

Incoming Commanders and Property Accountability

by Lieutenant Colonel James C. Bates

If you are assuming command of a unit, reading this article now may save you a month's pay in a year or two, when your successor inventories your unit's property.

The outgoing unit commander is sitting nervously in the brigade commander's office, and the stern eyes of both his brigade and battalion commanders are on him. His great commanding officer efficiency report was kicked back so a mention of inadequate property accountability could be added. The loss of 1 month's pay—\$3,000 or so—is minor considering the probable damage to his career. The worst part is that he knows he has done a good job, that he was productive and accomplished so much. But now it seems his two bosses speak only of property accountability and the magnitude of his change-of-command report of survey. If only he had taken the time to learn what he needed to know way back before the fateful day when he signed for all that property. It's clear he signed for property that wasn't there, and now he is paying the price—a very heavy price indeed.

The greatest single contributor to change of command reports of survey is a misunderstanding of component hand receipts and shortage annexes by unit commanders. Most unit commanders are warned, "Don't sign for it unless you see it." Good advice! However, each commander also should be forewarned: "If you don't fully understand component hand receipts and shortage annexes, you will sign for property that you don't even know you are signing for."

Components

Component hand receipts and shortage annexes are used to depict additional property associated with end items. This additional property is known as components and can be worth thousands of dollars. Components can be grouped into four categories—

- A subsidiary end item. A radio, for example, can be both a stand-alone end item or a component of a higher level end item like a truck.
- A component of an end item (COEI).
- A basic issue item (BII).
- An additional authorization list (AAL) item.

All end items are nonexpendable, but COEI, BII, and AAL items can be classified (through the Accounting Requirements Code) as nonexpendable, durable, or expendable. [It is customary Army usage to use the acronyms "COEI" and "BII" in both plural and singular cases.]

Joint Publication 1-02, Department of Defense Dictionary of Military and Associated Terms, defines an end item as "a final combination of end products, component parts, and/or materials that is ready for its intended use, e.g., ship, tank, mobile machine shop, aircraft." Army Regulation (AR) 725-50, Requisitioning, Receipt and Issue System, defines COEI as "spare/repair parts identified in technical publications, e.g., technical manuals, that make up the sum total of the end item." AR 310-25, Dictionary of United States Army Terms, defines BII as "those essential ancillary items required to operate the equipment and to enable it to perform the mission and function for which it was designed or intended."

AAL items can be ordered to support an end item but do not have to accompany the end item when it is transferred or turned in.

A clearer understanding of the terms COEI, BII, and AAL can be gained by reviewing technical manuals (TMs). There is a slight difference between COEI and BII. According to the TM for the M978 heavy, expanded-mobility, tactical truck (HEMTT) fuel tanker with winch—

COEI are part of the End Item, but are removed and separately packaged for transportation or shipment. As part of the End Item, they must be with the End Item whenever it is issued or transferred between property accounts. The Technical Manual is not authority to requisition replacements.

The TM goes on to describe BII as follows—

Basic Issue Items are the minimum essential items required to place M978 vehicles in operation, to operate them, and to perform emergency repairs. Although shipped separately packaged, BII must be with the vehicle during operation and whenever it is transferred between property accounts. The Technical Manual is the authority to request/requisition replacement BII, based on the TOE/MTOE [table of organization and equipment/modification TOE] authorization of the End Item.

In other words, all COEI and BII are considered part of the end item for inventory purposes and must be transferred along with the end item whenever the "owner" of the end item changes.

Units are not required to have AAL items, unlike COEI and BII. However, if the unit does purchase them for a particular end item, they should be included on component hand receipts or shortage annexes and should accompany the end item whenever it is transferred within the unit. If the end item is transferred outside the unit, the AAL items can be retained within the unit and used with other end items. In such cases, the revised end item and AAL item relationship should be reestablished through component hand receipts or shortage annexes.

Components and the Primary Hand Receipt

Far too many newly assigned commanders mistakenly believe that they will be held responsible only for those end items clearly shown on the primary hand receipt given to them by the property book officer (PBO). In fact, they also will be held responsible for thousands of components (both nonexpendable and durable) that are not actually listed on the hand receipt but for which accountability implicitly is passed to them when they sign for the end items.

The chart at right shows a single page from a unit commander's primary hand receipt. (Most primary hand receipts are 10 to 20 pages long.) The primary hand receipt depicts end items only; no COEI, BII, or AAL items are shown.

The last end item on the page is an M978 HEMTT fuel tanker with winch. For unit soldiers to be able to use this end item as intended, they also must have in their possession all of the corresponding COEI and BII. The chart on page 30 is a page taken from TM 9-2320-279-10. It is only one page of the seven in Appendix B of the TM that display COEI for this HEMTT fuel tanker. The same TM also includes a 10-page listing of BII and a 5-page listing of AAL items. The commander must obtain this TM on his own since the PBO provides neither the TM nor a listing of COEI or BII for the end item.

Moreover, the TM does not indicate the Accounting Requirements Code for the components. As a result, the unit commander or his soldiers must determine if each item listed on the COEI or a BII list is nonexpendable, durable, or expendable and then prepare the unit-level property accounting documents

accordingly.

Fortunately, in recent years the Department of the Army (DA) has produced TM hand receipts for most end items. These TM hand receipts contain "overprinted DA Forms 2062." (The term "overprinted" means that some of the data already have been completed by DA to assist the user.)

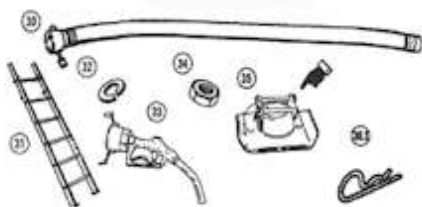
For example, TM 2320-279-10-HR is available for unit commanders to use to inventory the COEI, BII, and AAL items associated with the HEMTT fuel tanker. This TM lists all of the COEI, BII, and AAL items in the exact same order as they are identified in TM 2320-279-10-1. The overprinted DA Forms 2062 depict whether the item is nonexpendable, durable, or expendable and the item's controlled inventory item code (CIIC). (However, the appropriate column heading still uses the obsolete abbreviation "SEC" [security code], which was the precursor of the CIIC.) The overprinted DA Forms 2062 also display the unit of issue and the quantity authorized.

DATE PREPARED: 07/31/00				HAND RECEIPT				PAGE 1				PCN: ALV-151				
				ORGANIZATION				DATE LAST INVENTORY: 00180								
UIC/DESC: WBN00C C CO 2 nd S&S BN																
LIN	SUBLIN	SRI	ERC	GENERIC NOMENCLATURE								AUTH	DOC	REQ	AUTH	DI
NSN	UI	UP	UP	NSN	NOMENCLATURE	LCC	ECS	SRRC	CIC	DIA	PUB	DATA	OH			
SYNO	SER/REG/LOT	NO LOT	QTY	SYNO	SER/REG/LOT	NO LOT	QTY	SYNO	SER/REG/LOT	NO LOT	QTY	SYNO	SER/REG/LOT	NO LOT	QTY	
99003N																
743000269023	EA		218.80	TYPEWRITER								CTA	50-909	4		
				TYPEWRITER MANUAL NP R								S	U	9263	2	
	B4123483			B4434500												
743000266214	EA		350.00	TYPEWRITER MANUAL NP R								S	U	9263	3	
				10088856												
	1008885			1008887												
A03193				ACCESSORY KIT VEHICLE BODY: TARP-BOWS FITRK CGO								CTA	50-909	2		
2540003271845	EA		692.00	TARP-BOWS FITRK 2-1/2T A								N	U	9268	2	
A32060				A	ALARM CHEM AGT M8								18335FLV02	2	2	
6665009356955	EA		3082.00	ALARM CHEM AGT M8								B	E	7 9253	2	
	6423185/521456			6458932												
A79381				A	ANTENNA GROUP: OE-254 (J) GRC								18335FLV02	4	4	
	A72260															
5985004978554	EA		386.00	ANTENNA GRP RC-292								B	N	U 9260	2	
A92008				BODY ARMOR FRAGMENTATION PROTECTIVE FOR THE G								CTA	50-909	25	10	
8470007536112	EA		81.95	BODY ARMOR GROIN 32								A	N	7 9245	5	
8470007536113	EA		81.95	BODY ARMOR GROIN 34								A	N	7 0182	5	
B67766				B	BINOCULAR: MODULAR CONTRUCTION MIL SCALE RET								18335FLV02	5	5	
1240012075787	EA		259.00	BINOCULAR MOD CON M22 A								S	J	9003	5	
				11126								11127				
	11125															
	11129															
C89145				C	CAMOUFLAGE SCREEN SYSTEM: WOODLAND LT WT RAD								18335FLV02	58	58	
1080001031246	EA		500.00	CAM SCR N WOLD RAD SCT A								N	U	9211	25	
C89213				C	CAMOUFLAGE SCREEN SPT SYSTEM: WOODLAND LT WT								18335FLV02	58	58	
	C89070															
1080001081173	EA		111.00	CAM SCR N SPT SYS WID								B	S	U 8263	25	
E63317				COMPASS MAGNETIC UNMOUNTED: LENSATIC 1.58 IN DIA								CTA	50-909	2		
6605001515337	EA		29.46	COMPASS MAG UNMTD LEN B								S	J	0185	2	
220																
**NOTE: ON-HAND BALANCE EQUALS 0002. 0001 SERIAL NUMBER RECORDED. RECONCILE DIFFERENCE **																
FG0010				GUIDON								AR	840-10	1		
8345000000802	EA		28.00	GUIDON C CO 2 nd S&S								R	N	U 7004	1	
Y36844				A	WATER QUALITY CONTROL SET: ENGINEER								29005H01	1	1	
6630001407820	SE		2019.00	WTR QLTY CTL SET ENGR A								S	U	8112	SC 6630-98-E07	1
X63299				B	TRUCK, TANK FUEL: HEMTT 8X8 W/WINCH W/E								18335FLV02	1	1	
2320010970249	EA		246567.00	TRK TANK FUEL M978 W/WN A								R	U	9241	TMS2320279	1

This is one page from a commander's primary hand receipt. Note that it shows only end items, not components of end items, basic issue items, or additional authorization list items.

This is one page from a commander's primary hand receipt. Note that it shows only end items, not components of end items, basic issue items, or additional authorization list items.

Users of the TM hand receipts must be careful to consider only those components shown on the overprinted 2062s that are authorized for the specific national stock number (NSN) of the appropriate end item. Like the basic TM, the TM hand receipt includes the data for multiple NSNs that have identical line item numbers (LINS).



(1) Illus Number	(2) National Stock Number	(3) Description FSCM and Part Number	Usable On Code	(4) U/M	(5) Qty Reqd
30	4720-01-185-4067	HOSE ASSEMBLY, FUEL, 15 ft (right side, in tube along tank module) (45152) 1373080	H02,7	EA	1
31	2540-01-166-1364	LADDER, Vehicle (on left side over fuel tank) (on right side over batteries) (on walkway grating) (45152) 1766590W	EA H01,5, 6,9 H02,7,40 H03	1 EA EA	1 1 1
32	5310-00-637-9541	LOCKWASHER: (on acetylene tank straps) (on oxygen tank straps) (96906) M535338-46	H40 H40	EA EA	2 2
33	4930-01-318-0091	NOZZLE, FUEL, 2.5 in., AUTOMOTIVE (storage box, left front) (81718) 311AG1	H02,7	EA	2
34	5310-00-732-0908	NUT, PLAIN, HEX (on acetylene tank straps) (on oxygen tank straps) (96906) M551967-8	H40 H40	EA EA	2 2
35	2590-01-154-1902	PAD, OUTRIGGER (on outrigger beams) (12361) 2-198-1-00028	H01,5, 6,9,40	EA	2
36		Deleted			
36.1	5315-01-259-0313	PIN, COTTER (36652) 21-07		EA	2

This page is one of the seven in Appendix B of TM 9-2320-279-10. The TM displays COEI for the M978 HEMTT fuel tanker with winch.

Liability for Missing COEI and BII

Whenever property is transferred from one individual to another—for instance, during a change-of-command inventory—all of the authorized COEI or BII listed in the TM must be on hand physically along with the end item. If components are missing, and if there is no accounting paperwork on file at either the PBO or the unit that correctly documents those component shortages, a cash collection voucher, statement of charges, or report of survey will have to be processed.

This is what normally occurs. Before he assumes responsibility for the primary hand receipt, the incoming commander ensures that the outgoing commander prepares the proper inventory adjustment documents in accordance with AR 735-5, Policies and Procedures for Property Accountability (which describes cash collection vouchers, statements of charges, and reports of survey). The outgoing commander or one of his sub-hand receipt holders probably will have to pay for the component shortages. However, if the incoming commander signs a primary hand receipt thinking that he is signing only for end items (in this case, a HEMTT fuel tanker), and neglects to properly review the COEI and BII depicted on the shortage annexes and component hand receipts, he (rather than the outgoing commander) probably will be held pecuniarily liable when he subsequently transfers responsibility for the property to his replacement.

DA Form 2062

An important aspect of property accounting is the multiple uses of DA Form 2062. (See the chart at

right.) This form can be used as a hand receipt, a sub-hand receipt, a component hand receipt, and a shortage annex. Users of the form must be sure that the 2062 is completed in accordance with its intended purpose. [For a description of the specifics involved in completing DA Form 2062, consult DA Pamphlet 710-2-1, *Using Unit Supply System (Manual Procedures)*.]

When DA Form 2062 is used as a hand receipt or sub-hand receipt, it lists only end items; COEI and BII are not shown. When DA Form 2062 is used as a component hand receipt, it lists all of the COEI, BII, and AAL items that pertain to an end item. In contrast, a shortage annex is the opposite of a component hand receipt. It lists only those components (either COEI or BII) that are known to be missing. The PBO tracks nonexpendable COEI and BII using a shortage annex. (PBOs do not track durable items.)

[illegible]

DA Form 2062 can be used as a hand receipt, a sub-hand receipt, a component hand receipt, or a shortage annex.

At the unit, component hand receipts should be used to track components delegated to sub-hand receipt holders. The incoming unit commander, who soon will become the primary hand receipt holder, has the implied, and time-consuming, task of converting shortage annexes into component hand receipts. These will list all of the TM-authorized, nonexpendable and durable COEI and BII for the end item. (Expendable items do not need to be included.) DA Form 2062 also has a column that shows the quantities of each of the authorized components that actually are on hand.

Component hand receipts can be tens of pages long. If there were five HEMTT fuel tankers on the incoming commander's primary hand receipt, the unit commander or his designated representative would have to prepare five separate component hand receipts. Although all five would have the same authorized component quantities, the actual on-hand balances most likely would be slightly different. Component hand receipts are issued by the primary hand receipt holder in conjunction with the issuing of sub-hand receipts to sub-hand receipt holders.

Key Players in Property Accountability

The automated primary hand receipt and the DA Form 2062 represent two of the key property accounting documents. Similarly, there are several key individuals involved.

The first key player is the PBO, who, of course, maintains the property book. He is the accountable officer and typically is a warrant officer holding military occupational specialty 920A, Property Accounting Technician. The PBO delegates responsibility for property to the unit commander through the primary hand receipt. Unless he has shortage annexes on file identifying missing components, the PBO will hold the unit commander responsible for all components identified in the applicable TM (even though those components are not identified explicitly anywhere on the primary hand receipt).

The second key player is the unit commander. A captain, he is the primary hand receipt holder. He has direct responsibility for all of the items shown on the primary hand receipt, and for all of those components of end items that are not shown but are implied.

The unit commander should delegate all of the property he has signed for to his platoon or section leaders (the third key player) using DA Form 2062 sub-hand receipts. The platoon or section leaders are lieutenants or noncommissioned officers (NCOs) and, of course, are the sub-hand receipt holders.

The platoon or section leaders, in turn, should prepare additional DA Forms 2062 as sub-hand receipts and assign the intended users of the property (the fourth key player) responsibility for the end item. The intended users, usually junior enlisted soldiers, become sub-hand receipt holders.

The fifth key player, the unit supply sergeant, is the subject-matter expert and the commander's representative in all supply matters. He helps prepare supply-related documents and ensures their accuracy. All key players keep copies of the appropriate property accounting documents that affect them.

The PBO and Shortage Annexes

The first key player, the PBO, maintains the original copy of the primary hand receipt and any applicable shortage annexes; PBOs do not maintain component hand receipts. If an end item's TM indicates that there are 100 different COEI and BII but the shortage annex identifies only two components as missing, the PBO assumes that the other 98 components are physically on hand at the unit.

Moreover, the shortage annexes maintained by the PBO contain only nonexpendable property; durable property is not accounted for at the PBO level. If the PBO does not have a copy of a shortage annex for nonexpendable property, any copies that the primary or sub-hand receipt holders may have are invalid.

Unit Accounting for Missing COEI and BII

Responsibility for accounting for durable property, through either a shortage annex or a component hand receipt, rests at the unit level with the primary hand receipt holder and the sub-hand receipt holders. Note again that unless valid shortage annexes or component hand receipts indicate otherwise, the Army assumes that all COEI and BII pertaining to each end item listed on the primary hand receipt are on hand physically at the unit.

For shortage annexes or component hand receipts at the unit level to be valid, they must be on file well before an incoming commander begins his inventory. These documents result from the previous change-of-command inventory, when the current outgoing commander was the incoming commander and the shortages of nonexpendable and durable COEI and BII were documented. Once shortages are identified, units must order the items that are missing, and property records must be adjusted using a cash collection voucher, a statement of charges, or a report of survey.

Component Hand Receipts and Intended Users

Because junior enlisted soldiers are unfamiliar with Army property accountability, the primary hand receipt holder or the sub-hand receipt holder must provide the user of the end item with the DA Form 2062 sub-hand receipt (indicating that the intended user is assuming responsibility for the end item) and a DA Form 2062 component hand receipt (listing all of the components for which the intended user also will be held responsible).

Although the PBO only provides the unit commander with the primary hand receipt and the

nonexpendable shortage annex, AR 710-2, Inventory Management Supply Policy Below the Wholesale Level, prohibits the use of a shortage annex to account for components when property is delegated to the level of the intended user. According to the regulation, "when property is issued to the intended user, responsibility for components will be assigned using a Component Hand Receipt. The actual quantity of components on hand will be shown."

Therefore, someone—either the unit commander, the unit supply sergeant, or the first sub-hand receipt holder—must develop the component hand receipt. The unit commander and the first sub-hand receipt holder are the ones primarily responsible for developing the component hand receipt because they, not the unit supply sergeant, signed a hand receipt for the property. Incoming commanders who discover that proper component hand receipts have not been developed should work with their sub-hand receipt holders and supply sergeant to produce component hand receipts for every piece of end item equipment. (Fortunately, not all end items have components.)

When supply catalogs, TM hand receipts, or component hand receipts produced by the Unit Level Logistics System-S4 are available, commanders should use them during the change-of-command inventory process. The component hand receipts should be checked for completeness and accuracy by comparing them to the COEI and BII listings in the appropriate TM and to the shortage annexes provided by the PBO.

Unit Level Logistics System-S4

The Unit Level Logistics System-S4 (ULLS-S4) automates many supply functions at the unit level that previously were performed manually. ULLS-S4 lists hundreds of components in its database. However, since ULLS-S4 does not automatically incorporate any changes to the publications from which component listings are derived, unit commanders must ensure that all component listings—including those produced by ULLS-S4—reflect the most recently published data.

ULLS-S4 also produces a component shortage report (AWE-227). This report lists components that are missing based on the information that has been entered into the ULLS-S4 database.

Delegating Property Responsibility

Incoming unit commanders can help themselves avoid change-of-command reports of survey by properly delegating property responsibility to their subordinates. All items that are signed for from the PBO on the primary hand receipt should be listed on unit-level sub-hand receipts and then signed over to an appropriate sub-hand receipt holder. Unless a unit commander actually has physical control of an item—for instance, the commander's computer or furniture in the commander's office—he should sub-hand-receipt property to his platoon or section leaders.

Blankets, pillows, and sheets stored in a unit supply room should be sub-hand-receipted to the unit supply sergeant; property accountability for all nuclear, biological, and chemical (NBC) gear should be delegated to the NBC NCO; dining facility equipment should be delegated to the food service NCO; and so on. As a general rule, all of the end items listed on the commander's primary hand receipt should be delegated to about 10 to 20 sub-hand receipt holders. The chart on page 35 is a master sub-hand receipt. It shows only 5 of the 100 or so end items listed on the primary hand receipt. An actual master sub-hand receipt would list every single end item from the primary hand receipt.

An Excel spreadsheet is one of the best methods for portraying this information. The end item name, the LIN, and the unit total should be obtained directly from the primary hand receipt. The quantities shown in each of the sub-hand receipt columns ("HR" on the chart) should correspond to the quantity for

which each sub-hand receipt holder has signed. Using this chart will assure the commander that he has delegated all of his end items to sub-hand receipt holders.

ULLS-S4 produces a similar report called the Asset Visibility Report (PCN AWE-115). Just as PBOs insist that thorough inventories be conducted when one of their primary hand receipt holders changes (in a unit-level change of command), unit commanders should ensure that a thorough sub-hand receipt holder inventory is conducted when one of their sub-hand receipt holders changes. Similarly, incoming sub-hand receipt holders should update all of the sub hand receipts they have with the intended users of the end items.

Publications Data

An incoming unit commander cannot adequately inventory an end item with components without the appropriate publications data. The only way to determine which end items have components is by researching TMs. When the incoming commander obtains a draft copy of the primary hand receipt that he eventually will sign, he should look under the column "PUB DATA." This column alerts the unit commander to some of the publications he must use to inventory the end item correctly. Unfortunately, the primary hand receipt does not always list all of the manuals required to conduct an inventory.

To determine all of the publications needed to inventory an end item thoroughly, the incoming commander should be familiar with the derivation of publication identification numbers. Besides TMs, there are other publications that deal with end items: lubricating orders (LOs), technical bulletins (TBs), supply bulletins (SBs), supply catalogs (SCs), and TM hand receipts. Commanders do not need to have LOs, TBs, or SBs to conduct an inventory, but they must have the SCs, TM hand receipts, or TMs that relate to the end items for which they will be signing.

The last two digits of a publication's identification number are important for supply purposes. For instance, the last two digits of TM 9-2320-211-10 are "10," and the last two digits of TM 2320-211-20 are "20." These digits indicate the level of maintenance that applies to the publication. In the Army, there are five levels of maintenance: 10, operator; 20, organizational; 30, direct support; 40, general support; and 50, depot.

For inventory purposes at the unit level, the incoming commander is concerned with the operator level (10 level) of maintenance. So the commander needs the manual with "10" as its last two digits. Some equipment, however, does not have a TM for each level of maintenance. For instance, the TM for a 7,500-gallon fuel semitrailer has "14" as its last two digits. The "14" indicates that this one TM covers the first four levels of maintenance (operator through general support, or 10 through 40).

The letter "P" in a TM identification number indicates that the manual assists the user in ordering repair parts. Because repair parts are not considered components, incoming commanders can ignore the letter "P" when conducting property accountability research. An "HR" in the TM identification number indicates that the TM contains an overprinted hand receipt. Publications that begin with the letters "SC" (supply catalog) or end with the letters "HR" can be used to make inventorying components easier. So commanders should have all of an end item's supply catalogs ("SC"), TMs with "HR," and 10-level TMs.

End Items With SCs or TM Hand Receipts

The accounting process is simplified for the unit commander when end items have corresponding SCs. An SC is presented in a format similar to that of a component hand receipt and has most of the relevant data already filled in, including the Accounting Requirements Code. Most end item tool kits, for instance,

have a related SC. TMs that have hand receipts are similar to SCs. Both SCs and TM hand receipts use the format of a DA Form 2062 to record data. Both list all of the end item's authorized components and their authorized quantities.

For each NSN, the incoming commander enters the quantity actually on hand in the appropriate column of the preprinted DA Form 2062. If an item is authorized but not on hand, the commander places a diagonal slash in the corresponding box to indicate that the item is missing. If the actual on-hand quantity is different than the authorized quantity, the commander indicates the actual quantity in the appropriate box.

When the primary hand receipt authorizes more than one of an end item, the incoming commander completes an overprinted DA Form 2062 for each item. Outgoing commanders must adjust nonexpendable and durable items that are authorized but not on hand in accordance with AR 735-5.

End Items Without SCs or TM Hand Receipts

For those end items that have components but no corresponding SCs or TM hand receipts, an incoming commander has to use the appropriate TM to prepare a component hand receipt. All of the items listed in the TM under COEI and BII (usually found in Appendix B or C of the TM) should be copied manually onto a hard-copy DA Form 2062 or electronically onto an ULLS-S4-generated 2062.

Because one TM can describe a dozen or so NSNs, incoming commanders should ensure that they only include those components in the TM applicable to the specific NSN being researched. For instance, the TM on HEMTTs has data for 12 different NSNs, and each NSN requires different COEI and BII. The actual on-hand quantities must be compared with the authorized quantities depicted in the TM, and missing items must be accounted for under AR 735-5.

Determining Publications for an Inventory

How can an incoming commander determine what publications he needs to conduct an inventory? One method is requesting assistance from the Army Materiel Command's Logistics Support Activity (LOGSA). Commanders who provide LOGSA with a copy of their primary hand receipts will receive an "Equipment Oriented Publications Data Base List." This list provides a "Publication to End Item Cross Reference" that notes all of the publications associated with the end items shown on the primary hand receipt. LOGSA can be contacted by writing to Commander, USAMC Logistics Support Activity, ATTN: AMXLS-AP (EOPDB/LIDB), Redstone Arsenal, Alabama, 35898-7466, or by sending an e-mail to eopdb@logsa.army.mil. LOGSA also publishes a helpful booklet, Unit Publications Guide (LOGSAP 25-35), which can be downloaded from www.logsa.army.mil. This booklet helps explain the Army's publications system.

Another method of determining the publications required for inventory purposes involves using DA Pamphlet 25-30, which is one of the Army's most important references. It is disk one of a four-disk set called the Army Electronic Library. Since this CD ROM set is updated quarterly, unit commanders should ensure that they are on the automatic distribution list. The Army Electronic Library CD ROM set is identified as EM 0001-IDN 040803. Although there are over a thousand ARs and DA Pamphlets included within this invaluable CD ROM set, there are no TMs.

The most relevant portion of DA Pam 25-30 for inventory purposes is the section "LIN to Publication Cross Reference Index," which is arranged in LIN sequence. For the HEMTT fuel tanker with winch, DA Pamphlet 25-30 shows that there are 14 different basic publications and 34 other publications pertaining

to what the pamphlet describes as "components." Here, the term "components" refers to additional end items, such as radios, chemical alarms, and air purifiers, that are part of the larger end item (in this case, the HEMTT). Fortunately, an incoming commander does not need to have all of these publications to inventory the HEMTT fuel tanker; he just needs SCs, TM hand receipts, and 10-level TMs.

Obtaining Publications

Once an incoming commander determines the publications he needs to inventory his property, he must obtain the publications his unit does not have and ensure that outdated publications are thrown away. Since many publications are no longer available in hard copy, two of the best ways of obtaining them are the Internet and CD ROM. There currently are five official Army Publications web sites—

- "www.logsa.army.mil" has Army technical and equipment publications (except engineering and medical publications), including TMs, TBs, and SCs. This is the best site for obtaining publications pertaining to property inventory.
- "www.usapa.army.mil" has administrative publications and forms such as ARs, circulars, pamphlets, optional forms (OFs), and DD [Department of Defense] and DA forms.
- "www.adtdl.army.mil" has Army doctrinal and training publications (except engineering and medical publications), including field manuals (FMs), PBs, training circulars (TCs), and soldier training publications (STPs).
- "www.usace.army.mil/usace-docs" has Army engineering publications (except those concerning administration), including engineering-related TMs and FMs.
- "www.armymedicine.army.mil" has Army medical publications (excepting administration), including medical TMs, FMs, and SB 8-75-series publications.

To access LOGSA's catalog of TMs from the Internet, users may have to set up an account in advance.

LOGSA produces a "Consolidated Publication of Component Lists" on CD ROM semi-annually; some but not all TM hand receipts are included. However, this CD ROM does contain almost all SCs.

Publication Changes

Frequent updating of publications can complicate a commander's inventory efforts. In DA Pamphlet 25-30, the column labeled as "DATE" indicates the date the manual was initially published. The "CHS IN FORCE" shows the number of changes to the publication currently in force. For example, TM 9-2320-279-10-1, the operator-level manual for the HEMTT, initially was published on "21 NOV 86," but to date it has been changed "5" times, the last occurring on "15 DEC 98."

Incoming commanders who are not able to acquire the latest publications should inform their PBOs and then use the most recent publications available to them to conduct their inventories. Because there are frequent regulation changes, incoming commanders should record the publication date of each manual they use on the respective primary hand receipt, sub-hand receipts, component hand receipts, and shortage annexes.

Item	Line Item Number	Unit Total	HR 1	HR 2	HR 3	HR 4	HR 5	HR 6	HR 7	HR 8	HR 9	HR 10
Body	A29008	20	5	5	5	5						
armor												
Camo	C89145	50	10	10	10	10			10			

system												
Compass	E63317	25	5	5			5	5				5
HEMTT	T58161	3					1		1		1	
M8	A32060	2								1		1
alarm												

In most cases, all of the end items listed on the commander's primary hand receipt should be delegated to 10 to 20 sub-hand receipt holders. The master sub-hand receipt lists the end items from the primary hand receipt and their recipients. This example shows only 5 of the 100 or so end items listed on a typical primary hand receipt.

An incoming commander also should keep copies of the pertinent pages of the TMs he used in his inventory as a means of documenting the components that were authorized the day he signed for the unit's property. This is necessary because publication changes released during the commander's tenure might authorize additional COEI or BII, and complications could arise if the commander's successor uses more recent publications to conduct his inventory. Unless both commanders realize that additional components that are not on hand were only recently authorized (meaning that the components were not lost, just not ordered yet), the outgoing commander inadvertently could be held responsible for the newly authorized COEI and BII not on hand. In other words, the incoming commander may mistakenly insist that these components be included in the outgoing commander's change of command report of survey. The PBO probably will not catch the error since the primary responsibility rests with the unit commanders.

Receiving End Items Through the Supply System

Unit commanders frequently receive end items directly from sources other than their PBO. Usually the PBO is aware of all transactions involving nonexpendable property and therefore can assign accountability when property is fielded. However, if unit commanders receive nonexpendable property without the PBO's knowledge, they have both a legal and an ethical responsibility to inform the PBO.

Unit commanders who receive newly fielded end items through the supply system should work with their PBOs to inventory the end items and their accompanying COEI and BII properly. Commanders should review the packing list of the end item carefully; this list details any accompanying components. A copy of the packing list should be kept at the unit level.

In addition to comparing the components listed on the packing list with the components actually shipped, commanders also should conduct their own component inventory. They should compare the components actually on hand with the components that are supposed to be on hand (as described in the appropriate manuals). It is not unusual for a higher level supply source to inadvertently "short" a unit. In these rare instances when a new piece of equipment arrives in the unit and no TM has been published for that equipment, the commander should record all of the items listed on the packing list on a DA Form 2062 Component Listing Hand Receipt and provide a copy of it to the PBO.

Incoming unit commanders who understand the complexities involved with components of end items, basic issue items, component hand receipts, shortage annexes, and the Army's publications system will be prepared to conduct a thorough change-of-command inventory. They also will be able to ensure that

Army property is accounted for effectively, and they will avoid having to pay a month's pay for "lost" property that they never had to begin with. **ALOG**

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