# QUARTERMASTER SALES COMPANY

## CHAPTER 1. INTRODUCTION

<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purpose and scope</td>
<td>1 4</td>
</tr>
<tr>
<td>Modification</td>
<td>2 4</td>
</tr>
<tr>
<td>Application</td>
<td>3 5</td>
</tr>
</tbody>
</table>

## 2. THE UNIT

| Mission | 4 6 |
| Assignment and control | 5 6 |
| Organization | 6 6 |
| Equipment | 7 13 |

## 3. OPERATIONS

### Section I. Reconnaissance and site development

| Reconnaissance | 8 16 |
| General considerations | 9 16 |
| Existing facilities | 10 17 |
| Layout | 11 17 |

### II. Employment

| General | 12 19 |
| Characteristics and capabilities. | 13 20 |
| Retail mission | 14 22 |
| Wholesale mission | 15 23 |

### III. Sales accounting procedures

| General | 16 25 |

*This manual supersedes FM 10-15, 19 July 1950.*
Section III. Sales accounting procedures
—Continued

Records ......................................... 17 26
Accounting for cash receipts 18 33
Transfer of accountability .... 19 33
Audit ........................................ 20 34

IV. Supply procedures
Obtaining sales items .............. 21 34
Pricelists .................................. 22 35
Rationing and priorities .......... 23 35
Stock control ............................. 24 36

V. Miscellaneous operating procedures
Storage and warehousing ....... 25 37
Pricing and marking .............. 26 40
Store operations ..................... 27 41

CHAPTER 4. ADMINISTRATION
General ...................................... 28 43
Mission accomplishment ........ 29 43
Personnel administration .... 30 44
Messing ...................................... 31 45
Training ..................................... 32 46
Records and reports ............. 33 48
Staff visits and inspections . 34 50
Movement ................................. 35 51
Unit supply ............................. 36 53
Other administrative procedures.

5. SECURITY AND DEFENSE
Responsibility ......................... 38 56
Defense plan ............................. 39 56
Nuclear and CBR defense ....... 40 61
Rear area defense and damage control.
Demolition .............................. 42 64
APPENDIX I. REFERENCES

II. SUGGESTED LIST OF SALES ITEMS.

III. USING EXPANSIBLE TRUCK VAN AS MOBILE SALES STORE (SUGGESTED).

IV. USING 2½-TON CARGO TRUCK AS MOBILE SALES STORE (SUGGESTED).
CHAPTER 1
INTRODUCTION

1. Purpose and Scope

This manual provides information necessary for the operation of the Quartermaster Sales Company (TOE 10–157). It explains the mission, organization, and operation of the quartermaster sales company in a theater of operations. It describes the employment and method of operation of the company, including its wholesale and retail functions. Technical publications giving detailed information required for the performance of company functions are listed in appendix I. A suggested list of sales items appears in appendix II. Detailed instructions for providing mobile sales store facilities are contained in appendixes III and IV.

2. Modification

Information contained in this manual reflects policies. Policies are subject to modification which results in the publication of changes. Field experience may also suggest recommendations for changes or refinements of procedures outlined. Users of this manual are encouraged to submit recommended changes or comments to improve the manual. Comments should be keyed to the spe-
cific page, paragraph, and line of the text in which the change is recommended. Reasons should be provided for each comment to insure understanding and complete evaluation. Comments should be forwarded direct to Commanding General, Quartermaster Training Command, U.S. Army, Fort Lee, Va.

3. Application

The procedures described are intended to be used as a guide and should not be considered inflexible. Since conditions under which the company may operate vary widely, each new situation must be solved by an intelligent interpretation and application of basic operating principles. Material presented herein is applicable to nuclear and non-nuclear warfare.
4. Mission

The mission of the company is to provide on a nonprofit basis personal articles and items of comfort and morale not issued gratuitously or made available through the Army and Air Force Exchange Service. The company operates mobile and semimobile facilities that sell at retail to authorized individuals in the field or at wholesale to unit exchanges for resale, such items as insignia, watches, tobacco products, confections, and toiletries (app. II).

5. Assignment and Control

The company may be assigned to the theater army logistical command or to a field army. It normally is attached to a Headquarters and Headquarters Detachment, Quartermaster Battalion (TOE 10-536), for command, administration, control, and security.

6. Organization

The company is organized into company headquarters, supply platoon, and mobile sales platoon (fig. 1).

a. Company Headquarters. Company head-
Figure 1. Organization chart, quartermaster sales company.
quarters provides the necessary command and supervision of the unit, including administration, food service, communications, discipline, and security.

(1) The *company commander* directs and supervises the requisition, receipt, storage shipment, and sale of all items handled by the unit. As commander of the company, he is the administrator and director of all company operations.

(2) The *first sergeant* is the principal non-commissioned assistant to the company commander. He calls formations; manages company headquarters; and coordinates such company activities as mess, administration, communications, and supply. He acts as a representative between the company commander and the enlisted personnel of the company. The *company clerk* assists the first sergeant by preparing morning reports and duty, guard and other rosters, and by performing other administrative and clerical duties in company headquarters. The *personnel administration clerk*, who maintains personnel records for company personnel, may be placed on duty with the battalion headquarters to which the company is attached.

(3) The *chief sales supervisor*, *quartermaster supply specialist*, and *supply clerk* are principal enlisted technical assistants to
the commanding officer. They prepare reports and assist in coordinating the sales supply activities of the company. The supply clerk also drives a 1/4-ton truck.

(4) The mess steward supervises mess operations of the company. He supervises the cooks and cooks' helper.

(5) The supply sergeant supervises unit supply functions other than the supply of items for resale.

(6) The motor sergeant prepares maintenance records, supervises the maintenance of company vehicles, and directs the wheel vehicle mechanics and wheel vehicle mechanics' helpers.

b. Supply Platoon. The supply platoon is composed of platoon headquarters, sales supply section, and semimobile sales section. It normally is located with company headquarters to provide sales service to units or authorized personnel in the immediate vicinity.

(1) Platoon headquarters. Platoon headquarters is the supply and stock control agency of the company. Under the supervision of the platoon leader, it requisitions, receives, stores, issues, and performs stock accounting for all items sold by the company.

(a) The platoon leader is assisted by the platoon sergeant, who supervises the activities of the enlisted personnel in the headquarters. These include the stock control specialist, stock record
specialists, and stock record clerks who prepare requisitions, receive and process supply documents, prepare and maintain stock status reports and stock accounting records, and perform other clerical duties related to stock accounting.

(b) The radio teletypewriter operator transmits and receives messages, requisitions, reports, and logistical data. He also drives a ¾-ton truck.

(2) Sales supply section. The sales supply section receives, stores, and distributes resale items to the operating elements of the company.

(a) The section chief, under the supervision of the platoon leader, supervises the warehousing functions of the section. He plans work assignments and determines additional requirements for personnel and/or equipment. He assigns or reassigns personnel and equipment to accomplish the prescribed workload.

(b) The senior quartermaster supply specialist directs the quartermaster supply specialists, and supply clerks, who perform clerical duties, maintain the stock locator system; conduct inventories; and assist in the storage and issue of all items handled by the section.
(c) The *general carpenter* supervises the construction or conversion of sales facilities. He constructs or reframes boxes and crates and constructs or repairs bins for the storage of supplies.

(d) The *light vehicle drivers* operate the 2½-ton truck-tractors and cargo semi-trailers assigned to the section for the delivery of supplies to the operating elements of the company.

(e) The *warehousemen* assist in the receipt, storage, and shipment of sales items.

(3) *Semimobile sales section.* The semimobile sales section may operate a semi-permanent or static retail outlet for authorized personnel in the vicinity of the quartermaster sales company headquarters. It may be assigned the function of providing items to specified unit exchanges for resale. It may perform a combination of the two activities.

(a) The retail outlet normally will be operated by the *senior sales clerk* and the *sales clerks* under the supervision of the platoon leader.

(b) Personnel for the operation of unit exchanges must be provided by the unit. Transportation for distribution of items to unit exchanges must be provided by army, or by appropriate logistical command in the communications zone.
c. Mobile Sales Platoon. The mobile sales platoon consists of platoon headquarters and four mobile sales sections, one of which is not required when the company is operating at reduced strength. Each of the mobile sales sections can operate up to four mobile sales stores to provide mobile retail sales outlets for authorized personnel or wholesale quantities of sales items to unit exchanges for resale.

(1) **Platoon headquarters.** Platoon headquarters provides command and tactical and operational control over the mobile sales section.

(a) The platoon leader commands and supervises the sales sections and, under the direction of the company commander, provides tactical leadership for the platoon. He is assisted by the sales platoon sergeant.

(b) The light vehicle driver, who acts as messenger, is also a qualified supply clerk.

(2) **Mobile sales sections.** Each of the mobile sales sections may be employed to sell merchandise to authorized personnel in the field through the employment of mobile sales stores consisting of expandible truck vans and 1½-ton trailers. Otherwise, they may sell to unit exchanges on a wholesale basis.

(a) The sales officer, who serves as section leader, directs the activities of the sec-
tion and is accountable and pecuniarily liable for all sales items handled by the section.

(b) The *section chief*, as principal assistant to the sales officer, supervises the requisition, receipt, storage, maintenance, and sale of all items. He supervises required inventories and directs the other enlisted personnel of the section.

(c) The *quartermaster supply specialist* in each section prepares the requisitions for sales items, maintains stock accounting records, and supervises the *warehouseman* in the breakdown and distribution of sales items.

(d) The *senior sales clerk* and *sales clerks* operate the mobile retail sales stores. When organized for wholesale support of unit exchanges, one or more of these clerks assist the section chief, quartermaster supply specialist, and warehouseman in accomplishment of the wholesale mission.

7. Equipment

The specialized equipment of the company consists of vehicles, computers, and cash registers.

a. *Vehicles.* The organic vehicles of the company include 6-ton, van-type, cargo semitrailers; 2½-ton cargo trucks and truck-tractors; expandable truck vans, and 1½-ton cargo trailers.
b. *Adding Machines.* The company is authorized portable, hand-operated, 10-digit, adding and subtracting machines. These machines are the tape printing type and record stock and monetary accounting computations required in company operations.

c. *Calculating Machine.* The supply platoon headquarters is authorized one 13-digit, nonlisting, hand-operated calculating machine for use in requisitioning and stock control activities.

d. *Cash Registers.* The mobile and semimobile sales sections are authorized electric hand-operated cash registers to itemize cash sales. These machines eliminate cash sales books or slips and speed sales procedures.

e. *Communications Equipment.* The company has two principal means of communication.

(1) The primary means of communication is by a truck-mounted radio-teletypewriter in supply platoon headquarters. This equipment is used to transmit periodic operational reports and requirements for replenishment of sales items. It also can be used to maintain contact with the quartermaster battalion to which the company may be attached and to monitor battalion transmissions regarding rear area defense and damage control. When the company is operating in the army area, the radio-teletypewriter normally will be connected with the army and corps command and operations network.
(2) The second means of communication is by field telephones authorized each element of the company, with the exception of the semimobile sales section. As the quartermaster sales company rarely operates as a unit at a single location, a switchboard has not been provided. The mobile sales sections normally will tie into the theater area communications system through the unit to which they are attached for messing.
CHAPTER 3
OPERATIONS

Section I. RECONNAISSANCE AND SITE DEVELOPMENT

8. Reconnaissance

The general area in which the quartermaster sales company will operate normally is designated by the headquarters to which the company is attached. Within this general area, the company commander should conduct a reconnaissance to determine the specific operating sites. He should be particularly concerned with the development of the site for company headquarters and for locating the static sales store where it can best serve individuals and units in the headquarters area of the major command the company supports. In selecting specific operating sites, mobile sales section leaders should apply the procedures of reconnaissance and site selection employed by the company commander.

9. General Considerations

While a number of general considerations must be taken into account in selecting the location of operating sites, the most important are—

a. Accessibility. The site selected should be easily accessible to the units and/or personnel to be served. This requires an advanced knowledge
of the type of operation to be performed, either wholesale or retail, and of the number and location of personnel and/or units to be supported. This suggests also that the site be chosen in relation to main and alternate supply routes and to the proximity of other supply installations in the area.

b. Cover and Camouflage. The site should offer natural cover and concealment against possible attack and observation. It should contain defensible terrain features and be adaptable to the establishment of protective shelters, trenches, and foxholes. It should be easy to camouflage.

c. Size. Particularly important so far as company headquarters and the supply platoon are concerned is the size of the site. It must afford adequate space for storage, bivouac area, truck parking area, and turnaround, and retail sales operations.

10. Existing Facilities

To the maximum extent practicable, abandoned buildings or existing commercial establishments may be used or adapted as bases for sales operations. Where existing structures are utilized, the company should insure that the buildings are properly marked and identified, and safeguarded against theft, pilferage, fire, sabotage, or other hostile activities.

11. Layout

a. Company Headquarters and Supply Platoon. Company headquarters and the supply platoon
Figure 2. Layout of quartermaster sales company operating in communications zone or army area (suggested).
normally will be set up close to each other in the general area of the theater army logistical command headquarters, advance or base logistical command headquarters, or army headquarters (fig. 2). The combined layout should be planned to eliminate traffic bottlenecks and to provide adequate loading, unloading, and turnaround space. When outside power sources are not available, the static sales store and surrounding areas will be lighted by organic equipment.

b. Mobile Sales Platoon. The mobile sales platoon headquarters normally will be centrally located in order to control the mobile sales sections operating in dispersed and/or forward areas. This headquarters must be prepared to move as required to keep pace and maintain contact with the mobile sales sections. While no specific layout is recommended for the mobile sales section, each section must develop its site to provide maximum service and yet assure rapid displacement in support of customers.

Section II. EMPLOYMENT

12. General

The manner in which the quartermaster sales company is employed is determined primarily by the major commander supported. Depending upon the logistical situation, particularly the amount and extent of gratuitous issue and the availability of Army and Air Force Exchange facilities, he may assign the company a retail or a wholesale mission.
13. Characteristics and Capabilities

The deployment of the company in support of a type field army is shown in figure 3. The capabilities of a company so employed depend upon the type of service performed and the operating characteristics of the particular situation. Based on such factors as a 60-hour operational week per sales clerk and an optimum number of sales per clerk per hour, the capabilities indicated represent maximum efficiency under ideal conditions. These capabilities must be modified on the basis of actual experience to meet specific situations.

a. The mobile sales sections, each of which is capable of operating four mobile sales stores, are the basic operating elements of the company. When circumstances require, each section may have a retail or wholesale mission. Each mobile sales section also is capable of independent operation.

b. Whether employed in the communications zone or army service area, the supply platoon with its semimobile sales section normally will be located with company headquarters.

(1) In the communications zone, these elements normally are located near troop concentrations to provide retail or wholesale service to troops or units in the vicinity of company headquarters. The mobile sales sections are deployed to extend service, on a retail or wholesale basis, to troops and units in isolated areas.
Figure 3. Deployment of quartermaster sales company for operation (schematic).
(2) In the army service area, company headquarters and the supply platoon normally are located in the vicinity of the army class I and army quartermaster class II and IV depot or near a designated general depot, if established. This arrangement enables the semimobile sales section to provide wholesale or retail service to the troops or units within the area and the mobile sales sections to provide wholesale or retail support to troops or units in forward or dispersed locations.

c. The company may operate with non-United States personnel when authorized by the major command to which it is attached, to the extent consistent with the availability of local personnel, local employment regulations, and other considerations. Necessary interpreters and translators will be provided from appropriate teams available to the theater army commander. The positions that can be occupied by non-United States personnel are indicated in the type B column of the TOE.

14. Retail Mission

When the company is assigned a retail mission, the semimobile sales section of the supply platoon and the mobile sales sections of the mobile sales platoon normally operate retail sales outlets (sale stores) that sell authorized sales items to individuals. A company so employed is capable of supporting, on the basis of the factors indicated in paragraph 13, approximately 200,000 troops
per week. The static store operated by the semi-mobile sales section can support approximately 28,000 troops per week. Each mobile store operated by the mobile sales sections can support approximately 10,750 troops per week.

a. When the company is so employed, stock accounting and stock control functions are performed within supply platoon headquarters. Personnel assigned to this headquarters receive requisitions and sales records from the mobile sales platoons and semimobile sales section, consolidate or assemble them, and submit requisitions for supplies to the designated depot or supply point.

b. During such employment, the warehousing functions of the company are performed within the sales supply section of the supply platoon. Here assigned personnel receive, store, and warehouse sales items for distribution to the semimobile sales section and mobile sales platoon. Transportation organic to the section is used to transport supplies from the designated depot or supply point to the supply platoon storage area and from the supply platoon to the operating elements of the company.

15. Wholesale Mission

When the company is assigned a wholesale mission, the semimobile sales section of the supply platoon and the mobile sales sections of the mobile sales platoon sell authorized items to unit exchanges for resale to individuals. A company so
employed is capable of supporting, on the basis of the factors indicated in paragraph 13, approximately 1,000,000 troops per week. The semimobile sales section can support, by issue to unit exchanges, approximately 140,000 troops per week. Each mobile sales store can support, by delivery to unit exchanges approximately 53,750 troops per week.

a. When the company is so employed, supply platoon headquarters performs stock accounting and stock control functions for the company. The semimobile sales section submits requisitions direct to supply platoon headquarters, and the mobile sales sections submit requisitions through mobile sales platoon headquarters. Personnel at supply platoon headquarters consolidate or assemble the requisitions and submit them to the designated depot or supply point.

b. Under such employment, the sales supply section of the supply platoon operates the main warehouse and receives all incoming supplies. It fills requisitions from the operating elements with stocks on hand and, using organic transportation, delivers supplies to the mobile sales sections. Supplemental transportation required for distribution must be provided by the command to which the company is attached.

c. Upon receipt of the requested items, the mobile sales sections warehouse and process them for distribution to supported unit exchanges. To do this, sales personnel from each sales store are designated to assist in the warehousing function.
Necessary warehousing space normally is provided by the commander of the area in which the mobile sales section is operating. Labor required must be obtained from a Quartermaster Service Company (TOE 10–449) or other sources.

d. The mobile sales sections normally deliver to unit exchanges, using organic transportation supplemented, when necessary, by transportation from other sources. The supported unit may, however, provide its own transportation to pick up sales items from the mobile sales section warehouse.

e. The semimobile sales section, operating under the supervision of the supply platoon headquarters, provides a wholesale outlet for unit exchanges in the vicinity of company headquarters. Supported units must pick up their merchandise at the warehouse or transportation needed to make delivery must be provided by the command to which the company is attached.

Section III. SALES ACCOUNTING PROCEDURES

16. General

The sales accounting procedures of the quartermaster sales company must be flexible enough to permit operation of the company as a unit as well as independent operation of several mobile sales sections. Thus, the system of accounts should be uniform so that a section may rejoin the company at any point and fit again into the overall accounting scheme. In general, the accounting procedures to be followed should conform to the principles set
forth in current Department of the Army publications. Specific procedures to be followed will be prescribed by appropriate theater authority.

17. Records

a. Sales Officer’s Account. The sales officer’s account (fig. 4) is the basic sales accounting and operating record of transactions for which the sales officer is accountable. The account is maintained on a monthly basis and is a transaction register of sales items.

(1) Types of entries. Both credit and debit entries can be applied to all sections of the sales officer’s account.

(a) A debit entry denotes the increase in money value for which the sales officer is accountable.

(b) A credit entry denotes the decrease in money value for which the sales officer is accountable.

(2) Numbering vouchers.

(a) Vouchers will be numbered at the time they are entered in the sales officer’s account. All vouchers to the account will be numbered in a single series beginning with one for each month. Vouchers will be filed with the account for the month to which they pertain.

(b) The opening inventory and the inventory adjustment sales account are the opening vouchers for the month. The report of deposits is one of the closing vouchers for the month.
(3) Correcting entries. All entries will be made in ink or other indelible process. If vouchers are entered erroneously, corrections are made by drawing a line through the entry. The correct entry then is made under the same voucher number on the next available line.

b. Inventory Adjustment Sales Account. The variation in value of commodities is reflected in price changes which increase or decrease the value of the inventory on hand. This variation is shown on the sales account for the month by the inventory adjustment sales account (fig. 5).

c. Inventory. An inventory is a count of the supplies on hand in the sales store on the last day of each month. It permits the sales officer to close his accounts for the current month and establish his account for the following month.

d. Report of Deposits. The report of deposits (fig. 6) is the record of all cash deposited. A separate report of deposits is prepared each time a deposit is made. One copy is signed by the disbursing officer with whom the deposit is made and returned to the sales officer as a receipt. Deposits are made monthly, or earlier if the funds collected amount to $200 or more (AR 35–335), or as directed by higher headquarters.

e. Report of Survey. The sales officer uses the Report of Survey (DD Form 200) as a voucher or a supporting document for the loss, damage, or destruction of sales items for which he is accountable.
<table>
<thead>
<tr>
<th>DATE</th>
<th>VOUCHER NUMBER</th>
<th>DETAIL OF VOUCHER</th>
<th>TOTAL ACCOUNT</th>
<th>SUBSISTENCE SECTION</th>
<th>CLOTHING, EQUIPMENT, ETC.</th>
<th>REGULAR SUPPLIES, ETC.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>DEBIT</td>
<td>CREDIT</td>
<td>DEBIT</td>
<td>CREDIT</td>
</tr>
<tr>
<td>JULY</td>
<td>1</td>
<td>Inventory Opening</td>
<td>120.00</td>
<td>100.00</td>
<td>26.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>Inventory Adjustment</td>
<td>32.00</td>
<td>32.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>Shipping TK1(MC Class II) Deposit</td>
<td>500.00</td>
<td>500.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>Shipping TK2(MC Class IV) Deposit</td>
<td>2,454.35</td>
<td>1,377.15</td>
<td>1,557.20</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5</td>
<td>Shipping TK3(MC Class III) Deposit</td>
<td>1,411.35</td>
<td>1,411.35</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>6</td>
<td>Shipping TK4(MC Class III) Deposit</td>
<td>728.25</td>
<td>728.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7</td>
<td>Shipping TK5(MC Class II) Deposit</td>
<td>728.25</td>
<td>728.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8</td>
<td>Shipping TK6(MC Class II) Deposit</td>
<td>728.25</td>
<td>728.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>9</td>
<td>Shipping TK7(MC Class II) Deposit</td>
<td>728.25</td>
<td>728.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>Shipping TK8(MC Class II) Deposit</td>
<td>728.25</td>
<td>728.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>11</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>12</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>14</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>15</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>17</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>18</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>21</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>22</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>23</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>24</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>25</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>26</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>27</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>28</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>29</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>30</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>31</td>
<td>Report of Receipts (HQ Sales Sec)</td>
<td>3,323.60</td>
<td>3,323.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>18,404.40</td>
<td>18,404.40</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Figure 4. Sales officer's account.**
f. Requisition and Shipping Documents. The Requisition and Invoice/Shipping Document (DD Form 1149), the Request for Issue or Turn-In (DA Form 1546), or other documents prescribed in higher headquarter’s regulations and directives are used to transfer accountability.

(1) A requisition and invoice/shipping document accompanies sales items from the depot to the sales company (fig. 7). It serves as the document by which the company commander assumes accountability.
and responsibility for the total money value of the supplies received. It is assigned a voucher number and posted to the commander's sales officer's account.

(2) The request for issue or turn-in may be employed within the company to transfer accountability when sales items are issued to the mobile sales sections by the supply platoon (fig. 8) or when sections return excess sales items to the supply

---

**Figure 6. Report of deposits.**
<table>
<thead>
<tr>
<th>Item Code</th>
<th>Description</th>
<th>Quantity 100's</th>
<th>Unit Price</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-9401</td>
<td>Cubicles</td>
<td>5</td>
<td>.10</td>
<td>500.00</td>
</tr>
</tbody>
</table>

**Figure 7. Requisition and invoice/shipping document (shipment from depot to quartermaster sales company).**
Figure 8. Request for issue or turn-in (shipment from sales supply section to mobile sales section).

Figure 9. Request for issue or turn-in (shipment from mobile sales section to sales supply section).
platoon (fig. 9). Each of the documents will be used as a voucher by both the issuing and receiving sections.

18. Accounting for Cash Receipts

a. The company commander normally will draw money to be used for change purposes from the designated disbursing officer. A receipt normally is held by both individuals. The company commander distributes the money among the sales officers in the mobile sales sections in accordance with specified change requirements of the individual sections. Hand receipts may be used as a record of the transaction. The sales officers issue change to each sales clerk on a hand receipt. Cash for change purposes is always handled separately from cash receipts from sales, and amounts to be retained for operational purposes normally will be established by the company commander or higher authority.

b. Accounting for receipts will be made at the close of each day's business, and cash will be deposited with the designated disbursing officer or properly safeguarded in accordance with standing operating procedures. The use of cash registers provides tape records of cash sales for accounting purposes and eliminates the need to maintain cash sales books.

19. Transfer of Accountability

Operationally, a transfer of accountability occurs within the sales company whenever sales
items are issued from the supply platoon to the mobile sales sections.

a. Transfer of accountability takes place when a mobile sales section ceases to operate. Under this situation, the sales officer may transfer sales items to the supply platoon or another sales section, as directed. He deposits all cash with the designated disbursing officer and closes his account.

b. A transfer occurs when a sales officer is relieved by another. In this instance, the old and new sales officers conduct a special inventory; the relieved officer’s account is closed as of the effective date of relief; a new account is opened in the name of the relieving officer; and an audit is made of the relieved sales officer’s account, if directed. The new sales officer must be bonded before he assumes the duties (AR 600–13).

20. Audit

The accounts of the company commander and each individual sales officer will be audited in accordance with regulations prescribed by the command to which the sales company is attached or by higher authority.

Section IV. SUPPLY PROCEDURES

21. Obtaining Sales Items

Normally, the quartermaster sales company obtains supplies by requisition from depots and/or supply points designated by higher headquarters.
Directives or instructions pertaining to days of supply to be maintained, requisitioning intervals, and requisitioning procedures will normally be provided.

22. Pricelists

Prices for sales items normally will be prescribed on pricelists published and distributed monthly by theater army headquarters. Copies of the lists should be displayed by each operating element so that they can be readily seen by customers. In addition to serving as the pricing authority for sales items, the pricelists are the basis for sales accounting records. Changes or additions to the pricelist are made when new items are supplied or when errors are found on the original pricelist.

23. Rationing and Priorities

A system of rationing or priorities may be imposed by theater army headquarters or the command to which the quartermaster sales company is attached. These may be permanent or temporary in nature depending upon the existing situation. Rationing normally involves a restriction upon the quantities of items that may be sold to individuals. Priorities normally involve a designation of the order in which units or individuals to be served, highest priority normally being assigned to combat troops. When a more extensive system of priorities is necessary, classification of individuals may be established.
24. Stock Control

Stock control procedures employed within the company must conform to regulations and directives prescribed by higher headquarters. They must, at the same time, be flexible enough to provide effective and timely support under specific operating conditions.

a. As company operations normally will be characterized by establishment of independent mobile sales stores, the section chief of each mobile sales section normally will be responsible for initiating replenishment of all sales items.

b. To further facilitate operations, the stock control system should be based on the premise that a request need go no higher than the point at which the items may be supplied. The mobile sales platoon leader may, therefore, maintain such records as may be necessary to divert supplies among mobile sales sections to fill immediate requirements and eliminate the need for submitting requests to the sales supply section.

c. The sales supply section, as the supply and stock control agency of the company, should maintain records that accurately reflect items on hand and on requisition and data that can be used in the determination of current consumption factors, anticipated demands, and excesses available for redistribution. To accomplish its warehouse functions, the section may employ necessary stock locator cards and other storage records.
Section V. MISCELLANEOUS OPERATING PROCEDURES

25. Storage and Warehousing

When the company is engaged in a retail operation, the warehousing of sales items usually is performed at a central warehouse operated by the sales supply section of the supply platoon. It may be necessary, however, for each retail outlet to operate its own stockroom. The central warehouse should be centrally located with regard to the retail outlets it serves. An existing building or buildings should be used whenever possible. The central warehouse should provide for ready accessibility and location of stocks. The design for a system for locating stocks should be based on principles outlined in TM 743-200, modified as necessary to meet each specific situation.

a. Characteristics. Within the warehouse or stockroom, space should be provided for receiving and checking incoming supplies, for repacking broken or damaged merchandise, for the storage of operational supplies and equipment, and for the issue of merchandise. Where facilities will allow, the receiving and shipping functions may be accomplished from the same area. Storage areas should be arranged to accommodate small, medium, and bulk lots, as well as provide adequate bin storage. Items that are highly susceptible to pilferage such as wrist watches, fountain pens, and cigarette lighters, should be kept in a specially secured area. Space arrangements should be based on space planning objectives; i.e., making full use of space available, saving time and labor, providing ready
accessibility to supplies, and insuring maximum protection for supplies.

b. **Space Requirements.** The space requirements for the warehouse and/or stockrooms operated by the company depend upon several factors. Principal among these is the extent to which the tactical situation and other considerations permit centralized warehousing to be performed.

(1) Based upon the retail sales capability of the company, a main warehouse operated by the sales supply section may require between 5,500 and 7,000 square feet. This figure is provided for guidance only. Exact requirements must be calculated on the basis of facilities available and local operating conditions.

(2) The size of the stockroom operated by the retail outlets is also determined by the extent to which centralized warehousing functions are performed by the sales supply section and on the conditions under which the mobile sales sections must operate. As a guide, based on the retail sales capability of each retail outlet, the stockroom may require between 600 and 1,000 square feet. A requirement of between 1,000 and 1,600 square feet may be necessary, however, if a mobile sales section operates a central warehouse for its retail outlets.

c. **Storage Procedures.**

(1) Storage of supplies should begin at the
back of the storage area and extend toward the aisle. Each row should be stored to the full depth of the storage area, and as high as the materials or overhead clearance permits.

(2) Storage should be planned prior to the start of the storage operation to assure that the floor and cubic capacity of the warehouse will be utilized to the greatest extent possible, and that all stored materials face on aisle.

(3) Aisle arrangement should, within the physical limitations of the building, provide one or more main aisles running the length of the building and one or more cross aisles across the width of the building.

(4) All merchandise should be protected against pilferage, fire, temperature extremes, dampness or dryness, and insect and/or rodent infestation.

(5) Rotation of stocks should be accomplished by following the principle of “first in, first out”.

(6) Pallets or dunnage should be used to keep supplies off the floor.

d. Issue Procedures.

(1) A specific schedule will be established for issuing merchandise to outlets in order to assure the most effective use of warehouse personnel, handling equipment, and trucks.
(2) Specific areas of the issue section may be used for the assembly of shipments.

(3) In all cases, the "first in, first out" principle will be used. The oldest merchandise should be issued first.

(4) Emergency deliveries of out-of-stock items may be made in certain circumstances.

26. Pricing and Marking

Prices of items should be clearly marked. Whether merchandise is to be stamped, labelled, or price-ticketed and, if the latter, the type of ticket used, depends upon the items being marked. Various types of price tickets may be used, including string tickets, slip-fold tickets, fold tickets, gummed labels, and duplicate tags. Certain items may require hand pricing which may be accomplished by the use of manual price-marking machines.

a. Normally, all retail merchandise other than cigarettes, individual cigars, bottled beverages, candies, cookies, crackers, toilet soap are individually price marked.

b. Such items as boxes of cigars, cartons of cigarettes, packaged pipe tobacco, toiletries and drug items may be priced by means of gummed labels or tape. String tags are adaptable for fountain pens, mechanical pencils, and wrist watches.

c. To the extent practicable, tickets should be printed with one color ink. They should be
marked according to a code to indicate quarter or date of receipt, stock number, price, and/or other desired information. For merchandise that will be delivered to outlets in case lots, price tags for each item may be priced in the outlet or attached in the marking area of the warehouse at the time tickets are run off. If prices are reduced, a line should be drawn through the old price and the new price entered along side. Care should be taken to see that old price tickets are not removed or completely obliterated. If prices are increased, the old tag or label should be removed and replaced with a new one. When items are rubber stamped, any price changes will normally require old prices to be obliterated.

27. Store Operations

   a. Merchandising. Sound merchandising practices should be employed, particularly in the retail store operated by the semimobile sales section. Depending upon the facilities available, sales may be made by clerks over the counter, or the store may offer partial or complete self service. Clerk counter service is considered desirable for small expensive items such as wrist watches, fountain pens, cigarettes, and mechanical pencils.

   b. Layout. Sales counter or display cases, if available, should be attractively arranged. Low display features and well-arranged showcases and counters improve customer service and make it easier to control and protect merchandise. Aisles should be wide enough to accommodate customer
traffic, usually between 4 and 5 feet. Clerk aisles should have at least 30 inches between counters and back shelving. Long counters should be avoided in favor of short counter-table arrangements.
28. General

Broadly defined, administration comprises the management, guidance, training, supply, physical conditioning, leadership, discipline, and morale of company personnel. In a narrower sense, it may be regarded as the means by which the company commander directs the operations of the company. Normally, instructions pertaining to such activities as company supply, mess, personnel administration, and training will be contained in standing operating procedures of the battalion or other command headquarters to which the company is attached. When specific instructions are not provided, it may be assumed that the matter falls within the purview of the company commander's judgment.

29. Mission Accomplishment

When the company is assigned a mission, a positive course of action is required. This course of action is, in effect, a decision resulting from an examination of all factors which influence the accomplishment of the mission. It may be made hastily or deliberately, depending upon the time available. Regardless of how it is made, it should follow the accepted form and sequence.
a. The first step is to understand thoroughly the purpose and intent of the mission. If necessary, the company commander should contact command headquarters when he feels additional information or clarification is needed.

b. The next step is to consider the advantages and disadvantages of each possible course of action. At this point, the commander should isolate the governing factors of the situation giving consideration, as required, to time, company capabilities, and condition and status of company supplies and equipment.

c. The final step is the decision, which translates the course of action into clear and concise orders, directives, and instructions. Subordinates should be advised of the specific functions they are to perform. Their instructions should allow for exercising initiative to conform with changing or unanticipated situations. Tasks should be properly allocated and delegated. The skill of the commander is measured to a considerable degree by his ability to decentralize duties and supervise the work of assistants.

30. Personnel Administration

Personnel administration may be roughly divided into two major elements: leadership, by which the company becomes an integrated well-coordinated team; and recordkeeping and reporting, which constitute official action.

a. The first of these is entirely the commander’s task. As a commander, he has the authority to
give orders and to see that they are fulfilled. Moreover, as a leader, he is constantly being observed and judged by his subordinates. He must earn and deserve their obedience, respect, and confidence.

b. The second of these elements normally is performed by subordinates. Procedures for the maintenance of required personnel records are prescribed by the Department of Army publications and/or instructions of the headquarters to which the company is attached. In some instances, the company commander may be required to place company personnel normally assigned these tasks on duty with command headquarters. In other instances, higher headquarters may regard the major portion of these tasks as falling within the purview of the company commander. Regardless of the circumstances, it is the responsibility of the company commander to make certain that morning reports, daily sick slips, duty rosters, payrolls, company funds, and officer and enlisted qualification cards and service records are current and properly maintained.

31. Messing

The company has organic personnel and equipment sufficient to operate a company mess. This allows the company to operate independently and at a distance from other units or installations. The company seldom operates in a single location due to dispersion of troops and units supported. This makes it necessary for the company commander to be prepared to operate the mess as the situation
32. Training

The company commander is responsible for the training of the company. This responsibility embraces not only technical operations but also tactics and fundamental military procedures. Training responsibilities must be clearly defined. Subordinates must be held fully accountable for the conduct of training and performance of their assigned missions. Early in the training cycle, the commander must recognize individuals capable of filling positions of leadership so that their potentials may be fully utilized. He also must quickly identify those incapable of assuming enlarged responsibilities. At an appropriate time in the training cycle, subordinates should be permitted to plan and conduct training problems involving personnel under their control.

a. Objective. The ultimate objective of training is to develop a company capable of performing assigned missions. This requires thorough and con-
tinuous training based upon fundamental doctrine and principles discussed in FM 21–5 as well as in policy and procedural directives, mobilization plans, and similar documents, published by Headquarters, USCONARC. The guidance, suggested methods, and procedures for training quartermaster specialists and technicians are contained in ATP 10–110. Suggested methods, procedures, and schedules for unit training of this company are contained in ATP 10–157 and appropriate Army Subject Schedules. While these publications are a means of standardizing training, they may be modified to fit specific training situations.

(1) The training schedule developed by the company should prescribe the date, hour, subject, place, reference material, and uniform for each period of instruction. It normally will be forwarded to battalion headquarters for review and publication as part of the overall battalion training program.

(2) TOE 10–157 designates cadre positions which must be filled by personnel trained and qualified to perform essential duties in the formation, administration, and training of similar units. In order that transfer of the cadre will not deny sufficient experienced personnel to the parent organization or the newly formed unit, alternate personnel should be qualified and trained for each cadre position as quickly as practicable. This requires, in most instances, training of company per-
sonnel in both their primary and secondary military occupational specialties.

b. Inspections. Higher headquarters may periodically inspect to determine whether the approved training program is being executed and estimate the efficiency of the unit training schedule. The value of the training is determined by a performance or written test, oral questioning, or observation. The headquarters conducting the inspection normally follows it with a critique that emphasizes good and bad areas disclosed and suggests required corrections.

c. Tests. ATT 10–157 and field exercises are conducted as a part of the normal training program to evaluate the proficiency of the unit. Mobility test exercises are conducted by higher headquarters to observe and evaluate actions taken in implementation of readiness plans.

33. Records and Reports

Administration involves the maintenance and submission, as required, of a variety of reports dealing with company personnel and/or company activities. Principal among these are the morning reports; daily sick slip; duty roster; and officer and enlisted qualification records, enlisted service records, and other documents which are part of the personnel records jacket; and the financial data records folder for officer and enlisted personnel. To insure proper preparation of personnel records, the company personnel administrative clerk may, if directed, be placed on duty with battalion head-
quarters and work directly under the supervision of the battalion adjutant or personnel officer.

a. Policy File. While not mandatory, the company commander should maintain a policy file containing a summary of such decisions, experiences, or other information as he desires to serve as a guide for company personnel. The policies may be in the form of brief notes, plans, or directives and may include charts, tables, or other control media.

b. Standing Operating Procedure. A standing operating procedure (SOP) should be established to expedite operations and set forth those instructions the company commander desires to make routine. The standing operating procedure should be changed as necessary to meet changing conditions or to modify existing practices. The amount of detail will depend primarily upon the state of training of the company but must be sufficiently complete to serve as a guide for new arrivals to the unit. Normally, the battalion or other headquarters to which the company is attached will provide a standing operating procedure to which the company SOP must conform.

c. Unit Journal and History. Depending upon specific command or theater army policy, the preparation and maintenance of a unit journal and history may be regarded as command functions. The history may be a monthly or quarterly review of all company activities. The unit journal, if required, may be prepared on a daily basis to give a chronological record of events. Detailed instruc-
tions concerning the scope and preparation of unit histories are contained in AR 220–345. Information on the unit journal is contained in FM 101–5.

d. Command Report. The company commander may, in the combat zone, be called upon to provide information for the monthly command report prepared, in accordance with theater army policies and/or AR 525–24 by the battalion or other headquarters to which the company is attached.

34. Staff Visits and Inspections

Frequent staff visits and inspections normally will be made by the commander or the members of the command headquarters staff to determine the military and technical efficiency of the quartermaster sales company. These inspections may be classified as follows:

a. Command Maintenance. Command maintenance inspections are made to—

(1) Insure the adequacy and efficiency of organizational maintenance.

(2) Establish the adequacy and use of technical manuals.

(3) Determine the adequacy of records, authorized levels of equipment, supply economy practices, and preservation and safekeeping of authorized tools and equipment.

b. Administrative. Administrative inspections are conducted to determine whether the company is complying with prescribed regulations and directives, command headquarters standing operat-
ing procedures, and/or instructions from higher headquarters. The company will be subject to administrative inspections not only by the command quartermaster but also by the command surgeon and the command fiscal or finance officer.

c. **Command.** Command inspections are made to cover such activities as food service, sanitation, discipline, and general military effectiveness.

d. **Tactical and Training.** Tactical and training inspections, when made, are used to evaluate training, ascertain readiness of the company for field duty, and correct training deficiencies. Inspections may be formal or informal. Such inspections normally are made before the unit is committed to actual field operations.

35. **Movement**

a. **General.** Movement of the company or any of its operating elements is the responsibility of the company commander. He may delegate certain functions within the company, but he retains responsibility for successful accomplishment of the movement. The platoon leaders normally will supervise the movement of their platoons. They will make sure that all platoon equipment, supplies, and personnel are properly prepared.

b. **Motor Movement.** The company is provided with organic motor vehicles to move personnel and equipment in one lift. No additional transportation is required unless sales items on hand must be moved at the same time. The type of motor movement will depend upon orders received from
the headquarters to which the company is attached. As the mobile sales section will frequently operate independently, movement orders normally will apply to company headquarters and the supply platoon. If these elements move in conjunction with other units attached to the battalion headquarters, the company commander normally will be required to submit his movement plans to the battalion commander for approval and consolidation into the movement plan for the battalion. If an independent movement is authorized, the company commander will advise battalion headquarters of his plan and proceed with the move as scheduled. He normally will be required to advise the battalion commander of the time and date at which operations will cease at the present location and begin at the new one.

c. Rail Movement. If the company is to be moved as a unit by rail, the company commander normally is required to submit requirements for space and facilities to battalion headquarters. Depending upon the length and nature of the rail movement, the company commander may be required to detail personnel for messes or as guards for equipment and baggage, safety and security, and entraining and detraining.

d. Air Movement. Air movement normally will apply to personnel only. When such a move is directed, the company commander will be required to coordinate with battalion headquarters in all matters incident to the move and may be required to maintain direct liaison with the air transportation facilities involved in the move.
e. Water Movement. When the company moves by ship, the preliminary information required of the company commander may include passenger lists, tonnages, cubages, and types of packaging of supplies and equipment. He also may be called upon to furnish personnel for liaison duties at the embarkation point.

(1) Army regulations and directives of Headquarters, USCONARC, prescribe policies and procedures for preparation of units for oversea movement. These require unit commanders in the continental United States to maintain current movement tables at all times. They set forth instructions that must be complied with when oversea movement of the unit is required.

(2) Quartermaster battalion headquarters is responsible for providing supervision and assistance to commanders of subordinate units in the event of oversea movement. Typical actions taken by a quartermaster battalion headquarters are indicated in FM 10–53. Particular situations and local ground rules in theaters of operations normally will require compliance with similar procedures.

36. Unit Supply

Unit supply includes the requisition, receipt, storage, maintenance, and issue of clothing, arms, ammunition, individual and organization equipment, fuel, office supplies, and other administra-
tive equipment. It includes also such services as laundry and salvage. Specific instructions and/or schedules by which these supplies and services will be provided normally will be prescribed by battalion or other command headquarters. In conformance with such instructions, the company commander must develop procedures and schedules applicable to the various elements of the company.

37. Other Administrative Procedures

Certain administrative procedures must be followed when the assigned mission of the company is an initial operation, relief of another company, or change of company commanders. Specific procedures will vary slightly depending upon the situation and the desires of the command headquarters to which the company is attached. The measures listed below are, however, universally applicable. They are not listed in sequence of priority.

a. Determine exact nature and scope of mission to be performed.

b. Obtain all available information on units or troops to be supported.

c. Determine time when operations are to begin.

d. Submit to command headquarters a statement of critical shortages of supplies and equipment.

e. Prepare, review, and revise standing operating procedures as necessary.

f. Arrange for installation of communications network.
g. Prepare a security and defense plan.

h. When change of commanders is involved, conduct inventory of all company property supplies and equipment; audit council book; accomplish transfer of accountability for sales items; and inspect all operating elements of the company.
38. Responsibility

The responsibility for the security and defense of the company rests with the commander. He is responsible for planning and effecting appropriate measures to insure physical security of the company and its installations and to defend them against attack. He normally receives guidance and instructions pertinent to development of the company's defense plan from the headquarters to which it is attached.

39. Defense Plan

The company defense plan must be flexible and all inclusive so that every foreseeable situation will be covered. The plan should assign definite responsibilities and provide for the strongest active defense practicable with personnel and weapons of the company. It should be simple, clear, and easily understood by all personnel. Generally, one basic plan should be provided to include alternate courses of action for meeting various types of attack.

a. General. Although the company may be attacked by enemy ground forces, the company commander's primary concern is defense against
attacks by aircraft, missiles, and unfriendly guerillas and partisans.

(1) Protection against air attack must be obtained by the use of passive defense measures. The best defense is to avoid detection by screening the company's facilities from enemy view and by dispersing facilities to minimize damage. Protective means include foxholes and slit trenches for individuals, emplacements for weapons, revetments and cuts for vehicles and other equipment, and cover shelters for command posts and communications equipment. The company commander should study the terrain to locate natural geographic features such as caves, steep hills, or cuts. He also should determine the existence and condition of manmade structures such as air raid shelters, mines, tunnels, and other underground installations that can be used to protect personnel and matériel. The following factors should be considered in the selection of specific underground facilities:

(a) There should be more than one exit.
(b) An adequate air supply is essential.
(c) There must be a provision for controlling moisture.
(d) Provisions must be made against sealing off or collapse of the facility.
(e) The facility must afford adequate
operating and storage space for personnel and supplies.

(2) Defense against ground attack is best accomplished by the use of an outpost warning system, prepared defensive positions, and a mobile reserve. The plan for defense against ground attack should be formulated on the basis of the following:

(a) Warning system.
(b) Sectors of defense assigned to the various elements of the company.
(c) Familiarization of personnel with defense positions and duties.
(d) Use of slit trenches and foxholes.
(e) Adequate personnel at command post for use as reserve troops.
(f) Hasty fortifications covering vulnerable avenues of approach.
(g) Camouflage discipline.
(h) Coordination with adjacent units.
(i) Plan for perimeter defense.
(j) Frequent rehearsals and inspections of the defense system.
(k) Destruction of materiel.
(l) Frequent test firing of weapons.
(m) Firefighting crew.
(n) Medical evacuation plan.

b. Rehearsals. Plans for security and defense of the area or installation should be rehearsed frequently in order that each individual may become proficient in accomplishing his assigned tasks without hesitation and confusion. The duties of
key personnel should be made clear and alternates should be selected in the event key personnel are unable to perform their assigned duties. An effective defense plan that is rehearsed frequently will help minimize damage resulting from enemy air or ground attack.

c. Active Defense. In establishing a defense plan for the operating area, the company commander should consider fields of fire, observation points, and routes of approach and obstacles unfavorable to the enemy. Active defense measures should include coordination with commanders of adjacent units for mutual support and assistance. Such coordination is important in assignment of sentinel posts, formation of patrols, and determination of areas of responsibility.

(1) **Perimeter defense.** A well-organized and effective defense perimeter provides the best system for protecting the company against surprise attack. The defense plan should provide for adequate defense of the area and should prescribe the duties of personnel in establishing a defensive position. Each man in the defense perimeter should be instructed in his mission, zone of fire, and area of responsibility.

(2) **Warning system.** An adequate warning system is the key to defense of the company area. The warning system may include observation posts, trip flares, sentinel posts, and patrols to visit sentinel posts and to cover areas beyond these
posts which may afford locations for enemy observers.

(3) Obstacles. Natural obstacles such as streams, swamps, ravines, and dense woods near the defense perimeter should be improved with such artificial obstacles as barbed wire, minefields, boobytraps, and roadblocks. These obstacles should be covered by small arms or machinegun fire.

d. Passive Defense. As the company possesses a limited number of weapons and personnel for conducting an active defense, the company commander must rely heavily on passive defense measures. Passive defense measures are taken to deny the enemy information and observation of company operations and to reduce casualties and damage in the event of enemy attack. For conventional ground or air attack, these measures should include camouflage, concealment, and dispersion.

(1) Open fields should not be used for vehicular traffic in the unit area. Vehicular tracks on open ground will be visible from the air, indicating that the area is occupied.

(2) Vehicles should be dispersed to insure security from aerial attack and artillery fire. Although the dispersion of vehicles is not conducive to the most efficient accomplishment of the functions of the company, the principles of dispersion
must not be sacrificed to obtain greater convenience in operations.

(3) In winter, camouflage is particularly difficult and dispersion of vehicles and shops is essential.

(4) Vehicles must be arranged in such a manner that a pattern is not noticed by aerial observers. Vehicles should not be parked parallel to each other.

40. Nuclear and CBR Defense

The defense plan, to be complete, must include provisions for protection against nuclear and CBR attack. The CBR plan for the unit may be prepared as part of the overall unit defense plan or as an annex. All personnel should be trained to recognize promptly nuclear and CBR attacks. They also should be familiar with the first aid measures that can be taken and with the measures needed to reduce the effects of the damage. The defense plan should include—

a. Preparation of company standing operating procedures for defense against nuclear and CBR attack.

b. A warning system with provisions to designate the type of attack, if practicable.

c. Provision for and description of duties of fireguards, security guards, and unit CBR personnel.

d. Training of all personnel in individual protective and first aid measures to be taken in the event of nuclear and CBR attack.
e. Inspection of materiel received from using units, if contamination is suspected.

f. Methods of segregating equipment known to be contaminated, if its decontamination cannot be accomplished by unit personnel. Segregation of such equipment should be accompanied by proper marking of the area as a warning to other personnel.

g. Provisions for maintaining liaison with chemical units for technical advice and assistance.

h. Use of protective masks, special clothing, and other protective equipment.

i. Use of protective shelters for personnel and supplies.

j. Immunization and field sanitation procedures.

41. Rear Area Defense and Damage Control

The defense of rear areas includes provisions for minimizing the immediate effects of a mass destruction weapons attack or natural disaster, and for precluding secondary damage to personnel, equipment, and installations or enemy followup action such as guerilla or airborne attack. Rear area defense and damage control measures include those taken prior to, during, and following a mass destruction weapons attack or natural disaster.

a. The measures taken prior to an attack or disaster are—

(1) Adequate prior planning.

(2) Organizing, equipping, and training damage control personnel.
(3) Organizing, training, and equipping a rear area defense force.

(4) Dispersion and concealment.

(5) Use of natural cover or any protection afforded by terrain features.

b. The measures taken during and immediately following a mass destruction weapons attack or natural disaster include—

(1) Control of personnel and traffic (military and civilian).

(2) Active defense against guerilla or airborne action.

(3) Fire prevention and firefighting.

(4) First aid and evacuation of casualties.

(5) Protection against chemical, biological, and radiological hazards, to include evacuation from heavily contaminated areas.

(6) Emergency supply of food, clothing, and water.

(7) Disposal of unexploded ammunition items.

(8) Initiation of salvage operations and the clearance of debris and other obstructions from roads and installations so that normal operations may be resumed.

c. The quartermaster sales company commander must survey his operations and make plans to lessen the possibility and effects of an attack, using all means of passive defense at his disposal. He also should plan for the action to be
taken during and following the attack in order to continue the performance of the unit's mission. The plans may be modified or augmented so that the composite of individual plans will fit the requirements of the area. The company may be required to furnish rescue squads whose functions include rescue and removal of casualties, first aid, and decontamination.

42. Demolition

Demolition is a command responsibility. It is normally accomplished on orders of higher headquarters and will be used as a last resort only. The company commander should establish a plan for the rapid and thorough destruction of buildings, equipment, supplies, and records when so directed. The plan must make provisions for rendering unserviceable all equipment and supplies that might be employed by the enemy, and should include priorities of demolition and methods of destruction. If explosives are to be used, the plan should show type, amount, and placement. In order to make cannibalization by the enemy impossible, each equipment operator must be familiar with the essential parts of equipment that are to be destroyed.

a. Basic Provisions. Demolition must be rapid and simple to render supplies and equipment unserviceable. Special methods are suggested for different types of supplies and equipment.

(1) Class I supplies. Pour gasoline on supplies and burn them. If circumstances prohibit the use of fire or explosives, con-
taminate perishables with gasoline or sprinkle them with chloride of lime. If time permits, puncture containers.

(2) Miscellaneous supplies and equipment. Sprinkle with gasoline and burn or remove items from containers and slash, bury, or contaminate with chloride of lime.

(3) Gasoline in containers. The destruction of gasoline-filled containers on vehicles is the responsibility of the driver and the assistant driver. Simple methods of destruction are to pierce the container by small arms fire or smash the container and ignite the contents.

(4) Trailers. Deflate tires and slash with an ax. Break valve stems. Pour gasoline over the trailer and ignite.

(5) Vehicles. Raise the hood and smash the radiator. Hammer carburetors, spark plugs, distributor coils, valve covers, engine blocks, and hose connections. Cut wires leading to battery, and smash casing. Smash transmission and transfer cases. Deflate and slash tires and break valve stems. Smash headlights and other glass, and cut all panel wiring. Puncture the gasoline tank with small arms fire.

b. Precautions. If explosives are used, personnel must be schooled in safety precautions and in techniques of detonation. Do not use explosives or fire in areas containing friendly troop concentrations.
APPENDIX I

REFERENCES

1. Army Regulations

31-175 Commissaries—Cash Sales
31-185 Commissaries—Inventory Procedures
31-186 Commissaries—Transfers of Accountability
35-241 Integrated Installation Accounting—Centralized Accounting for Sales and Receivables
35-335 Proceeds of Sales of Surplus and Foreign Excess Personal Property and Payment of Related Expenses
55-355 Military Traffic Management Regulations
220-70 Companies—General Provisions
220-160 Tactical and Training Inspections
220-345 Unit Histories
310-3 Military Publications—Preparation and Processing
320-5 Dictionary of United States Army Terms
320-50 Authorized Abbreviations and Brevity Code
525-24 Command Report
600–13 Bonding of Personnel
611–101 Manual of Commissioned Officer Military Occupational Specialties
611–201 Manual of Enlisted Military Occupational Specialties
711–16 Army Field Stock Control System and Related Supply Procedures

2. Department of the Army Pamphlets (DA Pam)

108–1 Index of Army Motion Pictures, Film Strips, Slides, and Phonorecordings
310–1 Index of Administrative Publications
310–2 Index of Blank Forms
310–3 Index of Training Publications
310–7 Index of Tables of Organization and Equipment, Tables of Organization, Type Tables of Distribution, and Tables of Allowances
310–30 Index of Supply Manuals, Quartermaster Corps

3. Field Manuals (FM)

5–15 Field Fortifications
5–20-series Camouflage
<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>5-25</td>
<td>Explosives and Demolitions</td>
</tr>
<tr>
<td>10-3</td>
<td>Quartermaster Direct Support Battalion</td>
</tr>
<tr>
<td>10-4</td>
<td>Quartermaster General Support Battalion</td>
</tr>
<tr>
<td>10-13</td>
<td>Quartermaster Reference Data</td>
</tr>
</tbody>
</table>
| 10-52  | Headquarters and Headquarters Company, Quartermaster De-
|        | pot                                                   |
| 10-53  | Headquarters and Headquarters Detachment, Quartermaster |
|        | Battalion                                              |
| 10-60  | Supply of Subsistence in a Theater of Operations       |
| 10-64  | Quartermaster Classes II and IV Supply in Theaters of O-
|        | perations                                             |
| 21-5   | Military Training                                     |
| 21-6   | Techniques of Military Instruction                    |
| 21-10  | Military Sanitation                                   |
| 21-40  | Small Unit Procedures in Atomic, Biological, and Chemi-
|        | cal Warfare                                           |
| 21-41  | Soldier's Handbook for Nuclear, Biological, and Chemi-
|        | cal Warfare                                           |
| 21-75  | Combat Training of the Individual Soldier and Patrolling|
| 25-10  | Motor Transportation, Operations                      |
| 31-15  | Operations Against Airborne At-                        |
tack, Guerilla Action, and Infiltration

101-5 Staff Officers' Field Manual—Staff Organization and Procedure

4. Army Training Programs (ATP)

10-110 Advanced Individual Training of Quartermaster Personnel
10-157 Army Training Program for Quartermaster Sales Company

5. Army Subject Schedule (ASubjScd)

10-21 Quartermaster Sales Company Operations

6. Army Training Test (ATT)

10-157 Training Test for Quartermaster Sales Company

7. Technical Manuals (TM)

3-220 Decontamination
743-200 Storage and Materials Handling

8. Technical Bulletin (TB)

9-2320—Operations of Truck, Van, Expansible, 2 1/2-Ton, 6 x 6, M292
209-12/1

9. Tables of Organization and Equipment (TOE)

10-157 Quartermaster Sales Company
10-449 Quartermaster Service Company
10-536 Headquarters and Headquarters Detachment, Quartermaster Battalion
APPENDIX II
SUGGESTED LIST OF SALES ITEMS

Beverages, Candy, and Confections:
- Beer (3.2 percent)
- Soft drinks
- Candy, solid chocolate
- Candy, chocolate coated
- Candy bar, packaged, uncoated
- Candy, fruit drops
- Gum, chewing
- Cookies, assorted
- Crackers
- Meats, potted
- Peanuts, canned
- Pretzels
- Fruit juices
- Potatoes, shoestring
- Sardines, canned

Tobacco and Accessories:
- Cigarettes
- Cigars
- Cleaners, pipe
- Flints and wicks
- Fluid, lighter
- Lighter, cigarette
- Matches, safety, book
- Pipes
- Tobacco, pipe
Toiletries:
- Blades, razor
- Brush, shaving
- Brush, tooth
- Clippers, nail
- Comb, pocket
- Cream, shaving, brushless
- Cream, shaving, lather
- File, fingernail
- Kit, sewing
- Lotion, aftershave
- Mirror, trench, metallic
- Oil, hair
- Paste, tooth
- Powder, talcum
- Powder, tooth
- Razors, safety
- Scissors
- Shampoo
- Soap, toilet
- Soap, laundry
- Soap, flake or granulated
- Tissue, cleansing

Stationery:
- Cards, playing
- Envelopes, airmail
- Envelopes, plain
- Ink, writing, blue-black
- Lead, mechanical pencil
- Pen, fountain
- Pen, ball point
- Pencil, mechanical
- Pencil, lead, wood cased
Portfolio, writing, airmail
Portfolio, writing, plain
Tablet, writing, airmail
Tablet, writing, plain

Sundries:
Brush, shoe
Cloth, metal polishing
Cloth, shoe
Dauber
Knife, pocket
Padlock
Polish, shoe
Watch, wrist
Watch straps

Women's Items:
Astringent
Belt, sanitary
Comb
Cotton, absorbent
Cream, cleansing
Lipstick
Napkin, sanitary
Net, hair
Pins, bobby
Pins, hair
Polish, nail
Powder, face
Puff, powder
Remover, nail polish
Rouge

Note. Items of clothing and equipment sold by the quartermaster sales company are found in lists published by the theater army quartermaster or in TA 21.
APPENDIX III
USING EXPANSIBLE TRUCK VAN AS MOBILE SALES STORE (SUGGESTED)

1. General

a. The truck, van, expansible, 2½-ton, 6 x 6, M292, may be modified so as to be used as a mobile sales store (figs. 10, 11, and 12). Individuals are routed through one side door and out the opposite side door, or through both side doors and out the rear doors. Extra ladders must be provided when both side doors and rear doors are used.

b. The truck van will be expanded as described in TB 9-2320-209-12/1.

c. Shelving is constructed within the unexpandable portion of the truck van. The shelving (fig. 12) consists of shelves or cabinets, of predetermined number and size, secured back to back and anchored to the flooring of the truck van. Metal straps are mounted on the bottom of the shelving and the straps in turn are bolted to the flooring. This type of shelf anchoring is necessary in order to facilitate moving the shelving toward the rear of the truck when removal of the heaters and air conditioner is necessary. The shelving also is bolted to the equipment anchor rails which are installed in the ceiling of the truck van.
Figure 10. Layout of expansible truck van for use as mobile sales store (suggested).

2. Sales Procedures

The entrances, exits, sales counters, storage areas, and cashier location must be designed flexible enough to accommodate efficiently both small and large numbers of troops. A display board, showing the articles or illustrations of the articles for sale and their code numbers, is placed in each of the two rear corners of the expanded van. Upon entering the mobile sales store, the customer notes and writes the code number of the article he wishes to purchase on a provided form, hands the filled-in form to the sales clerk who obtains the article for him. The customer then
passes by the cashier who receives the money for the article. He then exits either through the opposite side door or the rear doors, depending on the particular sales method being used at the time. The filled-in forms may be used later for accounting and stock control purposes.

Note. When practicable and desirable, the display boards may be attached to the inside of each side door, so that when the doors are open the display boards will be visible to customers outside the mobile sales store.
Figure 12. Shelving set up in expandable truck van (suggested).
1. General

The 2½-ton, 6 x 6, cargo truck may be converted into a mobile sales store which permits across-the-counter selling from one side of the truck, from both sides, from the rear, or from any combination of sides and rear. Method and extent of conversion are dependent entirely upon the company commander. Figures 13 and 14 illustrate trucks that have been converted.

2. Sales From One Side of Truck

The truck may be converted to use one side for sales and the other side for display of sales articles (fig. 13). This type of converted outlet allows for appropriate display of merchandise but limits the number of troops that may be serviced at one time. Along one side of the body of the truck, a sales counter is constructed. Along the other side, open storage cabinets and display shelves are built. Stringer braces of strap iron form the framework for steps leading from the ground to the body of the truck. The treads may be fastened to the vertical braces. Cleats should be used at both ends to prevent shifting of the stair treads. The paulin
on the side of the truck should be raised to provide shelter for the troops making purchases, and to prevent the sun from shining on brilliant objects within the truck.

3. Sales From Both Sides of Truck

Conversion of the truck to permit sales from both sides (fig. 14) allows a greater number of troops to be served at one time, although it bars an attractive display of the sales items and decreases the amount of available storage space. Sales counters are constructed inside the truck to fit along both sides of the body. These must provide space beneath for the storage of sales
Figure 14. Two and one-half-ton truck converted for making sales from both sides.

articles. Stringer braces, described in paragraph 2 above, will provide steps for both sides of the truck. When this type of conversion is used, both sides of the paulin covering the body of the truck must be extended over frame supports.

4. Conversion Procedures

Before starting to convert the 2½-ton cargo truck into a sales store, make a careful study of the frame and design of the truck. Then proceed as follows:

a. Remove the troop seat assembly by raising the seat slats to a vertical position. Remove cotter pins and clevis pins from hinges and brackets. Lift seats away from brackets and remove from
vehicle. Remove the side cargo racks and paulin bows.

b. Determine the number and width of counters and supply shelves to be erected. Sales cabinets and storage bins should not exceed the height of the paulin bow supports. Fit the cabinets and fixtures into the truck interior according to the desired floor plan. Crating lumber may be used to improvise fixtures. Storage bins may be made from packing cases. The bottom packing case, secured to the flooring by a nut and bolt assembly, provides support to the upper layers. Using cases of the same size, drill holes into the sides of the cases and insert loose nails to serve as pegs to fasten all compartments together temporarily. This assembly can be dismantled quickly and re-used for packing when a movement is ordered.

c. Drill only through the side panels and flooring to provide for nut and bolt assemblies that secure the counters and storage bins to the frame. Do not attempt to secure the fixtures to the side and front cargo racks, as they offer no support. Use of a bolt and nut assembly is best, as it will often be necessary to remove the sales fixtures from the truck.

d. To assure solidity when converting a wooden frame, draw the bolts through the flooring cross sills and through the skid strips over the flooring. When converting a metal body, draw the bolts through the cross sills welded to the flooring. Substantial bolt assemblies connected either to the flooring or side panels will provide the only support to the cabinets.
e. To secure the stringer braces, drill holes large enough to accommodate the thickness of the strap iron through the horizontal bars of the side panels. Be sure the stringer braces are lodged firmly in these holes. Construct the steps as a unit.

f. Connect the lights in a parallel circuit. Draw all wires to a general power switch mounted on wood, preferably one of the sales cabinets or counters. Do not mount the switch base to any part of the metal frame. Be sure that wire is insulated thoroughly from all metal parts.

g. Paint all cabinets, stringer braces, stair treads, and paulin supports to conform to the lusterless olive-drab enamel of the vehicle.

h. Be sure that all metal parts are rust free, cleaned, and primed before being assembled to any other part.

[AG 820.3 (17 Mar 61)]
BY ORDER OF THE SECRETARY OF THE ARMY:

G. H. DECKER,
General, United States Army,
Chief of Staff.

Official:

R. V. LEE,
Major General, United States Army,
The Adjutant General.

Distribution:

Active Army: To be distributed in accordance with DA Form 12-7 requirements for FM 10-series (Unclass) plus the following:

- DCSPER (2)
- ACSI (1)
- DCSOPS (2)
- DCSLOG (2)
- ACSR (2)
- TQMG (10)

Units organized under fol TOE's:

- 10-22 (5)
- 10-157 (5)
- 10-586 (5)

Seventh USA (5)

NG: None.

USAR: Same as Active Army except allowance is one copy to each unit.

For explanation of abbreviations used, see AR 20-60.

☆ U. S. GOVERNMENT PRINTING OFFICE: 1961—590534