANY.

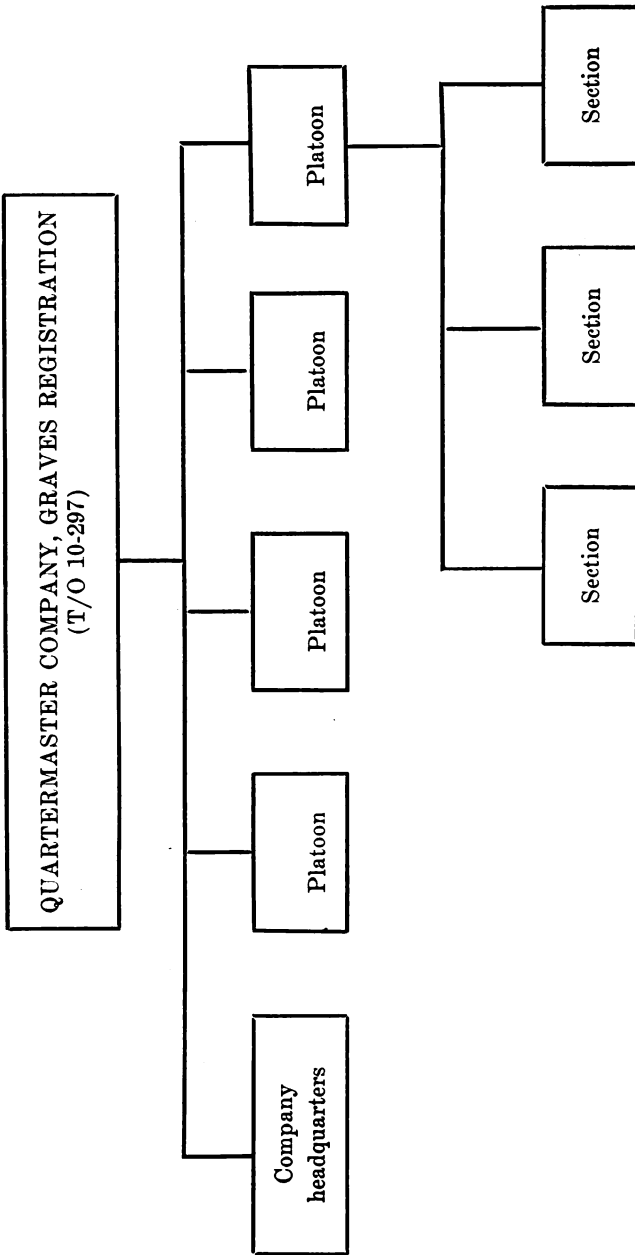
*a. Administrative Reports and Records.*—In addition to reports and records having to do with graves registration and the burial of the dead, the company, like any other company, must maintain records and submit reports at stated intervals.

*b. Technical Instructions and Reports.*—Graves registration units will receive their technical instructions from the Chief, Graves Registration Service. All reports required by regulations will also be rendered to him through military channels. He in turn will forward such reports through the chief quartermaster of operations to The Quartermaster General.

*c. Troops to Assist.*—Troops will be assigned, when necessity demands, to assist, and work under the technical direction of, the Graves Registration Service of the army, corps, division, or other independent organization, as the case may be, at the discretion of the commanding general concerned.

*d. Additional Quartermaster Duties.*—When quartermaster personnel assigned to an organization to take care of mortuary affairs are not fully employed, either in training operations or actual mortuary work, they may be assigned to such other quartermaster duties as will not interfere with the technical operations of the Graves Registration Service.

*e. When Commands Move to New Area.*—When a division or other similar command moves from one area to another before graves registration work in the area is completed, the commanding general of such command will be responsible for the assignment of adequate personnel to complete the burials pertaining to his command and to compile the required records. Should tactical requirements



*Plate 38  
Organization of the Graves Registration Company*

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or other considerations make it impossible or extremely inexpedient for a commanding general to detach sufficient personnel for this purpose, he will report the circumstances immediately to the next higher commander. Only in a most serious emergency will such a commander be justified in withdrawing from an area without leaving adequate personnel to complete the burials pertaining to his command, unless so specifically authorized by higher authority in each case.

*f. Working Parties.*—Working parties may be detailed from time to time by commanders of corps and divisions, for the labor of policing graves and cemeteries. It is not intended that work of more permanent character shall be undertaken by working parties, other than those which are directly supervised by Graves Registration Service personnel.

*g. Salvage Service Cooperation.*—The Chief of the Salvage Service will instruct his field force to permit bayonets, rifles, helmets, and other articles which may be used as temporary grave markers to remain until replaced by regular Graves Registration Service markers. Salvage workers will report any graves which they may discover; in turn, it will be the responsibility of Graves Registration personnel to report to the Salvage Service any articles they discover which will deteriorate from the elements.

### SECTION III

#### Burials

467. **SEARCH OF BATTLEFIELD.**—The final and complete systematic search for bodies will be made as soon as the field is free from flying bullets. Up to that time the dead will have been found, for the most part, at the location of the company, battalion, and regimental aid stations, the collection stations, and at the hospital stations. Careful searches will then be made of battlefields to insure that the complete burial of the dead and the registration of graves have not been overlooked. Unburied dead will, if possible, be buried in the nearest established cemetery. Unmarked graves will be temporarily marked so that they can be easily relocated, and will be reported to the graves registration officer concerned. He will take immediate action toward identification, and will either remove the body to an established cemetery or so mark, register, and fence the grave that the body therein may be properly disposed of at a suitable time.

468. **HASTY BURIALS.**—Battlefield burials will necessarily be hastily made, and quite often under fire. As a consequence, the grave markings will be temporary, and the locations of the burial places sometimes unsuitable. It is the duty of the Graves Registration Service to correct these emergency faults, select suitable sites, plot them, supervise reburials, mark and report the graves for records, and always to endeavor to establish identities.

469. **SUPERVISION OF BURIALS.**—In all burial operations, four important considerations must be borne in mind:

*a.* Proper recording of burial, showing name, rank, organization, date of death and burial, and location of grave.

*b.* Sanitary protection in the battle area. This consideration demands expeditious burial of the dead to prevent contamination and the spread of disease. Medical inspectors will exercise sanitary supervision over the burial of the dead.

*c.* Morale of the organizations. This consideration demands that the dead be removed from the observation of the living; that the removal be conducted

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with the reverence due the manner of death; and that, wherever possible, military honors be rendered.

d. *Morale of the home population.* This consideration demands that the relatives and friends at home, who must be advised of the deaths, should have assurance that the remains were reverently and properly interred with military honors wherever possible. They should also be assured that the graves have been so marked and registered as to insure, as far as is humanly possible, the preservation of identities against the time the remains will be sent home for burial, or permanently interred in a national cemetery or other designated final burial place.

### 470. ISOLATED BURIALS.

a. Efforts will be made on the part of all concerned to avoid isolated interments. Every isolated burial renders liable the loss of a soldier's body, as well as making registration and maintenance of the grave difficult.

b. Groups of fewer than 12 graves will be considered as isolated burials. Circumstances and surrounding conditions will determine whether the remains are to be removed at once to an established cemetery or marked, registered, reported, and properly safeguarded for the present.

c. Groups of 12 or more graves should be established, marked, registered, and reported as a cemetery, to remain until the disposition of all bodies, during an armistice or after cessation of hostilities, is definitely determined upon. Such graves should not be removed unless the location is unsuitable for the purpose.

### 471. ESTABLISHMENT OF CEMETERIES.

a. In order to secure the proper interment of those who fall in battle and to establish their identity beyond doubt, it is the duty of the quartermaster in charge of graves registration activities of each army, corps, division, or other command, under direction of the commanding general, to set apart a suitable area near or upon every battlefield for a cemetery. He will supervise the proper interment of the dead within the cemetery and prepare the required records relative to place, location, and date of burial. When temporary provisions must be made for burial in foreign cemeteries, pending the necessary delay in acquiring land, the selection of the plot should be made with the view of providing for a number of burials within the same area. In places where American military cemeteries have been acquired, the use of local private cemeteries will be discontinued.

b. The ground selected should be suitable for the purpose. It should not be underlaid with rock, so that graves must be blasted out; nor should it be swampy so that graves would fill with water. The cemetery should not be so situated on the banks of a stream as to be subject to possible overflow. Particular consideration will be given to the possibility of any military movement which might bring graves and cemeteries within a zone of fire, thus endangering the markings of graves.

c. In laying out cemeteries the standard plan furnished by The Quartermaster General will be strictly followed, both as to plotting and numbering of graves, except when deviation is actually required by physical conditions. In the latter case, an immediate report of the modifications, and reasons therefor, will be forwarded through military channels to the Chief, Graves Registration Service.

d. Once a cemetery has been established and burials therein begun, neither

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the plan nor the numbers of the graves shall be changed, except by authority of the Chief, Graves Registration Service of the Army.

e. Cemeteries and isolated graves, or groups of graves, will be fenced as soon as practicable after being established. The Quartermaster General will furnish specifications for a suitable fence. If, for any reason, it is impracticable to follow specifications, the fence will be built in the best manner possible from such material as is found available at the time.

472. SOLEMN RITES.—The presence of a chaplain during burials is to be effected whenever possible. While the very nature of combat may limit the extent of the solemn rites, the services of the faith of which the deceased was a member should be made available when possible.

### 473. DISPOSITION OF IDENTIFICATION TAGS.

a. One of the two identification tags, worn as prescribed in paragraph 33, AR 600-40, will be left upon the body to be interred or shipped with the body. The duplicate tag will be removed at time of burial and securely attached to the grave marker, about two inches from the top.

b. A record of the identification tags, together with the cause and date of death, and place of burial, giving grave number, will be made and reported to the commanding officer of the deceased or next higher officer. See paragraph 3, AR 30-1805.

### 474. TEMPORARY GRAVE MARKERS.

a. The respective graves registration officers are responsible for the proper registration of all graves within the areas assigned them. They are also responsible for the careful marking of graves with a headboard (or such other marker as may be authorized for use on the field or elsewhere in the zone of operations), giving the name, rank, and organization of the decedent, and date and place of death. They will report, through military channels, the date and cause of death, when known. Such a report will include a sketch, showing the location of the grave and how marked, in a form that will enable the grave to be found readily by a maintenance or disinterring group. Upon the death of a soldier or civilian employee in a hospital, the commanding officer of the hospital will be held responsible for similar action and report.

b. No change of inscription will be made except by the authorized graves registration officer. He will first submit a report, through military channels, to the Chief of the Graves Registration Service, as to changes desired and the reasons therefor; and will then wait for a decision upon the case before taking further action. Appeals from relatives direct to The Quartermaster General for changes in an inscription will, after verification by The Adjutant General, be certified to the proper quartermaster concerned, who will make the change of inscription as instructed.

c. No monument shall be placed in any cemetery of an expeditionary force until, by the action of the War Department, the cemetery shall have been permanently established, and regulations governing the erection of monuments have been promulgated.

475. USE OF NAME PEGS.—At the time of burial each grave must be marked in such a way as to insure identification. Name pegs and labels may ordinarily be obtained for this purpose from the local Graves Registration Service unit, but chaplains and others are expected to keep themselves supplied by means of prescribed requisitions on the Graves Registration Service. In the absence

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of a supply of markers, name pegs may be used. Procurement rules will be formulated by the chief, Graves Registration Service. These name pegs are V-shaped wooden pegs or boards 1 inch in thickness, 9 inches wide at the top, and 38 inches in length. Any ordinary stake may be used when name pegs are not available.

476. **ERECTION OF CROSSES AND OTHER MARKERS.**—*a.* The erection of standard markers and headboards and the making of inscriptions are functions of the Graves Registration Service. Fighting units, on application, may be supplied with these markers, which may be temporarily marked with aluminum name plates.

*b.* In order to preclude error, the inscriptions should be affixed under the supervision of the Graves Registration Service.

*c.* The regulation name peg is authorized as a temporary marker for all faiths. However, when other markers are furnished, crosses may be used to mark the graves of those of the Christian faith and the Star of David to mark the graves of those of Jewish faith. In the case of burial of the dead of opposing forces of other religious faiths, the type of grave marker to be used will be determined by the commanding general, theater of operations, and procured by the Quartermaster Corps.

477. **USE OF BOTTLES AS MARKERS.**—When the erection of a marker is temporarily impracticable, the desired data may be written in hard, black pencil on a piece of paper and placed in a bottle. The bottle will be tightly corked or sealed and half-buried, neck downward, on the grave. Only one name should be placed in each bottle. If transparent plastic containers are available, they are preferable to glass bottles.

478. **INSCRIPTIONS.**—*a. Prohibited Inscriptions.*—All emblems or insignia of fraternal or other secret or civic societies, or other legends or insignia not relating to the United States military or naval service, are prohibited.

*b. Inscriptions on Grave Markers.*—The Quartermaster General is the final authority, during hostilities, for deciding what is the correct inscription to be placed on the grave of an officer or enlisted man. The Chief of the Graves Registration Service is responsible for seeing that the actual inscriptions on grave markers agree with those authorized by The Quartermaster General.

479. **DISPOSITION OF PERSONAL EFFECTS.**—Commanding officers of operating units in the field will require their men to deliver to them all personal effects of the dead found on those killed in action. The effects of those who subsequently die are handled by the Medical Department. The effects of each deceased individual are wrapped in a handkerchief or placed in a bag, with the name of the deceased and all supplemental information securely placed therein. The personal effects will be sent to the Graves Registration Service officer.

480. **DISINTERMENT OF REMAINS.**—The disinterment and the preparation of remains of American military dead for shipment will be performed, when practicable, under the direct supervision of graves registration units or the officer in charge of the Army morgue. All operations in connection with disinterment will be conducted in a dignified and reverent manner. Every possible precaution will be taken to avoid damage to grounds or property and to prevent adjacent graves from being disturbed, unless necessary to establish identity. Every case of disinterment or shipment must be reported in detail to The

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Quartermaster General by the officer in charge of the disinterment or shipment. Upon the disinterment of remains from smaller or emergency cemeteries for shipment to larger concentration cemeteries, great care will be exercised in order to secure accuracy in the records. Such records will be certified to by the officer in charge of the graves registration unit supervising the work.

481. **WRAPPING AND TAGGING THE BODY.**—After a body has been exhumed, it will be wrapped in a blanket and placed in a coffin, the original identification tag being left upon the body. The duplicate tag, which was originally attached to the grave marker, will be securely fastened to the top of, and about 18 inches from the head of, the coffin. In the case of a body originally buried as “unknown,” and identification upon disinterment being impossible, the officer in charge of disinterments will inscribe upon the head of the coffin the name of the cemetery from which it was disinterred, the date, grave number, and a consecutive serial number, together with the name and official title of the officer supervising the disinterment. These data will also be inclosed in a hermetically sealed bottle, or plastic container, and placed inside the coffin.

### SECTION IV

#### Enemy Dead—Allied Dead

482. **RULES FOR BURIAL.**—Enemy dead will be buried in separate sections apart from regular burial sites of members of our own Army, or allied Army, but within the cemetery. Such graves will be properly marked and registered, and will remain in the custody of and be cared for by the Quartermaster Corps. A metal tag, marked “ED,” will be attached to temporary grave marker.

483. **MALTREATMENT OF ENEMY DEAD AND MARAUDERS.**—Robbery and maltreatment of the wounded or dead on a battlefield are outrageous offenses against the laws of war. It is the duty of the commanders to see that such offenders, whether members of the armed forces or civilians, are promptly apprehended and brought to trial before competent military tribunals. Like other serious offenders against the laws of war, they may be sentenced to death or such other punishment as the trial tribunal may be legally authorized to impose. Any indication of maltreatment of the dead should be reported to the commanding officer of the sector where it has been discovered.

484. **RULES OF LAND WARFARE.**—*a. General.*—Belligerents will mutually inform each other as soon as possible of the names of the wounded, sick, and dead collected or discovered by them, as well as all indications which may serve for their identification. They will draw up and forward death certificates to each other. They will collect, and likewise send to each other, all articles of personal use found in the field of battle or on the dead, especially evidence of identity, provided similar evidence of identity remains with the body. They will see that a careful examination, medical if possible, is made of the bodies of the dead prior to their interment or cremation, in order to verify their death, establish their identity, and furnish a report thereon. They will further see that the dead are honorably buried, and that the graves are respected and may always be found again. Upon the termination of hostilities, they will exchange lists of graves, and of dead buried in their cemeteries and elsewhere.

*b. Interpretation.*—Obviously, as to each belligerent, the provisions of the

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foregoing policies relate only to the wounded, sick, and dead of the other belligerent.

485. PRISONER OF WAR INFORMATION BUREAU.—There will be established in the central records office, Adjutant General's Department, the Prisoner of War Information Bureau prescribed by the Hague Convention. While the Graves Registration Service will maintain the same records on the enemy dead as on our troops, information to our people will be transmitted directly by the Graves Registration Service. Information concerning enemy dead must be handled through the Prisoner of War Information Bureau. Insofar as identification measures are concerned, when the identification tags are found on a dead enemy soldier, the following procedure obtains:

a. One half of the tag remains on the body and is buried with it.

b. The information on the other half is copied (with the aid of an interpreter or a translation sheet) in English characters and either written in plain block letters by means of a lead pencil—not indelible pencil or fountain pen—on the marker, or the information placed in a bottle and placed in the soft earth near the head of the grave. If the information is written on the marker, the marker is placed in the grave at an angle of 45 degrees so that the information will not be subject to obliteration by the elements. This information is later reproduced on an aluminum strip by means of an embossing machine and attached to the marker by personnel of the Graves Registration Service.

c. The duplicate or other half of the identification tag is then forwarded to the Prisoner of War Information Bureau through channels prescribed by the commanding general of the forces in the field.

486. DOCUMENTS FOUND ON ENEMY DEAD.—In the absence of identification tags on enemy dead, any documents found on the bodies will be used for the identification measures prescribed. Such documents, together with personal effects of enemy dead, will be delivered to the nearest military police or intelligence officer.

487. ALLIED DEAD.—Should there be allied or associated troops operating with our forces, burial of their dead by our burial officers will be reported and forwarded as above, except that the officer in charge of the Graves Registration Service will, in addition to transmitting a copy of the report to The Quartermaster General, forward a copy to the officer in charge of graves registration work of the appropriate allied government or associated organization concerned.

### SECTION V

#### Functions of Medical Department

488. MEDICAL DEPARTMENT LIAISON.—Burial of the dead and graves registration activities are closely interrelated to activities of the Medical Department. Medical inspectors will exercise sanitary supervision over the burial of the dead. The bodies of those individuals who die after being delivered to medical units and establishments are *prepared* for burial by personnel of the Medical Department, in accordance with policies and sanitary measures adopted by the medical service. It is essential that the officer commanding the graves registration unit attached to an organization receive information from the commander thereof concerning all contemplated operations, and that he be kept informed of the progress of events as they occur. The Graves Registration Service Officer should especially acquaint himself with the medical plan as ex-

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pressed in those data furnished by the surgeon to G-4, for publication in the administrative order of the division or the corps. The solution of the problem as to the location and distribution of graves registration units is simplified by a knowledge of the Medical Department's plans. At the termination of combat, or during lulls thereof, regimental medical and collecting detachments, assisted when necessary by details from troops, make a careful search of the portion of the battlefield assigned to them to discover, and bring in, any wounded who have been overlooked. In the absence of accompanying Graves Registration Service personnel or a burial detail during this search, the location of all the dead is marked in such a manner as to call them to the attention of the burial parties, and emergency medical tags are prepared. (See paragraph 490.) The medical service and other details searching for wounded and dead may operate simultaneously.

489. **ATTACHED MEDICAL PERSONNEL.**—The medical personnel attached to the graves registration company are not intended for use in treating the wounded, or in performing other functions of the Medical Department in the combat zone. Their function is to assist graves registration personnel in the identification of the dead by means of technical inspections and notations. Their basic training has fitted them for the rapid and accurate execution of this task. They are familiar with medical terminology and to some extent with anatomical details and minutiae. Inasmuch as the disposition of graves registration personnel for operation is somewhat similar to that of the Medical Department in the collection of the wounded, the medical personnel attached to graves registration units will serve as technical contact men with medical personnel performing their usual duties. Close coordination at this point will facilitate the separation of the dead from the wounded and the rapid burial of the former.

490. **EMERGENCY MEDICAL TAG.**—*a. Preparation.*—The emergency medical tag will be made out by the first member of the Medical Department who treats the patient previous to his admission to the hospital, or who finds or examines the remains. In the case of dead found in the field, the diagnosis "killed in action" (KIA), if applicable, will be entered by a member of the Medical Department. (The term "killed in action" includes not only those meeting sudden death, but all casualties who die on the field as a result of wounds before reaching an aid station.)

*b. Purpose.*—(1) To prevent a loss of time by other medical personnel in examining the body.

(2) To furnish as much information as is practicable regarding the details of the death.

(3) To furnish formal evidence of death for the information of graves registration personnel. Doubtful cases will be evacuated to aid stations.

*c. Disposition.*—The emergency medical tag attached to the bodies of the sick or wounded who die while in transit, or of those killed in action, including those prepared by any Medical Department personnel accompanying the burial party, will be removed at the time of interment either by the Medical Department representative or by a responsible member of the burial party. Such tags will be forwarded in either case direct to the chief surgeon, who will transmit them, after they have been used for any necessary purpose in his office, to The Surgeon General. Carbon copies of the emergency medical tag will be assembled and utilized by the senior medical officer of each unit to prepare for the organization commander such a daily list of casualties as may be required in preparing or checking his reports.

SECTION VI

Reports

491. REPORT OF DEATH.—A Report of Death (WD, AGO Form No. 52) will be prepared in triplicate, in the case of every person subject to military law, immediately subsequent to the date of death. The report will be prepared by the surgeon or by the immediate commanding officer of the deceased, if there is no medical officer with the command. In practice on the battlefield, those dying after reaching the forward aid stations will have these reports prepared by the medical officers thereof; while for those killed in action, WD, MD Form No. 52b (Emergency Medical Tag) will serve as the basis upon which officers will subsequently prepare WD, AGO Form No. 52.

492. REPORT OF BURIALS.—*a.* Officers and others in charge of burials will report all burials in triplicate, on forms to be supplied by the Quartermaster General. Each copy of the report will be signed by the officer or other person in charge of the burial detail and verified by the Army graves registration officer.

*b.* The burial report will show the following data:

- (1) The decedent's name, serial number, grade, and organization.
- (2) The place, cause, and date of death.
- (3) Date and hour of burial.
- (4) Name of cemetery in which buried and its number, if one has been assigned by the officer in charge of the Graves Registration Service; otherwise, its location and standard map coordination.
- (5) The grave, row, and plot numbers.
- (6) Nature of burial.
- (7) Disposition of identification tags.
- (8) Description of corroborating means of identification.
- (9) Name, grade, organization, and serial number of body buried in graves on either side.
- (10) The emergency address given by the decedent, if known or obtainable.
- (11) Thumb and finger prints of both hands. (See W.D. Circular 79, 1943.)
- (12) An itemized list of all personal effects removed from the body, and disposition of same.
- (13) A sketch of isolated graves, sufficiently in detail to enable a searching party to relocate them.
- (14) Any other important data bearing upon the identity of the body buried or location of the grave.

*c.* One carbon copy of the report will be retained in the files of the Army graves registration officer. The original and a second carbon copy will be forwarded through military channels to the chief of the Graves Registration Service at the expeditionary headquarters. The latter office will retain the carbon copy and forward the original directly to The Quartermaster General.

493. REPORTS IN ABSENCE OF GRAVES REGISTRATION REPRESENTATIVES.—All officers, enlisted men, and representatives of welfare organizations by whom burials are conducted, in the absence of a graves registration representative, will promptly forward to the graves registration officer having jurisdiction complete data in each case on prescribed grave location blanks. They will add thereto such brief explanatory memoranda as will enable the Graves Registration Service to maintain complete records.

# CHAPTER XV

## THE QUARTERMASTER CORPS IN RELATION TO OTHER AGENCIES OF THE ARMY

REFERENCE: FM 10-5, Quartermaster Operations.

### SECTION I

#### General

494. MISCELLANEOUS.—The foregoing chapters have dealt with various functions of the Quartermaster Corps, largely from the viewpoint of each as a subject within itself, and only occasionally pointing out the relationship among them. This chapter and the final two chapters are to fill in the broad outlines of the military picture, the details of which have been covered in the preceding chapters.

495. FUNCTIONS.—The general functions of clothing, equipping, and feeding the Army bring the Quartermaster Corps into close relationship with practically every agency in the Army, including the arms, services, office of the Under Secretary of War, the general staff, and the special staff.

### SECTION II

#### Relationships

496. QUARTERMASTER ACTIVITIES.—“Quartermaster supplies cover a wide range of commodities and include everything required by the Army except certain special supplies which are assigned to other services for procurement, storage, and issue. They include subsistence, forage, fuel, clothing, equipage, animals, animal-drawn vehicles, harness and saddlery, motor vehicles and accessories, supplies for boats and transports, building materials, hardware, machine and hand tools, machinery of all kinds, electrical supplies and equipment, stationery and office supplies, and such other supplies of a miscellaneous nature as may be required by the Army. In supplying the needs of the arms and services, the Quartermaster Corps is concerned with their requirements, which it receives from the War Department General Staff. In the determination of the types, classification, and standardization of these requirements, coordination is accomplished through the activities of the various technical committees of the Quartermaster Corps which have included in their membership representatives of all interested arms and services.” (Par. 4, FM 10-5.)

497. ECHELON OF AUTHORITY.—In zone of the interior the War Department General Staff through cooperation, coordination, and consultation with the technical committees and the arms and services determines the requirements of supplies and services charged to the Quartermaster Corps, and where and when they will be needed. With this information, the Quartermaster Corps, under the supervision of the Under Secretary of War, determines how and where they will be procured.

498. G-4 PLANS.—The G-4 division of the War Department General Staff is the one with which the Quartermaster Corps is most closely associated. This division is concerned with plans relating to the supply of the Army. It makes these plans in sufficient detail so that supply arms and services will be able to do their work with full knowledge of changing military needs. It is charged with making plans and policies relating to the distribution, storage, and issue of supplies, transportation, and equipment. The relationship of the Quartermaster Corps with the G-4 division insofar as mobilization is concerned is generally

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confined to a study of storage and requirements of supplies necessary for mobilization. Briefly stated, as far as the Quartermaster Corps is concerned, the War Department General Staff determines the basis for requirements; The Quartermaster General computes the requirements under the supervision of the General Staff, makes procurement under the supervision of the Under Secretary of War, and distributes and issues under supervision of the General Staff. The chart below indicates the relationship of The Quartermaster General to the Under Secretary of War, the War Department General Staff, and Army Service Forces.

### *Relationship of The Quartermaster General, Under Secretary of War, and War Department General Staff*

Activities pertaining to Office of The Quartermaster General	Coordinated and supervised by the Under Secretary of War (thru ASF)	Coordinated and supervised by War Department General Staff (thru ASF)
Supply, including re- mounts and certain means of transport.	Procurement.	a. Requirements. b. Storage and distribu- tion.
Operation of supply in- stallations.	a. Procurement offices. b. Manufacturing depots. c. Depots.	Stockages in all depots.
Quartermaster Corps per- sonnel and units.	Personnel for procure- ment and manufacture.	The Quartermaster Gen- eral is mobilization ad- visor to the War Depart- ment and develops tactics and technique of Quarter- master Corps troops.

# CHAPTER XVI

## THE QUARTERMASTER CORPS IN THE THEATER OF WAR

REFERENCE: FM 10-5, Quartermaster Operations.

### SECTION I

#### General

499. MISSION.—In the Theater of War, the mission of the Quartermaster is to provide and deliver quartermaster supplies and services to the Army in the Combat Zone. The supplies are: 1. Food, 2. Clothing, 3. Quartermaster Equipment. The services include:

- a. Storage facilities.
- b. Establishment and operation of the Graves Registration Service.
- c. Establishment and operation of Salvage activities in the Combat Zone.
- d. Transportation of troops and supplies by motor, except such as may be allocated to another service.
- e. Regulations for operation, maintenance, and inspection of motor and animal transportation.
- f. Establishment and operation of a labor and motor pool.
- g. Procurement of quartermaster units, and personnel, for the Combat Zone, and their distribution among subordinate commands.
- h. Such other prescribed services as may be assigned. In short, it is the mission of the QMC to accumulate, store, and issue to the Army in the Combat Zone in the required quantity, condition, and time, such QM supplies and services as are needed for the Army's maximum efficiency.

500. SOURCE OF SUPPLIES.—Supplies of the Quartermaster Corps are obtained from two sources:

- a. The exploitation of the resources of the area occupied by the combat troops, and immediately behind them along the communication lines. This area is an important source for subsistence and forage, and is of utmost importance when the Theater of Operations lies in a country deficient in railroads and waterways.
- b. The second source, used more, and having greater reliability, is the forwarding of supplies from the zone of the interior.

501. CLASSIFICATION OF SUPPLIES.—All effort should be made toward the simplification of supply. Supply service in the Theater of Operations must become as automatic as possible. This requires the classification of supplies in a manner which will expedite supply and effect convenience in administration; hence, supplies for the Theater of Operations are divided into five classes.

a. *Class I.*—Those articles which are consumed at an approximately uniform daily rate irrespective of combat operations or terrain, and which do not necessitate special adaptation to meet individual requirements, such as rations and forage.

b. *Class II.*—Those authorized articles of equipment for which allowances are established by Tables of Allowances and Tables of Basic Allowances. This equipment includes that which is required for the personal use of the individual, and necessitates special arrangements to meet individual requirements, such as clothing and gas masks, which are consumed at an approximately uniform rate,

and also organizational equipment, including vehicles both motorized and animal drawn.

*c. Class III.*—Engine fuels and lubricants, which are required for the operation of motor vehicles and aircraft.

*d. Class IV.*—Those articles of supply which are not covered in Tables of Basic Allowances and the demands of which are directly related to the operations contemplated or in progress, such as construction materials, and machinery, except ammunition.

*e. Class V.*—Ammunition, pyrotechnics, antitank mines, and chemicals.

## SECTION II

### System Requirements

502. PROCEDURE.—In performing the task of supplying the troops in the Combat Zone, certain principles should be followed in order to maintain a constant flow of supplies which will be unbroken by changing conditions (advance, retreat, etc.). Three rules of the fundamental procedure of supply are:

*a.* Troops should not be burdened with a greater quantity of supplies than is necessary to insure their well-being, or their readiness for action.

*b.* Combat troops should not have their attention diverted by supply details from their fundamental mission, which is to defeat the enemy.

*c.* The impetus of supply should be from the rear toward the point of consumption.

### 503. SYSTEMS OF SUPPLIES.

*a. Continuity.*—This is accomplished by securing the supplies promptly, and maintaining the flow by creating reserves in various places, sizes, and types.

*b. Flexibility.*—In order to conform to the requirements of the tactical or strategical situation, thus leaving the commander full freedom of maneuver and unhampered by physical rigidity in his supply system, flexibility is acquired by arrangements in the supply system permitting the system to adjust itself, without disruption, to unusual demands, changing situations, and sudden diversions of the flow into new unusual channels. Flexibility is actually attained by decentralization of operation, efficient administrative control, and careful selection of locations for installations.

*c. Elasticity.*—This quality in a supply system requires that it may expand, contract, or be distorted, and return to the original set-up after such distortion without breakdown or fatal loss of efficiency. Elasticity is applied by planning for the expansion and contraction of stock levels; for the expansion and contraction of the facilities for handling supplies; and for manipulation of the supplies to conform to whatever tactical plan is put into operation.

*d. Mobility.*—Stored supplies are a potential asset. Until they are given movement, however, they are not a real asset to the consumer. The simplest form of mobility is that in which the individual carries on his person sufficient supply for his own needs for several days. The more the individual soldier is burdened with supplies, the less mobile he becomes. The same is true of a supply system as a whole; that is, the more supplies troops are forced to handle, the less their tactical mobility. Hence, a compromise must be made in order to attain a reasonable certainty of supply combined with the necessary tactical mobility. This is done by carrying certain supplies called "prescribed loads," in unit transportation, the designated limits in the size of the loads being the limits of compromise between surety of supply and mobility. In places other than the combat zone, mobility is achieved by proper echelonment, territorial

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distribution, regulation of size of storage places, location of stocks on or near rail and road connections, and by maintaining sufficient transport and labor to assure that supplies can be moved where and when needed.

e. Underlying these essential characteristics must be simplicity both in plans and execution, with the thought always in mind that the impetus of supply should be from the rear to the point of consumption.

### SECTION III

#### Theater of War

504. DEFINITION.—The Theater of War comprises the entire area of land and sea which is, or which may become, involved in the operations of war. That part of the Theater of War within the field of operations of each belligerent is divided into a "Zone of Operations." (See Chart on page 244.)

505. ZONE OF THE INTERIOR.—The Zone of the Interior generally comprises that part of the national territory not included in a Theater of Operations. It may include allied territory or hostile occupied territory. The mission of those in the Zone of the Interior is to exploit and develop the national resources in men and material required for military purposes, and to supply the means required by the Commander of the field forces at such times, quantities, places, and in such manner and form as will insure to him the freedom of action necessary for the accomplishment of his mission.

506. THEATER OF OPERATIONS.—A Theater of Operations covers the part of the Theater of War that is organized for combat. It comprises all the territory that it is desired to invade, all that it is necessary to defend, and all that is necessary for the supply establishments pertaining to the forces in the Theater of Operations. It may be in a friendly or in a hostile territory. The boundaries and zones of a Theater of Operations are arbitrary delineations governed by territorial conditions and the state of flux which may exist due to the retreat or advance of the combat forces. It is clear, therefore, that no definite boundaries can ever be set. For instance, due to advances, the Combat Zone of today may become the Communications Zone of tomorrow. This instability is particularly true in the so-called "blitzkrieg" style of combat. More than one Theater of Operations may be organized when it is necessary to carry on separate operations at great distances from each other, each having different lines of communications and separate missions. One Theater of Operations should be the major objective.

#### 507. COMMUNICATIONS ZONE.

a. The Communications Zone is that part of the Theater of Operations which contains the primary establishment of supply and evacuation, lines of communications, and other agencies required for the immediate support and maintenance of the troops in the Theater of Operations of which it forms a part. It connects the combat troops with the Zone of the Interior.

b. The Communications Zone includes all territory between the rear boundary of the Theater of Operations and the Combat Zone. Laterally, it includes all the area necessary to provide for the proper operation of supply, hospitalization, transportation facilities, evacuation, and for the defense of the line of communications. It usually coincides with the lateral boundaries of the Theater of Operations. The prime essential is that it meet, and fit in with, the plan of operations and that it be based on a careful study of the actual conditions, especially as to routes of transportation, in the Theater of Operations.

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c. The mission of the Communications Zone is to relieve the combatant forces from every consideration except that of defeating the enemy.

d. In order to secure centralized control and decentralized operation of supply, administration, and defense, the communications zone may be subdivided territorially into one or more *base sections* and one or more sections in advance thereof. When the depth of the zone is considerable, there is normally an *advance section*. If the communications zone is very extensive, an *intermediate section* may be established between the base and advance sections. The extent of this subdivision is determined by the location of centers of commerce and population, the location and direction of the principal lines of communications, and the number of activities and total personnel that can be supervised by one staff.

508. COMBAT ZONE.—The combat zone comprises that part of the Theater of Operations required for the operations of the combatant forces in contact with the enemy. It is divided into army areas, each army area into an army service area, and an army combat area. The latter is divided into corps areas, and these in turn into division areas. Each army, service, and division area covers the area of operations of the unit to which it pertains and is under control of the commander thereof. An army service area normally covers the territory between corps rear boundaries and the forward boundary of the communications zone, and is established for the purpose of relieving the army commander and staff from details of administration of the troops not in immediate contact with the enemy. When the armies are formed into groups, the army service areas of the constituent armies may be combined into one area for the group. By consulting the chart all of the territorial divisions can be clearly seen.

509. DEPOTS THEREIN.—Next we trace the network of depots that constitutes the backbone of movement of supplies from the Zone of the Interior to the point of consumption by the troops in the Combat Zone.

a. *Depot*.—A depot is an organized locality (or installation) for the reception, classification, storage, issue, or salvage of supplies, or for the reception, classification, and forwarding of replacements. The designation of a depot is that of the unit establishing it, followed by the kind of supplies stocked: e.g., "First Army Ammunition Depot No. 1," or "Second Army Replacement Depot."

b. *Reserve Depots*.—Starting back in the Zone of the Interior, we find the reserve depots which function in the same manner as in peace time.

c. *Base Depots*.—In the base section of the Communications Zone the base depots are located. Base depots must always be located away from the docks or other congested traffic centers, or they will soon become so congested as to be unable to operate. Nothing must be stored in shipping or transit areas. Space must be kept clear for loading and unloading. In these depots supplies are stored in bulk, no attempt being made to classify or "balance" such stock. Base depots are "wholesale" establishments, and should be organized and function as such.

d. *Intermediate Depots*.—The next forward supply establishment is the intermediate depot. Its location is in the Intermediate Section. It is established only when the depth of the Communications Zone is such that it is essential to provide an additional echelon in the distribution of supplies. It also provides additional storage space for supplies from the base ports, thus reducing the congestion in base depots. The intermediate depots provide the first echelon for classified and balanced stocks (Balanced stocks are an accumulation of sup-

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plies of the class, item, and quantity determined as necessary to meet the requirements for a fixed period of time or a fixed operation). They must provide storage for supplies in the manner that they are to be consumed. They may be called upon at a moment's notice to function as advance depots and may be large, e.g., Gievres, France, the world's largest during World War I.

*e. Advance Depots.*—The Advance Depot is located in the Advance Section of the Communications Zone. It is for the storage and distribution of supplies of balanced stocks classified as to issue. Supplies stored in Advance Depots are reduced in quantity below that maintained in base and especially intermediate depots in order to prevent rigidity in the supply system.

*f. Regulating Station.*—A Regulating Station is a traffic control agency established on the lines of communication through which movements are directed and controlled to and from the combat zone by the commander of the Theater of Operations. They are provided usually at the rate of one for each army or similar command. A very small reserve of supplies, sufficient only for day to day adjustment of daily train loads, is usually maintained at a regulating station.

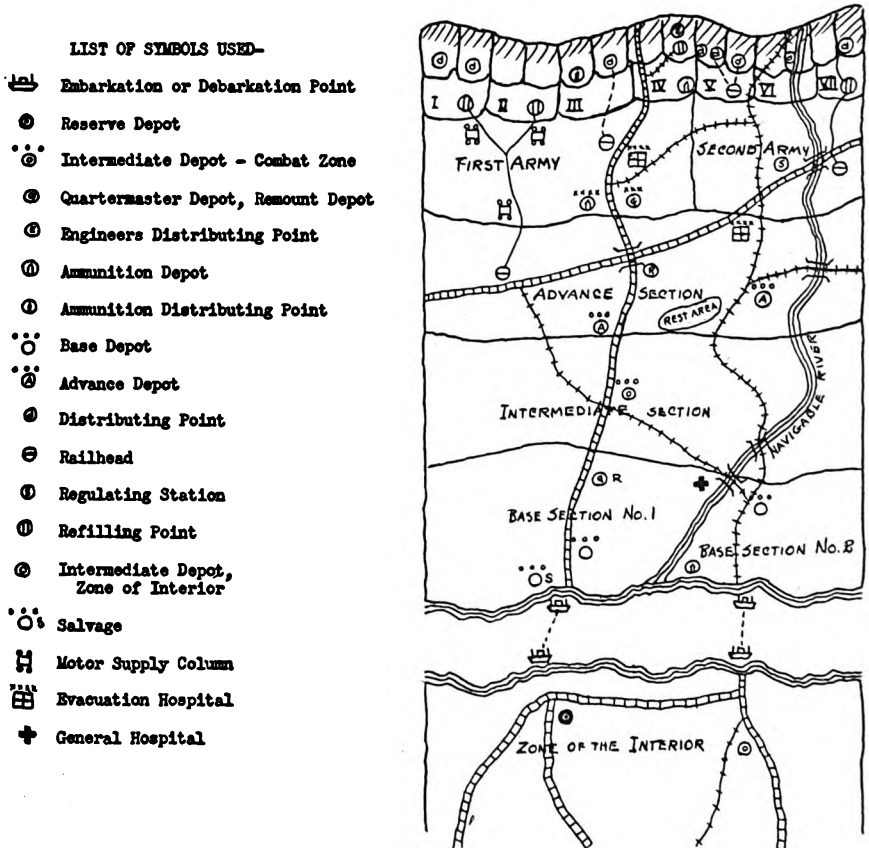


Plate 39

*Network of Depots—from Zone of Interior to Combat Zone*

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The principal function of the regulating station is to prevent congestion of the supply into the combat zone by forwarding only the desired supplies and personnel to the front and evacuating personnel and material to the rear in accordance with the policy and directives of the commanding general of the Theater of Operations.

*g. Army Quartermaster Depots.*—Army Quartermaster Depots are located as far to the front as practicable, but out of hostile artillery range. They are established for the reception and temporary storage of supplies which because of the situation must be kept closer to the army than the advance section of the communications zone. The level of supplies of the several classes to be established and maintained: In the army service areas will be determined by the army commander based on many considerations, such as, status of credits; length, vulnerability, and capacity of lines of communication; and status of supply within subordinate units. The minimum stockage will consist of sufficient motor fuel and lubricants to resupply all vehicles for 1 day's maximum activity. (Class III.) Items of essential combat supplies of Class II and IV usually will be stocked in quantities sufficient to replace expenditures for 1 or 2 days of operation. In locating army depots, it should be borne in mind that the army depot of one day may become an advance depot of the communications zone the next day.

510. CHART.—The chart (Plate No. 39) shows all of the territorial and command divisions heretofore mentioned, and the location of the network of the depots and stations of the supply system and explains manufacture and accumulation of supplies in the Zone of the Interior, through the base depot, intermediate depot, advance depot, and Regulating Station to the Army Quartermaster Depot in the Combat Zone.

511. EFFICIENT HANDLING.—To aid in the efficient forwarding of the supplies other agencies and points are established, wherever practicable, for the prompt handling of orders and to facilitate the issuance of supplies. Some of the most common of them are:

*a. Railhead (Truck Head, Navigation Head).*—This is a point where loads are transferred from the designated type of transportation.

*b. Dump.*—This is a place for a temporary stockage of supplies within the area of corps, divisions, or similar units. Dumps are designated by the identity of the unit establishing them and class of supplies stocked; e.g., "First Division Class 1 Supply Dump."

*c. Distributing Point.*—A Distributing Point is a place at which supplies are distributed, for example, to trains of the troops.

*d. Control Point.*—An agency established by a unit at a convenient point on the route of its trains, where information and instructions are given and received, in order to facilitate and regulate supply, e.g., "Class 1 Control Point."

### 512. DEFINITIONS.

*a. Credit.*—Credit is an allocation of a definite amount of supplies, for a prescribed time, at a definite place, at the disposal of the commander of an organization.

*b. Call or Draft.*—A call or draft is a demand for the allocated supplies under a credit.

*c. Reserve Supplies.*—Reserve supplies are supplies accumulated in excess of immediate needs, for the purpose of insuring the continuity of supply under any condition of campaign.

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*d. Battle Reserves.*—Battle reserves are supplies accumulated in the vicinity of the battlefields in the excess of unit and individual reserves. The accumulations and maintenance of battle reserves are the responsibilities of the command concerned.

*e. Unit Reserves.*—Unit reserves are the prescribed quantities of supplies carried as a reserve by a unit.

*f. Individual Reserves.*—Individual reserves are those supplies carried on the soldier, animal, or vehicle for his, or its, individual use in an emergency.

*g. Balanced Stocks.*—Balanced stocks are an accumulation of supplies of the class and quantity determined as necessary to meet requirements for a fixed period of time.

*h. Day of Supply.*—The day of supply is a term to express collectively the estimated average expenditure of various items of supply per day in the campaign, expressed in quantities of specific items, or in pounds per man per day.

*i. Daily Telegram.*—A daily telegram is a daily request made by a division of a higher unit for the unit's daily requirements of supplies.

*j. Automatic Supply.*—This term signifies a process of supply under which deliveries of specific kinds and quantities of supplies are moved in accordance with a predetermined schedule.

*k. Daily Automatic Supply.*—This term means that certain supplies are dispatched daily to organizations.

*l. Train.*—The train of a unit is that portion of the unit's transportation, with its accompanying personnel, which operates under the immediate orders of the unit commander in supply, evacuation, and maintenance. The designation of a train is the same as that of the unit; for example, "1st Infantry Train"; "Ammunition Train, 1st Infantry"; "Kitchen Train, 1st Field Artillery"; or "Medical Train, 1st Battalion, 3rd Field Artillery."

# CHAPTER XVII

## QUARTERMASTER OPERATIONS IN DIVISIONS AND OTHER UNITS

REFERENCE: FM 10-5, Quartermaster Operations.

### SECTION I

#### Introductory

513. MISSION.—*The mission of the Quartermaster Corps in relation to troops is to supply the services essential to the well being of the unit concerned. The strength and composition of this service depends upon the functions and missions of each unit. Deficiencies in any subordinate unit are met by the assignment of quartermaster personnel and units from higher headquarters.*

514. UNITS.—For the purpose of discharging this mission, the Quartermaster Corps is composed of various units, each designed for a particular portion of the total duty. The units are classed normally into four groups: supply, transportation, maintenance, and service:

*a. Supply:*

- (1) Quartermaster company, Infantry division (T/O 10-17).
- (2) Headquarters troop, Quartermaster squadron, Cavalry division (T/O 10-116).
- (3) Depot Supply (T/O 10-227).
- (4) Bakery battalion or company (T/O 10-145 and T/O 10-147).
- (5) Gasoline supply battalion or company (T/O 10-75 and T/O 10-77).
- (6) Refrigeration company (T/O 10-217).
- (7) Remount squadron, troops (T/O 10-95 and T/O 10-97).
- (8) Sales commissary company (T/O 10-157).

*b. Transportation:*

- (1) Truck regiment, battalion, company or troop (T/O 10-55 and T/O 10-57).
- (2) Car company (T/O 10-87).
- (3) Pack troop (T/O 10-118).
- (4) Wagon battalion or company (T/O 10-125 and T/O 10-127).

*c. Maintenance:*

- (1) Salvage depot (T/O 10-250).
- (2) Mobile shoe, clothing, and textile repair company (T/O 10-237).

*d. Service Group:*

- (1) Graves registration company (T/O 10-297).
- (2) Laundry battalion or company (T/O 10-165 and T/O 10-167).
- (3) Salvage collecting company (T/O 10-187).
- (4) Service battalion or company (T/O 10-65 and T/O 10-67).
- (5) Sterilization battalion or company (T/O 10-175 and T/O 10-177).

*e. Miscellaneous.*—The details as to assignments of personnel, major items of transportation, weapons, and animals of Quartermaster units are indicated in Tables of Organization for the various units in FM 10-10.

### SECTION II

#### Quartermaster Company, Infantry Division

515. ORGANIZATION.—The Quartermaster Company is composed of a company headquarters, one service platoon, and three truck platoons.

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a. The company headquarters includes a captain, who is the company commander; a first lieutenant, who is the motor maintenance officer; and enlisted personnel in sufficient numbers to care for the following duties:

- (1) Administration of the company.
- (2) Company supply.
- (3) Messing of the company.

b. The service platoon consists of one second lieutenant and 53 enlisted men.

c. Three officers, one first lieutenant and two second lieutenants, are assigned to the three truck platoons. Each platoon has available 16 cargo trucks (2½-ton) and 16 trailers (1-ton). Three other trucks are listed in the Table of Organization for the company. These additional trucks are assigned to company headquarters, one to be used as a kitchen truck, one to haul second-echelon maintenance equipment and spare parts, and one to haul company supplies and equipment.

516. **FUNCTIONS.**—The service platoon of the Quartermaster Company performs labor within the division. It forms the nucleus for a labor pool if one is needed. The service platoon loads and unloads supplies at the division supply points. The three truck platoons furnish transportation within the division for supplies and troops as the situation demands.

517. **THE DIVISION QUARTERMASTER.**—The office of the division quartermaster is organized to facilitate the direction, administration, and operation of quartermaster activities for the division as a whole. A workable organization of this office is to group all duties under three divisions: administrative, supply, and transportation.

a. *Administrative Division.*—The principal functions of the administrative division are:

- (1) Preparation of plans and orders for the quartermaster service of the division.
- (2) Coordination of the execution of such plans and orders.
- (3) Maintenance of the office of record for the division quartermaster as a special staff office.
- (4) Quartermaster Journal.
- (5) Collection of historical data, and the preparation of operation reports.
- (6) Preparation of estimates for funds when required.
- (7) Control of the allotment of funds.
- (8) Quartermaster accounting for funds.
- (9) Administration of quartermaster service of the division.
- (10) Control of the labor pool (employment of service company, and any attached service troops).

b. *Supply Division.*—This division operates under an assistant to the division quartermaster. The principal functions of this division are:

- (1) Provides and plans for the distribution of all quartermaster supplies and remounts within the division, except motor transport supplies and equipment.
- (2) Directs the operation of attached supply units, such as salvage, sterilization and bath, sales commissary, bakery, etc.
- (3) Reconnoiters and recommends to the Division Quartermaster regarding location of Class I supply railheads and the scheme of distribution of Class I supplies.
- (4) After consultation with the unit supply officers, recommends the loca-

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

tion of bivouacs of kitchens within the general limits prescribed by the division commander.

- (5) Maintain essential statistics of Quartermaster supply operations.
- (6) Supervise the collection and disposition of salvage materials.

*c. Transportation Division.*—This division operates under the division transportation officer. The principal functions of this division are:

- (1) To direct and supervise the employment of the transportation of the Quartermaster company.
- (2) To provide and plan for the distribution of all kinds of motor transport supplies and equipment.
- (3) Inspection and maintenance of all Quartermaster motor vehicles in the division.
- (4) Technical advice and assistance to the Division Quartermaster on all matters relating to the operation and maintenance of Quartermaster motor and animal transportation within the division, including training of personnel in such matters.
- (5) To provide dispatching service for the division transportation pool when such pool is established.

### 518. QUARTERMASTER OPERATIONS.

*a. Basis of Supply.*—In a division whose trains are motorized, supply operations for all classes are based on these supplies being hauled either in regimental or in divisional transportation from army supply points to the using troops. Normally, in the delivery of supplies, they are not transferred to other trucks, or placed in dumps from the time they are received from the army supply points until they are delivered to the using troops. Based on consideration of the tactical situation, reserves carried, probable expenditure rate, distances involved, routes available, and restrictions imposed by higher authority, the division commander determines the degree of responsibility that will be placed on subordinate commanders for effecting resupply with their own transportation. The division commander must insure that the requirements placed on subordinate units for the utilization of their transportation in effecting resupply are not excessive. On the other hand, the transportation of the division quartermaster unit constitutes the division reserve of vehicles, which is inadequate to meet in full the requirements for resupply of the division during a protracted period.

*b. Class I Supply.*—An important daily duty of the Quartermaster company is the distribution of Class I supplies. These supplies consist of rations for men and animals and other supplies consumed at a uniform daily rate. In order to relieve the combat troops of anxiety and insure an uninterrupted flow of Class I supplies, the delivery of these items is usually on an automatic basis. It should never be suspended, unless the situation clearly demands it, and then only upon the order of the division commander.

- (1) *Daily Telegram.*—Ration requirements are based upon the strength of the division in men and animals; gasoline and oil, upon consumption. The strength reports of regiments, and similar units, are consolidated by the division adjutant who forwards the information to the Division Quartermaster. In the meantime, the unit supply officers report to the Quartermaster the consumption of gasoline and oil for the preceding 24 hours. Based upon these figures, the Quartermaster Supply Officer prepares the daily telegram, which is dispatched by the Division Quar-

termaster to the Army Quartermaster, a copy being furnished to the division G-4; for example, "Strength 12,960; animals 450; gasoline 26,300; oil 700. Dix. QM 3rd Division." It is preferable to use the telegraph, but a telephone message, teletype, or report delivered by messenger may be substituted. The Army Quartermaster consolidates the telegrams from all units of the army and transmits the consolidated requirements to the regulating officer, who calls upon the communications zone depots for the supplies. These supplies are then dispatched on the daily train to the division area.

- (2) *Daily Train*.—One unit section of the daily train carries the supplies for one division, or similar unit. Each daily train consists of one to three unit sections, each unit section being left for unloading at its respective railhead. When the division is acting independently, gasoline and oil cars may be attached to the unit section of the daily train.
- (3) *Distribution by the Quartermaster*.—The method of distribution of Class I supplies will be prescribed by the division commander. There are three methods of distribution by the Quartermaster to the troops: Unit, railhead, and distribution to division distributing points or dumps.
  - (a) *Unit Distribution*.—Unit distribution is that method where the Quartermaster distributes supplies to various elements of the division at the unit distributing point or kitchen area of each regiment or separate unit.
  - (b) *Railhead Distribution*.—In railhead distribution, regimental trucks of the various units draw their supplies at the railhead operating under Quartermaster control, while at the railhead.
  - (c) *Division Distributing Points*.—The Division Quartermaster may deliver Class I supplies to division distributing points for the division, supplying units of approximately the size of the brigade. This is the best system in battle, or movements.
  - (d) *In All Methods of Distribution*.—The vehicles traveling the greatest distance should be loaded first, except that in railhead distribution those vehicles bivouaced close to the railhead may be loaded first, pending the arrival of the vehicles having a greater distance to travel.
  - (e) *Division Reserve*.—The quantity and type of rations to be carried in the quartermaster (and kitchen) trains will be announced from time to time by the division or higher commander. Probability and type of combat, distance to army supply points, amount and type of transportation available, character and condition of road, danger of interruption of lines of communication by hostile air and mechanized attack, terrain (defiles, etc.), and the probable relative urgency of Class I supplies, versus other supplies, will all influence the commander in making his decision as to quantity and types to be carried.
- (4) *Supply in Various Situations*.
  - (a) *On the March*.—When troops are on the march, distribution may be made to the new kitchen bivouacs after arrival thereat, or to the old kitchen bivouacs prior to the departure of the trucks.
  - (b) *Envelopment*.—In an envelopment, special attention must be given to the supply of the enveloping force, and it may be necessary to

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attach some Quartermaster trucks loaded with Class I supplies to this force.

- (c) *Attack*.—In the attack, the railhead and other Quartermaster installations will probably be relatively close to the combat area.
- (d) *Pursuit*.—Special attention should be paid the encircling force, attaching to the encircling force trucks loaded with Class I supplies.
- (e) *Defense*.—In the defense, the railhead and Quartermaster installations will probably be located well to the rear.

### *c. Gas and Oil Supply.*

- (1) The Army Quartermaster will establish gasoline and oil supply points at all railheads and depots, or at other convenient locations, such as division gasoline filling stations, or mobile filling stations on the main supply routes leading thereto.
- (2) Insofar as practicable, an initial distribution of gasoline in containers will be made to each motor vehicle.
- (3) Vehicles sent to any army supply point will replenish their supply of gasoline and oil at the army supply point, or at a convenient filling station en route to, or from, the army supply point.
- (4) Vehicles remaining in the forward area (such as weapon carriers or prime movers) will be resupplied by exchanging empty containers for full ones brought forward from gasoline and oil supply points by regimental or divisional transportation. Distributing points may be established in the forward area in order to facilitate the supply of these vehicles. The location, and time of operation, of the division gasoline and oil distributing points should be included in the division administrative order.
- (5) Drivers of vehicles will receipt for gasoline and oil received at filling stations and distributing points.

### *d. Class II and Class IV Supplies.*

- (1) *General*.—Supplies belonging to Class II and Class IV, except animals, are secured by the troops through the medium of requisitions based upon the needs, or estimated requirements, of their organization. Unit supply officers submit periodic requisitions to the Division Quartermaster. These requisitions, when approved by the Division Commander, are forwarded by the Division Quartermaster to the Army Quartermaster. The Army Quartermaster makes the supplies available to the division in army depots. When there is sufficient motor transportation available in the division, the Division Quartermaster will draw the supplies from the army depots filling the requisitions. If there is insufficient transportation available, the Division Quartermaster may request that the supplies be shipped on the daily train, or by army motor transport to the division area. Upon receipt of the supplies, the Quartermaster makes distribution to the units. Credits may be set up by a higher unit for subordinate units in various depots and may then be drawn by the Division Quartermaster or unit supply officer. This plan eliminates the formality of requisition and expedites delivery.
- (2) *Animals*.—Requisitions for animals are submitted in the same manner as for other Class II and IV supplies by the Division Quartermaster. Animals are issued from army remount depots, and if sufficient animals

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

are not available, the requisition is extracted to the communications zone remount depots. The animals are received at the remount depots. They are then either shipped by rail, motor, or marched overland to the division area. When received in the division area, they are delivered to the units in accordance with priorities established by the Division Commander.

### *e. Water.*

- (1) Each kitchen carries as a part of its normal load a limited supply of water for drinking and cooking. Resupply is effected either locally, or by sending empty containers in unit or Quartermaster transportation to division supply points when approved local supplies are not conveniently accessible to the kitchens. These supply points are established by the Division Engineers.
- (2) If 10-gallon containers are used, they are delivered to the unit supply officers in return for empty containers. These empty containers are then returned to the water supply points and refilled. If local resources are insufficient, Army Engineers will establish water supply points using either tank trucks or railroad tank cars, if necessary.

### *f. Employment of Transport.*

- (1) *Truck.*—The truck company operates in accordance with orders issued by the Division Quartermaster and instructions received from time to time from the division motor officer. The types of motor vehicles employed are designed for use over unimproved, as well as improved roads. The truck company of a division moves supplies, transports troops, and transports such division reserves of Class I supplies, and small arms and field artillery ammunition, as may be prescribed by the Division Commander. The Quartermaster Supply Officer, Division Motor Officer, and unit supply officers collaborate closely in effecting economy of transportation in the distribution of all supplies.

*g. Salvage.*—Salvage is a function of the Division Quartermaster; organizational commanders are responsible for its collection. Salvage should be collected by the units at the front and returned to collection points, or the railhead, in unit vehicles. At division collecting points, it is turned over to the Division Quartermaster, who, in turn transports it to the railhead, where it is then turned over to the railhead officer for shipment. If turned over at the railhead by unit vehicles, it is received by the railhead officer. Any salvage that is repairable within the division area is retained by the Division Quartermaster, who makes the necessary provision for its repair. If available, and the situation warrants, sections of a salvage company may be attached to the division. Sterilization and laundry units may also be attached to the division whenever the situation demands. For procedure to be followed in the examination of captured material, see FM 30-15.

*h. Protection.*—The protection of the Quartermaster Company is a responsibility of the Company Commander. The company is equipped with .30 caliber carbines or rifles (or both) and nine .50 caliber machine guns, three for each truck platoon. Each platoon, as well as company headquarters, is equipped with a launcher rocket. *The best protection of the motor trucks is their speed.* Additional protection can be furnished by *concealment* and *dispersion* of the company in bivouac, and the establishment of road blocks to ward off enemy attack.

**SECTION III**

**Quartermaster Operations, Armored Division**

519. **FUNCTION.**—The Quartermaster unit in the Armored Division is known as the Supply Battalion. The functions of supply are the same, but all maintenance duties are transferred to the Ordnance Battalion. In addition to the 3,149 organic vehicles in the Armored Division, there are 1,203 combat vehicles, and separate maintenance is required. The problem of maintaining the supply line is difficult because of the speed with which the division moves, and as a result the Division Quartermaster has an exceptionally important job. The principles discussed in the Triangular Division are followed here, but the methods used may differ depending upon the situation. Supply points are usually selected in advance of the movement.

**SECTION IV**

**Quartermaster Operations, Air Force**

520. **FUNCTION.**—The general procedures of Quartermaster service for ground forces apply equally for air forces, but details of execution vary because of the high mobility of the air force, the rapidity of its concentration, and the wide dispersion of its squadrons. For the ground forces, the service of supply builds up behind the combat troops. For the air force, it must be completely established, and in operation, before the arrival of the combat squadrons. The mission of the Quartermaster Corps in the area or areas occupied by the air force is to furnish the necessary personnel and facilities for the proper Quartermaster supply and maintenance of all troops of the air force in the field and the furnishing of Quartermaster Corps supplies and equipment adequate in quantity and quality at the places and times needed. For proper control of operation, the Quartermaster service of each air base established in the theater of operations is organized on an area basis under the command of the Air Base Commander concerned and is operated by the Air Base Quartermaster.

521. **DUTIES.**

*a. General.*—The following general duties are performed by the Quartermaster Service in each Air Base Area:

- (1) Establishment, operation, and maintenance of all Quartermaster facilities as required by the Air Base Commander.
- (2) Procurement, storage, and issue of all classes of Quartermaster supplies. Quantities to be procured and the levels to be maintained are determined by the Air Force Commander. Places of issue or distributing points are determined by the Air Base Commander.
- (3) Collection and disposal of salvage.
- (4) Operation of motor transportation for QM supply.

*b. Distributing Points.*—Distributing points are established by the Air Base Commander for requisition and issue of all classes of supplies to air force troops. One distributing point is normally established for each auxiliary air-drome within the air base area. One squadron is normally assigned to an air-drome. The distributing point is operated by a representative of the Air Base Commander with a detail of service troops from the air base. Quartermaster personnel consisting of two or three enlisted men from the mobile field section

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of the air base service unit are assigned to this detail. Supplies are drawn from the distributing point by the squadron concerned.

*c. Distribution of Supplies.*—The distribution of all classes of Quartermaster supplies is made from the air base depot whenever convenient. In situations where Quartermaster distributing agencies, other than those under air force command, and commercial distributing agencies are conveniently located for supply, the Air Force Commander arranges with the responsible parties concerned for distribution and issue through these agencies. The detailed arrangements are consummated by the Air Base Quartermaster.

*d. Class I Supplies.*—Quartermaster Class I supplies are issued on a daily automatic basis. Appropriate reserves are stocked at each distributing point for troops served thereat.

*e. Other Classes.*—Other classes of Quartermaster supplies are procured by the Air Base Commander by requisition, either formal or informal, on War Department or communications zone depots. The Air Base Quartermaster arranges for distribution of these supplies to troops from stocks in the air base depot, withdrawals against credits, or by requisition on depots not under air force command. In the case of Class IV supplies, the requisition must receive the final approval of the Air Force Commander. No stocks of these supplies are placed at distributing points.

# APPENDIX I

**AUTHORIZED ABBREVIATIONS AND SYMBOLS FOR USE IN PREPARATION OF MILITARY RECORDS AND ADMINISTRATIVE SPECIAL ORDERS EXCEPT FIELD ORDERS AND MESSAGES (AR 850-150):**

**NOTE:** The following list of abbreviations is authorized. They may be used in combination, but no abbreviation or combination will be used when ambiguity would result and where the context does not show the meaning intended.

The abbreviations given below for the corresponding terms or expressions listed herein are authorized for use in the Army on pay rolls, rosters, returns, and other military records and are the only abbreviations to be used for the purpose, except such as are authorized for guard rosters.

## A

Absent without leave.....	AWOL	Arkansas .....	Ark
Acting .....	Actg	Army headquarters .....	AHQ
Active duty .....	AD	Army Air Forces .....	AAF
Additional .....	Add	Army Exchange Service.....	A Ex Serv
Adjutant .....	Adj	Army Ground Forces.....	AGF
Adjutant General.....	AG	Army Medical Center .....	AMC
Adjutant General's De-		Army Mine Planter.....	AMP
partment .....	AGD	Army Mine Planter Serv-	
Adjutant General's Office.....	AGO	ice .....	AMPS
Administrative .....	Adm	Army & Navy Munitions	
Administrative orders .....	Adm O	Board .....	A&NMB
Administrative Services .....	Adm Serv	Army Nurse Corps .....	ANC
Aide-de-camp .....	ADC	Army of the United States.....	AUS
Air Base .....	AB	Army post office.....	APO
Airborne Command.....	A/B Comd	Army Postal Service.....	APS
Air Corps .....	AC	Army Regulations .....	AR
Aircraft warning (com-		Army Specialist Corps.....	ASC
pany) .....	AW (Co)	Army Transport Service.....	ATS
Aircraft Warning Service.....	AWS	Army War College.....	AWC
Airdrome .....	Adrm	Arrest .....	Ar
Air Intelligence Section.....	A Int Sec	Arsenal .....	Ars
Air mechanic, first class .....	AM 1cl	Article of War .....	AW
Air mechanic, second class .....	AM 2cl	Artificer .....	Artif
Airplane .....	Ap	Artillery .....	Arty
Airship .....	Ash	Assigned .....	Asgd
Air Transport Command.....	ATC	Assignment .....	Asgmt
Alabama .....	Ala	Assistant .....	Asst
Allotment .....	Almt	Assistant Chief of Staff .....	ACofS
Allotted .....	Alot	Personnel Division .....	ACofS, G-1
Allowances .....	Alws	Military Intelligence	
Ambulance .....	Amb	Division .....	ACofS, G-2
American Expeditionary		Operations and Training	
Forces .....	AEF	Division .....	ACofS, G-3
American National Red		Supply Division .....	ACofS, G-4
Cross .....	ARC	Operations Division .....	ACofS, OPD
Ammunition .....	Am	War Plans Division .....	ACofS, WPD
Amphibious Command.....	Amph Comd	Assistant Secretary of War .....	Asst Sec War
Animal .....	Anl	Assistant Secretary of War	
Antiaircraft .....	AA	for Air.....	AsstSecWar(Air)
Antiaircraft artillery .....	AAA	Attached .....	Atchd
Antitank .....	AT	Attack .....	Atk
Appointed .....	Aptd	At the rate of .....	a/r
Appointment .....	Apmt	August .....	Aug
Apprehended or apprehen-		Authorities .....	Auth
sion .....	App	Automatic .....	Auto
April .....	Apr	Auxiliary .....	Aux
Arizona .....	Ariz	Average .....	Av
		Aviation .....	Avn

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## B

Bachelor Officers' Quarters BOQ  
 Bakery .....Bkry  
 Balloon .....Bln  
 Balloon Barrage Training  
     Center .....BBTC  
 Barracks .....Bks  
 Barracks and quarters B&Q  
 Battalion .....Bn  
 Battery .....Btry  
 Bombardier.....Bmbdr  
 Bombardment .....Bomb

Branch .....Br  
 Branch assignment.....BA  
 Branch Immaterial.....BI  
 Brigade .....Brig  
 Brigade headquarters.....BHQ  
 Brigadier General.....Brig Gen  
 Bugler .....Bglr  
 Bulletin .....Bull  
 Bureau of the Budget.....BB  
 By direction of the  
     President.....DP

## C

Caliber .....Cal  
 Camouflage.....Cam  
 Captain .....Capt  
 Casual .....Cas  
 Cavalry .....Cav  
 Center or Central.....Cen  
 Certificate .....Cert  
 Certificate of Disability for  
     Discharge .....CDD  
 Changes .....C  
 Chaplain .....Ch  
 Character .....Char  
 Chauffeur .....Cfr  
 Chemical .....Cml  
 Chemical Warfare Service.CWS  
 Chief .....C  
 Chief of .....Cof  
 Chief of Staff.....CofS  
 Chief Signal Officer.....CSigO  
 Chief Warrant Officer.....CWO  
 Circular .....Cir  
 Citizens' Military Training  
     Camp .....CMTc  
 Civil (or civilian).....Civ  
 Civil authorities .....C Auth  
 Class .....Cl  
 Clerical .....Cler  
 Clerk .....Clk  
 Clothing .....Clo  
 Clothing and Equipage.....C&E  
 Coast Artillery Corps.....CAC  
 Coast Defense.....CD  
 Collecting .....Coll  
 College .....Colg  
 Colonel .....Col

Color .....Clr  
 Colorado .....Colo  
 Colored .....Cld  
 Command .....Comd  
 Command and General  
     Staff School.....C&GS Sch  
 Commandant .....Comdt  
 Commander .....Comdr  
 Commanding .....Comdg  
 Commanding general.....CG  
 Commanding officer.....CO  
 Command Post .....CP  
 Command Post Exercise.....CPX  
 Commissary .....Comm  
 Communication .....Com  
 Commutation .....Comtn  
 Company .....Co  
 Compilation .....Cmpn  
 Concentration .....Conc  
 Conference .....Confer  
 Confined .....Conf  
 Confinement.....Conft  
 Connecticut .....Conn  
 Conscientious objector .....Con objtr  
 Construction .....Cons  
 Continued .....Contd  
 Contract .....Cont  
 Control .....Contl  
 Convenience .....Convn  
 Cook .....Ck  
 Corporal .....Cpl  
 Corps of Engineers.....CE  
 Corps of Military Police.....CMP  
 Court Martial.....CM  
 Current .....Cur  
 Current series.....cs

## D

Defense .....Def  
 Delinquent account .....Del acct  
 Delivered or delivery .....Delv  
 Dental .....Dent  
 Dental Corps .....DC  
 Department .....Dept

Deposit .....Dpt  
 Deposits .....Dpts  
 Depot .....Dep  
 Deputy chief of staff.....DC of S  
 Deserted or desertion.....Des  
 Detached or detachment.....Det

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Detached Enlisted Men's  
   List ..... DEML  
 Detached Officers' List ..... DOL  
 Detached service ..... DS  
 Director ..... Dir  
 Disability ..... Disab  
 Discharge or discharged ..... Disch  
 Disciplinary ..... Dis  
 Discontinued ..... Discontd  
 Dishonorable or dishonor-  
   ably ..... Dishon  
 Dismissed ..... Dismd  
 Dismounted ..... Dsmtd  
 Disrated ..... Disr

Distinguished - Flying  
   Cross ..... DFC  
 Distinguished - Service  
   Cross ..... DSC  
 Distinguished - Service  
   Medal ..... DSM  
 District ..... Dist  
 District Engineer Officer ..... DEO  
 District of Columbia ..... DC  
 Division ..... Div  
 Division headquarters ..... DHQ  
 Document ..... Doc  
 Dropped ..... Drpd  
 Duty ..... Dy  
 Duty Officer ..... DO

### E

Each ..... ea  
 East ..... E  
 Electrical or electrician ..... Elec  
 Embarkation ..... Emb  
 Emergency ..... Emerg  
 Engineer ..... Engr  
 Enlisted ..... Enl  
 Enlisted man or men ..... EM  
 Enlisted Reserve Corps ..... ERC  
 Enlistment ..... Enlmt  
 Evacuation ..... Evac

Evidence ..... Evid  
 Excellent ..... Ex  
 Executive ..... Ex  
 Existed prior to induction ..... EPTI  
 Expert gunner ..... EG  
 Expert Rifleman ..... ER  
 Expiration ..... Exp  
 Expiration of term of  
   service ..... ETS  
 Extended active duty ..... EAD

### F

February ..... Feb  
 Federal ..... Fed  
 Field ..... Fld  
 Field Artillery ..... FA  
 Field Manual ..... FM  
 Field orders ..... FO  
 Field Service Regulations ..... FSR  
 Figure ..... Fig  
 Film Strip ..... FS  
 Final Statement ..... F/S  
 Finance ..... Fin  
 Finance Department ..... FD  
 Finance Officer ..... FO

First ..... 1st  
 First class ..... 1cl  
 Fiscal ..... Fis  
 Fiscal year ..... Fy  
 Flight ..... Flt  
 Florida ..... Fla  
 Forfeit ..... Forf  
 Fort ..... Ft  
 Forward Echelon ..... Fwd Ech  
 Fraudulent ..... Fraud  
 From ..... fr  
 Furlough ..... Fur  
 Furnished ..... Furn

### G

General ..... Gen  
 General Court-martial ..... GCM  
 General Dispensary ..... Gen Disp  
 General headquarters ..... GHQ  
 General Hospital ..... Gen Hosp  
 General orders ..... GO  
 General Service Schools ..... GSS  
 General Staff ..... GS

General Staff Corps ..... GSC  
 Georgia ..... Ga  
 Government ..... Govt  
 Grade ..... Gr  
 Graduate ..... Grad  
 Group ..... Gp  
 Guard ..... Gd  
 Gunner ..... Gnr

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**Harbor** ..... **Har**  
**Harbor defense** ..... **HD**  
**Harbor Defense Command** ..... **HDC**  
**Headquarters** ..... **Hq**  
**Heavy** ..... **Hv**

**Illinois** ..... **Ill**  
**Inch** ..... **in**  
**Inclosure** ..... **Incl**  
**Include** ..... **Incl**  
**Indiana** ..... **Ind**  
**Indorsement** ..... **Ind**  
**Inducted** ..... **Indctd**  
**Infantry** ..... **Inf**  
**Inspector General** ..... **IG**  
**Inspector General's Department** ..... **IGD**

**January** ..... **Jan**  
**Join** ..... **Jn**  
**Joined** ..... **Jd**  
**Judge Advocate** ..... **JA**  
**Judge Advocate General** ..... **JAG**

**Kansas** ..... **Kans**  
**Kentucky** ..... **Ky**

**Laboratory** ..... **Lab**  
**Laundry** ..... **Ldry**  
**Leader** ..... **Ldr**  
**Leave** ..... **Lv**  
**Legislative** ..... **Leg**  
**Letter** ..... **Ltr**  
**Liaison** ..... **Ln**  
**Lieutenant** ..... **Lt**  
**Lieutenant colonel** ..... **Lt col**

**Machine gun** ..... **MG**  
**Machine Records Unit** ..... **MRU**  
**Maine** ..... **Me**  
**Maintenance** ..... **Maint**  
**Major** ..... **Maj**  
**Major general** ..... **Maj Gen**  
**Manual** ..... **Man**  
**Manual for Courts-martial** ..... **MCM**  
**March** ..... **Mar**  
**Mark** ..... **Mk**  
**Marksman** ..... **Mkm**  
**Maryland** ..... **Md**  
**Massachusetts** ..... **Mass**  
**Master Sergeant** ..... **M Sgt**

## H

**High explosive** ..... **HE**  
**Honor or honorable** ..... **Hon**  
**Hospital** ..... **Hosp**  
**Howitzer** ..... **How**

## I

**Installation** ..... **Instl**  
**Instructor** ..... **Instr**  
**Instrument** ..... **Inst**  
**Insurance** ..... **Ins**  
**Intelligence** ..... **Int**  
**International** ..... **Intn**  
**Interpreter** ..... **Intpr**  
**Inventory and Inspection Report** ..... **I&I Report**

## J

**Judge Advocate General's Department** ..... **JAGD**  
**July** ..... **Jul**  
**Junior** ..... **Jr**

## K

**Killed** ..... **Kd**  
**Kitchen** ..... **Ki**

## L

**Lieutenant General** ..... **Lt Gen**  
**Light** ..... **L**  
**Light machine gun** ..... **LMG**  
**Limited service** ..... **Ltd serv**  
**Line of duty** ..... **LD**  
**Line of duty status** ..... **LDS**  
**Lines of Communication** ..... **LC**  
**Louisiana** ..... **La**  
**Low explosive** ..... **LE**

## M

**Mechanic** ..... **Mech**  
**Mechanized** ..... **Mecz**  
**Medal of Honor** ..... **MH**  
**Medical** ..... **Med**  
**Medical Administrative Corps** ..... **Med Adm C**  
**Medical Corps** ..... **MC**  
**Medical Department** ..... **MD**  
**Memorandum** ..... **Memo**  
**Memorandum Receipt** ..... **M/R**  
**Message** ..... **Msg**  
**Message center** ..... **Msg Cen**  
**Messenger** ..... **Msgr**  
**Meteorological** ..... **Met**

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Michigan ..... Mich  
 Military ..... Mil  
 Military attache..... Mil Att  
 Military aviator..... Mil av  
 Military Intelligence..... MI  
 Military occupational speciality specification serial number ..... MOS  
 Military police..... MP  
 Millimeter ..... mm  
 Minnesota ..... Minn  
 Miscellaneous ..... Misc  
 Mississippi ..... Miss  
 Missouri ..... Mo  
 Mobilization Regulations..... MR

Mobilization Training Program..... MTP  
 Model ..... Mdl  
 Monday ..... Mon  
 Montana ..... Mont  
 Month ..... Mo  
 Months ..... Mos  
 Morning Report..... M/R  
 Motorcycle ..... Mtrcl  
 Motorcycleist ..... Mtrclt  
 Motorized ..... Mtz  
 Motor Transport ..... MT  
 Mounted ..... Mtd  
 Musician ..... Mus

## N

National Guard Bureau..... NGB  
 Net Control Station..... NCS  
 Nebraska ..... Nebr  
 Nevada ..... Nev  
 New Hampshire ..... NH  
 New Jersey..... NJ

New Mexico ..... N Mex  
 New York ..... NY  
 North Carolina..... NC  
 North Dakota..... N Dak  
 Noncommissioned officer..... NCO  
 North ..... N  
 November ..... Nov

## O

Observation ..... Obsn  
 Observer ..... Obsr  
 October ..... Oct  
 Office, Officer, Order, or Orders ..... O  
 Office of The Quartermaster General..... OQMG  
 Officer candidate ..... OC  
 Officer Candidate School..... OCS  
 Officer in charge..... O/C  
 Officer in Charge of National Guard Affairs..... OCNGA  
 Officer of the day..... OD  
 Officer of the Guard ..... OG  
 Officers' Reserve Corps..... ORC  
 Oklahoma ..... Okla

Office Under Secretary of War..... O USec War  
 Olive drab ..... od  
 One pounder..... 1 pdr  
 On or about..... o/a  
 Operation ..... Opn  
 Operator ..... Opr  
 Opinions ..... Ops  
 Orderly ..... Ody  
 Ordnance ..... Ord  
 Ordnance Department..... Ord Dept  
 Oregon ..... Oreg  
 Organization ..... Orgn  
 Organized Reserves..... OR  
 Over, Short, and Damaged Report ..... OS&D

## P

Pack ..... Pk  
 Packer ..... Pkr  
 Packmaster ..... Pkmr  
 Paid ..... Pd  
 Panama Canal ..... PC  
 Parachute ..... Prcht  
 Paragraph ..... Par  
 Partial ..... Part  
 Patient ..... Pnt  
 Payment ..... Pmt  
 Pay roll ..... P/R  
 Pennsylvania ..... Pa  
 Permanent..... Perm  
 Personnel..... Pers  
 Philippine Scouts ..... PS

Photograph or photographic ..... Photo  
 Pigeon ..... Pgn  
 Pioneer ..... Pion  
 Point ..... Pt  
 Ponton ..... Pon  
 Port of embarkation..... P/E  
 Post hospital..... PHosp  
 Post Laundry ..... PL  
 Primary ..... Prim  
 Principal ..... Princ  
 Prisoner..... Pris  
 Prisoner of War..... PW  
 Private ..... Pvt  
 Private, first class..... Pfc

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Professor ..... Prof  
 Professor of Military Science and Tactics..... PMS&T  
 Provisional ..... Prov  
 Provost marshal ..... PM  
 Provost Marshal-General..... PMG

Public ..... Pub  
 Publication ..... Publ  
 Puerto Rico ..... PR  
 Pursuit ..... Pur  
 Purple Heart..... PH

## Q

Qualified ..... Qual  
 Quartermaster ..... QM  
 Quartermaster Corps..... QMC  
 Quartermaster General..... QMG

Quartermaster Supply Officer..... QMSO  
 Quarters ..... Qrs

## R

Radio ..... Rad  
 Railroad ..... RR  
 Railroad transportation officer ..... RTO  
 Railway ..... Ry  
 Rations ..... Rat  
 Reappointed ..... Reaptd  
 Received ..... Recd  
 Reception Center ..... Recp Cen  
 Reconnaissance ..... Ren  
 Recreation ..... Rec  
 Recruit ..... Ret  
 Recruiting ..... Rctg  
 Reduce or reduced ..... Rd  
 Reducing ..... Rdg  
 Reenlist ..... Reenl  
 Reenlistment ..... Reenlmt  
 Regiment ..... Regt  
 Regimental orders..... RO  
 Regular ..... Reg  
 Regular Army ..... RA  
 Regular Army Reserve..... RAR  
 Regulating Station..... R Sta

Rejoined ..... Rejd  
 Relieved ..... Reld  
 Remount ..... Rmt  
 Repair ..... Rep  
 Replacement ..... Repl  
 Replacement Training Center..... RTC  
 Report..... Rpt  
 Report of Survey..... R/S  
 Requalified ..... Requal  
 Requirements ..... Reqmt  
 Requisition ..... Req  
 Rescinded ..... Resc  
 Reserve ..... Res  
 Reserve Officers' Training Corps ..... ROTC  
 Resigned ..... Resgd  
 Resources ..... Res  
 Retired ..... Ret  
 Retirement..... Retmt  
 Returns ..... Rets  
 Revolutions per minute..... rpm  
 Rhode Island..... RI

## S

Salvage ..... Salv  
 Same date ..... sd  
 Sanitary ..... Sn  
 Saturday ..... Sat  
 Scheduled ..... scd  
 School ..... Sch  
 Searchlight battery..... SL Btry  
 Secretary of War..... Sec War  
 Section ..... Sec  
 Selective Service..... SS  
 Sentence ..... Sent  
 Sentenced ..... Sentd  
 Separate ..... Sep  
 September ..... Sept  
 Sergeant ..... Sgt  
 Service ..... Serv  
 Service Command..... Serv C  
 Service Record ..... S/R  
 Services of Supply..... SOS

Service Unit..... SU  
 Sharpshooter ..... ss  
 Shipment..... Shipt  
 Sick ..... Sk  
 Signal ..... Sig  
 Signal Corps ..... Sig C  
 Small arms ..... SA  
 Soldier's Medal..... SM  
 South ..... S  
 South Carolina..... SC  
 South Dakota..... S Dak  
 Special ..... sp  
 Special court martial..... SCM  
 Special Duty ..... SD  
 Specialist ..... Specl  
 Special messenger..... Sp msgr  
 Special orders..... SO  
 Special troops ..... Spec trs  
 Squad ..... Sqd

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Squadron ..... Sq  
 Stable ..... Stab  
 Staff ..... Stf  
 Staff sergeant ..... S sgt  
 Standard operating procedure ..... SOP  
 Statement of Charges ..... S/C  
 Station ..... Sta  
 Station complement ..... Sta com  
 Statistical ..... Statl  
 Stenographer (s) ..... Steno  
 Sterilization and Bath ..... S&B  
 Stevedore ..... Stev  
 Steward ..... Stew  
 Strength ..... Str  
 Student ..... Stu

Submachine gun ..... SMG  
 Submarine ..... Subm  
 Subsistence ..... Subs  
 Summary ..... Sum  
 Summary court ..... SC  
 Summary court martial ..... SCM  
 Sunday ..... Sun  
 Supplemental ..... Suppl  
 Supply ..... Sup  
 Surgeon ..... Surg  
 Surgeon General ..... SG  
 Surgical ..... Surg  
 Surrendered or surrender ..... Surr  
 Suspended ..... Susp  
 Switchboard ..... Sb  
 Subject ..... Sub

### T

Tables of Allowances ..... T/A  
 Tables of Basic Allowances ..... T/BA  
 Tables of Equipment ..... T/E  
 Tables of Organization ..... T/O  
 Tactical ..... Tac  
 Tank ..... Tk  
 Tank destroyer ..... TD  
 Tank Destroyer Tactical and Firing Center ..... TDT/FC  
 Technical ..... Tech  
 Technical Manual ..... TM  
 Technical Regulations ..... TR  
 Technical Sergeant ..... T Sgt  
 Technician ..... Techn  
 Telegram ..... Telg  
 Telegraph ..... Tg  
 Telephone ..... Tp  
 Teletypewriter exchange (message) ..... TWX  
 Temporary ..... Temp  
 Tennessee ..... Tenn  
 Territorial assignment ..... TA  
 Territory of Hawaii ..... TH  
 Texas ..... Tex  
 The Adjutant General ..... TAG

Thursday ..... Thurs  
 Theater of Operations ..... T of Opns  
 Topographical ..... Top  
 Torpedo ..... Tor  
 Tractor ..... Trac  
 Train ..... Tn  
 Trainee ..... Trne  
 Training ..... Tng  
 Training Circular ..... TC  
 Training Film ..... TF  
 Training Manual ..... TM  
 Training Unit ..... TU  
 Transferred ..... Trfd  
 Transportation Corps ..... TC  
 Transportation Request ..... T/R  
 Transport or transportation ..... T  
 Travel by officer or his dependents by privately owned automobile is authorized. DS for officer's travel is authorized ..... TPA  
 Travel directed is necessary in the military service ..... TDN  
 Troop ..... Tr  
 Truck ..... Trk  
 Tuesday ..... Tues

### U

Unassigned ..... Unasgd  
 Under Secretary of War ..... U Sec War  
 United States Engineer Office ..... USEO  
 United States Marine Corps ..... USMC

United States Military Academy ..... USMA  
 United States Navy ..... USN  
 United States Property and Disbursing Officer ..... USP&DO  
 Unsatisfactory ..... Unsat

### V

Verbal orders ..... VO  
 Vermont ..... Vt  
 Veterinary Corps ..... VC  
 Virginia ..... Va

Visual ..... Vis  
 Volunteer ..... Vol  
 Volunteer Officer Candidate ..... VOC  
 Voucher ..... Vou

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## W

Wagon ..... Wag  
 War Department ..... WD  
 War Department General  
   Staff ..... WDGS  
 Warrant ..... Wrnt  
 Warrant officer ..... WO  
 Warrant Officer, Junior  
   Grade ..... WOJG  
 Washington ..... Wash  
 Weather ..... Wea

Wednesday ..... Wed  
 West ..... W  
 West Virginia ..... W Va  
 Will proceed to ..... WP  
 Wing ..... Wg  
 Wisconsin ..... Wis  
 Women's Army Auxiliary  
   Corps ..... WAAC  
 Wrecker ..... Wkr  
 Wyoming ..... Wyo

Yard ..... Yd

## Y

Zone of interior ..... Z of I

## Z

# APPENDIX II

## PRINCIPLES OF MILITARY CORRESPONDENCE

BY JOHN V. ROWAN,  
*Colonel, Q.M.C.*

Any letter prepared should contain a complete exposition of facts so presented as to leave no question as to the purport of the subject covered. Publicity organs in their instructions to correspondents point out the advisability of making the first paragraph a brief of the subject presented; in other words, similar to a telegraphic report. The first paragraph answers the questions: who, how, why, when, and where. The remaining paragraphs develop the facts. Each paragraph should be complete in itself. The last paragraph in a lengthy communication recapitulates facts. In presenting a long, involved study, it is advisable to summarize all facts, cover conclusions to be derived therefrom, and end by submitting recommendations.

Military letters should be clear, concise, complete, correct, and courteous. As a general rule, they should be confined to one subject.

Usually a concise letter is clear; but, if not, verbosity is preferable to obscurity. Clearness is generally improved by short sentences. The more simple the word, the more forcible it is, provided that it conveys the exact meaning desired.

Conciseness and brevity are almost synonymous. "Brevity is the soul of wit." Conciseness may be obtained by the elimination of unnecessary phrases, a better selection of words, and a logical sequence of thought.

Incompleteness causes the reader irritation, inconvenience, and at the same time defeats the purpose of the writer. You cannot expect others to understand your obscure ramifications of thought backed up by references others do not have available. Completeness does not mean unnecessary verbiage any more than it means the elimination of words and phrases necessary to convey thought.

Correctness implies completed action and due regard to mechanical appearance, such as proper paragraphing, typing, spacing, indenting, and the use of suitable stationery. Errors of any kind divert the attention of the reader.

Courtesy insures results where all other means fail. It pays. The logic of the writer and good will of the reader are united in a bond of mutual understanding and appreciation by courtesy. *A gentleman is always courteous.*

Place yourself in the other fellow's place. Imagine his reaction. Is he as familiar with the subject involved as you are? Does he require extensive explanations, or is he capable of grasping an idea at a glance? To be in accord with others, you must visualize their reactions. Cultivate your imagination—a faculty that has been described as "the spiritualization of common sense."

The cultivation of style requires time, patience, and an infinite capacity for observation. Practice makes perfect. *If you lack training, copy two paragraphs daily from different sources.* Note each phrase and every delicate shade of meaning. Avoid the use of the same author lest you acquire his faults and fail to imitate his virtues. Then endeavor to reproduce, from memory, what you have copied. Compare your work with the author's. This process develops style, while at the same time it improves your punctuation, orthography, and general knowledge. In six months' time you will be astounded at the self-improvement you have obtained at the expense of ten minutes' time daily.

### CORRECTING LETTERS OR MANUSCRIPTS

In making corrections on letters or manuscripts, mark only the line, sentence, or paragraph involved, and place on the edge of the paper an indication

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of the correction desired. For instance, if a comma is omitted, insert the comma, and place on the side of the paper a suitable symbol to point out the correction. Circle periods, colons, hyphens, and other small corrections easily overlooked. *Stet* indicates that the typed or printed matter is to be left standing "as is." *Tr* indicates transpose. Use *Caps* to indicate capitals, *l.c.* for lower case, and  $\ominus$  to close up blank space.

### CAPITALIZATION

The modern tendency of good writers is away from extensive capitalization. In the past, the use of capitals has been excessive. Authors and editors must be on their guard constantly against the evil of over capitalization.

### PUNCTUATION

Punctuation is a convenient mechanical device for indicating or assuring the unity, the coherence, or the emphasis implied in the written expression of thought. Punctuation is not an end in itself; it merely helps to suggest pauses, inflections, and intonations that in oral expression are of great value in making a thought clear. The more important general rules admit of little latitude for personal opinion in their application, since they are tacitly accepted by all who aspire to be careful writers. Other rules, though less binding, are indicative of what is considered good form in writing and are proof of literary training and experience.

### WORD COMPOUNDING

The capacity for forming compounds constitutes one of the most important sources of flexibility, grace, and strength in our language. Words may be compounded in two ways: (1) by writing the elements together solidly (as *blackbird*), or (2) by joining them with a hyphen (as *back-fire*). Compounds may be considered, generally, as of two classes: namely, permanent and temporary. The two examples given above—one the solid, the other the hyphenated, form—are both of the permanent type. Hyphenate adjectival expressions which otherwise would be complicated or ambiguous.

### COLLECTIVE NOUNS

As a general rule, collective nouns may be singular or plural in form and meaning. "A herd of cattle were grazing," or "A herd of cattle was seen." Do not shift, however, from singular into plural in the same sentence.

### WORD DIVISION

The division of words at the end of lines is always undesirable, but many cases occur where it is unavoidable. The guiding rule in word division is the rule to divide words only at breaks between syllables. One-syllable words may never be divided. Do not divide the last word on a page.

### REPRESENTATION OF NUMBERS

The following classes of numbers will not be spelled out:

- (1) Cardinal numbers designating dates.
- (2) Cardinal numbers designating the pages, paragraphs, sections, or parts of a book or other document.
- (3) Street numbers of houses.

However, when a date—ordinarily represented by a cardinal number, such as, 5 December—is for convenience or some other reason indicated by an ordinal, the number will be spelled (as: "On the fourteenth of the month General Smith advanced.").

PARAGRAPHS

Many writers have a tendency to divide the text into a number of very short paragraphs, regardless of whether in so doing they isolate material which is really closely related to preceding or following subject matter. It is sometimes wise, for ease of ready reference, to divide text material into a number of small paragraphs, each with its separate heading. Another evil of this sort is the adoption of a system of elaborate sub-paragraphing in order to avoid the labor of finding proper connecting words and phrases. It should be borne in mind that a paragraph is a rhetorical unit which deals with a particular point of a subject, and should consequently include within itself all sentences pertaining to that point. For the sake of form, paragraphs should normally consist of more than one sentence.

SPLIT INFINITIVES

When an adverb or adverbial phrase is placed between the sign of the infinitive, the combination is referred to as a split infinitive.

Wrong—"To carefully examine."

Right—"To examine carefully."

Many good writers and speakers freely violate this rule; however, such a practice is condemned by the best authorities.

ABBREVIATIONS

Unless they are authorized by AR 850-150, abbreviations should be avoided. An abbreviation familiar to the writer may be a mystery to the reader.

USE OF WORDS AND PHRASES

*A, An, The*—Do not confuse the reader by omitting the articles. For instance, "a black and white horse" means one horse; whereas, "a black and a white horse" means two horses.

*Ability-Capacity*—Ability to do, capacity to receive.

*Above*—Frequently used incorrectly as an adjective. Use "the preceding," "the foregoing statement," rather than "the above statement." Do not use "above a thousand" when you mean "more than a thousand."

*Abundance*—This word means "more than enough." "Plenty" means "sufficient."

*Adjust* does not mean to alter or change; hence, you *correct* records.

*Affect-Effect*—"Affect" means "to influence." "His story affected me deeply." "Prices were affected by the war." In a special sense, the word means "to feign"; for instance, "He had an affected manner." "Effect," as a noun, means "result." "*The educational effect of fifteen minutes daily devoted to the study of English cannot be overestimated as a method of training to insure better writers, more nearly perfect speakers, and higher efficiency in all the realms of thought.*" "Effect," as a verb, means "to do, to bring about, to achieve." "The method in use has effected results of a surprising nature."

*Aggravate*—"Aggravate" does not mean "annoy," "irritate," "vex," or "exasperate." "Certain treatments aggravate wounds." "His conduct irritates me."

*Ain't*—There is no such word.

*Allow*—Do not use "allow" for "say" or "think." "Allow" means "to permit."

*All right*—(Not alright).

*Alternative*—A choice between two things or considerations; hence, you cannot have three alternatives.

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*Allude-Allusion-Illusion*—To allude to means to refer to indirectly by a suggestion or hint. Do not confuse "allusion," an indirect reference, with "illusion," a deceptive appearance.

*Aloud*—One reads aloud, not "out loud."

*Among-Between*—Between two; among several. "After every mouthful" (not between).

*And-To*—"Try to do it"; not "Try and do it."

*Antagonize*—Do not confuse this word with "alienate" or "oppose."

*Anxious*—This word implies anxiety, not eagerness.

*Anyhow*—A vulgarism.

*Anywhere-Nowhere-Somewhere*—Do not add *s*.

*Appreciate-Depreciate*—"I appreciate your kindness." "The property has depreciated in value."

*Apt-Likely-Liable*—One may be an apt pupil; dogs are likely to bite; and certain actions make one liable to arrest.

*Appropriate-Fit*—"A fit man for the job." "An appropriate speech."

*As Per*—A legal expression. It is better to use "according to" or "in accord with."

*At-In-On*—We arrive at or live at a small place or town. We live in or arrive in a large city or country. Use "on" in referring to residence on a street or avenue.

*Audience*—Those who hear, not those who view.

*Avocation*—"His vocation was farming; his avocation, music." Your vocation is your regular occupation; your avocation is a secondary consideration or diversion.

*Awful*—An earthquake may be awful, since it inspires you with dread and awe, but it is not correct to say: "It is awful hot," unless, perchance, you just arrived in Hades.

*Bad-Good*—Look up the synonyms. These words are overworked.

*Badly*—Do not use for "very much" or "a great deal." You do not want something "badly" when you desire it very much.

*Balance-Rest of-Remainder*—You balance books, refer to the rest of the day, and speak of the remainder of us (not "balance of").

*Bank on*—Do not use in place of "to rely on" or "to trust in."

*Beg to*—A servile statement suitable for feudal days.

*Beside-Besides*—"Beside" means "at the side of, near, close to"; "besides" means "in addition to."

*Best of all*—Not "best of any," since any is singular. However, you could use the expression, "better than any other."

*Between you and me* is correct—not "between you and I."

*Big-Large-Great*—Refer to big ships, large profits, and great men. "Big" refers to size or bulk.

*Blame for*—"Blame me for it." (not—"Don't blame it on me"). You could express the same thought with "Put the blame on me."

*Bound-Determined*—Do not write "bound to" when you mean "determined to."

*Bring-Fetch-Carry*—"Bring to, carry away, and fetch (go and bring)."

*But-That*—"There is no doubt that you followed instructions" (not "but that").

*Bulk*—Do not use this word when you mean "greater part."

*Calculate*—Do not say "I calculate," when you mean "I think." To calculate

is to determine mathematically, to estimate, or to study out carefully.

*Can-May*—"Can" indicates power or ability; "may" denotes permission. "Can't seem" is a vulgarism.

*Capacity-Ability*—You have capacity to learn, ability to do.

*Center-Middle*—Center is a point; middle is a place. Refer to the "center of a circle," the "middle of a road."

*Character-Reputation*—The character of a person is what he really is; his reputation is what others think he is.

*Cheap-Inexpensive*—An article may be inexpensive without being cheap.

*Complement-Compliment*—A complement means a full or complete quantity or quality; whereas a compliment is an expression of admiration.

*Consul-Counsel-Council*—A consul is an official; to counsel is to give advice; and a council is a body of people assembled for purposes of advice or action.

*Could-Might* are the conjugation forms of "can" and "may."

*Credible-Credulous*—An idea may be credible. That a man is credulous may be evident from the serious impression he gains from unsupported evidence.

*Damage* means loss, injury, or harm. It does not mean cost or expense. Do not use the expression, "What is the damage?"

*Data*—This word is plural; *datum* is the singular form.

*Date*—This word refers to a period of time and not to an appointment with someone.

*Deal*—Do not use this word when "agreement," "arrangement," or "transaction" is intended.

*Delusion-Illusion*—A "delusion of the mind"—an "illusion of the senses."

*Difficult-Hard*—A rock is hard. Speaking and writing correctly are sometimes difficult.

*Divers-Diverse*—"Divers" means "several," and "diverse" means "very unlike."

*Either-Neither*—Write "either one or the other"; if not, "neither one nor the other."

*Endorse-Indorse*—These words are not to be used in the sense of "approving."

*Ethics* is used to mean a science. The word, used in that sense, is singular in number; as principles of action, it is plural.

*Everyone* requires a singular verb.

*Excellent*—Do not say "most excellent" since "excellent" itself is superlative in degree.

*Except* is a preposition and not a conjunction.

*Expensive-Costly*—"Expensive" has a more restricted meaning than "costly." "The mistake was costly both in men killed and money expended." "That is an expensive undertaking."

*Farther-Further*—"The city is farther away." "We shall discuss this matter further."

*Feature*—Do not write: "Newspapers feature sordid tales" when you mean "give prominence to."

*Female*—Apply to animals, not women.

*Fewer-Less*—Fewer in number; less in quantity.

*First-Last*—Since there can be only one first and one last, write "first two lessons," not "two first lessons"; refer to "last two sentences," not "two last sentences."

*Fishy*—Do not use this word to mean "unbelievable."

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*Fix*—This word means “to set, fasten, establish.” Don’t use it in such a sense as “I found myself in a strange fix.”

*Function*—Avoid the use of this word to mean a meeting or a gathering.

*Funny*—This word means “amusing,” not “peculiar.”

*Great big*—Either word is sufficient; don’t use the two together.

*Guess* should not be used for “think” or “suppose.”

*Grow*—To “grow small” or to “grow less” is impossible.

*Had ought*—Leave off the “had.”

*Hanged-Hung*—“The man was hanged.” “The picture was hung.”

*Here present*—Unnecessary repetition. Either word will be enough to express your thought.

*Herewith inclosed*—If anything is herewith, it is inclosed.

*Hint-Suggestion*—The use of “tip” for “hint” or “suggestion” is slang.

*Immediately*—Do not use “right away,” “right now,” or “right off” when you mean “immediately.”

*Invent-Discover*—We invent a new contrivance, and discover something that has already existed.

*Involve-Implicate*—“Implicate” implies crime, whereas “involve” carries no such suggestion.

*Its*—This possessive pronoun is not written with an apostrophe. “It’s” means “it is.”

*I would like*—*We would like*: incorrect. Use “I should like” and “We should like.”

*Judicial-Judicious*—“Judicial” pertains to law. “Judicious acts are prudent and wise.” “Judicial proceedings are necessary.”

*Kind of*—“He was somewhat ill,” (not “kind of ill”). “He partly (not “kind of”) expected such action.”

*Last-Latest*—“Last” indicates finality, to the end of time; hence, “the latest edition,” not “the last edition”; or “the latest revision,” not “the last revision.”

*Lay-Lie*—“Lay” is transitive; “lie” is intransitive. The first word takes an object; the second does not. “He laid the book on the shelf.” “He went to his room to lie down.”

*Learn-Teach*—A teacher may instruct (teach), but the pupil learns.

*Lend-Loan*—Do not confuse the noun “loan” with the verb “lend.” “Please lend me your magazine.” “He repaid the loan.”

*Like-Love*—“Love” implies affection. You like candy; you do not “love” it.

*Line*—Do not refer to a “line of business” when you mean a “kind of business.”

*Lot* means “a separate portion”—not “a great deal.”

*Mad* means “insane.” “He was angry” (not “mad”).

*Majority-Plurality*—A “majority” is more than half; a “plurality” is an excess over the next highest.

*Mean* carries the implication of ignoble or base; hence, it should not be used for “ill-tempered.”

*Me*—“It is I” (not “me”).

*Memoranda-Phenomena*—Both words are plural. Watch your verbs.

*Mighty*—Do not use “mighty funny” when you mean “very funny.”

*Mutual-Common*—“Mutual” implies interchangeability, something which is reciprocal and which usually exists between two; whereas, “common” means “shared equally.” Refer to “mutual love,” a “common enemy,” or “friends in common.”

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

*Much-Many*—"Much" refers to quantity; "many" to number.

*Negotiate*—You negotiate loans, not hills.

*New Beginner*—Redundancy.

*News*—This word is plural in form, but singular in construction. It takes a singular verb. "The news is startling."

*Novice-Amateur*—A novice is a beginner, one who is unskilled. An amateur is a non-professional, but he may be very skillful.

*Oblige* makes a weak ending to a letter. It is a relic from the days when one wrote, "Your obliged and most obedient humble servant."

*Observe*—Do not use the expression "What did you observe?" when you mean "What did you say?"

*Of*—Use "could have," not "could of."

*Off of*—Use "off" alone; don't follow it with "of."

*Opportunity-Chance*—Do not use "show" for these words.

*Party* is a legal word, and should not be used where "person" is intended, except in legal documents.

*Perspire-Sweat*—Persons perspire; animals sweat.

*Portray*—Applies to a picture, and not a narration.

*Post*—Do not use "I am posted" when you mean "informed."

*Practicable-Practical*—"A practical man"; "a practicable proposition."

*Precedence-Precedent*—"Precedence" means "going before," whereas the noun "precedent" means something done or said that may serve as an example.

*Principle-Principal*—"Principle" is used to mean a rule of conduct; for instance, "the principle involved." "Principal" has several meanings: leader or head, the chief actor in a crime, the basic sum, etc.

*Prophecy-Prophesy*—Note the difference in spelling between the noun "prophecy" and the verb "prophecy."

*Proved-Proven*—In general, use "proved." "Proven" should be used only as an adjective; it is no longer widely used.

*Propose-Purpose*—To propose means to put forward or present for consideration: to purpose means to resolve or determine to do something.

*Put-Invested*—"He invested (not "put") his money in sound stocks."

*Quit* means to leave, to go away from; hence, expressions such as "quit your joking" or "quit that" are incorrect. "Quit" does not mean "stop."

*Quite*—Since "quite" means "entirely" or "completely," it should not be used in the sense of "very" or "considerably."

*Raised-Reared*—Cattle are raised, but children are reared.

*Real*—Do not use this word in place of "very."

*Relative-Relation*—One is a relative by blood, a relation by marriage.

*Revolver-Gun*—Do not confuse these two words.

*Right smart-Right smart of* are both backwoods expressions.

*Rise*—Do not use "up" after "rise" or "arise."

*Rugged* is an over-used word. Do not confuse it with "rigid," "staunch," "sturdy," or "substantial."

*Set-Sit*—"The monument is set upon a concrete base." "The driver sits at the left of the machine."

*Shall-Will*—"Shall" in the first person and "will" in the second and third persons express futurity. When you declare a determination, give a command, or exercise determined control, use "will" in the first person and "shall" in the second and third persons. In interrogative sentences, the answer should employ

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

the same auxiliary as the question. To avoid offense, commands are sometimes issued in the "you will" rather than the grammatically correct "you shall" form.

*Splendid* means "resplendent." The word is greatly overused.

*State*—This word is too formal to be used as a synonym for "inform," "tell," or "mention."

*Stimulant-Stimulus*—Alcohol is a stimulant; whereas ambition is a stimulus to effort.

*Sure*—"We will surely accomplish the result desired." (not "We will do this sure.") Note that this sentence expresses determination; hence, "we will." In a simple declarative sentence, not expressing determination, use "we shall." Avoid the crude adverbial use of "sure." "It surely (not "sure") was pleasant."

*Suspicion*—This word is a noun. Never use it as a verb.

*Take in-Take up*—Both are common American colloquialisms. "Take in" should not be used for "impose on." You do not "take up" your studies.

*This-That*—Use "this" for something near, "that" for something at some distance. "These" and "those" are used in similar ways. Do not write "this here" or "those here." Do not use "that" for "so."

*That-Which-Who*—"That" relates to persons and things; "which" to things; and "who" to persons.

*Them* should not be used for "these" or "those."

*To-Too*—These words are often confused. "To" is a preposition; "too" is an adverb. Write: "too much," "too sure," "too distressed."

*Turn down-Turn up*—Don't use these expressions when you mean "refuse" or "discover," respectively.

*Twice over*—Drop the "over."

*Unanimous*—Since this word implies the agreement of all, do not use the expression "all unanimous."

*Universally by all*—Use "universally" or "by all," not both together.

*United States*—The United States *is*—not *are*.

*Understand about* is incorrect. Use "know about."

*Up*—Do not write "divided up," "settled up."

*Utter-Utterly*—"Utter" is an adjective; "utterly," an adverb.

*Want-Wish*—Do not confuse these words. You want a pen. You wish (desire) to help.

*Well-Good*—Do not use "good" for "well." "I am feeling well (not "good")."

*Whence*—This word means "from where"; therefore, it should not be preceded by "from."

*Who-Whom*—As an interrogative pronoun, "who" is in the nominative case, "whom" in the objective. "Whom have you selected?" "To whom did you address the letter?" "Who," as a relative pronoun, takes the case of its clause, and not of its antecedent.

*Whole of*—Refer to the "entire Army," not the "whole of the Army." Write "all the numbers," not "the whole of the numbers."

*Wonderful*—It might be a wonderful view, but it is a good cigar, or an interesting talk. This word is as much misused as the word "awful."

*Worst kind*—Though you might refer to "the worst kind of weather," you would not want something "the worst kind of way."

*You and I*—This phrase is correct in the nominative case only.

*You was*—Never use this expression.

## APPENDIX III

### MODEL LETTER

The following letter shows the proper form for a typical letter going to higher headquarters. It is not necessarily an approved letter for request for a leave of absence. Local "ground rules" may modify the nature of the basic communication and prescribe different channels of communication through which the letter will pass.

#### BATTERY B

#### 98TH COAST ARTILLERY TRAINING BATTALION

Camp Hitchcock, Texas,  
April 20, 1943.

**SUBJECT:** Leave of absence.

**TO:** Commanding Officer, 98th Coast Artillery Training Battalion,  
Camp Hitchcock, Tex.

1. I request that I be granted ten (10) days ordinary leave of absence effective on or about April 25, 1943, for the purpose of attending to urgent personal business.

2. If leave is granted, my address while on leave will be:  
901 N. College Place,  
Newark, N. J.

3. a. I have twenty-eight (28) days accrued leave.

b. I am not a member of a general or special court martial, or of a board of officers.

c. Present duty: Battery Executive, Battery B, 98th CATB.

d. I am not under orders for change of station or assignment.

*Howard T. Jones*

HOWARD T. JONES,  
1st Lt, CAC.

ARMY ADMINISTRATIVE AND SUPPLY MANUAL

201 Jones, Howard T. (Off) 1st Ind.  
Battery B, 98th CATB, Camp Hitchcock, Tex., Apr. 20, 1943.

RRB/gon

To: CO, 98th CATB, Camp Hitchcock, Tex.

1. Approved.
2. Authorized officer strength: four. Present for duty: four.
3. There will be no other officer on leave from this battery during the period requested.

*Robert R. Barlow*

ROBERT R. BARLOW,  
Capt, CAC, Comdg.

201 Jones, Howard T. (Off) 2d Ind.  
Hq, 98th CATB, Camp Hitchcock, Tex., Apr. 20, 1943.

AAP/lpo

To: Commanding General, 17th Coast Artillery Training Group, Camp  
Hitchcock, Tex.

Approved.

For the Commanding Officer:

*Arnold A. Peters*

ARNOLD A. PETERS,  
Capt, Inf,  
Adj.

201 Jones, Howard T. (Off) 3d Ind.  
Hq, 17th Coast Artillery Training Group, Camp Hitchcock, Tex., Apr. 20, 1943.

JBW/lmd

To: CO, 98th CATB, Camp Hitchcock, Tex.

1. Approved.
2. Orders will be issued.

By command of Brigadier General CUSTER:

*James B. White*

JAMES B. WHITE,  
Maj, AGD,  
Adj.

# A D D E N D A

## A PRACTICAL PROBLEM AND SOLUTION

BY COLONEL JOHN DOE

### General Situation:

Under date of August 1, 1942, Colonel John Doe is summoned to Headquarters, Third Service Command, Baltimore, Maryland, to establish a camp in the vicinity of Harrisburg, in the general area between that city and Indiantown Gap, this pursuant to orders from the War Department to the effect that a provisional camp for one motorized Triangular Division be created in that area within a period of ninety days. On August 2nd, Colonel Doe reports to the Commanding General, Third Service Command, and goes into conference with G-1 (Selection of Personnel), G-3 (Types of Training), and G-4 (Supply, Funds, Transportation, etc.), for discussion of the following matters:

(a) selection of an initial cadre consisting of approximately 200 men and 10 officers, with provision for selection of additional troops to augment the initial cadre;

(b) general types of training arrangements required;

(c) and immediate provision for supply, financial, and transportation requirements preliminary to erection of the camp.

### SPECIAL SITUATION NO. 1:

Colonel Doe appoints Major Smith acting supply, contracting, and agent disbursing officer, and directs him to make all preliminary arrangements for the movements of 200 men at once to the site selected. Major Smith consults the Adjutant General, Third Service Command, and secures orders directing the Commanding General, Fort Meade, to detail from Fort Meade 200 enlisted personnel, selected as follows:

(1) One Headquarters section consisting of key men familiar with Class I supply, General Supply, and Motor Maintenance Supply, together with knowledge of contracts, purchasing, rail, and motor transport;

(2) A Motor Maintenance section;

(3) The remainder, consisting of service troops, plus a selection of personnel for messing purposes.

Major Smith obtains initial issue of equipage and tentage to conform to the foregoing, and arranges for truck transport of personnel and equipage, this truck tonnage to be retained by the unit involved. This truck transport consists of the following:

30 2½-Ton Trucks  
10 1½-Ton Trucks  
4 Five-Passenger Cars  
2 Motorcycles

The detachment, thus selected and equipped, is designated the 1390th S.C.S.U.

### PROBLEM NO. 1:

To convey the initial cadre of 200 men and 10 officers from Fort Meade to the site selected, and establish there a provisional camp, providing for all necessary procurement and distribution of supplies and services, disbursement of funds, and temporary leasing of camp sites for use by the convoy en route, or other encampments required.

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

### SOLUTION TO PROBLEM NO. 1:

1. Major Smith, in conference with Colonel Doe, develops the following itinerary:

- (1) The initial cadre, with equipage and tentage, proceeds by motor convoy from Fort Meade to a temporary camp site near Gettysburg, Pa., to be used by the convoy as a bivouac area on an over-night stop;
  - (2) From the bivouac site the convoy proceeds to the site selected for erection of the provisional camp, where troops and equipage are detrucked;
  - (3) All trucks then engage in transporting supplies from New Cumberland Depot to the camp site, each truck making about 10 round trips.
2. The total distance from Fort Meade to the site of the Provisional Camp is 110 miles. There are no toll bridges to be crossed by the convoy en route.
3. Major Smith provides himself with the necessary data as to all existing contracts covering procurement of gasoline, oil, grease, and items appearing under the general schedule of supplies, which are subject to fixed prices. In addition he secures information concerning prevailing prices of supplies, such as fuel, that must be obtained by open market purchase for immediate use.
4. On the basis of this plan, Major Smith prepares the following estimate of funds required for establishing the initial cadre at the provisional camp, and expansion thereof, as a station for the motorized Triangular Division to arrive later.

#### ESTIMATE OF FUNDS NEEDED FOR THE INITIAL CADRE AND EXPANSION PURPOSES

(1) Temporary leasing of camp site for convoy bivouacs and camp sites by informal agreement. P11-11 A 0535-23 .....	\$100.00
(2) Cord wood for cooking. P2-02 A 0535-23 .....	\$200.00
(3) Emergency repairs to motor vehicles. P35-12 A 0525-23 .....	\$ 50.00
(4) Maintenance of motor vehicles. P33-02 A 0525-23 .....	\$200.00
(5) Gasoline, oil, and grease. P32-02 A 0525-23 .....	\$1000.00
(6) Lumber, other building supplies, and minor construction. P1-42 A 0540.63-N .....	\$6300.00
(7) Telegrams for emergency official correspondence. P1-05 A 0540.63-N .....	\$100.00
(8) Water service. P9-10 A 0535-23 .....	\$400.00
(9) Electric service (for lighting). P6-10 A 0535-23 .....	\$600.00
(10) Office furniture and equipment and stationery. P11-30 A 0510-23, P2-02 A 0510-23 .....	\$4000.00
(11) Cleaning and sanitary supplies. P8-02 A 0510-23 .....	\$500.00

5. On the basis of the foregoing estimates, Major Smith submits a telegraphic request for funds to Commanding General, Third Service Command. Procurement Authorities are wired to Major Smith to conform to his estimates (Figures 1 to 6).

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

6. Upon receipt of the foregoing Procurement Authorities, Major Smith, already appointed Class "B" Agent Officer, obtains such cash as may be required from the Finance Officer, Fort Meade, who accomplished War Department Finance Department Form No. 45 (Figure 7) in duplicate. Inasmuch as Major Smith will not return to Fort Meade to render his accounts to the Finance Officer there, these funds entrusted to him will be invoiced by the Finance Officer, Fort Meade, to the Finance Officer at Indiantown Gap, by means of War Department Form No. 326 (Invoice of Funds Transferred). Major Smith will render accounts of his activities as Agent Officer to the Finance Officer at Indiantown Gap, and, therefore, he will accomplish in duplicate the War Department, Finance Department Form No. 45A, Receipt for Trust Funds (Figure 8), in favor of this officer.

7. Major Smith directs the departure of the convoy to bivouac near Gettysburg, Pa. Enroute, accidents to two vehicles occur, necessitating minor repairs. Major Smith arranges for this work at Gettysburg, and, in making payment therefor, has the vendor prepare an invoice (Figure 10) in triplicate, listing the work done. Major Smith then accomplishes Form No. 1034, Public Voucher for Purchases and Services other than Personal (Figure 9), in triplicate (Form 1034, 1034a, and one tissue), and attaches the invoice thereto. On all three copies of the invoice, he will enter the following signed certificate:

I certify that the services have been rendered as stated and payment for same has been made by me in cash this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_, from funds intrusted to me by \_\_\_\_\_ Procurement authority No. \_\_\_\_\_.

(Name, grade, and organization)

*Agent Officer.*

The Form No. 1034, with the three copies of the invoice attached, is retained by Major Smith as a voucher supporting this disbursement of funds. It will be submitted to the Finance Officer to whom Major Smith renders his accounts as Agent Officer when his accounts are rendered.

8. Having arrived at Gettysburg in advance of the convoy, Major Smith procures the use of a field, conveniently located, by means of informal agreement, since the time of occupancy is to be less than 90 days and the total rental is to be less than \$100 (Paragraph 5a, AR30-1415). Before leaving the area, Major Smith secures from the lessor a signed statement that no damage to the property has resulted from the convoy's occupation thereof. This release (Figure 13) and the Informal Agreement (Figure 12), which Major Smith has already executed, are attached to Form No. 1034 (Figure 11), accomplished in triplicate, upon which payment is made. This Form No. 1034, with the informal agreement and the certificate of release attached, is retained as a voucher and later disposed of as in paragraph 7, above.

9. While the convoy is bivouaced at Gettysburg, approximately one cord of wood for mess fires is needed, and Major Smith procures this, having the vendor furnish in triplicate an invoice (Figure 15), which is attached to Form No. 1034 (Figure 14), accomplished in triplicate. On all three copies of the invoice, Major Smith enters the following signed certificate:

## ARMY ADMINISTRATIVE AND SUPPLY MANUAL

I certify that the supplies enumerated hereon were received by me and that payment therefor has been made by me as agent officer in cash this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, from funds intrusted to me by \_\_\_\_\_, finance officer at \_\_\_\_\_, that the nonexpendable property listed hereon (if any) will be accounted for by the quartermaster at \_\_\_\_\_, and that the expendable items hereon designated thus (X) are for immediate consumption in current service in \_\_\_\_\_

(State purpose for which the expendable supplies are to be immediately used. For example: "Operation of motor trucks or airplanes," "troops on the march," etc.)

Procurement authority No. \_\_\_\_\_

\_\_\_\_\_  
(Name, grade, and organization)

*Agent Officer.*

The Form No. 1034, with the original and the duplicate of the invoice attached, is retained by Major Smith as a voucher, and later disposed of as in paragraph 7, above. The triplicate of this invoice will be forwarded to the Service Command Finance Officer for audit and file in the property auditor's file.

10. Upon arriving at Indiantown Gap, Major Smith procures 650 gallons of gasoline, for refilling tanks of vehicles in the convoy. Contact is had with the company's representative holding the current fixed price gasoline and oil contract. The dealer furnishes an invoice (Fig. 17) in triplicate, and payment is made on Form No. 1034 (Fig. 16), accomplished in triplicate. Major Smith enters on all three copies of the invoice certificate as in paragraph 9, above, and forwards the triplicate of the invoice to the Service Command Finance Officer.

11. Troops and equipage are detrucked at the site of the provisional camp, and Major Smith prepares additional requisitions for all supplies needed for establishing the tent camp that are obtainable from the New Cumberland Depot. He receives the property from the New Cumberland Depot on Shipping Tickets, and initiates a Stock Record Account, upon which is listed all non-expendable property received. Expendable items are dropped by a certificate of expendability.

12. The unit having arrived and established itself at the Provisional Camp, it is now no longer necessary for Major Smith to act as agent officer. There is an Accountable Disbursing Officer at Indiantown Gap, who is conveniently located for making payment for all future purchases of Major Smith. In terminating his status as Class "B" Agent Officer, Major Smith settles his accounts with the Finance Officer at Indiantown Gap, to whom the funds intrusted to Major Smith were invoiced by the Finance Officer at Fort Meade. Major Smith turns over all funds remaining on hand, together with vouchers covering all disbursements that he has made, and submits therewith W.D., F.D. Form No. 45-B (Fig. 18), accomplished in duplicate. The Finance Officer acknowledges receipt of the settlement on W.D., F.D. Form No. 45-C (Fig. 19), also accomplished in duplicate, and submitted to Major Smith.

13. Such minor construction work as is necessary at the Provisional Camp is procured by local purchase and hire of labor, as the necessity arises. Because Major Smith is no longer acting as agent officer, he must conduct his activities as contracting officer under the general procedure prescribed by Army Regulations. That is, in making procurements, he must execute such written acceptance

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

as the case may require. A purchase in the open market is illustrated by Figs. 20 (Purchase Order) and 21 (Invoice attached).

(NOTE: Repair of trucks at Gettysburg could have been accomplished by the motor maintenance section, if time permitted and parts were available.)

WAR DEPARTMENT  
Form No. 23  
(Revised Oct. 19, 1937)

(Fig. 1)

SERIAL NO. QM 1203

## WAR DEPARTMENT PROCUREMENT AUTHORITY

BALTIMORE, MD., Aug. 4, 1942.  
(Place and date.)

FROM QUARTERMASTER, HQ. THIRD SERVICE COMMAND  
(Issuing office.)

TO Supply Officer, 1390th S.C.S.M.  
(Agency and place.)

You are issued a procurement authority for supplies and services for the purposes and in the amounts as follows. Purchases of supplies as defined in AR 5-100, if any are required, will be made only by contracting officers designated in accordance therewith.

### FISCAL YEARS 1942-43

For temporary leasing of camp sites for convoy bivouacs, and procurement of cord wood for fuel for convoy en route from Fort Meade, Md. to Indiantown Gap, Pa.

Requirements of paragraph 14, Circular 1-2, OQME, March 24, 1941, will be complied with.

Restricted to expenditures under purpose numbers P11-11, P2-02.

Specific purpose numbers will be used in making expenditures under this procurement authority.

AUTHORITY NUMBER	AMOUNT	APPROPRIATION TITLE	SPACE FOR ACTION OF CHIEF OF FINANCE
QM 1203 P99 A 0535-23	\$  300 00	D. & Q. A., FY 1942-43	

FOR THE QUARTERMASTER:

/s/ Walter Carson  
WALTER CARSON  
1 St. Lt., Q.M.C.,  
Assistant.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

WAR DEPARTMENT  
Form No. 35  
(Revised Oct. 10, 1937)

(Fig. 2)

SERIAL NO. 1213

## WAR DEPARTMENT PROCUREMENT AUTHORITY

BALTIMORE, MD., Aug 24, 1942

(Place and date)

FROM QUARTERMASTER, Hq., THIRD SERVICE COMMAND  
(Issuing office)

TO Supply Officer, 1390th S.C.S.U.  
(Agency and place)

You are issued a procurement authority for supplies and services for the purposes and in the amounts as follows. Purchases of supplies as defined in AR 5-100, if any are required, will be made only by contracting officers designated in accordance therewith.

FISCAL YEARS 1942-43

For procurement of water service and electric service for the 1390th S.C.S.U.

Requirements of paragraph 14, Circular 1-2, CGM, March 24, 1941, will be complied with.

Restricted to expenditures under purpose numbers as follows:

P9-10.....\$ 400.00  
P6-10.....\$ 600.00

Specific purpose numbers will be used in making expenditures under this procurement authority.

AUTHORITY NUMBER	AMOUNT	APPROPRIATION TITLE	SPACE FOR ACTION OF CHIEF OF FINANCE
QM 1213 P90 A 0535-23	\$ 1000 00	B. & J.A., FY 1942-43	

FOR THE QUARTERMASTER:

/sgd/ Walter Carson

WALTER CARSON

1st Lt., J.N.C.

Assistant.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

WAR DEPARTMENT  
Form No. 23  
(Revised Oct. 19, 1937)

(Fig. 3)

SERIAL NO. QM 1223

## WAR DEPARTMENT PROCUREMENT AUTHORITY

Baltimore, MD., Aug. 4, 1942

(Place and date.)

FROM QUARTERMASTER, Hq., THIRD SERVICE COMMAND  
(Issuing office.)

TO Supply Officer, 1390th S.C.S.U.  
(Agency and place.)

You are issued a procurement authority for supplies and services for the purposes and in the amounts as follows. Purchases of supplies as defined in AR 5-100, if any are required, will be made only by contracting officers designated in accordance therewith.

**FISCAL YEARS 1942-43**

For procurement of gasoline, lubricants, and motor maintenance for the 1390th S.C.S.U.

Requirements of paragraph 14, Circular 1-2, OJG, March 24, 1941, will be complied with.

Restricted to expenditures under purpose numbers as follows:

P35-12.....\$ 30.00  
P33-02..... 200.00  
P32-02..... 1000.00

Specific purpose numbers will be used in making expenditures under this procurement authority.

AUTHORITY NUMBER	AMOUNT		APPROPRIATION TITLE	SPACE FOR ACTION OF CHIEF OF FINANCE
QM 1223 P99 A 0525-23 <sup>S</sup>	1250	00	A.T., "C", FY 1942-43	

/srd/ Walter Carson  
 WALTER CARSON  
 1st Lt., U.S.C.,  
 Assistant.

**ARMY ADMINISTRATIVE AND SUPPLY MANUAL**

WAR DEPARTMENT  
Form No. 28  
(Revised Oct. 14, 1937)

(Fig. 4)

SERIAL NO. QM 1233

**WAR DEPARTMENT PROCUREMENT AUTHORITY**

BALTIMORE, MD., Aug. 4, 1942  
(Place and date.)

From QUARTERMASTER, HQ., THIRD SERVICE COMMAND  
(Issuing office.)

To Supply Officer, 1390th S.C.S.U.  
(Agency and place.)

You are issued a procurement authority for supplies and services for the purposes and in the amounts as follows. Purchases of supplies as defined in AR 5-100, if any are required, will be made only by contracting officers designated in accordance therewith.

NO YEAR

For minor emergency construction at the Provisional Camp, Indiantown Gap, Pa.

Restricted to expenditures under purpose numbers P1-32, P1-05.

Specific purpose numbers will be used in making expenditures under this procurement authority.

AUTHORITY NUMBER	AMOUNT		APPROPRIATION TITLE	SPACE FOR ACTION OF CHIEF OF FINANCE
	\$			
QM 1233 P99 A 0540.063-N	6400	00	C. of B.U.&A., NO YEAR	

for the QUARTERMASTER:

/sgd/ Walter Carson  
WALTER CARSON  
1st.Lt., Q.M.C.,  
Assistant.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig. 5)

WAR DEPARTMENT  
Form No. 23  
(Revised Oct. 12, 1937)

SERIAL NO. Q M 1243

## WAR DEPARTMENT PROCUREMENT AUTHORITY

BALTIMORE, MD., Aug. 4, 1942

(Place and date.)

FROM QUARTERMASTER, H.Q., THIRD SERVICE COMMAND

(Issuing office)

TO Supply Officer, 1390th S.C.S.U.

(Agency and place.)

You are issued a procurement authority for supplies and services for the purposes and in the amounts as follows. Purchases of supplies as defined in AR 5-100, if any are required, will be made only by contracting officers designated in accordance therewith.

### FISCAL YEARS 1942-43

For procurement of office furniture and equipment and stationery for the 1390th S.C.S.U.

Requirements of paragraph 14, Circular 1-2, OQME, March 24, 1941, will be complied with.

Restricted to expenditures under purpose numbers P11-30, P2-02.

Specific purpose numbers will be used in making expenditures under this procurement authority.

AUTHORITY NUMBER	AMOUNT	APPROPRIATION TITLE	SPACE FOR ACTION OF CHIEF OF FINANCE
QM 1243 P99 A 0510-23	\$ 5000 00	R.S., FY 1942-43	

FOR THE QUARTERMASTER:

/srd/ Walter Carson

WALTER CARSON

1st Lt., Q.M.C.

Assistant

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

WAR DEPARTMENT  
Form No. 25  
(Revised Oct. 19, 1937)

(Fig. 6)

SERIAL NO. QM 1253

## WAR DEPARTMENT PROCUREMENT AUTHORITY

BALTIMORE, MD., Aug. 4, 1942  
(Place and date.)

FROM QUARTERMASTER, HQ., THIRD SERVICE COMMAND  
(issuing office.)

TO Supply Officer, 1390th S.C.S.U.  
(Agency and place.)

You are issued a procurement authority for supplies and services for the purposes and in the amounts as follows. Purchases of supplies as defined in AR 5-100, if any are required, will be made only by contracting officers designated in accordance therewith.

FISCAL YEARS 1942-43

For procurement of cleaning and sanitary supplies for the 1390th S.C.S.U.

Requirements of paragraph 14, Circular 1-2, OQMG, March 24, 1941, will be complied with.

AUTHORITY NUMBER	AMOUNT		APPROPRIATION TITLE	SPACE FOR ACTION OF CHIEF OF FINANCE
QM 1253 P8-02 A 0510-23	\$	500 00	R.S., FY 1942-43	

/srd/ Walter Carson  
WALTER CARSON  
1st Lt., Q.M.C.,  
Assistant.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

Fig. 7

WAR DEPARTMENT  
FINANCE DEPARTMENT—Form No. 45  
(Comptroller of the Treasury Nov. 4, 1920)

WAR DEPARTMENT  
FUNDS INTRUSTED TO AGENT  
(Act June 4, 1920)

Filed with Account Current  
Month of June, 1942

Station Fort Meade, Md. Date Aug. 4, 1942

(1) I certify that I have this day intrusted to Joseph Smith, Major, U. S. A., as my Agent at \_\_\_\_\_

(2) the following funds: Check No. See No. 5 (Name and rank) on the Treasurer of the United States \$ \_\_\_\_\_

(3) Cash \$ \_\_\_\_\_

(4) \_\_\_\_\_ vouchers covering the following:

(5) Checks no. 934-5

Amount represented by cash	Amount represented by check
\$.....	\$...200...00
\$.....	
\$.....	
\$.....	

(6) Total amount of this trust \$ 200.00

(7) Balance per statement dated \_\_\_\_\_, 19\_\_\_\_, \_\_\_\_\_ \$ \_\_\_\_\_

(8) Funds per trust receipt dated \_\_\_\_\_, 19\_\_\_\_; \_\_\_\_\_, 19\_\_\_\_; \_\_\_\_\_, 19\_\_\_\_ \$ \_\_\_\_\_

(9) Total amount of funds intrusted to Agent to be accounted for \$ 200.00

NOTE—This form to be accomplished in duplicate by Disbursing Officer and forwarded with funds and vouchers to Agent.

/sgd/ Richard Jones, U. S. A.,  
(Signature of disbursing officer)

RICHARD JONES, Major, F.D.  
Accountable Disbursing Officer  
(Official designation)

See Instructions on reverse hereof.

(Fig. 8)

WAR DEPARTMENT  
FINANCE DEPARTMENT—Form No. 45-A  
(Comptroller of the Treasury Nov. 4, 1920)

WAR DEPARTMENT  
RECEIPT FOR TRUST FUNDS  
(Act June 4, 1920)

Station Fort Meade, Md. Date Aug. 4, 1942

(10) Received this day from Martin Long, Major, F.D., U. S. A., Disbursing Officer,

(11) Check No. 934-5 on the Treasurer of the United States for \$ 200.00

(12) Cash to the amount of \$ \_\_\_\_\_

(13) \_\_\_\_\_ vouchers:

(14) Total amount of this trust \$ 200.00

(15) to be disbursed by me as Agent for the above-named Disbursing Officer, for which total amount I hereby assume

(16) pecuniary responsibility.

/sgd/ Joseph Smith

JOSEPH SMITH, Major, U.S.A., U. S. A.,  
(Signature of Agent)

Agent Officer  
(Official designation)

NOTE—This receipt to be accomplished in duplicate by Agent, detached, and promptly returned to Disbursing Officer.

See Instructions on reverse hereof.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig. 9)

Standard Form No. 1084—Rev.  
Form approved by  
Comptroller General, U. S.  
May 26, 1939  
(Amended August 15, 1941)

## PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vouch. No. \_\_\_\_\_  
Bu. Vouch. No. \_\_\_\_\_

**GENERAL ACCOUNTING OFFICE PREAUDIT**  
Certified for payment in the sum of \$.....  
  
Comptroller General of the United States  
By.....

**U. S. WAR DEPARTMENT, AGENT FINANCE OFFICER, U.S. ARMY**  
(Department, bureau, or establishment)  
*Voucher prepared at* Gettysburg, Pa., **AUG. 4, 1942**  
(Give place and date)  
**THE UNITED STATES, Dr.,**  
*To* **STANLEY MOTOR COMPANY, Walt Wynn, Manager**  
(Payee)  
*Address* **100 Blank St., Gettysburg, Pa.**  
*Payee's Account No.* .....

**PAID BY**  
**JOSEPH SMITH**  
MAJOR, C.M.C.,  
AGENT OFFICER.  
  
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms ..... % Discount Cash ..... days	Quantity	UNIT PRICE		AMOUNT	
				Cost	Per	Dollars	Cts.
	6/4/42	Brought forward from continuation sheet(s)  As per certified invoice attached				15	00

Shipped from ..... to ..... Weight ..... Government B/L No. .... Total 15 00

I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

\*Payee  
(This certifies not required when a like certifies is made by payee on attached bill or bill)  
Per ..... Title .....

(Payee must NOT use this space)  
Differences .....  
Account verified; correct for .....  
(Signature or initials) .....

Contract No. .... Date ..... Req. No. .... Date ..... Invoice Rec'd .....

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. .... of "Method of or Absence of Advertising" shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance with the agreement.

†Approved for \$..... (Sign original only)  
†/sgd/ Joseph Smith  
JOSEPH SMITH, Major, C.M.C.  
Title Agent Officer

**ACCOUNTING CLASSIFICATION (for completion by Administrative Office)**

Appropriation, limitation, or project symbol	Appropriation title		Limit'n or Prof't Amount		Appropriation Amount	
	Symbol	Amount	Symbol	Amount	Symbol	Amount
	QU 1223 P35-12 A	0525-23		15.00		15.00

Allotment symbol	Amount	Obligations liquidated	COST ACCOUNT		OBJECTIVE CLASSIFICATION	
			Symbol	Amount	Symbol	Amount

Paid by { Check No. .... dated ..... 19.... For \$..... }  
 { Cash, \$15.00 on **AUG. 4, 1942.** Payee **STANLEY MOTOR COMPANY** }  
(on Treasurer of the United States in favor of payee named above.)

\* If a check is used as provided in the form of contract, the sign of the payee on the contract or order shall be as well as the sign of the check. If a check is used as provided in the form of contract, the sign of the payee on the contract or order shall be as well as the sign of the check. If a check is used as provided in the form of contract, the sign of the payee on the contract or order shall be as well as the sign of the check.

Per /sgd/ **Walt Wynn**  
Title **WALT WYNN, Manager**

ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig. 10)

STANLEY MOTOR COMPANY  
Gettysburg, Pa.

Aug. 4, 1942

To: Supply Officer,  
1390th S.C.S.U.

Invoice No. 1031

Repairs to trucks as follows:

1 each Replace Assembly, shaft, Part No. 1565119	.80	.80
10 each Replace Bearing, Stock No.14895	.50	5.00
2 each Replace Head gasket and broken valve	7.10	14.20
		<u>20.00</u>

Less 25% trade discount		5.00
		<u>15.00</u>

I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

STANLEY MOTOR COMPANY  
by: /sgd/ Walt Wynn  
WALT WYNN, Manager.

I certify that the services have been rendered as stated and payment for same has been made by me in cash this fourth day of August, 1942, at Gettysburg, Pa., from funds entrusted to me by Richard Jones, Major, F.D.  
Procurement Authority No. QM 1223 P35-12 A 0525-23

/sgd/ Joseph Smith  
JCSEPH SMITH, Major, Q.M.C.  
Name                      Grade      Organization  
Agent Officer

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig 11)

Standard Form No. 1084—Rev.  
Form approved by  
Comptroller General, U. S.  
May 28, 1939  
(Amended August 18, 1941)

## PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Voucher No. \_\_\_\_\_  
Bu. Voucher No. \_\_\_\_\_

**GENERAL ACCOUNTING OFFICE PREADUIT**  
Certified for payment in the sum of \$.....  
Comptroller General of the United States  
By \_\_\_\_\_

**U. S. WAR DEPARTMENT, AGENT FINANCE OFFICER, U. S. ARMY**  
(Department, bureau, or establishment)  
Voucher prepared at Gettysburg, Pa. Aug. 4, 1942  
THE UNITED STATES, Dr.,  
(Give place and date)  
To Alton Miles  
(Payee)  
Address 2000 School Street, Gettysburg, Pa.  
Payee's Account No. \_\_\_\_\_

**PAID BY**  
  
JOSEPH SMITH  
MAJOR, Q. M. C.  
AGENT OFFICER.  
  
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms ..... % Discount Cash ..... days	Quantity	UNIT PRICE		AMOUNT	
				Cost	Per	Dollars	Cts.
	6/4/42	Brought forward from continuation sheet(s)  Rental of land, as per informal agreement attached.				10	00

Shipped from \_\_\_\_\_ to \_\_\_\_\_ Weight \_\_\_\_\_ Government B/L No. \_\_\_\_\_ Total 10 00

I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

\*Payee /sgd/ Alton Miles (Sign original only)  
(This certificate not required when a tax certificate is made by paper on attached bill or bill)

Per \_\_\_\_\_ Title \_\_\_\_\_  
(Signature or initials)

(Payee must NOT use this space)  
Differences \_\_\_\_\_  
Account verified; correct for \_\_\_\_\_

Contract No. \_\_\_\_\_ Date \_\_\_\_\_ Req. No. \_\_\_\_\_ Date \_\_\_\_\_ Invoice Rec'd \_\_\_\_\_

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. \_\_\_\_\_ of "Method of or Amount of Advertising" shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance with the agreement.

Approved for \$..... (Sign original only) /sgd/ Joseph Smith  
JOSEPH SMITH, MAJOR, Q. M. C.  
Title Agent Officer

ACCOUNTING CLASSIFICATION (for completion by Administrative Office)

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Proj't Amount	Appropriation Amount

Allotment symbol	Amount	Obligations liquidated	COST ACCOUNT		OBJECTIVE CLASSIFICATION	
			Symbol	Amount	Symbol	Amount

Paid by Check No. \_\_\_\_\_ dated \_\_\_\_\_ 19\_\_\_\_ for \$..... (on Treasurer of the United States in favor of payee named above.)  
Cash \$10.00 on AUG 4 1942. Payee /sgd/ Alton Miles  
(Sign original only)

Per \_\_\_\_\_ Title \_\_\_\_\_

\* When a voucher is placed or assigned in the name of a company or corporation, the name of the person making the advance or advance must be as well as the name of the company or corporation. For cases where the advance is made to a company, the name of the company must also be ascertained and shown in the check name field. Approved for U. S. War Department, Form 1084-1, and used for official use.  
U. S. GOVERNMENT PRINTING OFFICE - O - 10 - 23000

ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig. 12)

Gettysburg, Pa.  
(Place)  
Aug. 4, 19 42  
(Date)

The undersigned hereby agrees to allow the use of premises Field at intersection of Blank Road and School Street by 1390th S.C.S.U.  
(description of premises) (designation of detachment)  
at a rental of \$ 10.00 per month, or proportionate part thereof for the time of occupancy.

/sgd/ Alton Miles  
(Signature of property owner)

I certify that I have this day entered into an informal agreement with Alton Miles covering rental of Field at intersection of Blank Road and School Street same being required and absolutely necessary for the successful operation of my detachment.  
(Description of premises)

/sgd/ Joseph Smith  
JOSEPH SMITH  
(Name)

Major, Q. M. C.  
(Grade and organization)

Aug. 4, 19 42  
(date)

(Fig. 13)

Gettysburg, Pa., Aug. 5, 1942  
(Place) (Date)

This is to state that on termination, this date, of the written agreement dated Aug. 4, 19 42, with Joseph Smith, Major Q. M. C., the grounds and property were left by the above organization in good condition.  
Date Aug. 5, 19 42

/sgd/ Alton Miles  
ALTON MILES  
(Name of owner of property)

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

Standard Form No. 1094—Rev.  
Form approved by  
Comptroller General, U. S.  
May 26, 1939  
(Amended August 15, 1941)

(Fig. 14)  
**PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL**

D. O. Vou. No. \_\_\_\_\_  
Bu. Vou. No. \_\_\_\_\_

**GENERAL ACCOUNTING OFFICE PREAUDIT**  
Certified for payment in the sum of \$.....  
Comptroller General of the United States  
By.....

**U. S. MAR. DEPARTMENT, AGENT FINANCE OFFICER, U. S. ARMY.**  
(Department, bureau, or establishment)  
Voucher prepared at Gottysburg, Pa., Aug. 4, 1942  
(Give place and date)  
**THE UNITED STATES, Dr.,**  
To John Ryan  
(Payee)  
Address Gottysburg, Pa.  
Payee's Account No. \_\_\_\_\_

**PAID BY**  
**JOSEPH SMITH,**  
MAJOR, Q. M. C.,  
AGENT OFFICER.  
  
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms ..... % Discount Cash ..... days	Quantity	UNIT PRICE		AMOUNT	
				Cost	Per	Dollars	Cts.
	8/4/42	Brought forward from continuation sheet(s)  Cord wood	1cord	8.00	cord	8	00

Shipped from \_\_\_\_\_ to \_\_\_\_\_ Weight \_\_\_\_\_ Government B/L No. \_\_\_\_\_ Total 8.00  
(Payee must NOT use this space)

I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

Differences \_\_\_\_\_  
Account verified, correct for \_\_\_\_\_  
(Signature or initials)

\*Payee (This certificate not required when a like certificate is made by payee on attached bill or bill)  
Per \_\_\_\_\_ Title \_\_\_\_\_ (Sign original only)

Contract No. \_\_\_\_\_ Date \_\_\_\_\_ Req. No. \_\_\_\_\_ Date \_\_\_\_\_ Invoice Rec'd \_\_\_\_\_

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. \_\_\_\_\_ of "Method of or Absence of Advertising" shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance with the agreement.

I Approved for \$..... (Sign original only) /s/ Joseph Smith  
JOSEPH SMITH, MAJOR, Q. M. C.  
Title Agent Officer.

**ACCOUNTING CLASSIFICATION (for completion by Administrative Office)**

Appropriation, limitation, or project symbol	Appropriation title		Limit'n or Prof't Amount	Appropriation Amount
	Symbol	Amount		
	QM 1203 P2-02 A 0635-23	8.00	8.00	

Allotment symbol	Amount	Obligations liquidated	COST ACCOUNT		OBJECTIVE CLASSIFICATION	
			Symbol	Amount	Symbol	Amount

Paid by (Check No. \_\_\_\_\_ dated \_\_\_\_\_ 1942 for \$.....) (on Treasurer of the United States in favor of payee named above.)  
Cash, \$ 8.00 on AUG 4 1942 Payee /s/ John Ryan  
(Sign original only)

\* When a voucher is placed or recorded in the name of a company or corporation, the name of the person making the purchase or service, as well as the date, shall be written in full on the reverse side of the voucher. The name of the company or corporation shall be written in full on the reverse side of the voucher in the space provided therefor. The name of the person making the purchase or service shall be written in full on the reverse side of the voucher in the space provided therefor. The name of the company or corporation shall be written in full on the reverse side of the voucher in the space provided therefor. The name of the person making the purchase or service shall be written in full on the reverse side of the voucher in the space provided therefor.

ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig 1

JOHN RYAN  
Gettysburg, Pa.

Aug, 4, 1942.

Sold to: Supply Officer,  
1390th S.C.S.U.

Invoice No. 300

Board wood	8.00	8.00
		<u>8.00</u>

I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

/sgd/ John Ryan  
JOHN RYAN

I certify that the supplies enumerated hereon were received by me and that payment therefor has been made by me as agent officer in cash this fourth day of August, 1942, from funds intrusted to me by Richard Jones, Major, F.D., finance officer at Fort Meade, Md., that the nonexpendable property listed hereon (if any) will be accounted for by the quartermaster at The Provisional Camp, Indiantown Gap, Pa., and that the expendable items hereon designated thus (X) are for immediate consumption in current service in Movement of troops on permanent change of station

Procurement Authority No. QM 1203 P2-02 A 0535-23

/sgd/ Joseph Smith		
<u>JOSEPH SMITH,</u>	<u>Major,</u>	<u>C.M.C.</u>
Name	Grade	Organization
	Agent Officer	

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig. 16)

Standard Form No. 1084—Rev.  
Form approved by  
Comptroller General, U. S.  
May 20, 1933  
(Amended August 15, 1941)

## PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Ven. No. \_\_\_\_\_  
Sta. Ven. No. \_\_\_\_\_

**GENERAL ACCOUNTING OFFICE PREAMBIT**  
Certified for payment in the sum of \$.....  
Comptroller General of the United States  
By \_\_\_\_\_

U. S. WAR DEPARTMENT, AGENT FINANCE OFFICER, U. S. ARMY  
(Department, bureau, or establishment)  
Voucher prepared at Harrisburg, Pa., Aug. 5, 1942  
(Give place and date)  
**THE UNITED STATES, Dr.,**  
To Howard Motor Company, James Howard, Manager  
(Payee)  
Address Harrisburg, Pa.  
Payee's Account No. \_\_\_\_\_

**PAID BY**  
  
JOSEPH SMITH  
MAJOR, Q.M.C.,  
AGENT OFFICER.  
  
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms _____ % Discount Cash _____ days	Quantity	UNIT PRICE		AMOUNT	
				Cost	Per	Dollars	Cts.
	6/5/42	Brought forward from continuation sheet(s) Gasoline	650 Gals.	.15	Gal.	97.	50

Shipped from \_\_\_\_\_ to \_\_\_\_\_ Weight \_\_\_\_\_ Government B/L No. \_\_\_\_\_ Total \_\_\_\_\_ 97. 50

I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

\*Payee \_\_\_\_\_ (This certificate not required when a like certificate is made by payee on attached bill or bill) (Sign original only)  
Per \_\_\_\_\_ Title \_\_\_\_\_

(Payee must NOT use this space)  
Differences \_\_\_\_\_  
Account verified; correct for \_\_\_\_\_  
(Signature or initials)

Contract No. \_\_\_\_\_ Date \_\_\_\_\_ Req. No. \_\_\_\_\_ Date \_\_\_\_\_ Invoice Rec'd \_\_\_\_\_

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. \_\_\_\_\_ of "Method of or Absence of Advertising" shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance with the agreement.

Approved for \$..... (Sign original only)      sgd/ Joseph Smith  
JOSEPH SMITH, Major, Q.M.C.  
Title \_\_\_\_\_ Agent Officer

**ACCOUNTING CLASSIFICATION (for completion by Administrative Office)**

Appropriation, limitation, or project symbol	Appropriation title		Limit'n or Proj't Amount	Appropriation Amount
		QM 1223 P32-02 A 0525-23		97.50

Allotment symbol	Amount	Obligations liquidated	COST ACCOUNT		OBJECTIVE CLASSIFICATION	
			Symbol	Amount	Symbol	Amount

Paid by { Check No. \_\_\_\_\_ dated \_\_\_\_\_ 19\_\_\_\_ for \$..... } on \_\_\_\_\_ AUG 5, 1942, Payee HOWARD MOTOR COMPANY } (on Treasurer of the United States in favor of payee named above.)

\* When a voucher is placed or published in the name of a corporation, the name of the person writing the voucher or corporate name as well as the title of the person writing the voucher, "Check, Cash, or Cash Paid," or "Receipt," for the same must be signed in the blank space here provided for the signature of the payee, and the signature only is necessary, provided the corporation does not sign over the voucher itself. (See also the instructions on the reverse side of this form.)  
U. S. GOVERNMENT PRINTING OFFICE - O - 10 - 2200

Per sgd/ James Howard  
Title \_\_\_\_\_ MANAGER



# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig 18)

WAR DEPARTMENT  
OFFICE CHIEF OF FINANCE—Form No. 6-B (Old 9-B)  
(Comptroller of Treasury, Nov. 4, 1930)

**WAR DEPARTMENT**  
**RETURN OF FUNDS AND STATEMENT OF BALANCE**  
(Act June 4, 1930)

Filed with Account Current  
Month of June, 1942

Station Indiantown Gap, Pa. Date Aug. 6, 1942

(1) Forwarded this date to Martin Long, Major, F.D., U. S. A., Disbursing Officer.

(2) at Indiantown, funds as follows:

(3) Balance on hand last statement dated \_\_\_\_\_, 19\_\_\_\_

(4) Amount received in trust since last statement \_\_\_\_\_

(5) Forwarded herewith in cash \_\_\_\_\_

(6) Forwarded herewith check No. \_\_\_\_\_ in amount \_\_\_\_\_

(7) 4 paid vouchers amounting to \_\_\_\_\_

Total amount returned \_\_\_\_\_

(8) Balance chargeable to Agent Officer \_\_\_\_\_

Note.—Column "C" for exclusive use of Disbursing Officer.

NOTE.—This form to be accomplished in duplicate by Agent and forwarded to Disbursing Officer.

See Instructions on reverse hereof.

/sgd/ Joseph Smith  
JOSEPH SMITH (Signature of Agent) C.M.C.  
Agent Officer  
(Official designation)

The above amount will be shown on line 15, Column "B", Form No. 9-C

\*\*\* 9-2014

COLUMN A	COLUMN B	COLUMN C
	(Total lines 3 and 4)	Amount accepted by Disbursing Officer as correct
200 00	200 00	69 50
69 50		50
	(Total lines 5, 6, and 7)	
130 50	200 00	200 00
	200 00	200 00

(Fig. 19)

WAR DEPARTMENT  
OFFICE CHIEF OF FINANCE—Form No. 6-C (Old 9-C)  
(Comptroller of Treasury, Nov. 4, 1930)

**WAR DEPARTMENT**  
**ACKNOWLEDGMENT OF RETURN OF FUNDS AND STATEMENT OF BALANCE**  
(Act June 4, 1930)

Station Indiantown Gap, Pa. Date Aug. 8, 1942

(9) Received this day from Joseph Smith, Major, C.M.C., U. S. A., Agent

(10) per statement dated June 6, 1942

(11) Cash amounting to \_\_\_\_\_

(12) Check No. \_\_\_\_\_ amounting to \_\_\_\_\_

(13) 4 correct paid vouchers amounting to \_\_\_\_\_

(14) incorrect vouchers returned, amounting to \_\_\_\_\_

(15) Cash balance in hands of Agent \_\_\_\_\_

COLUMN A	COLUMN B
69 50	Total lines 11, 12, and 13
130 50	200 00
	Total lines 14 and 15
TOTAL	200 00

(16) Statement of Balance trust funds for which Agent is accountable per Form No. 9-B, dated \_\_\_\_\_, 19\_\_\_\_  
\$, to be carried to account current for \_\_\_\_\_, 19\_\_\_\_

NOTE.—This form to be accomplished in duplicate by Disbursing Officer and forwarded to Agent.

See Instructions on reverse hereof.

/sgd/ Martin Long  
MARTIN LONG (Signature of disbursing officer) Major, F.D. U. S. A.  
Accountable Disbursing Officer  
(Official designation) 9-2014

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig. 20)

WAR DEPARTMENT  
G. M. C. Form No. 208  
Revised April 19, 1942

## PURCHASE ORDER WAR DEPARTMENT

DATE Aug. 11, 1942

Supply Officer, 1390th S. C. S. U.

Provisional Camp, Indiantown Gap, Pa.

**TO**

Alpin Lumber Company,  
Harrisburg, Pa.

**SHIP TO**

Supply Officer  
1390th S. C. S. U., Indiantown Gap, Pa.

CONTRACT No. (if any) W \_\_\_\_\_

PURCHASE ORDER  
(OFFICE IDENTIFYING) No. 1099-15-12

REQUISITION No. \_\_\_\_\_  
TO EXPEDITE PAYMENT PLACE THE ABOVE NUMBERS ON ALL  
PACKAGES, BILLS, AND CORRESPONDENCE

PAYMENT WILL BE MADE BY FINANCE OFFICER

AT Indiantown Gap, Pa.  
TO WHOM INVOICES, IN TRIPLICATE, WILL BE RENDERED. SEE  
PAR. 7 OF INSTRUCTIONS ON THE REVERSE SIDE HEREOF.

THE SUPPLIES AND SERVICES TO BE OBTAINED BY THIS  
INSTRUMENT ARE AUTHORIZED BY, ARE FOR THE PURPOSE SET  
FORTH IN, AND ARE CHARGEABLE TO PROCUREMENT AUTHORITY,  
NO. QUOTED BELOW, THE AVAILABLE BALANCE OF WHICH  
IS SUFFICIENT TO COVER COST OF SAME.

AUTH. No. CU 1253 P1-32 A 0540.063-F

In accordance with your Informal bid dated Aug. 10, 1942, No. \_\_\_\_\_, and subject to all conditions and requirements thereof, award is hereby made you for furnishing the following articles. Allowable variations from quantities cited None per cent, exclusive of condition 7 on reverse side hereof.

Discounts 2 1/2 days F. O. B. Indiantown Gap, Pa.

Deliveries To be completed June 11, 1942 Inspection Indiantown Gap, Pa.

QUANTITY	UNIT	ARTICLE	UNIT PRICE	TOTAL PRICE
1000	fbm	Lumber, #2 Common, yellow pine, S4S, 2"x4"x16'	40.00m	\$40.00
500	fbm	Lumber, #1 Common, yellow pine, S4S, 1"x3"x10'	50.00m	25.00
				65.00
<p>Telephone bids received from 3 dealers.</p> <p>Lowest bid accepted</p> <p>See attached invoice for vendor's certificate.</p>				

/s/ Joseph Smith  
JOSEPH SMITH, MAJOR, G. M. C.

PURCHASING AND CONTRACTING OFFICER.

**SEE IMPORTANT INSTRUCTIONS ON REVERSE SIDE WHICH ARE MADE PART OF THIS AGREEMENT**

ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig. 21)

ALPIN LUMBER COMPANY  
Harrisburg, Pa.

Aug. 11, 1942

Sold to: Supply Officer,  
1390th S. C. S. U.

Invoice No. 1112

Purchase Order No. 15

1000 fbm Lumber, #2 Common, yellow pine, S4S, 2"x4"x16'	\$40.00m	40.00
500 fbm Lumber, #1 Common, yellow pine, S4S, 1"x3"x10'	\$50.00m	25.00
		<u>65.00</u>

Time Discount 2%-10 days.

I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to Americal production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

ALPIN LUMBER COMPANY

By: /sgc/ John Alpin  
JOHN ALPIN, President.

ARMY ADMINISTRATIVE AND SUPPLY MANUAL

SPECIAL SITUATION NO. 2:

Major Miller is assigned to convoy a detachment of 100 men and 4 officers, selected to augment the initial cadre of the provisional camp. This convoy is to proceed from Fort McPherson, Ga., to the site of the camp. The truck transport consists of the following:

- 10 1½-Ton trucks
- 2 Five-passenger cars
- 2 Motorcycles

PROBLEM NO. 2:

To make payment for all toll and other charges incurred by the convoy en route from Fort McPherson, Ga., to the site of the provisional camp.

SOLUTION TO PROBLEM NO. 2:

Major Miller, having previously estimated and received funds therefor, pays each bridge toll charge in cash, using the Public Voucher for Purchases and Services other than Personal, Standard Form No. 1034. In preparing this form, he will enter for "Services rendered" the notation "As per certified invoice attached." The invoice will be in triplicate, showing the nature of the service (tolls). Each of the three copies will have executed on it, by Major Miller, the following signed certificate:

I certify that the services have been rendered as stated and payment for same has been made by me in cash this.....day of....., 19....., from funds intrusted to me by....., Finance Officer at .....

Procurement Authority No.....

.....  
*Agent Officer.*

The Form No. 1034 (Fig. 22), with the three copies of the invoice (Fig. 23) attached, will be retained by Major Miller as a voucher until he is able to settle his accounts as agent officer with the Finance Officer. It will then be submitted to the Finance Officer as proof of the disbursement.

# ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig. 22)

Standard Form No. 1084—Rev.  
Form approved by  
Comptroller General, U. S.  
May 26, 1933  
(Amended August 15, 1941)

## PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

D. O. Vou. No. \_\_\_\_\_

Bus. Vou. No. \_\_\_\_\_

**GENERAL ACCOUNTING OFFICE PREADUIT**  
Certified for payment in the sum of \$.....  
  
Comptroller General of the United States  
  
By.....

**U. S. WAR DEPARTMENT, AGENT FINANCE OFFICER, U.S. ARMY**  
(Department, bureau, or establishment)  
*Voucher prepared at* Hartwell, Ga., *Aug. 18, 1942*  
(Give place and date)  
**THE UNITED STATES, Dr.,**  
*To* HARTWELL TOLL BRIDGE, Sidney Whitfield, *Keapor in*  
(Payee) *charge.*  
*Address* Hartwell, Ga.  
*Payee's Account No.*.....

**PAID BY**  
  
C. D. MILLER  
MAJOR, Q.M.C.,  
AGENT OFFICER.  
  
(For use of Paying Office)

No. and Date of Order	Date of Delivery or Service	Articles or Services (Enter description, item number of contract or general supply schedule, and other information deemed necessary) Terms ..... % Discount Cash ..... days	Quantity	UNIT PRICE		AMOUNT	
				Cost	Per	Dollars	Cts.
	6/18/42	Brought forward from continuation sheet(s)  As per certified invoice attached.				9	00

Shipped from ..... to ..... Weight ..... Government B/L No. .... Total ..... 9 00

I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

(Payee must NOT use this space)  
Differences .....  
Account verified; correct for.....  
(Signature or initials) .....

\*Payee ..... (Sign original only)  
Per ..... Title .....

Contract No. .... Date ..... Reg. No. .... Date ..... Invoice Rec'd .....

Pursuant to authority vested in me, I certify that the above articles were received in good condition, after due inspection, acceptance, and delivery prior to payment as required by law, or the services were performed as stated; that they were procured under the contract numbered above or the unnumbered contract attached hereto, or that they were procured without written contract, in open market, and with or without advertising, under the circumstances stated in No. .... of "Method of or Absence of Advertising" shown on reverse hereof, and were necessary for the public service; and that the prices charged are just and reasonable and in accordance with the agreement.

1 Approved for \$..... (Sign original only) */s/gd/ C. D. Miller*  
C. D. MILLER, Major, Q.M.C.  
Title Agent Officer

**ACCOUNTING CLASSIFICATION (for completion by Administrative Office)**

Appropriation, limitation, or project symbol	Appropriation title	Limit'n or Prof't Amount	Appropriation Amount
	FD. 1413 P179-06 A. 0410-23	9.00	9.00

Allotment symbol	Amount	Obligations Liquidated	COST ACCOUNT		OBJECTIVE CLASSIFICATION	
			Symbol	Amount	Symbol	Amount

Paid by { Check No. .... dated ..... 19..... for \$..... } on Treasurer of the United States in favor of  
{ Cash \$ 9.00 on Aug. 18, 1942, Payee HARTWELL TOLL BRIDGE } (Payee named above)  
(Sign original only)

\* When a voucher is placed or recorded in the name of a company or corporation, the name of the person owning the company or corporate name, as well as the title, shall be clearly indicated. The name shall be in full, and shall not be abbreviated. The name shall be in full, and shall not be abbreviated. The name shall be in full, and shall not be abbreviated. The name shall be in full, and shall not be abbreviated.

*/s/gd/ Sidney Whitfield*  
Title .....

ARMY ADMINISTRATIVE AND SUPPLY MANUAL

(Fig. 23)

HARTWELL TOLL BRIDGE  
Hartwell, Ga.

Aug. 18, 1942.

To: Major C.D. Miller, Q.M.C.

Bridge Toll Charges as follows:

10 Trucks	\$ .75	7.50
2 Passenger Cars	.50	1.00
2 Motorcycles	.25	.50
	Total	<u>9.00</u>

I certify that the above bill is correct and just; that payment therefor has not been received; that all statutory requirements as to American production and labor standards, and all conditions of purchase applicable to the transactions have been complied with; and that State or local sales taxes are not included in the amounts billed.

HARTWELL TOLL BRIDGE

BY: /sgd/ Sidney Whitfield  
SIDNEY WHITFIELD  
Keeper in Charge

I certify that the services have been rendered as stated and payment for same has been made by me in cash this eighteenth day of August, 1942, at Hartwell, Ga., from funds intrusted to me by Arthur Riswell, Lt. Col., F.D.

Procurement Authority No. FD 1413 P179-06 A 0410-23

/sgd/ C.D. Miller  
C.D. MILLER, Major, Q.M.C.  
Name Grade Organization



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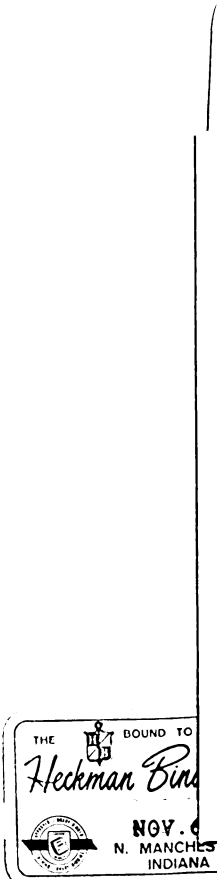






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