

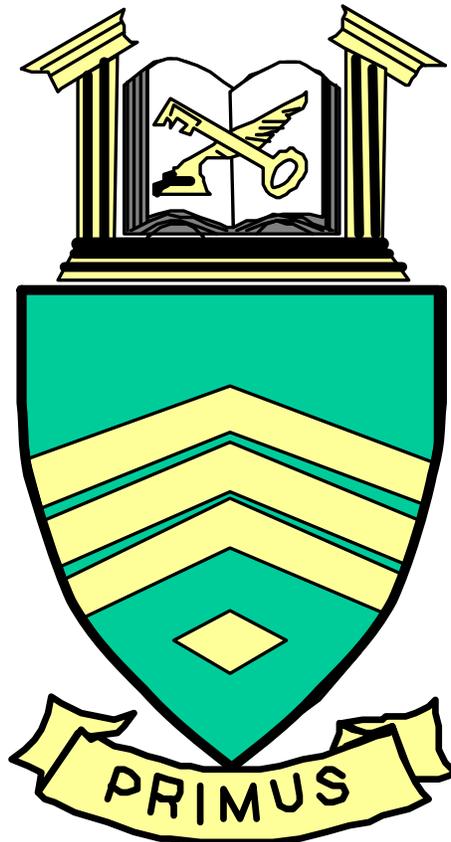
U.S. ARMY SERGEANTS MAJOR ACADEMY (FSC-TATS)

R654

OCT 03

MILITARY PROPERTY ACCOUNTABILITY

STUDENT HANDOUT



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HANDOUTS FOR LESSON 1: R654 Version 1

**This Appendix
Contains**

This appendix contains the items listed in this table--

Title/Synopsis	Pages
SH-1, Advance Sheet	SH-1-1 to SH-1-2
SH-2, Extract from DA Pam 710-2-1, Chapter 9, Section I	SH-2-1 to SH-2-19
SH-3, VGT Handout Note Pages	SH-3-1 to SH-3-5

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Student Handout 1

Advance Sheet

Lesson Hours This lesson consists of two hours of small group instruction.

Overview Property accountability is a major concern of leaders at all levels. The Army must account for all property it acquires until it consumes or disposes of the property IAW Army regulations. Responsibility is a major part of property accountability; someone is responsible for the accountability and security of all properties. This lesson provides you the information you need to assist your commander in maintaining accountability for military property. This lesson consists of a before class reading assignment, a classroom discussion, and a practical exercise.

Learning Objective

Terminal Learning Objective (TLO).

Action:	Assist the commander in maintaining accountability of unit property.
Conditions:	As a first sergeant in a classroom environment, given AR 710-2, AR 735-5, and DA Pam 710-2-1.
Standard:	Assisted the commander in maintaining accountability of unit property IAW AR 710-2, AR 735-5, and DA Pam 710-2-1.

- ELO A** Describe the types of Army property and associated accountability required.
 - ELO B** Describe the relationship between accountability and responsibility pertaining to military property accounting requirements.
 - ELO C** Describe the different types of responsibility pertaining to military property accounting requirements.
 - ELO D** Describe when to inventory military property.
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Assignment

The student assignments for this lesson are:

- Study AR 710-2, Table 2-1 and Table B-1 before class.
- Study AR 735-5, Chapters 2 and 7 and skim Glossary before class.
- Study SH-2 (DA Pam 710-2-1, Chapter 9, Sec I).

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Student Handout 2

This student handout contains Extracts from AR 710-2-1

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9.0 Inspection and Inventory Procedures

9. SECTION-I Inspection and inventory approach

9.1 Command inspections

a. All supply operations to which this pamphlet pertains will be inspected by the command immediately superior to the unit or activity inspected. Frequency of command inspections will be in accordance with the Command Supply Discipline Program (CSDP) per AR 710-2. Installation commanders may elect to use staff personnel to conduct the inspection of an installation level supply operation when resources of the next higher command are not available. Installation commanders will make sure that inspecting personnel are not from the activity being inspected and that there is no conflict of interest.

b. Command inspections will be conducted per the procedures provided by the Command Supply Discipline Program (CSDP) per AR 710-2.

9.2 Receipt and issue of property inventory

a. When receiving property from an SSA, inventory the items as follows:

(1) Make sure the items are for your unit. Do this by checking the document number and/or the unit name on the receipt document. Do not sign for property unless it is for your unit.

(2) Check the item to make sure it matches the description on the receipt document. Report problems to the SSA issue clerk for correction.

(3) Count all items. Make sure the quantity received agrees with the quantity recorded on the receipt document. Report any differences to the SSA issue clerk for correction.

(4) Check end items for completeness. Use the proper TM or SC to identify components. Make a list of any component shortages. Use this list and the TM or SC to prepare the hand receipt shortage annex. Report shortages to the SSA issue clerk.

(5) Check the serial numbers when items with serial numbers are received. Items such as vehicles, materials handling equipment, office machines, generators, Controlled Cryptographic Items (CCI) and weapons will have serial numbers. Check the items' serial number with the one recorded on the receipt document. If there is no serial number listed on the receipt document, enter it. Report any serial number problems to the SSA issue clerk for correction.

(6) Make a visual check of the condition of the items. If they are damaged, tell the SSA issue clerk. The issue clerk will take action according to DA PAM 710-2-2.

(7) If serviceability of an item is questionable, notify the PBO. The PBO and the stock record officer will resolve the matter.

(8) Sign the receipt document after actions in (1) through (7) above have been completed.

b. When property is to be issued on hand or subhand receipt, the receiving person must inventory the property. Take the following actions:

(1) Check all items to make sure the item and their description on the hand or subhand receipt match. Make a list of any differences.

(2) Count all items. Make sure the quantity received agrees with the hand or subhand receipt. Check end items for completeness using the proper TM or SC. Make sure component shortages are listed on a hand receipt shortage annex. Make a list of any differences.

(3) Verify serial numbers. Check the items' serial number with the serial number recorded on the hand or subhand receipt. Make a list of any differences.

(4) Report differences to the person making the issue. Make sure all problems are corrected before signing the hand or subhand receipt.

(5) Hand or subhand receipt. Sign the hand or subhand receipt after actions in (1) through (4) above have been completed.

c. Check COMSEC equipment, including unclassified CCI for signs of tampering, surreptitious entry to shipping containers or unauthorized access to the equipment itself. Report any signs of tampering to the unit/installation security officer. Unreconciled discrepancies in the control, receipt and accounting of classified COMSEC equipment must be reported as a COMSEC incident report per TB 380-41, or DA Pam 25-380-2 as applicable.

9.3 Change of hand receipt holder inventory

When the hand receipt holder is replaced, all property listed on hand receipts will be inventoried by the incoming and outgoing PHRH. Thirty days will be allotted to conduct the joint inventory. When the inventory cannot be completed in the allotted time, request extension in writing to the commander/supervisor. See AR 710-2, paragraph 2-12 and table 2-1 for specific instructions.

a. For conduct of the inventory use the following procedures:

(1) Take these actions prior to the inventory:

(a) Check with the next higher commander/supervisor for any instructions.

(b) Make sure all hand or sub-hand receipts and annexes with change documents are updated.

(c) Review the hand receipt to find the type of items to be inventoried. If needed, select personnel to assist in the inventory and give them instructions.

(d) Notify sub-hand receipt holders of when and how the inventory is to be conducted.

(e) Review DA Pam 25-30 to ensure that the most current supply catalogs, components lists, technical manuals, and other related publications are used during the inventory. In the event the most current publications are not on hand, the outgoing hand receipt holder will place required publications on order during the inventory. The incoming hand receipt holder will inventory by the publication on hand or, if no publication is on hand, by preparing a component list of items on hand pending receipt of the most current publication. The commander/supervisor for whom the property book is kept will be Informed of this action.

(f) Immediately upon receipt of the current publication, the hand receipt holder will direct a 100 percent inventory be taken to determine any overages/shortages. Overages will be turned in. Shortages will be accounted for as follows:

(g) When the publication indicates a publication as being newly added, request the item.

(h) When the publication indicates a component is not new or is being deleted, and the component was not on hand during the original inventory, action will be taken per AR 735-5.

b. Inventory the property as follows:

(1) Check all items to make sure the item and their description on the unit property book or hand receipt match. Make a list of any differences.

(2) Make a visual check of the condition of the property. Make a list of any damaged equipment.

(3) Count all items listed on the hand receipt. Make a list of any overages or shortages.

(4) Check end items for completeness. Use the proper TM or SC to identify components. Make sure that component shortages are listed on hand receipt shortage annexes. Check the document register to make sure that component shortages are on request. Make a list of component shortages that are not listed on hand receipt shortage annexes. Make a list of any component overages.

(5) Check the serial number on the item with that recorded on the hand receipt. Make a list of any serial number differences.

- (6) If items are in maintenance, make sure the maintenance request is valid. Check all open maintenance requests with the supporting maintenance facility.
 - (7) Report damaged equipment to unit maintenance personnel for repair.
 - (8) Report all differences regarding property discrepancies to the accountable officer/PBO. After the document has been assigned to the AR 735-5 adjustment documents, the outgoing hand receipt holder will sign for the adjusted quantities in the next column. The new hand receipt holder will sign for the same quantities in the next available column. If no discrepancies were discovered during the inventory, the new HRH will sign the next available quantities column thereby acknowledging responsibility for the property.
- c.* If a hand receipt holder dies or departs the unit without transferring responsibility for property, the Unit Commander/supervisor will appoint a person to act on their behalf so that a joint inventory can be conducted.

9.4 Change of responsible officer in the USAR

In the USAR all property not on valid hand receipt must be inventoried. Take the following actions prior to the inventory.

- a.* The incoming commander/supervisor will check with the next higher commander/supervisor for any instructions. He/she will review all property records to judge the condition of the records in terms of satisfying accounting requirements, then ensure that all hand receipt holders are currently assigned to the unit.
- b.* The incoming commander/supervisor will compare hand receipts with the property book to identify any items not issued on hand receipt and make a list of these items. After completing these actions, inventory those items not issued on hand receipt.
- c.* The outgoing commander/supervisor will ensure that all hand receipts/sub-hand receipts and organizational clothing and equipment records, DA Form 3645 (Organizational Clothing and Individual Equipment Record), are updated and resigned no more than 180 days prior to the change of responsible officer inventory. The signature on the hand receipt (DA Form 2062) or DA Form 3645 verifies that the item is on hand to include all components, less any identified shortages.
- d.* The outgoing commander/supervisor will resolve all discrepancies and initiate relief from responsibility per AR 735-5 prior to the effective date of the change of responsible officers.

9.5 Tool room inventory

The tool room will be inventoried semi-annually. Inventory all tools, sets, kits, and outfits in the tool room. Record the results of the inventory, including discrepancies on a memorandum. Account for all discrepancies in accordance with AR 735-5. Inventory listings produced in automated systems will satisfy the requirement for the memorandum.

9.6 Annual/cyclic inventory

- a.* An annual one hundred percent of all property assigned to the organization will be conducted. The officer responsible for the unit's property will ensure that this inventory is conducted. A cyclic inventory may be performed in lieu of the annual officer inventory when:
 - (1) The responsible officer of a unit keeping its own property book elects to do it.
 - (2) The property book is kept at other than unit level and the PBO requires it.
- b.* When the cyclic inventory option has been chosen, use the following procedures:
 - (1) Conduct cyclic inventories monthly, quarterly, or semiannually. Inventory about 10 percent of the property book items monthly, 25 percent quarterly, or 50 percent semiannually.

- (2) If the location of hand or subhand receipt holders make the inventory of a certain number of lines impractical, the PBO or responsible officer may choose that specific hand or subhand receipts be completely inventoried.
- (3) The PBO or responsible officer will designate by memorandum the items to be inventoried.
- (4) The responsible officer notifies hand or subhand receipt holders when and how the inventory is to be conducted.
- (5) Inventory the required items with hand or subhand receipt holders. Check the items to make sure the item and the description on the hand or subhand receipt match. Make a list of any differences.
- (6) Make a visual check of the condition of the property. Make a list of any damaged property.
- (7) Check end items for completeness. Use the proper TM or SC to identify components. Make sure that component shortages are listed on hand receipt shortage annexes. Check the document register to make sure component shortages are on request. Make a list of component shortages that are not listed on hand receipt shortage annexes. Make a list of any component overages. In the event the most current publication is not on hand, take action per paragraph 9-3.
- (8) Check the serial number on the item with the serial number recorded on the hand or subhand receipt. Make a list of any serial number differences.
- (9) Report damaged equipment to unit maintenance personnel for corrective action.
- (10) Report differences pertaining to property book items to the PBO. The PBO conducts causative research for these differences. Causative research includes but is not limited to, comparing all postings to the applicable property book page against documents that support those postings, verifying all hand receipt change documents, searching storage areas controlled by the PBO, and ensuring that end item identity was not destroyed by consolidation, disassembly or mislabeling. When no conclusive findings are made, take the following actions:
 - (a) Turn in overages as "found on installation" property.
 - (b) Account for shortages according to AR 735-5. When preparing the Report of Survey ensure that the unit price used is current per AR 735-5.
 - (c) Prepare and process an AAR to correct differences within sizes, makes, or models.
 - (d) Adjustment documents must be posted to the property book. Adjust hand or subhand receipt and hand receipt shortage annexes accordingly.
 - (e) Submit requests for issue to replace shortages.
- (11) Record the results of the inventory on the memorandum that designated which items were to be inventoried. State in the memorandum that the required items were completely inventoried and the name of the individual who conducted the inventory. Also state that differences have been accounted for according to AR 735-5 and DA Pam 710-2-1. The responsible officer must sign the memorandum. File the original of the memorandum (SPBS-R and SPBS-R-I/TDA users, file the memorandum with the automated inventory listings) at property book level. File a copy of the memorandum (SPBS-R and SPBS-R-I/TDA users, file a copy of the memorandum with the inventory listings) at the unit level if the responsible officer is a hand receipt holder. If the property book is kept at unit level, send a copy of the memorandum to the next higher level command. Separate memorandums are needed when the unit is supported by more than one property book activity. A sample cyclic inventory memorandum, with responsible officer's statement, is shown in figure 9-1.

9.7 Change of PBO inventory

This inventory is taken when the PBO of an organization is replaced. The inventory is conducted jointly by the incoming and outgoing PBOs. Property not issued on hand receipt must be

inventoried.

a. Take these actions prior to the inventory.

(1) The outgoing PBO will--

(a) Make sure all completed receipt, turn-in, and adjustment documents have been posted to the property book.

(b) Make the property book and related files available to the incoming PBO for review.

(c) Assist the incoming PBO in the review of the property records.

(2) The incoming PBO will--

(a) Compare the MTOE, TDA, or JTA with the property book. Make sure a page is in the property book for each item from the required column of these documents. If pages are missing, the outgoing PBO will make sure they are prepared.

(b) Check the property book and document register to find if all items from the authorized column of the MTOE, TDA, or JTA are on hand or on request. If items are not on hand or on request, check to see if a report of supply constraint has been submitted. If not, the outgoing PBO will make sure that shortages are placed on request.

(c) Review the property book, document register, and document file to judge the condition of the records in terms of satisfying accounting requirements.

(d) Make sure hand receipt holders are presently assigned to the unit issued property.

(e) Compare hand receipts with the property book to find the items not issued. Make a list of these items.

(f) Make sure there is a property book page for each property book item listed on the hand receipt. Make a list of any differences.

(g) The incoming PBO will develop some method to keep track of those property book pages that have been compared to hand receipts. If marks are made on the property book pages, they will be in pencil. Erase these marks after the inventory is completed.

b. After completion of the actions in a above, inventory the items not issued on hand receipts. Use the following procedures:

(1) Check all items to make sure the item and their description on the property book match. Make a list of any differences.

(2) Make a visual check of the condition of the property. Make a list of any damaged property. Damaged equipment will be accepted as being on hand.

(3) Count all items not issued on hand receipt. Make a list of any shortages or overages.

(4) Check end items for completeness. Use the proper TM or SC to identify components. Make a list of any component shortages or overages. Check the document register to make sure component shortages are on request.

(5) Verify serial numbers. Check the serial number of the item with the serial number recorded on the property book. Make a list of any serial number differences.

(6) If items are in maintenance, make sure the maintenance request is valid. Check open maintenance requests with the supporting maintenance facility.

(7) Report damaged equipment to unit maintenance personnel for repair.

(8) The outgoing PBO conducts causative research for differences. Causative research includes but is not limited to, comparing all postings to the applicable property book page against documents that support those postings, verifying all hand receipt change documents, searching storage areas controlled by the PBO, and ensuring that end item identity was not destroyed by consolidation, disassembly or mislabeling. When no conclusive findings are made, take the following actions:

- (a) Turn in overages as "found on installation" property. Account for OCIE property book overages as gains using DA Form 444 (Inventory Adjustment Report (IAR)). After posting the gains to the OCIE property book, turn in to the SSA any excesses determined under paragraph 10-3i.
- (b) Account for shortages according to AR 735-5. When preparing the Report of Survey ensure that the unit price used is current per AR 735-5.
- (c) Prepare and process an AAR to correct differences within sizes, makes, or models.
- (d) Adjustment documents are posted to the property book.
- (e) Submit requests for issue to replace shortages.
- (9) After the proper actions in (1) through (8) above have been completed, the incoming PBO will complete the statement of accountability for the property.
- c. When the inventory cannot be completed within the prescribed time (30 days), extensions may be requested from the commander or designated representative making the appointment. If an extension is not granted, the incoming PBO becomes accountable on the effective date. Extensions must be in writing and will not exceed 30 days. A maximum of two extensions may be requested.

9.8 Annual property book officer inventory

This inventory is required when property books are kept at other than the using unit level. The PBO conducts this inventory. All items not issued on hand receipts must be counted.

a. Take the following actions prior to the inventory:

- (1) Make sure all completed receipt, turn-in, and adjustment documents have been posted to the property book.
- (2) Compare hand receipts with the property book to find the items that are not issued. Make a list of these items.
- (3) Make sure there is a property book page for each property book item listed on the hand receipts. Make a list of any differences.

b. Inventory the items as follows:

- (1) Check all items to make sure the item and their description on the property book match. Make a list of any differences.
- (2) Make a visual check of the condition of the property. Make a list of any damaged property.
- (3) Count all items not issued on hand receipt. Make a list of any overages or shortages.
- (4) Check end items for completeness. Use the proper TM or SC to identify components. Make a list of any component shortages or overages. Check the document register to make sure component shortages are on request.
- (5) Check the serial number on the item with that recorded on the property book. Make a list of any serial number differences.
- (6) If items are in maintenance, make sure the maintenance request is valid. Check open maintenance requests with the supporting maintenance facility.
- (7) Report damaged equipment to unit maintenance personnel for repair.
- (8) Conduct causative research for differences. Causative research includes but is not limited to, comparing all postings to the applicable property book page against documents that support those postings, verifying all hand receipt change documents, searching storage areas controlled by the PBO, and ensuring that end item identity was not destroyed by consolidation, disassembly or mislabeling. When no conclusive findings are made, take the following actions:
 - (a) Turn in overages as "found on installation" property.
 - (b) Account for shortages according to AR 735-5. When preparing the Report of Survey ensure

that the unit price used is current.

(c) Prepare and process an AAR to correct differences within sizes, makes, or models.

(d) Post adjustment documents to the property book.

(e) Submit requests for issue to replace shortages.

(9) When the inventory is completed, prepare a memorandum for the PBO's signature. The memorandum will state that the inventory was conducted. It will also state, when applicable, that differences have been accounted for according to AR 735-5 and DA Pam 710-2-1. File the original of the memorandum at the property book level. Send a copy of the memorandum to the commander/supervisor or their designated representative who appointed the PBO. A sample inventory memorandum is shown at figure 9-2

9.9 Sensitive item inventory

a. Sensitive items and unclassified CCI will be inventoried quarterly. Explosives (ammunition), and firearms (CIIC of N or P) and hazardous items must be inventoried monthly. Sensitive items and CCI are identified with a CIIC of 1-9, \$, N, P, Q, R, or Y (Night Vision Devices). Conduct causative research for all inventory discrepancies. The CIIC is shown in the AMDF. The CIIC for each item is on the property book page and on hand or subhand receipts.

b. The responsible officer must notify hand or subhand receipt holders when the items are to be inventoried (monthly and quarterly requirements). Tell them to inventory all items with a CIIC, of 1-9, \$, N, P, Q, R, or Y (Night Vision Devices).

c. The PBO inventories sensitive items not listed on hand receipts.

d. Inventory sensitive items as follows:

(1) For weapons and ammunition use the procedures in paragraph 9-10b.

(2) Count each sensitive item for which you have responsibility. Make a list of any overages or shortages.

(3) Make a visual check of the condition of the items. Make a list of any damaged property.

(4) Check end items for completeness. Use the proper TM or SC to identify components. Make sure that component shortages are listed on hand receipt shortage annexes. Make a list of any component shortages not listed on hand receipt shortage annexes. Make a list of any component overages.

(5) Check the serial number on the item with the serial number recorded on the record of responsibility. Make a list of serial number differences.

(6) Report damaged equipment to unit maintenance personnel for repair.

(7) Shortages, signs of tampering or unauthorized access to CC equipment also requires initiation of a COMSEC incident.

(8) Hand or subhand receipt holders report the results of the inventory to the responsible officer.

(9) The responsible officer reports differences pertaining to property book items to the PBO. The PBO conducts causative research for these differences. Causative research includes but is not limited to, comparing all postings to the applicable property book page against documents that support those postings, verifying all hand receipt change documents, searching storage areas controlled by the PBO, and ensuring that end item identity was not destroyed by consolidation, disassembly or mislabeling. When no conclusive findings are made, take the following actions:

(a) Turn in overages as "found on installation" property.

(b) Account for shortages according to AR 735-5. Shortage of CCI also requires the initiation of an insecurity report per TB 380-40. When preparing the Report of Survey ensure that the unit price used is current.

- (c) Prepare and process an AAR to correct differences within sizes, makes, or models. Serial number differences will not be corrected with use of an AAR. Accountability for serial number differences will be established per AR 735-5.
- (d) Adjustment documents must be posted to the property book. Adjust hand or subhand receipt and hand receipt shortage annexes accordingly.
- (e) Submit requests for issue to replace shortages.
- (9) Record the results of the sensitive item inventory on a memorandum prepared for the responsible officer's or PBO's signature, as appropriate. The memorandum will state that all sensitive, explosive, and hazardous items have been inventoried. It will also state either that no differences were discovered or that differences have been reported according to AR 190-11, if required. The fact that differences have been accounted for according to AR 735-5 will be included when applicable. File the original of the memorandum at property book level. File a copy of the memorandum at unit level if the responsible officer is a hand receipt holder.
- (10) Record the results of the sensitive item inventory on the cyclic inventory memorandum when the unit conducts sensitive items inventory monthly. SPBS-R and SPBS-R-I/TDA users attach the sensitive items inventory listing to the cyclic inventory memorandum. A sample of this memorandum is shown in figure 9-1.

9.10 Weapons and ammunition inventories

a. Use the following inventory procedures when the responsibility for the custody of the arms storage facility keys is transferred between authorized persons:

- (1) Both incoming and outgoing custodians must conduct a physical count of the weapons and ammunition. (In consolidated arms storage facilities where access to weapons and ammunition is restricted due to physical layout, both persons will verify that a physical count has been made by each person that had access to weapons and ammunition.) Where a specific quantity of materiel is being stored in the arms room in locally banded and sealed containers, record these items on the DA Form 2062 as "Container protected by seal# which contains X rounds of Y ammunition." A separate entry will be made for each container in the item description block of the DA Form 2062 with the quantity listed as 1. See figure 9-3 for an example of this posting.
- (2) Record the results of the inventory on DA Form 2062. Keep completely filled forms until the next serial number inventory (b below) is completed. At that time they may be destroyed. When differences are found during the serial number inventory and are not resolved, it will be necessary to keep the forms as an exhibit to a report of survey.
- (3) The person receiving the keys to the arms storage facility receipts for the weapons and ammunition. This person must enter his or her signature, rank, and current date on the inventory form in the column the inventory quantity is listed. A sample DA Form 2062 used for weapons and ammunition inventory results is shown in figure 9-3.

b. The monthly (USAR and ARNG; quarterly) inventory of weapons by serial number is conducted by the responsible officer or an NCO, warrant officer, commissioned officer, or DOD civilian appointed by the responsible officer. The same person won't conduct this inventory in consecutive months. The unit armorer won't conduct this inventory. Use the following procedures:

- (1) Compare the serial number of the weapons with those listed on the property book, hand or subhand receipt, as appropriate. Make a list of any differences. Prepare and process an AAR to correct differences within makes, or models. Serial number differences will not be corrected with use of an AAR. Accountability for serial number differences will be established per AR 735-5.
- (2) If weapons or ammunition have been signed out or are in support maintenance, make sure

they are supported by proper documentation. Make a list of any differences.

(3) Inventory ammunition by listing it by purpose (i.e., basic load, operational load, or training) DODIC, lot number, quantity on hand, and quantity signed out, on the inventory form. List quantities shown on banded or sealed and banded containers. Do not break manufacturer, ASP, or Quality Assurance Specialist Ammunition seals for inventory purposes. Note any tampering, damage, broken seals or bands.

(4) Record the results of the inventory on a memorandum or automated listing (example: PCN ALH-441, Sensitive Items Inventory List, produced in SPBS-R and SPBS-R-I/TDA and provided by the PBO. Record the serial number of each weapon on the memorandum (except SPBS-R and SPBS-R-I/TDA). The use of a preprinted memorandum listing serial numbers is authorized. Indicate on the memorandum any weapons signed out or in support maintenance. Record the quantity of loose ammunition and banded or sealed containers on the memorandum. The seal numbers for individual containers should be listed. The inventory memorandum will be signed by the person conducting the inventory. Retain the inventory memorandum in accordance with AR 190-11, chapter 6 (2 years if no discrepancy noted; 4 years if a discrepancy was noted).

(5) Report any discrepancies to the responsible officer immediately. If any question of serviceability occurs, (i.e., damaged containers, seals tampered with or broken), contact a Quality Assurance Specialist Ammunition Surveillance (QASAS) for serviceability verification. The Ammunition Supply Point (ASP) for the unit should be able to provide the information needed to contact the QASAS.

(6) The responsible officer reports discrepancies to the PBO. The PBO conducts causative research for these discrepancies. Causative research includes but is not limited to, comparing all postings to the applicable property book page against documents that support those postings, verifying all hand receipt change documents, searching storage areas controlled by the PBO, and ensuring that end item identity was not destroyed by consolidation, disassembly or mislabeling. When no conclusive findings are made, take the following actions:

(a) Turn in overages as "found on installation" property.

(b) Account for shortages according to AR 735-5. When preparing the Report of Survey ensure that the unit price used is current.

(c) Post adjustment documents to the property book. Adjust hand or subhand receipts accordingly.

(d) Submit any required reports according to AR 190-11 or AR 710-3. ARNG units submit required reports according to NGR 190-11 or NGR 170-30.

9.11 Special inventory procedures for classified COMSEC equipment

a. COMSEC custodians are appointed to account for all classified COMSEC materiel issued/hand receipted to the unit. AR 380-40(O) and TB 380-41 provide detailed criteria for appointment of COMSEC custodians. COMSEC custodians will not be relieved of their responsibilities and will not depart their organizations until a clearance for the COMSEC account has been received from the Army COMSEC Central Office of Record (ACCOR).

b. Detailed procedures for conducting inventories and reporting results are contained in TB 380-41. COMSEC custodians shall not deviate from these procedures.

9.12 Semiannual central issue facility (CIF) property book inventory

This is a 100 percent physical count of all organizational clothing and individual equipment (OCIE) recorded in the balance column of the CIF property book. This paragraph does not apply

to the ARNG/USAR. The property book officer (PBO) conducts the inventory. The PBO may select personnel to assist with the inventory. The date of the inventory is based either on the date of the last change of PBOs or on the last semiannual inventory, whichever was later. A cyclic inventory may be used in lieu of the semiannual inventory. When the cyclic inventory option is used, the inventory frequency will be monthly, bimonthly, or quarterly. Regardless of the frequency, all property must be inventoried at least semiannually.

9.12.A Prior to the inventory.

a. Prior to the inventory. Take the following actions prior to the inventory:

- (1) Select an inventory cutoff date and notify supported units of the dates of the inventory and what transactions will or will not be processed.
- (2) Make sure all completed receipt and turn-in documents have been posted to the property records. Post all completed summaries of turn-ins, issues, adjustments, and cash collections to the property records on the day following the cutoff date.
- (3) If needed, select personnel to assist in the inventory and give them instructions.

9.12.B Conducting the count.

b. Conducting the count. After completing the preinventory actions, OCIE is physically counted by the PBO or individuals selected and supervised by the PBO.

- (1) Compare hand receipts with the property records to find the items that are not issued on hand receipt. Make a list of these items.
- (2) If items are in maintenance or the laundry, make sure the maintenance and laundry requests are valid. Check all open maintenance and laundry requests with the supporting maintenance and laundry facilities. Make a list of these items.
- (3) Count all items listed on the property records. Add quantities that are on hand receipt and those items in maintenance and the laundry. Make a list of overages and shortages. Excess OCIE will be turned-in to the SSA within 10 days of the review.

9.12.C Conduct causative research for differences.

c. Conduct causative research for differences. Causative research includes but is not limited to, comparing all postings to the applicable property book page against documents that support those postings, verifying all hand receipt change documents, searching storage areas controlled by the PBO, and ensuring that end item identity was not destroyed by consolidation, disassembly or mislabeling. The PBO will resolve any differences between the counted quantity and the recorded quantity, if possible, through causative research.

9.12.D Inventory adjustments.

d. Inventory adjustments.

- (1) Prepare DA Form 444 in three copies as shown in figure 9-4.
- (2) The PBO must document causative research on IARs when adjustments are for:
 - (a) For Sensitive items having a CIIC, 1-9, \$,N,P,Q,R or Y (Night Vision Devices) see appendix L.
 - (b) Adjustments exceeding one-half of 1 percent of the combined total (dollar value) of issues and turn-ins of a single LIN with supported soldiers since the last inventory adjustment.
 - (c) Adjustments over \$500 in extended line item value.
- (3) Those adjustments requiring causative research in (2) above that show negligence was the cause or for which no cause could be found will be supported by action taken in accordance with AR 735-5. When preparing the Report of Survey ensure that the unit price used is current.

(4) Adjustments other than those in (2) above do not require causative research. However, if the PBO suspects that negligence may be involved in the adjustment, conduct causative research. Support those adjustments for which negligence is found to be the cause by action taken under AR 735-5.

9.12.E Processing the inventory adjustment report (IAR).

e. Processing the inventory adjustment report (IAR).

(1) The PBO assigns a document number from the nonexpendable document register to the IAR and posts the IAR to the property records.

(2) The PBO sends the original and first copy to the approving authority within 5 work days after the date the adjustments are posted to the property records and within 30 days after the inventory is completed. When the approving authority returns the IAR to the PBO for further research, complete the research and resubmit the IAR within 15 days. When the research can't be completed within 15 days, request an extension. The approving authority may grant an extension of up to 30 additional days. The PBO holds the second copy in suspense.

(3) The approving authority for IARs at a CIF resulting from an inventory is determined by the total value of the gains and losses on the IAR. If the total value of gains and losses is:

(a) Two thousand five hundred dollars (\$2,500) or less, the approving authority is the commander who appointed the OCIE PBO. For a division materiel management center, the approving authority may delegate approval authority, in writing, to the materiel management officer if the approving authority is the DISCOM commander.

(b) Over \$2,500 but less than \$10,000, the approving authority is the commander who appointed the OCIE PBO if the appointing authority is in grade 05 or above, or assigned to a position authorized an 05 or above. If the appointing authority is the DISCOM commander, approval authority may be delegated, in writing, to the materiel management officer, or the deputy commander. Otherwise, the approving authority is the first commander in the grade of 05 or above in the appointing authority's chain of command.

(c) Ten thousand dollars (\$10,000) or more, the approving authority is the commander who appointed the OCIE PBO if the appointing authority is in grade 06 or above or assigned to a position authorized an 06 or above. An appointing authority who is the DISCOM commander may delegate approval authority, in writing, to the deputy commander, if this officer is in the grade of 06. Otherwise, the approving authority is the first commander in grade 06 or above in the appointing authority's chain of command. General officers may delegate, in writing, an 06 to act as approving authority.

(d) Once total adjustments (both gains and losses) for the fiscal year exceed 2½ percent of the total dollar value of the stockage allowance, then approval authority for all IARs is the approval authority in (c), above. Don't include administrative adjustment reports (AARs) in totals used to determine the 2½ percent cutoff.

(e) Compute the dollar value of the stockage allowance as of the last day of the first month of the fiscal year. Multiply the stockage allowance for each item by the unit price. Add the results for all stockage allowance lines to determine the total stockage allowance value. Use this value for all IARs during the fiscal year.

(4) Final disposition of the IAR depends upon the action taken by the approving authority.

(a) If all items listed on the IAR are approved, the approving authority will date and sign the report in the SSA commander block. The first copy will be retained by the IAR approving authority and filed in the IAR file. The original copy will be returned to the PBO for filing in the supporting document file. On receipt of the original, the PBO will destroy the second copy.

(b) If one or more items listed on the IAR are disapproved by the approving authority, the approving authority will circle the item number(s) and indicate the investigative procedure (AR 15-6 or AR 735-5) desired in the SSA commander block. The approving authority then dates the IAR and signs the IAR in the SSA commander block.

(c) If the approving authority desires an AR 15-6 investigation, the original copy is returned to the PBO for filing in the supporting documents file. The approving authority is responsible for starting the investigation per AR 15-6. The approving authority holds the first copy in suspense pending receipt of the completed AR 15-6 investigation. The PBO destroys the second copy of the IAR.

(d) If the approving authority desires a report of survey, the original copy of the IAR is returned to the PBO with instructions to initiate a report of survey within 5 work days. When prepared, send it to the approving authority. The approving authority will process the report of survey per AR 735-5. The approving authority holds the first copy pending receipt of the completed report of survey. The PBO destroys the second copy of the IAR.

(e) Assign DA Form 1574 (Report of Proceedings by Investigating Officer/Board of Officers) or DA Form 4697 the same document number as was assigned to the IAR. When completed, a copy of the proceedings or survey is sent to the PBO for filing in the supporting document file to support the IAR.

(f) When the inventory is completed, prepare a memorandum for the PBO's signature. The memorandum will state that the inventory was conducted. It will also state, when applicable, that differences have been accounted for according to paragraph d. above and/or AR 735-5. File the original of the memorandum at the property book level. Send a copy of the memorandum to the person who appointed the PBO. A sample inventory memorandum is shown at figure 9-2.

9. SECTION-II ARNG Reconciliation Procedures

9.13 USPFO reconciliation

a. The USPFO will maintain copies of all documents or automated listings of transactions that change the balance of end items, components of end items (COEI), or personal and organizational clothing on hand in units within the State. The organization will provide the USPFO with copies of all documents that are generated and processed internally. The USPFO will validate the property records of each organization every 12 months or prior to change of PBO, whichever comes first.

b. Every 12 months, or prior to change of PBO, a USPFO representative (who is not a member of the same unit) will, as a minimum, verify that:

(1) All transactions involving accountable end items are correctly posted in the unit's property book.

(2) All transactions involving nonexpendable COEI are correctly documented in the appropriate hand receipt annex or component listing.

(3) The PBO has made appropriate disposition of assets that are in excess of authorized allowances.

(4) The unit's record of items due in corresponds with the USPFO record of items due out for that unit.

(5) Accountable balances on the property book and the USPFO equipment status report (ESR) agree. The USPFO representative and the PBO, or designated representative, will certify that the balances on the USPFO ESR agree and are correct as adjusted by signing a statement to that effect at the end of the listing. One copy of the adjusted ESR will be retained by the PBO until

the next reconciliation.

c. After verification of accountable balances the following will occur:

(1) The USPFO representative will annotate "PROPERTY RECORDS VERIFIED" in the front of manual property books and sign and date the entry. There is no requirement to stamp each and every property book page.

(2) Mechanized PB accounts will provide the USPFO representative a copy of the latest computer listing of accountable balances that will be updated and corrected as part of the review procedure. The USPFO representative and the PBO, or PBO representative, will certify that balances are correct as adjusted by signing a statement to that effect at the end of the listing. The USPFO representative will retain a copy of the signed listing in the logistic control file until after the next review.

9.14 Reconciliation reports

a. Upon completion of a review of property accountability records, the USPFO representative will submit a report of findings and conclusions as directed by the USPFO.

b. Previous reports should be reviewed to determine if any adverse trends are present and in what specific areas the unit requires assistance. These areas should be addressed in the current report.

S: 31 June 1996

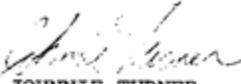
SDSN-PB-A (710-2d)

1 June 1996

MEMORANDUM FOR CDR, Trp C, 1st Sqdn, 4th Cav

SUBJECT: Cyclic Inventory

1. Under the provisions of paragraph 9-6, DA Pamphlet 710-2-1, you are required to physically inventory 100 percent of your activity's property annually. This paragraph also allows this inventory to be conducted on a cyclic basis.
2. The cyclic inventory method has been chosen for use in this command. During the month of June, you are to inventory LIN A01869 through C51916 on your organizational property hand receipt, and LIN A17126 through C70747 on your installation property hand receipt.
3. Results of the inventory will be recorded as a 1st endorsement to this memorandum, and forwarded to this office no later than 31 June 1996. If discrepancies are noted, they are to be brought to my attention immediately. Discrepancies are required to be documented and I will assist in documenting the discrepancies, if necessary.
4. Reference:
 - a. DA Pamphlet 710-2-1
 - b. AR 735-5


JOHNNIE TURNER
Property Book Officer

SDSN-CAV-C 1st End

CPT Stinson/spm/DSN 646-4444

CDR, Trp C, 1st Sqdn, 4th Cav

PROPERTY BOOK OFFICER, ATTN: SDSN-PB-A

1. Property indicated above has been inventoried. Also all sensitive items have been inventoried.
2. No discrepancies noted.

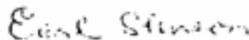

EARL STINSON
CPT, AR
Commanding

Figure 9-1. Sample memorandum for Cyclic Inventory

AFVS-CO-LG (710-2d)

28 June 1996

MEMORANDUM FOR Commander, 3d Bn 84th FA

SUBJECT: Annual Property Book Inventory

1. References:

a. DA Pam 710-2-1

b. AR 735-5

2. Under the provisions of reference 1.a, paragraph 9-8, a physical inventory of all property book items not issued on hand receipt was conducted on 28 June 1996. No discrepancies were found.

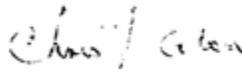

CHRIS J. COLON
CPT, TC
Commanding

Figure 9-2. Sample of memorandum reporting annual property book inventory results.

INVENTORY ADJUSTMENT REPORT (IAR)		SSA		MATCAT		VOUCHER NUMBER	
FOR THE USE OF THIS FORM, SEE DA FORM 710-2, THE PROMPT AGENCY IS THE OFFICE OF THE DEPUTY CHIEF OF STAFF FOR LOGISTICS		Central Issue Facility		DATE		SERIAL	
TOTAL NUMBER OF ITEMS		IAR REASON		W33DMJ		0001	
53		Semi-Annual Inventory		COUNT CARD LOCATION			
STATION		Fort Stewart, CA					
ITEM	STOCK NUMBER	ITEM NOUN	RECORDED BALANCE	QUANTITY INVENTORIED	POST	UNIT PRICE	EXTENDED PRICE
					GAIN		GAIN
					LOSS		LOSS
1	8465-00-530-3692	Bag Barrack	953	927	EA	\$ 6.14	\$ 159.64
2	8465-00-141-0932	Bag Duffel	638	643	EA	\$14.76	\$ 83.80
3	8465-00-261-6909	Bag clothing waterproof	1576	1532	EA	\$ 4.57	\$ 201.08
4	8465-00-935-6815	Belt Ind Equipment	816	894	EA	\$ 4.36	\$ 340.08
5	8430-00-823-7047	Boots Cold Weather	1143	1147	EA	\$73.67	\$ 294.48
6	8465-00-899-3744	Canteen Water Plastic	716	638	EA	\$.80	\$ 62.40
7	8415-00-782-2918	Cap Cold Weather	1026	1360	EA	\$ 6.47	\$ 103.52
8	8465-00-001-6474	Carrier Int Tool	794	983	EA	\$ 1.44	\$ 61.92
9	8465-00-935-6814	Case Field First Aid	726	726	EA	\$ 1.11	\$ 75.48
10	8465-00-935-4871	Case Small Arms Ammo	1486	1307	EA	\$ 1.54	\$ 275.66
11	8415-00-105-0605	Cover Helmet Camouflage	1107	914	EA	\$ 2.34	\$ 451.62
12	8465-00-860-0256	Cover Water Canteen	907	928	EA	\$ 2.59	\$ 54.39
13	8465-00-165-6838	Cup Water Canteen	643	641	EA	\$ 4.96	\$ 9.92
14	8465-00-019-9102	Field Pack OG106 Med	303	307	EA	\$26.31	\$ 105.24
15	8465-00-001-6475	Frame Field Pack	179	173	EA	\$22.17	\$ 133.02
16	7210-00-266-9736	Insect Bar	1106	1089	EA	\$13.75	\$ 233.75
17	5120-00-878-5932	Intrrenching Tool Hand	843	874	EA	\$12.10	\$ 375.10
18	8415-00-782-2888	Liner Coat, Nylon	1218	1193	EA	\$10.38	\$ 259.50
19	8415-00-782-2925	Liner Cold Weather Trousers	1234	1271	EA	\$10.15	\$ 375.55
20	8415-00-782-2883	Liner Parka, Nylon	1123	1118	EA	\$11.65	\$ 58.25
				SUB-TOTAL		\$1732.36 \$1982.20	
39	8440-00-221-0852	Suspenders Trousers	678	701	PR	\$ 3.14	\$ 72.22
				SUB-TOTAL		\$1214.20 \$1383.14	
Total gains FY to date:		\$3789.83					
Total losses FY to date:		\$492.84					
Total:		\$8282.67					
Dollar value of stockage allowance:		\$3,092,142.00					
2 1/2% of stockage allowance value:		\$ 77,304.00					
				SUB-TOTAL		\$ 843.27 \$1127.46	

STOCK RECORD OFFICER		SSA COMMANDER	
THESE ADJUSTMENTS HAVE BEEN MADE FOR THE REASON S-DOWN IF THE REASON IS "INVENTORY" THEY HAVE BEEN MADE PENDING THE SSA COMMANDER'S APPROVAL.		I APPROVE THE ADJUSTMENT OF ALL ITEMS NOT CIRCLED THE CIRCLED ITEMS WILL BE SUPPORTED BY ACTION VOUCHER	
DATE	SIGNATURE	DATE	SIGNATURE
		AR 738-11	AR 15-6
ASSET REPORT COPY SENT		INITIALS	
DATE		DATE	
IAR REVIEWED		INITIALS	
DATE		DATE	
GAIN		LOSS	
\$3789.83		\$492.84	
NET DOLLARS		NET DOLLARS	
\$ 843.27		\$1127.46	

U. S. GOVERNMENT PRINTING OFFICE: 1982 - 350348

EDITION OF JUN 78 IS OBSOLETE.

DA FORM 444
JAN 82

Figure 9-4. Sample of a DA Form 444.
 Legend:
 Completion instructions by block or column for DA Form 444 prepared to account for differences found during semiannual CIF inventory.
 SSA Enter "Central Issue Facility." **Voucher Number** Enter a document number from the

nonexpendable document register. **Total Number of Items** Enter the total number of items on the IAR. **IAR Reason** Enter "Semiannual Inventory" or "Cyclic Inventory." **Station** Enter the CIF's physical location. **Item** Enter the item number, in sequence, for each item on IAR. **Stock Number** Enter the stock number of each item on IAR. **Item Noun** Enter a description of each item on IAR. **SEC** Enter the CIIC code for each item on IAR. **RICC** Enter the RICC for each item on IAR. **Recorded Balance** Enter the quantity recorded in the balance column of the property record for each item on IAR. **Quantity Inventoried** Enter the quantity counted for each item on IAR. **Post** Enter the quantity to be posted to the property record for each item on the IAR. Use either the gain or loss column, but not both. **UI** Enter the unit of issue for each item on IAR. **Unit Price** Enter the price found in the ARMS monthly AMDF for each item on IAR. **Extended Price** Enter the total dollar value of each line. Use either the gain or loss column corresponding to the post column, but not both. Multiply the unit price by the posted gain or loss; enter the result in the extended price gain or loss column.

Note. After the last item, enter the total value of gains FY to date, total value of losses FY to date, the sum of these two totals, the dollar value of the stockage allowance, and the dollar value equal to the stockage allowance value X .025. Use this data to determine approval authority per para 9-12e. Enter the subtotal at the bottom of the extended price column on each page when the IAR consists of two or more pages. **Stock Record Officer** The PBO for the central issue facility dates and signs this block. **SSA Commander** Leave blank. The IAR approving authority will complete this block. **Asset Report Copy Sent** Leave blank. **IAR Reviewed** This block allows the PBO appointing authority to review the IAR prior to forwarding IAR to the IAR approving authority. **Total Dollars** Enter the total dollar value of the IAR. Use both columns. **Gain.** Add all entries in the extended price gain column; enter the result. **Loss.** Add all entries in the extended price loss column; enter the result. **Net Dollars** Enter the difference between the total dollars gain or loss in either the gain or loss block. Do not use both blocks. This is the net adjustment shown in dollars. **Reverse Side** Enter causative research required by paragraph 9-12,d,(2). Attach supporting documentation to causative research if deemed appropriate.

Student Handout 3

This handout contains VGT Note Sheets

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MILITARY PROPERTY ACCOUNTABILITY

Assist the commander in maintaining
accountability of unit property.

R654/OCT03/VGT-1

KEY GENERAL REQUIREMENTS

- All persons entrusted are responsible for proper use, care, custody, and safekeeping.
- Responsibility for property can restrict assigned duties.
- Remotely located property requires: records identifying location and person(s) responsible.

R654/OCT03/VGT-2

KEY GENERAL REQUIREMENTS (CONT)

- Army property is not for private use, sale, loan, exchange, or given as a gift.
- Regulations prohibit giving or accepting documentation to cover articles unaccounted for.

R654/OCT03/VGT-3

RESPONSIBILITY

**OBLIGATION TO ENSURE PROPER
USE, CARE, CUSTODY, AND
SAFEGUARDING OF PROPERTY OR
FUNDS ENTRUSTED TO YOUR
POSSESSION, COMMAND, OR
SUPERVISION.**

R654/OCT03/VGT-4

COMMAND RESPONSIBILITY

**OBLIGATION OF A COMMANDER TO
ENSURE PROPER USE, CARE,
CUSTODY, AND SAFEGUARDING OF
ALL GOVERNMENT PROPERTY
WITHIN HIS OR HER COMMAND.**

R654/OCT03/VGT-5

SUPERVISORY RESPONSIBILITY

**OBLIGATION OF A SUPERVISOR TO
ENSURE PROPER USE, CARE,
CUSTODY, AND SAFEGUARDING OF
ALL GOVERNMENT PROPERTY
ISSUED TO OR USED BY HIS OR HER
SUBORDINATES.**

R654/OCT03/VGT-6

DIRECT RESPONSIBILITY

OBLIGATION OF A PERSON TO ENSURE PROPER USE, CARE, CUSTODY, AND SAFEKEEPING OF PROPERTY SIGNED FOR.

R654/OCT03/VGT-7

CUSTODIAL RESPONSIBILITY

OBLIGATION OF A PERSON FOR PROPERTY IN STORAGE AWAITING ISSUE OR TURN-IN TO ENSURE PROPER CUSTODY AND SAFEKEEPING OF THE PROPERTY.

R654/OCT03/VGT-8

PERSONAL RESPONSIBILITY

OBLIGATION OF A PERSON TO EXERCISE REASONABLE AND PRUDENT ACTIONS TO PROPERLY USE, CARE FOR, AND SAFEGUARD ALL GOVERNMENT PROPERTY IN HIS OR HER POSSESSION.

R654/OCT03/VGT-9

INVENTORY PROCEDURES

- Change of HRH inventory.
- Change of responsible officer-USAR.
- Tool room inventory.
- Annual/cyclic inventory.

R654/OCT03/VGT-10

INVENTORY PROCEDURES (CONT)

- Annual PBO inventory.
- Sensitive item inventory.
- Weapons and ammunition inventories.
- Classified COMSEC equipment inventory.

R654/OCT03/VGT-11

PERIODIC INVENTORY REQUIREMENTS

Monthly

- | | |
|---|---|
| • Weapons by Serial Number. | • Physical count of weapons. |
| • Ammunition by DODIC, Lot , and Serial Number. | • Ammunition by DODIC, Lot , and Serial Number. |
| • Class 3 Inventory | • Class 3 Inventory |

R654/OCT03/VGT-12

**PERIODIC INVENTORY
REQUIREMENTS**

Quarterly

ACTIVE ARMY

- Inventory Sensitive Items.
- PLL.

ARNG AND USAR

- Inventory weapons by Serial Number.
- Inventory Sensitive Items.

R654/OCT03/VGT-13

**PERIODIC INVENTORY
REQUIREMENTS**

Semiannually

ACTIVE ARMY

- Inventory and Review Basic and Operational Loads.
- Tool Room/Crib

ARNG AND USAR

- Inspect and Review PLL.
- Inventory and Review Basic and Operational Loads.
- Tool room/Crib.

R654/OCT03/VGT-14

**PERIODIC INVENTORY
REQUIREMENTS**

Annually

ACTIVE ARMY

- 100% Unit Property Inventory.
- Hand Receipt Holder.

ARNG AND USAR

- 100% Unit Property Inventory.
- OCIE.
- Hand Receipt Holder.

R654/OCT03/VGT-15

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PRACTICAL EXERCISE SHEET 1

Title	MILITARY PROPERTY ACCOUNTABILITY
Lesson Number/Title	R654 version 1 / MILITARY PROPERTY ACCOUNTABILITY (FSC RESIDENT)
Introduction	AS A FIRST SERGEANT, YOU NEED TO KNOW THE PROPERTY RESPONSIBILITY REQUIREMENTS
Motivator	The Army must account for all property it acquires until it consumes or disposes of the property IAW Army regulations. Responsibility is a major part of property accountability. This practical exercise will help you identify responsibility under many different circumstances.
Learning Step/Activity	NOTE: The instructor should inform the students of the following Learning Step/Activity requirements. (ELO C.2)
Safety Requirements	None
Risk Assessment Level	Low
Environmental Considerations	None
Evaluation	<ul style="list-style-type: none">• This is not a graded exercise. During the last hour of the class, you will receive a solution sheet. As a group, you will discuss the solution and resolve any misunderstandings.• It should take you approximately 10 minutes to complete the items. You will discuss the PE during the last portion of the lesson.
Instructional Lead-In	This practical exercise will help you understand the requirements of military property responsibilities.
Resource Requirements	Instructor Materials: <ul style="list-style-type: none">• TSP Student Materials: <ul style="list-style-type: none">• Pen or pencil and writing paper.• All reference material issued for this lesson.

**Special
Instructions**

On a blank sheet of paper, record your best answer to the following questions. You may write out the answer, or put the letter of the best response. If you have time, include the reference in your answer.

Procedures

Situation I Use this situation for items 1, 2, and 3: SPC Able, your company's supply clerk, issued a holster to PFC Baker in 2d platoon. PFC Baker misplaced the holster.

Item 1

Who has personal responsibility for the holster?

- a. PFC Baker.
- b. First sergeant.
- c. Commander.

Item 2

Which of the following has supervisory responsibility for the holster?

- a. SPC Able.
- b. Platoon sergeant.
- c. First sergeant.

Item 3

Which of the following has command responsibility for the holster?

- a. Platoon sergeant.
- b. First sergeant.
- c. Commander.

Situation II Use this situation for questions 4, 5, and 6: SSG Smith, your maintenance sergeant, issued a tool bag to PFC Davis, one of the mechanics in the maintenance section.

Item 4

Who has direct responsibility for the tool bag?

- a. Platoon sergeant.
- b. SSG Smith.
- c. Commander/Primary Hand Receipt Holder

Item 5

Who has supervisory responsibility for the tool bag?

- a. Platoon sergeant.
- b. SSG Smith.
- c. Commander.

Item 6

Who has personal responsibility for the tool bag?

- a. PFC Davis.
- b. SSG Smith.
- c. Commander.

Situation III Use this situation for questions 7, 8, 9 and 10. SPC Fox, your driver, signs for a cot from the supply room. You are not aware of this transaction.

Item 7

Who has command responsibility for the cot?

- a. SPC Fox.
- b. First sergeant.
- c. Commander.

Item 8

Who has personal responsibility for the cot?

- a. SPC Fox.
- b. First sergeant.
- c. Commander.

Item 9

Who has supervisory responsibility for the cot?

- a. SPC Fox.
- b. First sergeant.
- c. Commander.

Item 10

Who has direct responsibility for the cot?

- a. SPC Fox.
- b. First sergeant.
- c. Primary hand receipt holder.

Situation IV Use this situation for questions 11 and 12. To ensure that your company could depart on time this morning, SFC King, the supply sergeant, loaded the supply truck last night. He personally checked the load plan and then told SPC Able to park the truck in the motor pool. This morning he discovers that the tool bag is missing. SGT Jordan was the sergeant of the motor pool guard last night.

Item 11

Who has personal responsibility for the tool bag?

- a. SPC Able.
- b. SFC King.
- c. Commander.

Item 12

Who has direct responsibility for the tool bag?

- a. SPC Able.
- b. SFC King.
- c. SGT Jordan

**Feedback
Requirements**

NOTE: You will participate in an After Action Review (AAR) immediately following the examination for this particular lesson.