

TRAINING SUPPORT PACKAGE (TSP)

TSP Number / Title	T231 / Supply Procedures
Effective Date	01 Oct 2003
Supersedes TSP(s) / Lesson(s)	R201, Supply Procedures, Mar 99
TSP Users	400-PLDC Primary Leadership Development Course
Proponent	The proponent for this document is the Sergeants Major Academy.
Improvement Comments	<p>Users are invited to send comments and suggested improvements on DA Form 2028, <i>Recommended Changes to Publications and Blank Forms</i>. Completed forms, or equivalent response, will be mailed or attached to electronic e-mail and transmitted to:</p> <p>COMDT USASMA ATTN ATSS D BLDG 11291 BIGGS FIELD FORT BLISS, TX 79918-8002</p> <p>Telephone (Comm): (915) 568-8875 Telephone (DSN): 978-8875 E-mail: atss-dcd@bliss.army.mil</p>
Security Clearance / Access	Unclassified
Foreign Disclosure Restrictions	FD5. This product/publication has been reviewed by the product developers in coordination with the USASMA foreign disclosure authority. This product is releasable to students from all requesting foreign countries without restrictions.

PREFACE

Purpose

This Training Support Package provides the instructor with a standardized lesson plan for presenting instruction for:

Task Number

Task Title

101-92Y-0002

Supervise Supply Activities in a Unit

This TSP
Contains

TABLE OF CONTENTS

	<u>PAGE</u>
Preface.....	2
Lesson Section I Administrative Data	4
Section II Introduction.....	7
Terminal Learning Objective - Recognize your role in supply procedures.....	7
Section III Presentation	9
Enabling Learning Objective A - Comply with Army property accountability requirements.....	9
Enabling Learning Objective B - Identify the difference between accountability and responsibility.....	11
Enabling Learning Objective C - Identify the purpose of inventories and hand receipts.....	15
Enabling Learning Objective D - Enforce the Command Supply Discipline Program (CSDP)	18
Section IV Summary.....	21
Section V Student Evaluation.....	23
Appendix A Viewgraph Masters A -	1
Appendix B Test(s) and Test Solution(s) (N/A) B -	1
Appendix C Practical Exercises and Solutions (N/A) C -	1
Appendix D Student Handouts D -	1

**Supply Procedures
T231 / Version 1
01 Oct 2003**

SECTION I. ADMINISTRATIVE DATA

All Courses Including This Lesson	<u>Course Number</u>	<u>Version</u>	<u>Course Title</u>
	400-PLDC	1	Primary Leadership Development Course

Task(s) Taught(*) or Supported	<u>Task Number</u>	<u>Task Title</u>
	<u>Individual</u>	
	101-92Y-0002	Supervise Supply Activities in a Unit

Reinforced Task(s)	<u>Task Number</u>	<u>Task Title</u>
	101-92Y-0003	Supervise Supply Operations at the Company Level

Academic Hours	The academic hours required to teach this lesson are as follows:	
	<u>Resident Hours/Methods</u>	
	1 hr	/ Conference / Discussion
Test	0 hrs	
Test Review	0 hrs	
	<hr/>	
	Total Hours:	1 hr

Test Lesson Number	<u>Hours</u>	<u>Lesson No.</u>
Testing (to include test review)	2 hrs 30 mins	T231 version 1

Prerequisite Lesson(s)	<u>Lesson Number</u>	<u>Lesson Title</u>
	None	

Clearance Access	Security Level: Unclassified Requirements: There are no clearance or access requirements for the lesson.
-------------------------	---

Foreign Disclosure Restrictions	FD5. This product/publication has been reviewed by the product developers in coordination with the USASMA foreign disclosure authority. This product is releasable to students from all requesting foreign countries without restrictions.
--	--

References			
<u>Number</u>	<u>Title</u>	<u>Date</u>	<u>Additional Information</u>
AR 735-5	Policies and Procedures for Property Accountability (This Item Included on EM 001)	10 Jun 2002	
DA PAM 710-2-1	Using Unit Supply System (Manual Procedures)	31 Dec 1997	

Student Study Assignments

Before class--

- Study Student Handouts 2 and 3 with particular emphasis on purpose and preparation of DA Form 2062, DA Form 3161, and DA Form 3749 to include the legend for each form.

During class--

- Participate in classroom discussion.

After class--

- Review material for written examination 1.

Instructor Requirements

1:8, SSG, PLDC graduate, ITC, and SGITC qualified.

Additional Support Personnel Requirements

<u>Name</u>	<u>Stu Ratio</u>	<u>Qty</u>	<u>Man Hours</u>
None			

Equipment Required for Instruction

<u>ID Name</u>	<u>Stu Ratio</u>	<u>Instr Ratio</u>	<u>Spt</u>	<u>Qty</u>	<u>Exp</u>
441-06 LCD Projection System	1:16	1:2	No	1	No
6730-00-933-4871 SCREEN PROJECTION: BM-22	1:16	1:2	Yes	0	No
673000T101700 PROJECTOR, OVERHEAD, 3M	1:16	1:2	No	1	No
702101T134520 DELL CPU, MONITOR, MOUSE, KEYBOARD	1:16	1:2	No	1	No
703500T102257 DESKTOP/EPSON PRINTER	1:16	1:2	No	1	No
7110-00-T81-1805 DRY ERASE BOARD	1:16	1:2	No	1	No
7510-01-424-4867 EASEL, (STAND ALONE) WITH PAPER	1:16	1:2	No	1	No
AVPRJ-PRJ-OVTRN PROJECTOR, OVERHEAD	1:16	1:2	Yes	0	No
SNV1240262544393 36 - INCH COLOR MONITOR W/REMOTE CONTROL AND LUXOR STAND	1:16	1:2	No	1	No

* Before Id indicates a TADSS

**Materials
Required**

Instructor Materials:

- One set of viewgraph transparencies as described in Appendix A.
- One copy of AR 735-5 and DA PAM 710-2-1 for classroom reference.

Student Materials:

- One copy of Student Handouts 1, 2, and 3 per student.
-

**Classroom,
Training Area,
and Range
Requirements**

CLASSROOM INSTRUCTION 900 SF, 16 PN or Classroom Conducive to Small Group Instruction of 16 Students.

**Ammunition
Requirements**

<u>Id</u>	<u>Name</u>	<u>Exp</u>	<u>Stu Ratio</u>	<u>Instr Ratio</u>	<u>Spt Qty</u>
-----------	-------------	------------	----------------------	------------------------	--------------------

None

**Instructional
Guidance**

NOTE: Before presenting this lesson, instructors must thoroughly prepare by studying this lesson and identified reference material.

Issue Student Handouts 1, 2, and 3 during in-processing. Before presenting this lesson, thoroughly prepare by studying this lesson and reference material listed on page 4.

**Proponent
Lesson Plan
Approvals**

<u>Name</u>	<u>Rank</u>	<u>Position</u>	<u>Date</u>
Beamon, Karen	Civ	Training Developer	
Barnes, Ronnie G.	MSG	Chief, PLDC	
Lawson, Brian H.	SGM	Chief, NCOES	
Mays, Albert J.	SGM	Chief, CDDD	

SECTION II. INTRODUCTION

Method of Instruction: Conference / Discussion
 Technique of Delivery: Small Group Instruction (SGI)
 Instructor to Student Ratio is: 1:8
 Time of Instruction: 5 mins
 Media: None

Motivator

The intent of this lesson is not to make supply sergeants out of you, but to make you aware of the supply procedures that apply to you and your subordinates. You must be aware of what your supply responsibilities are and how you can do your part in the care and accountability of equipment and supplies entrusted to you or your subordinates.

Terminal Learning Objective

NOTE: Inform the students of the following Terminal Learning Objective requirements. At the completion of this lesson, you [the student] will:

Action:	Recognize your role in supply procedures.
Conditions:	While serving as a team, squad, or section leader given and extract from DA PAM 710-2-1 and AR 735-5.
Standards:	Recognized your role in supply procedures by-- <ul style="list-style-type: none"> • Identifying the requirements needed to comply with Army property accounting requirements. • Identifying the difference between accountability and responsibility. • Identifying the purpose of inventories and hand receipts. • Identifying requirements for the Command Supply Discipline Program (CSDP) IAW DA Pam 710-2-1 and AR 735-5.

Safety Requirements

None

Risk Assessment Level

Low

Environmental Considerations

NOTE: It is the responsibility of all soldiers and DA civilians to protect the environment from damage.
None

Evaluation

You will take a written 40-question examination. The examination will contain questions from this lesson. You must correctly answer 70 percent or more of the questions on the examination to receive a GO.

NOTE: Inform the students of where their examination will take place as posted on the training schedule and when they will receive feedback on the tests. Include any retest information.

**Instructional
Lead-In**

Supply procedures are an integral part of NCO business. Your duties require you to participate in controlling, securing, economizing, and accounting for Army property. Think of the number of times you have heard, "Trust me, it is all there, just sign here." This lesson will provide you the guidelines you need to accomplish your duties effectively and may help you avoid embarrassment and possible payment to the government for losses of property or equipment by you or your subordinates.

SECTION III. PRESENTATION

NOTE: Inform the students of the Enabling Learning Objective requirements.

A. ENABLING LEARNING OBJECTIVE

ACTION:	Comply with Army property accountability requirements.
CONDITIONS:	In a classroom environment, given an extract of DA PAM 710-2-1 and AR 735-5.
STANDARDS:	Identified the requirements to enforce property accountability IAW DA PAM 710-2-1 and AR 735-5.

1. Learning Step / Activity 1. Accounting for Army Property

- Method of Instruction: Conference / Discussion
- Technique of Delivery: Small Group Instruction (SGI)
- Instructor to Student Ratio: 1:8
- Time of Instruction: 10 mins
- Media: VGT-1 and VGT-2

NOTE: Have students refer to SH-2-2, para 2.2.

AR 735-5, para 2.2a, states, "All property acquired by the Army from whatever source, whether paid for or not, must be accounted for as prescribed by this regulation and other appropriate ARs." This means that you must maintain continuous accounting through formal records from the time of acquisition until ultimate consumption or disposal of the property. Also, you must maintain supporting documents prescribed by appropriate regulations. As you can see in the following slide, the Army places property into two distinct categories.

SHOW VGT-1, ARMY PROPERTY CATEGORIES

<p><u>ARMY PROPERTY CATEGORIES</u></p> <ul style="list-style-type: none">• Real Property: Land and structures.• Personal Property: Capital equipment, nonexpendable supplies (collectively called nonconsumable supplies) and all consumable supplies. <p><small>T231/OCT 03/VGT-1</small></p>
--

Ref: SH-2-2, para 2.2(b)

For financial accounting and reporting purposes, the Army categorizes property as real property or personal property. Real property consists of lands and structures. Personal property consists of capital equipment and other nonexpendable supplies, collectively called nonconsumable supplies, and all consumable supplies. All property, except real property and contractor acquired property, acquired in any manner requires processing through and accounting for on a formal stock record account before issue.

REMOVE VGT-1

We classify all Army property, except real property, for accounting purposes. This VGT shows these classifications.

SHOW VGT-2, CLASSIFICATION OF ARMY PROPERTY



Ref: SH-2-2, para 2.2d

Nonexpendable property requires property book accounting. This is a formal set of property accounting records and files maintained at the user level. We define nonexpendable property as personal property not consumed in use and retaining its original identity during the period of use.

The next class of Army property is expendable property, and it requires no formal accounting for after issue at the user level. Expendable property is property consumed in use or that loses its identity in use. Expendable property also consists of all items not consumed in use with a unit price of less than \$300.00 and not

otherwise classified as nonexpendable or durable. Examples are oil, paint, fuel, and cleaning materials.

The final class is durable property. This is personal property not consumed in use that does not require property book accountability but, because of its unique characteristics, requires hand receipt control when issued to the user.

REMOVE VGT-2

Ref: SH-2-5, para 7.1 through 7.6

Check on Learning:

QUESTION: For what Army property must the Army maintain accountability?

ANSWER: All Army property.

Ref: SH-2-2, para 2.2a

QUESTION: Which category of Army property describes personal property that you do not consume in use and retains its original identity during the period of use?

ANSWER: Nonexpendable property.

Ref: SH-2-5, para 7.2

QUESTION: What classification of Army property gets consumed in use, or losses its identity in use?

ANSWER: Expendable property.

Ref: SH-2-5, para 7.4.

B. ENABLING LEARNING OBJECTIVE

ACTION:	Identify the difference between accountability and responsibility.
CONDITIONS:	In a classroom environment, given an extract of DA PAM 710-2-1 and AR 735-5.
STANDARDS:	Identified the difference between accountability and responsibility IAW DA PAM 710-2-1 and AR 735-5.

1. Learning Step / Activity 1. Accountability and Responsibility for Army Property

- Method of Instruction: Conference / Discussion
- Technique of Delivery: Small Group Instruction (SGI)
- Instructor to Student Ratio: 1:8
- Time of Instruction: 10 mins
- Media: VGT-3 and VGT-4

You must understand there are important differences between accountability and responsibility. Accountability is the obligation of a person to keep records of property, documents, or funds. These records must show identification data, gains, losses, dues-in and dues-out, and balances on hand or in use. Responsibility, on the other hand, is the obligation of an individual to ensure that government property and funds entrusted to his or her possession, command, or supervision receive proper use or care.

NOTE: Explain to students that the word "records" and "use or care" are key elements in explaining the difference between "accountability" and "responsibility." Usually, records determine who is accountable, and how someone uses or cares for property determines responsibility.

Ref: SH-2-3, para 2.7 and 2.8

We have five different types of responsibility as shown on this VGT.

SHOW VGT-3, FIVE TYPES OF RESPONSIBILITY

FIVE TYPES OF RESPONSIBILITY

- **Command**
- **Supervisory**
- **Direct**
- **Custodial**
- **Personal**

T231/OCT 03/VGT-3

What is command responsibility? Command responsibility is the obligation of a commander to ensure that all government property within his or her command receives proper care, use, custody, and safekeeping. A commander cannot delegate responsibility. An individual assumes this responsibility when assuming a command or supervisory position at any level.

Command responsibility includes making sure that property of the command, whether in use or in storage, is secure and includes ensuring subordinates activities

contribute to the proper custody, care, use, and safekeeping of all property in the command. Especially, command responsibility means enforcing all security, safety, and accounting requirements and taking administrative or disciplinary measures when necessary.

Now let's take a look at supervisory responsibility, the one that primarily involves you. Supervisory responsibility is the obligation of a supervisor to ensure that all government property, issued to or used by his or her subordinates, receives proper care, use, custody, and safekeeping. Supervisory responsibility is inherent in all supervisory positions, is not contingent upon signed receipts or responsibility statements, and is something you cannot delegate. Supervisory responsibility takes place because of an assignment to a specific position and it includes--

- providing proper guidance and direction.
- enforcing all security, safety, and accounting requirements.
- maintaining a supervisory climate that facilitates and encourages the proper care and use of government property.

Direct responsibility is the obligation of a person to ensure that all government property for which he or she has received for receives proper care, use, custody, and safekeeping. The hand receipt is the primary method of assigning direct responsibility.

You should note that this next responsibility on the VGT, custodial responsibility, could get you into trouble easily. Most individuals assume that since the property is secure in storage, they don't need to check on it as often and find out too late that something is missing. Custodial responsibility is the obligation of an individual to exercise reasonable and prudent actions to properly care for and provide proper custody and safekeeping for property in storage awaiting issue or turn-in.

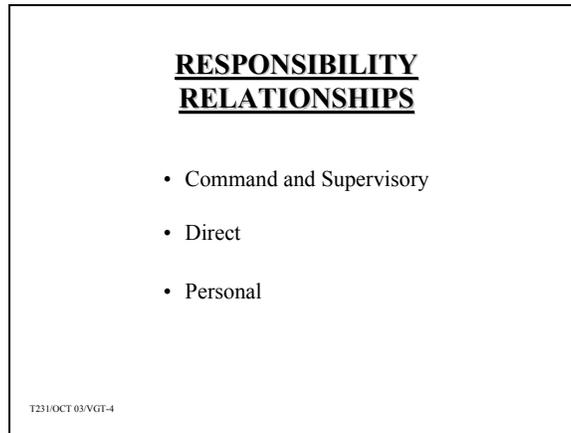
Personal responsibility is the obligation of a person to exercise reasonable and prudent actions to properly use, care for, and safeguard all government property in his or her physical possession. It applies to all government property issued for, acquired for, or converted to a person's exclusive use, with or without hand receipt.

REMOVE VGT-3

Ref: SH-2-3, para 2.8

Now let's discuss responsibility and how the responsibilities relate to each other.

SHOW VGT-4, RESPONSIBILITY RELATIONSHIPS



Command and supervisory responsibilities have a relationship because they both depend on the location of the property within the chain of command. Command and supervisory responsibilities are a part of a job or position that one incurs by assuming that command or supervisory position; these responsibilities are not delegable.

Direct responsibility relates to a formal assignment of property responsibility to persons within the supply chain who have the property within their custody, but not necessarily in their possession or for their use.

Accountable officers always have direct responsibility unless the commander has specifically assigned it to another person. Accountable officers may delegate such responsibility by written designation or by issue of the property on a hand receipt. Keep in mind that personal responsibility always relates to and accompanies the physical possession of property.

Ref: SH 2-3, para 2.8

REMOVE VGT-4

Check on Learning:

QUESTION: What is the obligation of an individual to ensure that government property and funds entrusted to his or her possession, command, or supervision receive proper use and care?

ANSWER: Responsibility.

Ref: SH-2-3, para 2.8

QUESTION: Which type of responsibility is the obligation of an individual to ensure that all government property issued to or used by his or her subordinates receives proper care, use, custody, and safekeeping?

ANSWER: Supervisory.

Ref: SH-2-3, para 2.8B

QUESTION: Which type of responsibility always accompanies the physical possession of property?

ANSWER: Personal.

Ref: SH 2-3 and 2-4, para 2.8

C. ENABLING LEARNING OBJECTIVE

ACTION:	Identify the purpose of inventories and hand receipts.
CONDITIONS:	In a classroom environment, given an extract of DA PAM 710-2-1 and AR 735-5.
STANDARDS:	Identified the purpose of inventories and hand receipts IAW AR 735-5 and DA PAM710-2-1.

1. Learning Step / Activity 1. Identify the Purpose of Inventories and Hand Receipts

Method of Instruction: Conference / Discussion
Technique of Delivery: Small Group Instruction (SGI)
Instructor to Student Ratio: 1:8
Time of Instruction: 10 mins
Media: VGT-5 and VGT-6

In order for you to account for and demonstrate responsibility for equipment, you must conduct inventories and issue appropriate hand receipts for the property. Let's discuss the purpose of inventories and hand receipts.

SHOW VGT-5, PURPOSE OF AN INVENTORY

PURPOSE OF AN INVENTORY

- Obtain a physical count of equipment.
- Prevent monetary loss.
- Thoroughly account for all equipment.

T231/OCT 03/VGT-5

QUESTION: What is the purpose of an inventory?

ANSWER: The purpose of an inventory is to--

- Obtain a physical count of all equipment on hand.
- Prevent any monetary loss to yourself and your subordinates.
- Thoroughly account for all equipment, to include the separate pieces of sets in kits, before accepting responsibility.

Remember, you must not fall prey to someone who says, "Trust me, its all there, just sign." Make sure you see the item and verify the serial number if it has one.

Also, you must remember that AR 735-5 prohibits you from issuing or accepting an issue document, hand receipt, or other form of receipt to cover articles that are missing, or appear to be missing.

One very sound supply practice that you should observe to account for property is to inventory organizational clothing and individual equipment (OCIE), more commonly known as TA-50, before and after each training exercise. Regulations or the commander may require you to conduct inventories more frequently. But, generally speaking, at your level, all on-hand property carried on property book records and/or hand receipt records require annual inventory, or upon change of the primary hand receipt holder, whichever comes first. Depending on how well you maintain accountability and how responsible you are, an inventory can be either your best friend or your worst nightmare.

Ref: SH-2-2, para 2.1 and 2.6

REMOVE VGT-5

Now that you know about inventories and hand receipts, let's take some time to discuss how we actually assign property responsibility. In order to hold an individual responsible for property or equipment, we must assign responsibility. Remember that responsibility entails the proper use, care, security, and maintenance of an item.

SHOW VGT-6, ASSIGNING RESPONSIBILITY FOR PROPERTY

NOTE: Have students follow along in SH-3, para 5.

<p style="text-align: center;"><u>ASSIGNING RESPONSIBILITY</u> <u>FOR PROPERTY</u></p> <ul style="list-style-type: none">• Property book• Hand and subhand receipts• Temporary hand receipts• Equipment receipts <p style="text-align: left; font-size: small;">T231/OCT 03/VGT-6</p>
--

The property book is a formal set of records of all nonexpendable property assigned to a unit. Very few of you, except those with a logistical MOS will ever maintain a property book. Therefore, we aren't going to go into any great detail on the property book. However, as a first line supervisor you will surely be signing and issuing hand receipts, temporary hand receipts, and equipment receipts.

You will use a hand receipt (DA Form 2062) to list property book or durable items issued to the user and to establish direct responsibility to the person whose signature appears on the hand receipt. You will also use this form to subhand receipt property or equipment to your subordinates. You prepare the form in two copies, which may be reproduced copies, and you must keep all copies current.

You will use a Request For Issue or Turn-in (Temporary Hand Receipt, DA Form 3161) to issue or loan property or equipment for a temporary period of time (normally up to 30 calendar days). You must prepare two copies and you retain the original.

You give the duplicate to the temporary hand receipt holder. Upon return of the property to you, destroy both copies of the temporary hand receipt.

Should you have to issue equipment to the same person for brief recurring periods of time for issue of weapons, NBC Masks, radiac equipment for training, etc., use the Equipment Receipt (DA Form 3749). This form also assigns responsibility of the item to the user.

Ref: SH-3-2, para 5

REMOVE VGT-6

Check on Learning:

QUESTION: Can you issue or accept an issue document for items that appear to be missing?

ANSWER: No! Regulation prohibits this.

Ref: SH-2-2, para 2.1g

QUESTION: The signature of an individual on a hand receipt establishes what type of responsibility?

ANSWER: Direct responsibility.

Ref: SH-3-2, para 5-3a

D. ENABLING LEARNING OBJECTIVE

ACTION:	Enforce the Command Supply Discipline Program (CSDP)
CONDITIONS:	In a classroom environment, given an extract of AR 735-5.
STANDARDS:	Identified CSDP requirements IAW AR 735-5.

1. Learning Step / Activity 1. Enforce the Command Supply Discipline Program (CSDP)

Method of Instruction: Conference / Discussion
Technique of Delivery: Small Group Instruction (SGI)
Instructor to Student Ratio: 1:8
Time of Instruction: 10 mins
Media: VGT-7 and VGT-8

Let's wrap this lesson up by discussing the purpose and terms of the Command Supply Discipline Program (CSDP). The VGT lists the purpose of the CSDP.

SHOW VGT-7, PURPOSE OF THE COMMAND SUPPLY DISCIPLINE PROGRAM (CSDP)

**PURPOSE OF THE COMMAND
SUPPLY DISCIPLINE PROGRAM
(CSDP)**

- Establish regulatory guidance.
- Standardize supply discipline requirements.
- Provide a single listing of all supply discipline requirements.
- Make the Army more efficient.

T231/OCT 03/VGT-7

NOTE: Have several students respond to the following question before providing the book definition.

QUESTION: What does supply economy mean?

ANSWER: Supply economy is the conservation of materials by every individual dealing with Army supplies to ensure they all use only the proper item in the necessary amount to accomplish a task.

Ref: SH-2-8, para 11.3.B

REMOVE VGT-7

There are several terms used in the CSDP that you need to understand.

SHOW VGT-8, COMMAND SUPPLY DISCIPLINE PROGRAM (CSDP) TERMS.

**COMMAND SUPPLY DISCIPLINE
PROGRAM (CSDP) TERMS**

- Supervisory personnel
- Supply economy
- Supply discipline

T231/OCT 03/VGT-8

The term supervisory personnel refers to personnel in positions of responsibility and whose jobs involve them with supply operations within or for the U.S. Army force structure. The term supply economy

refers to the conservation of material by all individuals dealing with Army supplies to ensure that all personnel use only the proper item in the necessary amount to accomplish a task.

Supply discipline means complying with established DA regulations to effectively administer supply economy. Supply discipline applies to the use of supply funds and to all functions and levels of supply operations, from contractor through the wholesale and retail level to the user.

Ref: SH-2-8, para 11.3

REMOVE VGT-8

One way you can make a difference and enhance supply economy is to ensure you and your soldiers utilize equipment properly. If an NCO knowingly allows or orders an individual to operate equipment without the proper training and license, that NCO may be held responsible and liable for any accidents or damage that may occur to the equipment.

Check on Learning:

QUESTION: Which term used in the CSDP requires the conservation of material by every individual dealing with Army supplies to ensure that personnel use the proper item in the necessary amount to accomplish a task?

ANSWER: Supply economy.

Ref: SH-2-8, para 11.3.B.

SECTION IV. SUMMARY

Method of Instruction: <u>Conference / Discussion</u>
Technique of Delivery: <u>Small Group Instruction (SGI)</u>
Instructor to Student Ratio is: <u>1:8</u>
Time of Instruction: <u>5 mins</u>
Media: <u>None</u>

Check on Learning

NOTE: Determine if the students have learned the material presented by soliciting student questions and explanations. Ask the students questions and correct misunderstandings.

QUESTION: What are the two categories of Army property?

ANSWER: Real property and personal property.

Ref: SH-2-2, para 2.2

QUESTION: What are the three classifications of Army property?

ANSWER: Nonexpendable, expendable, and durable.

Ref: SH-2-2, para 2.2

QUESTION: What are the five types of responsibility?

ANSWER: Command, supervisory, direct, custodial, and personal.

Ref: SH-2-3, para 2.8

Review / Summarize Lesson

During this period of instruction, we discussed your role in following, enforcing, and supervising property accounting requirements. Also, you learned the difference between accountability and responsibility. Keep in mind that accountability pertains to maintaining formally prescribed property records for property or sales account, and responsibility applies to the physical aspect of care, custody, and safekeeping of government property. We also identified the purpose of inventories and hand receipts, with emphasis on “see it before you sign for it.” Remember that a person’s signature on a hand receipt document establishes direct responsibility and that the purpose of CSDP is to simplify command, supervisory, and managerial responsibilities in dealing with supply economy and discipline.

The information you studied in this lesson, if applied correctly, can save you and your subordinates from ever having the U.S. Government take any administrative or other adverse actions to seek monetary reimbursement for the loss, damage, or destruction of government property issued to or used by you or your subordinates.

SECTION V. STUDENT EVALUATION

Testing Requirements

NOTE: Describe how the student must demonstrate accomplishment of the TLO. Refer student to the Student Evaluation Plan.

NOTE: Inform the students that they receive a written examination containing material from this lesson upon completing the block of instruction. They must correctly answer a minimum of 70 percent of the questions to receive a GO on the exam.

Feedback Requirements

NOTE: Feedback is essential to effective learning. Schedule and provide feedback on the evaluation and any information to help answer students' questions about the test. Provide remedial training as needed.

NOTE: Inform the students that those who score less than 70 percent on the examination receive retraining and one retest IAW the PLDC Course Management Plan (CMP).

Enabling Learning Objective A

VGT, Army Property Categories

ARMY PROPERTY CATEGORIES

- Real Property: Land and structures.
- Personal Property: Capital equipment, nonexpendable supplies (collectively called nonconsumable supplies) and all consumable supplies.

T231/OCT 03/VGT-1

CLASSIFICATION OF ARMY PROPERTY

- Nonexpendable



- Expendable



- Durable



T231/OCT 03/VGT-2

Enabling Learning Objective B

VGT, Five Types of Responsibility

FIVE TYPES OF RESPONSIBILITY

- **Command**
- **Supervisory**
- **Direct**
- **Custodial**
- **Personal**

T231/OCT 03/VGT-3

RESPONSIBILITY
RELATIONSHIPS

- Command and Supervisory
- Direct
- Personal

T231/OCT 03/VGT-4

PURPOSE OF AN INVENTORY

- Obtain a physical count of equipment.
- Prevent monetary loss.
- Thoroughly account for all equipment.

T231/OCT 03/VGT-5

ASSIGNING RESPONSIBILITY
FOR PROPERTY

- Property book
- Hand and subhand receipts
- Temporary hand receipts
- Equipment receipts

T231/OCT 03/VGT-6

Enabling Learning Objective D

VGT, Purpose of the Command Supply Discipline Program (CSDP)

**PURPOSE OF THE COMMAND
SUPPLY DISCIPLINE PROGRAM
(CSDP)**

- Establish regulatory guidance.
- Standardize supply discipline requirements.
- Provide a single listing of all supply discipline requirements.
- Make the Army more efficient.

T231/OCT 03/VGT-7

COMMAND SUPPLY DISCIPLINE
PROGRAM (CSDP) TERMS

- Supervisory personnel
- Supply economy
- Supply discipline

T231/OCT 03/VGT-8

Appendix B Test(s) and Test Solution(s) (N/A)

Appendix C Practical Exercises and Solutions (N/A)

HANDOUTS FOR LESSON 1: T231 version 1

**This Appendix
Contains**

This appendix contains the items listed in this table:

Title/Synopsis	Pages
SH-1, Advance Sheet	SH-1-1 and SH-1-2
SH-2, Extract from AR 735-5	SH-2-1 thru SH-2-14
SH-3, Extract from DA PAM 710-2-1	SH-3-1 thru SH-3-14

Student Handout 1

This Handout Contains

This student handout contains the advance sheet.

STUDENT HANDOUT 1

ADVANCE SHEET T231

Introduction

The intent of this lesson is not to make supply sergeants out of you, but to make you aware of the supply procedures that apply to you and your subordinates. You must be aware of what your supply responsibilities are and how you can do your part in the care and accountability of equipment and supplies entrusted to you or your subordinates.

TLO

Terminal Learning Objective for this lesson is:

Action:	Recognize your role in supply procedures.
Conditions:	While serving as a team, squad, or section leader and given Student Handouts 2 and 3.
Standard:	Recognized your role in supply procedures by-- <ul style="list-style-type: none">· Identifying the requirements needed to comply with Army property accounting requirements.· Identifying the difference between accountability and responsibility.· Identifying the purpose of inventories and hand receipts.· Identifying requirements for the Command Supply Discipline Program (CSDP) IAW DA Pam 710-2-1 and AR 735-5;

ELO A: Comply with Army property accountability requirements.

ELO B: Identify the difference between accountability and responsibility.

ELO C: Identify the purpose of inventories and hand receipts.

ELO D: Enforce the Command Supply Discipline Program (CSDP).

Student Assignments

Before class--

- Read Student Handouts 2 and 3 with particular emphasis on purpose and preparation of DA Form 2062, DA Form 3161, and DA Form 3749 and their legend.
-

Student Materials

You must bring the following to class:

- Pencil/pen and notepaper.
 - All materials received for this lesson.
-

Student Handout 2

Extract From AR 735-5, Policies and Procedures for Property Accountability

This Handout Contains

This student handout contains 13 pages of material extracted from AR 735-5. These pages may not mirror the format of the paper-based regulation; however the actual text does.

Chap 2	Para 2.1, 2.2, 2.6, 2.7, 2.8, 2.8A thru 2.8G, and 2.9
Chap 7	Para 7.0 thru 7.7
Chap 11	Para 11.0 thru 11.5
Chap 12	Para 12.0 thru 12.1A
Chap 13	Para 13.1 and 13.2
Glossary	Section 1

RECOVERABLE PUBLICATION

YOU RECEIVED THIS DOCUMENT IN A DAMAGE FREE CONDITION. DAMAGE, IN ANY WAY, TO INCLUDE HIGHLIGHTING, PENCIL MARKS, OR MISSING PAGES MAY SUBJECT YOU TO PECUNIARY LIABILITY (STATEMENT OF CHARGES, CASH COLLECTION, ETC.) TO RECOVER PRINTING COSTS.

Student Handout 2

Extract From AR 735-5, Policies and Procedures for Property Accountability

**This Handout
Contains**

This student handout contains 13 pages of material extracted from AR 735-5. These pages may not mirror the format of the paper-based regulation; however, the actual text does.

Chap 2	Para 2.1, 2.2, 2.6, 2.7, 2.8, 2.8A thru 2.8G, and 2.9
Chap 7	Para 7.0 thru 7.7
Chap 11	Para 11.0 thru 11.5
Chap 12	Para 12.0 thru 12.1A
Chap 13	Para 13.1 and 13.2
Glossary	Section 1

RECOVERABLE PUBLICATION

YOU RECEIVED THIS DOCUMENT IN A DAMAGE FREE CONDITION. DAMAGE, IN ANY WAY, TO INCLUDE HIGHLIGHTING, PENCIL MARKS, OR MISSING PAGES MAY SUBJECT YOU TO PECUNIARY LIABILITY (STATEMENT OF CHARGES, CASH COLLECTION, ETC.) TO RECOVER PRINTING COSTS.

2.1 General requirements

- a. All persons entrusted with Government property are responsible for its proper use, care, custody and safekeeping.
- b. Persons will not be assigned to duty that will prevent them from exercising proper care and custody over the property they are responsible for.
- c. When a person assumes accountability for property that is remotely located, records must be maintained to show the location of the property and the persons charged with its care and safekeeping.
- d. Vouchers for the issue or expenditure of property that are not specifically authorized by regulations or authorization tables will give the reason for the transaction and identify the commander who directed it.
- e. Army property will not be used for any private purpose except as authorized by Headquarters, Department of the Army (HQDA).
- f. No Government property will be sold, given as a gift, loaned, exchanged, or otherwise disposed of unless specifically authorized by law. Items replaced in-kind and payments made under the provisions of paragraph 12-1 for lost, damaged, or destroyed Army property do not constitute a sale of Army property. Title to such property remains with the U.S. Government.
- g. Giving or accepting an issue document, hand receipt, or other form of receipt to cover articles that are missing, or appear to be missing, is prohibited.
- h. Property documents and property record cards maintained for stock record accounts need not show the manufacturer's serial numbers unless specifically required by Army regulation (AR). Serial numbers, for property in use, will be shown on property books and property book supporting documents under AR 710-2, paragraph 2-5I(3).
- i. Army property will not be loaned or leased except as specifically authorized in AR 37-1, AR 420-17, AR 700-131, or other appropriate ARs.
- j. Military members or civilian employees of the Army who occupy Government quarters, or who have been issued furnishings for use in family quarters, must properly care for such property. They, or where appropriate, their spouses, must sign a document to show occupancy of quarters and receipt of the furnishings.
- k. The requisitioning or assembling of excess repair parts and/or components to create an unauthorized end item is prohibited. All excess

equipment and supplies will be turned in to the appropriate supply support activity in accordance with AR 710-2, paragraph 2-13.

2.2 Accounting for Army property

- a. All property acquired by the Army from whatever source, whether paid for or not, must be accounted for as prescribed by this regulation and other appropriate ARs. Such accounting will be maintained through formal records. The accounting will be continuous from the time of acquisition until the ultimate consumption or disposal of the property occurs. Supporting documents will be maintained as prescribed by appropriate regulations.
- b. Property is categorized for financial accounting and reporting purposes as real property or personal property. Real property consists of lands and structures. (See chap 4, sec I.) Personal property is made up of capital equipment and other nonexpendable supplies, collectively called nonconsumable supplies, and all consumable supplies. (See chap 4, sec II.)
- c. All property, except real property and contractor acquired property, acquired in any manner will be processed through and accounted for on a formal stock record account before issue.
- d. All Army property, except real property, will be classified for property accounting purposes as expendable, durable, or nonexpendable. Criteria for each accounting requirements code is shown in chapter 7. The physical characteristics and the anticipated use are the main factors in classifying an item. However, unit price will be considered to ensure that the costs of the accounting procedures being required are not out of proportion to the cost of the item being controlled. Items classified as--
 - (1) Nonexpendable will require formal property book accounting at the user level.
 - (2) Expendable or durable require no formal accounting after issue to the user level.
 - (3) Durable hand tools will be controlled at the user level using hand receipt procedures.
- e. Accountable officers will establish accountability for any property not accounted for as soon as he or she discovers it. Procedures are contained in DA Pamphlet 710-2-2, paragraph 14-2.
- f. Employees of the Army, both military and civilian, will turn in all found Government property to the supply system.

2.6 Inventories of property

a. Supplies and equipment on hand at U.S. Army Materiel Command (USAMC) accountable supply distribution activities and depots will be inventoried according to AR 740-26, paragraph 1-5b. Assets belonging to USAMC and stored at Army installations (other than AMC installations) will be physically inventoried according to the criteria in AR 740-26.

b. A complete physical inventory of all supplies and equipment in storage at supply support activities (SSA) awaiting issue or turn-in will be accomplished annually according to AR 710-2, paragraph 3-29c, 4-34, 5-23b or 6-14b as applicable. The results will be reconciled with the stock accounting records.

c. At the user level, all on-hand property carried on property book records and/or hand receipt records will be inventoried annually, or upon change of the primary hand receipt holder, whichever comes first. Upon change of the property book officer, all property not issued on hand receipt will be jointly inventoried by the outgoing and incoming property book officers. Conduct of these inventories will be documented and the results reconciled with the accounting records. See AR 710-2, table 2-1 for variances in the frequencies of these inventories. The above inventories will be accomplished in accordance with AR 710-2, paragraph 2-12d and table 2-1.

d. Real property will be physically inventoried once every 3 years or upon change of the accountable officer, whichever comes first per AR 420-17, paragraph 5-32h. The results will be reconciled with the accounting records.

e. Army war reserve - 3 (AWR-3) stocks. A 100 percent inventory will be conducted when ships are downloaded in port during cyclic maintenance vessel berthing.

f. Inventories will be conducted more often when prescribed by other regulations or when directed by the commander or the accountable officer. The person having possession of, or having command/direct responsibility over the property is responsible for the conduct of the inventory. The accountable officer will ensure inventories are conducted when required. A record of the inventory and all adjustment documents resulting from the inventory will be maintained with the property records for a minimum of 2 years.

2. SECTION-II Accountability and Responsibility

Subtopics:

- [Accountability](#)
- [Responsibility](#)
- [Relationship between accountability and responsibility](#)

2.7 Accountability

Accountability is the obligation of a person to keep records of property, documents, or funds. These records show identification data, gains, losses, dues-in, dues-out, and balances on hand or in use.

2.8 Responsibility

Responsibility is the obligation of an individual to ensure Government property and funds entrusted to his or her possession, command or supervision are properly used and cared for, and that proper custody and safekeeping are provided. Figure 2-1 shows the different types of responsibility and their relationship to the levels of command. The five different types of responsibility are--

Subtopics:

- [Command responsibility.](#)
- [Supervisory responsibility.](#)
- [Direct responsibility.](#)
- [Custodial responsibility.](#)
- [Personal responsibility.](#)
- [Responsibility relationships.](#)
- [Responsibility for public funds.](#)

2.8.A Command responsibility.

a. Command responsibility. The obligation of a commander to ensure all Government property within his or her command is properly used and cared for, and that proper custody and safekeeping are provided. Command responsibility is inherent in command and cannot be delegated. It is evidenced by assignment to a command position at any level and includes--

- (1) Ensuring the security of all property of the command, whether in use or in storage.
- (2) Observing subordinates to ensure their activities contribute to the proper custody, care, use, and safekeeping of all property within the command.
- (3) Enforcing all security, safety, and accounting requirements.

(4) Taking administrative or disciplinary measures when necessary.

2.8.B Supervisory responsibility.

b. Supervisory responsibility. The obligation of a supervisor to ensure all Government property issued to, or used by his or her subordinates is properly used and cared for, and that proper custody and safekeeping are provided. It is inherent in all supervisory positions, is not contingent upon signed receipts or responsibility statements and cannot be delegated. It arises because of assignment to a specific position and includes--

- (1) Providing proper guidance and direction.
- (2) Enforcing all security, safety, and accounting requirements.
- (3) Maintaining a supervisory climate that will facilitate and ensure the proper care and use of Government property.

2.8.C Direct responsibility.

c. Direct responsibility. The obligation of a person to ensure all Government property for which he or she has receipted, is properly used and cared for, and that proper custody and safekeeping are provided. Direct responsibility results from assignment as an accountable officer, receipt of formal written delegation, or acceptance of the property on hand receipt from an accountable officer. Commanders, and/or directors of separate TDA activities will determine and assign in writing those individuals who will have direct responsibility for property.

2.8.D Custodial responsibility.

d. Custodial responsibility. The obligation of an individual for property in storage awaiting issue or turn-in to exercise reasonable and prudent actions to properly care for, and ensure proper custody and safekeeping of the property are provided. Custodial responsibility results from assignment as a supply sergeant, supply custodian, supply clerk, or warehouse person, and is rated by and answerable directly to the accountable officer or the individual having direct responsibility for the property.

Responsibilities include--

- (1) Ensuring the security of all property stored within the supply room and storage annexes belonging to the supply room or SSA is adequate.
- (2) Observing subordinates to ensure their activities contribute to the proper custody, care, and safekeeping of all property within the supply

room and storage annexes belonging to the supply room or SSA.

(3) Enforcing all security, safety, and accounting requirements.

(4) When unable to enforce any of these, reporting the problem(s) to their immediate supervisor.

2.8.E Personal responsibility.

e. Personal responsibility. The obligation of a person to exercise reasonable and prudent actions to properly use, care for, and safeguard all Government property in his or her physical possession. It applies to all Government property issued for, acquired for, or converted to a person's exclusive use, with or without receipt.

2.8.F Responsibility relationships.

f. Responsibility relationships.

- (1) Command responsibility and supervisory responsibility depend on the location of the property within the chain of command. This responsibility is a part of a job or position and is incurred by assuming that command or supervisory position. It cannot be delegated.
- (2) Direct responsibility is a formal assignment of property responsibility to a person within the supply chain who has the property within his or her custody, but not necessarily in their possession or for their use. Accountable officers always have direct responsibility unless it has been specifically assigned to another person. Accountable officers may delegate such responsibility by written designation or by issue of the property on a hand receipt.
- (3) Personal responsibility always accompanies the physical possession of property.

2.8.G Responsibility for public funds.

g. Responsibility for public funds. A person who receives or handles public funds has personal responsibility for safeguarding those funds until they are deposited with a disbursing officer. That person is financially liable for the full value of the loss of funds when the loss is attributable to their personal negligence or misconduct.

2.9 Relationship between accountability and responsibility

Accountability pertains to maintaining formally prescribed property records for a property or sales account. It is an obligation officially assigned to a specific person and may not be delegated. Responsibility pertains to the care, custody, and safekeeping of Government

property. The specific type of responsibility depends on the relationship of the person to the property. Accountability and the five types of responsibility are separate obligations. They are incurred for separate reasons.

a. Accountability and each type of responsibility carry specific duties. Financial liability can be assessed against any person who fails, through negligence or misconduct, to perform those duties and where such failure is the proximate cause of a loss to the U.S. Government. (See para 13-28c.)

b. The appointment as an accountable officer for a stock record account and/or a property book account carries with it responsibility as follows: (1) At the stock record account level, the appointment as an accountable officer carries with it direct responsibility for all the property carried on the stock accounting records. This direct responsibility may be further delegated to the storage supervisor.

(2) At the property book level, the appointment as a PBO carries with it direct responsibility for all the property carried on the property book records that has not been issued on hand receipt. Property issued by a PBO on hand receipt (called the primary hand receipt) carries with it the delegation of direct responsibility for the property listed. Further hand receipting (sub-hand receipting) does not transfer direct responsibility nor relieve the primary hand receipt holder of his or her duties.

c. Any member of the U.S. Army, civilian or military, may be charged with responsibility for property.

d. A contractor is charged with direct responsibility for specifically identified GFP provided to the contractor under the terms of the contract.

7.0 Nonexpendable, Expendable, and Durable Property

Subtopics:

- [General accounting requirements](#)
- [Nonexpendable property](#)
- [Accounting for nonexpendable property](#)
- [Expendable property](#)
- [Accounting for expendable property](#)
- [Durable property](#)
- [Accounting for durable property](#)

7.1 General accounting requirements

a. All Army property, except real property, is classified for property accounting purposes as expendable, durable, or nonexpendable. The

Logistics Support Activity (LOGSA) assigns the accounting requirements code (ARC) using the ARC assignment criteria contained in DA Pamphlet 708-2, chapter 2, section XVI. An ARC is assigned to each item of supply to identify its specific classification and the degree of accounting and control that must be applied at the user level. The ARC is published in appropriate supply publications.

b. The criteria in this chapter will be used to classify nonstandard items locally procured or fabricated.

c. Army property, except for funds on the records of an FAO, which become lost, damaged, or destroyed through causes of other than fair wear and tear will be accounted for per paragraph 12-1 of this regulation.

7.2 Nonexpendable property

Nonexpendable property is personal property that is not consumed in use and that retains its original identity during the period of use. This includes all nonconsumable major end items authorized by DA-recognized authorization documents. (See AR 71-13, chapter 2, section III.) These items have an ARC of "N" in the Army Master Data File (AMDF). Commercial and fabricated items similar to items coded "N" in the AMDF are considered nonexpendable property.

7.3 Accounting for nonexpendable property

a. Nonexpendable property requires formal accountability throughout the life of the item. Nonexpendable items will be accounted for at the using unit level using property book procedures in accordance with AR 710-2, paragraph 2-5. Above the user level, accountability will be maintained using stock record accounting procedures in accordance with AR 710-2, section IV of chapter 3, 4, 5 or 6, as applicable. Other publications that include policy and procedures on accounting for property are AR 710-1, AR 725-50, and DA Pamphlets 710-2-1 and 710-2-2.

b. Additional commodity unique requirements are contained in the commodity oriented regulations cited in AR 710-2, paragraph 1-1, and chapter 4 of this regulation.

7.4 Expendable property

Expendable property is property that is consumed in use, or that loses its identity in use. It includes items not consumed in use, with a unit cost of less than \$300 and having a

controlled inventory item code (CIIC) of "U" or "7" assigned. The following classes or types of property will be classified as expendable.

- a. Supplies consumed in the maintenance and upkeep of public service. Examples are oil, paint, fuel, and cleaning and preserving materials.
- b. Supplies that lose their identity when used to repair or complete other items. Examples are assemblies, repair parts, and accessories.
- c. Supplies consumed by Government activities in the manufacturing, testing, sampling, or for experimental purposes. Also included are audiovisual products, training devices, training aids, and displays when these supplies will be consumed or rendered unserviceable for the purpose originally intended.
- d. Office supplies and equipment (such as paper, staplers, and hole punchers) with a unit cost of less than \$300.
- e. Subsistence items.
- f. Commercial or fabricated items similar to items with an ARC of "X" (expendable) in the AMDF.
- g. Special tooling, jigs, fixtures, and templates, provided--
 - (1) Like item is not available through normal supply channels.
 - (2) Item is fabricated for exclusive use by Industrial Operations Command (IOC) depot in depot rebuild programs, and costs less than \$2,500.

7.5 Accounting for expendable property

- a. Accounting for expendable property before issue to the user is the same as accounting for durable and nonexpendable property.
- b. Expendable property authorized by an MTOE or TDA, and deployable or augmentation property authorized by a CTA will be accounted for on property book records.
- c. All other expendable property is considered, for accounting purposes, to be consumed upon issue; consequently, no formal accounting of expendable property is required after issue from the SRA level, to the user level.
- d. Some items, although classified as expendable, are of such a nature as to require additional supply and issue controls. Such controls, when needed, will be prescribed by the wholesale item manager. Examples are shown below.
 - (1) Expendable items, component assemblies, repair parts, and accessories identified as recoverable or pilferable items. (See AR 710-2, paragraph 2-6e.)

- (2) Drugs identified by The Surgeon General. (See AR 40-61, chapter 3.)
- (3) Udenatured alcohol and alcoholic liquors. (See AR 40-61, paragraph 3-55.)
- (4) Food items at the dining facility level. (See AR 30-1, chapter 7.)
- (5) Bulk Fuels. (See AR 710-2, paragraph 2-35.)
- (6) Subsistence drawn for training. (See Common Table of Allowances (CTA) 50-970 and AR 30-1, paragraph 10-12.)
- (7) Tools. When expendable tools are issued to the user, issues will be controlled and responsibility assigned by using hand receipt, component hand receipt, tool room, or tool crib procedures. (See AR 710-2, paragraph 2-10.)
- (8) Facilities Engineering supplies. (See AR 420-17, chapter 6.)
- (9) Radio frequency (RF) tags. (See AR 710-2, paragraph 1-29.)
- e. Items which are issued for the purpose of destructive testing and experiments will be accounted for as expendable property. These include items that are issued to--
 - (1) An Army activity or a Government laboratory for use in tests or experiments that will cause the items to be destroyed, made useless, or undergo identity change.
 - (2) An Army activity for use as training aids, devices, or displays that will be consumed in training, with the understanding that when the items are no longer needed they will be disposed of under current supply procedures.
- f. Private firms likely to become manufacturers of supplies or equipment, or to perform services under a contract with the Army, may be issued free samples on approval of procuring activity. Such items will be accounted for as expendable property.
 - (1) All items will be credited to the SRA on issue and no further accounting will be required.
 - (2) Written authority for the transfer will be filed with a valid credit voucher. Any of the following is considered a valid credit voucher:
 - (a) Receipt from a commercial carrier or transportation agency.
 - (b) Certificate of the accountable officer showing the date and place items were mailed.
 - (c) Receipt from an authorized representative of the private firm or organization.
- g. Fabricated items described in paragraph 7-4h above will be accounted for as expendable property. However, a control point will be established for fabricated items earmarked for reuse. Before fabricating a new item, a check of the control point for a like item already on hand will be made.

7.6 Durable property

Durable property is personal property that is not consumed in use, does not require property book accountability, but because of its unique characteristics requires control when issued to the user. The following classes or types of property will be coded durable and responsibility assigned as follows:

- a. All hand tools in Federal Supply Classes (FSC) 5110, 5120, 5130, 5133, 5136, 5140, 5180, 5210, 5220, and 5280 with a unit price greater than \$5.00. When the unit of issue contains more than one item (e.g. package, box, dozen, etc) and the cost of a single item (unit of measurement) is less than \$5.00, the hand tool will be treated as an expendable item at the user level, even though it is coded as durable in the AMDF.
- b. Personal property in FSC 3510, 4110, 4140, 6240, 7105, 7110, 7125, 7195, 7210, 7220, 7230, 7290, 7310, 7320, 7350, 7820, and 7910, having a unit cost of over \$300, but less than \$2,500, and assigned a CIIC of "U" or "7."
- c. Nonconsumable supply class VIII items as limited by AR 40-61, and not otherwise coded with an ARC of "N" (nonexpendable) in the AMDF.
- d. Commercial and fabricated items similar to those items coded with an ARC of "D" (durable) in the AMDF.
- e. Audiovisual production master material and copies that are accounted for under AR 25-1.

7.7 Accounting for durable property

- a. Accounting procedures for durable items before issue to the user level are the same as for expendable and nonexpendable items.
- b. Accounting for durable property at the user level is not required. However, because of the nature of these items, they must be controlled and responsibility assigned as follows--
 - (1) Durable hand tools that are components of sets, kits, or outfits will be controlled using hand receipt annexes or component hand receipts, per AR 710-2, paragraph 2-10h.
 - (2) Durable hand tools that are not components of sets kits, or outfits will be controlled using hand tool receipts and sub-hand receipts. Tool room or tool crib procedures may be used in lieu of hand receipts and sub-hand receipts in accordance with AR 710-2, paragraph 2-10i, or j, as applicable, and DA Pamphlet 710-2-1, paragraph 6-3.
 - (3) Durable property in FSCs 3510, 4110, 4140, 6240, 7105, 7110, 7125, 7195, 7210, 7220,

7230, 7290, 7310, 7320, 7350, 7820, and 7910 will be monitored by the commander or the head of the activity. Annually, the commander or the head of the activity will conduct a management review of all the on hand durable items within the above FSCs to determine whether there are any indications of any missing items, and whether there are any indications of fraud, waste or abuse. Anytime there are indications of lost, damaged or destroyed property, the commander or the head of the activity should initiate a report of survey investigation or an AR 15-6 investigation to determine corrective measures that can be taken to correct the deficiency causing the loss, and determine whether financial liability should be assessed. The commander or the head of the activity will document that a management review of durable property was conducted, stating what the results were, and what corrective actions, if any, were taken. Documentation will be prepared in the form of a memorandum for record in duplicate. One copy will be retained at the unit or activity, and one copy provided to the next level of command. These memorandums for records will be retained on file for 2 years before being destroyed.

11.0 Command Supply Discipline Program (CSDP)

Subtopics:

- [Introduction](#)
- [Program Guidance](#)

11. SECTION-I Introduction

Subtopics:

- [General information](#)
- [CSDP purpose](#)
- [Explanation of terms that apply to the CSDP.](#)
- [CSDP responsibilities](#)

11.2 CSDP purpose

- a. The purpose of the CSDP is to--
 - (1) Establish supply discipline as regulatory guidance.
 - (2) Standardize supply discipline requirements.
 - (3) Provide responsible personnel with a single listing of all existing supply discipline requirements.
 - (4) Make the U.S. Army more efficient regarding time spent monitoring subordinates' actions.
- b. To achieve the above purpose, the CSDP will-

- (1) Ensure compliance with DA supply policy and procedures.
- (2) Determine the adequacy of established DA supply policy and procedures.
- (3) Identify supply problems to permit timely corrective action within the chain of command.

11.3 Explanation of terms that apply to the CSDP.

Subtopics:

- [Supervisory personnel.](#)
- [Supply economy.](#)
- [Supply discipline.](#)
- [The CSDP.](#)
- [Repeat finding.](#)
- [Requirements listing.](#)

11.3.A Supervisory personnel.

a. Supervisory personnel. All individuals in a position of responsibility whose job involves them with supply operations within or for the U.S. Army force structure. This applies to officers, warrant officers, NCOs, and civilians.

11.3.B Supply economy.

b. Supply economy. The conservation of materiel by every individual dealing with Army supplies to ensure that only the proper item in the necessary amount is used to accomplish a task. The term Stewardship of Resources is synonymous with Supply Economy.

11.3.C Supply discipline.

c. Supply discipline. The compliance with established DA regulations to effectively administer supply economy. Supply discipline applies to the use of supply funds and to all functions and levels of supply operations, (from contractor through the wholesale and retail level, to the user).

11.3.D The CSDP.

d. The CSDP. A four-fold program addressing--

- (1) Responsibilities of commanders and supervisory personnel to instill supply discipline in their operations.
- (2) Guidance for evaluating supply discipline.
- (3) Feedback through command and technical channels for improving supply policy.
- (4) Follow-up to ensure supply discipline is maintained.

11. SECTION-II Program Guidance

Subtopics:

- [The CSDP's intent](#)
- [The CSDP implementation procedures](#)
- [Monitoring--MACOM and DA levels only](#)

11.5 The CSDP's intent

a. The CSDP is designed as a commander's program and directed at eliminating noncompliance with supply regulations. To accomplish this, the CSDP assists commanders by enabling them to become aware of DA regulatory supply requirements.

b. The CSDP is not intended to be solely an inspection program. Rather, responsible personnel are expected to use the program to--

- (1) Gain familiarity with established policy.
- (2) Enforce compliance with policy by subordinate personnel.

c. Evaluations are a necessary part of the CSDP in order to monitor performance. The intended result is to factually present to the commander what supply problems exist so the chain of command can initiate prompt corrective action.

12.0 Methods of Obtaining Relief from Responsibility for Property

Subtopics:

- [General actions to protect Government property](#)
- [Actions to take when individuals admit liability](#)

12.1 General actions to protect Government property

Subtopics:

- [Administrative action.](#)
- [Reporting requirements.](#)
- [Administrative action taken for causes of other than fair wear and tear.](#)

12.1.A Administrative action.

a. Administrative action. Administrative measures available to commanders to ensure enforcement of property accountability. When property becomes lost, damaged, or destroyed, use one of the adjustment methods discussed in this regulation.

(1) The methods discussed below are designed to protect the right of the U.S. Government to obtain reimbursement for the loss, damage, or destruction of Government property caused by negligence or misconduct. These methods:

- (a) Are materiel accounting oriented and are not appropriate for, nor intended to be used as corrective action or punishment, when negligence or willful misconduct is known or

suspected to have contributed to the loss, damage, or destruction of Government property.

(b) Do not constitute a punishment.

(c) Do not and should not preclude the use of adverse administrative or disciplinary measures.

(2) Commanders who determine that the cause of loss, damage or destruction warrants adverse administrative or disciplinary action should take appropriate action. These actions include, but are not limited to--

(a) An oral or written reprimand.

(b) Appropriate remarks in officer's, noncommissioned officer's, and civilian's evaluation reports.

(c) MOS reclassification.

(d) Bar to reenlistment.

(e) Action under the UCMJ. ARNG members who are not in the Federal service are not subject to the UCMJ; they are subject to the military codes of their state.

(f) Adverse actions against civilian personnel as authorized.

13. SECTION-I General

Subtopics:

- [Purpose of a report of survey](#)
- [Mandatory initiation of a report of survey](#)
- [Related reports of survey](#)
- [Chain of command for processing reports of survey](#)
- [Time constraints for processing reports of survey](#)
- [Report of survey initiator](#)
- [Time constraints for initiation of reports of survey](#)
- [Basic requirements for DA Form 4697](#)
- [Preparation requirements for DA Form 4697](#)
- [Distribution](#)
- [Disposition of damaged property](#)

13.2. Mandatory initiation of a report of survey

a. Initiate and process a report of survey to account for lost, damaged, or destroyed U.S. Government property when one or more of the situations listed below exist. Tables 12-1 and 12-2 display this data in chart form, segregated for damaged property and lost or destroyed property. Process the report of survey in accordance with the version of this regulation in effect at the time the loss, damage or destruction occurred. A report of survey will be processed when—

(1) Negligence or willful misconduct is suspected as the cause, and the individual does not admit liability and refuses to make voluntary reimbursement to the Government for the full value of the loss, less depreciation.

(2) The property loss, damage, or destruction involves a change of accountable officer's inventory and the outgoing accountable officer made no voluntary reimbursement for the full amount of the loss to the Government.

(3) The value of the admitted loss, damage, or destruction exceeds the individual's monthly basic pay.

(4) The value of the damages or shortages in occupied Government quarters (real property and furnishings combined) or Government furnishings in non-Government quarters exceeds the individual's monthly basic pay.

(5) The total handling loss of a specific bulk petroleum product exceeds the allowable loss for that product, and the dollar value of the total loss exceeds \$500. See AR 710-2, paragraph 2-35i.

(6) The Loss or destruction involves a sensitive item. Investigate sensitive items lost or destroyed per AR 15-6.

However, do not use the AR 15-6 investigation as authority to adjust property records or to assess financial liability.

Process a report of survey to accomplish either of these actions. When using an AR 15-6 investigation, do not request a separate investigation by a survey officer.

(7) The loss or destruction involves public funds or other negotiable instruments.

(8) Required by higher authority or other DA regulations.

(9) Directed by an inventory adjustment report (IAR) approving authority.

(10) The loss or damage involves a GSA vehicle, and the administrative actions under paragraph 12-1c above have not been taken.

(11) The loss resulted from a fire, theft or natural disaster.

b. Paragraph 13-24 discusses the relationship between an AR 15-6 investigation and a report of survey, and the processing procedures.

c. AR 190-11, appendix E, contains mandatory requirements for initiating an AR 15-6 investigation.

d. Accounting for the loss or destruction of small arms ammunition.

(1) *Stock record level.* Do not use an AR 15-6 investigation or a report of survey for small arms ammunition unless the quantity lost or destroyed

equals or exceeds those listed in AR 190-11, appendix E. If the quantity lost or destroyed does not warrant an AR 15-6 investigation, prepare the adjustment using inventory adjustment report procedures under the provisions of paragraph 14-29.

(2) *Property book level.* When the loss or destruction involves small arms ammunition, process a report of survey to adjust the quantity on the property book record.

GLOSSARY

Section I

Abbreviations

ABL

ammunition basic load

A&E

ammunition and explosives

AAC

acquisition advice code

AAFA

Army aviation flight activities

AAR

administrative adjustment report

AASF

Army aviation support facilities

ACCOR

Army COMSEC Central Office of Record

ACWT

average customer wait time

ADP

automated data processing

ADPE

automated data processing equipment

ALC

Accounting Legend Code

ALW

allowance

AMC

Army Materiel Command

AMDF

Army Master Data File

ANMCS

anticipated not mission capable supply

AR

Army Regulation

ARC

accounting requirements code

ARI

automatic return item

ARNG

Army National Guard

ASIOE

Associated Support Items of Equipment

ASL

authorized stockage list

ASP

ammunition supply point

AUTODIN

Automatic Digital Network

AUTOSEVOCOM

Automatic Secure Voice Communications Network

AUTOVON

Automatic Voice Network

AV

aviation

AVCRAD

aviation classification repair activity depots

AVFUEL

aviation fuel

AVGAS

aviation gasoline

AVIM

aviation intermediate maintenance

AVUM

aviation unit maintenance

AVOIL

aviation oil

AWOL

absent without leave

BII

basic issue item

BOI

basis of issue

BUR

bottoms-up reconciliation

CAGE

Commercial and Government Entity Code

CAM

chemical agent monitor

CBS-X

Continuing Balance System-Expanded

CCA

Central Collection Agency

CCE

commercial construction equipment

CCI

controlled cryptographic item

CCISP

controlled cryptographic item serialization program

CEAS

commissary equipment authorization schedule

CG

Commanding General

CIF

central issue facility

CIIC

controlled inventory item code

CLSF

COMSEC logistic support facilities

CMCS

COMSEC Materiel Control System

CMDSA

COMSEC Materiel Direct Support Activity

CNGB

Chief, National Guard Bureau

COEI

components of end items

COMSEC

communication security
CONUS
continental United States
COPARS
contractor operated parts store
COSCOM
Corps Support Command
CDSP
Command Supply Discipline Program
CRP
central receiving point
CS
combat stockage
CTA
common table of allowances
CXL
canceled
DA
Department of the Army
DAMPL
Department of the Army Materiel Priority List
DAO
division ammunition officer
DFSC
Defense Fuel Support Center
DFSP
Defense Fuel Support Point
DGSC
Defense General Supply Center
DIC
document identifier code
DISCOM
division support command
DLA
Defense Logistics Agency
DLOGS
Division Logistics
DMSO
Division Medical Supply Officer
DOD
Department of Defense
DODAAC
Department of Defense Activity Address Code
DODIC
Department of Defense Small Arms Serialization Program
DOL
director of logistics
DRMO
Defense Reutilization and Marketing Office
DS
direct support
EC
essentiality code
ECS
equipment concentration site

EDD
estimated delivery date
EIC
end item code
EIR
equipment improvement recommendation
EOD
explosive ordnance disposal
EPA
Environmental Protection Agency
ERC
equipment readiness code
ERPSL
essential repair parts stockage list
ESR
equipment status report
FAD
Force/Activity Designator
FAO
finance and accounting office
FAR
Federal Acquisition Regulation
FMS
foreign military sales
FOB
free on board
FSC
Federal supply class
FSG
Federal supply group
FTX
field training exercise
FWT
fair wear and tear
FY
fiscal year
GBL
government bill of lading
GOCO
Government-owned, contractor-operated
GS
general support
GSA
General Services Administration
HQDA
Headquarters, Department of the Army
HRH
hand receipt holder
IAR
Inventory Adjustment Report
ICP
Inventory Control Point
IDS
intermediate direct support
IFMS
interagency fleet management system

IGS
intermediate general support
IMPE
information management processing equipment
IMPL
initial mandatory parts list
INSCOM
U.S. Army Intelligence and Security Command
IPD
issue priority designator
LBAD
Lexington-Blue Grass Army Depot
ISD
installation supply division
JTA
Joint Table of Allowances
JTX
joint training exercise
LCA
logistic control activity
LIF
Logistics Intelligence File
LIN
line item number
LTC
Lieutenant Colonel
MACOM
Major Army Command
MAL
master authorization list
MATCAT
materiel category
MATES
mobilization and training equipment sites
MBPAS
Monthly Bulk Petroleum Accounting Summary
MCN
management control number
MDC
magazine data card
MDS
model/design/series
MHE
material handling equipment
MILSTRIP
Military Standard Requisitioning and Issue Procedures
MOA
memorandum of agreement
MOGAS
motor gasoline
MOS
military occupational specialty
MOU
memorandum of understanding
MPL
mandatory parts list
MPN
manufacturer's part number
MS
minimum stockage
MSC
Military Sealift Command, Major Subordinate Command
MSE
Mobile Subscriber Equipment
MTOE
modification table of organization and equipment
MUC
maintenance use code
MWO
modification work order
NCO
noncommissioned officer
NDCC
National Defense Cadet Corps
NGB
National Guard Bureau
NGR
National Guard Regulation
NICP
National Inventory Control Point (also see ICP)
NIIN
national item identification number
NLT
not later than
NMCS
not mission capable supply
NSN
national stock number
NTV
non-tactical vehicle
OCIE
organizational clothing and individual equipment
OCONUS
Outside Continental United States
OIC
officer in charge
OL
operating level
OMA
Operation Maintenance, Army
ORF
operational readiness float
OSHA
Occupational Safety Health Agency
PBO
Property Book Officer
PCS
permanent change of station
PD
priority designator

PHRH
primary hand receipt holder
PLL
prescribed load list
POL
petroleum oils and lubricants
POM
preparation for overseas movement
QASAS
Quality Assurance Specialist Ammunition Surveillance
QDR
quality deficiency report
QPBS
Quantity possessed by soldiers
QSL
quality status listing
QSS
quick supply store
RATTS
Radio Active Testing and Tracking System
RC
Reserve Component; recoverability code
RDD
required delivery date
REQ-VAL
requisition validation
RICC
reportable item control code
ROD
report of discrepancy
ROTC
Reserve Officer's Training Corps
RPSTL
repair parts special tools list
RX
repairable exchange
SA
stockage allowance
SAILS
Standard Army Intermediate Level Supply System
SASSO
small arms serialization surety officer
SAVAR
Standard Army Validation and Reconciliation System
SC
supply catalog
SDD
standard delivery date
SER
serial number
SF
standard form
SFC

sergeant first class
SIMS-X
Selected Item Management System-Expanded
SINCGARS
Single Channel Ground Airborne Radio system
SKO
sets, kits, and outfits
SLAC
support list allowance card
SMC
State Marksmanship Coordinator
SN
serial number
SOP
standard operating procedure
SOS
source of supply
SPBS
Standard Property Book System
SPBS-R
Standard Property Book System-Redesigned
SPBS-R-I-TDA
Standard Property Book System-Redesigned - Installation- TDA
SSA
supply support activity
SSG
staff sergeant
SSSC
self-service supply center
STAMIS
Standard Army Management Information System
STARC
State Army Reserve Command
TAAC
Training Ammunition Authorization Committee
TAACOM
Theater Army Command
TAFR
Training Ammunition Forecast Report
TAG
The Adjutant General
TAMIS
Training Ammunition Management Information System
TAMS
Training Ammunition Management System
TASA
total authorized stockage allowance
TAT
to accompany troops
TB
technical bulletin
TDA
table of distribution and allowances

TDY
temporary duty

TM
technical manual

TMDE
Test, Measurement, and Diagnostic Equipment

TOE
table of organization and equipment

TP
total package

TPF
total package fielding

TRC
type requirement code

TRADOC
U.S. Army Training and Doctrine Command

TTP
trailer transfer point

TSA
Troop Support Activity

UI
unit of issue

UIC
unit identification code

ULLS
Unit Level Logistics System

UMMIPS
Uniform Materiel Movement and Issue Priority System

UND
urgency of need designator

USACIDC
U.S. Army Criminal Investigation Command

USACSLA
U.S. Army Communications Security Logistics Activity

USAISC
U.S. Army Information Systems Command

USAMMA
U.S. Army Medical Materiel Agency

USAOMMCS
U.S. Army Ordnance, Missile, and Munitions Center and School

USAPC
U.S. Army Petroleum Center

USAR
U.S. Army Reserve

USARC
U.S. Army Reserve Component

USPFO
U.S. Property and Fiscal Office

VTAADS
Vertical- The Army Authorization Document System

WARS
Worldwide Ammunition Reporting System

W/ESDC
weapon/equipment system designator code

WO1
Warrant Officer One

WPE
word processing equipment

Student Handout 3

Extract From DA Pam 710-2-1, Using Unit Supply System (Manual Procedures)

**This Handout
Contains**

This student handout contains 13 pages extracted from DA PAM 710-2-1. These pages may not mirror the format of the paper-based regulation; however, the actual text does.

Chap 5

Para 5.0, 5.1, 5.3, and 5.6

Chap 9

Para 9.3 and 9.6

RECOVERABLE PUBLICATION

YOU RECEIVED THIS DOCUMENT IN A DAMAGE FREE CONDITION. DAMAGE, IN ANY WAY, TO INCLUDE HIGHLIGHTING, PENCIL MARKS, OR MISSING PAGES MAY SUBJECT YOU TO PECUNIARY LIABILITY (STATEMENT OF CHARGES, CASH COLLECTION, ETC.) TO RECOVER PRINTING COSTS.

5.0 Assigning Responsibility for Property

Subtopics:

- [Overview](#)
- [The property book](#)
- [Hand receipt procedures](#)
- [Temporary hand receipt procedures](#)
- [Temporary loan of ARNG and USAR equipment to the Active Component](#)
- [Use of DA Form 3749 \(Equipment Receipt\)](#)
- [Management of property by use of an inventory list](#)

5.1 Overview

a. This chapter gives procedures for assigning responsibility for property. It also includes procedures for managing property by using an inventory list.

b. Various records are used to assign responsibility for property. These records are:

- (1) The property book.
- (2) Hand and subhand receipts.
- (3) Temporary hand receipts.
- (4) Equipment receipts.

c. General requirements for keeping records of responsibility are in (1) through (3) below. Specific instructions for keeping these records are in the rest of this chapter.

- (1) Responsibility must be assigned for items accounted for on the property book.
- (2) Items coded as durable are not generally accounted for on property books; but responsibility for these items must still be assigned. Individual hand tools classified as durable in the AMDF, or commercial or fabricated items similar to "D" in the AMDF will be assigned responsibility when issued to the hand receipt holder.
- (3) Responsibility for expendable items does not need to be assigned, except for sensitive expendable items and tools issued from a toolroom. Expendable items do not need to be entered on and or subhand receipts. However, everyone is responsible for taking care of these items. Expendable components of End Items which require use of a component listing or shortage annex will be listed and identified on the document. Hand receipt holders will assume responsibility for these items upon signing the document. Control sensitive expendable items and tools issued from a toolroom using hand receipt or temporary hand receipt procedures in chapters 5 or 6, as applicable.

5.3 Hand receipt procedures

The commander having command responsibility appoints primary hand receipt holders (PHRHs). In a TDA organization the Commander or a civilian director has command responsibility or supervisory responsibility, respectively, for property within the organization. They may designate persons to be PHRHs who will have direct responsibility for property authorized by TDA.

a. Hand receipts are required whenever property book or durable items are issued. The hand receipt lists the property that has been issued. The signature of a person on a hand receipt establishes direct responsibility. Prepare separate hand receipts for installation and organization property.

b. Use DA Form 2062 (Hand Receipt/Annex Number) to record the issue of property book and durable items. Prepare the form in two copies. DA Form 2062 may be overprinted. The person who prepares the DA Form 2062 must keep all copies of hand or subhand receipts current.

(1) For hand receipts prepared by the PBO; the original is kept by the PBO. Copy number 2 is provided to the hand receipt holder.

(2) For subhand receipts prepared by the hand receipt holders; the original is kept by the hand receipt holder. Copy number 2 is provided to the subhand receipt holder. There is no restriction on the number of times property can be subhand receipted, but under normal circumstances, should not exceed from the commander, to the supervisor, to the user.

c. Figure 5-1 gives instructions for preparing DA Form 2062 for use as a hand or subhand receipt. A sample DA Form 2062 prepared as a subhand receipt is shown in figure 5-2. File hand and subhand receipts according to AR 25-400-2, as applicable.

d. Keep hand and subhand receipts current. Do this by posting changes as they occur or by using change documents. When change documents are used, the following procedures apply:

- (1) Use DA Form 3161 for issue and turn-in transactions between the PBO and the hand receipt holder. The form is also used for issue and turn-in transactions between the hand receipt holder and the subhand receipt holder. Prepare the form in two copies. The original is kept by the person who issues or turns in the item. The person receiving the property keeps the second copy. When an end item issued on a

change document has component shortages, prepare a hand receipt annex (para 6-1) to document the missing components. Do not assign an annex number until the change document is posted to the hand or sub hand receipt. Add after the item description (col C) the words "with H/R Annex" for cross-reference purposes. File copies of change documents with the proper hand or subhand receipt. Figure 5-3 gives instructions for preparing DA Form 3161 as a change document.

(2) Post change documents to hand or subhand receipts:

(a) At least every 6 months. The 6-month period is based on the date of the oldest change document.

(b) Before the change of hand or subhand receipt holders.

Note. When the hand receipt holder is replaced, all property listed on the hand receipt will be inventoried. The inventory will be accomplished before the new hand receipt holder assumes responsibility for the property. Responsible officer will specify how much time will be allowed to conduct the inventory. When a hand receipt holder leaves the area of his/her primary duties for a period in excess of 30 calendar days e.g., TDY, leave, emergency, hospitalization or extended detached duty, the commander/activity chief will appoint a temporary hand receipt holder. A joint inventory will be conducted upon departure and return of the hand receipt holder. This will ensure that direct responsibility for the property is maintained in a continuing basis.

(c) Before a change of responsible officer inventory is made.

(d) Change documents are not required to be posted to hand receipts for furnishings in family quarters.

(3) Post change documents to hand or subhand receipts as follows:

(a) Compare all change documents. When an issue and a turn-in has been made for the same item, post only the difference in quantity. Line out serial numbers for items turned in. Enter new serial numbers if they are recorded on the property book.

(b) Add quantities issued to the old quantity shown for the item; enter the new quantity in the next quantity column. Add new serial numbers to the hand receipt if they are recorded on the property book. If an issued item is not already listed on the hand or subhand receipt, enter it on the next available line.

(c) Subtract quantities turned in or expended as operational load from the old quantity shown for the item; enter the new quantity in the next quantity column. If new quantity is zero (0), line out the block. Line through the serial numbers of items turned in.

(d) Advance all other quantities to the next quantity column. Line out unused blocks in the column. Have the hand or subhand receipt holder sign and date the receipt.

(e) Destroy change documents after actions in (a) through (d) above have been completed.

(f) Hand receipt annexes prepared per paragraph 5-3d(1) above will be assigned an annex number and filed with the hand receipt or subhand receipt to which it applies.

(4) DA Form 2407 will be used to document items turned in for repair between the PBO and the hand receipt holder.

5.4 Temporary hand receipt procedures

Hand receipt holders of one unit will not loan items to members of another unit unless approval is first obtained from the appropriate authority. For temporary loans within a component the owning PBO is the approving authority. Exception: Equipment on hand receipt to USAR ECS and ARNG mobilization annual equipment training sites (MATES). For loan of ARNG and USAR equipment to the Active Component, requests must be initiated at the MACOM level and approved by the Reserve Component headquarters (NGB or USARC) owning the equipment. See paragraph 5-5, for temporary loans to Active Components. Equipment authorized an activity funded by AIF will not be permanently loaned to another activity. If the equipment is not required for mission accomplishment, action will be taken to change the applicable TDAs in accordance with AR 71-13. When property is issued or loaned for periods up to 30 calendar days, the following procedures may be used:

a. Prepare DA Form 3161 (in two copies) as a temporary hand receipt. The person issuing the items keeps the original copy. The person receiving the items keeps the second copy. Figure 5-4 gives instructions for preparing DA Form 3161 as a temporary hand receipt. Temporary hand receipt may be accomplished by use of a locally procured rubber stamp used in conjunction with the receipt document. The rubber stamp must contain the essential elements of data for a hand receipt.

- b. Prepare a folder for filing temporary hand receipts. File the original copies in date sequence.
- c. Destroy both copies of temporary hand receipts when the property is returned.
- d. Review the temporary hand receipt file daily to find if any are due to expire shortly. Within 5 days prior to expiration of the temporary hand receipt, take the following actions:
 - (1) Notify the hand receipt holder and arrange for return of the property not later than the expiration date. Destroy all copies of the hand receipt when the property is returned.
 - (2) If the person still needs the property, issue it using hand receipt procedures.
- e. Classified COMSEC materiel may be hand receipted by the COMSEC custodian using SF 153 to persons cleared and authorized to receive the materials. When operational requirements dictate, the custodian may authorize hand receipt holders to subhand receipt classified COMSEC materiel. COMSEC custodians must keep accurate records showing status of materiel to allow discharge of their responsibilities to the Army COMSEC Central Office of Record (ACCOR). Detailed procedures for the hand receipt of COMSEC materiel are contained in TB 380-41.

5.6 Use of DA Form 3749 (Equipment Receipt)

- a. Use DA Form 3749 to assign responsibility for property that is issued to the same person for brief recurring periods. Examples are the NBC masks, individually assigned weapons, and radiac equipment issued for training.
- b. Prepare a DA Form 3749 for each individually assigned weapon and other items. Give the receipt to the soldier that will receive the item. Do not prepare new DA Forms 3749 when there is a change of the responsible officer. Continue to accept DA Forms 3749 issued by previous responsible officers as long as the bearer of the card is validly listed on the master authorization list. Prepare and send a new DA Form 3749 when old card is lost, mutilated, or destroyed; when a new member is assigned to a unit; or when the soldier is assigned a different item. Figure 5-5 gives instructions for preparing DA Form 3749.
- c. Equipment (other than weapons) will be controlled as follows:
 - (1) When the equipment is issued, the person receiving it will give the DA Form 3749 for the item to the person making the issue.

- (2) When the item is returned, the DA Form 3749 will be returned to the person.
- d. Weapons will be controlled as follows:
 - (1) The unit armorer must keep a master authorization list (MAL). The MAL will contain the names and unit of the soldiers who will receive issues, and the number of the equipment receipts. Keep the MAL updated to show personnel changes. Before a weapon is issued, the armorer must check each soldier's DA Form 3749 with the MAL to make sure there is no unauthorized issue of weapons.
 - (2) When individually assigned weapons are issued for 24 hours or less, only the turn-in of DA Form 3749 is required. An entry in the control sheet or log is not required for issues of 24 hours or less.
 - (3) When individually assigned weapons are issued for periods over 24 hours, the receiving soldier must turn in the DA Form 3749 for the weapon to the person making the issue. The soldier will also make an entry on the control sheet or the log that contains the date of the issue. The soldier will enter in ink the nomenclature and serial number of the item received the time of issue, and his or her signature. Enter the signature as it appears on the DA Form 3749.
 - (4) When weapons are turned in, close out the control sheet. Return the soldier's DA Form 3749. The person receiving the weapon will enter the date, time, and his or her initials on the control sheet.
 - (5) Keep the weapons control sheet in the unit active file. Keep it until completion of the next monthly (quarterly for USAR and ARNG) inventory by serial number. Then destroy the control sheet.
 - (6) When a single weapon is needed for issue to more than one soldier, prepare DA Form 3749 for each soldier authorized to use the weapon. Issue the weapon per paragraphs (1) through (4), above, except that control sheet entries are required regardless of the time period for which the weapon is issued.
 - (7) When other than individually assigned weapons are issued, use hand or temporary hand receipt procedures. Control sheet entries are also required.
 - (8) The responsible officer will set up different procedures for the issue and control of weapons for interior guards and other guard force personnel only when procedures in (1) through (7) above are not practical.
 - (9) A consolidated arms room operation requires establishment of a landlord/tenant relationship.

This is needed to make the landlord responsible for physical security, including locking outer doors and controlling keys to those doors. The landlord will be responsible for setting up proper standing operating procedures (SOPs) for all using units. The landlord will also make sure the SOPs are followed. SOPs must also be developed for key control and for executing memorandum of agreement outlining responsibilities for sharing the arms room. The landlord does not have to enter the property accountability chain of the using units to maintain effective physical security. Arms stored in consolidated arms rooms will be separated by unit or battery (HQ battery, etc.). Tenant commanders are responsible for their own weapons.

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, component 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.

9.6 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.

Legend:
Completion instructions by block or column for
DA Form 2062.

- (1) Title** Line out the words annex number.
- (2) From** Enter the name of the organization, unit, section, or squad which issues the property. Do not enter a person's name.
- (3) To--**
1. Enter the name of the unit, section, or squad to which the property is issued.
 2. For quarters furniture or property of a personal nature, such as sheets, pillow case, or bed, enter the name and rank of the person receiving the property.
- (4) Hand Receipt Number** Enter a locally designed number. Use it to post the location of property in the property book. A number is not required when property of a personal nature is issued directly to an individual.
- (a) Stock Number--**
1. Enter the stock number of the item being described.
 2. Line item number (LIN) may be entered for identifying items to be inventoried on a cyclic basis (ink or pencil entry).
- (b) Item Description--**
1. Enter enough words to identify the item. Include the make or model number if the item has one.
 2. Enter the type, number, date, and changes in force of the publication that contains the basic issue items list (BIIL), mandatory discretionary components, or other components list (ink or pencil entry). The publication number will normally be an operator's technical manual (-10 series) or supply catalog (SC). This entry will be made above the item description and within the same block.
- Note.** Use DA PAM 25-30, chapter 12, to research the publication data required.
3. Enter serial/registration numbers when recorded on the property book. Line out serial numbers when the item is turned in.
- c - *** When used as a hand or subhand receipt, enter the hand receipt annex number for the item (pencil entry). If hand receipt annex is not required, leave blank. Hand receipt for quarters furniture, enter the proper condition code at time of issue (ink or pencil entry). Condition codes are listed below. (Entry required only for family quarters occupants.)
- d - SEC** Enter the CIIC, formerly, SEC code of

- the item (pencil, ink, or typewriter entry). This code is in the AMDF.
- e - UI** Enter the unit of issue (pencil, ink, or typewriter entry).
- f - Qty Auth** Enter the quantity authorized to be on hand (pencil, ink, or typewriter entry).
- (A thru F)**
1. Enter the quantity on hand for each item listed. Line out all unused blocks in columns with recorded quantities.
 2. Advance all quantities to the next quantity column when quantities change. Quantities must be advanced when changing hand or subhand receipt holders.
 3. The person receiving the property will sign, enter his or her rank and date the proper quantity column on the last page (ink entry). The last page is the last numbered page. It may be an odd or even number. The last page may be reserved for signatures only. (The original page will have an original signature; the copy may have a carbon signature.)
- (5) Self explanatory.**
- Condition Codes (For Quarters Furniture Only)**
- BE--Bent
 - BR--Broken
 - BU--Burned
 - CH--Chipped
 - D--Dented
 - F--Faded
 - G--Gouged
 - L--Loose
 - M--Marred
 - MI--Mildewed
 - MO--Motheaten
 - R--Rubbed
 - RU--Rusted
 - SC--Scatched
 - SO--Soiled
 - T--Torn
 - W--Badly Worn
 - Z--Cracked

Note. All entries will be made in ink or typewritten unless otherwise stated. Make corrections of errors in the stock number or item description columns by drawing a single line through the wrong data and writing the correct data above the lined-out error. Correct quantity-column error by entering the correct quantity in the next column, carrying all other quantities forward to the new column, and having the hand receipt holder sign both columns.

Legend:

Completion instructions by block or column for DA Form 3161.

Issue Enter "X" when used for an issue.

Turn-In Enter "X" when used for a turn-in.

Sheet No. Number sheets consecutively.

No. Sheets Enter total number of sheets.

(1)--

Send to Enter the name, UIC, and hand or subhand receipt number (if applicable) of the organization, unit, section, squad, receiving the items.

2. For issue of quarter's furniture or property of a personal nature, such as sheets, pillowcase, or bed, enter the name and rank of the person receiving the property.

Request From—

1. Enter the name, UIC, and hand or subhand receipt number (if applicable) of the organization, unit, section, squad, which issues or turns in the items.

2. For turn-in of quarters furniture or property of a personal nature, such as sheets, pillowcase, or bed, enter the name and rank of the person who turns in the items.

Request No. Enter "Change Document."

Column 12a Enter the item number, in sequence, for each item issued or turned in.

Column 12b Enter the stock number and LIN (if available), of each item issued or turned in.

Column 12c--

1. Enter a description of the item. Include the make or model if the item has one.

2. Enter serial numbers when recorded on the property book, hand, or subhand receipt

3. Enter the CIIC code of the item. This code is in the AMDF.

4. Enter the condition code of quarters furniture. Codes are shown in figure 5-1.

Column 12d Enter the unit of issue.

Column 12e Enter the quantity to be issued or turned in.

Column 12f Enter the proper issue or turn-in code. Codes are shown on the form.

Column 12g The person that signs block 15 will enter the quantity received.

Note. Enter "Nothing Follows" below the last item entered on the form. Make this entry in the item description column.

Block 13 The person who issues or turns in will print name, date and sign this block. Include rank.

Block 15 The person receiving the issue or turn-in will print name, date and sign this block. Include rank.

Note. All entries except signatures will be made in ink or typewritten. Signatures will be handwritten in ink.

Legend:
Completion instructions by block or column for DA Form 3161 prepared as a temporary hand receipt.

Issue Enter "X."

Sheet No. Number sheets consecutively.

No. Sheets Enter total number of sheets.

Send to

1. Enter the name and the UIC (if applicable) of the organization, unit, section, squad, receiving the issue.

2. For issue of quarters furniture or property of a personal nature, such as sheets, pillowcase, or bed, enter the name and rank of the person receiving the issue.

Request From Enter the name and the UIC (if applicable) of the organization, unit, section, squad, making the issue.

Request No. Enter "Temporary Hand Receipt."

Column 12a Enter the item number, in sequence, for each item issued.

Column 12b Enter the stock number of the item issued.

Column 12c

1. Enter a description of the item. Include the

make or model number if the item has one.

2. Enter serial numbers when recorded on the property book, hand, or subhand receipt.

3. Enter the condition code of quarters furniture when issued to family quarters occupants.

Codes are in figure 5-1.

Column 12d Enter the unit of issue.

Column 12e Enter the quantity to be issued.

Column 12f Enter an "I" for each item listed.

Column 12g The person that signs block 15 will enter the quantity received.

Note. Enter "NOTHING FOLLOWS" below the last item entered on the form. Make the entry in the "item description" column.

Block 13 The person making the issue will print name, date and sign this block. (Include rank.)

Block 15 The person receiving the issue will print name, date and sign this block. (Include rank.)

Note. Make all entries except signatures in ink or by typewriter. Signatures will be handwritten in ink.

EQUIPMENT RECEIPT (DA PAM 710-2-1)	
1. UNIT C Btry 1-651 Arty Bde	2. RECEIPT NO. 12
3. STOCK NO. 1005-00-073-9421	4. SERIAL NO. 1234567
5. ITEM DESCRIPTION Rifle, M16A1	
6. I hereby acknowledge receipt of this equipment from Arms Room of this unit.	
7. NAME CROVER D. FRANKS	8. SOCIAL SECURITY NO. 429-17-6528
9. SIGNATURE 	10. GRADE SFC

DA FORM 3749, JAN 82 Edition of Aug 71 is obsolete.

INSTRUCTIONS
1 THIS CARD WILL BE SURRENDERED EACH TIME THIS EQUIPMENT IS ISSUED.
2. LOSS OF THIS CARD WILL BE REPORTED TO THE UNIT COMMANDER IMMEDIATELY.
 (Signature of Issuing Officer)

The information listed on this form is to be used as a general guide only.

Figure 5-5. Sample of a completed DA Form 3749 prepared as a change document

Legend:
Completion instructions by block for DA Form
3749.

- 1** Enter the name of the unit.
- 2** Enter a locally designed number.
- 3** Enter the stock number of the item being described.
- 4** Enter the serial number of the item when recorded on the property book, hand, or subhand receipt.
- 5** Enter the nomenclature of the item.
- 6** Enter the name of the section, squad, etc., which issues the equipment.
- 7** Enter the name of the person who will receive the equipment.
- 8** Enter the SSN of the person who will receive the equipment. Obtain the SSN from the unit personnel information roster.
- 9** The person who will receive the equipment will sign this block.
- 10** Enter the grade of the person who will receive the equipment.

Reverse Side--

(Signature of issuing officer) The responsible officer of the unit will sign in the space indicated.

Note. All entries, except signatures, will be either printed in ink or typewritten. The signatures will be handwritten in ink.