

# Change of Command Inventory 101

## Tips on Counting Your “Stuff” Before You Sign

by Major Pat Flanders

Getting off on the right foot for your tour as commander starts with signing for your organization’s property. As the commander, you are financially liable for your unit’s property — ALL of it. Army Regulation (AR) 735-5, *Policies and Procedures for Property Accountability* covers your responsibilities, but this article describes, in layman’s terms, the types of property, responsibilities of incoming and outgoing commanders, and tips to help you conduct a successful inventory.

### Types of Property Accounts

Normally, you will hold property book accounts with several different offices. The document that you will sign to establish you as the responsible officer for your unit’s property is called a “primary hand receipt.” You may be surprised at how many different accounts for which you will sign. Here are the ones I encountered:

**Organizational Property.** This is the property with which you are probably most familiar. It consists of all your “go to war” Modified Table of Organization and Equipment property (MTO&E), and in divisional units, the Division Property Book Office (DPBO) issues it to you.

**Installation Property.** The Installation Property Book Office (IPBO) normally issues you Table of Distribution and Allowance (TDA) equipment. This equipment is non-deployable and normally consists of items like desks, file cabinets, safes, and other commercial office equipment.

**Training Area Support Center Property.** This is commonly referred to as TASC property and normally consists of items used strictly for training purposes. I signed for a megaphone and some other training aids that I kept at my company on a permanent basis. Most of your business with TASC, however, will be in the form of temporarily borrowing training aids (training films, overhead projectors, televisions, etc.).

**Civilian Furniture Management Office Property.** This office, also known as CFMO, will issue you all your barracks furniture and linen. It can add up to a

substantial amount of property, depending upon the size of your unit. Make sure that the Noncommissioned Officer (NCO) that you put in charge of this is well versed in proper supply procedures.

**Non-Appropriated Fund Property.** In USAREUR, this office issues supplemental items purchased with “non-appropriated” funds from the community account. Normally, these are items to improve morale for soldiers, such as pool tables, weight sets, and microwaves.

### Account Requirements Code (ARC)

Army property is classified for accountability purposes as expendable, durable, or non-expendable. The Account Requirements Code (ARC) is a one-position code listed in the Army Master Data File (AMDF) for every National Stock Number (NSN) to identify the specific classification and the degree of accountability that you must apply. AMDF information is published on *FEDLOG* compact diskettes on a monthly basis by the Defense Logistics Agency. The ARC is the single most important code that you will reference during your inventory. Here is a run-down on the three types of ARC:

• **ARC “N” – Non-expendable item.** These are the “major end-items” that you will formally sign for from the different types of property book offices that I mentioned above. This is the “big stuff” that you absolutely cannot be missing.

*Who can order an item with ARC of “N”?* The document register for non-expendable items is maintained by the accountable officers (the PBOs), so the only way you can order one of these items is through them. If you try to order an ARC “N” item with your Unit Level Logistics System – Ground (ULLS-G) document register (in your motor pool) or your Unit Level Logistics System – S4 (ULLS-S4) document register (in your Supply Room), it will be automatically cancelled.

*What if I’m short an item with ARC of “N”?* To get your property book officer to remove one of these items from your primary hand receipt, you will need proof of: Turn-In (DD Form 1348), Lateral Transfer to Another Unit (DA Form

3161), Report of Survey (DA Form 4697), Cash Collection Voucher (DD Form 362), or Statement of Charges (DD Form 362). In addition, loss of a sensitive item may require you to conduct a 15-6 investigation. A sensitive item is annotated on the AMDF with a Controlled Item Inventory Code (CIIC) of “1-9”, “\$”, “N”, “P”, “Q”, “R” or “Y.”

*Bottom line:* Don’t lose a non-expendable item. Someone is going to buy it!

• **ARC “D” – Durable item.** These are items classified as “not consumed during use.” Although they do not require property book accountability, they do require hand-receipt control from you, the commander, to the user. Examples of “durable” items include most hand tools, software in excess of \$100, and fabricated items similar to durable items (drip pans for pot-belly stoves).

*Who can order an item with ARC of “D”?* Normally your unit supply room will have a durable document register and you will be able to order them yourself. In some units, however, the durable document register is maintained by the battalion S4. If your unit does have a battalion-level durable document register, your local SOP may require you to consolidate your requests and submit them through battalion. If you have the ULLS-S4 system, you should have your own durable document register.

*What if I’m short an item with ARC of “D”?* As the company commander, you are responsible for determining liability for loss of durable items if the loss per total incident is less than \$100. If it is greater than \$100, you are required by regulation to initiate a Report of Survey (See AR 735-5, Para. 14-24).

*Bottom Line:* Don’t lose durable items. Someone almost always buys them.

• **ARC “X” – Expendable item.** Expendable items are classified as repair parts or items that are consumed in use or that are not otherwise classified as durable or non-expendable. Examples include sandpaper, light bulbs, Class IX items, and fixtures.

*Who can order an item with ARC of “X”?* It normally depends upon the class

of supply. Class of supply can be determined by the first position of the Supply Category Materiel Code (SCMC) on the AMDF. Your unit motor pool will normally maintain the expendable document register for Class IX, and these items will be ordered through the ULLS-G computer. Class II, IIIP, & IV expendable items are normally ordered through the unit supply room (ULLS-S4) or in some units through your BN S4 (just like for durable items).

*What if I'm short an item with ARC of "X"?* As the company commander, you are responsible for determining liability for loss of expendable items. Normally, if it's short/consumed, you can just order another one. Be watchful, however, for losses of expendable items that are recoverable, such as HMMWV starters and alternators, or that are pilferable (CIIC of "J"), such as office supplies and "Chem Lights." Recoverable and pilferable items require additional supply and issue controls and a loss may require you to initiate a report of survey or a formal investigation, depending upon the circumstances. You can tell if an item is recoverable by its Recoverability Code (RC) on the AMDF. An RC of "A", "F", "H", "D", or "L" requires that you turn in an unserviceable item in order to order a new one.

**Commander's Hint:** Your supporting Material Management Center (MMC) will monitor your requisitions for recoverable items and require you to report a reason for all mismatches (you ordered a new item without turning in the unserviceable) on a monthly basis. The MMC will distribute a monthly list for you to reconcile. The list is called the Overage Recoverable Item List (ORIL) in units supported by warehouses utilizing the Standard Army Retail Supply System – Objective (SARSS-O). Don't give these reports "lip service." In my division, turn-in of this report had commanding general visibility.

**Bottom Line:** Monitor the use of expendable items. Contrary to popular belief, someone may be required to buy them if not used properly.

### Sets, Kits, and Outfits and Items with Components

Every non-expendable item should have a Technical Manual (TM) or Supply Catalog (SC) that lists Components Of the End-Item (COEI), Basic Issue Items (BII), and Additionally Authorized List items (AAL). You MUST have the appropriate TM or SC in order to properly inventory and account for your property.

SUB-HAND RECEIPT REPORT										PCN: AWE-136		
UIC/DESC: WJYDD/D CO, 701ST MSB					TO: SFC DOE, JOHN					PBO: DPBO 1ST INF. DIV. TEAM 6		
FROM: CPT WHITE, BRADLEY					TOOL PLATOON					SUPERVISOR:		
COMMANDER					29							
SHR: CDR												
LINE	SUBLINE	STOCK NUMBER	GEN NOMENCLATURE	PUBLICATION	SRRC	CIIC	UI	ON HAND	REMARKS	[QUANTITY]-AUTH		
		(SN-REG-LOT NUMBER /LOT QT/CL NR)	(NSN NOMENCLATURE /LOT QT/CL NR)	(SN-REG-LOT NUMBER /LOT QT/CL NR)	(SN-REG-LOT NUMBER /LOT QT/CL NR)	(SN-REG-LOT NUMBER /LOT QT/CL NR)	(SN-REG-LOT NUMBER /LOT QT/CL NR)	(SN-REG-LOT NUMBER /LOT QT/CL NR)	(SN-REG-LOT NUMBER /LOT QT/CL NR)			
S70027		2330001226779	SEMITRAILER FLAT BED: BREAKBULK/CONT TRANSPORTER 22		S	U	EA	00001				
		(NXOCES:2503 /	STLR LB 22	(D-424T)								
V12141		4930011307281	TANK AND PUMP UNIT LIQUID DISPENSING TRUCKMOUNTING:		S	U	EA	00001				
		(95-0068 /	TK-PUMP UN 13217E7130	(CL0001)								
X40009	X40794	2320010502084	TRUCK CARGO: 2-1/2 TON 6X6 W/E		R	U	EA	00001				
		(C523-03003 /	TRK CGO D/S M823	(D-187)								
/.....NOTHING FOLLOWS...../												
ISSUED BY:				RECEIVED BY:								
SIGNATURE _____ DATE _____				SIGNATURE _____ DATE _____								
WHITE, BRADLEY CPT				DOE, JOHN SFC								

Figure 2-2. Example of an ULLS-S4 sub-hand receipt (not signed).

You are required to have all COEI and BII on-hand or on-order. You are required to have AAL on-hand once it has been issued to you, but ordering shortage AAL is normally left to the discretion of the commander.

*How do I know if an item has components?* You have to check the TM or SC. You can tell if an item has a TM or SC governing it by looking up the NSN or Line Item Number (LIN) on *DA Pam 25-30 (Consolidated Index of Army Publications and Blank Forms)*. *DA Pam 25-30* is produced by the U.S. Army Publications and Printing Command (USAPPC) on CD ROM. Be **sure** to look up NSNs for TMs for non-expendable COEI, too. **Sometimes the components have components** (for example, the "Torch Outfit" that is a component of the "No. 1 Common Shop Set").

**Commander's Hint:** If *DA Pam 25-30* lists no TM or SC for an item, be sure to document it. I recommend that you do this on a weekend prior to starting your inventory. Get a copy of your non-expendable hand receipts and look up every line on *DA Pam 25-30*. If there are no references to inventory by, or if you can't locate a copy of the correct TM/SC, then create component hand receipts for these items by identifying everything that is on-hand. Write a memorandum listing all of your findings, stating that "to the best of your knowledge all components were present."

*What if I can't identify an item based on the nomenclature on the property book?* Try looking up the NSN on the AMDF. This will often give a better description than the property book print-out.

**Commander's Hint:** You may find cases where the item you are inventorying is not on the AMDF or has no identifying data plate, brand name, or other markings. If you are nervous that what you are looking at may not be what you are supposed to be signing for, take a photograph of the item and write a memorandum to document the problem. Provide a copy of the photo and the memorandum to your PBO.

### Types of Hand Receipts

The Army "form" used for creating manual hand receipts is the DA Form 2062. Most active duty units, however, are now using ULLS-S4 to account for property. ULLS-S4 is a great tool, but it is only as good as the data that is input to it. Basically, ULLS-S4 allows you to make a sub-hand receipt showing all the property for which each sub-hand receipt holder will sign, instead of using a DA Form 2062. It also allows you to create component hand receipts for each item with components.

### Sub-Hand Receipts, Shortage Annexes, and Component Hand Receipts

A DA Form 2062 or its ULLS-S4 equivalent can be prepared as either a

sub-hand receipt, shortage annex, or a component hand receipt. It is imperative that you understand the fundamental differences and the regulatory requirements for preparing each of these. I've listed them below:

**Sub-Hand Receipts.** A sub-hand receipt is a listing of all major end-items for which a sub-hand receipt holder will sign.

- You will issue property to your sub-hand receipt holders using sub-hand receipts.
- When a person signs a sub-hand receipt, he/she accepts responsibility for the end-items and all of their components. The sub-hand receipt holder is financially liable for all components, **except those listed as short on accompanying shortage annexes or that are signed for using component hand receipts.**

Figure 2-2 depicts an ULLS-S4 generated equivalent of a DA Form 2062 sub-hand receipt.

**Shortage Annexes.** A shortage annex lists only what is "short" from an end-item that has components.

- A shortage annex is prepared at the level where document registers are kept. Its purpose is to document what is authorized to be short.
- Your PBOs will issue you shortage annexes for the non-expendable components that are short from your major end-items.
- You may in turn utilize shortage annexes to document shortages when issuing items below you to the "supervisors of end-users."
- You **CANNOT** use a shortage annex to document shortages when issuing items to the end-user (the soldiers); you must use a component hand receipt (See AR 710-2, Para. 2-10h(1)).

Figure 2-3 depicts a DA Form 2062 prepared as a shortage annex from the PBO for the non-expendable components that are missing from the "SEMI-TRAILER FLAT BED: BREAKBULK/CONT TRANSPORTER, 22 TON" on the sub-hand receipt in Figure 2-2.

**Component Hand Receipts.** A component hand receipt lists all components of an end-item – you sign for what you have "on-hand."

- A component hand receipt can be prepared by any person issuing property.

<b>HAND RECEIPT/ANNEX NUMBER 1</b> <small>For use of this form, see DA PAM 710-2-1. The proponent agency is ODCSLOG.</small>		FROM: PBO, 1st ID Team 6	TO: Commander D Co, 701st MSB	HAND RECEIPT NUMBER WDJYDO							
FOR ANNEX ONLY	END ITEM STOCK NUMBER 2330-00-112-6779 (S7027)	END ITEM DESCRIPTION SLTR LB 22	PUBLICATION NUMBER TM 9-2330-358-14&P	PUBLICATION DATE 01 DEC 87							
STOCK NUMBER a.	ITEM DESCRIPTION b.	* c.	SEC d.	UI e.	QTY AUTH. f.	g. QUANTITY					
2540-00-797-9195	T/I DOC# W8081P 7025-7601 TARPAULIN	N	U	EA	1	A	B	C	D	E	F
* WHEN USED AS A: HAND RECEIPT, enter Hand Receipt Annex Number HAND RECEIPT FOR QUARTERS FURNITURE, enter Condition Codes HAND RECEIPT ANNEX/COMPONENTS RECEIPT, enter Accounting Requirements Code (ARC).											
DA FORM 2062, JAN 82 EDITION OF JAN 58 IS OBSOLETE PAGE 1 OF 1 PAGES USAPPC V2.10											

Figure 2-3. Example of a DA Form 2062 shortage annex (not signed).

- It makes no difference whether the person receiving the item is a supervisor or a user.
- The person signing for the property only signs for "what is there."
- The person issuing the property accepts liability for the items that are annotated as short.

Figure 2-4 depicts a DA Form 2062 prepared as a component hand receipt for the same "SEMITRAILER FLAT BED:

BREAKBULK/CONT TRANSPORTER, 22 TON" shown in Figure 2-3.

**Administrative Adjustment Reports (AARs).** Minor adjustments to your primary hand receipt are requested from the PBO using a DA Form 4949 (Administrative Adjustment Report). Examples of minor adjustments include spelling mistakes, minor serial number changes for non-sensitive items, and errors in size, make, and model. During your inventory, you will probably encounter some errors

<b>HAND RECEIPT/ANNEX NUMBER</b> <small>For use of this form, see DA PAM 710-2-1. The proponent agency is ODCSLOG.</small>		FROM: Commander D Co, 701st MSB	TO: Tool Platoon NCOIC SFC Doe, John D Co, 701st MSB	HAND RECEIPT NUMBER 29							
FOR ANNEX ONLY	END ITEM STOCK NUMBER 2330-00-112-6779	END ITEM DESCRIPTION SLTR LB 22	PUBLICATION NUMBER TM 9-2330-358-14&P	PUBLICATION DATE 01 DEC 87							
STOCK NUMBER a.	ITEM DESCRIPTION b.	* c.	SEC d.	UI e.	QTY AUTH. f.	g. QUANTITY					
S70027 2330-00-122-6779	Ser# NXOCES-2503 SLTR LB 22	N	U	EA	1	A	B	C	D	E	F
	BASIC ISSUE ITEMS										
3990-01-217-1085	STRAP ASSY	X	U	EA	2	2					
4010-01-109-9435	CROSS CHAIN ASSY	X	U	EA	4	4					
	ADDITIONAL AUTHORIZED ITEMS										
2540-00-797-9195	TARPAULIN	N	U	EA	1	1					
2540-01-138-3990	BOW	X	U	EA	9	9					
* WHEN USED AS A: HAND RECEIPT, enter Hand Receipt Annex Number HAND RECEIPT FOR QUARTERS FURNITURE, enter Condition Codes HAND RECEIPT ANNEX/COMPONENTS RECEIPT, enter Accounting Requirements Code (ARC).											
DA FORM 2062, JAN 82 EDITION OF JAN 58 IS OBSOLETE PAGE 1 OF 1 PAGES USAPPC V2.10											

Figure 2-4. Example of a DA Form 2062 component hand receipt (not signed).

ADMINISTRATIVE ADJUSTMENT REPORT (AAR)						
ORGANIZATION/ACTIVITY			DOCUMENT NUMBER			
D Co. 701st MSB UIC: WD1YDO			DODAAC	DATE	SERIAL	
			W8081P			
ITEM NO.	STOCK NUMBER	ITEM DESCRIPTION	ARC	UNIT OF ISSUE	QTY.	
1	X41105 2320-01-230-0309	TRK CGO XLWB M927A2 SN: NLOSSN/1003AB010	N	EA	1	
Serial#						
1	X41105 2320-01-230-0309	TRK CGO XLWB M927A2 SN: 1003AB010	N	EA	1	
AUTHORITY AR 710-2			<input checked="" type="checkbox"/> CHANGE STOCK NO.	<input type="checkbox"/> CHANGE UNIT OF ISSUE	<input type="checkbox"/> ASSEMBLY	<input type="checkbox"/> CONSUMED
INITIATING OFFICER'S SIGNATURE			<input type="checkbox"/> ADJUST ITEM	<input type="checkbox"/> CHANGE ACCOUNTING	<input type="checkbox"/> DISASSEMBLY	
T. Patrick Flanders, CPT. OD, Commanding			DATE	PBO SIGNATURE	DATE	

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Figure 2-5. Example of an AAR to change a serial number (not signed).

which will require AARs to correct. Figure 2-5 shows an AAR to change a serial number on a 5-ton truck.

### Other Forms You Need To Know

**Change Documents.** A DA Form 3161 (*Request For Issue Or Turn-in*) or its ULLS-S4 equivalent, used to document additions and deletions to hand receipts, is called a change document. Your supply sergeant will document issues and turn-ins to and from your sub-hand receipt holders using these forms. Change documents should be filed with the sub-hand receipts until they are updated. Sub-hand receipts should be updated every six months.

### Responsibilities – Whose Job Is It?

Here are the major responsibilities of the incoming and outgoing commanders:

#### The Outgoing Commander.

- Schedule the change-of-command briefings with the next level commander and the various property book offices.
- Create the inventory schedule.
- Recall all unit property loaned out.
- Update change documents to all sub-hand receipts.
- Reconcile sub-hand receipts and annexes to the primary hand receipts.

- Account for all Class IX recoverable items as depicted on the Overage Recoverable Item List (ORIL).

- Turn-in all unserviceable property.

- Prepare and submit all adjustment documents created during the inventory (i.e. Administrative Adjustment Reports, Reports of Survey, etc.).

#### The Incoming Commander.

- Receive briefings from Property Book Officers. Get copies of all PBO primary hand receipts and non-expendable shortage annexes.

- Reconcile sub-hand receipts and annexes to the primary hand receipts prior to conducting the actual inventories.

- Conduct a 100% inventory to include all BII, COEI, and AAL items on-hand.

- Verify all serial numbers.
- Use current publications to inventory.

- Inspect OCIE (TA-50).

- Inspect absentee baggage.

- Inspect and accept responsibility for all recoverable items depicted on the Overage Recoverable Item List (ORIL).

- Prepare new DA Forms 1687 (Signature Cards) to allow designated personnel to sign for property on your behalf.

- Prepare “assumption of command” orders for each property book office.

- Ensure that all adjustment documents are initiated by the outgoing commander.

### Before You Start the Inventory

Before beginning your change-of-command inventory, there are several things you should do in order to ensure success.

1. Sit down with the outgoing commander and come up with a plan. Try to do this at least eight weeks out from the day of the change-of-command. Be sure to address the following:

- A schedule for in/out-briefings with each Property Book Office (DPBO, IPBO, CFMO, TASC, etc.) and the battalion commander or next level commander. Be sure to make appointments!

- Ask the outgoing commander if he thinks 30 days will be enough time. If he knows it isn't, ask the battalion commander if he can afford to give you an extension. What are his feelings about it?

- If you can, try to “freeze” your property book accounts during the 30 days of inventory. This way you won't have to worry about accepting new major end-items from your supporting warehouses or any lateral transfers to/from other units. This will allow you to focus on the inventory.

**Commander's Hint:** Remember, you are NOT the commander, yet. You can make suggestions and recommendations, but you cannot “direct” the outgoing commander to do anything. Don't get off on the wrong foot by trying to tell him/her how things “will” be done. Cooperate and work together as a team.

- A schedule for the actual inventory.

- Try to leave one day per week as a make-up day. Use this day to work with the supply sergeant, update changes to sub-hand receipts, review upcoming sub-hand receipts, and to re-inventory any problem areas.

- Ask to schedule the hardest sub-hand receipts first; this gives you more time to resolve problems.

- Recommend to the outgoing commander that you inventory entire sub-hand receipts at one time, instead of doing bits and pieces. Ensure that before you walk away, **the sub-hand receipt holder signs for the property again from you.** Resolve differences later, but **get that signature.**

**Commander's Hint:** You may hear that it's best to inventory “like” items on a

single day in order to keep dishonest people from borrowing items to make up shortages during your inventory. For example, scheduling a special day to count all Basic Issue Items (BI), camouflage nets, and General Mechanics Toolboxes. In my opinion, this is NOT a good idea. If someone is going to be dishonest, they will still get around your efforts to keep them from borrowing equipment by going outside of the company. It's more important to keep sub-hand receipt integrity and get the sub-hand receipt holders to sign for property **on the day that you finish inventorying it**. There are only a few "bad apples" out there and you will catch them in the long run.

- Don't forget to schedule a day for a Clothing Issue Facility (CIF) property layout. Although you will not personally sign for the CIF, you need to ensure that the soldiers have all their TA-50 and that CIF hand receipts have been updated.

- Schedule a time to inventory absentee baggage, if you have any. Absentee baggage consists of individual's belongings placed in temporary storage due to temporary absence (i.e., AWOL, short deployment, etc.).

- Schedule a Personnel Asset Inventory (PAI). The PAI is simply an inventory of your soldiers. Get an alpha roster from your S1 and have the soldiers file past you in a line. Check ID cards and dog tags and ensure you have proper accountability for everyone. Inventorying people may seem ridiculous, but believe me, this is necessary!

**Commander's Hint:** You can "make a lot of money" with a well planned PAI. If you can, schedule it in the morning on the day before you take command. Use it as an opportunity to update Soldier Readiness Files (SRF) and Family Care Plans. Have your motor officer reprint copies of all your soldier's drivers licenses with your signature block on them. Sign them and issue the updated licenses to your soldiers as they come through the PAI. You won't need to update the weapon and mask cards (DA Form 3749, *Equipment Receipt*). The old commander's signature is still good (see AR 710-2-1, Para. 5-5,b).

- Schedule a half-hour to inventory any bulk fuel or fuel coupons your unit may have. You don't want to find out that you can't account for 600 gallons of fuel 30 days after the change-of-command. It may take a report of survey to correct the shortage.

- Schedule a half-hour to inventory the company safe. Stuff gets put in the safe

for a reason, but it tends to be easily forgotten. When I took command, I was afraid to get rid of anything that was in it because I thought it might be important. I'm embarrassed to admit this, but halfway through my tour as commander, I found a \$740 check that was two years old! It was payment for work that the soldiers had done at a community festival. The money was supposed to be used for buying items to improve the barracks... but of course, the check was no longer good.

- Be sure to publish your inventory schedule on the unit training schedule. This means it has to be done at least six weeks out.

- Discuss the "order" in which items will be laid out for inventory. For example, will items with components be laid out in the order of the Technical Manual/Supply Catalog or in the order of the component hand receipt — they are usually not the same. I recommend that you lay out in the order of the component hand receipts. This makes the inventory process much faster.

- Discuss how early you can get copies of the updated sub-hand receipts and all TMs/SCs. You NEED them not later than the Friday before the week when you will actually inventory that sub-hand receipt. This gives you a weekend to review them. When you review component hand receipts, be sure to compare them to the SCs and TMs. Look for mistakes, especially with non-expendable and durable property.

- Ask if there is any equipment on loan, in calibration, or at Direct Support (DS) maintenance. Try to go see it. If you can't, discuss how you will handle this.

2. Prepare an "inventory kit" of supplies that you will need to execute your inventory. Include the following:

- Copies of all primary hand receipts from your supporting property book offices (DPBO, IPBO, CFMO, etc.).

- Copies of all non-expendable shortage annexes from your supporting property book offices. These shortage annexes list the non-expendable components that you are authorized to be missing.

- A camera for photographing items with no identifying data plates.

- A can of spray paint.

**Commander's Hint:** You may or may not need the spray paint. I used spray paint to mark items that were difficult to inventory, so that I would know that I already counted them. For instance, I had

649 steel "flex" pallets to inventory in my warehouse platoon. They all looked the same and were located in various places throughout the battalion. Other companies in my battalion also signed for these same types of pallets. I painted an orange "dot" on each of my pallets so I would know which ones I counted as mine. I lost my count several times throughout the process, but because I had painted them, I knew which ones that I had already counted.

- Blank DA Form 2062s. Use these for creating component hand receipts for items that you find "off the books" during your inventory.

- A tape measure. Use this to help identify components.

**Commander's Hint:** Don't be the guy who measures the Band-Aids in the first aid kits. The tape measure is for measuring hard to identify items that look alike (like the myriad of pry-bars on the M936 wrecker). Don't get too wrapped up about things like the lengths of screwdrivers and punches, either. A 3.5-inch long #2 screwdriver can do the same job as a 4-inch long #2 screwdriver 99% of the time. Don't waste someone's money buying another one just because it doesn't perfectly match the description in the TM or SC.

- Copies of an "initial counseling" statement for all of your sub-hand receipt holders.

**Commander's Hint:** You really need to spell out the duties of a sub-hand receipt holder in your unit. Tell them exactly how you plan to do business and outline the rules that you plan to live by. An "initial counseling" memorandum is a good way to do this.

- A notebook computer with a CD ROM drive. Use this to look up NSNs on the DA Pam 25-30 CD ROM during your inventory. It's nice to be able to look up NSNs on the spot.

- A brief case or duffel bag to carry it all in.

## During the Inventory

If you follow my recommendations, by the time you actually start your inventory you should be well on the road to success. Here are some recommendations for once you actually start counting:

1. Keep track of who is signed for what. Write the name of each NCO and the sub-hand receipt number next to each

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item on your primary hand receipt print-out from PBO. Write down the TM/SC number and the **date of publication**, too. It's very important for you to have a master listing that shows this information. Write a memorandum for the PBO to document all the TMs and SCs that you used to conduct your inventories. This way, when it comes time for your change-of-command inventory, you have a reference to prove what you used to conduct your inventory. **The new commander may show up with a more recent publication.** It may list different components than the one that you used, which could make it appear as though you are missing something.

**Commander's Hint:** Keeping a master list of your property is one of the most important things you will do while in command. I strongly recommend that you keep this data in a spreadsheet. The benefits that you will reap from keeping this type of spreadsheet up-to-date are worth the 15 to 30 minutes that you will have to put into maintaining it each week.

2. Whenever you are missing a TM or SC, send someone to try to find a copy. If they find it, have them make a copy of the cover and the pages that show the COEI, BII, and AAL. Your local Military Occupational Specialty (MOS) library and Logistics Assistance Office (LAO) are two good places to look for TMs and SCs. If they can't find it, inventory as best as you can and **be sure to document that you did not have the proper references to inventory with.** Keep a list of all the TMs and SCs that were missing and task your Publications NCO to get them ordered.

**Commander's Hint:** The supply room should already have a TM and SC library for your company. I've found that all too often Supply Rooms are missing at least some of what you need. I recommend that you keep a TM/SC extract library in your office, as well as in the Supply Room. Get an old "copy paper box" and file the COEI, BII, and AAL extracts in LIN order. Some will say that this is "micro-management," but this way you will always have what you need. It's especially nice on weekends and after duty hours when the supply sergeant isn't around to let you in the supply room.

3. Check all serial numbers. Have the supply sergeant prepare and submit AARs for any minor deficiencies. If you have any items where the serial numbers are completely different, the PBO may require the outgoing commander to initiate a Report of Survey to correct the problem. Make sure that you document

EVERY item that has a serial number on the sub-hand receipt, even if the serial number is not listed on the primary hand receipt from the PBO. This can help you out in identifying your equipment if it is lost or stolen down the road.

**Commander's Hint:** Trailer-mounted power generation equipment can be difficult to inventory when it comes to serial numbers. Normally, each trailer-mounted generator will have a serial number for the generator itself, one for the trailer, and a third one for the entire "power unit." If the generator has been equipped with an Acoustic Suppression Kit (ASK), then you may have a fourth one on it, too. The serial number that you are supposed to use to account for it on the property book is the one for the entire "power unit." It is normally located on the front right side of the tongue of the trailer. Some of my generators were missing the "power unit" data plate and I had problems trying to figure out what was what. I built a spreadsheet to help me keep it all straight. After the inventory, I added the power in kilowatts and frequency for each generator into my spreadsheet and ended up using it as a reference several times per month throughout my command.

**Commander's Hint:** Wheeled vehicle-mounted radio installation kits can be a headache to inventory. These installation kits are normally **not** part of the actual radio sets that mount in them. They are non-expendable and appear as a separate LIN on your PBO primary hand receipt. Often, these installation kits are composed of nothing but a bunch of expendable/durable items, which can be requisitioned if short. Contact your local Communications & Electronic Command (CECOM) Logistics Assistance Representative if you have difficulty obtaining a component listing to identify the components.

4. When you inventory your arms room, be sure to inventory any Personally Owned Weapons (POWs) that are stored there. You are required to inventory these as part of your monthly sensitive items inventories, too.

5. As you inventory, check torque wrenches and electronics test equipment for calibration stickers. Are they up to date? If you don't see any, ask your NCOs to find out if the items should be enrolled in your calibration program. Similarly, check your motor pool's "jack-stands" and wrecker for "load tests." Ask when the last time your weapons were submitted for their annual "gauging" and when your night vision devices last had semi-annual Low Level Resolution Tests

(LLRT). Finally, ask your NBC NCO when your M-8 alarms and Chemical Agent Monitors (CAMs) last had their annual "wipe-tests."

6. Stay organized throughout the inventory process. Keep a folder for each sub-hand receipt. I used "pocket-folders" and kept the master sub-hand receipts on one side and the related component hand receipts on the other.

**Commander's Hint:** Keeping track of all the change documents on your sub-hand receipts is no easy task. You really need a system of checks and balances to help your supply sergeant and to ensure that you account for everything. Depending upon the size and activity of your company, you may have only a few or large numbers of changes in non-expendable property on a month-to-month basis. I averaged 15 to 25 changes each month. I recommend that either you or your supply officer maintain second copies of all sub-hand receipt. Have the supply sergeant give you a copy of EVERY non-expendable change document on a weekly basis. Put them in your sub-hand receipt folders and update your property spreadsheet on a weekly basis. This way, you have two complete, up-to-date copies of all the sub-hand receipts. This can be a life saver for you.

### After the Inventory

When you have finished accounting for all your property, sub-hand receipted everything down to the supervisors and users, verified serial numbers, written memorandums for all deficiencies, reconciled your non-expendable shortage annexes, and finished all the other things that I've mentioned above, you should be ready to sign your primary hand receipt from the PBO. After the change-of-command, don't forget to follow-up and ensure that shortage TMs/SCs and all component shortages are placed on order. Electronic copies of some of the memorandums I've mentioned in this article are available on the *ARMOR* website at: [knox-www.army.mil/dtdd/armormag](http://knox-www.army.mil/dtdd/armormag) under the "Downloads" link. Good luck!

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