

**Army Regulation 735-17**

**Property Accountability**

# **Accounting for Library Materials**

**Headquarters  
Department of the Army  
Washington, DC  
18 July 2003**

**UNCLASSIFIED**

# ***SUMMARY of CHANGE***

AR 735-17

Accounting for Library Materials

This revision--

- o Adds technical reports and microform materials when they are part of the cataloged collection or have a unit value of \$100 or more (chap 1).
- o Assigns responsibility for the development of policy and procedures for monitoring the accounting of library materials with the Chief, Library Programs, U.S. Army Community and Family Support Center. (chap 1).

## Property Accountability

### Accounting for Library Materials

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By order of the Secretary of the Army:

JOHN M. KEANE  
General, United States Army  
Acting Chief of Staff

Official:



JOEL B. HUDSON  
Administrative Assistant to the  
Secretary of the Army

also applies to all personnel who are employed or are working in an Army library, and to those individuals who are provided services from an Army library.

**Proponent and exception authority.**

The proponent of this regulation is the Deputy Chief of Staff, G–4 (DCS, G–4). The DCS, G–4 has the authority to approve exceptions to this regulation that are consistent with controlling law and regulation. The Army G–4 may delegate this approval authority, in writing, to a division chief within the proponent agency in the grade of colonel or the civilian equivalent.

**Army management control process.**

This regulation contains management control provisions in accordance with AR 11–2, but it does not identify key management controls that must be evaluated.

**Supplementation.** Supplementation of this regulation and establishment of command and local forms are prohibited without prior approval from Director, Logistics Transformation Agency, ATTN:

LOIA–AP, 5870 21st Street, Fort Belvoir, VA 22060–5941.

**Suggested improvements.** Users are invited to submit comments and suggested improvements to this regulation. Internet users can submit their comments and suggested improvements through the electronic DA Form 2028 (Recommended Changes to Publications and Blank Forms) found within this regulation. Anyone without Internet access should submit their comments and suggested improvements on a DA Form 2028 directly to HQDA, ODCS, G–4, ATTN: DALO-SMP, 500 Army Pentagon, Washington, DC 20310–5000.

**Distribution.** This publication is available in electronic media only and is intended for command level D for Active Army, the Army National Guard of the United States, and the U.S. Army Reserve.

**History.** This publication is a major revision.

**Summary.** This regulation provides policies and procedures for accounting for library materials in U.S. Army libraries.

**Applicability.** This regulation applies to the Active Army, the Army National Guard of the United States (ARNGUS), including periods when operating in an Army National Guard (ARNG) capacity, and the U.S. Army Reserve (USAR). It

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\*This regulation supersedes AR 735–17, 21 November 1991

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## **Chapter 1**

### **Accountable Material and Responsibilities**

#### **1-1. Purpose**

This regulation prescribes policies and procedures for accounting for Department of the Army (DA) library materials, regardless of the source of funds or the method of acquisition, such as donations and transfers.

*a.* The following types of materials are accountable library items when they have a unit value of \$100, or more or are part of the cataloged collection:

- (1) Books, clothbound or paperbound.
- (2) Bound periodicals.
- (3) Technical reports.
- (4) Microforms.
- (5) Art prints.
- (6) Videocassettes.
- (7) CD-ROM disks.
- (8) Computer software packages such as instruction aids and video games.
- (9) Slide sets and realia.

*b.* It does not apply to—

- (1) Unvouchered library materials having a unit value of less than \$100.
- (2) Library materials in combat areas, peace operations, or crisis and emergency situations.
- (3) Desk and office books not on loan from a library such as dictionaries, thesauri, and secretarial handbooks issued by, or purchased through supply activities. (See AR 710-2 and DA Pam 710-2-2.)
- (4) Class materials, such as textbooks, charged to students for the duration of a course.
- (5) Books in Army law libraries that are serviced by the Army Law Library Service (ALLS). (See AR 27-1, chapter 12.)
- (6) Unbound periodicals, loose-leaf services, laboratory notebooks, pamphlets, and unbound compilations.
- (7) Computer software, film, and visual information collections maintained in offices and activities other than formally organized libraries.
- (8) Software used only by library staff to perform library operations.
- (9) Bibles purchased by chaplains for presentation to soldiers and family members.
- (10) Reference book sets issued to medical units under Army Regulation (AR) 40-61, paragraph 3-64.

#### **1-2. References**

Required and related publications and prescribed and referenced forms are listed in appendix A.

#### **1-3. Explanation of abbreviations and terms**

Abbreviations and special terms used in this regulation are explained in the glossary.

#### **1-4. Responsibilities**

*a.* The Deputy Chief of Staff, G-4 (DCS, G-4) will direct the Chief, Library Programs, U.S. Army Community and Family Support Center to establish policy for accounting for library materials.

*b.* The Director, U.S. Army Logistics Transformation Agency (LOIA-AP) will ensure that the policies for accounting for library materials are consistent with overall policies on accountability.

*c.* The Chief, Library Programs, U.S. Army Community and Family Support Center will, as delegated by DCS, G-4, exercise Army-wide responsibility for developing policies and procedures, and for monitoring the accounting of library materials.

*d.* Commanders at all levels will ensure compliance with this regulation.

## **Chapter 2**

### **Managing Library Materials**

#### **2-1. Procedures**

*a.* This regulation prescribes the procedures for accounting for library materials while—

- (1) In stock in a library property account.
- (2) Being transferred to a Defense Reutilization and Marketing Office (DRMO), or to the Surplus Book Program of the Library of Congress, Government Documents Section.

*b.* When library materials become lost, damaged, or destroyed due to causes other than fair wear and tear, use the

procedures contained in AR 735-5, paragraph 12-1c to adjust the accountable records and to assess financial liability when appropriate.

c. When library materials are received, DA Form 3973 (Voucher Register of Library Materials) serves as the primary property accounting record. After materials are prepared and made ready for borrowers, the shelf list and circulation records (manual or electronic) serve as the primary property accounting records instead of the voucher register of library materials. Accountability will revert to the voucher register of library materials when the materials are to be transferred to another library account, another property account (per paragraph 2-12b below), or to a DRMO. Accountability of library materials at the losing library account ends when the transfer is completed.

d. Accountability for library materials issued by a library account to a field library will be terminated when the necessary documentation is prepared and the materials are shipped or issued to the field library. Library materials issued to a field library account will be listed as a single line item for each medium type by total quantity on either DA Form 2765-1 (Request For Issue Or Turn-In) or DA Form 3161 (Request for Issue or Turn-In). Accountability will be reestablished for library materials returned by the field library to the library account or when they are to be transferred to another library account, another property account (per paragraph 2-12b below), or to a DRMO. Accountability for library materials being shipped ends for the losing library account when the transfer is completed.

e. Offices and activities at the installation level and above, having office collections will incorporate them into their supporting library property account discussed in paragraph 2-2a below. (Does not pertain to office collections exempt under paragraph 1-1b above.) Library materials issued by a supporting library on a long-term loan for office collections will be listed as a single line item for each medium type by total quantity on DA Form 2062 (Hand Receipt/Annex Number). Medical libraries will control long-term loans using the DA Form 3161 or DA Form 2765-1.

f. Responsible individuals signing long-term loans for office collections are subject to the assessment of financial liability under AR 735-5 should these library materials become lost, damaged, or destroyed while under their control. No library materials will be left in a department or office without signature or circulation control. Review of office collection accounts will occur whenever the responsible officer changes. In addition, these collections are considered accountable property and are required to be inventoried annually.

## **2-2. Library property account serial numbers**

a. *Library property accounts.* Library property accounts are required for all Army libraries. The U.S. Army Community and Family Support Center assigns serial numbers for these accounts, except for Army medical and law libraries. Requests to establish, change, or cancel accounts will be made through command channels as the need occurs.

b. *Establishing a new account.* Installation or activity commanders will submit requests for assignment of property account serial numbers (except for Army medical and law libraries) through command channels to the U.S. Army Community and Family Support Center, (CFSC-CR-L), Alexandria, VA 22302-4418. Each request for a library property account number will include a description of the proposed content of the library, how the library will be supported, and the projected number of items by medium type of accountable library materials. It will also include justification for establishing a new library account and indicate whether a professional librarian, GS-1410 series, will supervise the account. The librarian (GS-1410 series), assigned as the library property account officer, will be identified.

c. *Termination of an account.* Installation or activity commanders will submit requests for termination of library property account serial numbers, established under this regulation, through command channels to the U.S. Army Community and Family Support Center (CFSC-CR-L), Alexandria, VA 22302-4418. Each request will contain a description of the collection to include the collection size, physical condition, subjects, and the media types. The request will also state the reason for closing the library and how the organization will continue to receive library support for its mission. An example of acceptable level of continued library support would be a memorandum of understanding (MOU) or a contract with another Army library providing professionally directed reference and research, an interlibrary loan, document delivery, or access to the providing library's online catalog and commercial information services.

d. *Army law libraries.* Property account serial numbers will be issued by the Commandant, The Judge Advocate General's School, on approval of the request to establish a library under AR 27-1.

e. *Army Medical Department (AMEDD) libraries.* Each AMEDD medical library property account will be assigned a Department of Defense activity address code (DODAAC) to be used as an account number under AR 40-3. Headquarters Medical Command (MEDCOM), U.S. Army Medical Research and Materiel Command (MRMC), and Headquarters, U.S. Army, 18th MEDCOM, Korea, will coordinate, obtain, and control DODAACs for their specific commands.

f. *Account numbers.* Account numbers currently maintained for library property accounts, except for Army medical and field law libraries, are listed in table 2-1.

**Table 2-1**  
**Library property account numbers.**

Name and address	Type of library	Account No.
AARDEC-Armament Picatinny Arsenal, Dover, NJ 07806 Aberdeen Proving Ground, MD	Technical	L1-34.1
	General	L1-1.1
	Academic - Ordnance School	L1-1.2
	Technical - Army Research Lab	L1-1.3
	Technical - Edgewood Chemical Biological Center	L1-13.2
	Technical - Center for Health Promotion	L1-13.4
Air Defense School Fort Bliss, TX 79916-3802 Alexandria, VA	Academic	L4-4.3
	Technical - USACE ERDC Geospatial Information Lab	L1-4.4
	Technical - Army Research Institute	L1-5.1
	Special- Institute of Heraldry	L-MDW-2.1
	Technical - Army Materiel Command, HQ	L-MDW-6.1
	Technical - US Army Corps of Engineers	L-MDW-7.3
AMC Rocky Mountain Arsenal Technical Information Center Commerce City, CO 80022-2180	Technical	L5-2.2
ARDEC-Weapons Watervliet Arsenal, NY 12189	Technical	L1-48.1
Armor School Fort Knox, KY 40121-5200	Academic	L1-24.2
Army Materiel Command, HQ Alexandria, VA 22333	Technical	L-MDW-6.1
Army Research Institute Alexandria, VA 22333-5600	Technical	L1-5.1
Army Research Laboratory Aberdeen Proving Ground, MD 21005-5201	Technical	L1-1.3
Army Research Laboratory Adelphi, MD 20873	Technical	L-MDW-7.1
ASD/TIB U.S. Army Garrison, Honshu, APO AP 96343	Technical	L-JA-2.2
Aviation Applied Technology Laboratory Fort Eustis, VA 23604	Technical	L1-17.3
Aviation School Fort Rucker, AL 36362-5136	Academic	L3-11.2
Cadet School, U.S. Military Academy West Point, NY 10096	Academic	L1-51.2
Carlisle, PA 17013-5220	Academic - U.S. Army War College Special - U.S. Military History Institute Technical	L1-6.2 L1-6.3 L1-28.5
CECOM Fort Monmouth, NJ 07703	Technical	L1-28.4
CECOM RDEC Fort Monmouth, NJ 07703	Technical	L1-50.1
Center for Army Analysis Fort Belvoir, VA 22060	Technical	L1-13.4
Center for Health Promotion Aberdeen Proving Ground, MD 21005-5201	Technical	L1-13.4
Center for Military History Washington, DC 20319-5058	Special	L-MDW-7.2
Chaplain School Fort Jackson, SC 29207-5170	Academic	L1-19.2
Command and General Staff College Fort Leavenworth, KS 66027-2314	Consolidated (Academic and General)	L5-5.2
DINFOS Fort Meade, MD 20755	Academic	L5-4.3
DLIFLC Presidio of Monterey, CA 93944-5006	Academic	L6-11.1
Dugway Proving Ground, UT 84022	General Technical Technical	L6-2.1 L6-2.2 L1-13.2
Edgewood Chemical Biological Center Aberdeen Proving Ground, MD 21005-5200	Academic	L4-11.2
Engineering and Logistics School Red River Army Depot Texarkana, TX 75507	Academic	L5-16.3
Engineer, MP, Chemical School Fort Leonard Wood, MO 65473-8928	Academic	L5-16.3
Field Artillery School Fort Sill, OK 73503-5100	Academic	L4-12.2

**Table 2-1**  
**Library property account numbers.—Continued**

Name and address	Type of library	Account No.
Finance School Fort Jackson, SC 29207-5170 Fort Belvoir, VA 22060	Academic	L5-4.2
	Academic - U.S. Army Management Staff College	L1-4.1
	General	L1-4.6
	Technical - Center for Army Analysis	L1-50.1
Fort Benning, GA 31905-5452	General	L3-2.1
	Academic - Infantry School	L3-2.3
	Academic - Western Hemisphere Institute for Security Cooperation	L50-5.2
Fort Bliss, TX 79916-3802	General	L4-4.1
	Academic - Air Defense School	L4-4.3
	Academic - USASGM Academy	L4-4.4
Fort Bragg, NC 28310	General	L3-4.1
	Academic - Joint Special Operations Military Training Center, USAJFKSWCS Lib	L3-4.2
Fort Buchanan, PR 00934	General	L3-13.1
Fort Campbell, KY 42223	General	L3-5.1
Fort Detrick, Frederick, MD 21701	General	L1-49.1
Fort Dix, NJ 08640	General	L1-11.1
Fort Drum, NY 13602	General	L1-12.1
Fort Eustis, VA 23604	General	L1-17.1
	Academic - Transportation School	L1-17.2
	Technical - Aviation Applied Technology Laboratory (AVRADCOM)	L1-17.3
Fort Carson, CO 80913	General	L5-1.1
Fort Gordon, GA 30905-5282	Consolidated (General and Academic)	L3-6.1
Fort Hamilton, Brooklyn, NY 11252	General	L1-19.1
Fort Hood, TX 76544	General	L4-7.1
	Technical - ITSA Technical Library	L4-7.2
Fort Huachuca, AZ 85613-6000	General	L6-4.1
	Technical	L6-4.2
	Academic - Intelligence School	L6-4.4
Fort Hunter-Liggett, CA 93928	General	L6-12.1
Fort Irwin, CA 92310	General	L6-23.1
Fort Jackson, SC 29207-5170	Academic - Chaplain School	L1-19.2
	General	L3-7.1
	Academic - Finance School	L5-4.2
Fort Knox, KY 40121-5200	General	L1-24.1
	Academic - Armor School	L1-24.2
Fort Leavenworth, KS 66027-2314	Consolidated - CGSC/CARL (General and Academic)	L5-5.2
	Special - (Disciplinary Barracks)	L5-5.3
Fort Lee, VA 23801-1705	Academic - U.S. Army Logistics Management College	L1-25.5
Fort Leonard Wood, MO 65473-8928	General	L5-15.1
	Academic - Engineer, MP, Chemical School	L5-16.3
Fort Lewis, WA 98433	General	L6-8.1
Fort McCoy, Sparta, WI 54656	General	L5-6.1
Fort McPherson, GA 30330	General	L3-9.1
Fort Meade, MD 20755	General	L1-27.1
	Academic - Language Training Facility	L1-27.4
	Academic - DINFOS	L5-4.3
Fort Monmouth, NJ 07703	General	L1-28.1
	Technical- CECOM RDEC	L1-28.4
	Technical - CECOM	L1-28.5
Fort Monroe, VA 23651-5000	General	L1-29.1
	Technical - TRADOC Headquarters	L1-29.2
Fort Myer, VA 22211	General	L-MDW-3.1
Fort Polk, LA 71459	General	L4-10.1
Fort Riley, KS 66442	General	L5-8.1
Fort Rucker, AL 36362-5136	General	L3-11.1
	Academic - Aviation School	L3-11.2
Fort Sam Houston, TX 78234	General	L4-8.1
Fort Sill, OK 73503-5100	General	L4-12.1
	Academic - Field Artillery School	L4-12.2
Fort Stewart, GA 31314	General	L3-12.1

**Table 2-1**  
**Library property account numbers.—Continued**

Name and address	Type of library	Account No.
Fort Story, VA 23459-5067	General	L1-41.1
Geospatial Information Laboratory Alexandria, VA 22310-3864	Technical	L1-4.4
Infantry School Fort Benning, GA 31905-5452	Academic	L3-2.3
Institute of Heraldry Alexandria, VA 22304	Technical	L-MDW-2.1
Intelligence School Fort Huachuca, AZ 85613-6000	Academic	L6-4.4
ITSA Technical Library Fort Hood, TX 76544	Technical	L4-7.2
Joint Special Operations Military Training Center, USAJFKSWCS Lb Fort Bragg, NC 28310	Academic	L3-4.2
Language Training Facility Fort Meade, MD 20755	Academic	L1-27.4
Missile and Munitions School Redstone Arsenal, AL 35898	Academic	L3-10.3
Natick Research and Development Center Natick, MA 01760	Technical	L1-36.1
National Defense University Washington, DC 20319-5066	Academic	L-MDW-9.1
National Guard Bureau Arlington, VA 22202	Technical	L1-4.7
National Guard Professional Education Center Little Rock, AR 72115	Academic	L5-18.1
National Training Center Fort Irwin, CA 92310	General	L6-23.1
Ordnance School Aberdeen Proving Ground, MD 21005-5201	Academic	L1-1.2
Pentagon Library Washington, DC 20310	Special	L-MDW-8.1
Picatinny Arsenal, Dover, NJ 07806	Technical-AARDEC-Armament	L1-34.1
Presidio of Monterey, CA	Academic - DLIFLC	L6-11.1
	General	L6-14.1
Red River Army Depot Texarkana, TX 75507	Technical - School of Engineering and Logistics	L4-11.2
Redstone Arsenal, AL 35898	General	L3-10.1
	Technical - RSIC	L3-10.2
	Academic - Missile and Munitions School	L3-10.3
	Technical	L3-10.2
RSIC		
Redstone Arsenal, AL 35898		
Sergeant's Major Academy Fort Bliss, TX 79916-3802	Academic	L4-4.4
Tobyhanna Army Depot, PA 18466	General	L1-43.1
TRADOC Analysis Center	Technical	L4-14.3
White Sands Missile Range, NM 88002		
Training and Doctrine Command, HQ Fort Monroe, VA 23651-5000	Technical	L1-29.2
Transportation School Fort Eustis, VA 23604	Academic	L1-17.2
U.S. Army Center for Military History Washington, DC 20319-5058	Special	L-MDW-7.2
U.S. Army Corps of Engineers Albuquerque, NM 87109-3435	Technical	L4-2.1
U.S. Army Corps of Engineers Alexandria, VA 22315-3860	Technical	L-MDW-7.3
U.S. Army Corps of Engineers ERDC Alexandria, VA 22315-3860	Technical	L1-4.4
U.S. Army Corps of Engineers Anchorage, AK 99506-0898	Technical	L-AL-1.1
U.S. Army Corps of Engineers Baltimore, MD 21203-1715	Technical	L1-2.1
U.S. Army Corps of Engineers Buffalo, NY 14207-3199	Technical	L1-32.1
U.S. Army Corps of Engineers ERDC Champaign, IL 61826-9005	Technical	L5-10.1
U.S. Army Corps of Engineers Charleston, SC 29402-0919	Technical	L3-7.2
U.S. Army Corps of Engineers Chicago, Chicago, IL 60606-7206	Technical	L5-10.3

**Table 2-1**  
**Library property account numbers.—Continued**

Name and address	Type of library	Account No.
U.S. Army Corps of Engineers Detroit, MI 48231-1027	Technical	L5-14.1
U.S. Army Corps of Engineers Honolulu District, Fort Shafter, HA 96858-5440	Technical	L-HA-1.1
U.S. Army Corps of Engineers Fort Worth, TX 76102-0300	Technical	L4-5.1
U.S. Army Corps of Engineers Galveston, TX 77553-1229	Technical	L4-5.3
U.S. Army Corps of Engineers ERDC Hanover, NH 03755-1290	Technical	L1-8.1
U.S. Army Corps of Engineers Huntington, WV 27501-2070	Technical	L1-52.1
U.S. Army Corps of Engineers Huntsville, AL 35816-1822	Technical	L3-14.2
U.S. Army Corps of Engineers Jacksonville, FL 32232-0019	Technical	L3-15.1
U.S. Army Corps of Engineers Kansas City, MO 64106-2896	Technical	L5-7.1
U.S. Army Corps of Engineers Little Rock, AR 72203-0867	Technical	L5-18.2
U.S. Army Corps of Engineers Los Angeles, CA 90017-3401	Technical	L6-22.1
U.S. Army Corps of Engineers Louisville, KY 40201-0059	Technical	L1-24.3
U.S. Army Corps of Engineers Memphis, TN 38103-1894	Technical	L3-5.3
U.S. Army Corps of Engineers Mobile, AL 36628-0001	Technical	L3-15.2
U.S. Army Corps of Engineers Nashville, TN 37202-3863	Technical	L3-5.2
U.S. Army Corps of Engineers New England, Concord, MA 01742-2751	Technical	L1-15.1
U.S. Army Corps of Engineers New Orleans, LA 70160-0267	Technical	L4-9.1
U.S. Army Corps of Engineers New York, NY 10278-0090	Technical	L1-14.1
U.S. Army Corps of Engineers Norfolk, VA 23510-1096	Technical	L1-26.1
U.S. Army Corps of Engineers Omaha, NE 68102-4978	Technical	L4-15.1
U.S. Army Corps of Engineers Philadelphia, PA 19107-3390	Technical	L1-6.6
U.S. Army Corps of Engineers Pittsburgh, PA 15222-4186	Technical	L1-6.7
U.S. Army Corps of Engineers Portland, OR 97208-2946	Technical	L6-25.1
U.S. Army Corps of Engineers Rock Island, IL 61204-2004	Technical	L5-9.2
U.S. Army Corps of Engineers Sacramento, CA 95814-2922	Technical	L6-16.1
U.S. Army Corps of Engineers San Francisco, CA 94105-2197	Technical	L6-3.1
U.S. Army Corps of Engineers Savannah, GA 31402-0889	Technical	L3-12.3
U.S. Army Corps of Engineers Seattle, WA 98124-2255	Technical	L6-9.1
U.S. Army Corps of Engineers St. Louis District, MO 63103-2833	Technical	L5-16.2
U.S. Army Corps of Engineers St. Paul, MN 55101-1638	Technical	L5-19.1
U.S. Army Corps of Engineers Tulsa, OK 74121-0061	Technical	L4-12.5
U.S. Army Corps of Engineers Vicksburg, MS 39180-0080	Technical	L3-16.2
U.S. Army Corps of Engineers Walla Walla, WA 99362-1676	Technical	L6-24.1
U.S. Army Corps of Engineers Wilmington, NC 28402-1890	Technical	L3-4.8
U.S. Army Defense Ammunition Center and School, Center for Explosives Safety, McAlester, OK 74501	Technical	L5-9.3

**Table 2-1**  
**Library property account numbers.—Continued**

Name and address	Type of library	Account No.
U.S. Army Management Staff College Fort Belvoir, VA 22060	Academic	L1-4.1
U.S. Army Military History Institute Carlisle, PA 17013-5008	Special	L1-6.3
U.S. Army National Ground Intel Center Charlottesville, VA 22901	Technical - Open Source	L1-18.1
U.S. Army Sergeant Majors Academy Fort Bliss, TX 79916-3802	Academic	L4-4.4
U.S. Army Space and Missile Defense Huntsville, AL 35807	Technical	L3-14.1
U.S. Army TACOM Support Activity Selfridge Air National Guard, MI 48045	General	L5-12.1
U.S. Army Tank Automotive Research and Development Com- mand Warren, MI 48045	Technical	L5-13.1
U.S. Army War College Carlisle, PA 17013-5220	Academic	L1-6.2
U.S. Military Academy West Point, NY 10096	General	L1-51-1
Walter Reed Army Medical Center Washington, DC 20307	Academic - Cadet School	L1-51.2
Washington DC	General	L-MDW-5.1
	General - Walter Reed Army Medical Center	L-MDW-5.1
	Special - U.S. Army Center for Military His- tory	L-MDW-7.2
	Special - Pentagon Library	L-MDW-8.1
	Academic- National Defense University	L-MDW-9.1
Watervliet Arsenal, NY 12189	Technical - ARDEC-Weapons	L1-48.1
White Sands Missile Range, NM 88002	Consolidated (General and Technical)	L4-14.1
	Technical - TRADOC Analysis Center	L4-14.3
Yuma Proving Ground, AZ 85365	General	L6-20.1
	Technical	L6-20.2
<b>EUROPE</b>		
AFNORTH Library Schinnen APO AE 09703	General	L-EU-6.1
George C. Marshall European Center for Security Studies Garmish, APO AE 09053	Academic	L-EU-4.1
SHAPE International Library, APO AE 09705	General	L-EU-36.1
U.S. Army Library, Hindenberg Kaserne Ansbach, APO AE 09177	General	L-EU-8.1
U.S. Army Library, Bad Aibling, APO AE 09098	General	L-EU-7.1
U.S. Army Library, Warner Barracks Bamberg, APO AE 09139	General	L-EU-10.1
U.S. Army Library Baumholder, APO AE 09034	General	L-EU-11.1
U.S. Army Library, NATO SUPACT (USA), Brussels, APO AE 09714	General	L-EU-14.1
U.S. Army Library, Cambrai-Fritsch Kaserne Darmstadt, APO AE 09175	General	L-EU-15.1
U.S. Army Library, Sheridan Kaserne Garmisch, APO AE 09053	General	L-EU-49.1
U.S. Army Library, Giessen, APO AE 09169	General	L-EU-50.2
U.S. Army Library, Grafenwoehr, APO AE 09114	General	L-EU-18.1
U.S. Army Library, Wolfgang-Pioneer Kaserne, Hanau, APO AE 09165	General	L-EU-46.1
U.S. Army Library, 411 BSB, Patrick Henry Village, Heidelberg, APO AE 09102	General	L-EU-21.1
U.S. Army Library, 282 BSB Hohenfels, APO AE 09173	General	L-EU-22.1
U.S. Army Library, Kleber Kaserne Kaiserslautern APO AE 09054	General	L-EU-24.1
U.S. Army Library, Camp Darby Livorno, APO AE 09019	General	L-EU-27.1
U.S. Army Library Mannheim Community Sullivan Barracks, APO AE 09086	General	L-EU-37.1
U.S. Army Library, Ledward Barracks Schweinfurt, APO AE 09033	General	L-EU-25.1
U.S. Army Library, Patch Barracks Vaihingen, APO AE 09131	General	L-EU-39.1
U.S. Army Library, Camp Ederle Vicenza, APO AE 09630	General	L-EU-40.1
U.S. Army Library, Vilseck, APO AE 09112	General	L-EU-50.1
U.S. Army Library Wiesbaden APO AE 09096	General	L-EU-43.1
U.S. Army Library, Leighton Barracks Wuerzburg APO AE 09801	General	L-EU-26.1
USAREUR Library and Resource Center, APO AE 09014	General	L-EU-33.1
	Office of the Director	L-EU-33.2
<b>ALASKA</b>		
U.S. Army Corps of Engineers, Anchorage, AK 99506-0898	Technical	L-AL-1.1

**Table 2-1**  
**Library property account numbers.—Continued**

Name and address	Type of library	Account No.
Fort Richardson, AK 99505	General	L-AL-3.1
Fort Wainright, AK 99703	General	L-AL-4.1
<b>JAPAN and OKINAWA</b>		
U.S. Army Garrison, Honshu, APO AP 96343	General - Library Service Center	L-JA-2.1
	Technical – ASD/TIB	L-JA-2.2
U.S. Army Garrison, Okinawa, APO AP 96376	General	L-O-1.1
<b>HAWAII</b>		
U.S. Army Corps of Engineers Honolulu District, Fort Shafter, HA 96858-5440	Technical	L-HA-1.1
U.S. Army Support Command, Schofield Barracks, HA 96857s	General - Library Service Center	L-HA-2.1
<b>KOREA</b>		
MWR Division, Korea, APO AP 96301	General - Library Service Center	L-K-1.1
<b>PUERTO RICO</b>		
Fort Buchanan, PR 00934	General	L3-13.1

### 2-3. Control records

Librarians maintain manual or electronic records that provide required information to reflect the total holdings of the library and to meet accounting requirements for safeguarding funds and property. Records are also maintained to reflect the loan of materials and to provide classification data (para 2-13a). This paragraph pertains to the following records that control the addition and final disposition of materials to and from a library property account.

*a. Voucher.* All materials incorporated into a library account will be supported by a voucher. At the beginning of each fiscal year the accountable officer will assign each voucher a number in numerical sequence beginning with the number one. These vouchers will be filed for later inspection or audit. A separate sequence will be maintained for each type of informational material in the account. Vouchers may include shipping documents, receiving reports, turn-in slips, issue slips, reports of survey, adjustment reports, vendor's invoices or packing lists, and similar forms. Both DA Form 2765-1 and DA Form 3161 will be used for issue and turn-in purposes. For documents that contain both accountable and nonaccountable materials as described in paragraph 1-1, only the accountable items listed on the document will be recorded. Canceled, lost, or missing vouchers will be recorded on the voucher register of library materials per paragraph 2-3b below. They will be annotated to show the cause for cancellation, or a notation will be entered stating that the voucher was lost. The statement for canceled or lost vouchers will give the voucher number and an explanation of the loss. This statement, signed by the accountable officer, will take the place of the canceled or lost voucher. Canceled voucher numbers will not be reused. Vouchers that transfer accountability to another library property account, DRMO, or the Library of Congress (*Government Documents Section, Surplus Book Program*) will show only the total number of items by media types.

*b. Voucher register of library materials.* All vouchers recording the receipt, adjustment, transfer or other final disposition of library materials will be recorded on DA Form 3973 (Voucher Register of Library Materials). An electronic equivalent of DA Form 3973 may be used provided it contains all the essential elements of data. The voucher register of library materials will be filed in the voucher file. A separate voucher register of library materials will be maintained for each type of material in the library account. For example, a separate voucher register will be maintained for books, for CD-ROM's, for videocassettes, and so forth. Mixed media will be counted under the predominant medium in which the item was purchased or donated. Voucher registers will be cut off at the end of every fiscal year, retained for 2 years, and then destroyed per AR 25-400-2. The voucher registers will provide the total number of items by media types in the library or the technical processing center. Instructions for preparing DA Form 3973 are contained in figure 2-1 below.



*c. Completion instructions for DA Form 3973.*

1. *Account number.* Enter the library property account number as assigned per instructions in paragraphs 2-2 and listed in table 2-1.
2. *Fiscal year.* Enter the current fiscal year.
3. *Name and address of library.* Enter the name of the organization and mailing address of the library.
4. *Material.* Check the type of material that is entered on this register.
5. *Voucher number.* Enter the serial number as discussed in paragraph 2-3a. When a voucher number is canceled for any reason after being assigned, the number will be over stamped.
6. *Type of voucher.* Indicate by correct abbreviation the type of document to which the number is being assigned; for example, inventory adjustment report (IAR), issue slip (IS), turn-in slip (T/S), receiving report (RR), shipping document (SD), or report of survey (R/S).
7. *Date recorded.* Enter the date that the voucher was entered in the voucher register.
8. *To or From.* Identify the installation or activity, or enter the serial number of the library account or other property account, and location to which the library materials are being shipped or transferred, or from which shipment has been received. If materials are received from a commercial vendor, enter the name of the firm.
9. *Debit.* Enter the number of items received on the appropriate register for the medium type. If the number of items shown on an incoming voucher is different from the number actually received, insert the number received.
10. *Credit.* Enter the number of items being dropped from accountability on the appropriate register for the medium type.
11. *Balance.* Enter the total number of items by medium type within the library after adding or deducting the subtotal quantity entered in the debit or credit column for each voucher.
12. *Remarks.* Enter any other information necessary.
13. *Error correction.* To correct errors in entries, draw a single line through the incorrect entry and enter the correct information above the line.
14. *Separate forms.* A separate DA Form 3973 will be maintained for each medium type of accountable library materials.

## **2-4. Receipt of library materials**

*a.* All library materials placed into a library property account will be supported by a voucher. Vouchers will be annotated to distinguish accountable items from those for which accountability is not required.

*b.* For library materials procured using appropriated funds, the voucher will be a shipping or receiving document as authorized for use within the Department of the Army. When materials are received direct from a vendor with only a packing list, library personnel will prepare and distribute a DD Form 250 (Material Inspection and Receiving Report), or other receiving report as required. Library personnel will report errors in item description or quantity to the shipper using a supply discrepancy report (SDR). The SDRs and associated responses may be reported on the SF 364 (Report of Discrepancy) by electronic means, to include automated discrepancy reporting system and electronic data interchange (EDI), customer service help lines, email, or any manner acceptable to the submitter and recipient. Only the quantity actually received will be posted on the DA Form 3973. A copy of the SDR will be filed with the DD Form 250 or other receiving report. When insufficient or no copies of shipping documents are received from a vendor or another DA installation, follow local supply procedures.

*c.* Accountable records for library materials procured using nonappropriated funds (NAF) will be maintained by the library property account. This property will be considered appropriated fund property for purposes of accounting and disposition per this regulation. The following statement will be placed on or attached to the vendor's bill or invoice, or a similar type of record, and signed as indicated:

The library materials listed herein (or the list attached hereto), invoice number\_\_\_\_\_, are transferred to library property account number \_\_\_\_\_, contingent upon verification by the librarian that the materials have actually been received. (NAF custodian (designation of fund and location)), and (librarian (verification).)

## **2-5. Accountable officer**

*a.* Librarians (GS-1410 series) will be assigned as the accountable officer by the installation or activity commander using appropriate assignment orders for each library property account. Requests for an exception will be forwarded to U.S. Army Community and Family Support Center (CFSC-CR-L), Alexandria, VA 22302-4418.

*b.* The transfer of accountability between the outgoing and incoming librarian appointed as the accountable officer for the library property account will be accomplished per AR 735-5, chapter 5 (Transfer of Accounts).

## **2-6. Donations**

*a.* Gifts or donations of library materials will be accepted in accordance with AR 1-100 and will be reviewed by the librarian to ensure that they meet collection development guidelines. Materials not meeting the guidelines will not be entered on the library voucher register. Instead, they should be either returned to the donor, turned in to the DRMO, or disposed of in some other manner acceptable to the donor. Acceptable unconditional gift materials meeting the collection development guidelines and accountability criteria will be added to the library voucher register, by total quantity, for each medium type using DA Form 2765-1 or DA Form 3161, which serves as a debit voucher. This property will then be considered appropriated fund property. The following statement will be recorded on or attached to the debit voucher:

The above library materials were received as a donation to the library property account number \_\_\_\_\_. (This statement will be signed by the librarian.)

*b.* Persons donating materials to a library account who desire a receipt will be provided a copy of the DA Form 3161 completed to show receipt of material. Library personnel will not assign a dollar value to donations.

## **2-7. Identification**

All materials incorporated into a library account will become Government property. Each item, including component parts, will be stamped or marked in a permanent manner as appropriate for the material "Property of U.S. Army."

## **2-8. Lost, damaged, or destroyed materials**

*a.* Library materials that become lost or destroyed through no one's negligence will be dropped from the accountable records using DA Form 444 (Inventory Adjustment Report (IAR)). Preparation instructions for inventory adjustment reports are contained in DA Pam 710-2-2, paragraph 9-12. Use of estimated cost figures is authorized. The DA Form 444 will serve as a valid credit voucher to the library or technical processing center account. Either the installation or activity commander or their designated representative may approve such shortages, regardless of the total dollar value. In acting on such reports, the approving officer should be aware that a certain loss in library materials will occur because of the nature of the library services rendered. Within a 1-year period, a 5 percent loss of the total collection is considered nominal. However, shortages of 10 percent in libraries with active field units are not considered unreasonable. If the installation or activity commander chooses not to approve the IAR, action will be taken as directed by the installation or activity commander per instructions contained in DA Pam 710-2-2, paragraph 9-14c.

*b.* Damaged materials for which negligence is not determined will be turned in to the DRMO, using a DD Form 1348-1A (DOD Issue Release/Receipt Document). The DD Form 1348-1A will be entered on the appropriate voucher register as a turn-in transaction.

*c.* Restitution is required from the borrower or the hand receipt holder when library materials are lost, damaged or destroyed while in their possession or under their control and negligence is involved. When materials are issued using hand receipt procedures, the hand receipt holder will be considered the borrower. Military and civilian sponsors may be charged with financial liability when the loss, damage, or destruction of library materials is the result of negligence or willful misconduct on the part of a family member. Restitution may take the form of replacement-in-kind or cash reimbursement. An identical copy, a satisfactory reissue of the same item, or an item of the same type of medium of equal value, as determined by the librarian, is also an acceptable replacement. Items replaced in-kind and payments made for lost, damaged, or destroyed Army property do not constitute a sale of Army property. Title to such property remains with the U.S. Government, per AR 735-5, paragraph 2-1f. Unauthorized copies of copyrighted materials will not be accepted for the purpose of restitution. Reimbursement is authorized using the current price of the item. If the person concerned does not voluntarily agree to make restitution, actions will be initiated under the provisions of AR 735-5, paragraph 13-2a(1). On the other hand, if the installation or activity commander determines restitution cannot or should not be made, the library accountable officer will be provided with a written statement to that effect. The DA Form 444, supported by the commander's written statement, will be used as the adjustment document and recorded on the voucher register.

*d.* Accountability for library materials previously lost that are later recovered and in good condition will be reinstated by listing them on a DA Form 2765-1 or DA Form 3161 and posting them as a receipt to the voucher register.

## **2-9. Restitution**

*a.* No record of transaction is required in the property account when a replacement of an identical item or a different item of equal value in the same medium type is made, when approved by the librarian.

*b.* Cash reimbursements made to replace lost library items are recorded on DD Form 1131 (Cash Collection Voucher) showing the complete identification and value of the lost items. Cash received as payment for lost items will be deposited at the nearest installation finance and accounting office, in miscellaneous receipts, using the completed DD Form 1131. When property listed on DD Form 1131 is recovered after the collection of indebtedness, in full or in

part, or the charges are reduced due to improper computation, the accountable officer must prepare an amendment. The amendment citing the specific alteration will be attached to the cash collection voucher as an exhibit. A copy of the amendment will be forwarded to the FAO/USPFO under a memorandum signed by the installation commander, directing repayment of the value of the recovered property to the individual, as a "collection erroneously received." When property is recovered the accountable officer must reestablish accountability for the recovered property per paragraph 2-8 above.

## **2-10. Audit**

Audits of library materials at library accounts are conducted by the U.S. Army Audit Agency (USAAA) or the office assigned the responsibility. Audits will determine the accuracy and reliability of the records prescribed in paragraph 2-3. Discrepancies discovered during the audit will be reported to the accountable officer. Before final closure of a library or library system assigned a library property account serial number, a terminal audit will be conducted of the library property account by the installation internal review office.

## **2-11. Inventory**

Inventories of library materials are required as follows:

a. Physical inventories of library materials are required once every 3 years on a cyclic basis. A cyclic inventory is the counting of some part of a library account's assets during a given period of time. Each group of library items must be scheduled so that all of the library account's assets are inventoried once every 3 years. Good librarianship dictates this should be a shelf-list inventory. DA Pam 710-2-2, paragraph 9-7b, prescribes scheduled cyclic inventory procedures.

b. On change of the accountable officer, a joint inventory between the outgoing and incoming librarian will be accomplished per AR 735-5, chapter 5.

c. Office collections will be inventoried annually by a library staff member.

## **2-12. Disposition of library materials**

a. *Library materials of historic interest.* Before disposing of library materials, particularly when an installation or activity is being inactivated, the chief librarian, as the accountable property officer, and the unit historian will determine whether any materials may be of historical interest per AR 870-5. Items determined to be of historical importance include Army publications such as Army regulations, pamphlets, manuals, technical reports, Army studies, and so forth. Also includes unit histories, unit newspapers or periodicals; personal papers, manuscripts, diaries or other archival materials; and items dealing with an aspect of military operations, history, or procedures. Items determined locally to have historical importance will be reported through command channels to the Chief, Library Program, U.S. Army Community and Family Support Center (CFSC-CR-L) and the Director, U.S. Army Military History Institute, Carlisle Barracks, Carlisle, PA 17013-5008 for possible use. This reporting requirement is exempt from assignment of a requirement control symbol (RCS) per AR 335-15, paragraph 5-2n.

b. *Transfer of library materials.* Library materials transferred from one library property account to another will be listed by total quantity as a single line item for each type of medium on either DA Form 2765-1 or DA Form 3161 (Request for Issue or Turn-in). When available, shelf-list and catalog card records will be included with the transfer. Copy of transfer documents to include title information for library materials being transferred to property accounts other than another library account will be provided to the U.S. Army Community and Family Support Center, ATTN: CFSC-CR-L, Alexandria, VA 22302-4418 for review and approval prior to transfer being accomplished.

c. *Excess library materials.*

(1) Whole library collections determined to be excess will be reported through command channels to the U.S. Army Community and Family Support Center, ATTN: CFSC-CR-L, Alexandria, VA 22302-4418 for possible use elsewhere. This reporting requirement is exempt from assignment of a RCS per AR 335-15, paragraph 5-2n.

(2) Miscellaneous excess materials will be reported to the appropriate major Army command (MACOM) for review and possible use by another Army library or another Service library in the region. MACOMs may also notify other MACOMs of the availability of excess materials having installations within the region of the available materials. Library materials excess to the MACOM concerned and not of interest to other DOD libraries, may be transferred to the Government Documents Section, Surplus Book Program of the Library of Congress, under Title 41, Code of Federal Regulations, part 101-46.201, or transferred to the DRMO using DD Form 1348-1A. For OCONUS MACOMs, see paragraph (3) below.

(3) After all DOD requirements are met, overseas commands may donate excess library materials having no historical value to educational, medical, and welfare institutions of the United States, the host country, or other U.S. affiliated countries with the assistance and concurrence of the DRMO. See DOD 4160.21-M. The U.S. Army Community and Family Support Center (CFSC-CR-L), Alexandria, VA 22302-4418 will be notified, through command channels, of the number of items disposed of in this manner by type of medium and destination.

d. *Worn, obsolete, and unserviceable library materials.* Library materials that are worn out through fair wear and tear or have been determined by the librarian to be obsolete in subject matter will be transferred as excess to the

DRMO. To expedite this transfer, these items will be entered by total quantity as a single line item for each type of medium on DD Form 1348-1A.

*e. Sale of library materials.* Accountable library materials will not be sold or given away except when transferred to and under the control of the DRMO and as indicated in sub-paragraph *c* (3) above. Disposition must be handled in accordance with paragraphs *a* through *d* above.

### **2-13. Operational records**

*a. Inventory record.* The inventory record, or shelf list, is the official record of accountable library materials. Inventory records for library materials may be maintained in an automated or manual format. Manual records should be arranged in classification order. Records in both formats normally include such information as class number (for nonfiction), author, title, inclusive volume number of sets, publisher, publication date, and price. Inventory records for library materials other than books will include location and sufficient information to positively identify the item. This includes title, publisher, producer or artist, type of medium, date of production, and price. Inventory or shelf list records are not normally required for technical processing centers. At the time the last copy of an item is permanently withdrawn from the collection, the inventory or shelf list records will be destroyed by the librarian except as directed in paragraph 2-12b.

*b. Circulation.* Libraries will maintain normal operational records that ensure the proper lending, safeguarding, and return of library materials.

*c. Overdue notices.* Overdue notices will be sent out on a regular basis.

### **2-14. Fines**

No monetary fines or penalties will be imposed or collected because of overdue materials borrowed from the library. Local policies will be set to ensure prompt return of materials, including materials on long-term loan to individuals, to the library within the time limit prescribed by the installation commander. Overdue notices may be used for this purpose. See paragraph 2-8c above for procedures to be followed when an individual fails to return library materials.

### **2-15. Installation clearance procedures**

Under normal circumstances, signing or initialing DA Form 137-2-R (Installation Clearance Record) for individuals clearing or leaving due to permanent change of station (PCS), retirement, termination of employment, or other permanent departure from an installation or activity will be required. This requirement includes individuals responsible for long-term or indefinite loan collections, even if they have never checked out materials for personal use. The signing of a statement at a designated clearance point by military personnel and civilian employees (when applicable) that their family members do not have library property in their possession may be accepted.

### **2-16. Commercial activities**

When a commercial activities (CA) cost study has been performed and a final decision is made to convert library operations to a contract, the accountable officer functions will be retained in house. Contractors cannot perform functions requiring personal judgment or discretion in determining Government requirements such as selecting and authorizing additions and disposal of library material. See AR 735-5, paragraph 2-11 and 12.

## **Appendix A References**

### **Section I Required Publications**

#### **AR 1-100**

Gifts and Donations (Cited in para 2-6.)

#### **AR 27-1**

Legal Services, Judge Advocate Legal Services (Cited in para 1-1.)

#### **AR 40-3**

Medical, Dental, and Veterinary Care (Cited in para 2-2.)

#### **AR 710-2**

Inventory Management Supply Policy Below the Wholesale Level. (Cited in para 1-1.)

#### **AR 735-5**

Policies and Procedures for Property Accountability (Cited in paras 2-1, 2-8, 2-11, and 2-16.)

#### **AR 870-5**

Military History: Responsibilities, Policies, and Procedures. (Cited in para 2-12.)

#### **DA PAM 710-2-2**

Supply Support Activity Supply System: Manual Procedures. (Cited in paras 1-1 and 2-11.)

### **Section II Related Publications**

A related publication is merely a source of additional information. The user does not have to read it to understand this regulation.

#### **AR 25-400-2**

The Modern Army Record keeping System (MARKS)

#### **AR 40-61**

Medical Logistics Policies and Procedures

#### **AR 335-15**

Management Information Control System

#### **DOD 4160-21M**

Defense Materiel Disposition Manual (Available at <http://www.dlaps.hq.dla.mil/SR2.htm>.)

### **Section III Prescribed Forms**

#### **DA Form 3973**

Voucher Register of Library Materials (Prescribed in paras 2-1, 2-3, and 2-4.)

### **Section IV Referenced Forms**

#### **DA Form 137-2-R**

Installation Clearance Record

#### **DA Form 444**

Inventory Adjustment Report (IAR)

**DA Form 2028**

Recommended Changes to Publications and Blank Forms

**DA Form 2062**

Hand Receipt/Annex Number

**DA Form 2765-1**

Request for Issue or Turn-In

**DA Form 3161**

Request for Issue or Turn-In

**DD Form 250**

Material Inspection and Receiving Report

**DD Form 1131**

Cash Collection Voucher

**DD Form 1348-1A**

Issue Release/Receipt Document

**SF 364**

Report of Discrepancy (ROD)

## **Glossary**

### **Section I Abbreviations**

**AAFES**

Army and Air Force Exchange Service

**ALLS**

Army Law Library Service

**AMEDD**

Army Medical Department

**ARNG**

Army National Guard

**ARNGUS**

Army National Guard of the United States

**DA**

Department of the Army

**DOD**

Department of Defense

**DODAAC**

DOD Activity Address Code

**DRMO**

Defense Reutilization Marketing Office

**HQ**

headquarters

**HQDA**

Headquarters, Department of the Army

**IAR**

Inventory Adjustment Report

**IS**

issue slip

**LGI**

locally generated income

**MACOM**

major Army command

**MEDCOM**

Medical Command

**MHI**

Military History Institute

**MRMC**

US Army Medical Research and Department Command

**MSA**

morale support activity

**MTF**

medical treatment facility

**MWR**

morale, welfare, and recreation

**NAF**

nonappropriated funds

**OCONUS**

outside continental United States

**RCS**

requirement control symbol

**ROD**

report of discrepancy

**RR**

receiving report

**R/S**

report of survey

**SD**

shipping document

**T/S**

turn-in slip

**USAAA**

U.S. Army Audit Agency

**USAR**

U.S. Army Reserve

**Section II****Terms****Academic libraries**

Libraries supporting the curricula of the parent school and may include historic materials and archives. The collection may be extensive and cover a broader subject range than that of the current school curriculum.

**Accountability**

The obligations imposed by law, lawful order, or regulation on a person to keep an accurate record of property, documents, or funds. The person having this obligation may or may not have actual possession of the property, documents, or funds. Accountability is primarily concerned with maintaining records.

**AMEDD library or information center**

A library belonging to one of the commands of the Army Medical Department.

**Army Law Library**

A collection of law library materials maintained by a judge advocate general's office or DA civilian attorney of a command, installation, or activity. Law library materials are used for legal reference and research in support of a command's mission.

**Army Law Library Service**

A branch of the Legal Research and Communications Department (formerly a branch of the Developments, Doctrine, and Literature Department) of The Judge Advocate General's School, U.S. Army. This organization is responsible for

all Army law library matters, including acquisition, policy, holdings, modernization, new selections, standardization, transfer, and disposition (AR 27-1).

**Art object**

An original two- or three-dimensional work of art, other than an art print or photograph created by an artist, such as a painting or sculpture.

**Art print**

An engraving, etching, lithograph, woodcut, and so forth printed from the plate prepared by the artist.

**Art reproduction**

A mechanically reproduced copy of a work of art, generally a commercial edition.

**Book**

A permanently bound volume in durable or hardcover including monographs, serials, or bound journal issues/volumes. This term does not apply, for accountability purposes, to unbound compilations or paperbound volumes (having a unit value of \$100 or less).

**Borrower**

Any individual, military unit or activity, or civilian activity other than a library or technical processing center, to whom library materials are loaned or issued for use.

**Compact-Disc Read Only Memory (CD-ROM)**

An optical disc storage system used with computers from which data can be retrieved but not entered or modified. CD-ROMs can hold at least 500 megabytes of digital data.

**Computer software**

A set of programs, procedures, and associated materials concerned with the operation of a data processing system. Normally software is stored on diskettes, also known as disc or disk.

**Consolidated libraries**

Libraries that represent a merger of various installation or activity missions to form one supportive library for its customer base. Missions supported in a consolidated library may include academic, special and general.

**Direct responsibility**

The obligation of a person to ensure Government property, for which he or she is receipted, is properly used and cared for, and that property custody and safekeeping are provided.

**DOD Activity Address Code (DODAAC)**

A distinctive six-position alphanumeric code assigned to identify specific units, activities, or organizations.

**Field library unit**

Any size collection of materials established where the number of personnel or lack of facilities precludes the establishment of a full-service library. May also be called a field collection. Field library units are directly supported by a library or library system; materials are loaned or exchanged on a regular basis. Normally, these units do not have an assigned staff.

**Films**

Photograph images on film, with or without recorded sound, bearing a sequence of images that creates the illusion of movement when projected in rapid succession.

**Filmstrip**

A length of film containing a succession of images intended for projection one at a time with or without recorded sound.

**General libraries**

Libraries that perform diversified functions in support of mission readiness, professional and technical skill development, voluntary education, lifelong learning, transition and career assistance, relocation, well being during peacetime and deployments, and leisure needs of the military community.

**Inventory record**

An official record maintained by libraries, of library materials that make up the permanent record of holdings of a library collection. Records contain adequate information to positively identify the item recorded. The shelf list serves as the inventory record for books.

**Kit or multi media kit**

Materials that consist of two or more types of media packaged and designed to be used together. As an example books and long playing records or books and audiocassette recordings are frequently found in language materials or children's materials. A separate voucher is maintained for these kits or multi media kits.

**Librarian**

A person qualified in the GS-1410, Librarian series (Office of Personnel Management Classification and Qualification Standards).

**Library**

A service activity established to select, acquire, organize, and make available print and nonprint informational materials and to provide information, reference, education, and research services. A library may be one facility or may be a system including a number of service points, such as branch libraries, bookmobiles, office collections, or field library units.

**Library Property Account Serial Numbers**

The identifying serial number assigned to a library or technical processing center (table 2-1).

**Library system**

Activities at one or more installations having administrative and technical functions that comes under a centralized or main library for technical management assistance. A system has an identifiable main library, and subordinate units such as branch libraries, bookmobiles, and field library units.

**Loose-leaf service**

Serial published in a binder or notebook and updated periodically with information that replaces material in the text. This continuous updating provides the most continuous updating and provides the most recent information on the subject covered.

**Medical library**

See AMEDD library or information centers.

**Microforms**

Usually a reproduction photographically reduced to a size difficult or impossible to read with the naked eye. Some microforms are not reproductions but original editions. Microforms include microfilm, microfiche, microopaques, and aperture cards.

**Nonappropriated funds (NAF)**

Dividends generated by the Army and Air Force Exchange Service (AAFES) in support of the morale, welfare, and recreation (MWR) for military personnel. These funds are locally generated income (LGI) and come from donations from private organizations, such as wives clubs, and other organizations. NAFs are funds used for the collective benefit of military personnel, their family members, and authorized civilians who generated them. They are separate from funds that are appropriated by Congress.

**Office collection**

Is a collection of library materials on loan from a library or technical processing center, to an office, organization, unit, or activity. These are reference materials needed to perform office work.

**Periodicals**

Publications published at intervals more frequently than annually, such as daily, weekly, monthly, quarterly, semiannually, and so forth. Normally, each issue contains separate articles, such as stories and features, plus pictures. Periodicals include newspapers, journals, proceedings, transactions, newsletters, and so forth. They may be published by commercial, nonprofit, not-for-profit, or Government sources and may be available on subscription, either with or without charge. Indexes to periodicals such as Engineering Index, Chemical Abstracts, Readers Guide to Periodical Literature, and loose-leaf services such as DataPro, VSMF, and legal supplementation are not periodicals.

**Realia**

Objects used to depict or demonstrate real situations or materials.

**Recording**

A phonograph record, magnetic tape, compact disc, or other medium on which sound and/or visual images have been recorded for subsequent replay or recall.

**Responsibility**

The obligations of a person for the proper custody, care, use, and safekeeping of Government property or funds entrusted to their possession or supervision.

**Serial**

A publication issued in successive parts, usually at regular intervals. Serials include periodicals, annuals, proceedings, and transactions of societies. They may include monographic and publishers series.

**Shelf list**

A record maintained by libraries of those materials that make up the permanent holdings of the library's book collection.

**Slides**

Transparent material on which a two-dimensional image appears, usually held in a mount, designed for use in a projector or viewer. Slides are often insets that support a training program or lesson.

**Special libraries**

Libraries that serve a special-interest group to meet its particular information needs, limiting the scope of the collection to the special subject interests of the host or parent organization.

**Spot inventory**

Is a recurring or cyclical physical inventory of a portion of the library's collection.

**Technical libraries**

A professionally managed collection that supports the specialized information needs of an organization's scientists, engineers, and researchers by providing literature searches, current awareness, document delivery and analysis and synthesis of information.

**Technical processing center**

A facility where library materials are received, processed, recorded, distributed, and as necessary, redistributed. A technical processing center primarily provides service to library outlets as distinguished from library users.

**Technical report**

Any publication prepared to record, document, or share results obtained from, or recommendations made on, or relating to, DOD-sponsored or cosponsored scientific, technical, basic or applied research.

**U.S. Army Military History Institute**

The U.S. Army Military History Institute (MHI) serves as the Army's repository for historical records and materials of the Army, per Section 4595, Title 10, United States Code (10 USC 4595). The mission of the Institute is to preserve the Army's history by ensuring access to historical research materials. By creating a concentrated collection that relates to the history of the U.S. Army, MHI seeks to foster a greater understanding of the Army's role in the history and future of the United States.

**Videocassette**

A recording on which visual images, usually in motion and accompanied by sound, have been registered, designed for playback through a television set.

**Visual information (VI)**

Those materials that are displayed by visual projection or magnification, through sound reproduction, or both to include graphic, audio, and video material, motion pictures, and special visual materials such as cartographic and three-dimensional materials. Microforms are not included.

**Voucher**

Is a document attesting to, or serving as evidence of a specific property transaction. Credit vouchers, such as signed

receipts, support a reduction of on-hand balance shown on the property record. Debit vouchers, such as receiving report, support an increase in the recorded onhand balance.

### **Section III**

#### **Special Abbreviations and Terms**

This section contains no entries.

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15. Accounting for Actual and Applied Overhead 15.1 The Factory Overhead Account 15.2 Actual Overhead 15.3 The Balance of Factory Overhead 15.4 Underapplied Overhead 15.5 Overapplied Overhead 15.6 Influence of Gaap. your chance. to change.Â But, how does the managerial accountant help in this process? At first glance, these strategic issues seem to be broad and without accounting context. But, information is needed about the "returns" that are being generated for investors; this accounting information is necessary to determine whether the profit objective is being achieved. Actually, though, managerial accounting goes much deeper. For example, how are core values policed? Library - Library - Library materials: Historically libraries have depended on what materials were available to build collections. The evolution of libraries in antiquity involved the search for a material durable enough to survive as a permanent record and relatively easy to use. Clay and stone provided permanence, but inscribing the records required considerable labour.Â The invention of photography in the 19th century made possible a new kind of record, and collections of photographs are popular, particularly in public libraries with an interest in local history. Specialized photo libraries, such as the BBC Hulton Picture Library, are regularly used to provide illustrative material for film and television programs. How to Renew Library Materials. How to Request an Item. How to Reserve a Study Room.Â Indexes top accounting journals. Browse recent accounting articles by searching for accounting in the publication title and sorting by date, newest. ScienceDirect (Elsevier). Use the business, accounting, and finance module to access the full text of top accounting journals.