
PART THREE**TROOP ISSUE ACTIVITIES, STORAGE, TRANSPORTATION,
AND HANDLING OF CLASS I SUPPLIES****CHAPTER 12****TROOP ISSUE SUBSISTENCE ACTIVITIES
IN GARRISON****GENERAL**

The TISA is responsible for requisitioning, receiving, storing, issuing, and accounting for subsistence until it is issued to an authorized customer. The TISA issues to units, organizations, and food service facilities. The TISA may issue in bulk to a ration breakdown point for further breakdown and issue to units.

The TISA may also issue to medical treatment facilities, federal government activities outside the DOD, state government agencies, disaster relief agencies, central food facilities, and satellite installations.

The TISA also maintains charge sales accounts for numerous nonappropriated fund activities such as NCO or officer clubs and child care centers. AR 30-18 provides detailed guidance for the operation of TISAs.

SELF-SERVICE OPERATIONS

Self-service subsistence supply operations allow an authorized representative to select subsistence items directly in a setup similar to a grocery store. Currently, there are two different types of self-service operations. They are the maximart and the minimart. The maximart stocks both perishable and semiperishable items. The minimart stocks only perishable or semiperishable items. Self-service operations are discussed below.

Self-service operations may vary depending on the number of facilities supported, accounting

procedures, the physical layout of the TISA, refrigeration capabilities, number of personnel available, and transportation used to pick up or deliver subsistence. There must be enough space to keep areas secure (do not give shoppers free access to your warehouse), to make items accessible, and to provide adequate display space. Adequate refrigeration equipment must be available if perishables are stocked. Normally customers shop using a DA Form 3294-R, a DA Form 3161, an automated shopping list, or any other locally approved paperwork.

Since there are local differences in the way self-service operations are run, each TISO develops an SOP to fit its operation. Supported units and TISA personnel must follow the SOP. If they become lax in following it, problems occur. Make sure all customers have a current DD Form 577, authorizing them to receipt for subsistence. Prepare two issue documents--one for perishables and one for semiperishables. The issue document must identify the customer and give the date, NSN, item name, item quantity, and unit price. Both the customer and the TISA employee must sign the issue document to verify its accuracy. Pilferage and theft can create serious problems in a self-service operation. Strict checkout procedures can help protect supplies. Inspect all opened packages or cases for quantity and type of items during checkout. Items can be hidden in field jacket pockets. Use two employees to check out

customers if at all possible. Do not forget that employees as well as customers may be guilty of pilferage.

RATION BREAKDOWN POINT

A Class I RBP may operate at installation, theater, corps, division, brigade, or even battalion level. Most often, a Class I point is set up in the field and run by units with a Class I supply mission to support a large exercise. The TISA SOP should clearly divide responsibilities between the TISO and the Class I officer or NCOIC. When a TISA issues subsistence in bulk to support field operations, the Class I officer is responsible for processing unit requests for rations and for reporting present-for-duty strengths to the TISA. The Class I point consolidates unit requests for rations into one for each issue cycle and forwards the consolidated request to the TISA. The TISA then issues the items to the Class I point in bulk. The Class I point breaks down and issues the subsistence to the supported units. The Class I point also receives present-for-duty strengths from supported units and provides the TISA a consolidated report. Detailed guidance for the support of field operations, required reports, and accounting procedures are contained in AR 30-18, AR 30-21, and FM 10-23.

STOCKAGE CRITERIA

Subsistence items authorized for stockage are listed in the Federal Supply Catalog, C8900-SL. Items stocked by the TISA include those listed in SB 10-260 or SB 10-263 as revised by the installation menu board. The TISA must consider volume of demands when deciding which items to stock. Not only is perishable and semi-perishable storage space limited, but the TISO operates within obligation authority limitations. Excess stock on hand ties up critical dollars of buying power. Dining facilities operating under ARCS and nonappropriated fund customers can order items listed in C8900-SL but not kept in stock. Medical treatment facilities are also

authorized to request items peculiar to their needs.

MANAGEMENT OF SUBSISTENCE STOCK

To manage stock effectively, the TISO must have accurate and detailed supply transaction records. To provide these records the TISO maintains DA Form 3293-R for each specification item stocked. This form provides a summary of demand and consumption which is used to assist in determining reorder quantities. AR 30-18 provides details on the purpose and maintenance of the DA Form 3293-R.

REQUISITIONING OBJECTIVE

The TISO must complete a requisitioning objective for each subsistence item stocked at the TISA. The DPSC publishes requisitioning schedules in a series of handbooks. If you are in an oversea TISA, refer to DPSC Handbook 4235.1. DPSC Handbook 4235.2 provides guidance for CONUS TISAs. Computation of the RO is detailed in AR 30-18, Chapter 6. When the monthly reorder inventory shows that the quantity of stock on hand plus stocks due in is less than the RO, you should order more of that item. Request the difference between the quantity on hand and due in and the RO. Post each order to a locally maintained document register.

RECEIPT

Supplies shipped to the TISA are delivered by commercial or government carriers. All items in a shipment should be listed on a receipt document. DPSC-furnished perishable subsistence received in CONUS is documented on standard multiuse DPSC Form 2005-2. Semiperishable subsistence is documented on DD Form 1348-1. DPSC contract-purchased subsistence is documented on SF 26. Personnel receiving supplies must sign (full signature) and date all receiving documents.

Stocks must be inspected carefully as they are unloaded. A checker counts each item as it is

received. The TISO must ensure this tally is correct. Supplies damaged in transit, shortages, and overages should be reported according to procedures in AR 30-18.

The veterinarian inspects all perishable subsistence as it is unloaded. He will also inspect semiperishables on request.

Each receipt document is posted to DA Form 272 in the warehouse, using a voucher number provided by the control branch. The storage location is recorded to assist in issues or inventories.

When receipt procedures are completed, all documents are sent to the TISA control branch. The control branch posts the quantity received to the DA Form 3293-R. See AR 30-18, Chapter 7 for complete details on receiving operations.

INVENTORY AND ADJUSTMENT

The TISO is responsible for the conduct of all required inventories within the TISA. A good inventory validates the operation. A bad one will give you a chance to improve by resolving discrepancies, identifying the causes of gains or losses, and taking any necessary personnel actions. An inventory may uncover training needs, or it may indicate a need for disciplinary action. If disciplinary action is needed, it may also be necessary for the TISO to seek relief from pecuniary liability. Required inventories are described below.

The Annual Accountability Inventory

This inventory is conducted between the 26th and the last calendar day of the October accounting period.

The Quarterly Accountability Inventory

This inventory is conducted between the 26th and last calendar day of January, April, and July. A

scheduled accountability inventory may be deferred up to 31 days by the TISO when--

- Transfer of accountable officers has been accomplished within 31 days prior to the scheduled inventory. The next inventory period would cover four months.

- When transfer of accountable officers will be accomplished within 31 days after the scheduled inventory. The next inventory period would cover only two months. The installation commander or designated representative may approve the conduct of an accountability inventory at other times than those stated above.

Reorder Inventory

The reorder inventory is conducted monthly.

Price Change Inventory

The price change inventory is conducted after all issue transactions have been completed for each accounting period.

Book Inventory

A book inventory is conducted during the months when an accountability inventory is not taken. The book inventory is computed after all vouchers have been posted to the Voucher Register and General Control as of the last day of the accounting period. The book inventory represents the book dollar value of all subsistence on hand.

Transfer of Accountability Inventory

This inventory is conducted when there is a change of accountable officers.

PREPARATIONS FOR THE INVENTORY

Since an accountability inventory requires two independent teams to perform the count, the TISA may be closed during this type of inventory. The TISO should coordinate this with the installation commander or the director of logistics. Although

it may not always be possible to shut down operations completely, the TISO should at least suspend issue of subsistence, and try to schedule receipt of supplies so that they will not arrive during the inventory. However, if supplies arrive during the inventory, they must be accepted. AR 30-18 explains how to account for these supplies.

The teams are briefed before the inventory begins. Each team must operate independently. They must not compare counts. They must check all the data listed on the count cards. The briefer should impress on the clerks the importance of getting a good count. If they get it right the first time, they will not have to do it again.

Provide the teams with tally sheets for each item to be inventoried. TISAs may have automated inventory listings provided on a computer printout. The tally sheet should include the item nomenclature, NSN, price, and unit of issue. Make sure the tally sheets do not include an anticipated quantity on hand.

CONDUCT OF THE INVENTORY

Each count team consists of a counter and a recorder. Inventory teams should inventory by moving from one location to the next in sequential order. By inventorying items listed on the stock ledger sheet, items stored in more than one location could be missed. The counter tallies items at each stock location and makes sure that each item fits the description on the tally sheet. He may accept quantities marked on unopened cartons or sealed containers, but he must count loose stock. The recorder marks the count on the tally sheet.

The count team should report any storage conditions which appear to be unsafe.

They should also report storage practices which make the inventory more difficult. Here are some examples:

- Boxes not marked.
- Markings not clearly visible from the aisle.
- More than one type item in the same container or on the same pallet.

- More than one open box of the same stock.
- Same stock stored at many locations.

If any items should not be counted, these items are separated and clearly marked. Procedures will vary depending on the type of inventory being performed and the physical layout of the warehouse. The TISA SOP should address differing situations and be updated as changes occur.

RECONCILIATION AND POSTING

Each type of inventory requires specific reconciliation and posting procedures. See Table 12-1 (page 12-5) for an explanation of the types of inventories. Specific instructions for inventories are in AR 30-18, Chapter 10.

VOUCHER REGISTER AND GENERAL CONTROL

The VRGC is the TISA's formal record of accountability. A person in the control branch of the TISA maintains the VRGC. He records all issues, receipts, inventories, and adjustments to the VRGC. The VRGC is closed at the end of each month. The TISO verifies the balance and takes whatever management action is necessary to resolve any discrepancies. At the end of each quarter, the VRGC is closed out with an accountability inventory. At the end of each month during which an accountability inventory is not held, the VRGC is closed out with a book inventory. The control section must ensure that all supply transactions at the TISA are accurately recorded and posted, so the VRGC will balance.

ORDERS FROM THE DINING FACILITY

The TISO provides the FSS an order form listing all the items. This list may be on DA Form 3294-R or it may be a computer printout shopping list. The FSS may order items from the list, or he may write in other items from FSC C8900-SL if they are stocked by the TISA. Special orders for nonstocked items must be submitted in the time frame established by the TISO.

Table 12-1. Types of inventories

ACCOUNTABILITY INVENTORY
<ul style="list-style-type: none"> • Have each team record the count on the count sheets. • Reconcile quantities. Recount if necessary. • Post quantities to DA Form 3293-R. Compute the RO, and reorder if necessary. • Price and extend quantities. • Post inventory value to the DA Form 3295-R. • Prepare DA Form 4170-R to adjust inventory for any difference between value of physical count and value listed in the ledger (previous inventory value plus receipts minus issues). If unidentifiable loss exceeds 0.5 percent, the TISO must initiate a report of survey.
REORDER INVENTORY
<ul style="list-style-type: none"> • Do not perform a reorder inventory in an accountability inventory month. • Inventory only those items that have reached their reorder point. • Post physical count to DA Form 3293-R. • Compute RO, and reorder as necessary.
PRICE ADJUSTMENT INVENTORY
<ul style="list-style-type: none"> • At the beginning of the month, after opening the DA Form 3295-R with a book or accountability inventory, perform a price adjustment inventory. • Prepare a change to the TISA price list, reflecting price changes from FSC C8900-PL and vendors' invoices. • Count quantity of each repriced item. • List on-hand quantities and price changes on DD Form 708. Figure the total dollar value change to the inventory. • Post the adjustment to DA Form 3295-R.
BOOK INVENTORY
<p>In months when an accountability inventory is not required, the TISA closes out DA Form 3295-R with a book inventory. The book inventory is posted to DA Form 3295-R by subtracting the credits (such as issues and adjustments) from the debits (such as receipts and inventory). The result is posted as a credit and becomes the current inventory.</p>

ISSUES TO THE DINING FACILITY

Supported dining facilities send personnel to receive supplies in accordance with the schedule of ration issues. Clerks in the issue section should know their authorized customers. No one should

be permitted to sign for rations without a DD Form 577. Identification cards should be checked if the clerk is not sure.

The issuing clerk should observe the loading of unit supplies and must verify that the actual quantity issued is entered in the supply action column. The dining facility representative signs too. An authorized signature on the DA Form 3294-R or other issue document releases the TISA from accountability for the items of subsistence listed on the form. Once the dining facility representative signs for the rations, the TISO considers them as being consumed.

When the TISA issues an item, two accounting actions must be taken. First, the TISA receives credit for the monetary value of the item. Also, the dining facility's account (under ARCS) is debited for the value. Completed issue slips are reviewed and posted to the DA Form 3980-R and DA Form 4538-R.

DIRECT VENDOR DELIVERIES

Some subsistence items are locally purchased and delivered by vendors directly to dining facilities or other authorized users. Dairy products and bakery items are usually handled this way. Personnel at the RBP or the requesting units provide the TISO with information he needs for these actions.

The RBP unit or dining facility requests vendor-delivered items on a form designed by the TISO. This may be DA Form 3915, DA Form 3161, or another locally authorized form.

Using the requests, TISA personnel prepare a DA Form 3915 or other mutually agreed upon form for each vendor. The TISA gives copies 1 and 2 to the vendor and keeps copy 3.

When a vendor delivers supplies to a requesting unit or facility, the FSS or his representative signs two copies of DA Form 3915 and receives a vendor delivery ticket. After deliveries are completed, the vendor returns copy 1 of the form to the TISA with a duplicate delivery ticket and keeps copy 2

of the form. Signatures on copy 1 are checked for accuracy against those kept at the TISA.

The quantities listed on copy 1 are posted to the quantity received column of copy 3 and both copies are price-extended and totaled. Totals are then posted to the required accounts and records as stated on page 12-6. AR 30-18 describes some alternative procedures.

THE DINING FACILITY ACCOUNT CARD

The TISO and the FSS each keep track of the dining facility's monetary status on DA Form 3980-R. Since the dining facility earns funds based on the actual headcount, each diner increases the facility's monetary allowance. Most issues from the TISA are debited against that balance. (See AR 30-18 for exceptions.) Three times a month (on the 10th, 20th, and within five working days after the close of the month) the TISO and the FSS reconcile account cards. At the end of the month, if the account is not within tolerance (plus or minus 3 percent), the TISO will take action as described in AR 30-18.

Crediting the Account for Meals Fed

The FSS figures his monetary allowance by multiplying his actual headcount for each meal by the meal value portion of the BDFA. The FSS also reports the number of meals fed to the TISA on DA Form 2970. At the TISA, a subsistence supply specialist in the control branch uses the figures from DA Form 2970 to compute the facility's monetary allowance and posts it to the TISA copy of the DA Form 3980-R.

Debiting the Account for Subsistence Issued

Prices of all items issued are listed on the shopping list. A copy of the form is sent to the dining facility with the supplies. Both the FSS and the

subsistence supply specialist use information from the completed form to post the dollar value of each issue as a debit to the account.

Debiting the Account for Direct Vendor Deliveries

When DVD items are delivered, a dining facility representative signs for them. When the subsistence supply specialist in the control branch of the TISA receives the signed direct vendor delivery form, he posts the dollar value of the transaction to the account. He must then send a priced and extended list of vendor-delivered items to the dining facility so the FSS can post his copy of the account.

TURN-INS

The TISO informs the FSS when he may turn in excess subsistence on the schedule of ration issues. The TISA should receive turn-ins at least twice a month. All turn-ins are inspected by the veterinarian before they are accepted. The signature of the receiving individual on DA Form 3161 indicates the TISA has received the supplies. At the control branch, the DA Form 3161 is posted to the DA Form 3980-R and the DA Form 4538-R. The posting to DA Form 3980-R credits the dining facility account for the value of the turn-in. The posting to DA Form 4538-R debits the value to the account of the TISA.

ISSUES TO A CHARGE CUSTOMER

Some food service operations may be allowed to request subsistence on a charge sales basis. Nonappropriated fund activities are issued food in this way. Make sure the requester is on the list of authorized customers before you issue the items requested. Complete the supply action column of the request and sign it. After the customer has signed, it will serve as a valid receipt. Have it posted to the DA Form 4538-R for that customer.

FORCED ISSUE

To prevent a loss to the government through deterioration or spoilage, the veterinary officer may recommend that the TISO force-issue certain subsistence items. The TISO coordinates with the FA to determine the facility, meals, and the quantities of items to be issued. The issue factors in SB 10-260 are used as a guide for computing the quantity to be issued. The cost of forced issues is charged to the installation stock fund and are not charged to dining facility accounts. Medical treatment facilities are exempt from forced-issue items.

PACKAGED OPERATIONAL RATIONS

The TISO orders operational rations from DPSC at Philadelphia, Pennsylvania and maintains a reserve stock to support customers. The first in, first out principle should be used to issue stocks for training. Supported units order packaged operational rations on DA Form 3161 or DA Form 3294-R. The TISO posts issues and turn-ins by customers to DA Form 5298-R as described in AR 30-18.

MEDICAL TREATMENT FACILITIES

The TISA supports hospitals for routine requirements. Medical facilities submit requests on their requirements on DA Form 3161 along with a statement of availability of funds. Issues are handled as charge sales. Requests for brand name items must be submitted to the commissary. If

there is no commissary or requested items are not available through the commissary, the medical facility may ask the TISA to provide a like item. It should submit a separate request for each of the following--

- Perishable items stocked by the TISA or listed in FSC C8900-SL.
- Semiperishable items stocked or listed in FSC C8900-SL.
- Items to be procured locally (not listed in FSC C8900-SL).
- Items designated by the TISO for direct vendor delivery (such as milk and bread).

OTHER SERVICES

Units other than Army units that have established an interservice supply support agreement for Army subsistence are also authorized TISA customers. Units normally order supplies on DA Form 3161. Each request should include a fund citation provided by the FAO to the ordering unit which identifies funds authorized to pay for the order. Issues to dining facilities operated by other services are processed as charge sales. They are posted to a DA Form 4538-R and reported on DA Form 2969-R as described in AR 30-5. Support to personnel of other services who subsist in Army dining facilities is reported on the DA Form 2969-R so that reimbursement can be made at HQDA level as specified in AR 30-5.