

Army Regulation 735–17

Property Accountability

Accounting for Library Materials

**Headquarters
Department of the Army
Washington, DC
16 June 2021**

UNCLASSIFIED

SUMMARY of CHANGE

AR 735–17

Accounting for Library Materials

This major revision, dated 16 June 2021—


- o Adds responsibilities for commanders of Army commands, Army service component commands, direct reporting units, and senior leaders of agencies and activities (para 1–4*d*).
- o Updates records management requirement for library catalog records (para 1–5*b*).
- o Adds new section for inquiries and requests (para 1–6).
- o Updates list of accountable and non-accountable materials (para 2–2).
- o Establishes policy on accounting for intangible library materials (para 2–3).
- o Updates policy on library donations to reflect changes to AR 1–100 (para 2–8).
- o Updates policy on disposition of library materials (para 2–12).
- o Updates the table of library-property-account numbers (table B–1).
- o Removes prescribed DA Form 3973 (Voucher Register of Library Materials) from publication (throughout).

Property Accountability
Accounting for Library Materials

By Order of the Secretary of the Army:

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United States, and the U.S. Army Reserve, unless otherwise stated.

Proponent and exception authority.

The proponent of this regulation is the Deputy Chief of Staff, G–1. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations. The proponent may delegate this approval authority, in writing, to a division chief within the proponent agency or its direct reporting unit or field operating agency, in the grade of colonel or the civilian equivalent. Activities may request a waiver to this regulation by providing justification that includes a full analysis of the expected benefits and must include formal review by the activity’s senior legal officer. All waiver requests will be endorsed by the commander or senior leader of the requesting activity and forwarded through their higher headquarters to the policy proponent. Refer to AR 25–30 for specific guidance.

Army internal control process.

This regulation contains internal control provisions in accordance with AR 11–2 and identifies key internal controls that must be evaluated (see appendix C).

Supplementation. Supplementation of this regulation and establishment of command and local forms are prohibited without prior approval from the Deputy Chief of Staff, G–1, 300 Army Pentagon, Washington, DC 20310–0300.

Suggested improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) via email to usarmy.pentagon.hqda-dcs-g-1.mbx.army-library-program@mail.mil.

Distribution. This regulation is available in electronic media only and is intended for the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve.

History. This publication is a major revision.

Summary. This regulation establishes policy and assigns responsibilities to ensure the accountability of materials in Army library collections.

Applicability. This regulation applies to the Regular Army, the Army National Guard/Army National Guard of the

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*This regulation supersedes AR 735–17, dated 8 May 2019.

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Glossary

Chapter 1

General

1–1. Purpose

Army libraries acquire and manage materials in a variety of formats, including physical and digital information resources. This regulation prescribes Headquarters, Department of the Army (HQDA) policies and procedures, and assigns responsibilities for property accountability for library materials. It identifies accountable library materials and covers tangible and intangible materials acquired from any source, whether purchased, transferred, or donated. Included are policies on library property accounts, accountable officers, accepting donations, inventory control, restitution for lost or damaged property, and handling the disposition of library materials.

1–2. References and forms

See appendix A.

1–3. Explanation of abbreviations and terms

See the glossary.

1–4. Responsibilities

a. The Deputy Chief of Staff (DCS), G–1 directs the Librarian of the Army to develop policy for accounting for library materials. The Librarian of the Army will—

(1) Serve as the responsible officer for actions involving library materials accountability, per Army Regulation (AR) 25–97.

(2) Exercise Armywide responsibility for developing policies and procedures for monitoring the accounting of library materials.

(3) Conduct staff assistance visits and library inspections to ensure compliance with this regulation.

b. The Army Auditor General directs the U.S. Army Audit Agency with the responsibility for audits. The Army Auditor General will exercise broad responsibility for audits of library materials and accounts.

c. The DCS, G–4 ensures that policies for library property accountability are consistent with overall policies on accountability.

d. Commanders of Army commands (ACOMs), Army service component commands (ASCCs), direct reporting units (DRUs), and senior leaders of agencies and activities will—

(1) Ensure compliance with the policies prescribed by this regulation that apply to their command or activity.

(2) Delegate authority to appoint accountable officers for library property within their command, agency, or activity and ensure the timely transfer of accountability (see para 2–5).

(3) Ensure the accountable officers for library property have access to a library management system for inventory control (see para 2–11*a*).

1–5. Records management (recordkeeping) requirements

a. The records management requirement for all record numbers, associated forms, and reports required by this regulation are addressed in the Records Retention Schedule-Army (RRS–A). Detailed information for all related record numbers, forms, and reports are located in Army Records Information Management System (ARIMS)/RRS–A at <https://www.arims.army.mil>. If any record numbers, forms, and reports are not current, addressed, and/or published correctly in ARIMS/RRS–A, see DA Pam 25–403 for guidance.

b. This regulation requires libraries to maintain catalog records for library holdings. Records contain basic information about each item in the collection and are used for access, circulation, and inventory purposes. Records are created in house (for local publications or unique materials), or are acquired from publishers, content vendors, or third party providers. Once acquired, records are typically maintained electronically in a library management system, such as an Integrated Library System or Library Services Platform. Records contain bibliographic data elements such as title, author, publisher, format, publication date, subject headings, call number, quantity, accession or barcode number, availability, location, date cataloged, quantity, and price or value if known. For the purposes of records management, records include shelflists and other reports related to collection and inventory management. Records are kept until materials are permanently removed from the collection or until no longer needed to conduct business, but not longer than 6 years, then destroy.

1-6. Inquiries and requests

- a. Email general inquiries to: usarmy.pentagon.hqda-dcs-g-1.mbx.army-library-program@mail.mil.
- b. Send deviation requests through command channels to: HQDA, DCS G-1, Technology and Business Architecture Integration (TBAI), Army Library Program, (DAPE-TB-AL), 300 Army Pentagon, Washington, DC 20310-0300.

Chapter 2 Policies

2-1. General

a. This regulation applies only to the digital and physical information resources and other materials that comprise Army library collections. Equipment, furniture, shelving, and other non-collection items found in library spaces are not covered by this regulation.

b. For the purposes of this regulation, the term “books” includes not only the traditional format of bound printed pages typically held in library collections, but also includes a variety of physical and digital information resources acquired and managed by libraries. For example, audio and video formats, and commercial publications and resources licensed for digital access. Additionally, the terms “materials,” “resources,” and “property” are used interchangeably with “books.”

c. Materials acquired for Army library collections are U.S. Government property. Most books typically cost less than \$100 per unit. However, in the aggregate, library collections represent a significant investment. Library materials are considered durable property and require inventory controls due to the aggregate value of the collections and the nature of libraries lending materials that are expected to be returned to the Government. See AR 735-5 for Army property accountability policies and definitions.

d. Library property accounts are considered mission property accounts, a special type of stock record account established to support library missions. Per AR 735-5, requests to establish or inactivate library property accounts will be sent through command channels to HQDA (see para 2-4).

e. Accountable library property includes tangible and intangible resources acquired by the Army from any source, whether purchased, transferred, or donated.

f. Libraries are required to have a library property account and an accountable officer for library materials (see paras 2-4 and 2-5).

g. Library management systems will be used for inventory control (see para 2-11).

h. Sub-hand receipts will not be used and materials will not be indefinitely lent to individuals or offices.

i. Non-library books acquired by offices and stored outside a library (see para 2-2c) are not considered accountable library property. Non-library books that remain on the library property account under previous policy will either be returned to the library, dropped from the library property account and transferred, or dispositioned in accordance with paragraph 2-12.

j. The Army Library Program recognizes the need for offices to acquire books for internal use but discourages the development of large office collections, including online content subscriptions that are maintained outside the jurisdiction of the library. These collections are inefficient, not professionally managed, and are typically inaccessible to individuals outside the department. Army organizations without a formal library are encouraged to contact the Army Library Program to inquire about establishing one (see para 2-4).

k. Materials donated to the library are not considered accountable library property or Government property, unless they are accepted and added to the library collections. There is no obligation to accept any or all donated items (see para 2-8).

l. Accountable officers for library property follow Department of Defense Manual (DoDM) 4160.21 when removing accountable materials from collections. Accountable officers for library property are authorized to withdraw materials from the collection due to obsolescence, damage, and space limitations (see para 2-12).

2-2. Accountable and non-accountable materials

a. *Accountable library materials.* The following materials are accountable when included in the library collections:

- (1) Print books.
- (2) Bound periodicals.
- (3) Technical reports.
- (4) Microforms such as microfiche, microfilm, and aperture cards.
- (5) Manuscript and archival collections.

- (6) Audio and video formats, including video games.
- (7) Two-dimensional artwork.
- (8) Three-dimensional objects and artifacts.
- (9) Electronic library resources and collections, including e-books and e-journals, purchased with perpetual access licenses (see para 2–3).

b. Non-accountable library materials. The following materials are considered non-accountable:

- (1) Unbound periodicals such as newspapers, magazines, and journals.
- (2) Loose materials, laboratory notebooks, and pamphlets.
- (3) Electronic library resources and collections, including e-books and e-journals, purchased with subscription-based licenses (see para 2–3).

c. Does not apply. This regulation does not apply to the following:

- (1) Non-library books and office collections. Responsibility for materials acquired and stored by offices other than the library belongs to the requisitioning office. Includes textbooks and classroom materials purchased for and issued to students. Per AR 710–2, unit property book officers provide accountability for books valued at \$100 or more.
- (2) Deployment support materials, including books and audio and video materials in combat areas, peace operations, or crisis and emergency situations.
- (3) Reference book sets authorized on the modified table of organization and equipment for medical units (see AR 40–61).
- (4) Legal research materials (see AR 27–1).
- (5) The Army Art Central Collection, historical property, museum pieces, archives, and reference books in Army museum collections (see AR 870–20).
- (6) Religious books purchased by chaplain offices (see AR 165–1).
- (7) Software and visual information products (see AR 25–1).
- (8) Department of the Army (DA) publications and blank forms (see AR 25–1 and AR 25–30).

2–3. Intangible library materials

a. Libraries purchase licenses for commercial services that are intangible, including e-books, e-journals, and other online or digital content. Libraries may also acquire copyright permissions or performance rights that are intangible. Some resources are licensed with a specific end date, such as subscriptions where access ceases when the library does not renew the license. Others may be licensed for perpetual access where access endures without the need for an annual subscription. Intangible library resources are not physically lent to users, and they cannot be lost or damaged by users but may require accountability depending on the license terms.

(1) *Accountable intangible library materials.* Licenses for e-book, e-journal, and other digital information content are considered accountable if the library purchases perpetual access rights to the content. In this scenario, the library purchases perpetual access rights to digital or online content through a one-time payment rather than a lease or subscription model, effectively acquiring enduring access without the need for an annual subscription. The perpetual license itself is accountable Government property, and the library manages it as such.

(2) *Non-accountable intangible library materials.* Licenses for e-book, e-journal, and other digital information content are not considered accountable if the library purchases the license as a subscription, where access ceases when the library does not renew the license. Copyright permissions and performance rights are generally purchased for a specific activity, with a specific duration, with the rights expiring once the activity is complete. So in most cases these licenses are not considered accountable property.

b. Accountable officers for library property will ensure the following when managing accountable intangible library materials:

- (1) Catalog records are maintained in accordance with paragraph 1–5*b*.
- (2) Materials are inventoried in accordance with paragraph 2–11*b*.

2–4. Library property account numbers

a. Library property accounts. Army libraries are identified by a property account number. The accounts are required by all DA libraries. The Librarian of the Army assigns library property account numbers for all libraries except Army medical and law libraries. Army Medical Department libraries are issued a Department of Defense Activity Address Code (DoDAAC) to identify the library’s property account (see AR 40–3). U.S. Army Medical Command Headquarters and Regional Health Commands have oversight of DoDAACs for their commands.

b. Establishing a new account. Army organizations without a formal library may follow the procedures below.

(1) Commanders of ACOMs, ASCCs, DRUs, and/or senior leaders of Army agencies and activities submit requests for assignment of a library property account number through command channels to: HQDA, DCS G-1, TBAI, Army Library Program (DAPE-TB-AL), 300 Army Pentagon, Washington, DC 20310-0300.

(2) Identify the name and location of the library, the sponsoring agency, the purpose for the library, the proposed funding and manning for the library, and a description of the content proposed for the collection. Identify the librarian position assigned with accountable officer duties.

c. Inactivating an account. When a library is to be inactivated, all property will be transferred to another property account or otherwise dispositioned in accordance with paragraph 2-12. To establish closing balances and to ensure accounting continuity, ensure the following actions are taken:

(1) Commanders of ACOMs, ASCCs, DRUs, and/or senior leaders of Army agencies and activities submit requests for inactivation of library property account, established under this regulation, through command channels to: HQDA, DCS G-1, TBAI, Army Library Program (DAPE-TB-AL), 300 Army Pentagon, Washington, DC 20310-0300.

(2) Identify the name and location of the library, the sponsoring agency, the reason for closing the library, the estimated date of closure, a description of the library collections, and the disposition plan for excess library materials. State how the organization will receive library support for its mission. Acceptable levels of continued library support include a memorandum of understanding with another library to provide reference and research support, interlibrary loan and document delivery services, and access to collections.

(3) Request closing procedures and coordinate a terminal library inspection with the Army Library Program, or with the appropriate command, region, or chief librarian, before the library is closed. Library closures must be phased in during the 12 months prior to the effective closing date.

d. Additional guidance. See AR 25-97 for additional policy and guidance on establishing, consolidating, and closing libraries.

e. Property account numbers. See appendix B for the list of active library property account numbers.

2-5. Accountable officers

a. Accountable officers for library property are required and must be appointed in writing. An appointing authority must be in the grade of colonel or above, or be a general schedule-15 or above. The appointing authority generally has broad jurisdiction over the organization's property.

b. The appointment is accomplished by using a memorandum such as the example in figure 2-1. Copies of the memorandum will be provided to the accountable officer and the Army Library Program within 60 days of the appointment.



DEPARTMENT OF THE ARMY
ORGANIZATION
STREET ADDRESS
CITY STATE ZIP

Office Symbol

Date

MEMORANDUM FOR (Person appointed as accountable officer)

SUBJECT: Appointment Order – Library Property Accountable Officer

1. References.

- a. Army Regulation 735-5, Property Accountability Policies.
- b. Army Regulation 735-17, Accounting for Library Materials.
- c. Army Regulation 25-97, The Army Library Program.

2. You are designated as the Accountable Officer for all accountable library materials for the (library name, property account number) IAW AR 735-17.

3. Accountability carries specific duties including the preparation, maintenance, and management of records for library materials. Financial liability can be assessed against any person who fails, through negligence or misconduct, to perform those duties and where such failure is the proximate cause of a loss to the Government.

4. Period of appointment: Indefinite.

5. All previous appointments are hereby rescinded.

(Signature, Appointing Authority)
(Type name)
(Grade, Branch)
(Title)

Figure 2–1. Sample accountable officer appointment memorandum

c. Accountable officer responsibilities are usually assigned to the library program manager, in the 1410 job series or covered under Title 10 authority, but may be delegated to another 1410 librarian on staff. Commanders of ACOMs, ASCCs, DRUs, or senior leaders of Army agencies or activities without a 1410 librarian must request an exception to appoint another employee as the accountable officer.

d. Accountable officers cannot be contractors, per AR 735–5.

e. Appointment as an accountable officer carries with it direct responsibility for the library property account and the library’s Government-owned accountable materials. The accountable officer is responsible for safeguarding library materials, ensuring the accuracy of catalog records, and maintaining all documents, records, and reports related to the library inventory, including receipts, gains and losses (accessions/deaccessions), on-hand balances, transfers, shipments, issues, and turn-ins.

f. The transfer of accountability will be accomplished per AR 735–5, which covers change of stock record officers, and must occur within 30 days of the departure of the outgoing accountable officer. Statements of the transfer of accountability are required by both the outgoing and incoming accountable officers (see sample statements in AR 735–5). The outgoing accountable officer is responsible for preparing inventory reports with the most recent on-hand balances by material type and reconciling accounting prior to departure. The incoming accountable officer is required to formally accept full accountability and responsibility for all Government-owned library property involved in the transfer of accountability.

2–6. Receiving library materials

a. Accountable officers for library property will maintain records documenting the receipt of all library materials. Libraries may employ the library system or develop an internal tracking system if the capability is not provided.

b. Accountable officers for library property will retain all ordering, payment, and delivery records. Accountable officers for library property will examine documents for accuracy; address and resolve conflicting information; verify that items received are the correct item in correct quantity; and destroy paper records per AR 25–400–2.

2–7. Property markings and identification

Accountable officers for library property will use barcode labels and/or radio frequency identification (RFID) tags to identify physical items added to the collection. Stamping or labeling physical items with “Property of U.S. Army” and the library mailing address is encouraged as a loss-reduction strategy, and to facilitate the return of interlibrary loans and found property.

2–8. Accepting donations

a. *Accepting gifts or donations.*

(1) Activity directors, library program managers, and accountable officers may accept gifts or donations in accordance with AR 1–100.

(2) AR 1–100 authorizes accountable officers for library property to temporarily take custody of donated materials and determine whether or not to add them to the library inventory. Materials donated to the library, including books and other items deposited on the library premises, or sent to the library unsolicited, are not considered library or Government property unless they are accepted and added to the collections. Items not added to the library collection may be donated, or dispositioned in accordance with paragraph 2–12.

(3) Library program managers and/or accountable officers for library property do not guarantee that any or all of the donated items will be accepted and added to the collection. Donations undergo the same selection process that governs the purchase of library resources.

b. *Replying to the donor.*

(1) Library program managers and/or accountable officers for library property will provide to the donor a memorandum stating the number of items donated and format, if requested.

(2) Library program managers and/or accountable officers will not estimate the value of gift donations for income tax or other purposes.

2–9. Lost, damaged, or destroyed property

a. Loss of library materials may occur when items are borrowed by customers and unreturned (see para 2–10), and when materials cannot be found in the inventory, where the catalog identifies them as being on the shelf, but they are not located after repeated searches. While some loss might be due to theft, it is impossible to distinguish between this and misplaced or inaccurate material accounting. Within a 1-year period, a five percent loss of the total collection is considered nominal and an acceptable rate for unaccounted library inventory.

b. Library program managers and/or accountable officers for library property will purge catalog records for items that are known to be lost or destroyed through fair wear and tear, unless the item can be repaired and returned to the collection. See paragraph 2-11c on handling missing items.

c. The library program manager and/or accountable officer may classify damaged or destroyed library property as unserviceable. Unserviceable materials may be disposed of in accordance with paragraph 2-12.

d. Items previously lost and later recovered are returned to the inventory, condition permitting.

2-10. Restitution

a. Replacement is the preferred form of restitution as most libraries are unable to accept payments or conduct financial transactions. 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 library staff, is an acceptable replacement. Unauthorized copies of copyrighted materials are not accepted for the purpose of restitution.

b. Accepting financial payments to replace a lost, damaged, or destroyed item may be authorized for some libraries. Accountable officers must coordinate with local finance offices in advance to determine if cash, check, or credit card can be accepted as reimbursement for lost or damaged property. If authorized, the library program manager or accountable officer will determine the price of the item based on fair market value, not to exceed the current price of the item. Record cash reimbursements made to replace lost library items on DD Form 1131 (Cash Collection Voucher) or DD Form 362 (Statement of Charges/Cash Collection Voucher).

c. If a customer does not voluntarily agree to make restitution, actions may be initiated under the provisions of AR 735-5. If the ACOM, ASCC, or DRU commander or senior leader of an Army agency or activity determines restitution cannot or should not be made, the library program manager will be provided with a written statement to that effect.

d. Items replaced in-kind and payments made for lost, damaged, or destroyed Army property do not constitute a sale of Army property.

2-11. Inventory

a. *Inventory control.* Inventory control for library materials is handled through a library management system, such as a Library Service Platform or Integrated Library System. Commanders of ACOMs, ASCCs, DRUs, and senior leaders of agencies and activities will provide libraries with access to a library management system, either standalone or shared, to manage inventory and library operations. Libraries will not use enterprise desktop applications, including spreadsheets and basic database management systems that are not designed to manage library inventory and operations. Accountable officers for library property will use a library management system to catalog materials, track collection additions and deletions by material type, and manage circulation. Accountable officers for library property will run system inventory or shelflist reports with on-hand balances by material type at least annually and maintain for reporting and audit purposes.

b. *Materials inventory.* Accountable officers for library property are required to conduct inventories per AR 735-5. A full inventory of the library collection is required once every 3 years on a cyclic basis with an estimated one-third of the collection inventoried annually. Accountable officers for library property will use system inventory or shelflist reports to facilitate the inventory process.

c. *Discrepancies.* All discrepancies found during an inventory will be reconciled by the accountable officers for library property in the library system. Accountable officers for library property will mark items not found as missing in the library system and purge missing items after one complete year.

d. *Loss-reduction.* As a loss-reduction strategy, ongoing shelf reading and spot checking to find misfiled items is encouraged. Additionally, accountable officers for library property are encouraged to distribute checkout reminders and overdue notices to customers.

e. *Annual reporting.* Accountable officers for library property provide input to the annual report to HQDA, per AR 25-97. Data will include details on library collections and property accountability.

2-12. Disposition of library materials

a. *Collection maintenance.* Library program managers and/or accountable officers for library property deselect materials, also known as withdrawing, weeding, or deaccessioning, to improve collections and ensure library resources are relevant and meet the information needs of the organization. Deselection is a continual collection maintenance process due to obsolescence, damage through fair wear and tear, and space limitations. In accordance with AR 25-97, activity directors and/or library program managers will maintain a collection development policy to provide local policy guidance and specific criteria for the selection and deselection of materials. Library program managers and/or accountable officers for library property will review deselected library materials to determine the possible value of

the resource to other organizations. To adjust the inventory, accountable officers will delete catalog records when items are permanently withdrawn from the collection.

b. Library materials of historic interest. Before disposing of library materials, particularly when an activity is being inactivated, library program managers and/or accountable officers for library property will screen collections for materials of historical value and transfer to the command history office, or report items to the Army Library Program and/or the U.S. Army Heritage and Education Center. Historical items may include regulations, pamphlets, manuals, technical reports, studies, 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.

c. Library closures. When a library is being inactivated, library program managers and/or accountable officers for library property will report whole collections determined to be excess to the Army Library Program for possible use by other organizations (see para 2–4c).

d. Transfers. Accountable officers for library property are authorized to transfer excess library materials to Army, DoD, or Federal agencies for continued use. Use DA Form 3161 (Request for Issue or Turn-In) or DD Form 1348–1A (Issue Release/Receipt Document). Attach a title list and file for audit purposes.

e. Donate to municipal and non-profit organizations. Accountable officers for library property are authorized under DoDM 4160.21 and 10 USC 2572, at no cost to the Government, to donate “books, manuscripts, works of art, historical artifacts, drawings, plans, models, and condemned or obsolete combat materiel” to the following organizations. Accountable officers for library property will use DA Form 3161 or DD Form 1348–1A. Attach a title list and file for audit purposes.

(1) A municipal corporation, county, or other political subdivision of a State. This includes State city, county, and regional libraries and library systems, and libraries supporting public elementary, secondary, and higher education institutions.

(2) A Serviceman’s monument association.

(3) A museum, historical society, or historical institution of a State or a foreign nation or a nonprofit military aviation heritage foundation or association incorporated in a State.

(4) An incorporated museum or memorial that is operated and maintained for educational purposes only and the charter of which denies it the right to operate for profit.

(5) A post of the Veterans of Foreign Wars of the United States or of the American Legion, or a unit of any other recognized war veterans’ association.

(6) A local or national unit of any war veterans’ association of a foreign nation that is recognized by the national government of that nation (or by the government of one of the principal political subdivisions of that nation).

(7) A post of the Sons of Veterans Reserve.

f. Overseas donations. Accountable officers for library property of overseas libraries 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.-allied countries with the assistance and concurrence of the Defense Logistics Agency (DLA) Disposition Services (see DoDM 4160.21).

g. Defense Logistics Agency Disposition Services. Excess property may be turned in to DLA Disposition Services. Accountable officers for library property will coordinate with local supply offices and refer to <https://www.dla.mil/ddsr/> for more information on the process. Excess items for turn-in to DLA are transferred using DA Form 3161 or DD Form 1348–1A. Attach a title list and file for audit purposes.

h. Worn, obsolete, and unserviceable materials. The goal of the disposition methods above is to minimize the need to recycle or discard materials. However, when necessary, recycling or discarding the following materials is permitted using local options that best meet the library’s needs.

(1) Items deemed unsafe due to mold or mildew.

(2) Items in poor physical condition or damaged through fair wear and tear.

(3) Items deemed unserviceable or obsolete.

(4) Items remaining unclaimed when offered to other institutions.

i. Sale of library materials. Accountable library materials will not be sold except when transferred to, and under the control of the, DLA Disposition Services.

2–13. Fines

Monetary fines will not be imposed for overdue materials borrowed from the library. Local library circulation policies are set to ensure the prompt return of property. See paragraph 2–10 for restitution policies when customers fail to return materials.

2-14. Installation clearance

Library staff will clear Army personnel from the library through the local prescribed online or manual process, or by signing, initialing, or stamping DA Form 137-1 (Unit Clearance Record) or DA Form 137-2 (Installation Clearance Record). Army personnel clear the library when they leave due to permanent change of station, retirement, and termination of employment or other permanent departure from an installation or activity. To expedite clearing, Army personnel owing materials can present a receipt from a bookstore or other retailer verifying a suitable replacement has been ordered and will be shipped directly to the library. Library program managers and/or accountable officers will coordinate with local clearing authorities and develop strategies to ensure departing Army personnel clear through the library to reduce the loss of accountable library materials.

2-15. Commercial activities

If Army library services and operations are contracted out, the accountable officer functions will be retained in personnel authorized to serve as accountable officers per AR 735-5. Contractors cannot perform functions requiring personal judgment or discretion in determining Government requirements such as selecting and authorizing additions and disposal of library property (see AR 735-5).

Appendix A

References

Section I

Required Publications

This section contains no entries.

Section II

Related Publications

A related publication is a source of additional information. The user does not have to read it to understand this publication. Unless otherwise indicated, all publications are available on the Army Publishing Directorate website, at <https://armypubs.army.mil/>. DoD publications are available at <https://www.esd.whs.mil/>. USCs and CFRs are available at <https://www.govinfo.gov/>.

AR 1–100

The Army Gift Program

AR 11–2

Managers' Internal Control Program

AR 25–1

Army Information Technology

AR 25–30

Army Publishing Program

AR 25–97

The Army Library Program

AR 25–400–2

The Army Records Information Management System (ARIMS)

AR 27–1

Judge Advocate Legal Services

AR 40–3

Medical, Dental, and Veterinary Care

AR 40–61

Medical Logistics Policies

AR 165–1

Army Chaplain Corps Activities

AR 710–2

Supply Policy Below the National Level

AR 735–5

Property Accountability Policies

AR 740–26

Physical Inventory Control

AR 870–5

Military History: Responsibilities, Policies, and Procedures

AR 870–20

Army Museums, Historical Artifacts, and Art

DA Pam 25–403

Guide to Recordkeeping in the Army

DA Pam 710–2–1

Using Unit Supply System (Manual Procedures)

DA Pam 710-2-2

Supply Support Activity Supply System: Manual Procedures

DA Pam 735-5

Property Accountability Procedures and Financial Liability Officers Guide

DoDI 5000.64

Accountability and Management of DoD Equipment and Other Accountable Property

DoDI 5000.76

Accountability and Management of Internal Use Software (IUS)

DoDM 4160.21

Defense Materiel Disposition

41 CFR 102-37

Donation of surplus personal property

10 USC 2572

Documents, historical artifacts, and condemned or obsolete combat materiel: loan, gift, or exchange

44 USC 3301

Definition of records

Section III

Prescribed Forms

This section contains no entries.

Section IV

Referenced Forms

Except where otherwise indicated below, the following DA Forms are available on the Army Publishing Directorate website at <https://armypubs.army.mil/>; DD forms are available at <https://www.esd.whs.mil/>.

DA Form 11-2

Internal Control Evaluation Certification

DA Form 137-1

Unit Clearance Record

DA Form 137-2

Installation Clearance Record

DA Form 2028

Recommended Changes to Publications and Blank Forms

DA Form 3161

Request for Issue or Turn-In

DD Form 362

Statement of Charges/Cash Collection Voucher

DD Form 1131

Cash Collection Voucher

DD Form 1348-1A

Issue Release/Receipt Document

Appendix B

Library Property Accounts

B-1. Locate property account number

Use table B-1 to locate a library's property account number, or to determine if a library has been assigned an account number.

B-2. How libraries are listed

Libraries are listed in alphabetical order by state. Overseas libraries follow the state list.

Table B-1
Library property account numbers

States and U.S. territories	Library name	Location	Command	Type	Account no.
AK	Fort Wainwright Post Library	Fort Wainwright, AK	Army Materiel Command (AMC)	General	L-AL-4.1
AL	Redstone Morale, Welfare, and Recreation Library	Redstone Arsenal, AL	AMC	General	L3-10.1
AL	Aviation & Missile Center, Redstone Scientific Information Center	Redstone Arsenal, AL	Army Futures Command (AFC)	Technical	L3-10.2
AL	AMC Command Library Program Office	Huntsville, AL	AMC	Program Office	L-MDW- 6.1
AL	Fort Rucker Center Library	Fort Rucker, AL	AMC	General	L3-11.1
AL	U.S. Army Aeromedical Research Laboratory, Science Information Center	Fort Rucker, AL	AFC	Technical	L2-1.1
AL	U.S. Army Aviation Technical Library, Aviation Center of Excellence	Fort Rucker, AL	Training and Doctrine Command (TRADOC)	Academic	L3-11.2
AL	Mobile District Library	Mobile, AL	U.S. Army Corps of Engineers (USACE)	Technical	L3-15.2
AR	Little Rock Technical Resource Center	Little Rock, AR	USACE	Technical	L5-18.2
AZ	Yuma Proving Ground Post Library	Yuma, AZ	AMC	General	L6-20.1
AZ	CW2 Christopher G. Nason Military Intelligence Library, Intelligence Center of Excellence	Fort Huachuca, AZ	TRADOC	Academic	L6-4.4
CA	Fort Hunter Liggett Library	Jolon, CA	AMC	General	L6-12.1
CA	Fort Irwin National Training Center Post Library	Fort Irwin, CA	AMC	General	L6-23.1
CA	Aiso Library, Defense Language Institute Foreign Language Center	Monterey, CA	TRADOC	Academic	L6-11.1
CA	Sacramento District Library	Sacramento, CA	USACE	Technical	L6-16.1
CO	Grant Library	Fort Carson, CO	AMC	General	L5-1.1
DC	Center of Military History Library	Washington, DC	TRADOC	Special	L-MDW- 7.2

Table B-1
Library property account numbers—Continued

States and U.S. territories	Library name	Location	Command	Type	Account no.
FL	Jacksonville District Library	Jacksonville, FL	USACE	Technical	L3-15.1
GA	Woodworth Library	Fort Gordon, GA	AMC	General	L3-6.1
GA	Hays Library	Fort Stewart, GA	AMC	General	L3-12.1
GA	Milton E. Long Library	Fort Benning, GA	AMC	General	L3-2.1
GA	Cyber Research Center, Cyber Center of Excellence	Fort Gordon, GA	TRADOC	Academic	L3-18.1
GA	Donovan Research Library, Maneuver Center of Excellence	Fort Benning, GA	TRADOC	Academic	L3-2.3
GA	Defense Forensic Science Center Library	Forest Park, GA	Army Criminal Investigation Command	Technical	L3-17.1
HI	SGT Yano Library	Schofield Barracks, HI	AMC	General	L-HA-2.1
IL	Rock Island District Library	Rock Island, IL	USACE	Technical	L5-9.2
KS	U.S. Disciplinary Barracks	Fort Leavenworth, KS	Army Corrections Command	Special	L5-5.3
KS	Fort Riley Library	Fort Riley, KS	AMC	General	L5-8.1
KS	Ike Skelton Combined Arms Research Library	Fort Leavenworth, KS	TRADOC	Consolidated	L5-5.2
KY	Robert F. Sink Memorial Library	Fort Campbell, KY	AMC	General	L3-5.1
KY	Barr Memorial Library	Fort Knox, KY	AMC	General	L1-24.1
LA	Allen Memorial Library	Fort Polk, LA	AMC	General	L4-10.1
LA	New Orleans District Library	New Orleans, LA	USACE	Technical	L4-9.1
MA	Soldier Center, Alvin O. Ramsley Technical Library	Natick, MA	AFC	Technical	L1-36.1
MD	Aberdeen Morale, Welfare, and Recreation Library	Aberdeen Proving Ground, MD	AMC	General	L1-1.1
MD	Army Counterintelligence Center Library	Fort. Meade, MD	Intelligence and Security Command (INSCOM)	Technical	L1-55.1
MD	Army Research Laboratory Technical Library	Aberdeen Proving Ground, MD	AFC	Technical	L1-1.3
MD	Chemical & Biological Center Technical Library	Aberdeen Proving Ground, MD	AFC	Technical	L1-13.2
MD	Medal of Honor Memorial Library	Fort Meade, MD	AMC	General	L1-27.1
MD	U.S. Army Medical Research Institute of Chemical Defense, Wood Technical Library	Aberdeen Proving Ground, MD	AFC	Technical	L2-3.1
MD	U.S. Army Medical Research Institute of Infectious Diseases Library	Frederick, MD	AFC	Technical	L2-4.1

Table B-1
Library property account numbers—Continued

States and U.S. territories	Library name	Location	Command	Type	Account no.
MD	Walter Reed Army Institute of Research, Gorgas Memorial Library	Silver Spring, MD	AFC	Technical	L2-5.1
MI	Ground Vehicle Systems Center Technical Information Center	Warren, MI	AFC	Technical	L5-13.1
MN	St. Paul District Library	St. Paul, MN	USACE	Technical	L5-19.1
MO	Bruce C. Clarke Library Academic Services	Fort Leonard Wood, MO	TRADOC	Consolidated	L5-16.3
MO	Bruce C. Clarke Community Library	Fort Leonard Wood, MO	AMC	Consolidated	L5-15.1
MO	Kansas City District Library	Kansas City, MO	USACE	Technical	L5-7.1
MO	St. Louis District Library	St. Louis, MO	USACE	Technical	L5-16.2
MS	Engineer Research and Development Center Library	Vicksburg, MS	USACE	Technical	L3-16.2
NC	John L. Throckmorton Library	Fort Bragg, NC	AMC	General	L3-4.1
NC	Marquat Memorial Learning Resource Center and Joint Special Operations Medical Training Center Library	Fort Bragg, NC	U.S. Army Special Operations Command	Academic	L3-4.8
NE	Omaha District Library	Omaha, NE	USACE	Technical	L4-15.1
NJ	Armaments Center Technical Library	Picatiny Arsenal, NJ	AFC	Technical	L1-34.1
NM	White Sands Missile Range Library	White Sands Missile Range, NM	AMC	General	L4-14.1
NY	Armaments Center Benet Laboratories Technical Library	Watervliet Arsenal, NY	AFC	Technical	L1-48.1
NY	Robert C. McEwen Library	Watertown, NY	AMC	General	L1-12.1
NY	Buffalo District Library	Buffalo, NY	USACE	Technical	L1-32.1
NY	U.S. Military Academy Library	West Point, NY	U.S. Military Academy	Academic	L1-51.2
OK	Nye Library	Fort Sill, OK	AMC	General	L4-12.1
OK	Morris Swett Library, Fires Center of Excellence	Fort Sill, OK	TRADOC	Academic	L4-12.2
OR	Portland District Library	Portland, OR	USACE	Technical	L6-25.1
PA	Tobyhanna Technical Library	Tobyhanna Army Depot, PA	AMC	Technical	L1-45.1
PA	Philadelphia District Library	Philadelphia, PA	USACE	Technical	L1-6.6
PA	U.S. Army Heritage and Education Center. Includes U.S. Army War College Library	Carlisle Barracks, PA	U.S. Army War College	Academic	L1-6.3
PR	Fort Buchanan Post Library	Fort Buchanan, PR	AMC	General	L3-13.1
SC	Thomas Lee Hall Post Library	Fort Jackson, SC	AMC	General	L3-7.1
SC	Chaplain Center and School Library	Fort Jackson, SC	TRADOC	Academic	L1-19.2

Table B-1
Library property account numbers—Continued

States and U.S. territories	Library name	Location	Command	Type	Account no.
SC	Soldier Support Institute Library	Fort Jackson, SC	TRADOC	Academic	L5-4.2
TN	Nashville District Library	Nashville, TN	USACE	Technical	L3-5.2
TX	Casey Memorial Library	Fort Hood, TX	AMC	General	L4-7.1
TX	Michelsen Community Library	Fort Bliss, TX	AMC	General	L4-4.1
TX	Stimson Library	Joint Base San Antonio, Fort Sam Houston, TX	TRADOC	Academic	L2-6.1
TX	U.S. Army Institute of Surgical Research Library	Joint Base San Antonio, Fort Sam Houston, TX	AFC	Technical	L2-2.1
TX	Othon O. Valent Learning Resources Center	Fort Bliss, TX	TRADOC	Academic	L4-4.4
UT	Dugway Post Library	Dugway, UT	AMC	General	L6-2.1
UT	West Desert Technical Information Center	Dugway, UT	Army Test and Evaluation Command	Technical	L6-2.2
VA	Fort Lee Community Library	Fort Lee, VA	AMC	General	L1-25.6
VA	Fort Belvoir Morale, Welfare, and Recreation Library	Fort Belvoir, VA	AMC	General	L1-4.6
VA	Joint Base Myer-Henderson Hall Library	Fort Myer, VA	AMC	General	L-MDW-3.1
VA	Army Research Institute Library	Fort Belvoir, VA	HQDA, G-1	Technical	L1-5.1
VA	Center for Army Analysis Technical Library and Information Center	Fort Belvoir, VA	HQDA, G-8	Technical	L1-50.1
VA	National Ground Intelligence Center Library	Charlottesville, VA	INSCOM	Technical	L1-18.1
VA	Army Logistics University Library	Fort Lee, VA	TRADOC	Academic	L1-25.5
VA	TRADOC Headquarters Library	Fort Eustis, VA	TRADOC	Special	L1-29.1
VA	TRADOC Command Library Program Office	Fort Eustis, VA	TRADOC	Program Office	L1-29.2
VA	Geospatial Center Information Library	Fort Belvoir, VA	USACE	Technical	L1-4.4
VA	Norfolk District Library	Norfolk, VA	USACE	Technical	L1-26.1
VA	Humphreys Engineer Center Support Activity Library	Alexandria, VA	USACE	Technical	L-MDW-7.3
WA	Joint Base Lewis McChord Library System	Joint Base Lewis-McChord, WA	AMC	General	L6-8.1
WA	Seattle District Library	Seattle, WA	USACE	Technical	L6-9.1
WA	Walla Walla District Library	Walla Walla, WA	USACE	Technical	L6-24.1

Table B-1
Library property account numbers—Continued

States and U.S. territories	Library name	Location	Command	Type	Account no.
Europe Region					
Belgium	Supreme Headquarters Allied Power Europe International Library	(U.S. Army Garrison) USAG Benelux	AMC	General	L-EU-36.1
Belgium	Brussels Library	USAG Benelux	AMC	General	L-EU-14.1
Germany	Ansbach Library	USAG Ansbach	AMC	General	L-EU- 8.1
Germany	Baumholder Library	USAG Rheinland-Pfalz	AMC	General	L-EU-11.1
Germany	Tower Barracks Library (Grafenwoehr)	USAG Bavaria	AMC	General	L-EU-18.1
Germany	Garmisch Library	USAG Bavaria	AMC	General	L-EU-49.1
Germany	Hohenfels Library	USAG Bavaria	AMC	General	L-EU-22.1
Germany	Europe Region Library Garrison Support Element	USAG Rheinland-Pfalz	AMC	Program Office	L-EU-33.1
Germany	Landstuhl Library	USAG Rheinland-Pfalz	AMC	General	L-EU-24.1
Germany	Patch Library	USAG Stuttgart	AMC	General	L-EU-39.1
Germany	Wiesbaden Library	USAG Wiesbaden	AMC	General	L-EU-43.1
Italy	Darby Library (Livorno)	USAG Italy	AMC	General	L-EU-27.1
Italy	Ederle Library (Vicenza)	USAG Italy	AMC	General	L-EU-40.1
Netherlands	Joint Forces Command Brunssum Library	USAG Benelux	AMC	General	L-EU-6.1
Pacific Region					
Japan	Torii Station Library	USAG Okinawa	AMC	General	L-O-1.1
Japan	Camp Zama Library	USAG Japan	AMC	General	L-JA-2.1
Japan	Asian Studies Detachment Library	USAG Japan	INSCOM	Technical	L-JA-2.2
Korea	Camp Walker Library	USAG Daegu	AMC	General	L-K-9.1
Korea	Camp Casey Library	USAG Yongsan-Casey	AMC	General	L-K-5.1
Korea	Ray E. Duke Memorial Library	USAG Humphreys	AMC	General	L-K-1.1

Appendix C

Internal Control Evaluation

C–1. Function

This evaluation assesses compliance with the property accountability for library resources regulation, including key controls in the following areas: library accounts, library accountable officer, maintaining library recordkeeping, inventory, and disposition of property.

C–2. Purpose

The purpose of this evaluation is to assist Army organizations and personnel responsible for DA and agency, command, and installation libraries in evaluating the key internal controls listed below. It is intended as a guide and does not cover all controls.

C–3. Instructions

Answers must be based on the actual testing of internal controls (for example, library system records analysis, files or document analysis, direct observation, sampling, or other). Answers that indicate deficiencies must be explained and the corrective action identified in supporting documentation. These internal controls must be evaluated at least every 5 years. Certification that the evaluation has been conducted must be accomplished on DA Form 11–2 (Internal Control Evaluation Certification).

C–4. Test questions

a. Accountable officer. Does the library have an accountable officer for library property with an appointment memo on file with the Army Library Program?

b. Inventory Control.

(1) Does the library use a library management system to control inventory and manage circulation?

(2) Is the library conducting a complete inventory at least once every 3 years on a cyclic basis?

c. Disposition of library materials. Does the library follow policy for the disposition of library materials?

C–5. Supersession

This evaluation replaces the evaluation(s) for the property accountability for library resources regulation previously published in AR 735–17, dated 8 May 2019.

C–6. Comments

Help make this a better tool for evaluating internal controls. Submit comments to HQDA, DCS G–1, TBAI, Army Library Program (DAPE–TB–AL), 300 Army Pentagon, Washington, DC 20310–0300 (usarmy.pentagon.hqda-dcs-g-1.mbx.army-library-program@mail.mil).

Glossary

Section I

Abbreviations

ACOM

Army command

AFC

Army Futures Command

AMC

Army Materiel Command

AR

Army regulation

ARIMS

Army Records Information Management System

ASCC

Army service component command

DA

Department of the Army

DA Form

Department of the Army form

DA Pam

Department of the Army pamphlet

DCS

Deputy Chief of Staff

DD Form

Department of Defense form

DLA

Defense Logistics Agency

DoD

Department of Defense

DoDAAC

Department of Defense Activity Address Code

DoDM

Department of Defense manual

DRU

direct reporting unit

GS

General Schedule

HQDA

Headquarters, Department of the Army

INSCOM

Intelligence and Security Command

RFID

Radio frequency identification

TBAI

Technology and Business Architecture Integration

TRADOC

Training and Doctrine Command

USACE

U.S. Army Corps of Engineers

USAG

U.S. Army Garrison

Section II**Terms****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.

Accountable officer

Person officially appointed in writing, by proper authority, to maintain item and/or financial records of Government property, irrespective of whether the property is in their possession for use or storage, or is in the possession of others to whom it has been officially entrusted for use or for care and safekeeping.

Army property

All property under DA control. "Government property" and "Army property" are used synonymously with "property."

Audit trail

Documentation supporting debit and credit entries on accounting records from the time property is brought into the Army inventory with a source document, until the property is dropped from accountability.

Catalog

A library catalog is a register or database of materials in a library or group of libraries. It is used to help people find and access library materials and manage inventory.

Catalog Record

Catalog records contain basic information about each item in the collection and are used for access, circulation, and inventory purposes. Records contain bibliographic data elements such as title, author, publisher, format, publication date, subject headings, call number, quantity, accession or barcode number, availability, location, date cataloged, quantity, and price or value if known. Also known as bibliographic record.

Circulation

Circulation is a library term used to describe checking out library materials, renewing borrowed items, and checking in materials that are returned to the library.

Customer

Anyone authorized to use the materials and services of the library. May include military personnel, DoD Civilian employees, Family members, contractors, and the public. Also known as patron or user.

Fair wear and tear

Loss or impairment of appearance, effectiveness, worth, or utility of an item that has occurred solely because of normal and customary use of the item for its intended purpose.

Library

A service activity established to select, acquire, organize, and make available physical and electronic resources and to provide information, reference, instruction, and research services.

Library property account number

The identifying serial number assigned to a library (see app B).

Materials

Items within the library collection that may include books, journals, reports, miscellaneous publications, microform, audio, video, and virtual library resources. Synonymous with resources and property in this regulation.

Periodical

Publications published at intervals more frequently than annually, such as daily, weekly, monthly, quarterly, semiannually, and so forth. Periodicals include newspapers, journals, proceedings, transactions, and newsletters.

Radio frequency identification

Radio frequency identification (RFID) uses electromagnetic fields to automatically identify and track tags attached to objects. Many libraries use RFID as an inventory management method to replace the barcodes on library items.

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 and may be print or electronic.

Shelf reading

Shelf reading, the process of checking the collections for improperly shelved items, is a library best practice for managing library collections and maintaining inventory control.

Stock record

A perpetual inventory form of record, which shows by nomenclature, the quantities received, issued, and the balance on hand. The stock record will show by item the receipt, issue, and transfer of accountability of property; the balances on hand; and such other identifying or stock control data as required.

Technical report

DoD-sponsored or cosponsored scientific, technical, basic, or applied research in print or electronic format.

Unserviceability

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 its 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.

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