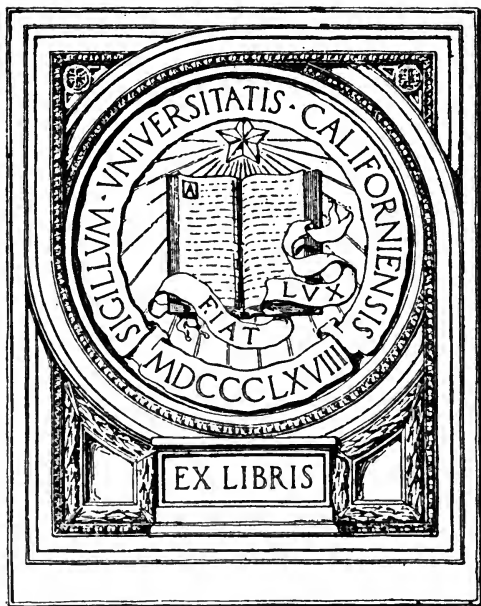


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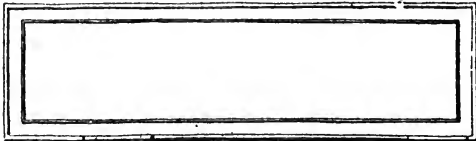
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Circular No. 38, Office Chief Quartermaster Corps, 1913

## INSTRUCTIONS

REGARDING THE

# Method of Property Accounting in the Quartermaster Corps

AND REGULATIONS FOR MAINTAINING THE STOCKS OF QUARTERMASTER'S SUPPLIES AT VARIOUS POSTS AND STATIONS OF THE UNITED STATES ARMY WITHIN THE MINIMUM AND MAXIMUM QUANTITIES PUBLISHED IN QUARTERMASTER GENERAL'S CIRCULARS 19, 1911, AND 2 AND 22 OF 1912

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OCTOBER 21, 1913

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EFFECTIVE JANUARY 1, 1914



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*U.S. Quartermaster corps*



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1914

TO VNU  
ANNALS

CIRCULAR }  
No. 38. }

WAR DEPARTMENT,  
OFFICE CHIEF OF THE QUARTERMASTER CORPS,

Washington, October 21, 1913.

1. With a view to regulating the stock of supplies of the Quartermaster Corps (except subsistence stores) that may be carried at posts and stations, simplifying the method of accounting therefor and eliminating special reports, the following instructions are published for the information and guidance of all concerned. (See Circular No. 1, O. C. Q. M. C., 1912, and Appendix 2 thereto.)

2. *Minimum and maximum.*—That there may be on hand at all times sufficient quantities, and yet no surplusages, of supplies of the Quartermaster Corps required for the equipment and use of troops in the field and in garrison, minimum and maximum rates of clothing, equipage, and other designated supplies of the Quartermaster Corps, per stated unit, enlisted man, organization, etc., are established and published in Q. M. G. O. Circulars No. 19, 1911, Nos. 2 and 22, 1912, based upon which the minimum and maximum quantities of the various articles required at military posts and stations not specially excepted will be determined and between which limits the stock will be maintained.

3. To determine the minimum and maximum quantities of the several articles of supply for any post or station multiply the maximum authorized number of enlisted men, number of animals, organizations, etc., by the respective rates of supply per article, as stated in circulars above referred to. Minimum and maximum quantities of sizes of articles need not be determined.

4. The minimum and maximum quantities, per stated unit, of all articles listed in Q. M. G. O. Circulars Nos. 19, 1911, and 2 and 22, 1912, except such articles as are dropped on issues, will include articles in use and for which accountability continues, based upon which the minimum and maximum quantities of the various articles required will be determined and between which limits the stock will be maintained.

5. At posts where the minimum and maximum quantities of articles, determined as directed in paragraph 3, are less than unity the minimum stock will be taken as unity.

6. If the quantity of any article on hand is found to be less than the minimum as determined per paragraph 3, quartermasters will include in their quarterly requisitions, in addition

to supplies required to meet current requirements, increased quantities of such articles as are found to be below the minimum, with a view to bringing the stock between the minimum and maximum thereof as fixed, but in no case should the total money value of the supplies included in requisitions during a quarter exceed the amount allotted for the quarter for which the requisitions are submitted. (3679 R. S. and Appendix 8, Circular 1, O. C. Q. M. C., 1912.)

7. The quantity of any article of quartermaster's supplies on hand in excess of the maximum determined will be regarded as surplus and so reported to the department quartermaster by post quartermasters, and to the office of the Quartermaster General by quartermasters of independent stations. Department quartermasters will make use of all such surplus supplies at posts under their jurisdiction in supplying deficiencies at other posts within their respective departments. No charge will be made against or credit given the allotments to posts on account of transfers made for the purpose of adjusting the stock between the minimum and maximum limits.

8. If after transferring all surplus supplies from posts at which reported to other posts within a department with a view to adjusting the stock between the minimum and maximum limits there remain posts at which the stock of some articles is still below the minimum, a list of the articles showing quantities deficient at each of such posts will be submitted to the Quartermaster General by the department quartermaster. If these deficiencies can not be supplied by transfer from posts in other departments, under instruction from the office of the Quartermaster General, the department quartermaster concerned will be so advised and he (the department quartermaster) will cause the deficiencies to be supplied from allotments to posts or from reserve balance of apportionments made by the Quartermaster General.

9. All surplus property on hand at posts after adjusting minimum and maximum stock will be reported by department quartermasters to the Quartermaster General for transfer to designated depots or posts in other departments where it can be utilized. The reports of such surplus property will show the condition thereof, serviceable or unserviceable. When supplies or property are reported unserviceable, the quantity thereof considered reparable will be stated.

10. When stock is brought between the prescribed minimum and maximum limits, only such quantities of supplies



will be required for on requisitions as are necessary to maintain the stock between those limits. It is the duty of quartermasters to inform themselves of the demands on their stock, not only as to quantities of the various articles but also future calls, promptly make issues from stock, and arrange to make general periodic replenishment thereof as would a merchant.

11. Should, in the opinion of post authorities, the minimum and maximum limits of any article or articles, as prescribed by Q. M. G. O. Circulars 19, 1911, and 2 and 22, 1912, not be sufficient to meet the requirements of the troops, a report to that effect, naming the article or articles and suggesting the change desired, will be made through proper channels to the Quartermaster General.

12. *Property account.*—That the quantity of quartermaster supplies and property (except subsistence stores) on hand, and condition thereof, may at all times be known and compared with the minimum and maximum as fixed, there will be kept at each post, station, office, etc., at which supplies of the Quartermaster Corps are required, a detailed record of the stock on hand and current transactions therein. This record will be designated "Property account," and will be kept on Q. M. C. Form 200. (See A. R. 657, 693, 1094, 1308, of 1913.)

13. Q. M. C. Form 200 is a sheet 9 inches long by 4½ inches wide, and is designed to provide an account with a single article on each sheet. The sheet is ruled on both sides and is punched for filing in loose-leaf binder.

14. There will be furnished to each post, station, office, etc., loose-leaf binders in which to file such number of Forms 200 as will be required to keep a separate account with each article and kind of article of clothing, equipage, and other quartermaster property on hand. These accounts will be arranged under each of the following heads or groups:

- (a) Clothing.
- (b) Equipage.
- (c) Tableware and kitchen utensils.
- (d) Veterinary supplies and dressings.
- (e) Other quartermaster stores.

15. Should the size of the post or station, the number of articles carried in stock, the location of storehouses, or other local conditions necessitate more than one loose-leaf binder for filing Form 200, the binders will be numbered from 1 forward and the forms assembled therein as most convenient.

16. When sheets (Form 200) of a property account are filled up, and balances of articles accounted for therein are transferred to new sheets (Form 200), and it becomes necessary to remove the completed sheets from the current account to make room for new sheets, the sheets removed should be arranged in alphabetical order under each head or group and bound together by means of tape or paper fasteners, suitably labeled and filed for future reference, until the property account to which they pertain is adjusted and closed. To prevent undue accumulation of records of this class, quartermasters will report from time to time to the Quartermaster General such of the closed accounts as are deemed not to be longer required for instructions as to disposition of same.

17. To inaugurate the property account:

(a) Enter on Q. M. C. Form 200, in spaces provided, the names of the articles in alphabetical order (when the name of an article consists of two or more words, enter distinctive noun first), brief description of article when necessary to distinguish or separate kinds of those bearing the same name (such as tables, mess; tables, office; tables, kitchen, etc.; knives, table; knives, bread; knives, butcher, etc.; bolts, carriage; bolts, tire; bolts, stove, etc.; pans, bake; pans, dish, etc.; plates, dinner; plates, soup, etc., and so on), unit of quantity and the minimum and maximum quantities as determined. Entire sheet to be used for an article when necessary.

(b) On the first horizontal line of each account enter the date on which transfer is made from the old account; in columns 2 and 3 write the words "On hand," and on same line in column 4 enter the quantity of the articles under consideration on hand at the time transfer to the new account is made.

(c) On same line, in columns 6 and 7, enter the quantities of the articles serviceable and unserviceable, respectively, as shown by the records of the office of the quartermaster. The total of the quantities entered in columns 6 and 7 should be equal to the quantity entered in column 4 as being on hand.

18. Entries to open proposed account having been made as directed in the preceding paragraph, all transactions pertaining to the property account will thereafter be currently entered thereon as herein directed.

19. *Vouchers to a property account.*—The transactions to a property account are supported by proper vouchers, which will be numbered serially from the first day (July 1) of each fiscal year, or the date on which the property account is first opened, at a post or station, to and including the last day (June 30) of the fiscal year.

20. Vouchers covering transactions incident to the procurement or receipt of supplies and property are debit vouchers to a

property account. Vouchers covering transactions incident to the transfer or other disposition of supplies and property are credit vouchers to a property account.

21. Vouchers to which reference is made in paragraphs 19 and 20 are :

#### DEBITS.

Forms 217, 217a, Q. M. C.—Duplicate memorandum of voucher covering purchases (W. D. Nos. 330, 330a, 330b, 330c) to be prepared for each purchase immediately after delivery of supplies, marked "Voucher to property account" and forwarded to the Quartermaster General for posting to property account kept in his office.

Form 210, Q. M. C.—List of articles taken up (articles received from various sources other than by transfer).

Form 201, Q. M. C.—When used as an invoice of property transferred.

#### CREDITS.

Form 160, Q. M. C.—To be used for issues of property not provided for below.

Form 201, Q. M. C.—When used as a receipt for property received.

Form 203, Q. M. C.—Monthly list of property expended.

Form 204, Q. M. C.—Requisition for stationery. (Issues on this form should be consolidated monthly on Q. M. C. Form 203, with notation in column designated "Application" that the quantity of stationery for which credit is taken has actually been issued on approved requisitions therefor. Requisitions for stationery should be filed with the retained Form 203, "Monthly list of stores expended," to which they pertain.)

Form 205, Q. M. C.—Articles lost or destroyed.

Form 206, Q. M. C.—Receipt roll for recruit kits.

Form 207, Q. M. C.—Abstract of breakage, china and glassware.

Form 207a, Q. M. C.—Certificate of breakage, china and glassware.

Form 208, Q. M. C.—Statement of charges (property on muster and pay rolls). (When charges are entered against a deserter, "Report of survey," Form 196, A. G. O., should be filed with statement of charges submitted as a voucher to property account.)

Form 209, Q. M. C.—Abstract of issues of forage and bedding.

Form 211a, Q. M. C.—Requisition for fuel and bedding.

Form 213, Q. M. C.—Requisition for clothing and equipage.

Form 213a, Q. M. C.—Extra sheet for Alaska.

Form 214, Q. M. C.—Statement of purchases of property (voucher covering sales to officers).

Form 215, Q. M. C.—Abstract of sales of property (list of articles sold to officers, etc.).

Form 218, Q. M. C.—Requisition for forage.

Form 218a, Q. M. C.—Requisition for substitutive forage articles.

Form 228, Q. M. C.—Requisition for issue of toilet articles to prisoners.

Form 230, Q. M. C.—Abstract of issues of mineral oil for lighting purposes.

Form 325, W. D.—Account of sales at auction.

Form 196, A. G. O.—Report of survey. (When "Report of survey" holds enlisted men responsible for loss of property, copy should be filed with and made a part of "Statement of charges," Form 208, Q. M. C., forwarded to this office as a voucher to property account.)

Form 1, I. G. O.—I. and I. report.

Form 180, Q. M. C.—Abstract of clothing drawn (or issued) on individual clothing slips.

Form 180a, Q. M. C.—Extra sheet for Alaska.

22. *Postings*.—All vouchers to a property account will be dated and posted currently and immediately upon completion of the transaction, i. e., as soon as the supplies or property are received, manufactured, found, etc., for debit vouchers, and issued, expended, lost, sold, etc., for credit vouchers, except that where abstracts are used as vouchers postings from the abstracts to the property account will be made monthly. Postings will be made from the original voucher concerned in all cases, except purchase vouchers, in which case the posting will be made from Forms 217 and 217a, Q. M. C., duplicate memorandum vouchers. The articles will be entered on the property accounts exactly as they appear on the vouchers, and as soon as the posting of the items therein is completed the voucher will be stamped on the brief with the word "Posted" and the date on which posting was made.

All property transactions occurring in or pertaining to a fiscal year should be closed on or as quickly as possible after June 30, and the vouchers covering same given serial numbers and posted to the property account of the fiscal year to which they pertain and not be given serial numbers on the property account of the new fiscal year, except in the case of vouchers unavoidably delayed for a considerable period after the close of the fiscal year in which the transaction covered by them occurred.

23. To post a voucher to a property account, enter in column 1 the date of the voucher; in column 2 the serial number of voucher; in column 3 the number of the post, station, or depot with which the transaction is had; in column 4 the quantity received or otherwise procured if a debit voucher; in column 5 the quantity transferred or otherwise disposed of if a credit voucher; in columns 6 and 7 the current balance, quantities

serviceable and unserviceable, respectively. All original vouchers that have been posted will be mailed direct to the office of the Quartermaster General on the close of business each day. The duplicate vouchers will be retained at the post or station in support of the property account, and will be folded and filed vertically in numeric sequence in suitable document file boxes. For convenience in locating vouchers, a suitable guide card, having indicated thereon the first and last number of the group of vouchers to which it is a guide, will be placed behind every 50 vouchers. A card showing the number of vouchers filed therein should be placed in the card holder on the front of each file box.

24. On receipt of the original vouchers in the Office of the Quartermaster General they will be posted to the property account with the post to which they pertain. The post or station property account and property account kept in the Office of the Quartermaster General should be in agreement at all times.

25. *Special voucher* (Q. M. C. Form 202).—In order that the current balances of post property accounts and the corresponding property accounts kept in the Office of the Quartermaster General may at all times show the exact status of the serviceable and unserviceable supplies and property on hand, due to adjustments caused by serviceable supplies becoming unserviceable and unserviceable supplies being made serviceable by repairs, Q. M. C. Form 202 will be made use of as hereinafter directed.

26. Whenever serviceable supplies and property become unserviceable from any cause and can not be repaired, they will be placed in store with the unserviceable supplies, properly and carefully listed on Q. M. C. Form 202 in the order of the post property account. Form 202 thus completed will be given the next serial number and posted to the property account by entering the data and voucher number in proper columns and decreasing the balance on hand "serviceable" of each article in column 6 by the quantity unserviceable as stated on the voucher, and increasing the balance on hand "unserviceable" in column 7 by a like amount.

27. Whenever unserviceable supplies and property have been made serviceable by repair, etc., they will be placed in stock with serviceable supplies for reissue, properly and carefully listed on Q. M. C. Form 202 in the order of the property account. Form 202 thus completed will be given the next serial voucher number and posted to the property account by entering the date and voucher number in proper columns (1 and 2) and increasing the balance on hand "serviceable" of each article concerned in column 6 by the quantity serviceable as stated on the voucher,

and decreasing the balance on hand "unserviceable" in column 7 in a like amount.

28. Form 202 will be prepared in duplicate, care being taken to strike out one of the phrases "Serviceable to unserviceable" or "Unserviceable to serviceable," and after posting therefrom to the property account has been completed, the original will be forwarded direct to the Office of the Quartermaster General, the duplicate being retained for the post records.

29. Property accounts kept and posted currently in accordance with these instructions will show the status of each article at all times and a list showing the balances on hand and condition (serviceable or unserviceable) of each article as taken from the property account and verified by a physical inventory certified to by the accountable officer as follows:

I certify that I have taken up all property found, manufactured, or becoming surplus from any cause at \_\_\_\_\_, and that the foregoing list includes all property transactions beginning with voucher \_\_\_\_\_ fiscal year \_\_\_\_\_ and ending with voucher \_\_\_\_\_ fiscal year \_\_\_\_\_; that the series is complete except for { voucher \_\_\_\_\_ which { was } canceled or not used, vouchers } { were } and includes no { intermediate number (or) } and is a correct statement of the quantity and condition of all supplies and property pertaining to the Quartermaster Corps (except Subsistence Stores) actually on hand and for which I am accountable.

\_\_\_\_\_,  
\_\_\_\_\_.

NOTE.—Intermediate numbers are numbers given to vouchers that have been inserted in the property account after the other vouchers have been numbered, such as 37a, 37b, 37½, etc.

will be forwarded to the Office of the Quartermaster General immediately after June 30th each year by all posts and stations in the United States, Porto Rico, Hawaiian Islands, Philippine Islands, Alaska, and the Canal Zone. On receipt in the Office of the Quartermaster General these certified statements will be audited and the officers concerned informed as to the result of the audit.

30. When an officer is relieved from duty as quartermaster, the property account will be closed by drawing a red ink line below the last entry under each account, immediately below which will be entered in red ink the balance of each article serviceable and unserviceable as shown by the property account, with the notation opposite thereto "received from predecessor." A list of all articles thus brought down will be prepared in triplicate, at the end of which the officer transferring the property

will certify as provided in paragraph 29 for the accountable officer. This certificate of the officer transferring the property will be followed by a certificate of the officer receiving the property as follows (A. R. 17, 630, 665, of 1913) :

Fort \_\_\_\_\_,  
 \_\_\_\_\_, 19—.

I certify that I have this \_\_\_\_\_ day of \_\_\_\_\_, 19—, received the supplies and property of the Quartermaster Corps as listed above, and that the condition is as set forth in said list.

The original copy of this list will be forwarded to the office of the Quartermaster General by the officer transferring the property. The duplicate will be given the officer receiving the property, and the triplicate retained by the officer transferring the property.

31. If there be any question as to the quantity of the property, its condition, or other differences of opinion between the officers concerned in the transfer, it should be immediately adjusted as required by Army Regulations.

32. On receipt in the office of the Quartermaster General of the certified list of balances, condition (serviceable and un-serviceable) of each article, transferred from one officer to another, as directed in paragraph 30, the officer transferring the articles will be credited with the quantities appearing on the list; the officer receiving the articles thus listed will be charged with the same and the list checked against the property account concerned, and the officers concerned in the transaction advised as to the correctness of the list. When an account is found to be correct, if all of the sheets pertaining thereto that are included in the audit are filled up they should, if practicable, be withdrawn, marked for identification with the name, rank, and arm of service of the officer concerned, and filed until instructions are given by the Quartermaster General to dispose of them. If sheets are not all filled up and it is desired to continue the account with articles beginning with the balances as set forth in paragraph 30, thus saving clerical labor in rewriting names of articles, the account may, if so desired, be continued on the sheets bearing the account of the officer transferring the supplies and property.

33. By comparing from time to time the balances on hand with the minimum and maximum limits, quartermasters can inform themselves as to the demands on each of the several articles in stock. This information, the balance on hand serviceable and un-serviceable but reparable, the minimum and maximum as

fixed, and the available balance of allotment must all be given careful consideration in preparation of requisitions, which should include only such supplies and in such quantities as are required to maintain the stock between the minimum and maximum limits.

34. All vouchers covering purchases of supplies and property and invoices covering transfers of supplies and property will, when practicable, show item numbers of the analysis of the Army appropriation act as published in circulars of this office.

35. *Location of property.*—To carry out the provisions of Army Regulations as to the care, protection, and accountability of supplies and property of the Quartermaster Corps, it is most imperative that such office records be kept as will show at any time the exact location, as well as the quantities and condition, of supplies and property for which the quartermaster is accountable. (A. R. 203, 281, 290, 301, 657, 658, 674, 675, 676, 677, 751, 908, 1086, 1094, of 1913.)

36. The supplies and property of the Quartermaster Corps of which the stock on hand at a post, station, or depot consists, and for which the quartermaster is accountable, if not in use, must be in store.

37. *Memorandum receipts.*—All supplies and property of the Quartermaster Corps in use must be covered by authorized memorandum receipts (Form 227, Q. M. C.) duly signed by organization commanders or other officers, noncommissioned officers, enlisted men, mechanics, foremen, trainmasters, teamsters, or other employees to whom property is issued. (A. R. 281, 657, 1089, 1090, 1091, 1092, of 1913.)

38. That the quantity and location of property issued on memorandum receipts may at all times be known, there will be kept at each post, station, etc., a general record or account of property issued on memorandum receipt and current transactions therein. This record will be designated "Account of property on memorandum receipts," and will be kept on Q. M. C. Form 229. (A. R. 1090, 1091, of 1913.)

39. Form 229 will consist of a single sheet, provision being made for keeping an account with an article on each side of the sheet, if so desired, and will be kept in a binder similar to the binder provided for property account.

40. The general account will show the quantity of each article that has been issued on memorandum receipt to individuals, organizations, etc. The individual accounts will consist of the memorandum receipts furnished by individuals, organizations,



etc. These memorandum receipts or individual accounts (Q. M. C. Form 227) will be vouchers from which postings to the general account will be made.

41. To connect the entries in the general account (Form 229) with the individual memorandum receipts (vouchers to the general account), the memorandum receipts will be assigned the number of the building occupied by the individual, organization, etc., to whom or to which the property is issued on memorandum receipt. Where a building is occupied by more than one officer, organization, etc., memorandum receipts will be numbered by assigning to each, beginning with the first to whom property is issued, the number of the building followed by an identifying letter, thus: 12a, 12b, 15a, 15b, and so on. Vouchers (memorandum receipts and credit and debit slips) to the general account will bear the date of the transaction and will be numbered from one forward, preceded by the number of the building occupied by the officer, organization, etc., concerned, and from which it will be separated by a dash, thus: The original memorandum receipt for, say, building 12a would be numbered 12a-1, and each subsequent credit or debit slip in connection with that memorandum receipt, until settlement is had, numbered consecutively forward, as 12a-2, 12a-3. The same process to obtain for each memorandum receipt. This method insures the filing with each memorandum receipt its subvouchers (debit and credit slips) numbered consecutively from one forward to include the last transaction.

42. To inaugurate the general account the name of each article, in alphabetical order, will be entered in blank space provided on Q. M. C. Form No. 229 (pars. 38 and 39). Thereafter postings will be made to the general account from the original memorandum receipt and from debit and credit slips covering transactions between the date of original memorandum receipt and the date of periodical settlement directed in Army Regulations 281, 1913.

43. When property is first issued to an officer, organization, etc., memorandum receipt will be taken therefor on Q. M. C. Form 227. For every issue thereafter up to date of settlement, as provided in Army Regulations 281, 1913, a debit slip (Q. M. C. Form 242), on which will be listed the article or articles and quantity thereof issued, will be prepared in duplicate, both copies of which will be signed by the officer, etc., to whom the property is issued. One copy of the debit slip will be retained by the quartermaster, posted to general account and attached

to original memorandum receipt. The remaining copy of debit slip will be given to the officer, etc., receiving the property.

44. When property held on memorandum receipt is returned to the quartermaster a credit slip (Q. M. C. Form 243), on which will be listed the article or articles and quantity thereof returned, will be prepared in duplicate, both copies of which will be signed by the quartermaster or his authorized representative, the original of which will be given to the officer, etc., returning the property, and the duplicate posted to the general account and filed with the original memorandum receipt.

The total of each article as shown by original memorandum receipts, considering changes in responsibility, if any, due to issue or return of articles as shown by debit and credit slips, should be in agreement at all times with balances of articles as shown by the general account.

45. After vouchers (original memorandum receipt and debit and credit slips) have been posted to the general account, they will be filed flat or folded and filed vertically, whichever is found to be the most convenient; the subvouchers (debit and credit slips) will be attached to the memorandum receipt to which they pertain and filed therewith.

46. All property on memorandum receipt should be kept in repair as required by Army Regulations. All property that can not be repaired should be rated as unserviceable and returned to the quartermaster to be placed in store pending final disposition. A list of such property returned to the quartermaster as being unserviceable will be prepared by the organization commander or individual to whom the property was issued on memorandum receipt, showing date of issue and how rendered unserviceable. This list will accompany the unserviceable property when turned in, based upon which the quartermaster will issue a credit voucher (Q. M. C. Form 243) as prescribed in paragraph 44 of this circular.

47. With a view to effecting a quarterly settlement with each organization or detachment holding property on memorandum receipts as prescribed by paragraph 281, Army Regulations, 1913, quartermasters will prepare, in duplicate, at the end of each quarter, a new memorandum receipt to conform to such changes as may have occurred in the period, as shown by credit and debit slips, and submit same to organization or detachment commanders for verification and signature if found correct. The original copy of this memorandum receipt will, when signed by the organization or detachment commander, be returned to the

quartermaster and the duplicate copy retained by the organization or detachment. Upon receipt by the quartermaster of the new memorandum receipt as prepared by him and signed by the officer concerned, he will return the old memorandum receipt, with subvouchers, to the organization or detachment concerned.

48. Should organization or detachment commanders find that there are articles of property on hand in organizations or detachments under their command in excess of the quantities thereof shown by the revised memorandum receipt submitted by the quartermaster, as directed in paragraph 47 of this circular, they will, if such excess property is not required, return same to the quartermaster; if required, the articles in excess will be added by the organization or detachment commander to the revised memorandum receipt before same is signed and returned to the quartermaster.

49. Should a deficiency be found in the amount of property for which an officer, other individual, organization, etc., is responsible, the amount of the deficiency will be noted on the memorandum receipt, and the quartermaster will adjust same with the officer, etc., concerned in the manner prescribed in Army Regulations. The adjustment of the deficiency when made will also be noted on the memorandum receipt and in the general account. (A. R. 1090, 1091, 1092, of 1913.)

50. When a quarterly settlement with an organization or detachment has been effected and the new memorandum receipt furnished by organization or detachment commander, as prepared by the quartermaster, is without alteration thereof by organization or detachment commander (see par. 47 these instructions), entry thereof need not be made in the general account. If, however, organization or detachment commanders add to the memorandum receipt articles found on hand in excess of quantities thereof shown on the memorandum receipt, the quantity of each of such articles so added will be entered in the general account.

51. An accurate list or record should be kept of all property turned in as unserviceable, how so rendered, and other information necessary and required for clear and full information of a surveying officer or inspector. Unserviceable property on hand should be reduced to a minimum by making timely repairs to keep it in a serviceable condition. (A. R. 903, 904, 905, of 1913.)

52. *In store.*—Quartermaster's supplies and property in store will consist of all serviceable property not in use and not cov-

ered by memorandum receipts, and all unserviceable property. Whatever be the character of these supplies they will be orderly and conveniently arranged in the storehouses or other places of storage designated for their care and protection. So far as practicable the serviceable supplies should be left in the original packages in which they are received. (A. R. 668, of 1913.) Supplies which have been removed from the original packages, herein designated as loose supplies, will be carefully and properly arranged, in the order of the property account so far as practicable, in bins, on shelves, or other suitable place provided for the purpose. (A. R. 669, 674, of 1913.)

53. Where the loose supplies are in excess of requirements to meet current issues the excess quantities should be properly packed in suitable boxes, cases, etc., under the direct supervision of the quartermaster, who should verify the count himself. These packages to be sealed and their contents certified to by the quartermaster. They may then be classed as original packages, the contents being indicated on the outside of the box or case.

54. With a view to knowing at all times the quantity, kind, and size of supplies on hand in original packages a detailed record of each package and of its contents will be kept in a suitable blank book.

55. When an original package is opened, the quartermaster or other commissioned officer will verify the contents thereof and check same with quantities marked on the package. Should there be a shortage or defect in the contents of the package, the quartermaster will apply for a survey to determine it and fix the responsibility before placing the articles contained in the package in stock for issue. (A. R. 668, 669, of 1913.)

56. Having a complete and accurate account of the supplies and property on memorandum receipt, and of that in original packages, there remains to be verified, when an inventory is taken, only the loose supplies and unserviceable property.

57. The provisions of this circular will be effective January 1, 1914, and will replace the instructions contained in Circular 18, Office of the Quartermaster General, dated October 1, 1911.

J. B. ALESHIRE,  
*Quartermaster General.*

Approved:

By order of the Secretary of War.



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