

Chapter 4 Accounting for Property

Section I Property Book Accounting

4-1. Items that require property book accounting

Property book accounting includes keeping accurate records of certain types of property authorized in a unit. Account for the following property on property books:

a. All property listed in the "required" and/or "authorized" column of the MTOE, Table of Distribution and Allowances (TDA) (to include TDA sec III supplement items), and Joint Table of Allowances (JTA) (when the Army has responsibility for the JTA units supply function).

b. All nonexpendable property on hand or on request listed in the following paragraphs other than nonexpendable components of end items which are controlled by use of component listings:

(1) Property in CTA 50-900 (except insignia, initial, and supplemental issue clothing issued according to AR 700-84. OCIE authorized by CTA 50-900, will be accounted for the same as nonexpendable property.

(2) On hand systems furniture.

(3) Property authorized by CTA 50-909, except for:

(a) Furniture in FSCs 7110, 7125, 7195 valued at less than \$300.00.

(b) Ammunition expected to be expended within 5 days.

c. Conditional gifts of tangible personal property authorized and accepted according to AR 1-100. This does not apply to similar property accounted for according to nonappropriated fund procedures.

d. On hand or on request nonexpendable medical equipment authorized by AR 40-61 that are not required to be type classified.

e. On hand or on request nonexpendable research, development, test, and evaluation property authorized by AR 70-6.

f. All organizational colors, national flags (except grave decorations and automobile flags), foreign flags, State flags, positional colors, distinguishing flags, awards streamers, guidons, and tabards authorized by AR 840-10.

g. On hand special tools and test equipment that:

(1) Are not required to be type classified separately.

(2) Are required for the operation of an end item authorized by MTOE, TDA, JTA, or CTA.

(3) Are listed in a technical manual (TM).

h. On hand or on request nonexpendable property included in HQDA approved interim authorizations.

i. On hand ADPE/WPE property obtained through rental or lease contracts for a period of six months or longer, except for contractor furnished copiers on "cost per copy" contracts.

j. On hand or on request basic loads of Class 1, or 5.

k. On hand or on request nonexpendable components when only the component is required (HQDA approved schools and training centers only).

l. On hand or on request books (individual or sets) having a unit value of \$100 or more and not controlled by libraries established per AR 735-17.

m. On hand nonexpendable property that is no longer authorized either partially or totally.

n. On hand historically significant items not catalogued as historical properties. (Historical property is accounted for according to AR 870-20.)

o. On hand or on request substitutes for property authorized by a through o above.

p. On hand or on request U.S. Government National Credit Cards and aviation fuel (AVFUELS) identaplates.

q. On hand or on request toll scrip, tokens, bridge tickets, and similar negotiable media authorized by AR 55-29.

r. Vendor-installed nonexpendable equipment or nonexpendable equipment delivered directly to the user.

s. On hand Information Management Processing Equipment (IMPE) to include leased IMPE.

t. All nonexpendable property requested and received by an Army unit or activity specifically for use by another Service, or other Government agency. Accountability will be retained by the Army. At the conclusion of the operation the materiel was obtained for, disposition will be accomplished by the Army unit maintaining accountability.

u. All on hand commercial or fabricated items similar to items coded "N" in the AMDF.

v. All items similar to items coded "N" on the AMDF that have been donated to the Army.

w. All abandoned property. This is property with undetermined ownership, but is under control of the Army.

4-2. Other on hand items

a. Any item of equipment or other material needed by the unit not authorized by 4-1 above must be fully justified, documented, and approved for retention. These actions must be accomplished per AR 310-49.

b. Borrowed equipment provided by a host nation will remain the property of the host nation and may not be retained.

4-3. Types of property

For property book accounting purposes, there are two types of property; organization and installation.

a. Organization property is authorized to MTOE, or deployable/mobilization TDA units by their authorization documents. For MTOE units, U.S. Army Information Systems Command (USAISC) and U.S. Army Intelligence and Security Command (INSCOM) TDA activities, the following is also organization property:

(1) Organizational clothing and individual equipment (OCIE) in CTA 50-900, table 4.

(2) Items identified as deployable by CTA 50-909, appendix B.

(3) Items in AR 840-10.

(4) Special tools and test equipment.

(5) Basic loads.

(6) Books.

(7) Unclassified Controlled Cryptographic Items (CCI).

(8) Items authorized by section III supplement of the deployable/mobilization TDA.

b. All other property regardless of how authorized, not listed above, is installation property and will be accounted for accordingly.

4-4. Organization of the property book

a. Property books will be organized as follows:

(1) MTOE units and deployable TDA activities (USACIDC, USAISC, and INSCOM) will organize their property books so that organization and installation property are kept by separate sections. Although not required, a separate section may also be kept for each type of organization property; for example, OCIE and basic loads. For procedures on maintaining the OCIE section of the property book refer to paragraph 10-5 of this pamphlet.

(2) Other TDA activities and JTA units may combine all property in one section or keep separate sections by type of authorization document.

(3) All units and activities will keep a separate classified section when either the property description or quantity is classified. Safeguard the classified section as directed by security regulations.

b. The PBO will select one of the following methods to file property book pages within each section.

(1) LIN sequence.

(2) NSN sequence.

(3) National Item Identification Number (NIIN) sequence.

(4) Alphabetical.

(5) A combination of (1) through (4) above. For example, if LIN sequence is chosen, those items not having a LIN could be filed at the rear of the proper section in NSN, NIIN, or alphabetical sequence.

4-5. Appointing the property book officer

a. The PBO/Accountable Officer will be appointed by the commander or head of a separate TDA activity for whom the property book is kept or a representative designated in writing, will appoint property book/accountable officers. The designated representative may be either a uniformed officer or a DOD civilian manager. In the ARNG, the PBO will be appointed by the State Adjutant General or his designated representative. Appoint the PBO in writing by use of a memorandum. If the commander elects to retain the function of accountable officer, the assumption of command orders are sufficient.

b. The appointing memorandum must identify the property book by the assigned UIC. Upon change of the appointing authority, if the same PBO is to continue, then that officer will be reappointed by the new appointing authority. Refer to procedure 9-9 in DA Pam 600-8 for preparing the memorandum. The commander has command responsibility for property and a civilian director in a TDA organization has supervisory responsibility and may designate persons to be primary hand receipt holders (PHRHs).

4-6. Transfer of accountability

a. *Upon change of PBOs.* The incoming and outgoing PBOs take the following action:

(1) Conduct a change of PBO inventory. Paragraph 9-7 gives the procedures.

(2) File a copy of the PBO appointing memorandum, or the assumption of command orders in the Property Officer Designations file per AR 25-400-2.

b. *Upon assuming accountability.*

(1) The incoming PBO completes the following statement: "By authority of (indicate appointing memorandum, or assumption of command orders, and date), I hereby assume property book accountability for the property in the quantity shown on each record of this property book file. I further assume direct responsibility for property not issued on hand receipt." The PBO's signature and date will be affixed above the PBO's signature block below the statement.

(2) See paragraph 4-6b(1) above when the commander is the PBO.

(3) Enter the statement in (1) above on a separate DA Form 3328 (Property Record). Enter the Unit Identification Code on the statement page in the UIC block. File it in the front of the property book. It will be the first DA Form 3328 filed in the property book. At this level, the commanders responsibility statement according to paragraph 5-2b, will be filed in front of the PBOs accountability statement. Keep it with the property book until the next change of PBOs or until the next change of appointing officer. It will then be placed in the inactive file.

4-7. Preparation of property book records

a. There are two forms used for property book accounting. One is DA Form 3328. This record is referred to as the property book page. The other is DA Form 3328-1 (Serial/Registration Number Record). This record is referred to as the serial number page.

(1) The property book page, DA Form 3328, is a two-sided form. Record the following types of data on this form:

(a) Authorization data. Take this data from the property authorization document. It shows the quantity required and authorized. It is posted to the front of the form. Where the authorization is the basis of issue (BOI), the BOI may be used and a current roster of personnel will be maintained to support the total quantity required and authorized.

(b) Identification data. This data identifies the item on hand. It is posted to the front of the form. The acquisition price of the item will be posted in the "Item Description" block of the form.

(c) Accounting data. This data shows the quantity on hand and the transactions that change the quantity. Post it on the front of the form.

(d) Management data. This data is used by the PBO to manage the property. It includes the location of the property and due-in information. Post it on the reverse side of the form.

(2) The serial number page DA Form 3328-1 is a two-sided form. This form will contain the serial numbers of items requiring serial number accounting. When the quantity on hand requiring serial number accounting is nine or less, the serial number and location may be entered in the REMARKS block of DA Form 3328. See figure 4-7.

Note. This procedure will not be used for items requiring USA/SER number accounting. DA Form 3328-1 is required for these items. (When using this method of serial number accounting, locations are pencil entries but serial numbers will be recorded in ink or typewritten.)

The serial number page will include identification data and location of the item.

b. Unit Commanders will coordinate all classified COMSEC property transactions with their supporting COMSEC account/subaccount. Property book pages for classified COMSEC items will show only authorization and identification data. Pages will be marked "SEE COMSEC ACCOUNTING RECORD FOR STOCK TRANSACTIONS AND ON HAND BALANCE". Property book pages for unclassified CCI will be established and maintained exactly the same as all other property book pages. Refer to DA Pam 25-380-2 for guidance on handling, storage, accountability and special reporting requirements.

c. Data recorded on property book pages is obtained from the following sources:

- (1) Property authorization documents.
- (2) SB 700-20.
- (3) Army Master Data File (AMDF).
- (4) AR 700-138, appendix B.
- (5) DA Pamphlet 25-30.
- (6) DA Form 581.

d. Prepare DA Form 3328 for all property shown in paragraph 4-1. Instructions for preparing DA Form 3328 are in figure 4-3 and for OCIE, paragraph 10-5. The following apply:

(1) Make all entries in ink or by typewriter unless otherwise stated.

(2) When two or more NSNs (makes, models or sizes) are on hand against a single LIN authorization, the following applies:

(a) Prepare a "basic page." Leave the UI, stock number, LCC, CIIC, formerly SEC, Date Posted, Balance, and Publication Data blocks blank. The "Item Description" block will not include the make or model. An example of a basic page is shown in figure 4-1.

(b) Prepare a separate page for each of the makes or models. Leave the Authority, Required ALW, and Authorized ALW blocks blank. File these pages immediately behind the basic page in NIIN sequence. An example of a make/model page is shown in figure 4-2. The item description block will include the EIC of the item. EICs can be found for each end item NSN in the AMDF.

(3) When only one make or model of a LIN is on hand, only one DA Form 3328 is required. This page will show all data entered on basic and make/model pages. An example of a page when one make or model is on hand is shown in figure 4-3. The item description block will include the EIC of the item. EICs can be found for each end item in the AMDF.

(4) When two or more makes or models with the same NSN are on hand against a single LIN authorization, only one DA Form 3328 is required.

(5) When an authorized line is on request, but not on hand, prepare a basic page and record authorization and management data. Add remaining data when item is received.

(6) When an authorized line has multiple ERCs, leave the ERC block blank on the front of the form to indicate that the item has multiple ERCs, in the "Remarks" block on the reverse side list the ERCs and the individual quantities for each.

e. Instructions for preparation of DA Form 3328-1 are in figure 4-4. Use as many pages as needed for recording the serial numbers of items. File serial number pages immediately behind the make/model page to which they apply. Items meeting any of the following conditions require serial number accounting:

(1) Items with a U.S. Army registration number. Record the registration number and the serial number. (See AR 710-2, para 2-9e.)

(2) Items listed in the AMDF with a Controlled Inventory Item

Code (CIIC), formerly SEC code, other than U or blank and having a serial number. This also applies to similar commercial items not listed in the AMDF.

(3) Items having a serial number that are determined pilferable by the PBO, regardless of whether they are listed in the AMDF or have a CIIC, formerly, SEC.

(4) Information Management Processing Equipment to include micrographics equipment such as microfiche reader/printers and viewers, except for keyboards.

(5) Class 2 nonexpendable CCI (receiver/transmitters) used with systems such as MSE and SINCGARS, that require serial number tracking, are authorized by MTOE or other authorization document, and are used to provide a DS maintenance activity assets to exchange with customer units. These nonexpendable Class 2 unclassified CCI receiver/transmitters are part of the DS maintenance activity equipment authorization. See the MTOE/TDA Section III, Remarks.

(a) Class 2 nonexpendable unclassified CCI used in maintenance support operations and requiring serial number tracking will be formally accounted for on the property book accounting records. Establish a separate page for the quantity identified in the Remarks column of Section III of the MTOE or other authorization document.

(b) Hand receipt Class 2 nonexpendable unclassified CCI used in maintenance operations to the DS maintenance facility authorized the equipment and providing COMSEC support. Serial number will be included on the hand receipt.

(c) DS maintenance units will use DA Form 2407 (Maintenance Request) to exchange serial numbered reportable Class 2 nonexpendable unclassified CCI. Units will enter the serial number in block 2, maintenance unit in block 20, h. A copy of the completed maintenance request will be given to the PBO.

(d) PBO will use the completed request from the maintenance activity as a temporary hand receipt in support of property records. Update of hand receipts will include exchanges made on maintenance requests. Maintenance request will be used in lieu of temporary request for issue/turn in.

(e) The DS maintenance facility will use routine nonexpendable item turn in procedures through the PBO to retrograde unclassified CCI deemed to be uneconomically repairable.

4-8. Preparation of property book pages for substitute items

When substitute items are on hand, these procedures apply:

a. The authorized item page will show the quantity and LIN of the substitute item. Enter this information in pencil on the next to last transaction line as follows: "(Quantity) each substituted by LIN ()." An example of an authorized item page with this entry is shown in figure 4-5. If the substitute item has no LIN assigned, enter the data from the stock number block of the substitute item page.

b. Prepare a separate DA Form 3328 for each substitute item having a different stock number or when two or more LINS are substituted by the same stock number. Leave the required ALW and authorized ALW blocks blank. Enter "substitute for LIN ()" in the "authority" block. Make this entry in pencil. File substitute item pages behind the authorized item page regardless if the substitute item is also authorized by the authorization document. An example of a substitute item page is shown in figure 4-5.

4-9. Posting accounting data on DA Form 3328

After the property book page is prepared, it is ready for posting supply transactions. Post supply documents that affect the quantity on hand. Post these transactions to the front of the page. Make the postings as transactions occur. Make all entries in ink or by typewriter. Supply transactions are posted only to make/model pages. Post the transactions as shown in figure 4-6 and as explained below. Postings will be made by the Property Book Officer (PBO) or his/her designated representative(s). PBOs are responsible for controlling access to the property book.

a. *Date Posted Column.* Enter the Julian date the posting is made.

b. *Document Number Column.* Enter the document number of the document being posted.

c. *Quantity Received Column.* Post the quantity from the document that increases the balance on hand.

d. *Quantity Turn-In Column.* Post the quantity from the document that decreases the balance on hand.

e. *Balance Column.* Enter the current on hand balance as adjusted from the increase or decrease.

4-10. Posting management data on DA Form 3328

a. The reverse side of the property book page is used for posting management data. Enter this data in pencil. Update entries as changes occur. Post this data as shown in figure 4-7 and as explained below.

(1) *Location Column.* Enter each hand receipt file number to which the item has been issued or has the item due-in. For family quarters furnishings the word ISSUED may be entered as the location. For items not issued on hand receipt, enter their location.

(2) *Quantity Authorized Column.* Enter the total quantity authorized for each hand receipt or location. This entry is not required on each separate page of makes or models. The basic page will include the authorized column for the entire LIN by hand receipt or location. May be left blank for family quarters furnishings.

(3) *Quantity On-Hand Column.* Enter the total quantity issued on each hand receipt or location. For basic pages this may be the grand total of all makes or models issued to each hand receipt or location.

(4) *Document Number Column.* Enter the document numbers for any due-in items, by location. Leave blank if nothing is due in to that location. This information is not required on make/model pages.

(5) *Quantity Due-In Column.* Enter the quantity due in, by location. For basic pages this may be the grand total of all makes or models due in on each hand receipt or location. Leave blank if nothing is due in to that location.

(6) *Remarks Block.* Use this block for recording any other data needed. Examples are shown below.

(a) For ammunition, enter the quantity by lot number and any suspension notices.

(b) For Class 1 basic load, enter the quantity by lot number and Inspection Test Date.

(c) For protective masks, enter the lot number and the quantity on hand of each lot.

(d) For deleted, inactive, obsolete, or terminal NSN or LIN, enter reason why item is still retained on hand.

b. When substitute pages are used, the "Quantity Auth" block in management data will be left blank. The total in the "Quantity O/H" column will be the same as the "Balance" on the last transaction line in "Accounting Data" block.

4-11. Posting entries on DA Form 3328-1

After the serial number page is prepared, it is ready for posting of item serial numbers and locations. Make the posting as transactions occur. Post the transactions as shown in figure 4-8 and explained below.

a. *Serial/Registration Number Column.* Enter the serial/registration number for those items identified in paragraph 4-7e (ink or typewritten entry). Line out the number when the item is turned in or transferred from the property book.

b. *Location Column.* Enter the hand receipt number to which the item is issued (pencil entry). For items not issued on hand receipt, enter their location. Update as changes occur.

4-12. Correcting entries to property book pages

a. *DA Form 3328.*

(1) When making corrections, draw a single line through the mistake. Make sure the mistake can still be read.

(2) When a mistake is found that does not affect the balance column, line it out. Make the correct entry either above the mistake or in the correct column, as applicable. Use this method to correct obvious mistakes in the NSN or document numbers. Transposing

numbers or an error in one or two digits of a number are considered obvious mistakes. Miscopying a number from the issue document is also considered an obvious mistake. Figure 4-9 shows how to correct a mistake made when the balance is not affected. Figure 4-10 shows how to correct an error made in posting the wrong document number.

(3) When a posting mistake is found in the balance column, line out the error. Enter "CORR" in the unused column of the line having the mistake. Make a correcting entry on the next available line. This entry will consist of the current date, original document number, and the adjusted balance. Enter "CORR" in any unused column of the line with the correcting entry. Figure 4-11 shows how to correct a mistake made when the balance is affected.

(4) When a posting is made to the wrong page, the balance column is affected. Make the correction according to (3) above. After the correction has been made, post the document to the correct page. Line out the original "posted date" that was placed on the document and initial. Enter the new "posted date."

b. DA Form 3328-1.

(1) Draw a line through the mistake when making corrections. Make sure the mistake can still be read.

(2) When an obvious error is made in posting the serial number, line out the error. Make the correct entry in the same block that the error was made. An example of serial number corrections is shown in figure 4-12. Errors in serial numbers that are obvious, e.g. transposing numbers, miscopying the number from an issue document will be corrected using a DA Form 4949. A brief explanation will be entered on the reverse side. Authority block will cite this paragraph. "Change Stock No." will be changed to read "Change Serial No." Use this method to record the exchange of components. See paragraph 4-12b(4) below. Approval of the form will be by Commander or PBO as appropriate. An example of a serial number change is shown in figure 4-23. For adjustments to line items reportable under CBS-X, forward a copy of the AAR to the CCA. If there is a possibility of a substitution or the item is a sensitive item, an investigation per AR 735-5 will be initiated.

(3) When a serial number is posted to the wrong page, line it out. Then post it to the correct page.

(4) When items containing serial numbers are replaced or swapped out for the exact LIN and NSN while in maintenance, prepare a DA Form 4949 with an explanation on the reverse side explaining the serial number change. Attach a copy of the DA form 2407, or for contract items, a copy of the contractor receipts.

4-13. Remaking property book pages

a. DA Form 3328. Remake these pages when they are torn, mutilated, or filled. Use the following procedures:

(1) Enter the date, balance carried forward, and the quantity on the old page. Use the balance carried forward line if it is available. Otherwise, use any available transaction line. Carry the last recorded balance forward to a new page. Enter the same date and the balance from the old page on the new page. Make these entries on the first balance brought forward line. File the old page in the inactive file. In the ARNG, a USFPO representative will remove the old page from the property book and file the old page in the inactive file.

(2) If the balance cannot be read or the page is lost, research all files. An officer that is not responsible for the property will be appointed to conduct the research. This appointment is made by the PBO appointing authority. If the correct balance cannot be determined by the research, a physical inventory must be made. The appointed officer will do the inventory. Post the results to the property book page; enter the date, per inventory, and inventory balance on the next available line. It may be necessary to post this information to a new page. The appointed officer will sign above the entry. In the ARNG, the reconstructed balance will be verified by a USFPO representative.

b. DA Form 3328-1. Remake these pages when necessary or when the PBO wants to transfer the information to a new page. Transfer the serial numbers that are not lined out from the old page to a new or different page. File the old page in the inactive file.

When lines are transferred to the inactive file, annotate the transfer date in ink at the top right corner. Disposition will be per paragraph 4-15.

4-14. Converting to an automated property accounting system

Units which are selected for conversion to an automated property accounting system will ensure the following procedures are used to affect continuity of operations and to preserve an audit trail of transactions for research purposes:

a. After conversion to the automated system, verify all property has been accounted for by producing machine generated hand receipts and checking the LINs, NSNs, SNs, and quantities against the property book pages.

b. Prepare a DA Form 4949 in enough copies to meet local needs. Enter the following:

(1) *Organization/Activity.* This is the unit which will have command responsibility for the property book.

(2) *Document Number.* This is the document number that will be used to close out all manual property book pages and record the transfer to the automated system.

(3) *Change From.* This will contain the statement, "Property of the following UICs has been dropped from manual accounting records." (List UICs).

(4) *Change To.* This will contain the following statement, "Property of the following UICs has been converted to the (name of automated system)." (List UICs).

(5) *Authority.* DA Pamphlet 710-2-1.

(6) *Change Accounting.* Check Block, "Change Accounting."

(7) *PBO Signature.* Signature of Property Book Officer or Responsible Officer.

c. Attach a copy of the AAR to a copy of all hand receipts for an audit trail and file in the supporting documents file.

d. Reduce the balance on hand quantity on all manual property book records to zero, using the conversion document number and dispose of the pages using procedures provided in paragraph 4-15 below.

4-15. Disposition of property book pages

When pages are removed from the active property book, file them in the inactive file. Keep the inactive file separate from the property book. The inactive file may be kept by calendar or FY. File pages in the same sequence as the active property book. ARNG property book pages will not be removed from the active property book until completion of the next USFPO reconciliation. Dispose of pages in the inactive file according to AR 25-400-2, as applicable.

4-16. Keeping the supporting document files

a. The document file will contain all documents that support entries on the nonexpendable document register. Contract files are considered supporting document files. DA Forms 581 pertaining to issuance of unit basic load and operational load ammunition will be maintained in the supporting document file as long as the ammunition is on hand in the unit.

(1) Documents that support entries to the property book will be marked, "Posted," dated, and initialed by the posting person. Property Book Officers (PBOs) will make the posting(s) to these documents or may delegate this responsibility to a representative identified in writing.

(2) Documents that do not support entries to the property book will be marked, "Not Posted," dated, and initialed by the person doing the posting. Enter the reason why the document wasn't posted. Examples are components of end items (include the LIN) or DA Forms 4702-R that show no gains or losses.

(3) Cancellation or rejection status cards will be marked "Cancelled," dated, using the Julian date, and initialed by the person doing the posting. The original copy of documents cancelled on the nonexpendable document register using "CXL" will be marked "Cancel," dated, using the Julian date, and initialed by the person doing the filing.

b. File the documents in document number sequence. Place a

statement in the file when a supporting document is lost or missing. Include in the statement all information recorded in the document register for the lost document. The PBO will sign the statement. File the statement in place of the missing document.

c. Receipt and turn-in documents for expendable/durable supplies do not have to be filed. However, documents supporting loss, damage, or destruction of expendable/durable supplies for which liability is admitted, (e.g., statements of charges, cash collection vouchers) will be filed in the relief from responsibility (liability admitted) files. Reports of survey for expendable/durable supplies will be filed in the General Property Accountability Correspondence Files (Non-Action). These documents are filed for administrative purposes. File them in document number sequence. Dispose of these files according to AR 25-400-2, as applicable.

4-17. Lost, stolen or destroyed property books

When a property book or the related records are lost, stolen, or destroyed, the PBO must process a request for waiver of military property accounting requirements. Use the procedures in AR 735-5.

4-18. Closing the property book account

If the property book is to be inactivated, use the procedures provided by AR 710-2, Chapter 2, the MACOM, and AR 25-400-2, as applicable.

Section II Minor Property Book Adjustments

4-19. Discrepancies in makes, models, or sizes

When the stock number listed on the property book differs from the stock number on hand and the difference is within makes, models, or sizes, correct the records. Use the method below. This method is only authorized when there has been no actual gain or loss of Government property. The AAR will not be used to correct errors in serial numbers. If there is a possibility of a substitution an investigation per AR 735-5 will be initiated. The quantity being picked up and the quantity dropped must be the same. The correction procedure is as follows:

a. Prepare a DA Form 4949 like the example shown in figure 4-13. This example is for a size correction. Prepare the AAR in enough copies to meet local needs. Enter the following:

- (1) Name of the unit in the Organization/Activity block.
- (2) Data for the incorrectly recorded item in the columns of the Change From section.
- (3) Data for the item on hand in the columns of the Change To section.

- (4) AR 710-2 in the Authority block.
 - (5) "X" in the Adjust Item block.
- b. The commander or the PBO will sign and date the AAR.
- c. Assign a document number to the AAR.
- d. Prepare DA Forms 3328/3328-1 for the Change To item if no page exists.

e. Post the AAR to the property book as follows:
(1) Post the Change From Quantity to the DA Form 3328 for the Change From item. Post the Change From Quantity as a decrease to the balance on hand.

(2) Post the Change To Quantity to the DA Form 3328 for the Change To item. Post the Change To Quantity as an increase to the balance on hand.

- f. Update the proper hand receipts and hand receipt annexes.
- g. Update the data on the reverse side of DA Form 3328 for the Change From and Change To items.
- h. Post the document register to show the AAR as being completed.

- i. File the AAR in the supporting document file.
- j. For RICC 2 items, send a copy of the AAR to the CBS-X central collection activity. ARNG units send a copy of all AARs to the USPFPO.

k. For unclassified CCI, report NSN and serial number changes to the CCISP, in accordance with AR 710-3.

4-20. NSN changes

When DA publishes an NSN change for an item on hand, take the following actions:

a. Prepare an AAR like the example shown in figure 4-14. Prepare the AAR in enough copies to meet local needs. Enter the following:

- (1) Name of the unit in the Organization/Activity block.
- (2) Data for the old NSN item in the columns of the Change From section. Include item serial numbers in the Item Description column, if applicable.
- (3) Data for the new NSN item in the columns of the Change To section. Include item serial numbers in the Item Description column, if applicable.

(4) Reason for the change in the Authority block. Examples of reasons are AMDF, SB 700-20, and supply status card with a BG status code. Include the date of the AMDF or SB 700-20.

- (5) "X" in the Change Stock no. block.
- b. The PBO will sign and date the AAR.
- c. Assign a document number to the AAR.
- d. Prepare DA Forms 3328/3328-1 for the new NSN item if necessary.

e. Post the AAR to the property book as follows:
(1) Post the Change From Quantity to the DA Form 3328 for the old NSN item. Post the Change From Quantity as a decrease to the balance on hand. This will bring the quantity to a zero balance. File the DA Form 3328 for the old NSN item in the inactive file.

(2) Post the Change To Quantity to the DA Form 3328 for the new NSN item. Post the Change To Quantity as an increase to the balance on hand.

(3) Update serial number pages if required. Draw a line through the NSN on the serial number page. Enter the Change To NSN. File the serial number pages behind the Change To property book page.

- f. Update proper hand receipts and hand receipt annexes.
- g. Enter the management data on the reverse side of the DA Form 3328 for the new NSN item.
- h. Post the document register to show the AAR as being completed.

i. File the AAR in the supporting document file.

j. For RICC 2 items, send a copy of the AAR to the CBS-X central collection activity. ARNG units send a copy of all AARs to the USPFPO.

k. For weapons and unclassified CCI, report NSN changes to the DODSASP/CCISP, as applicable, in accordance with AR 710-3.

4-21. Unit of issue changes that affect the balance on hand

a. When the unit of issue of an item has changed and the change will affect the balance on hand, an adjustment is required. Take the following actions to adjust the balance:

b. Find if the balance on hand can be converted to the new unit of issue without a remainder. For example, the unit of issue for chairs may be changed from each to box (of 4 each).

(1) If a unit has 100 chairs on hand, the balance can be changed from 100 each to 25 boxes (of 4 each). Make the adjustment using the process in d through n below.

(2) If the unit has 102 chairs on hand, the balance cannot be converted to the new unit of issue without a remainder. The balance of 102 chairs equals 25 boxes (of 4 each) with 2 extra chairs. Make the adjustment using the process in b through n below.

c. Turn in quantities that cannot be converted to the new unit of issue. In the example in a(2) above, the two extra chairs would be turned in.

d. Post the turn-in to the property book page for the item. Make sure this is done before preparing the AAR.

e. Prepare an AAR like the example shown in figure 4-15. Prepare the AAR in enough copies to meet local needs. Enter the following:

- (1) Name of the unit in the Organization/Activity block.

(2) Data for the item under the old unit of issue in the columns of the Change From section.

(3) Data for the item under the new unit of issue in the columns of the Change To section.

(4) Reason for the change in the Authority block. An example is SB 700-20. Include the date for SB 700-20 or other publication.

(5) "X" in the Change Unit of Issue block.

f. The PBO will sign and date the AAR.

g. Assign a document number to the AAR.

h. Erase the old unit of issue from the property book for the item. Enter the new unit of issue.

i. Post the AAR to the property book page for the item as follows:

(1) Post the Change From Quantity as a decrease to the balance on hand. This will bring the quantity to a zero balance.

(2) Post the Change To Quantity as an increase to the balance on hand.

j. Update proper hand receipts and hand receipt annexes.

k. Update the data on the reverse side of the property book page for the item.

l. Post the document register to show the AAR as being completed.

m. File the AAR in the supporting document file.

n. For RICC 2 items, send a copy of the AAR to the CBS-X central collection activity. ARNG units send a copy of all AARs to the USPFPO.

o. Request shortages of the new unit of issue based on allowances.

4-22. Change in accounting requirements (accountable to nonaccountable)

An item may be changed from accountable to nonaccountable because of a change to a DA publication. For example, when an accountable item is deleted from CTA 50-900 and placed into CTA 50-970, it becomes nonaccountable. The item does not have to be turned in because it is still authorized. However, the item will be dropped from property book accounting. For unclassified CCI items destroyed during missile or other projectile firing, attach a signed and witnessed Live Firing/Launch statement to the AAR (see AR 710-19). When an item recorded on the property book changes from accountable to nonaccountable, take the following actions:

a. Prepare an AAR like the example shown in figure 4-16. Prepare the AAR in enough copies to meet local needs. Enter the following:

(1) Name of the unit in the Organization/Activity block.

(2) Data for the item that is no longer accountable in the columns of the Change From section.

(3) "Item changed from accountable to nonaccountable" in the Item Description column of the Change To section.

(4) Reason for the change in the Authority block. An example is "Item transferred from CTA 50-900 to CTA 50-970."

(5) "X" in the Change Accounting block.

b. The PBO will sign and date the AAR.

c. Assign a document number to the AAR.

d. Post the AAR to the property book page for the item. Post the Change From quantity as a decrease to the balance on hand. This will bring the quantity to a zero balance. File the property book page in the inactive file.

e. Destroy any serial number pages for the item.

f. Update proper hand receipts and hand receipt annexes.

g. Post the document register to show the AAR as being completed.

h. File the AAR in the supporting document file.

i. For RICC 2 items, send a copy of the AAR to the CBS-X central collection activity. ARNG units send a copy of all AARs to the USPFPO.

4-23. Change in accounting requirements (nonaccountable to accountable)

Items that require property book accounting are listed in paragraph

4- 1. An item may be changed from nonaccountable to accountable because of a change to a DA publication. When an on hand item is changed from nonaccountable to accountable, take the following actions:

a. Count the item to find the quantity on hand.

b. Prepare an AAR like the example shown in figure 4-17. Prepare the AAR in enough copies to meet local needs. Enter the following:

(1) Name of the unit in the Organization/Activity block.

(2) "Item changed from nonaccountable to accountable" in the Item Description column of the Change From section.

(3) Data for the new accountable item in the columns of the Change To section.

(4) Reason for the change in the Authority block. An example is "Item Transferred from CTA 50-970 to CTA 50-909."

(5) "X" in the Change Accounting block.

c. The PBO will sign and date the AAR.

d. Assign a document number to the AAR.

e. Prepare a property book page for the item. Prepare a serial number page for the item if needed.

f. Post the AAR to the property book as follows:

(1) Post the Change To Quantity to the property book page for the item. Post the Change To Quantity as an increase to the balance on hand.

(2) Enter the item serial numbers on the serial number page if applicable.

g. Update proper hand receipts. Prepare hand receipt annexes if required.

h. Enter the management data on the reverse side of the property book page for the item.

i. Post the document register to show the AAR as being completed.

j. File the AAR in the supporting document file.

k. For RICC 2 items, send a copy of the AAR to the CBS-X central collection activity. ARNG units send a copy of all AARs to the USPFPO.

l. Request shortages.

4-24. Assembly of an end item

AAR will be used to adjust property records for an end item identity due to NICP directed assembly. Also some items are requested by component but are accounted for as end items. Examples of these items are tents and some tool sets. These items will be accounted for on receipt of the main item in the combination such as canvas for a tent. When the main item in the combination is received, do the following:

a. Prepare an AAR like the example shown in figure 4-18. Prepare the AAR in enough copies to meet local needs. Enter the following:

(1) Name of the unit in the Organization/Activity block.

(2) Data for each component in the columns of the Change From section. Include the request document number for each component in the Item Description column.

(3) Data for the end item in the columns of the Change To section.

(4) AR 710-2 in the Authority block.

(5) "X" in the Assembly block.

b. The PBO will sign and date the AAR.

c. Assign a document number to the AAR.

d. Post the AAR to the property book page for the item. Post the Change To Quantity as an increase to the balance on hand.

e. Post the document register to show the AAR as being completed.

f. File the AAR in the supporting document file.

g. For RICC 2 items, send a copy of the AAR to the CBS-X central collection activity. ARNG units send a copy of all AARs to the USPFPO.

h. When the end item is issued to the hand receipt holder, take these actions:

(1) Prepare a hand receipt annex if necessary.

(2) Update the data on the reverse side of the property book page.

4-25. Disassembly of an end item

Most items assembled as an end item may not be disassembled without NICP approval. Examples of those items are Generators and Power Units. Some items are requested as end items but are turned in by component. An example of this type of item is cable WD-1/TT and its reel. When all components of the end item are turned in, the item will be dropped from accountability. The procedure is:

a. Prepare an AAR like the example shown in figure 4-19. Prepare the AAR in enough copies to meet local needs. Enter the following:

(1) Name of the unit in the Organization/Activity block.
(2) Data for the end item in the columns of the Change From section.

(3) Data for each component in the columns of the Change To section. Include the turn-in document number for each component in the Item Description block.

(4) AR 710-2 in the Authority block.

(5) "X" in the Disassembly block.

b. The PBO will sign and date the AAR.

c. Assign a document number to the AAR.

d. Post the AAR to the property book page for the item. Post the Change From Quantity as a decrease to the balance on hand.

e. Update proper hand receipts and hand receipt annexes.

f. Update the data on the reverse side of the property book page (DA Form 3328).

g. Post the document register to show the AAR as being completed.

h. File the AAR in the supporting document file.

i. For RICC 2 items, send a copy of the AAR to the CBS-X central collection activity. ARNG units send a copy of all AARs to the USPFO.

j. Request shortages if replacement is needed.

4-26. Consumption of class 1, 2, 3, or 5 basic loads

When Class 1, 2, 3, or 5 basic load items are consumed, the property records must be adjusted. Some items lose their identity through use (i.e. detector kits and decontamination kits, FSC 4230) or are depleted (basic loads). The AAR will be used to adjust the property book records. Any other regulatory requirement to record consumption is separate from the property book adjustment. Take the following actions:

a. The responsible officer will prepare an AAR like the example shown in figure 4-20. Prepare the AAR in enough copies to meet local needs. Enter the following:

(1) Name of the unit in the Organization/Activity block.

(2) Data for the consumed item in the columns of the Change From section. Include date of pack for meals, combat individual in the Item Description column. Include the lot number for Class 5 items in the Item Description column.

(3) Reason for the change in the Authority block. An example is "FTX 11-26, May 1981."

(4) "X" in the Consumed block.

b. After the AAR is prepared, the responsible officer will:

(1) Sign and date the AAR. Sign in the Initiating Officer's Signature block.

(2) Send the AAR to the PBO.

c. The PBO will:

(1) Sign and date the AAR.

(2) Assign a document number to the AAR.

(3) Post the AAR to the property book page for the item. Post the Change From Quantity as a decrease to the balance on hand.

(4) Update proper hand receipt.

(5) Update the data on the reverse side of the property book page.

(6) Post the document register to show the AAR as being completed.

(7) File the AAR in the supporting document file.

(8) Request replacement items.

(9) In the ARNG, send a copy of the AAR to the USPFO.

d. Property records are not required to be adjusted when:

(1) Basic loads are rotated, except that lot numbers and serial numbers recorded on property book pages for class V basic loads are changed to show lot numbers and serial numbers of newly received class V basic load items.

(2) Class 3 basic load items that are routinely stored in equipment fuel tank are consumed. This portion of the load will be replenished from the operational load.

e. ARNG units will document use of training ammunition under chapter 11.

4-27. Change in Reportable Item Control Code (RICC)

Reportable Item Control Code (RICC) 2 items are CBS-X reportable items. Use the following procedures to report items to the CBS-X central collection activity (CCA) when the RICC of an item changes from other than RICC 2 in the Active Army to RICC 2. See figure 4-24 for an example of a completed form.

a. Prepare DA Form 3161 in two copies as follows:

(1) Leave the "Issue" and "Turn-in" blocks blank.

(2) Enter the DODAAC of the CBS-X CCA in the "Send to" block.

(3) Enter the complete unit/activity address and UIC of the organization preparing the form in the "Request is From" block.

(4) Leave the "Request Number" through "Job Order Number" blocks blank.

(5) Enter the LIN and NSN in the "Stock Number" block.

(6) Enter RICC 2, as applicable, and "BEG INV" in the "Item Description" block.

(7) Enter the on-hand quantity of the item in the "Quantity" block.

(8) The Property Book Officer or Commander of the initiating unit/activity will sign and date the DA Form 3161.

b. Send the original to the CBS-X CCA. File the duplicate in the unit CBS-X reference data file. When the item appears correctly on the CBS-X asset listing provided by the CBS-X CCA, destroy the file copy.

c. Do not use DA Form 3161 to adjust an existing CBS-X balance.

d. Unclassified Controlled Cryptographic Items. Report unclassified CCI through normal CBS-X reporting channels.

4-28. Continuing Balance System-Expanded (CBS-X), Radiation Testing and Tracking (RATT), and Vehicle Registration Number Reporting Systems

a. Continuing balance system expanded (CBS-X).

(1) PBOs will furnish the designated Central Collection Activity (CCA), copies of all manual transaction documents which change the on hand balance of MTOE/TDA reportable item control code (RICC) 2 items for the active Army and USAR. CTA items will not be reported by transaction. Submissions will be made at least monthly.

(2) RICC changes for MTOE/TDA property on hand will be reported to the CCA within 15 days. The active Army will report RICC changes from 0, 3 to 2. USAR will report RICC changes from 0 to 2.

(3) Property administrators or PBOs for Government-owned, Contractor-operated (GOCO) facilities will comply with this paragraph and AR 710-3 in reporting all RICC 2 items to the CBS-X system.

(4) Report to CBS-X any changes to asset status of items that are carried as substitutes for valid items when:

(5) RICC 2 items substitute for other RICC 2 items. RICC 2 items substitute for RICC 0 items. RICC 0 items substitute for 2 items.

(6) Prepare figure 4-23, DA Form 4708 (Quality Change for Substitute for Property Book), in two copies for item meeting the criteria above when:

(a) A substitute item is added or deleted when items without a LIN substitute for RICC 2 enter a nonstandard LIN in the

"Substitute LIN" block of the form. Create the LIN by using the alphabetic character in the first position of the authorized LIN followed by 5 nines.

(b) Send the completed copy to the CCA.

(c) PBOs will ensure that the words "Date sent CCA" and the current Julian date are entered in ink on the postable document. The PBO will prepare and forward to the CCA, DA Form 200 (Transmittal Record) in triplicate which will be used as the tracking device for the documents. Document numbers will be listed in the remarks block, and copies of the postable documents attached. One copy of the form will be placed in the suspense file pending receipt of the original from the CCA. The form will be retained in the unit files until the next reconciliation, then retained in the inactive file for 1 year.

(d) Units will continue to report changes under CBS-X throughout war time, beginning with deployment and continuing through deactivation.

b. *Radiation testing and tracking system (RATTS)*. Detector chemical cell radioactive source) components of the M43A1 Chemical detector and drift tube module (radioactive source) component of the Chemical Agent Monitor (CAM) reporting will be by using the Radiation Testing and Tracking System (RATTS). PBOs will ensure that serial numbers for source components are recorded in the property book. Changes will also be reported to the designated Source Serialization Officer (SSO), as prescribed in AR 710-3. Serial numbers will be reconciled as directed by the SSO.

c. *Registration and reporting of U.S. Army Vehicles (RCS CSGLG-1608)*. Registration and reporting are separate functions and should be acted upon accordingly.

(1) *Registration*. Registration is the function of accepting materiel into the Army inventory and requesting an Army registration number from the U.S. Army Central Vehicle Registry maintained by USAMC LOGSA, ATTN:AMXLS-RRS. Registration is accomplished by the procuring activity and will normally have already occurred at the time the material is received by the using unit. However, units must prepare and submit an acceptance and registration report for material reclaimed from DRMO; material previously identified as a combat loss that is recovered or recaptured; and material modified that identifies the item to a different category in AR 710-3, table 5-1. Acceptance and registration report will not be limited to those items subject to redistribution number assignment and control. Acceptance and registration are accomplished in accordance with AR 710-3, chapter 5.

(2) *Reporting*. Reporting is the function of controlling the location of materiel requiring registration. Materiel that is transferred between units and materiel that is lost to the Army inventory will be reported to USAMC MRSa LOGSA, ATTN: AMXLS-RRS. Transfer reports and deletion reports will not be limited to these items contained in appendixes to DA Pamphlet 738-750, but will be submitted on all items subject to registration number assignment and control. Transfer reports and delegation reports will be submitted in accordance with AR 710-3, chapter 5.

d. *Control Cryptographic Items (CCI)*. The definition of CCI is included in the glossary. The NSA designates items as CCI and establishes asset tracking requirements. All CCI end items are reportable based on their assigned RICC. See SB 700-20 to identify CCI reportable items and those exempted from CCISP reporting.

e. *Asset and transaction reporting system*. AR 710-3 contains additional information concerning asset reporting systems.

4-29. Small Arms Serial Number Registration and Reporting (RCS CSGLD-1732)

a. Report all gains and losses of small arms to the installation small arms serialization surety officer (SASSO). Small arms are defined in the glossary. Make report within 5 days after the transaction is posted to the stock records. Changes will be reported to the SASSO within 5 days after transaction is posted to the property record. Serial numbers will be reconciled as directed by the SASSO.

b. Contact the installation SASSO and learn local reporting forms and procedures. When no local forms and procedures exist, use DA

Form 2632 (Miscellaneous Code Layout for Key punching) and tables 4-1 and 4-2 to prepare report of transactions by serial number.

c. Deliver completed DA Form 2632 to the SASSO.

Section III Special Accounting Procedures

4-30. Negotiable media

a. U.S. Government National Credit Cards (SF 149), AVFUEL identaplates, toll scrip, tokens, bridge tickets, and similar negotiable media will be accounted for by the using organization. Quantities in the hands of PBOs will not exceed an expected 30-day supply. Because of the negotiable nature of these items, local control will be established to provide adequate protection of Government interests. U.S. Government credit cards, toll scrip, tokens, bridge tickets, AVFUEL identaplates, similar negotiable media are considered as installation property and must be accounted for on the property book. U.S. Government credit cards and AVFUEL identaplates will be accounted for on the same property book as the end item for which they are issued. (Trading stamps are exempt from this requirement.) Normal property book accounting procedures given in section I of this chapter apply.

Note. AVFUEL identaplates will be kept with the equipment log book when aircraft is operated away from home station.

b. Control the issue of credit cards as follows:

(1) The PBO will use hand receipt procedures for issues to other than users below the property book level. Hand receipt procedures are given in chapter 5.

(2) The PBO or hand receipt holders will use DA Form 5830-R (POL Credit Card/AVFUEL Identaplate Control Log) to issue credit card/AV card to users on a temporary basis only. When the credit card is returned, the original credit card receipts will be turned in. The PBO will forward the receipts to FAO. An example of a control log is shown in figure 12-8.

c. Control the issue and use of all toll payment media and similar items as follows:

(1) The PBO will use hand receipt procedures for issues to other than users below the property book level. Use either temporary or permanent hand receipt procedures.

(2) The PBO or hand receipt holder will use a log to make issues to users. Use a separate log for each different type of item issued. Enter the date, quantities, name, and user's signature. An example of an issue log is shown in figure 4-21.

(a) When an item requires replacement, hand receipt holders will give the PBO the issue log.

(b) Credit cards/identaplates when no longer needed, worn, mutilated or expired will be destroyed. Accountability will be posted from the property book. An Administrative Adjustment Report (AAR) with a certificate of destruction attached, signed by the PBO will be prepared to remove the card from the property book. Any credit card that is lost, stolen or destroyed must be reported to the GSA contractor. For identaplates disposition see DA Pamphlet 710-2-2, paragraph 25-20. Account for any shortages according to AR 735-5.

(3) On receipt of the issue log from hand receipt holders, or every 30 days when the PBO makes issues to hand receipt holders, the PBO will:

(a) Total the issued quantities on the log.

(b) Assign a document number to the issue log.

(c) Post the issue log to the property book page for the item. Post the quantity issued as a decrease to the balance on hand.

(d) Update proper hand receipt.

(e) Reissue stocks to hand receipt holders to bring them back up to a 30-day supply.

(f) Post the document register to show the issue log completed.

(g) File the issue log in the supporting document file.

(h) Request replenishment quantities.

d. Cash received as change from negotiable media tendered as payment of tolls will be turned in to FAO by the PBO.

4-31. Items obtained from DRMO through the SSA

a. Property book items obtained from DRMO and used for their intended purpose must be accounted for. Normal property book accounting procedures given in section I of this chapter apply, including reporting receipt of CBS-X assets by providing a copy of the receipt document to the CBS-X CCA.

b. Unserviceable (scrap) property book items obtained from DRMO and used for other than their original purpose are accounted for using normal property book accounting procedures given in section I of this chapter. Use "VOCO" as authority. Don't report these assets to CBS-X CCA. An example of this type of item is a signal shelter used for a storage area.

c. In the ARNG, no property may be obtained from DRMO without prior approval from the USPFO. The USPFO will provide the necessary documents.

4-32. Temporary assets

Temporary assets are items obtained by loan, rental, or lease, to satisfy a non-continuing requirement for less than 6 months. These items do not require property book accounting, except for automation equipment (para 4-39). When temporary assets other than automation equipment are on hand the following procedures apply:

a. The PBO will keep a file for each requirement. The file will include:

(1) A copy of each receipt document. For rental or leased items, include a copy of the contract.

(2) On return of the property to the owner, the turn-in document.

b. Use proper procedures given in chapter 5 to assign responsibility for temporary assets.

c. Keep the file outlined in a above according to AR 25-400-2, as appropriate.

d. The temporary loan of classified COMSEC materiel will be negotiated with the supporting COMSEC account and administered per TB 380-41.

4-33. Semitrailers of motor transport units

a. This paragraph gives procedures for accounting for semitrailers by motor transport units engaged in line haul operations using the trailer relay system. Normal property book accounting procedures given in section I of this chapter apply.

(1) Motor transport battalions and separate companies engaged in purely local transport operations account for their own semitrailers.

(2) Motor transport units engaged in line haul operations will transfer their semitrailers to a larger organization designated by the senior motor transportation command (either group or brigade).

b. The commander of the larger transport organization will establish a semitrailer control office. A separate property book will be set up to account for the semitrailers. Data as to the location, status, and condition of equipment will be kept.

(1) Trailer transfer points (TTP) on the line of communications and operation sections of motor transport battalions provide the data to the semitrailer control office. Data is sent as directed by the semitrailer control office on a daily basis.

(2) The source of the data is daily TTP inventories and drivers' trailer control records.

c. Centrally pooled semitrailers are not required to be hand receipted.

4-34. Medical assemblies and equipment sets

a. Account for medical assemblies as follows:

(1) Prepare a DA Form 3328 for the medical assembly. Follow the instructions in figure 4-1 to prepare the form. On the reverse side, record in ink or type the assemblage control code and the numeric designation in the remarks block. Assemblage control codes and numeric designations are shown in AR 40-61. If this information is not available, an informal pencil entry in the Remarks block may be used to annotate the actual quantity on hand. Do not post formal accounting data to this form.

(2) Prepare a separate DA Form 3328 for each nonexpendable component of the medical assembly. Enter "Component of LIN ()"

in the authority block of each page. File these pages behind the page for the medical assembly. Post the accounting data to these forms using the procedures in section I of this chapter. A pencil entry may be made in the Remarks block to record the authorized quantity per set, i.e., 3 each per set.

(3) Account for component shortages according to AR 40-61.

(4) Quality control records will be kept according to TB MED 1.

b. Narcotics and controlled drugs must be removed from medical equipment sets issued to the USAR and ARNG according to AR 40-61. Hand receipt annexes documenting these shortages must be on file.

c. Contact the U.S. Army Medical Materiel Agency (USAMMA) for a listing of components for all medical sets, kits, and outfits. Write to Cdr, USAMMA, ATTN: SGMMA-OD, Frederick, MD 21701-5001.

d. Inventory medical assemblies under AR 40-61, chapter 5.

4-35. Support Items authorized separately

These are items authorized in support of sets, kits and outfits (SKO). These support items have a separate authorization on the MTOE/TDA and are also listed in the catalog for the SKO. Account for these items like any other items listed on the MTOE/TDA. Do not account for them on component listing or hand receipt annexes. These items are listed on the component listings for information purpose only. For example, Shop Equipment OM, common no.1, LIN W32593 has a compressor LIN E70064 listed on the catalog, however the compressor is also listed on the unit's MTOE/TDA. If the unit has a compressor on hand, it should be accounted separately on the property book. Do not order a separate compressor to satisfy the component listing requirement.

4-36. Accounting for field wire in the ARNG

Field wire such as Cable, WD-1/TT, on reels, spools, and in containers is accounted for as a complete assembly. When wire becomes unserviceable or is lost, disassembly must be accomplished under paragraph 4-25. Lost wire other than a 10 percent operational weight loss, or wire made unserviceable through other than FWT, must be adjusted under AR 735-5.

4-37. Accounting for commercial leased vehicles

Commercial vehicles obtained from GSA and through commercial lease will be accounted for on the property book that is maintained for nontactical vehicles (NTV). The following procedures will be used:

a. Prepare a header page (DA Form 3328) listing the authorized quantity and LIN of the substitute item. Enter this information in pencil on the next to last transaction line. For example "15 each substituted by commercial leased vehicles." Enter the TDA number, State Area Command in the ARNG, in the Authority block.

b. Prepare a separate property book page for commercial leased vehicles. Leave the Required ALW and Authorized ALW blocks blank. For commercial leased vehicles, enter "substitute for LIN B04441" or appropriate LIN, in the Authority block. Enter the contract number of the lease in the Stock Number block. These are pencil entries.

4-38. Accounting for GSA Long Term Assignment Vehicles under IFMS

a. Vehicles will be accounted for on organization property book. Property Book Officer (PBO) will prepare a property book page/record for each non-tactical vehicle LIN authorized by the authorization document, however, no transaction data or on hand balances will be recorded. Only identification data will be entered on this page. Place a note on the record "See GSA IFMS (Interagency Fleet Management System) Long Term Assignment Vehicle File."

b. GSA vehicle transactions will not be recorded on this property book page/record even though the terms of the Memorandum of Understanding/Agreement (MOU/MOA) exceeds 6 months. These vehicles remain on the owning agency (GSA) records. GSA IFMS regional office which hand receipts the vehicle to the activity is

considered the SSA for the purpose of GSA IFMS long term lease vehicles.

(1) *Centralized operations.* When MOU/MOA between MACOMs (installation) and GSA is entered into:

(a) DOL installation supply division (ISD) property book will provide the visibility of GSA long term assignment vehicles. The MOV provides the audit trail and authorization document.

(b) Appoint the installation transportation motor pool officer (and facilities engineer representative, where conversion is taking place) as designated representative to receipt for each GSA IFMS long term assignment vehicle and its assigned credit card on GSA Form 1152 (Vehicle Assignment/Termination), hand receipt, except for contractor operated transportation motor pools (see para d below).

(c) GSA IFMS long term assignment vehicle folder will be established and a copy for each GSA Form 1152 received. It will be retained with the supply records until the GSA vehicle is returned. GSA IFMS folders remain active until expiration of agreement (see AR 25-400-2) The GSA Form 1152 will be returned with the vehicle as required by GSA.

(d) In those cases where an installation has contracted the operations of a transportation motor pool using commercial activities to a contractor, and no Department of Defense employee (designated transportation officer or motor/fleet transportation NCO) is available, the Contracting Officer's property administrator will be the designated representative to sign GSA Form 1152 for vehicles/credit cards.

(2) *Decentralized Operations.* When MOU/MOA between a decentralized command, i.e., MEPS, ROTC, or USARC and a GSA regional office is entered into:

(a) Command must identify in writing those individuals at the decentralized location authorized to enter into MOU/MOA and receipt for GSA IFMS long term assignment vehicles. These individuals can then assign direct responsibility by requiring each vehicle be signed for on a copy of the original GSA Form 1152.

(b) Ensure those activities identified in paragraph (2) above establish a GSA long term vehicle assignment folder. It will contain a copy of MOU/MOA and each GSA Form 1152 received. It will be retained with the supply records until the GSA vehicle is returned, and remains active until expiration of agreement. The form will be returned with the vehicle to GSA.

(c) All individuals designated in writing by MACOMs to receipt for GSA IFMS long term assignment vehicles may assign direct responsibility for each vehicle/credit card by requiring individuals to sign a reproduced copy of the GSA Form 1152 for those items. Personal responsibility is fixed by possession of the vehicle log-book/credit cards, and ignition keys.

(3) *Other.* Do not report GSA IFMS long term assignment vehicles through CBS-X, or their serial numbers to the U.S. Army Vehicle Registration Program. The procedures outlined above apply only to vehicles received through GSA IFMS, not to vehicles received under loans or leases.

4-39. Accounting for Information Management Processing Equipment (IMPE)

All Army owned, rented, or leased IMPE will be accounted for on property book records. Microcomputers (desktop or personal, laptop and notebook) and peripheral equipment are not required to be accounted for by serial number. Use the procedures in this chapter to account for IMPE. This includes automation equipment provided to Army activities through contracts administered by other U.S. Government agencies whenever those agencies do not require Army users to sign receipts for the IMPE. The level of accountability for IMPE software does not require formal property book accountability. The Unit Information Management Officer (Center Commander for USAR) is responsible for the control of commercial (proprietary) software issued to the organization. Blank data media (magnetic tapes, floppy disks, etc.) valued at \$300 or less are managed as expendable items. Blank data media valued at more than \$300 will be managed per AR 710-2. The original copies of proprietary commercial software regardless of value are issued and accounted for as

prescribed in AR 710-2, chapter 2, Property book accounting for software regardless of dollar value is not required. Proprietary software has specific licensing restrictions and users must be aware of, and abide by, these restrictions. See AR 25-1, AR 380-19 and AR 710-2 for proper handling of commercial software.

a. Prepare a basic property book record for each type/component of automation equipment on hand as noted below. Record authorization, identification, accounting, and management data.

b. The remarks block will include the system(s) that the components are applicable to.

c. Prepare serial number records for all automation equipment components. Examples of components are modems, display terminals, disk drives, tape drives, printers, control units, central processing units, etc., that are not installed in a single automation equipment item casing. The provisions in this paragraph do not apply to microcomputers.

d. For Army-owned equipment, the accountable receipt record is the filled supply request, forced-issue document, or transfer document that is assigned a nonexpendable document number from the unit's nonexpendable document register. If the document was assigned a document number from the expendable or durable document register, assign a nonexpendable document number using procedures in paragraph 2-23g. List component nomenclatures and serial numbers on the front or back of this document, as space permits. Post accounting data to the basic property records from this document. File the document in the supporting document file.

e. For rented or leased equipment, the rental or lease contract is the accountable receipt record. Assign a nonexpendable document number to requests for rented or leased automation equipment. Component nomenclatures and serial numbers are on the receipt document. If they are not, enter them. Post required data to basic, and serial number property records from the contract. File the contract in the supporting document file. When the rental or lease period expires, prepare DA Form 3161 as a turn-in document for the system. List components and their serial numbers. Assign a nonexpendable document number and cross-reference the nonexpendable document number assigned to the rental or lease contract. Have the contractor receipt for the system. Post the turn-in to the applicable property book records and file the document in the supporting document file. Property book accountability is not required for contractor furnished copiers under "cost per copy" service contracts.

f. When the rental or lease contract is not available, or is administered by another U.S. Government agency, prepare a list of all the applicable automation equipment components provided by the contractor. Attach to the list a narrative explanation that includes the system's project name, purpose, and all known points of contact, phone numbers, organizations, and office symbols. Use the list and accompanying narrative as a substitute for the rental or lease contract and follow the procedures in e, above.

4-40. Assigning responsibility for lease property other than Information Management Processing Equipment (IMPE)

a. Requesting unit will submit a request to the PBO along with copies of lease authorization. The PBO will process the request to the SSA per chapter 2. A copy of the lease authorization will be provided to the SSA.

b. Follow-up procedures will be from the PBO to SSA, to Contracting Office when equipment has not been received by the scheduled delivery date.

c. For equipment leased directly from the contractor, the requesting unit will provide signed receipt documents to the PBO, who in turn will provide a copy of the receipt to the SSA.

d. The PBO will maintain a lease equipment file. The file will contain lease authorization, lease agreement with amendments, and receipt and turn in documents. On termination of the lease contract, the PBO will submit a turn-in with the original receipt document to the SSA. If the equipment has been returned to the contractor by the using unit, a copy of the shipping document or receipt acknowledged by the contractor will be provided the SSA. The SSA will process the turn-in as a wash transaction.

e. Renewal of lease contract will be coordinated between the PBO and the Contracting Officer. The Contracting Officer will provide an amendment of the lease contract to the PBO. The PBO will provide a copy of this document to the servicing F&AO.

4-41. Accounting for chaplain kits and other nonexpendable, nonrecoverable ecclesiastical supplies

Chaplain kits and other nonexpendable, nonrecoverable ecclesiastical supplies are issued on an individual basis under CTA 50-909, chapter 4 and AR 165-20. Prepare DA Form 3161 in two copies from the property book officer to the individual chaplain. Assign a document number from the nonexpendable document register. After the chaplain receipts for the items, post the loss to the applicable property book records. File the original copy of the DA Form 3161 in the supporting document file and the duplicate copy with the chaplain's OCIE record.

4-42. Accounting for system furniture

When system furniture (as defined in the glossary) is installed:

- a.* Obtain the applicable permanent management control number (MCN) from the installation supply division.
- b.* Prepare a single property book page for each system-furniture MCN.
- c.* Using the contract under which the system furniture was procured and installed, inventory all components and prepare a component hand receipt for each system-furniture MCN.

4-43. Total package fielding (TPF)

For total package (TP) the following procedures apply:

- a.* The AMC fielding command will initiate requisitions for the gaining units. The document number is composed of the gaining units DODAAC, the fielding command assigned document number, and serial number. The first position of the document serial number will be a letter A through F.
- b.* Receiving report.TPF materiel will be shipped to the location designated by the gaining command. This will normally be the central receiving point (CRP) or the DSU. Normally, the fielding command will have a fielding team at the receiving location to assist unit on the hand-off. Shipments should be received with a receiving report document (DIC D6S) and a requisition document (DIC AOA). The CRP or DSU will process the D6S document to the SAILS activity (installation SSA or COSCOM/TAACOM MMC) for reporting to the CBS-X, as the intransit data is maintained by the CBS-X central collection activity to maintain receipts. The document number on the D6S must not be altered. When shipment is received without a D6S, a D6S will be prepared if the document number is known; otherwise, hold shipment and notify the fielding command for disposition instructions. For units on SPBS, D6S will be processed through SPBS to CBS-X. The AOA document that accompanied the materiel will be used as receipt document for PB posting.
- c.* Unit will not assign a document number to cross reference the fielding command assigned document number. Discrepancies in the

DODAAC will be addressed to the fielding command for corrective action. Unit will submit cancellations on any unit request for the same item on the requisition listing.

d. An AOA document will accompany the shipment to the gaining unit. The PBO will process the AOA document as a non-expendable receipt to the property records per chapter 2. A separate supporting document file will be prepared and the receipt documents filed in document number sequence.

e. Total package fielding of B56 managed classified COMSEC equipment will be provided the gaining unit as a separate package through coordination between USACSLA and the major system fielding command. Fielding commands will provide USACSLA sufficient advance notification of requirements to ensure compliance with required delivery dates (RDD). classified COMSEC materiel must be shipped to a designated COMSEC account.

4-44. Air delivery material

a. Air delivery materiel will be accounted for on the property book of the organization authorized the property. When a unit requires air delivery materiel, a person within the supported unit will be designated by the unit commander to be responsible for the property.

b. The requesting unit will initiate the request for supplies and/or equipment and transmit the request to its supply support activity by the most expeditious means possible. The requesting unit will initiate the airdrop request.

c. The aerial delivery support unit, upon completion of rigging, will prepare a manifest listing all nonexpendable equipment that may be lost during the mission. This manifest will be given a document number by which the supporting unit drops the items from accountable records.

d. The commander of the supported/receiving unit is responsible for air-dropped supplies and for the protection and evacuation of air items. The commander should also appoint an air items recovery officer to plan and supervise recovery operations. The recovery officer supervises evacuation of air items from the drop zone to a central collection point. Evacuation will be accomplished rapidly and by the most direct route available. Additional airdrop missions may depend on the availability of returned airdrop equipment. The equipment will be evacuated back to the aerial delivery support company or its affiliated aerial equipment supply company.

e. The aerial delivery support/supply company will receive, inspect, repair, reestablish accountability for, and return to service all serviceable assets. Unserviceable and uneconomically repairable items will be disposed of in accordance with procedures in this pamphlet and AR 735-5.

4-45. Confiscated property

Confiscated property will be accounted for IAW AR 710-2.

PROPERTY RECORD
For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.

DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE	DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE
5319	BALANCE BROUGHT FORWARD			0					
5319	5031-0001	27		27					
BALANCE CARRIED FORWARD									

DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE
5319	BALANCE BROUGHT FORWARD			0
5319	5031-0001			3

UIC	AUTHORITY	STOCK NUMBER		UI
WAZHAA		2320-00-177-9258		EA
LIN	ERC	REQUIRED ALW	AUTHORIZED ALW	RICC
X60833	A		2	LCC A BCC U
ITEM DESCRIPTION				EIC: BAF
TRK UTIL 1/4 T MISIA2				

PROPERTY
For use of this form, see DA PAM 710-2

DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE
5319	BALANCE BROUGHT FORWARD			0
5319	5031-0001			3

UIC	AUTHORITY	STOCK NUMBER		UI
WAZHAA		2320-00-763-1092		EA
LIN	ERC	REQUIRED ALW	AUTHORIZED ALW	RICC
X60833	A		2	LCC B BCC U
ITEM DESCRIPTION				EIC: BAJ
TRK UTIL 1/4 T MISIA1				

DA FORM 3328 JAN 82

Together with DA Form 3328-1 replaces DA Forms 3328 Jan 77, and 3329, Aug 78, which are obsolete.

Figure 4-2. Sample DA Form 3328, make/model page

PROPERTY RECORD									
For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.									
DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE	DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE
1008	BALANCE BROUGHT FORWARD			26					
1015	1015-0001		2	24					
1029	1015-0002	2		26					

Figure 4-6. Sample DA Form 3328, of a posting transaction to front of property book page

PUBLICATION DATA									
TM 9-2320-218-10					10 AUG 78				
LOCATION	QUANTITY AUTHORIZED	QUANTITY ON HAND	DOCUMENT NUMBER	QUANTITY DUE-IN	LOCATION	QUANTITY AUTHORIZED	QUANTITY ON HAND	DOCUMENT NUMBER	QUANTITY DUE-IN
HR 1	2	2							
HR 2	3	2	1028-0001	1					
HR 5	1	1							
REMARKS HR # 5 HAS 1 IN MAINT									

Reverse of DA Form 3328

U.S. Government Printing Office: 1982-361-646/8448

Figure 4-7. Sample DA Form 3328, posting of management data to reverse side of property book page

PROPERTY RECORD									
For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.									
DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE	DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE
1014	BALANCE BROUGHT FORWARD			42					
1020	1005-0008	1	+	43					

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

Figure 4-9. Sample DA Form 3328, balance brought forward

PROPERTY RECORD									
For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.									
DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE	DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE
1028	BALANCE BROUGHT FORWARD			10					
1034	1007-0006 1007-0005	1		11					

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

Figure 4-10. Sample DA Form 3328, correction of error in posting wrong document numbers

PROPERTY RECORD									
For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.									
DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE	DATE POSTED	DOCUMENT NUMBER	QUANTITY RECEIVED	QUANTITY TURN-IN	BALANCE
7197	BALANCE BROUGHT FORWARD			14					
7198	7005-0003	1	CORR	16					
7200	7019-0001		1	15	①	Correction of a mistake when balance is effected			
7210	7005-0003		CORR	14					
7218	7218-0001		1	13					
7218	7218-0001	1		14	②	Posting serial number correction using DA Form 4949			

Figure 4-11. Sample DA Form 3328, correction of a mistake when balance is effected and when posting a serial number correction using DA Form 4999

SERIAL/REGISTRATION NUMBER RECORD							
For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.							
SERIAL/REGISTRATION NUMBER	LOCATION	SERIAL/REGISTRATION NUMBER	LOCATION	SERIAL/REGISTRATION NUMBER	LOCATION	SERIAL/REGISTRATION NUMBER	LOCATION
232332	HR3						
246861	HR1						
246890	HR4						
246899 246898	HR1						
247500	HR2						

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

Figure 4-12. Sample DA Form 3328-1, serial registration number record annotation

ADMINISTRATIVE ADJUSTMENT REPORT (AAR)

For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.

ORGANIZATION/ACTIVITY		DOCUMENT NUMBER				
1/651 Arty Bn		DODAAC	DATE	SERIAL		
		WK4ABC	2034	0007		
C H A N G E F R O M	ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.
	1.	4240-00-926-4201 M11895	Mask, Fld ABC-M17A1, M RICC 2	N	EA	4
	2.	4240-00542-4450 M11895	Mask, Fld ABC-M17, S RICC 2	N	EA	2
C H A N G E T O	1.	4240-00-926-4200 M11895	Mask, Fld ABC-M17A1, L RICC 2	N	EA	4
	2.	4240-00-542-4451 M11895	Mask, Fld ABC-M17, M RICC 2	N	EA	2
AUTHORITY AR 710-2		<input type="checkbox"/> CHANGE STOCK NO. <input type="checkbox"/> CHANGE UNIT OF ISSUE <input type="checkbox"/> ASSEMBLY <input type="checkbox"/> CONSUMED <input checked="" type="checkbox"/> ADJUST ITEM <input type="checkbox"/> CHANGE ACCOUNTING <input type="checkbox"/> DISASSEMBLY				
INITIATING OFFICER'S SIGNATURE		DATE	PBO SIGNATURE	DATE		
			<i>Thomas C De Brito</i>	11 FEB 92		

DA FORM 4949
JAN 82

GPO: GPO PRINTING OFFICE: 1991

Figure 4-13. Sample DA Form 4949 to correct deficiencies within sizes

56th Engr Bn		WT7HEC	2011	0005		
ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.	
CHANGE FROM	1.	3805-00-466-0084	Grader Cat Mdl 120 Ser. No UE 2879, UE 2754	N	EA	2
	1.	3805-01-029-0139 J74852	Grader Cat 120 w/ROPS Ser. No. UE 2879, UE 2754 RICC 2	N	EA	2
AUTHORITY SB 700-20 September 1981		<input checked="" type="checkbox"/> CHANGE STOCK NO. <input type="checkbox"/> CHANGE UNIT OF ISSUE <input type="checkbox"/> ASSEMBLY <input type="checkbox"/> CONSUMED <input type="checkbox"/> ADJUST ITEM <input type="checkbox"/> CHANGE ACCOUNTING <input type="checkbox"/> DISASSEMBLY				
INITIATING OFFICER'S SIGNATURE		DATE	PBO SIGNATURE <i>Kevin C. DeBoutte</i>	DATE 3 Feb 82		

DA FORM 4949
JAN 82

*US GPO 1981 353 994

Figure 4-14. Sample DA Form 4949 prepared to change an NSN

ADMINISTRATIVE ADJUSTMENT REPORT (AAR)

For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.

ORGANIZATION/ACTIVITY		DOCUMENT NUMBER			
1/651 Arty Bn		DODAAC	DATE	SERIAL	
		WK4ABC	2015	0002	
ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.
1.	7105-00-633-8720 D87120	Chair Str WO A Lad Bk	N	EA	100
1.	7105-00-633-8720 D87120	Chair Str WO A Lad Bk	N	BX	25

CHANGE FROM

CHANGE TO

AUTHORITY AMDF, January, 1982	<input type="checkbox"/> CHANGE STOCK NO. <input checked="" type="checkbox"/> CHANGE UNIT OF ISSUE <input type="checkbox"/> ASSEMBLY <input type="checkbox"/> CONSUMED	
INITIATING OFFICER'S SIGNATURE	DATE	PBO SIGNATURE <i>James P. Smith</i>
		DATE 15 Jan 82

DA FORM 4949
JAN 82

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

Figure 4-15. Sample DA Form 4949, for unit of issue change

ADMINISTRATIVE ADJUSTMENT REPORT (AAR)						
For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.						
ORGANIZATION/ACTIVITY 1/651 Arty Bn				DOCUMENT NUMBER		
				DODAAC	DATE	SERIAL
				WK4ABC	2126	0002
ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.	
1.	4230-00-123-3180	Decon Kit Skin M258	N	KT	779	C H A N G E F R O M
		Item changed from accountable to nonaccountable.				C H A N G E T O
AUTHORITY Item transferred from CTA 50-900 to CTA 50-970			<input type="checkbox"/> CHANGE STOCK NO.	<input type="checkbox"/> CHANGE UNIT OF ISSUE	<input type="checkbox"/> ASSEMBLY	<input type="checkbox"/> CONSUMED
			<input type="checkbox"/> ADJUST ITEM	<input checked="" type="checkbox"/> CHANGE ACCOUNTING	<input type="checkbox"/> DISASSEMBLY	
INITIATING OFFICER'S SIGNATURE		DATE	PBO SIGNATURE		DATE	
			<i>James P. Smith</i>		<i>6 May 82</i>	

DA FORM 4949
JAN 82

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

Figure 4-16. Sample DA Form 4949, administrative adjustment from accountable to nonaccountable

ADMINISTRATIVE ADJUSTMENT REPORT (AAR)

For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.

ORGANIZATION/ACTIVITY		DOCUMENT NUMBER				
		DODAAC	DATE	SERIAL		
1/651 Arty Bn		WK4ABC	2026	0008		
CHANGE FROM	ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.
			Item changed from nonaccountable to accountable.			
CHANGE TO	1.	7330-00-234-8831 P23203	Pot Cooking St 24 Qt	N	EA	2
AUTHORITY Item transferred from CTA 50-970 to CTA 50-909			<input type="checkbox"/> CHANGE STOCK NO. <input type="checkbox"/> CHANGE UNIT OF ISSUE <input type="checkbox"/> ASSEMBLY <input type="checkbox"/> CONSUMED <input type="checkbox"/> ADJUST ITEM <input checked="" type="checkbox"/> CHANGE ACCOUNTING <input type="checkbox"/> DISASSEMBLY			
INITIATING OFFICER'S SIGNATURE			DATE	PBO SIGNATURE		DATE
				<i>James P. Smith</i>		<i>26 Jan 82</i>

DA FORM 4949
JAN 82

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

Figure 4-17. Sample DA Form 4949, for accounting requirements change from non-accountable to accountable

ADMINISTRATIVE ADJUSTMENT REPORT (AAR)

For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.

ORGANIZATION/ACTIVITY B Btry 1/651 Arty Bn		DOCUMENT NUMBER			
		DODAAC	DATE	SERIAL	
		WK4ABC	2272	0003	

ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.
C H A N G E F R O M	1.	8340-00-237-8749 Screen Latrine Doc No. WK4ABC-2243-0501	D	EA	1
	1a.	8340-00-261-9750 Pin, Tent, 16-in lg Doc No. WK4ABC-2243-0502	X	EA	8
	1b.	8340-00-188-8393 Pole, Tent, Ridge, 7-ft Doc No. WK4ABC-2243-0503	X	EA	1
	1c.	8340-00-188-8394 Pole, Tent, Ridge, 9-ft Doc No. WK4ABC-2243-0504	X	EA	2
	1d.	8340-00-188-8407 Pole, Tent, Upright, 7-ft Doc No. WK4ABC-2243-0505	X	EA	7
C H A N G E T O	1.	8340-00-237-8752 LIN S58674 Screen Latrine	N	EA	1

AUTHORITY AR 710-2	<input type="checkbox"/> CHANGE STOCK NO. <input type="checkbox"/> CHANGE UNIT OF ISSUE <input checked="" type="checkbox"/> ASSEMBLY <input type="checkbox"/> CONSUMED <input type="checkbox"/> ADJUST ITEM <input type="checkbox"/> CHANGE ACCOUNTING <input type="checkbox"/> DISASSEMBLY				
INITIATING OFFICER'S SIGNATURE	DATE	PBO SIGNATURE 	DATE 29 SEP 82		

DA FORM 4949
JAN 82

☆US GPO 1981 353 991

Figure 4-18. Sample DA Form 4949, administrative adjustment report prepared to assemble and end item

ADMINISTRATIVE ADJUSTMENT REPORT (AAR)

For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.

ORGANIZATION/ACTIVITY		DOCUMENT NUMBER			
B Btry 1/651 Aty Bn		DODAAC	DATE	SERIAL	
		WK4ABC	2230	0001	
ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.
1.	6145-00-226-8812 C68719	Cable Tel WD-1/TT DR-8 RICC 2	N	RL	1
1.	8130-00-407-7859 R55920	Reel Cable DR-8 T/I Doc No. WK4ABC-2229-0001 RICC 2	N	EA	1
1a.		Scrap Wire T/I Doc No. WK4ABC-2229-0501		LB	7
AUTHORITY		<input type="checkbox"/> CHANGE STOCK NO. <input type="checkbox"/> CHANGE UNIT OF ISSUE <input type="checkbox"/> ASSEMBLY <input type="checkbox"/> CONSUMED <input type="checkbox"/> ADJUST ITEM <input type="checkbox"/> CHANGE ACCOUNTING <input checked="" type="checkbox"/> DISASSEMBLY			
INITIATING OFFICER'S SIGNATURE		DATE	PBO SIGNATURE		DATE
			<i>James J. DeB...</i>		18 Aug 82

DA FORM 4949
JAN 82

RUS GPO 1981 353 994

Figure 4-19. Sample DA Form 4949, administrative adjustment report prepared to disassemble an end item

ADMINISTRATIVE ADJUSTMENT REPORT (AAR)

For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.

ORGANIZATION/ACTIVITY		DOCUMENT NUMBER				
		DODAAC	DATE	SERIAL		
B Btry 1/651 Arty Bn		WK4ABC	1147	0006		
C H A N G E F O R M	ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.
	1.	8970-00-577-4513	Meal, Combat Individual Date of Pack: June, 1979	N	BX	25
	2.	9130-00-264-6218	Gasoline, Auto Regular	X	GL	600
	3.	1305-00-914-4719	Cartridge, 5.56mm M196 Lot No. LCL 2200	X	EA	8200
C H A N G E T O						
AUTHORITY FTX 10-26 May, 1981		<input type="checkbox"/> CHANGE STOCK NO. <input type="checkbox"/> CHANGE UNIT OF ISSUE <input type="checkbox"/> ASSEMBLY <input checked="" type="checkbox"/> CONSUMED <input type="checkbox"/> ADJUST ITEM <input type="checkbox"/> CHANGE ACCOUNTING <input type="checkbox"/> DISASSEMBLY				
INITIATING OFFICER'S SIGNATURE <i>[Signature]</i>		DATE 27 May 81	PBO SIGNATURE <i>James P. Smith</i>		DATE 27 May 81	

DA FORM 4949
JAN 82

Figure 4-20. Sample DA Form 4949, administrative adjustment report for consumption of basic load items

ISSUE LOG FOR TOLL SCRIPT (\$.25 SCRIPT)

DATE	NUMBER ISSUED	SIGNATURE
4 Jan 82	8	CW3 Jack R. Reed
5 Jan 82	6	SFC Paul D. Williams
5 Jan 82	4	CW3 Jack R. Reed

Figure 4-21. Sample issue log for negotiate media

FOR SUBSTITUTE IN PROPERTY BOOK		CBSSUB	
ORGANIZATION <i>HQ 1st BN, 651st ARTY</i>		UIC <i>WEACAA</i>	DATE <i>85121</i>
DESCRIPTION OF SUBSTITUTE <i>TRUCK CARGO, 2 1/2 TON, M35</i>		CC 7.12 AUTHORIZED LIN <i>X40146</i>	CC 13.17 SUBSTITUTE LIN <i>X40009</i>
NSN OF SUBSTITUTE <i>2320000771616</i>	NEW QUANTITY <i>00006</i>	The data on this form is intended to be keypunched by a designated centralized site within installation or corps. If this is not practical or circumstances do not permit, this form should be mailed to: Commander, Depot System Command ATTN: DRS/SLSW Chambersburg, PA 17201	
CC 30.42	CC 43.47		
NAME AND GRADE OF PERSON COMPLETING FORM <i>Mike Smith, CW3</i>			

DA Form 4708, 1 Sep 78

NECC/HP-28671

Figure 4-22. Sample of completed DA Form 4708

ADMINISTRATIVE ADJUSTMENT REPORT (AAR)
 For use of this form, see DA PAM 710-2-1; the proponent agency is DCSLOG.

ORGANIZATION/ACTIVITY		DOCUMENT NUMBER			
		DODAAC	DATE	SERIAL	
1/651 Arty Bn		WK4ABC	7218	0001	
ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.
1.	3805-01-029-0139	Grader Cat 120 W/ROPS Ser NO. 246898	N	EA	1
CHANGE FROM	1.	3805-01-029-0139	N	EA	1
		(see Reverse side for explanation)			
AUTHORITY DA PAM 710-2-1 Para 4-11 b (2)		<input checked="" type="checkbox"/> CHANGE ^{SER} STOCK NO. <input type="checkbox"/> CHANGE UNIT OF ISSUE <input type="checkbox"/> ASSEMBLY <input type="checkbox"/> CONSUMED <input type="checkbox"/> ADJUST ITEM <input type="checkbox"/> CHANGE ACCOUNTING <input type="checkbox"/> DISASSEMBLY			
INITIATING OFFICER'S SIGNATURE		DATE	PBO SIGNATURE	DATE	
			<i>Jimmie L. Bezael</i>	6 AUG 87	

DA FORM 4949
JAN 82

★ U.S. G.P.O. 1981 353 994

Figure 4-23. Sample DA Form 4949, administrative adjustment report used to document a serial number correction

Legend for Figure 4-24;
Completion instructions by block name for DA Form 4708

- Organization** Enter the reporting unit designation.
UIC Enter the UIC of the property book or accountable record.
Date Enter the 5-digit julian date comprised of the last two digits of the calendar year and the julian day (e.g. 85121).
Description or Substitute Enter the item description.
Authorized LIN Enter the LIN from the authorization document.
Substitute LIN Enter the LIN on the on-hand substitute for the authorized item.
NSN of substitute Enter the NSN of the substitute item on-hand.
New quantity Enter the current balance on-hand of the substitute item.
Name and grade of person completing the form Enter the Self-explanatory.

Chapter 5 Assigning Responsibility for Property

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.

5-2. The property book

a. The accountable officer at property book level must acknowledge accepting responsibility for the unit's property. The individual assuming accountability will sign the statement below after change of accountability inventory and the corrective actions required by the inventory that have been taken. See AR 710-2, table 2-1. "By authority of (indicate appointing document or change of command order and date) I hereby assume accountability for the property in the quantity shown on each record of this property book file. I further assume direct responsibility for property not issued on hand receipt."

Note. The accountable officer's signature and date will be affixed above the accountable officer's signature block below the statement.

b. Enter the statement above on a separate DA Form 3328. File it

in the front of the property book. Keep the statement with the property book until the next change of accountable officer inventory is completed. It will then be placed in the inactive file.

c. In the active Army, under normal circumstances, when a PBO is absent from his/her appointed duties for a period in excess of 30 days, a new PBO will be appointed. In the ARNG, when a PBO is absent from appointed duties over 120 days, a new PBO will be appointed. A change of PBO inventory will be conducted within 30 days. Use the methods in paragraph 9-7.

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. Files 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