

GLOSSARY

Acceptance: Assumption of title to property by DA. This does not imply that payment was made at the time the title passed to the Army, nor does it necessarily mean that the government, by assumption of title, forfeited the right to reject any article not conforming to contract specifications at a later time.

Accountability: Obligation, imposed by law, lawful order, or regulation, of 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. As a minimum, these records should show debits, credits, and available balances on hand or in use. Records showing quantities due-out and due-in are part of the accountable records.

Accountable Officer: Person officially designated to maintain a formal set of accounting records of property or funds, whether public or quasi-public. This person may or may not have physical possession of the property or funds. There are three types of supply accountable officers as defined below.

a. Transportation officer - accountable for property entrusted for shipment.

b. Inventory accountable officer - accountable for supplies from time of receipt until issued, shipped, or dropped from accountability.

c. Property book officer - accountable for property on receipt and until subsequently turned in, used (consumed) for authorized purposes, or dropped from accountability. (Hand receipt holders are not considered accountable officers.)

Appointing Authority: An officer or qualified civilian at staff level authorized to appoint a survey officer to investigate, in detail, circumstances connected with loss, damage, or destruction of property listed on reports of survey. A person who has direct responsibility or is accountable for property listed on a report of survey is not authorized to act as appointing authority. In such cases, the commander of the next higher echelon of command will act as the appointing authority. If this commander also is approval authority for the report of survey, he will act as both

appointing and approving authority on the case. The approving authority is responsible for designating a person to act as appointing authority.

Approving Authority: The approving authority will approve Reports of Survey "by authority of the Secretary of the Army." Responsibilities may be found in AR 735-5.

A person directly responsible or accountable for property listed on a report of survey is not authorized to act as approving authority on that report of survey. In such cases, the next higher commander will act as the approving authority.

For reports of survey containing recommendations affecting general officers, the approval authority will be the next general officer in the chain of command senior in grade to the officer being held pecuniary liable or relieved from responsibility.

The approving authority may act as both the appointing and approving authority. In such cases, the approving authority must take all actions required of the appointing authority.

Capital Equipment: Personal property of a capital nature classified nonexpendable in an Army supply manual, or that would be so classified if included in an Army supply manual or catalog.

Capital Nature: Property that has all or most of the following characteristics:

- a. Does not lose its identity when used for its intended purpose.
- b. As defined by the PRIP manager.
- c. Has a useful life of more than 2 years when used for intended purpose.
- d. Normally is an investment-type item capitalized in the accounting records.

Causative Research: An investigation of variances in transactions. The investigation consists of a complete review of all transactions since the last inventory or last reconciliation between custodial and PBO accountable discrepancies. Unposted or rejected documentation also is reviewed. The purpose of causative research is to assign a cause to a variance so that corrective action may be taken. Causative research ends when the cause of the variance has been determined; or when, after review of transactions back to the last inventory or reconciliation, no

conclusive findings were possible.

Civil Property Authorization Document (CPAD): A document that identifies plant equipment that is authorized to a particular USACE command.

Commercial & Government Entity Code (CAGE) (formerly FSCM): A five (5) position alphanumeric code that is assigned to: government agencies which manufacture, control the design and the development of government specifications and/or standards; manufacturers; vendors; or government specifications/standards themselves when no single government source can be identified.

Common Table of Allowances (CTA): An authorization document for items of common and specific usage costing less than \$25,000, and are not covered in other regulations or authorization documents. Items authorized by the CTA do not require documentation in the CPAD or TAADS.

Consumable Supplies: Supplies consumed in use, such as ammunition, fuel, cleaning and preserving materials, surgical dressings, and drugs, or supplies that lose their separate identity in use, such as repair parts and building materials.

Controlled Inventory Items: Items with characteristics requiring special identification accounting, security, or handling to ensure their safeguard. These items, in order of degree of control normally exercised, are as follows:

a. Classified item. Materiel requiring protection in the interest of national security.

b. Sensitive item. Materiel requiring high degree of protection and control because of statutory requirements or regulations; high-value, highly technical, or hazardous items; and small arms, ammunition, explosives, and demolition materiel. (See Physical Security/Arms, Ammunition, and Explosive Security Risk/Pilferage codes [SEC] in the Federal Logistics [FEDLOG], as explained by AR 708-1.)

Destruction: Action or omission that renders property completely useless. Damage to the point of complete loss of identity or beyond the prospect of future restoration is considered to be "destruction."

Durable Item: An item of Army property coded with an ARC of "D"

in the FEDLOG. Durable items do not require property book accountability after issue, but do require hand receipt control when issued to the user. Commercial and fabricated items similar to items coded "D" in the FEDLOG are considered durable items. Note: This category consists of selected hand tools with a unit price greater than \$50.

Durable Register: A listing of durable items issued directly to the user. This listing serves as an audit trail and is maintained at the project site.

Equipment in Place: Nonexpendable equipment of a moveable nature affixed to real property, but able to be removed without destroying or reducing the usefulness of the facility. It does not include installed building equipment.

Excess Property: Property that is not needed by USACE, and can be screened for reutilization by other Federal agencies through DLA and GSA.

Expendable Items: An item of Army property coded with an ARC of "X" in the FEDLOG. Expendable items require no formal accountability after issue from an inventory account. Commercial and fabricated items similar to items coded "X" in the FEDLOG are considered expendable items. Note: This category consists of those items which are consumed during normal usage such as paint, rations, gasoline, office supplies, etc., or are merged into another entity when used for their intended purpose such as nuts and bolts, construction material, repair parts, components and assemblies, etc. This includes all class 1, 3, 5 (except 5L), and 9 items, and those class 2, 4 and 10 items which are not end items or have a unit price of less than \$100. Furniture in FSC 7110, 7125, and 7195 with a unit price of less than \$2500 is also considered expendable.

Formal Accountability: Obligation to maintain property book or inventory accounts, commissary accounts or TISA sales accounts. All property is subject to formal accountability unless specifically exempted by regulation or specific instructions of HQDA.

Hand Receipt: A signed document acknowledging acceptance of and responsibility for items of property listed thereon that are issued for use and are to be returned.

Hand Receipt Holder: A person who, either by virtue of position or by designation, is charged with direct responsibility for specifically identified government property. This will generally be a first-line supervisor.

Installed Building Equipment: Items of equipment that are affixed and built into the facility as an integral part of the facility. Equipment that is an integral part of the facility is equipment that is necessary to make the facility complete, and if removed would destroy or reduce the usefulness of the facility. Use of the equipment determines if it is an integral part of a facility. Installed equipment is not reflected in the TDA, CPAD, or CTA. Further, TDA, CPAD or CTA equipment will not be allowed to become installed equipment.

Inventory Accounting: Establishment and maintenance of accounts for materiel in storage, in a manufacturing process, on hand, in transit, or on consignment in terms of cost or quantity. The accounting process includes maintenance of supporting records and rendition of reports when required. Specific types of inventory accounting are detail, summary, financial, and item accounting.

Inventory Adjustment Report: Used in an inventory account to document adjustments resulting from an inventory. This is not used when discrepancies can be attributed to negligence, or for discrepancies that have an extended line item value of \$50 or less.

Legal/Safety Requirement: Equipment mandated by legislation, presidential directive or other legal decree, such as the minimum dredge fleet. Some districts have mission-related items of equipment specifically required by legislation where disposal is not a legal option. Some mission-related items are required by published safety standards.

Loss: Loss of, damage to, or destruction of property of the U.S. Government under control of the Army. Includes loss from government accountability. Property is considered lost when it cannot be accounted for by the person responsible for it.

Nonexpendable Items: Items of Army property coded ARC "N" in the FEDLOG are considered nonexpendable items. Note: This category consists of end items of equipment that are separately identified. It includes all class 7, all items assigned a line item number (LIN) in FEDLOG, and other selected class 2, 4, and 10 items.

Parent Unit Identification Code: The UIC associated with a parent organization and from which other UICs may be derived. Designation of a parent UIC is AA.

Personal Property: Property of any kind except real property and records of the Federal Government.

Primary Hand Receipt: Hand receipt between a property book officer and the person receiving the property and assuming direct responsibility for it.

Primary Hand Receipt Holder: A person who is hand-receipted property directly from the property book officer.

Property Administrator: An individual duly designated by the contracting officer to administer contract requirements and obligations relative to government property furnished to or acquired by a contractor. Property book officers shall not be appointed property administrators under contracts with GFP, GFM or GFE. To have the PBO as the property administrator under a contract is a conflict of interest.

Property Book: A formally designated set of property records maintained under AR 710-2 to account for organizational and installation property in a using unit.

Receiving Officer: An officer charged with custody or storage of property received by means of shipment. Distinguished from consignee on the bill of lading since the consignee on the bill of lading usually is the transportation officer. Usually, the receiving officer is an accountable or responsible officer at the station of destination.

Report of Survey: An instrument for recording circumstances concerning loss, damage, or destruction of Army property. Serves as, or supports, a voucher for dropping articles from property records on which they are listed. Also serves to determine question of responsibility (pecuniary or otherwise) for absence or condition of the article.

Reportable Property: Excess property that, because of its value, condition code and Federal stock class will be circularized within the Federal Government for reutilization action. Property required to be reported is identified in the FPMR 101-43.4801.

Scrap: Personal property that has no value except of its basic material content.

Sub-hand Receipt: A hand receipt between primary hand receipt holder and person subsequently given the property for their use. Does not transfer direct responsibility for property to sub-hand receipt holder.

Surplus Property: Property that is not needed by any Federal agency, as determined by GSA, and is available for donation/sale/abandonment/destruction.

System Furniture: An arrangement of modular components utilizing vertical space that meets prescribed functional workstation requirements. The components consist of work surfaces, storage units, power and communications outlets and privacy panel that interconnect and are assembled into workstations of various sizes, configurations, and complexity. Does not include conventional office furniture; i.e., freestanding units and partitions available from the Federal supply system, nor does this include modular furniture. ITE-type furniture identified as high-tech in GSA catalogs will be considered conventional furniture for ordering purposes.

Table of Distribution and Allowances (TDA): An authorization document that prescribes the organizational structure, personnel and equipment requirements and authorizations of a military unit to perform a specific mission.

Transportation Officer: The officer responsible for shipment of property. Initiates and accomplishes bills of lading (BL).

Unserviceable: More inclusive term than damage or destruction. It indicates, in military usage, that the article to which the term is applied is no longer useful for the intended purpose. Damage or destruction may not be involved. The term also indicates property that has deteriorated through use; however, it may include property no longer usable for its original purpose, despite the reason for its condition.