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FM 10-38

WAR DEPARTMENT FIELD MANUAL

QUARTERMASTER BASE DEPOT SUPPLY AND SALES COMPANY

THE QUARTERMASTER
RESCINDED
FOR HISTORICAL USE ONLY

WAR DEPARTMENT • 5 JULY 1945

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FM 10-38, Quartermaster Base Depot Supply and Sales Company, is published for the information and guidance of all concerned.

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Chapter 1

THE COMPANY

SECTION I

INTRODUCTION

1. PURPOSE AND SCOPE OF THE MANUAL.--The purpose of this manual is to provide basic information necessary for the efficient functioning of the quartermaster base depot supply and sales company and for units operating in the capacity of a quartermaster base depot supply and sales company. The mission, organization, duties of personnel, and the operation of the company are described. However, it is not the purpose of this manual to furnish technical instructions on the procedures to follow. Technical manuals and other War Department publications will provide this information. Throughout the manual references are made to technical publications which provide the detailed information necessary for the specialists to perform their function in the company operation.

2. MISSION OF THE COMPANY.--a. In theaters of operations, certain fixed installations located in the communications zone are provided to handle the flow of troops and supplies. Such installations include base general depots, branch depots, and ports of debarkation. The tables of organization for these units provide for operating personnel but not for the station services. Certain station services are essential and must be furnished by the attachment or assignment of additional units. Station services normally required include quartermaster, signal, medical, finance, engineer, ordnance, postal, military police, and transportation.

b. The purpose of the station quartermaster service is to furnish food, clothing, gasoline, quartermaster supplies and equipment, transportation and labor for the personnel of the installation to which it is assigned. The station quartermaster service includes storage, issue and sales (T/O & E 10-387); a motor pool comprising one or more motor truck units (T/O & E 10-57, and/or a unit organized under T/O & E 10-500); and a labor and materials handling equipment pool utilizing native civilian employees and/or service companies (T/O & E 10-67), or a unit organized under T/O & E 10-500.

3. ASSIGNMENT OF THE COMPANY.--a. The quartermaster base depot supply and sales company is designed to operate at base general depots, branch depots or ports of debarkation which serve troops with strength in excess of 100,000. Station quartermaster service also may be extended to troop and smaller supply installations in the immediate vicinity of the parent organization, at the discretion of the commanding general of the communications zone.

b. Supply installations in a communications zone serving troops with a total strength of less than 100,000 normally will not require the services of a complete supply and sales company. Such installations will be furnished station quartermaster service by appropriate cells from the quartermaster service organization T/O & E 10-500.

COMMUNICATIONS ZONE SECTION

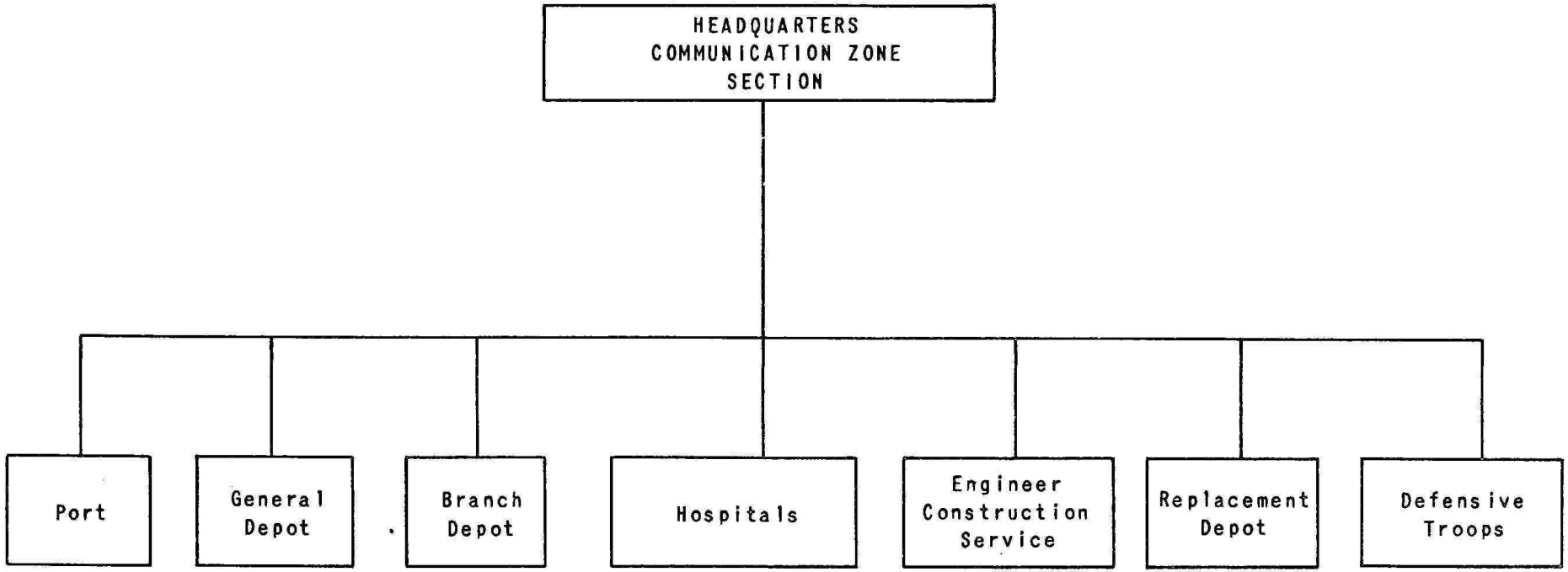


Figure 1

ORGANIZATION CHART OF BASE GENERAL DEPOT

SHOWING POSITION OF QUARTERMASTER BASE DEPOT SUPPLY AND SALES COMPANY

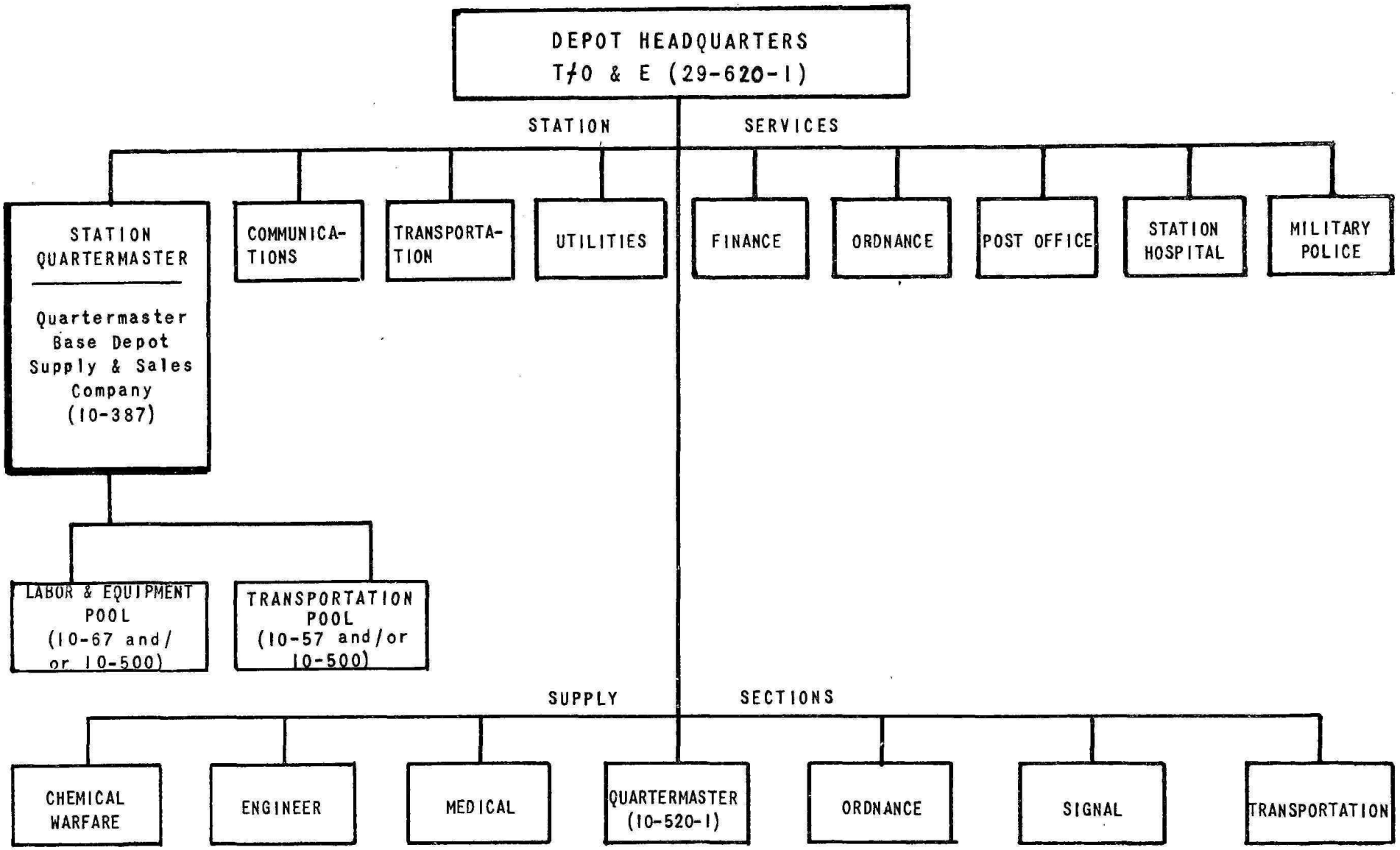


Figure 2

ORGANIZATION CHART OF PORT OF DEBARKATION SHOWING POSITION OF QUARTERMASTER BASE DEPOT SUPPLY & SALES COMPANY

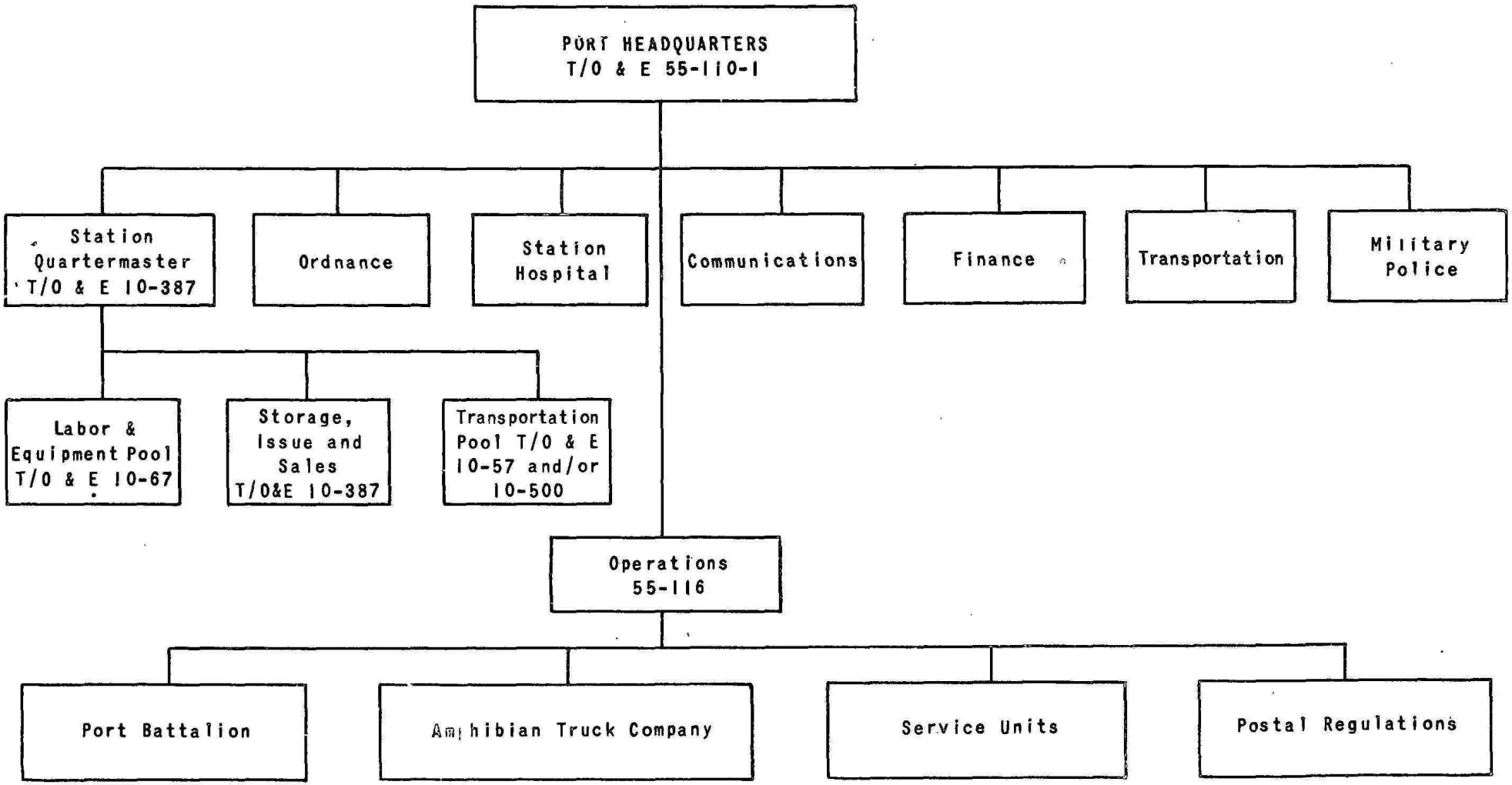


Figure 3

SECTION II

ORGANIZATION

4. THE UNIT.--The quartermaster base depot supply and sales company is composed of:

a. Office of the station quartermaster.
b. Company headquarters.
c. Supply platoon.
   (1) Stock control section.
   (2) Clothing, equipment, and general supplies section.
   (3) Subsistence and sales section.
d. Service platoon.

5. OFFICE OF THE STATION QUARTERMASTER.--The station quartermaster is in command of the company as a whole including the office of the station quartermaster. He is assisted by an executive officer. The majority of the other officers are assigned to the office of the station quartermaster but have primary duty within the company.

6. COMPANY HEADQUARTERS.--The officer assigned to company headquarters is in command of the company. His junior officer is from the office of the station quartermaster. Enlisted personnel of the company headquarters include clerks, cooks, carpenters and mechanics.

7. THE SUPPLY PLATOON is organized to handle storage and issue of clothing, equipment, general supplies, and subsistence; operate a sales store; and do the necessary paper work (including accounting) for the previously mentioned activities. The various sections and personnel are:

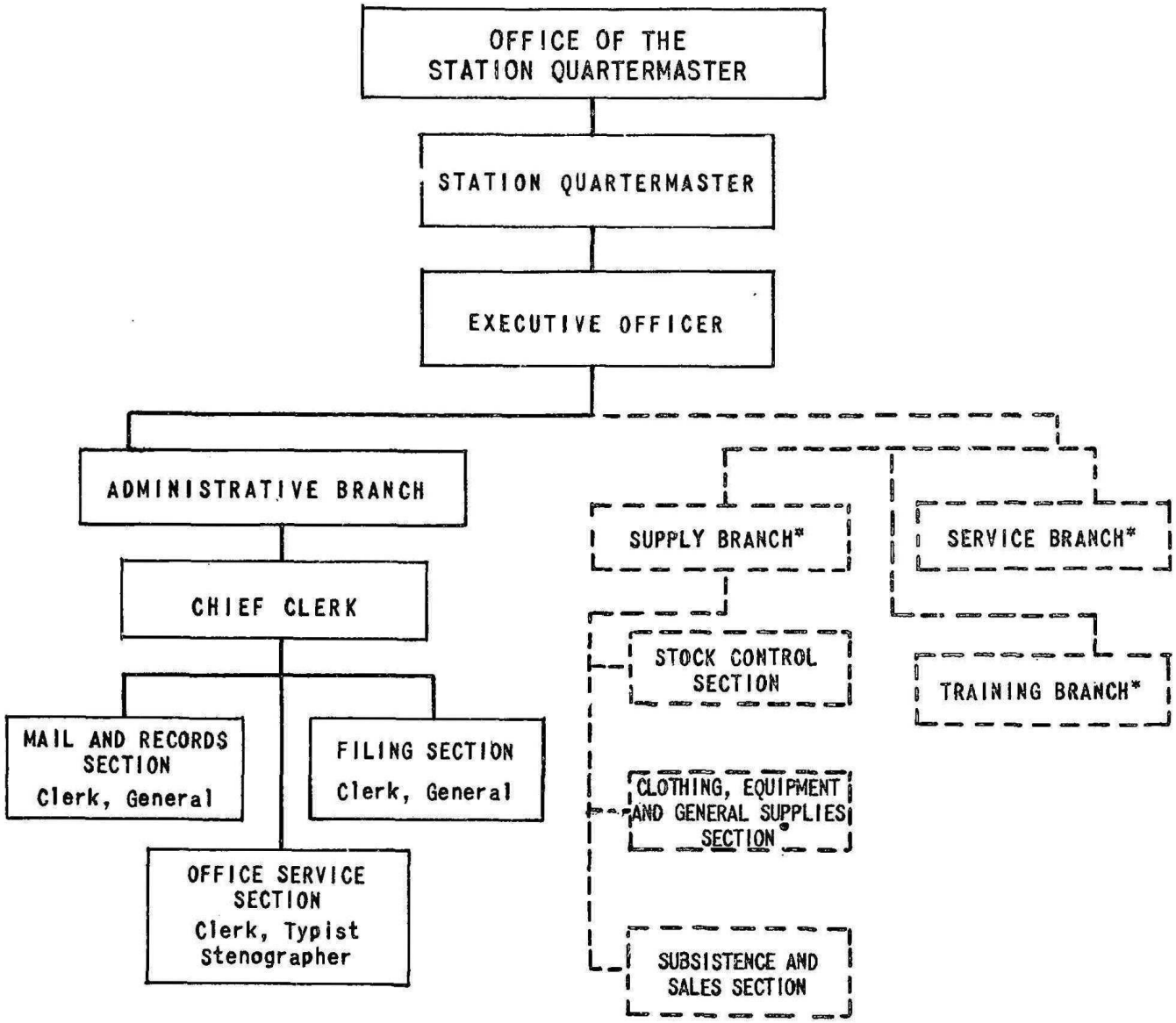
a. Stock control section.--An officer from the office of the station quartermaster is in charge of this section. The assigned enlisted personnel include the following type of clerks: stock control, requisition, stock record, general and typists.

b. Clothing, equipment, and general supplies section is commanded by an officer who has a commissioned assistant. Both officers are from the office of the station quartermaster. They are responsible for property under their control. Assigned enlisted personnel include storekeepers, warehouse foremen, stock clerks and checkers.

c. Subsistence and sales section.--The officer who is in charge of this section is the accountable officer for subsistence and sales. He is assisted by the acting warehouse officer. Both officers are from the office of the station quartermaster, and are responsible for property under their control. Enlisted men assigned include clerks and checkers, a steward, cashier and basics.

8. SERVICE PLATOON.--(See fig. 6) The officer from the office of the station quartermaster who is in command of the service platoon is responsible for the operation of the labor, equipment, and motor pools. The enlisted personnel, assigned in accordance with T/O & E 10-387, will include gasoline dispensers, sub-foremen, and clerks.

SUGGESTED ORGANIZATION AND POSITION CHART OF OFFICE OF THE STATION QUARTERMASTER



The branches shown in broken lines will not exist physically in the Office of the Station Quartermaster. T/O and E 10-387 lists the officers as components of that office, but gives them primary duties in operating sections.

Figure 4

ORGANIZATION AND POSITION CHART OF THE SUPPLY PLATOON

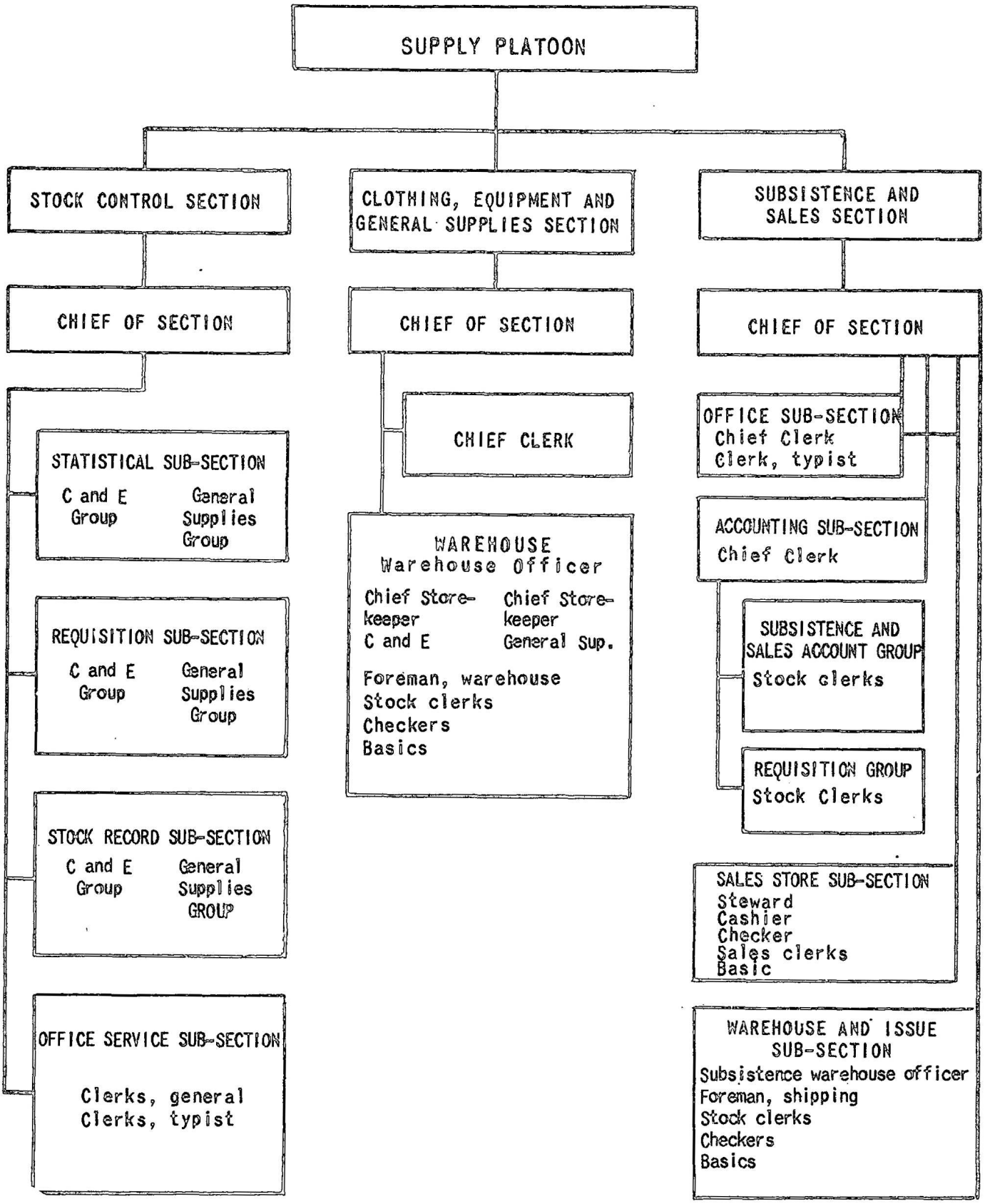


Figure 5

ORGANIZATION AND POSITION CHART OF THE SERVICE PLATOON

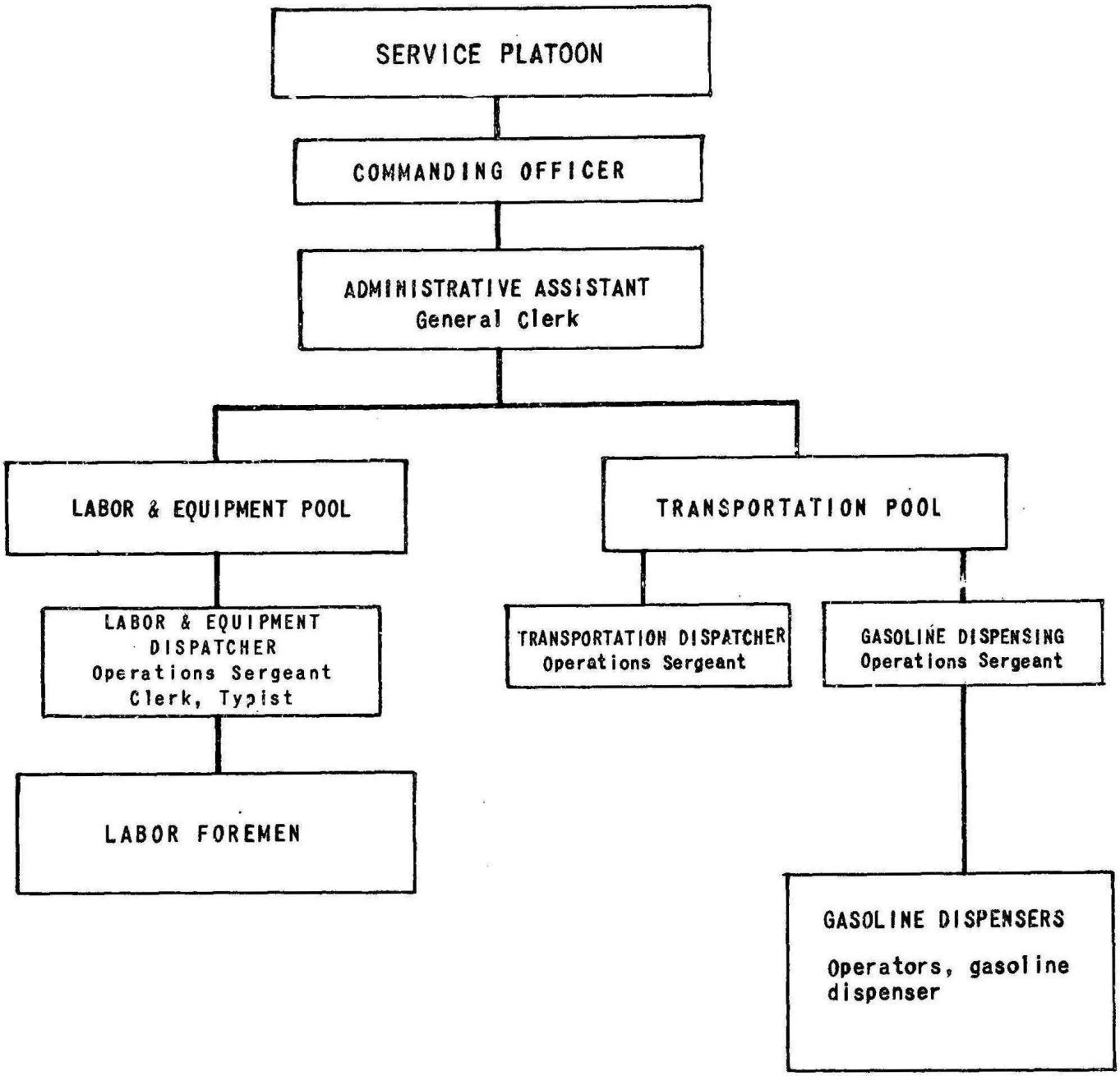


Figure 6

Chapter 2

DUTIES OF PERSONNEL

9. FLEXIBILITY, THE KEYNOTE OF ORGANIZATION.--Flexibility in organization of units designed for operations overseas is the policy of the War Department. The organization and position charts (figs. 4, 5, and 6) are presented only to show an idea of a workable organization and are not intended to suggest an inflexible organization or that duties of personnel will be rigidly limited to those prescribed herein. Local conditions, strength, and proficiency of personnel will dictate the actual organization. The organization described in the following paragraphs is recommended as being feasible.

10. IN THE OFFICE OF THE STATION QUARTERMASTER.--(See fig. 4) a. Station quartermaster.--The station quartermaster is responsible for and has supervision over all activities of the company. He is the accountable officer (except for subsistence and sales) and as such will be primarily interested in the maintenance of property and administrative records.

b. Executive officer.--The executive officer, who is the assistant station quartermaster, will act as chief of the administrative branch (see fig. 4). Although he may supervise the activities of the company as a whole, his primary duty will be the supervision of administrative records. In addition, the executive officer is responsible for the proper assignment of labor details and the maintenance of records pertaining thereto. He may also act as chief plans and training officer, and in that capacity, will supervise the training of both military personnel and civilian laborers.

c. Other commissioned officers listed as components of this office by the tables of organization have duties in operating sections. As such, they will be in direct control of their respective sections and responsible for the coordination of activities under the station quartermaster.

d. The chief clerk is the administrative assistant to the executive officer, and as such will supervise the maintenance of administrative records, correspondence, filing, and other necessary office functions.

e. In mail and records section.--A mail and records section may be established to handle incoming and outgoing mail, make the proper distribution of correspondence, and keep a central correspondence file. The enlisted men detailed to such a section should be:

(1) General clerk.
(2) Basic who may act as messenger.

f. In office service section.--There may be an office service section which will act as a typing and stenographic pool for the office of the station quartermaster. This pool may consist of:

(1) Clerk-typist.
(2) Stenographer.

g. In filing section.--A general clerk may be detailed to operate a central file for administrative records and reports.

11. COMPANY HEADQUARTERS.--a. The company commander will supervise the administration of the unit. (See TM 12-250.)

b. The junior officer in company headquarters will be from the office of the station quartermaster. In addition to his administrative duties, he may function as plans and training officer for the company under the direction of the executive officer.

c. The first sergeant is the administrative assistant to the company commander. He handles all routine matters of company administration under the direction of the company commander. His duties and details are:

(1) To form the company for drill, fatigue, guard, and other military formations.

(2) To supervise the preparation of company reports and correspondence.

(3) To act as liaison between the enlisted men and the company commander.

d. Mess Sergeant.--The mess sergeant's primary duty is the operation of messing facilities for the company. His duties are:

(1) To supervise the preparation and serving of all meals.

(2) To receive and store food to be used in the company mess.

(3) To be responsible for the cleanliness of the kitchens and the mess hall, and for the efficient operation of kitchen equipment, under direction of the company commander.

e. The supply sergeant is in charge of all unit supply activities. His duties are:

(1) To draw, store, and issue unit supplies.

(2) To maintain individual clothing and equipment records, and a company property book or other record of property issued to the company as prescribed by the theater commander.

(3) To keep the supply room in the manner and condition required by regulations, and in accordance with the policy of the company commander.

f. The company clerk may either assist in maintaining necessary administrative records of the company or he may be detailed to work in the personnel section of the depot headquarters if the need arises.

g. Personnel clerk.--The primary duty of the personnel clerk will be to handle company personnel records in the personnel section of the depot headquarters. He will be assisted by a general clerk, and clerk-typist.

h. For other enlisted personnel necessary for routine administrative functions. (See T/O & E 10-387.)

12. STOCK CONTROL SECTION OF SUPPLY PLATOON.--(See fig. 5.) a. Section chief.--An officer from the office of the station quartermaster is assigned as the officer in charge of this section. He is responsible for and supervises the maintenance of necessary statistical records for class II and IV supplies. He is responsible to the station quartermaster for the submission of required reports to higher echelons, for the maintenance of stock levels, for the processing of requisitions, for the preparation of stock records and stock adjustment reports of survey. Subsections may be established within this section as shown in figure 5.

b. Statistical subsection.--Two noncommissioned officers are detailed to this subsection, one for the clothing and equipment group and the other for the general supplies group. They will maintain statistical records (stock levels, availability, records of issue) for their respective groups.

c. Requisition subsection.--Two noncommissioned officers will operate this subsection. One will be in charge of the clothing and equipment group and the other in charge of the general supplies group. They will be responsible for processing, editing, and submission of requisitions for their respective groups. Each will have requisition clerks to prepare and edit requisitions.

d. Stock record subsection.--Two noncommissioned officers, one in the clothing and equipment group and the other in the general supplies group, will supervise accounting records for their respective groups. Such accounting records will be in accordance with the procedures prescribed by the theater commander. Each will be assisted in maintaining these records (normally stock accounts and supporting voucher file) by stock record clerks.

e. Office service subsection.--This subsection will serve as a clerical pool for the supply platoon and will handle correspondence and filing. Its personnel will consist of the authorized general clerks and clerk-typists.

13. CLOTHING, EQUIPMENT, AND GENERAL SUPPLIES SECTION OF SUPPLY PLATOON. --(See fig. 5) a. Officer in charge.--Over-all supervision of the activities of this section is the responsibility of an officer from the office of the station quartermaster. He is charged with the proper receipt, storage, and issue of clothing, equipment, and general supplies, and the maintenance of necessary records pertaining thereto. He has supervisory responsibility for all such property.

b. The chief clerk will be in charge of administrative matters of the section. His main duties will be the routing of requisitions and tallies, the allocation of warehouse space, and supervision of the maintenance of the locator system.

c. Warehouse subsection.--(1) An officer from the office of the station quartermaster will act as a warehouse officer, and is charged with the proper receipt, storage, and issue of all supplies handled by the section. He has supervisory responsibility for the property under his control.

(2) Chief storekeeper.--Sergeants are chief storekeepers for the section, in charge of the clothing and equipment and responsible for general supplies. They will handle requisitions and tallies in addition to supervising the receipt, storage, and issue of supplies in their respective groups.

(3) Warehouse foremen will be in charge of labor details in connection with receipt, storage, and issue of supplies. They will see that all consignments are handled promptly and stored in such a manner as to permit ready inventory and issuance.

(4) Stock clerks will maintain a locator system and assist in the supervision of the storing of supplies. They will also prepare issue slips and supervise the issue of supplies.

(5) Assistant stock clerks.--The primary duty of these men is the physical issuance of supplies.

(6) Checkers.--The duties of the checkers include the checking or tallying of incoming supplies. When necessary, they will assist in unloading and warehousing supplies.

(7) Basics.--The primary duty of the basic in the warehouse is to keep the warehouse clean and to be of general assistance wherever needed.

14. SUBSISTENCE AND SALES SECTION OF SUPPLY PLATOON.--(See fig. 5.) a. Officer in charge.--An officer from the office of the station quartermaster in charge of the section is the accountable and responsible officer for subsistence and sales. He is charged with the receipt, storage, and issue of subsistence, the operation of a sales store, and the maintenance of records pertaining to these activities.

b. Office subsection.--(1) The chief clerk is the administrative assistant to the officer in charge. His duties are:

(a) To supervise the maintenance of accounting and property records.

(b) To supervise the preparation of requisitions and issuing papers.

(c) To supervise the maintenance of the stock record account and supporting voucher file.

(d) To assist in taking inventories of subsistence and sales store property.

(e) To check and route outgoing papers and to issue instructions concerning action on incoming papers as directed by the section commander.

(2) The chief clerk will be assisted in his administrative duties by a clerk-typist.

c. Accounting subsection.--The duties of the chief clerk of this subsection will include maintenance of the sales account, supervision of stock record account, preparation, and editing of requisitions. He will be charged with the proper functioning of this subsection's clerical staff, which includes:

(1) Subsistence and sales account group.--This group will process all vouchers to the accountable officer's account, and keep the voucher file. Stock clerks will be assisted by stock records clerks.

(2) Requisition group.--The preparation of requisitions for subsistence and sales store items is the responsibility of the stock clerk who is in charge of this group. He will be assisted by stock records clerks.

d. Sales store subsection.--Supervision of the actual operation of the sales store is the duty of the sales officer. The steward will maintain the prescribed level of sales merchandise and will be responsible for the smooth functioning of his staff. He will be assisted by:

(1) The cashier, whose primary responsibility is the handling of cash from sales, will be the chief assistant to the steward.

(2) The checker will check all items received by the sales store for resale.

(3) Sales clerks.--The main duty of sales clerks is the actual selling of merchandise across the counter. In addition, they will stock shelves and prepare merchandise displays.

(4) The basic is detailed to the sales store to act as janitor.

e. Warehouse and issue subsection.--(1) Subsistence warehouse officer from the office of the station quartermaster will command the entire subsistence and sales section in the absence of the officer in charge. As warehouse officer he will be responsible for the receipt, storage, and issue of all subsistence items. He has supervisory responsibility for the property under his control.

(2) The Shipping foreman, is charged with enforcing all policies governing the operation of the subsistence warehouse and is chief assistant to the subsistence warehouse officer. He will supervise the receiving, storing, and issuing operations and will maintain an effective locator system.

(3) The stock clerk will prepare the ration breakdown.

(4) Checkers will tally all incoming and outgoing shipments and will be responsible for the accuracy of the count. The chief checkers will be assisted by other checkers who will assist in tallying incoming and outgoing subsistence items and may be called upon to assist in loading and unloading such items.

(5) Assistant stock clerks will assist the principal stock clerk in breaking down the rations and issuing them to the various units of the depot.

(6) Basics.--These men may be assigned to clean-up, unloading, or loading details, or any other jobs that may be necessary.

15. SERVICE PLATOON.--(See fig. 6) a. Officer in charge.--An officer from the office of the station quartermaster is in command of the service platoon, and will receive orders concerning labor details from the executive officer of the company. His duties are:

(1) To assign labor details and maintain records pertaining thereto.

(2) To furnish supervisory personnel for civilian labor details.

(3) To assign materials handling equipment and maintain records pertaining thereto.

(4) To assign motor transportation details, and maintain records pertaining thereto.

(5) To supervise the requisitioning of motor fuel requirements, and keep fuel consumption records.

b. Operations noncommissioned officers.--The operations noncommissioned officers will be assigned specific duties such as the following:

(1) Administration assistant.--Supervision of the maintenance of labor, equipment, motor transport, and fuel consumption records. He is the administrative assistant to the officer in charge. He is assisted by a clerk.

(2) Transportation assistant.--Dispatching transportation details and maintaining records pertaining thereto.

(3) Petroleum assistant.--Supervising the operation of the service station and maintenance of fuel consumption records.

(4) Labor and equipment assistant.--Dispatching labor details and maintaining labor records; assigning materials handling equipment and maintaining records thereto.

c. Sub-foremen.--The sub-foremen supervise labor details. Ordinarily these men will be detailed to handle civilian labor details inasmuch as attached service units will have their own noncommissioned officers for such duties.

d. Basics.--The basics authorized for the service platoon will be assigned where they are needed most.

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Chapter 3

TRAINING

16. PRIMARY OBJECTIVES.--Training is designed to turn out men who are not only proficient in warehousing and sales store operations, but can handle the weapons assigned and can provide for their own security. Each individual must be equipped with the knowledge and skills necessary for his own job and know enough about the operation of the company as a whole to coordinate his efforts with those of the rest of the unit.

17. TRAINING PROGRAM.--a. General.--The training program for personnel of the quartermaster base depot supply and sales company is divided into three phases: basic military, basic technical, and unit training.

b. Basic military training.--The first 6 weeks of training is given in accordance with MTP 21-4, Mobilization Training Program for Enlisted Personnel of the Army Service Forces.

c. Basic technical training.--The second phase lasts 8 weeks, and is given in accordance with MTP 10-1, Mobilization Training Program for Quartermaster Enlisted Personnel of the Army Service Forces.

d. Unit training.--Following activation of the unit, the company is trained for 6 weeks in accordance with MTP 10-2, Mobilization Training Program for Quartermaster Units of the Army Service Forces. Unit training may be continued for an additional 13 weeks under MTP 10-3.

18. DEVELOPMENT OF INITIATIVE.--Modern warehousing facilities are seldom available in the theater of operations. The company will be called upon to function regardless of housing conditions. Problems will arise which have no solutions in books and which were not considered during the training period. To insure smooth operation of the unit under any and all conditions, training in self-reliance and individual initiative should be emphasized. Improvisation should be emphasized. This can include construction of office and sales store furniture, improvisation of forms, methods of filing and maintaining records under field conditions, and care of supplies in open storage. In addition, the value of teamwork should never be overlooked. Coordinated effort on the part of every man in the unit is necessary for efficient operation.

19. DEVELOPING LEADERSHIP.--a. Commissioned officers should be trained to supervise and train enlisted personnel to work according to prescribed methods. Exercises in the field should be devised to parallel emergencies such as unexpected demands, loss of supplies, etc. which may arise in the theater of operations. Improvised methods of overcoming such obstacles will develop ingenuity and leadership among the officers. Commissioned officers should have a thorough knowledge of the following:

(1) Table of Organization for the company. (T/O & E 10-387)

(2) Applicable training programs. (MTP's 10-1, 10-2, 10-3, 21-4)

(3) All phases of supply and sales company work and procedures with the different installations to which the company may be attached. (FM 10-5, 100-10; TM 10-215, 38-220, 10-250, 38-403, etc.)

b. Noncommissioned officers--Instruction will be conducted by noncommissioned personnel after they have proved themselves qualified. The

most important function of noncommissioned officers is the supervision of subordinates. In the field their work will often be done without the supervision of a commissioned officer. Noncommissioned officers should be trained as follows:

(1) Routine functions of a noncommissioned officer in a company. (See TM 12-250)
(2) Handling enlisted men.
(3) Details of their technical specialties.
(4) Supervision of civilian native labor.
(5) Necessary security measures to be observed in installations to which they may be assigned or attached. (FM 21-40, 26-5, etc.)
(6) Fire prevention and fire fighting. (TM's 5-315, 9-1799)

20. METHODS OF INSTRUCTION.--a. General.--Instruction is generally most effective when conducted in small groups. But whether teaching a large or a small group, the instructor should know his subject thoroughly, present it skillfully, and instill in the student a desire to learn. Ideal teaching methods incorporate visual aids and actual field demonstrations to supplement and clarify the main points to be learned. Charts, figures, and posters may be used to stress special features. Lectures should be used sparingly, but when they are used they should be followed by conferences in which the trainees may take an active part by asking questions and having ample time for discussion. The instructor should skillfully restrict to a central theme all questions and answers. Training will be in accordance with methods prescribed in FM 21-5, Military Training, TM 21-250, Army Instruction, and TF 7-295, Military Training.

b. Visual aids.--The trainee's interest is often stimulated by the use of visual aids to impress upon his mind the principles taught. Visual aids to learning that can be utilized include:

(1) Training films.
(2) Film strips.
(3) Graphic training aids.
(4) Models and devices.

c. Field demonstrations.--Field tests and demonstrations are the most valuable methods of attaining efficiency. Trainees readily absorb learning by doing, whether in individual performance, group performance, or coach-and-pupil method. Only by actually using weapons and practicing basic military subjects can the soldier acquire thorough training in these fundamentals. Field problems should be arranged so that the company or its components are required to operate with reduced strength under conditions simulating those which may arise in the theater of operations.

d. Training aids.--All officers and others who will teach or train personnel should be thoroughly familiar with the following:

(1) FM 21-5, Military Training.
(2) TM 21-250, Army Instruction.
(3) FM 21-6, List and Index of War Department Publications.
(4) FM 21-7, List of War Department Films, Film Strips, and Recognition Film Slides.
(5) FM 21-8, Military Training Aids.

Chapter 4

OPERATIONS

SECTION I

THE STATION QUARTERMASTER

21. RESPONSIBILITY.--a. General.--The station quartermaster provides all units with necessary quartermaster supplies, and operates a commissary for over-the-counter sales of specified items.

b. Specific.--The station quartermaster (as commanding officer of a quartermaster base depot supply and sales company) is responsible for the administration and operation of all activities of the company, including:

(1) Furnishing all classes of quartermaster supplies except Class III to all components of a base general depot (quartermaster depot or port of debarkation).

(2) Operating a sales store for the personnel of the base installation, and for the troops and other installations in the vicinity.

(3) Furnishing labor for the depot through the establishment of a labor pool.

(4) Furnishing materials handling equipment through the establishment of an equipment pool.

(5) Furnishing transportation facilities for the depot through the establishment of a transportation pool.

(6) Maintaining necessary records, as prescribed by the theater commander, pertaining to the various company missions.

22. ACCOUNTABILITY.--The station quartermaster is the accountable officer (except subsistence and sales) and is charged with maintaining an accurate account of quantities received, issued, and on hand. Accounting procedure will be prescribed by the theater commander in accordance with War Department policy. Such commanders are urged to adopt the new, simplified property accounting procedures, set up by the War Department, if they are practicable under the conditions existing in their respective commands. This will insure uniformity of procedure and minimize confusion in the maintenance of property records within units passing into and out of the continental United States and between the several outlying commands.

23. EFFECT OF FACILITIES ON OPERATIONS.--The station quartermaster must be prepared to set up operations regardless of existing housing facilities. His company may be called upon to operate in a makeshift warehouse, store building, barn, tent, or under any other available cover. The entire unit may be able to function under one roof if space permits, or the various sections may have to be scattered all over the depot area. In any case, it will be up to the station quartermaster and his subordinate officers to make the best of existing facilities by careful planning and improvisation.

24. SUPPLY PROCEDURE OVERSEAS.--The commander of a theater of operations is authorized to prescribe the types of property records to be maintained in the communications zone. The system of records should be as simple as is consistent with the maintaining of an accurate account of quantities of property received, issued, and on hand. In prescribing supply procedures,

commanders of theaters of operations should be guided by sound practices followed in the zone of the interior and those principles outlined in War Department Technical Manual 38-403, Station Supply Procedure.

SECTION II

CLOTHING, EQUIPMENT, AND GENERAL SUPPLIES

25. REQUISITIONING.--a. General.--Supplies required by the supply and sales company normally will be obtained by requisitions (WD, AGO Form 445 or similar form).

b. Estimates of required supplies.--Estimates of supplies necessary to maintain the prescribed stock level will be submitted to the requisition subsection of the stock control section by the warehouse subsection of the clothing, equipment, and general supplies section. (See fig. 5)

c. Preparation and submission.--Requisitions will be prepared by the requisition subsection and submitted to the office of the station quartermaster for forwarding to the depot. The flow of the requisitions, in general, will be in the channels shown in figure 7. Requisitions, should be submitted well in advance of the delivery date to allow time for checking for availability, and obtaining short items.

26. RECEIVING PAPERS.--a. General.--Normally, supplies will be issued by the depot to the supply and sales company on a tally-out, or similar paper, which will contain the article description, quantity, and unit.

b. Disposition of copies.--One copy will be kept by the shipping officer to be used as a voucher (credit) to his stock record account. A copy will be sent to the receiving officer (warehouse officer) along with, or prior to, the shipment of the items. This copy may be assigned a voucher number and serve as a debit voucher to the property records of the supply and sales company.

c. Adjusting discrepancies.--Discrepancies in shipments should be cleared by the receiving officer and adjusted in accordance with theater regulations.

27. RECEIVING.--a. Importance.--Receiving is the initial phase of warehousing supplies. Sound receiving practices will facilitate storing and issuing. Procedure will vary with conditions, but the fundamentals of good receiving are:

(1) Thorough advance planning.
(2) Careful checking.
(3) Maintenance of necessary records.

b. Responsibility.--The warehouse officer, assisted by a chief storekeeper, will be responsible for receiving supplies. One or more checkers, as necessary, will be detailed to keep an accurate tally of all incoming supplies.

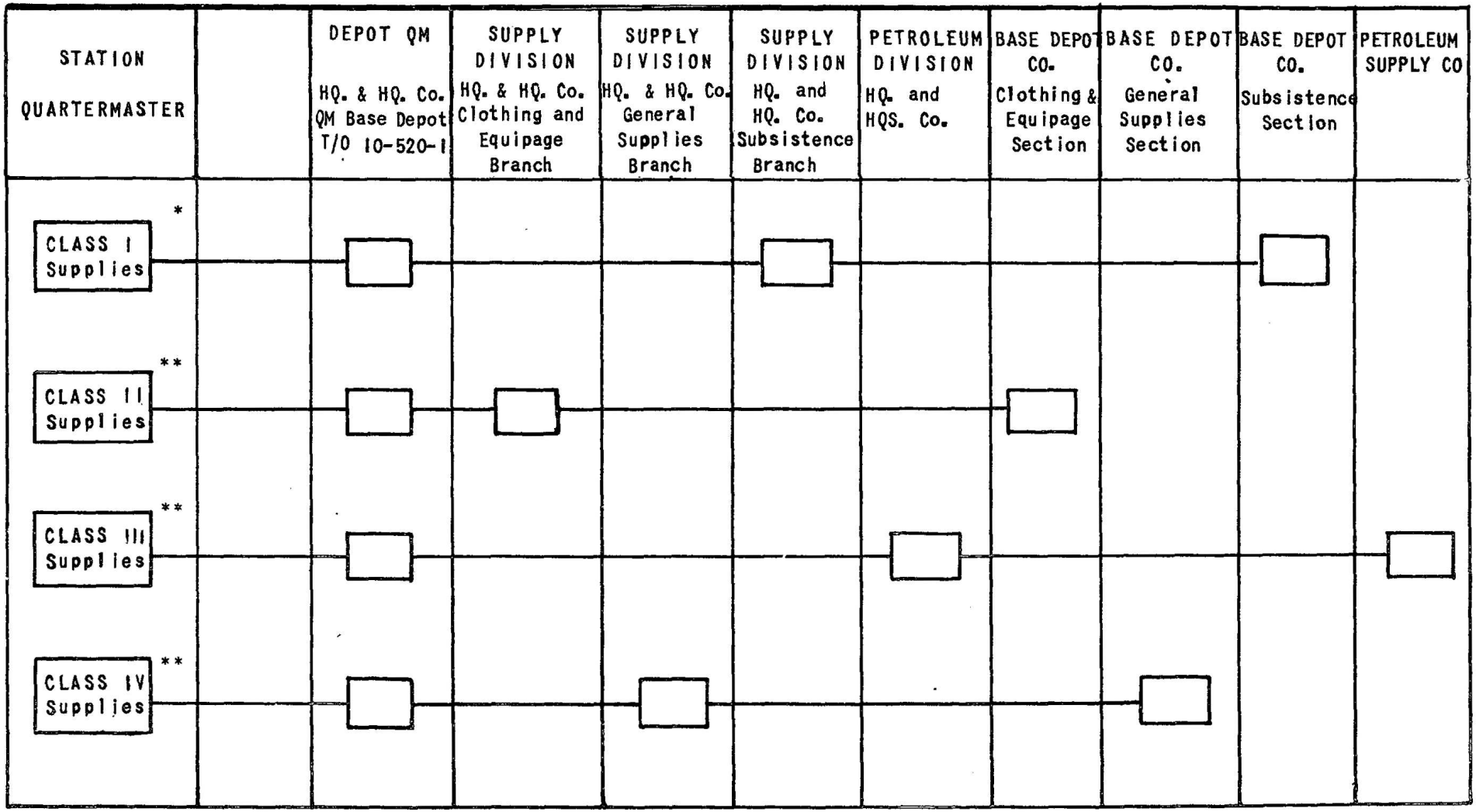
c. Transportation.--Supplies will come to the warehouses of the supply and sales company in the following ways:

(1) Normally, supplies will be transported from depot warehouses by trucks from the transportation pool.

(2) Shipments may be segregated at the port of debarkation and supplies may be received direct from docks by trucks, or by rail.

(3) In some instances, the supply and sales company may operate in direct connection with the depot warehouse. Under such conditions,

CHANNELS FOR REQUISITIONS



* Requisitions prepared in requisition group, accounting sub-section, subsistence and sales section, supply platoon, and submitted to station quartermaster.

** Requisitions prepared in requisition sub-section, stock control section, supply platoon, and submitted to station quartermaster.

Figure 7

the operation would consist merely of moving supplies from bulk to retail storage.

28. STORAGE.--a. Fundamental principles.--The principles of good storage apply for warehousing overseas as well as in the zone of the interior; for supply and sales company warehouses as well as for huge depot storage areas. Space, equipment, labor, and time are even more critical overseas than in the zone of the interior. All four must be conserved and fully utilized. The fundamental principles of good storage are:

(1) Conservation of space through the maximum utilization of all storage facilities.

(2) Conservation of labor through careful space selection; use of all available mechanical materials handling equipment; and the maintenance of a straight-line flow of supplies from receiving point to storage space to issuing room.

(3) Conservation of time through maintenance of a good locator system and careful advance planning of storage procedures.

b. Space selection.--Good space selection takes into consideration the nature of the articles, the quantity, density, type of package, and frequency of issue. In general, the following rules will apply:

(1) Place the fast-moving items in spaces nearest issuing room.

(2) Store each shipment in the best available space at the time of receipt.

(3) Store heavy items in areas of greatest allowable floor load.

c. Methods of stowing.--The block system of stowing is a conserver of space and should be used whenever possible. Principles of the block system of stowing are:

(1) Packages will be arranged in solid blocks starting each row at the wall and ending at the aisle, except in center bays where stacking starts at a center imaginary wall line and ends at the aisle. A new shipment is never stored in front of an old shipment.

(2) The cross-piling method is recommended where the amount of supplies will allow cross-piling. It affords better weight distribution, makes more substantial stacks and shows a clearer picture of separation in supplies stacked side by side. The use of pallets saves space and time.

(3) Stacking heights will utilize all cubical space possible considering floor load limits, bursting strength of packages, ceiling heights, and available handling equipment. Box pallets should be used in storing fragile or odd shaped items.

(4) When supplies are issued from blocks, withdrawals are made from one row at a time from the aisle to the wall or to the imaginary center line. Withdrawals are continued until the row is fully removed before any packages are taken from the next row. Old supplies are invariably issued first, thereby maintaining rotation of stocks.

(5) Barrels containing dry materials are piled or bilge-nested; that is, each barrel in the second tier rests in the hollow between the two barrels below if the construction of the barrel is strong enough to stand this. The wooden type of barrel can not be stored in this manner as the side is its weakest point. It should therefore be stored head up. Use pallets or short dunnage and fork lift trucks if possible.

d. Locator system.--Each warehouse should have an accurate, workable locator system. The primary function of such a system is the quick

locating of any lot of supplies. Such a system will consist of a plan of the warehouse which subdivides the warehouse into numbered sections and bays, and a file of cards which will carry information necessary to match card data with the plan.

29. ISSUING.--a. General.--(1) Clothing and equipment normally will be issued on requisition (property issue slip). Unserviceable clothing and equipment turned in as worn out through fair wear and tear will be replaced on submission of a requisition (property issue slip) showing "replacement of clothing and equipment worn out through fair wear and tear" as a basis for the requisition. If fair wear and tear does not apply, commanders of units requesting replacement of supplies must certify that proper action has been taken in regard to the responsible individual.

(2) Request for general supplies will be made by requisition (property issue slip). Such supplies include most expendables, such as office supplies, cleaning and preserving materials, lumber, paint, and other construction materials.

b. Issuing paper.--Issues will be made on a property issue slip or similar paper. One copy of the paper will be retained by the company to be used as a credit voucher to the stock record account.

c. Procedure.--Stock clerks of the warehouse subsection will do the actual issuing of supplies from the shelves and bins of the issuing room. These shelves and bins will be filled each evening in preparation for the next day's work.

SECTION III

SUBSISTENCE AND SALES STORE

30. APPLICATION OF TM 10-215.--Technical Manual 10-215, Sales Commissary Operation, prescribes a uniform system for operating sales commissaries in the zone of the interior. In theaters of operations the theater commander will determine, at his discretion, whether all or any part of TM 10-215 will apply. For theater purposes, the system of operation outlined in the following paragraphs is a logical adaptation of the provisions of TM 10-215. Wherever possible, duplication of material in TM 10-215 has been avoided by the use of cross-references. It must be emphasized that this is only a suggested system, subject to whatever modifications may be required by local theater conditions or the desires of the theater commander.

31. SUBSISTENCE AND SALES ITEMS.--a. Subsistence.--(1) Menus to be used will be prescribed by the chief quartermaster of the theater in which the company is operating. It may call for either the A or the B ration. When the company is directed to supply a hospital, the special hospital menu in force in the theater will be used for the patients' rations. Substitutions in regular or special menus will not be made without the approval of the depot furnishing the supplies.

(2) Use of menus.--Menus will be used as the basis for preparing the forms listed below, which are necessary in requisitioning and issuing subsistence supplies. (These forms are illustrated in TM 10-215.)

(a) Menu recapitulation.
(b) Field ration issue slip.
(c) Memorandum of field ration issue.

b. Special-type rations.--The C, D, K, and 10-in-1 rations will be issued as the theater commander directs.

c. Sales items.--A list of items authorized for resale is contained in current War Department publications. At regular intervals the theater commander will announce the items from the list that are actually available in the theater and will assign requisitioning credits to the organizations within his command.

32. REQUISITIONS.--a. General.--Requisitions will be prepared on WD, AGO Form 445. The issuing depot will prescribe the number of copies to be submitted, the time of submission, and the period to be covered by each requisition. The requisitions will be prepared by the requisition group of the subsistence and sales section. When all items have been entered, the requisitions forms will be sent to the stock control section to be processed and forwarded to the supplying depot.

b. Method of preparation.--(1) Subsistence.--A clerk in the requisition group will prepare a menu recapitulation for each requisition period. To determine the quantity of each needed, the clerk will take the quantity of the item entered in the menu recapitulation, multiply by the strength of the troops to be served, and then point off two decimal places in the resulting answer. The total thus arrived at will be entered in the "Authorized or Maximum Level" column of WD, AGO Form 445. Any excesses above needs for the current issue period will be entered in the "On Hand" column. To determine the quantity of each item actually to be requisitioned, the clerk will deduct the amounts in the "On Hand" column from the amounts for corresponding items in the "Authorized or Maximum Level" column. The final results will be entered in the "Quantity Desired" column.

(2) Special-type rations will be requisitioned only when the quantity on hand falls below the authorized level. Special-type rations may be listed on the same sheet of WD, AGO Form 445 used to requisition other subsistence supplies. However, they should occupy a separate portion of the sheet. The method of filling out the form for special-type rations is the same as for subsistence items.

(3) Sales items will be listed on a separate sheet of WD, AGO Form 445. Items requisitioned will be limited to those which the theater commander has reported to be available. Quantities requested will not exceed authorized credits and will be determined within the credit limit by past sales experience. In preparing WD, AGO Form 445, the clerk will indicate the credit for each item in the "Authorized or Maximum Level" column and the quantity requisitioned in the "Quantity Desired" column. For the benefit of the stock control section, he should likewise indicate in the "On Hand" column the quantity in stock. The "on hand" figure, however, will not be used in computing the quantity desired, as it is in (1) above.

33. RECEIPT OF SUPPLIES.--a. Checking procedure at the depot.--Sufficient trucks from the transportation pool will be secured to haul the supplies from the depot to the company warehouse. A checker from the warehouse and issue subsection will accompany the trucks to receive and sign for the supplies. It will be his responsibility to make sure that all supplies called for are loaded and that the papers necessary to transfer accountability are returned with the shipment.

b. Checking procedure at the company warehouse.--When the supplies arrive at the company warehouse, a receiving checker will prepare a tally-in listing the total quantity of each item received. If the accountable officer

desires, a tally-in may be improvised from the depot shipping paper by adding an extra column and indicating opposite the entry of the quantity shipped, the quantity of each item received. This procedure will conserve paper and may speed up receiving operations. After completion, the tally-in or substitute form will be turned over to the sales and subsistence account group.

c. Receipt of bread from the bakery assigned to the depot (or port).--The bakery will issue bread daily to the company on a tally-out, which will be signed by a man representing the company. At the warehouse, the amount of bread received will be entered on a tally-in, which will be forwarded to the subsistence and sales account group.

34. STORAGE OF SUBSISTENCE.--a. In general, the principles of subsistence storage will be in accordance with the fundamentals of good warehousing as listed in paragraph 28.

b. Particular emphasis should be placed on the fact that these items are of a perishable nature, and should be stored in such a manner that the oldest items will always be issued first. This stock rotation is more important in subsistence than in any other type of supplies.

c. Sales items will be stored separately from other subsistence items.

d. Lists will be published to give the following information for each theater:

(1) Safe storage periods for subsistence.
(2) Subsistence items suitable for open storage.
(3) Subsistence items that must be kept in sheltered storage.

e. Normally, supply and sales company warehouses will carry a reserve to take care of any sudden increases in station personnel. The amount of this reserve will be determined by higher headquarters.

35. ISSUE.--a. Subsistence.--(1) Ration requests will be prepared by using units. The form used will be similar to the one illustrated in TM 10-215, and will be reproduced locally. All possible steps will be taken to limit the number of separate requests to a practicable working minimum. The commanding officer of the installation will direct the consolidation of requests to the extent he considers necessary for greatest efficiency. He will also prescribe the channels that submitted requests will follow. A time lag and a ration cycle that are most advantageous both to the using units and to the issuing warehouse will be established.

(2) Issue forms.--(a) Field ration issue slip.--When the ration requests are received, the stock clerk will prepare a field ration issue slip (see TM 10-215 for illustration). He will use the prevailing theater menu, as amended by the supplying depot, and the strength of each unit as listed on individual ration requests. The field ration issue slip will be forwarded to the warehouse foreman. In addition, one blank copy of the field ration issue slip must be given to each unit drawing supplies. This copy is for the unit's use in breaking down the supplies for its individual messes. If possible, the blank field ration issue slips will be sent to the units on the day before issue. If this is impossible, the copies will be sent to the warehouse and distributed at the time of issue.

(b) Memorandum of field ration issue.--The stock clerk will prepare enough copies of this form (illustrated in TM 10-215) to allow one for each unit and one for each unit mess. If time allows, these will be sent to the units on the day before issue, together with the blank field ration issue slips. Otherwise, the stock clerk will forward them to the

warehouse to be distributed when the units draw their rations.

(3) Warehouse breakdown.--Using the field ration issue slip as a guide, warehouse personnel will divide the bulk rations into unit piles. If necessary, personnel to assist in this work may be requested from the labor pool of the service platoon. The breakdown normally should be made before the time of issue. However, if it is considered faster to issue directly from warehouse stocks to individual units, the company commander may prescribe this procedure.

(4) Making the issue.--As the various items included in the ration are issued to a unit, a checker representing the warehouse will call out each item and quantity, as listed for the unit on the field ration issue slip. The man in charge of the unit's ration detail will indicate on his copy of the memorandum of field ration issue the quantity of each item received. When issue is complete, the man representing the unit will sign the warehouse copy of the field ration issue slip.

(5) Disposition of forms.--When the day's issues have been made, the warehouse foreman will return the signed field ration issue slip to the stock clerk of the warehouse and issue section. The stock clerk will total the amounts of each item issued. He will then attach the individual ration requests to the field ration issue slip and forward the forms to the subsistence and sales account group.

b. Special-type rations.--It is the responsibility of using units to remain within the allowances of special-type rations prescribed by the theater commander. The subsistence and sales section will maintain a list of currently authorized allowances, and make this list available for inspection using the units. Issue of special-type rations will be made on a Property by Issue Slip (WD, AGO Form 446) prepared by the using unit. (See TM 10-215 for method of preparation.) One copy will be signed by a representative of the using unit and by the foreman of the issuing warehouse, and forwarded from the warehouse to the subsistence and sales account group.

c. Sales items.--(1) As indicated in paragraph 34, sales items will be segregated from other supplies in the warehouse. They are sensitive, and every possible precaution should be taken to safeguard them. Bulk packages will not be opened in the warehouse. If a case is broken through handling or opened by mistake, it will be removed to the sales store as soon as practicable. Stocks in the sales store proper will be kept to a minimum.

(2) The sales store may request supplies from the warehouse as often as necessary. Requests will be made for bulk packages only. When supplies are needed, the sales store steward will prepare and submit to the warehouse foreman a memorandum listing the number of bulk packages of each item desired. The memorandum should be in the form of a tally-out, and should be signed by the sales store steward. A file of these memorandums will be maintained by the warehouse foreman to show that the listed supplies are no longer the responsibility of the warehouse. The memorandum forms will not serve to transfer accountability and will not be posted to the sales account.

d. Bakery supplies.--Necessary ingredients for making bread will be issued to the bakery as required. The items will be listed on a tally-out, which must be signed by a representative of the bakery.

36. TURN-IN OF SUBSISTENCE SUPPLIES.--To conserve food, unit messes should return to the supply and sales company all surplus nonperishable subsistence supplies fit for reissue. Normally these supplies will be turned in twice a month, on dates set by the accountable officer. The commanding officer of the installation may, however, direct that turn-ins be more frequent.

If he so desires he may appoint an inventory officer to visit unit messes and ascertain that turn-in requirements are met. Turn-ins will be made on the Property Turn-In Slip (WD, AGO Form 447), and will follow the same channels prescribed for ration requests.

37. SALES STORE OPERATIONS.--a. Arrangement.--Counters and aisles in the sales store should be arranged to allow free passage of customers, and to avoid any congestion that would slow up or restrict efficient service. The store should be kept as neat, clean, and attractive as existing conditions will permit. Sufficient trash cans should be provided. Floors should be polished several times daily.

b. Item display.--Most shipping cartons can be arranged to make effective display cases. Items should be displayed behind counters or railings, out of reach of prospective customers. As a general rule, only one carton of each item should be opened at any one time. If possible, clothing items should be shown in a separate room or a partitioned section of the sales store. Prices should appear prominently above or below each item.

c. Personnel.--(1) The steward will supervise the activities of the sales clerks, and will be responsible for the smooth operation of the sales store.

(2) The cashier will furnish change to each clerk each morning. At closing time he will check each clerk's cash receipts, and see that any discrepancies are adjusted. In addition, he will relieve the clerks when they must be absent from the store for short periods, and will give such general assistance to the steward as may be required.

(3) Sales clerks should be trained to be courteous and efficient. Detailed instructions should be given each clerk concerning moneys that are acceptable in the theater where the store is operating. Each clerk should be responsible not only for selling, but for maintaining the stock on the shelves or in displays in his particular section. It may be necessary to charge each clerk with the items on hand in his section, and with any additional stock turned over to him during the day. At the close of business his cash, less change provided, plus inventory, should equal morning inventory plus replenishment supplies received during the day. When such a check is necessary, it will be made informally by the cashier.

38. ACCOUNTING PROCEDURE.--a. Price list.--Prices used in accounting for subsistence will be those published by the depot supplying the company. Changes and additions to the basic price list will be reported by the depot. It will not be necessary for the sales store to publish a price list, because the price of each item will appear on or near the item itself. The steward will keep a copy of the depot price list including all changes, additions, and deletions. He will be responsible for the correct marking of prices on all goods. The subsistence and sales account group will keep a duplicate of the price list, to be used in pricing vouchers to the account.

b. Vouchers.--Every transaction that affects the accountable officer's accountability will be properly recorded on the appropriate form. The form will be called a voucher to the account. When necessary, vouchers may be supported by sub-vouchers. The accountable officer will sign each voucher to the account. The accounting group will price and extend each voucher, and assign the voucher numbers. Vouchers will be filed in numerical order by the month, and will not be destroyed unless higher authority so directs.

c. Inventory.--(1) Schedule.--An inventory of subsistence and sales items will be taken on the last working day of each month, and at such additional times as the commanding officer of the installation may direct. For each inventory, two separate counts will be made: one by the accountable officer, with such assistants as he may select; and the other independently by a disinterested officer detailed to this duty by the installation commander. To facilitate counting, both the sales store and the warehouse will be closed from the time the counts are started until the separate counts are reconciled.

(2) Taking the inventory.--The count of each officer will be recorded on WD, AGO Form 10-90 (formerly WD, QMC Form 392). (See TM 10-215 for illustration of the form.) Before the end of the month, the "Articles" and "Units" columns of the form should be filled in. Necessary information for these columns will be taken from the consumption record, if one is kept. Otherwise, the items known to be on hand will be listed. Two copies of Form No. 10-90 will be used by the accountable officer, and two copies by the disinterested officer. Each officer will record the quantities inventoried on both his copies, using ink or indelible pencil. Any items found which are not listed in the "Articles" and "Units" columns will be added by each officer.

(3) Reconciling the count.--When the counts of both officers have been completed, the quantities recorded by each will be compared. If the counts of any items do not agree, the item will be re-counted. If the re-counts do not agree, a report will be made to the installation commander, who will take steps to adjust the discrepancies.

(4) Certification.--The accountable officer and the disinterested officer will check all receiving documents and sales books to ascertain that all items received have been entered in the account and that sales books listed on the previous inventory are not listed on the current inventory. Each officer will certify both copies of the other officer's Form No. 10-90, as required by TM 10-215.

(5) Disposition of copies.--(a) One copy of the accountable officer's Form No. 10-90 will be forwarded to the subsistence and sales account group. After being priced and extended, it will be posted as voucher No. 1 to the accountable officer's account for the following month. The total dollar amount of the inventory will be indicated on a blank Form No. 10-90, which will be assigned a voucher number in the current monthly series and entered as a voucher in the current month's account.

(b) The disinterested officer will forward one copy of Form No. 10-90, without prices or extensions, to the auditing agency designated by the theater commander. Under no circumstances will the disinterested officer permit either of his copies, after being certified, to come even momentarily into the possession of the accountable officer.

(c) Each officer will retain one copy for his personal file.

d. Inventory price adjustment.--This voucher will always be the second entry in each month's account, and will always be voucher No. 2. It will be prepared and posted as indicated in TM 10-215.

e. Charge sales will be made only to authorized purchasers as defined by the theater commander. The report of charge sales voucher will be prepared, numbered, and entered in the account as indicated in TM 10-215.

f. Deposits.--A monthly report of deposits will be prepared, numbered, and posted as shown in TM 10-215.

g. Receipt of supplies.--(1) From the depot.--Supplies will be transferred from the depot on shipping tickets, tally-outs, or similar forms which the depot may improvise. Each receiving paper will be assigned the next open voucher number in the current monthly series. Items will be priced in accordance with the current monthly price list, extended, and totaled. The total money value of each voucher will be posted to the account. Each voucher will be signed by the accountable officer. If the depot makes local purchases for the sales store, receiving reports will be processed as outlined in TM 10-215.

(2) From the bakery.--Tally-ins showing bread received from the bakery will be posted as debit vouchers to the account. If desired, individual tally-ins may be consolidated on an abstract and posted monthly. Technical Manual 10-215 illustrates a form which can be adapted to this use. However, any improvised form showing the period covered and the quantity and total money value of bread received will suffice. The tally-ins will be attached to the abstract as sub-vouchers.

h. Issue of supplies.--(1) Subsistence items.--A daily cumulative summary of field rations issued will be maintained as prescribed by TM 10-215. The form illustrated in TM 10-215 should be modified to omit reference to the garrison ration. At the end of every month the summary will be vouchered and posted to the account. The daily field ration issue slips become sub-vouchers.

(2) Special-type rations.--The property issue slips on which special-type rations are issued will be assigned voucher numbers in the current monthly series and posted to the account.

(3) Bakery supplies.--Individual tally-outs covering supplies issued to the bakery may be abstracted on an improvised form at the end of each month. The abstract becomes a voucher to the account. The tally-outs will be attached as supporting sub-vouchers.

i. Adjustments for losses and discrepancies.--When shortages or overages are found, they must be adjusted to keep the accountable officer's account in balance. The usual types of adjustments are as follows:

(1) Inventory price adjustment.--See paragraph 38d of this manual.

(2) Adjustments necessitated by operational losses.--If such losses in the subsistence section of the account do not exceed 3/10 of 1 percent of the total issues and sales for the month, they may be adjusted on a Certificate of Gains, Losses, and Discrepancies, WD AGO Form 10-124, (formerly WD, QMC Form 450). Losses in excess of this amount in the subsistence section, and all losses in other sections of the account, will be adjusted by reports of survey as prescribed by TM 10-215.

(3) Adjustments necessitated by loss, shortage, or damage in transit.--These will be made on WD, AGO Form 15-1. (See TM 10-215.)

39. THE ACCOUNTABLE OFFICER'S ACCOUNT will be maintained as described in TM 10-215, except that the distribution journal normally will be broken down into the following sections:

a. Subsistence section.--A further breakdown within this section will not be necessary, since all items sold or issued (except clothing) will be considered subsistence.

b. Clothing and equipage section.

c. Regular supplies section.

40. AUDITING.--Either of the following methods of auditing may be prescribed:

a. Audits may be made by a fiscal officer under the jurisdiction

of the depot to which the supply and sales company is attached. In such an arrangement, the auditor can personally visit the company and use the vouchers of the accountable officer's account for audit purposes. This method of audit is desirable, as it reduces paper work and helps prevent errors.

b. The theater commander may, however, prescribe that the audits be made by a fiscal officer in centrally located headquarters. In this case, an extra copy of each voucher will be prepared and furnished to the designated auditor.

c. Whether the method in a or in b above is followed, the account will not be considered audited until a clear certificate of audit has been furnished to the accountable officer by competent authority.

SECTION IV

LABOR, EQUIPMENT, AND TRANSPORTATION POOLS

41. LABOR AND EQUIPMENT POOL.--a. Mission.--The labor pool (composed of one or more quartermaster service companies, T/O & E 10-67, and/or civilian laborers) will perform any labor detail required at the depot (or port) installation. The equipment pool consists of a pool of materials handling equipment available for use at the depot (or port) installation.

b. Control.--Although the executive officer of the supply and sales company is responsible for the assignment of materials handling equipment and labor details, the lieutenant in the service platoon is in direct control of dispatching. The necessary records will be maintained by the service platoon.

c. Civilian labor.--Civilian labor rather than service troops should be utilized as much as possible. Civilian labor is obtained through the headquarters of the depot (or port) to which the company is assigned. Difference in languages and customs will make training difficult, and the instructor or supervisor must be able to demonstrate in order to get best results in training native workers.

d. Estimating labor requirements.--Labor requirements for handling supplies are computed on the average of one-half ton per man per hour for 10 hours each day. This figure is for planning purposes only. (See FM 101-10.) There is a right number of men for every operation. Careful and accurate estimations of the number of men needed for each job should be made to conserve labor.

e. Labor details.--Service troops and/or civilian laborers may be called upon to do any work of a nontechnical nature. Some of the details they may be called upon to perform are:

(1) Loading and unloading trucks and freight cars.
(2) Handling all types of supplies.
(3) Sorting, stacking, stowing, and unstowing supplies by hand, or assisting in the operation of mechanical materials handling equipment.
(4) Performing any housekeeping duties.
(5) Removing and disposing of trash.
(6) Eliminating fire hazards and fighting fires.
(7) Digging graves under proper supervision.
(8) Burying dead under proper supervision.

42. TRANSPORTATION POOL.--a. Mission.--The transportation pool (composed of one or more quartermaster truck companies, T/O & E 10-57 and/or unit

organized under T/O & E 10-500) will furnish transportation facilities for all components of the depot installation.

b. Control.--The officer commanding the service platoon will be responsible for dispatching all transportation details, keeping records pertaining to such details, operating a "service station" to refuel motor vehicles, and maintaining records pertaining to gasoline consumption. The physical dispatching of transportation details will be performed by the dispatcher of the unit furnishing the detail and under the supervision of the pool operations noncommissioned officer.

c. Gasoline dispensing.--The gasoline dispensing section of the service platoon will serve motor vehicles of the transportation pool, and may extend such service to motor vehicles of the other depot units if so ordered by the depot headquarters. Since the supply and sales company will operate at a fixed base in the communications zone, it is entirely possible that commercial filling station facilities will be utilized. If such facilities are not available, gasoline-powered dispensing units (30 and 100 gallons per minute dispensers) will be requisitioned (dispensing equipment is not authorized by the Tables of Organization for the supply and sales company). Under such conditions, gasoline may be dispensed from portable tanks, tank trucks, tank cars, 55-gallon drums, or, as a last resort, fuel may be poured into the vehicle tanks by hand from 5-gallon cans.

d. Accounting for petroleum supplies.--(1) Gasoline and lubricating oils may be obtained by requisitions on the depot's petroleum supply unit (ordinarily this unit will operate under the petroleum division of headquarters and headquarters company, quartermaster base depot). Records of class III supplies will be kept by the stock control section of the supply platoon if necessary.

(2) Where such forms are available, gasoline and oils will be dispensed on a Delivery Order and Receipt WD, AGO Form 10-116 (formerly WD, QMC Form 437). These forms are bound in books, and are in triplicate. The form will be filled out by the dispatcher. The triplicate will be kept in the book and the original and duplicate given to the driver. On receipt of supplies, the driver will sign the original and duplicate. The original will be delivered to the dispatcher's office where it will be used to post the Monthly Abstract of Issues WD, AGO Form 10-117 (formerly WD, QMC Form 440), or similar form. The duplicate will be retained by the dispenser as a check against his dispensing record. At the end of each month, the originals will be attached to the monthly abstract of issues and forwarded to the stock record subsection to be used as a credit voucher to the property records.

SECTION V

SECURITY AND DEMOLITION

43. SECURITY AND DEMOLITION.--a. The installation to which the quartermaster base depot supply and sales company is assigned will normally develop plans for security and demolition. These plans will include the procedure to be followed by the quartermaster base depot supply and sales company.

b. Where the installation directs the units to prepare plans for security and demolition, the quartermaster base depot supply and sales company will prepare such plans.

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