



DEPARTMENT OF THE ARMY
HEADQUARTERS, 3D CORPS SUPPORT COMMAND
UNIT 29620
APO AE 09096

REPLY TO
ATTENTION OF

AETV-SCC

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: 3d Corps Support Command (COSCOM) Policy Memorandum #12, Property Accountability

1. **PURPOSE.** To outline requirements for property accountability within the 3D COSCOM. It is the intent of this policy to establish procedures to ensure that government property is properly accounted for as prescribed by Department of the Army regulations and local policies.
2. **APPLICABILITY.** Headquarters, 3D COSCOM and all subordinate units.
3. **BACKGROUND.** For additional guidance on property book procedures, refer to AR 710-2 (Supply Policy Below the Wholesale Level), DA Pamphlet 710-2-1 (Using Unit Supply System Procedures), AR 735-5 (Policies and Procedures for Property Accountability), AR 700-84 (Issue of Personal Clothing), and 3D COSCOM PBO's Standard Operating Procedures (SOP) dated 25 September 2003.
4. **POLICY.** Commanders and supervisors at all levels are responsible to act as stewards of the Army's precious resources and property accountability is a critical component of this responsibility. Army property is classified for accountability purposes as expendable, durable, or nonexpendable, and accounting for Army property is continuous from the time of acquisition through final disposition or ultimate consumption. Property accountability is a commander's responsibility inherent upon assuming command. The Change of Command Inventory is a physical and meticulous count of all equipment to ensure that the quantities on hand agree with the Accountable Officer's records. It is a joint inventory in which both incoming and outgoing commanders should be present.
 - a. Prior to beginning the joint inventory, the incoming and outgoing commanders will attend a formal change of hand receipt briefing from their Property Book Team Chief. The Property Book Officer will explain proper inventory procedures to both commanders and be available to provide advice or assistance as needed during the inventory. After this hand receipt briefing, the respective Group Commander will meet with both the incoming and outgoing commanders (together) to understand the intent and the desired process of joint property inventory.

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b. The incoming commander will obtain a copy of the unit's organizational property printout from the supporting PBO Team Chief. The printout will be checked against DA PAM 25-30 (available on CD-ROM) to ensure that property (and components thereof) is inventoried against current publications. Components of Sets, Kits, and Outfits (SKOs) will be inventoried against the latest Supply Catalogs (SC), now available on line at <http://www.logsa.army.mil/whatnew.htm>.

c. Incoming Commanders will inventory all Army property within their command to ensure that it is accounted for and sub-hand receipted to responsible soldiers. Immediately after completion of the 100 percent physical inventory and prior to signing unit hand receipts, incoming commanders will inspect the updated sub-hand receipts and match the names against a current company battle roster. The same level of detail is also required in the personnel asset, monthly 10 percent, and sensitive item inventories.

d. AR 710-2 and AR 710-65 requires commanders to review and validate Class I and Class V Unit Basic Loads (UBL) worksheets annually or upon changes to the MTO&E that adjust weapons density or personnel strengths.

e. Upon completion of the inventory and prior to the actual change of command, the incoming and outgoing commanders will brief their Separate Battalion or Group Commander on the results of the inventory. The Property Book representative will be in attendance at this briefing. Additionally, the incoming commander is required to sign for all property before the change of command ceremony.

f. The outgoing commander will brief the following areas:

(1) All adjustment documents resulting from the inventory and the dollar value of each. Additionally, all adjustment documents processed during the 60 days prior to the change of command will also be identified.

(2) Overdue Recoverable Items Listing issued by the MMC or Spt Ops CL IX Section along with an explanation of whether each overdue recoverable, has been cleared, and if not, has a report of survey been initiated.

(3) Status of delinquent Lateral Transfers.

(4) Status on disposition of excess property.

g. The incoming commander will brief the following areas:

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- (1) Mission essential/critical equipment shortages.
- (2) Shortage annexes. Provide a dollar value of all shortages and any that are not on order.
- (3) Equipment not sub-hand receipted and why.
- (4) Actions taken to account for "Found of Installation" equipment.
- (5) Date attended, or is scheduled to attend, the Company Commander's Course.

h. Assuming responsibility for government property is serious business. Commanders are required to ensure that all government property is properly accounted for, safeguarded, and that proper custody is continuously maintained. The assignment to a command or supervisory position at any level comes with the responsibility to take necessary administrative or disciplinary measures when the loss of government property is attributable to personal negligence or misconduct. Communication between commanders and the PBO is essential for a successful change of command inventory.

i. We are all the taxpayers' custodian, guardian, and honest broker. I expect commanders to adhere to published regulations on property accountability and take the necessary steps to account for all equipment properly when in command and ensure that their subordinates properly account for property under their control.

5. SUPERSESSION. This policy supersedes the previous Property Accountability Policy Memorandum.

6. EXPIRATION. This policy memorandum expires 1 August 2004.

7. "Sustaining the Line!"

//ORIGINAL SIGNED//
VINCENT E. BOLES
Brigadier General, USA
Commanding

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