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## SUPPORT SERVICES JOB AID

### NAF Fiscal Oversight Control Supplies, Resale Merchandise, Equipment, and Property

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#### DO THIS TASK WHEN

- Supplies, resale merchandise, equipment, and property have been received.
- There is turnover of function from one manager, supervisor, or fund custodian to another.
- There is a need/requirement to control sensitive, high value supplies, resale merchandise, equipment, property and pilferable items.
- Moving/transferring property from one Program, business or office location to another.
- When complying with local FFR policy/instruction.

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#### REFERENCES

- CNICINST 1710.3, Operation of Morale, Welfare, and Recreation MWR Programs.
- CNICINST 7043.1, Procurement Policy for CNIC Nonappropriated Fund Activities (NAFIs).
- DODI 7000.14-R, Department of Defense Financial Management Regulations.

#### REFERENCES (cont.)

- CNICINST 5890.1 (series), Risk Management Manual for Navy Morale Welfare and Recreation Nonappropriated Fund Activities.
- SAP/AIMS User Guide.
- Local receiving/inventory instructions and standard operating procedures (SOPs).

**SUPPLIES/  
RESOURCES**

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- Physical inventory lists of supplies, resale merchandise, equipment, and property.
  - Property and Depreciation Record, (NAVCOMPT Form 742). Automated within SAP.
  - Stock Record Card, (NAVCOMPT Form 742-1). Automated within SAP.
  - Custody Receipt, (NAVCOMPT Form 744).
  - Inventory Record, (NAVCOMPT Form 2215).
  - Custody Record Card, (NAVCOMPT Form 745).
  - Local forms.
  - Automated inventory systems/computer database.
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**THIS TASK  
IS DONE  
CORRECTLY  
WHEN**

- Receipts of new supplies, resale merchandise, equipment and property are inspected, confirmed to be in accordance with the purchase documents, and stored or used appropriately.
- Inventory and internal control records accurately reflect actual supplies, resale merchandise, equipment, and property on hand.
- All equipment and property is identifiable by location and an assigned inventory/asset tag number from SAP.
- Potential loss of supplies, resale merchandise, equipment, and property due to over-stocking, loss, or theft is reduced.

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**NOTES**

To safeguard against fraud, waste, and abuse of government assets, an internal control system should be established.

Property controls are determined by the type of property (i.e., resale merchandise, supplies, expendable property, and nonexpendable property) and whether property was purchased with appropriated funds (APF) or nonappropriated funds (NAF). Generally, the Supply Department will affix property tags to APF purchased property, but control of APF property is managed by both the Supply Department and the FFR Department. Property purchased with NAF or UFM (Uniform Funding Management) is typically controlled by the FFR Department, and property tags are affixed by the FFR Department.

All APF or NAF purchases, from bowling balls to food mixers, are considered government assets and are subject to regulations guarding against fraud, waste, and abuse.

Establishing and maintaining proper control of your Program's assets represents not only good business practice, but adherence to official policy.

Property control records are reviewed in local internal audits, Command inspections and Fiscal Oversight reviews.

**NOTES  
(cont.)**

You will find that tracking inventory and disposing of property requires little effort if your inventory and internal control procedures are implemented at the time of purchase and maintained properly throughout the year.

It's important that you use a property control system to move property (sub-custody or transfer) from your operation to another in coordination with the Business Office/property manager. All movements must be recorded within SAP for inventory control.

For this task, FFR supplies, resale merchandise, equipment, and property are classified into one of the following three categories.

- Resale merchandise and supplies.
- Expendable property (minor).
- Nonexpendable property (fixed/depreciable assets).

These terms are used in the discussions of how to receive, store, secure, protect, record, inventory, sub-custody, transfer, or issue on a temporary issue basis. Use the table on the next page to help identify/determine these categories.

**Check CNIC and local policy on controlling and depreciating property purchased at category levels/dollar thresholds purchased prior to September 2000.**

**NOTES**  
(cont.)

<b>IF THE ITEM:</b>	<b>THEN THE CATEGORY IS:</b>
<p>Is purchased for the express purpose of resale or expensed directly to an account where the:</p> <ol style="list-style-type: none"> <li>Items remain in their original condition. (e.g., golf balls, bowling gloves, candy bars, etc.)</li> <li align="center"><b>- OR -</b></li> <li>Items undergo some form of processing. (e.g., turkey, flour, coffee, craft materials, etc.).</li> </ol>	<p>Supplies/ Resale Merchandise</p>
<p>Has a life expectancy of less than 2 years <b>or</b> a unit acquisition cost of \$1,000-\$2,499.99 such as:</p> <ol style="list-style-type: none"> <li>Recreation items like balls, bowling pins, nets, rackets, etc.</li> <li align="center"><b>- OR -</b></li> <li>Minor property (\$1,000-\$2,499.99) such as small mowers, printers, etc.</li> </ol>	<p>Expendable Property  (Minor Property)</p>
<p>Is an asset that ordinarily retains its original identity during its period of use and has:</p> <ol style="list-style-type: none"> <li>A unit acquisition value of \$2,500 or more...,</li> <li align="center"><b>- AND -</b></li> <li>A life expectancy of over 2 years.</li> </ol> <p>(e.g., furniture, fixtures, and office equipment, etc.).</p>	<p>Nonexpendable Property  (Fixed/Depreciable Assets)</p>

***You will need to decide who will accomplish the steps of this task based on the size and scope of your Program and the qualifications of your staff.***

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## PROCEDURE

### INVENTORY FREQUENCY

**Step 1** Determine the required minimum frequencies for conducting local inventories.

IF INVENTORYING:	THEN MINIMUM FREQUENCY IS:
Because you have received a report of or suspect inventory discrepancies.	Immediately
Because someone is relieved of duties or there is a change in direct responsibility/custody	Prior to occurrence
High value and/or sensitive items  -or-  Those items you want controlled as if in a central storeroom	1. You determine frequency based upon risk, trends, and history.  <u>Monthly or more often is recommended</u>  2. Also conduct spot checks at unannounced times.
Food and Beverage Resale merchandise	Monthly
Central Storeroom/Warehouse - and - All other resale and prepaids	At the close of each accounting period.
Minor Property (Expendable)  - or -  Fixed/Depreciable Assets (nonexpendable)	Annually.  <u>Managers, supervisors and staff must remain vigilant regarding the Program's property and assets</u>

**NOTE:** DODI 7000.14-R, Department of Defense Financial Management Regulations lists the frequency of inventories required to satisfy internal and external audit.

**Step 2** Compare local regulations or policy to *current* DoD, DON, and CNIC regulations and policy for receiving, controlling, and distributing supplies, resale merchandise, equipment, and property to ensure your local policy (SOP) is up-to-date.

- ☐ Update your local instruction/SOP if not aligned with current, official regulation/policy.

**NOTE:** This is typically a responsibility of the FFR Department, but you may be asked to work on updating SOPs from time-to-time.

**Your SOP may include the following control elements:**

- Opening/closing procedures.
- Key control/lock combinations.
- Staff sign in/out logs for storage and secured areas.
- Authorized access and authorized access conditions. (Who, where, when, why, and how.)
- After/off-hours access.
- Use of surveillance equipment, mirrors, etc., if applicable to your business.
- Cash handling and cash register operations.
- Inventorying procedures and frequencies.
- Pricing and price marking policy.
- Use of mess requisitions/inter-departmental transfers.
- Use of custody/sub-custody/transfer records.
- Item identification methods.
- Separation of functions. (Who orders, who receives, and who authorizes payment of invoices.)
- Emergency procedures for reporting suspected loss/theft.
- Staff and/or customer pilferage, theft, and fraud.

**NOTE:** See Control/Minimize Shrinkage for detailed control procedures.



## RECEIVE SUPPLIES/PRODUCTS

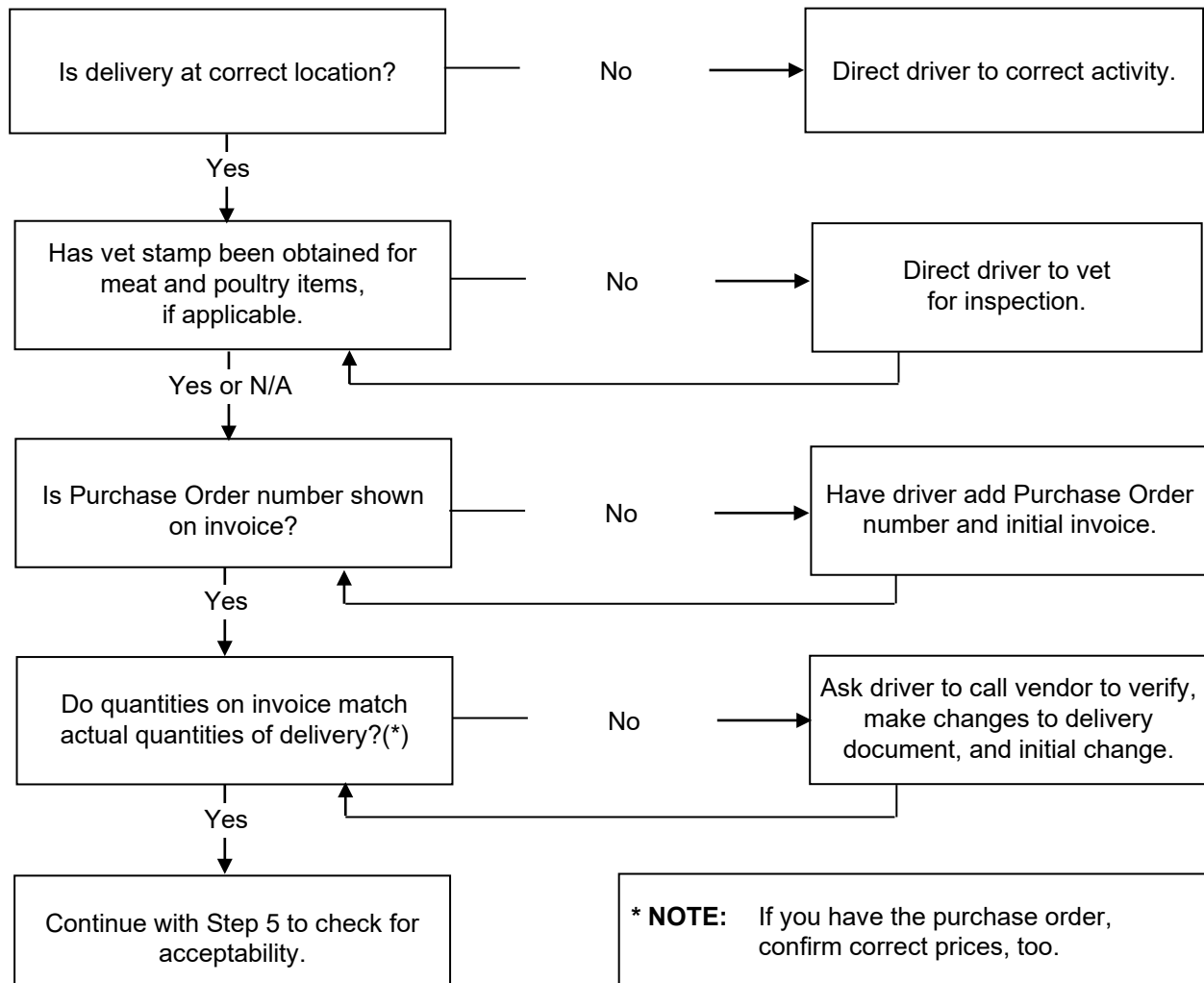
**Step 3** Upon receipt of deliveries, ensure the receiving documentation is completed for all deliveries of supplies, resale merchandise, equipment, and property.

**Ensure that:**

- ☐ The delivery/transfer data matches the purchase/requesting data.
  - ☐ Correct items and amounts are delivered.
  - ☐ Agreed/expected quality/specifications are received.
  - ☐ Price/other discrepancies are annotated on receipt documents.
- ☐ Partial deliveries are annotated on all applicable delivery/transfer documents.
- ☐ All required signatures are obtained.
- ☐ Date received/stamped.
- ☐ Returns/credits are documented.

<p><b>NOTE:</b> Ensure you follow-up all partial deliveries to ensure:</p> <ul style="list-style-type: none"><li>• Future completion of order</li><li>• Re-order</li></ul> <p style="text-align: center;"><b>- OR -</b></p> <ul style="list-style-type: none"><li>• Cancellation of the order, adjustment to invoices, and adjusted bill payments.</li></ul>
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**Step 4** Check the delivery for accuracy.



**Step 5**      Use the following checklist to determine whether to accept/refuse delivery.

<b>THINGS TO LOOK FOR:</b>	
Acceptable items will <b>NOT</b> have:	
<b>BEER/BEVERAGE</b> <input type="checkbox"/> Old date tags <input type="checkbox"/> Signs of mold <input type="checkbox"/> Torn wrapping <input type="checkbox"/> Crushed/squashed products	<b>TANKS/CONTAINERS/GLASS</b> <input type="checkbox"/> Broken/cracked bottles <input type="checkbox"/> Broken seals <input type="checkbox"/> Blown lids <input type="checkbox"/> Signs of leakage <input type="checkbox"/> CO <sup>2</sup> valves damaged <input type="checkbox"/> Leaks <input type="checkbox"/> Dents
<b>CANNED GOODS</b> <input type="checkbox"/> Dents <input type="checkbox"/> Bulges (top/bottom) <input type="checkbox"/> Rust <input type="checkbox"/> Labels that don't match order	<b>DAIRY/CHILLED ITEMS</b> <input type="checkbox"/> Old expiration dates <input type="checkbox"/> Signs of mold <input type="checkbox"/> Broken/open containers <input type="checkbox"/> Broken seals <input type="checkbox"/> Signs of leakage <input type="checkbox"/> Temperature over 40° F
<b>CLOTH/PAPER CONTAINERS</b> <input type="checkbox"/> Rips/tears <input type="checkbox"/> Concealed damage <input type="checkbox"/> Stains <input type="checkbox"/> Dampness/odor <input type="checkbox"/> Variances in size/weight/count	<b>PRODUCE</b> <input type="checkbox"/> Off-color (brown spots) <input type="checkbox"/> Molding/rotting on bottom layers <input type="checkbox"/> Discrepancy in size/count per crate or case <input type="checkbox"/> Discrepancy in net weight/quantity
<b>FROZEN PRODUCTS</b> <input type="checkbox"/> Soft spots <input type="checkbox"/> Collapsed box sides <input type="checkbox"/> Freezer burn <input type="checkbox"/> Substitute labels <input type="checkbox"/> Discrepancy in weight/count	<b>MEAT/POULTRY/SEAFOOD</b> <input type="checkbox"/> Missing vet stamps <input type="checkbox"/> Missing fresh seafood stamp <input type="checkbox"/> Changes to grade, cut, and trim <input type="checkbox"/> Temperature at 40° F or above <input type="checkbox"/> Off-color, odor <input type="checkbox"/> Melted ice (if ice pack) <input type="checkbox"/> Variances in size/weight
<b>NOTE:</b> Additional information on what to look for may be available from your local health and safety inspectors (e.g., medical, veterinary medicine, NAVOSH, etc).	

**Step 6** Take appropriate actions based on the inspection of each delivery.

IF:	THEN:
All items are acceptable.	Continue with Step 7.
Any item(s) is/are <b>NOT</b> acceptable.	<ol style="list-style-type: none"> <li>1. Record reason why item(s) is/are <b>NOT</b> acceptable on invoice.</li> <li>2. Have driver initial and give credit on invoice.</li> <li>3. Notify purchasing agent or manager/supervisor.</li> <li>4. Continue with Step 7.</li> </ol>

**NOTE:** It is not feasible to open every case/pack at the delivery point. Some items will be checked when they are being stored. (Step 8)

**Step 7** Document delivery.

- ☐ Sign vendor's delivery copy of the invoice/delivery ticket.
- ☐ Stamp or annotate the activity copy of the invoice/delivery ticket with:
  - ☐ Statement - "Received, found satisfactory, and accepted," according to local policy.
  - ☐ Date.
  - ☐ Your signature.
- ☐ Staple copy of invoice/delivery ticket to ordering document and forward per local policy. Forward promptly to the FFR business office to ensure invoice/delivery tickets are charged to correct accounting month.
- ☐ File a copy of the delivery documents in your receiving file.

**NOTE:** Follow up with accounting to make sure credit is received for item(s) **NOT** accepted during the delivery.

## STORE SUPPLIES/PRODUCTS

**Step 8** Move all delivered items from receiving area to the appropriate storage/holding areas.

**Step 9** Open and check acceptability of multiple-pack items that were not opened/checked at the delivery point.

☐ Use the "Things To Look For" from Step 5.

IF CONTENTS ARE:	THEN:
Acceptable	<ol style="list-style-type: none"><li>1. Date (perishable foods) and price (if resale) the item according to local policy.</li><li>2. Continue with Step 10.</li></ol>
<b>NOT</b> acceptable	<ol style="list-style-type: none"><li>1. Make note of why product is <b>NOT</b> acceptable.</li><li>2. Store separately from the acceptable goods.</li><li>3. Arrange for replacement or pickup and credit, per local policy.</li><li>4. Notify purchaser, manager/supervisor.</li><li>5. Continue with Step 10.</li></ol>

**Step 10** Store new deliveries behind current inventory for “first-in, first-out” usage (FIFO).

☐ Ensure items are not left on the floor and are shelved in a way to allow counting, issuing, and storing in a safe and sanitary way.

**Step 11** Secure storage areas per local policy.

**Step 12** Decide what to do with each delivery of NAF and APF supplies, resale merchandise, equipment, or property.

IF:	THEN:
NAF Purchased Items	<ol style="list-style-type: none"> <li>1. Follow guidance in table below.</li> <li>2. Then continue with Step 14.</li> </ol>
APF Purchased Items	<ol style="list-style-type: none"> <li>1. Continue with Step 13.</li> </ol>

IF THE NAF ITEM IS:	AND YOU WILL:	THEN:
Resale Merchandise <b>-OR-</b> Consumable supplies for operations	Immediately issue, use, or sell these item(s)	<ol style="list-style-type: none"> <li>1. Contact the staff member responsible for sales and storage of these items.</li> <li>2. Ensure this individual receives these items by counter-signature on the receipt/ transfer or local documentation.</li> <li>3. Ensure local procedures are followed to control these items. (e.g., Entry into automated system, point-of-sale system, inventory sheets/stock record cards, purchase logs, pricing, and placing into service, etc.)</li> </ol>
	<b>NOT</b> immediately issue, use, or sell these item(s)	<ol style="list-style-type: none"> <li>1. Secure the remaining items in your local supply/storage area, cabinets, lockers, coolers, etc.</li> <li>2. Record inventory per local policy.</li> <li>3. Affix price tags if a retail item.</li> </ol>
NAF Minor Property (expendable)	→	<ol style="list-style-type: none"> <li>1. Contact staff member responsible for use/distribution.</li> <li>2. Ensure minor property tag is attached to the item(s) valued \$1,000 – \$2,499.99 or that are highly pilferable.</li> <li>3. Ensure preparation of Property and Depreciation Record NAVCOMPT 742.</li> </ol>
NAF Fixed/Depreciable Asset (non-expendable)	→	<ol style="list-style-type: none"> <li>1. Contact staff member responsible for use/distribution.</li> <li>2. Ensure fixed asset tag is attached to the item(s) valued at \$2,500 and higher.</li> <li>3. Ensure preparation of Property and Depreciation Record NAVCOMPT 742.</li> </ol>

**Step 13**     Decide what to do with each delivery of **APF** supplies, equipment, or property.

IF THE APF ITEM IS:	AND YOU WILL:	THEN:
Consumable supplies for operations	Immediately issue or use the item(s)	<ol style="list-style-type: none"> <li>1. Contact your staff member responsible for these items to go pick these up from Supply.</li> <li>2. Remind this individual to receive these items by signature and to bring copies of all transfer/invoice documents back to you.</li> <li>3. Ensure local procedures are followed to control these items. (e.g., Entry into automated system, inventory sheets/stock record cards, purchase logs, etc.)</li> </ol>
	<b>NOT</b> immediately issue or use the item(s)	<ol style="list-style-type: none"> <li>1. Secure the remaining items in your local supply/storage area, cabinets, lockers, etc.</li> <li>2. Record inventory per local policy.</li> </ol>
APF Minor Property (expendable)	→	<ol style="list-style-type: none"> <li>1. Contact your staff member responsible for these items to go pick these up from Supply.</li> <li>2. Remind this individual to receive these items by signature and to bring copies of all transfer/invoice documents back to you.</li> <li>3. Ensure APF minor property tag is attached to the item(s) valued at \$2500 to \$100k.</li> <li>4. Ensure this item is entered into your <u>local</u> inventory record system.</li> </ol>
APF Fixed Asset (non-expendable)	→	<ol style="list-style-type: none"> <li>1. Contact your staff member responsible for these items to go pick these up from Supply.</li> <li>2. Remind this individual to receive these items by signature and to bring copies of all transfer/invoice documents back to you.</li> <li>3. Ensure APF fixed asset tag is attached to the item(s). (APF Fixed asset more than \$100k.)</li> <li>4. Ensure this item is entered into your <u>local</u> inventory record system.</li> </ol>

**Step 14** Upon verification and annotation of transfer/receipt documentation, immediately store received items **and/or** place them in use per local procedures to prevent the possibility of loss due to spoilage, waste, or theft.

**Ensure the following:**

- ☐ Received items are physically positioned in your storage area/facilities behind the same on-hand items. This accomplishes a “first-in, first-out” (FIFO) use/break-out/issue/sales method. (On-hand items are used before the newer, just received ones.)
- ☐ Items are stored in the same place and/or the same order (shelves, rows, cabinets, pallets, coolers, etc.) as listed on your inventory records to help future inventory processes.
- ☐ Items are stored to ensure safe handling and easy access/movement.
- ☐ Storage areas/facilities are secured per local policy after new items are received and stored.
- ☐ Local sign in/out logs are signed after items are stored and area is secured.
- ☐ Local procedures are followed to control these items. (e.g., items are entered into your automated system, point-of-sale system, inventory sheets/stock record cards, purchase logs, etc.)
- ☐ Retail items are priced, marked, and placed on appropriate racks, shelves, kiosks, islands, in display cabinets, on sales display mannequins and similar devices, etc.
- ☐ Items for daily/frequent use, typically consumed in preparation/operations are delivered to processing or use areas. (e.g., perishables and daily use food items go directly from break-out to coolers, food preparation areas, etc. Chemicals, cleaning, and maintenance supplies from break-out storage or delivery area to lockers, closets, or directly to equipment/procedures that need these products such as the pool, craft projects, golf course maintenance, bowling lane preparation, field lining, etc.)

<p><b>NOTE:</b> Refer to your HAZMAT instructions for storage of chemicals, cleaning materials/products, batteries, paint, fuels, etc., including preparation and maintenance of your Material Safety Data Sheets (MSDSs).</p>
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**Step 15**     Based on each item received, decide which local inventory procedures and controls to use.

IF THE ITEM IS:	THEN:
<p align="center">Non-expendable (fixed/depreciable assets)</p> <p align="center"><b>- and -</b></p> <p align="center">Expendable (minor property)</p> <p align="center">(See notes on page 5 for definitions.)</p>	<ol style="list-style-type: none"> <li>1. Ensure the FFR Business Office completes either a hard copy or electronic version (in SAP) of a <u>Property and Depreciation Record</u>, (NAVCOMPT Form 742). (See example in SAP/ AIMS User Guide[s].)</li> <li>2. Record these items on your Program's LOCAL inventory system records.</li> </ol> <p>(Your FFR Business Office may provide an inventory tracking service that includes regular inventory printouts. If so, you must help keep these records current by reporting your inventory, additions, deletions and relocations.)</p>
<p align="center">Resale merchandise/supplies temporarily stored in a central store room</p> <p align="center"><b>- or -</b></p> <p align="center">Those items you want controlled as if in a central storeroom</p>	<ol style="list-style-type: none"> <li>1. Prepare a <u>Stock Record Card</u>, (NAVCOMPT Form 742-1) or a comparable electronic inventory control tool.</li> </ol>
<p align="center">High value and/or sensitive items</p> <p align="center">(You must decide which of these items qualify as "high value/sensitive".)</p>	<ol style="list-style-type: none"> <li>2. Go to Step 16 for directions.</li> <li>3. See example at end of task.</li> </ol>

**Step 16** Complete a Stock Record Card (NAVCOMPT Form 742-1) or NAVSUP 335 or comparable electronic form, for all resale merchandise/supplies; high value and/or sensitive items; and any products temporarily stored in a central storeroom; or any items you want controlled as if in a central storeroom. (See example of NAVCOMPT Form 742-1 on next page.)

- ☐ Description of item. **(A)**
- ☐ Manufacturer. **(B)**
- ☐ Model number. **(C)**
- ☐ Item serial number. **(D)**
- ☐ Program, business or office name. **(E)**
- ☐ Purchase order number. **(F)**
- ☐ Date of procurement/disposition. **(G)**
- ☐ Quantity of items in or out. **(H)**
- ☐ Unit price. **(I)**
- ☐ Total number of units in inventory. **(J)**
- ☐ Total value of units in inventory. **(K)**
- ☐ Location. **(L)**
- ☐ NAF identification number. **(M)**
- ☐ Resale Price. **(N)**

**NOTE:** Complete a Stock Record Card (NAVCOMPT Form 742-1) for each controlled expendable item maintained in a central storeroom or warehouse.

Like-items of the same model can be recorded on the same Stock Record Card (NAVCOMPT Form 742-1).

**IMPORTANT**—Be sure there is separation of function. A Stock Record or similar card *CANNOT be prepared and maintained by the person receiving or issuing products from the central storeroom.*

**Control Supplies, Resale Merchandise, Equipment and Property**

<i>Golf Club - Driver</i>	<i>Callaway</i>	<i>C-275</i>	<i>Serial #</i>	<i>Glen Douggle Pro Shoppe</i>				
<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>				
STOCK RECORD - NAVCOMPT FORM 742-1 (7-74) S/N 0104-LF-700-7430			QUANTITY ON ORDER 4 (PO 90/421)					
REFERENCE	DATE	QUANTITY		UNIT PRICE	UNIT RECONCILIATION		TOTAL UNITS	VALUATION
		IN	OUT		UNITS OUT	UNIT BALANCE		
<i>PO# 90/211</i>	<i>05 Aug 90</i>	<i>1</i>		<i>\$275.00</i>		<i>3</i>	<i>4</i>	<i>\$1100.00</i>
<b>(F)</b>	<b>(G)</b>	<b>(H)</b>	<b>(H)</b>	<b>(I)</b>			<b>(J)</b>	<b>(K)</b>
MANUFACTURE <b>(B)</b>		LOCATION <b>(L)</b>		RETAIL PRICE	OPTIMUM STOCK	HIGH	LOW	
<i>Callaway</i>		<i>Pro Shop</i>		<i>\$375.00</i> <b>(N)</b>	LEVELS <i>3</i>	<i>6</i>	<i>2</i>	
DESCRIPTION <b>(A)</b>		STOCK NO.	UNIT OF ISSUE	SERIAL NO. <b>(D)</b>	MODEL/INVENTORY NO. <b>(M)</b>			
<i>Golf Club - Biggest Big Bertha Driver</i>		<i>NA</i>	<i>EA</i>	<i>(See attached card of current serial numbers.)</i>	<i>C-275</i>			

## SUPPORT SERVICES JOB AID

**Step 17** Record all issues for temporary use, (e.g., rentals, check-out, deposit items, etc.) on a Custody Receipt, NAVCOMPT Form 744 or comparable locally developed form.

- ☐ Name of person or Program, business, office or department to which custody is transferred. **(A)**
- ☐ Organization Address. **(B)**
- ☐ Telephone number. **(B)**
- ☐ Number of items checked out. **(C)**
- ☐ Item description and NAF identification number. **(D)**
- ☐ Signature of person checking out gear. **(E)**
- ☐ Date of transfer or issue. **(F)**
- ☐ Date property should be returned. **(G)**

NAME <i>Alex Smith</i> <b>(A)</b>		ORGANIZATION AND ADDRESS <i>NAS SEAPORT</i> <b>(B)</b> <i>NAS Security 645-8261</i>	
NO.	DESCRIPTION	NO.	DESCRIPTION
1	<i>Softball</i>		
1	<i>Softball Bat #065</i>		
1	<i>Softball Glove #027</i>		
----	<i>-----last item-----</i>	----	<i>-----</i>
<b>(C)</b>	<b>(D)</b>		<i>Return Gear By: (G)</i>
RECEIVED BY <i>(Signature)</i> <i>Alex Smith</i> <b>(E)</b>		DATE <i>30 Mar YR</i> <b>(F)</b>	
CUSTODY RECEIPT - NAVCOMPT FORM 744 (REV. 10-63) S/N 0104-LF-701-3401 * U.S. GPO: 1991 - 504-109/20629 2-1			

**NOTE:** When completing a Custody Receipt (NAVCOMPT Form 744) for temporary custody issues, either type "Last item ----" or draw a diagonal line(s) through remainder of form to ensure nothing else is added.

Rental receipts/contract forms are a suitable alternative to using the Custody Receipt.

**Step 18** Enter expected return times/dates of temporary issue supplies/equipment/property into your preferred tracking system, e.g. logbook, spreadsheet, etc.

**Step 19** Monitor the status of your temporary issue supplies/equipment/property to ensure timely returns.

**Step 20** Follow up on property returns.

IF PROPERTY IS:	THEN:
Returned by designated return date	Annotate on Custody Receipt (NAVCOMPT Form 744) and give the custody record to the customer.
<b>NOT</b> returned by designated return date	Contact customer by phone and request return of property or send letter requesting return.

**NOTE:** Automated systems of inventory control, issues, transfers, and rentals provide a high degree of control of property and supplies. Automated systems are highly recommended wherever capabilities exist.

See Ensure Proper Disposition of Lost/Stolen Property, Equipment or Vehicles when property is not returned.

**Step 21** Record all issues/transfers to FFR individuals, FFR Programs, businesses, offices or other authorized departments that require custody of supplies/equipment/property on a Custody Record Card (NAVCOMPT Form 745).

(See example on next page.)

**Include the following:**

- ☐ Name of the individual, FFR Program, business, office or department to whom the item is issued. **(A)**
- ☐ Specific location of item (e.g., room, floor, building, etc.). **(B)**
- ☐ Date of sub-custody. **(C)**
- ☐ Description of item, model number, serial number, and NAF identification number. **(D)**
- ☐ Number of items issued/sub-custodied. **(E)**
- ☐ Signature of person receiving item and date - print name before or after date. **(F)**

<p><b>NOTE:</b> Custody Record Cards (NAVCOMPT Form 745) or your computer-based inventory system should be updated as individuals responsible for the property leave the department.</p>
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**Control Supplies, Resale Merchandise, Equipment and Property**

ACTIVITY ISSUED TO <i>Athletics (A)</i>	LOCATION <i>Gymnasium Annex, Bldg 5. (B)</i>	DATE <i>30 Mar YR (C)</i>
<b>CUSTODY RECORD - NAVCOMPT FORM 745(7-54)</b> S/N 0104-LF-701-3500		
DESCRIPTION OF ITEMS		NUMBER ISSUED
<i>Life Fitness Life Cycle</i>		}    1
<i>Serial #L32570</i>		
<i>Model #9500</i>		
<i>NAF Identification #619N</i>		
(D)	(E)	
RECEIVED BY <i>Robert MacMillan</i>		<i>30 Mar YR (F)</i>
ACTIVITY ISSUED TO  (A)	LOCATION  (B)	DATE  (C)

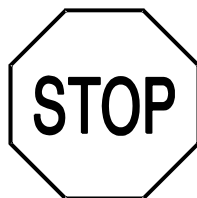
- Step 22** Record issues/transfers of your resale merchandise, supplies, and/or expendable property on a pre-numbered Mess Requisition, (NAVCOMPT 2214), similar local form, or your automated inventory system. (See example on next page.)

**NOTE:** This form is used to authorize and document movements/transfers from storeroom to operating department (processing, use, or sales areas) or from one operating department to another.

See example in SAP/AIMS User Guide(s).

- Step 23** Conduct or supervise inventory of supplies and equipment at the frequencies specified in Step 1 and your *current* instructions/SOPs.

- See Conduct Inventory for a procedure to actually conduct physical inventories.
- See Control/Minimize Shrinkage to identify variances, possible causes, and appropriate follow-up actions.



***Congratulations! You've completed this task.***

---



## Number

TO:

From

[illegible]

REQUISITIONED BY

Date

ISSUED BY

Date \_\_\_\_\_

RECEIVED BY

Date \_\_\_\_\_

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