



DEPARTMENT OF THE ARMY
US ARMY INSTALLATION MANAGEMENT COMMAND
HEADQUARTERS, US ARMY GARRISON YONGSAN
UNIT #15333
APO AP 96205-5333

REPLY TO
ATTENTION OF:

IMYN-LGS-AMB

2 August 2012

US ARMY GARRISON YONGSAN POLICY LETTER 4-3

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Accountability of Property Issued to Hand Receipt Holders

1. **REFERENCES:**

- a. AR 710-2 chapter 2, paragraph 2-6 and 2-10, 28 March 2008.
- b. DA PAM 710-2-1, chapter 4, paragraph 4-1, chapter 5, paragraph 5-1, 5-3, 5-4, 5-7, and chapter 6, paragraph 6-1 thru 6-2, 31 December 1997.
- c. AR 735-5, chapter 2, paragraph 2-1, 2-8 and chapter 7, paragraph 7-5, 7-6, and 7-7, 28 February 2005.

2. **PURPOSE:** The purpose of this policy is to establish accounting procedures for government property issued to commanders and designated primary hand receipt holders (PHRHs) from the US Army Garrison Yongsan (USAG Y), Asset Management Branch (AMB).

3. **APPLICABILITY:** This policy applies to all commanders, activity chiefs/supervisors, and appointed Hand Receipt Holders (HRHs) supported by USAG Y.

4. **GENERAL:** All company commanders (MTOE/TDA), activity chiefs/supervisors, and appointed PHRHs (TDA), must understand that responsibility is the obligation of an individual to ensure Government property and funds entrusted to his or her possession are properly used and cared for, and that proper custody and safekeeping are provided. Responsibility results not only from the possession of the property, but is inherent at all levels of responsible positions. This includes command, supervisory, direct, custodial, and personal.

a. **Command responsibility** is inherent in command and can not be delegated. It is evidenced by the assignment to a command position at any level. Command responsibilities include:

- (1) Ensuring the security of all property of the command, whether in use or in storage.

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(2) Observing subordinates to ensure their activities contribute to the proper custody, care, use, and safekeeping of all property within the command.

(3) Enforcing all security, safety and accounting requirements.

(4) Taking administrative or disciplinary measures when necessary.

b. Supervisory responsibility is the obligation of a supervisor to ensure all government property issued to or used by his/her subordinates is properly used and cared for, and proper custody and safekeeping are provided. It is not contingent upon signed receipts or responsibility statements and cannot be delegated. Supervisory responsibilities include:

(1) Providing proper direction and guidance while enforcing security, safety, and accountability requirements.

(2) Maintaining a supervisory climate that facilitates and ensures the proper care and use of government property.

c. Direct responsibility is the obligation of a person to ensure all government property for which he or she has receipted is properly used and cared for, and proper custody and safekeeping are provided. Direct responsibility results from assignment as an accountable officer and receipt of formal written delegation.

d. Custodial responsibility (supply sergeant) is the obligation of an individual for property in storage awaiting issue or turn-in to exercise reasonable and prudent actions to properly care for, and ensure proper custody and safekeeping, of the property. Custodial responsibility results from assignment as a supply sergeant, supply technician, supply clerk, or warehouse specialist. The individual with custodial responsibility is rated by, and answers directly to, the accountable officer or individual having direct responsibility for the property. Custodial responsibilities include:

(1) Ensuring the security of all property stored within the supply room and storage annexes belonging to the supply section or Supply Support Activity (SSA) is adequate.

(2) Observing subordinates to ensure their activities contribute to the proper custody, care, and safekeeping of all property within the supply section and storage annexes belonging to the supply section or SSA.

(3) Ensuring the security of all property stored within the supply room and storage annexes belonging to the supply section or Supply Support Activity (SSA) is adequate.

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(4) Observing subordinates to ensure their activities contribute to the proper custody, care, and safekeeping of all property within the supply section and storage annexes belonging to the supply section or SSA.

(5) Enforcing all security, safety and accounting requirements.

(6) Reporting the problem(s) to their immediate supervisor when unable to enforce any of the above.

e. Personal responsibility is the obligation of a person to exercise reasonable and prudent actions to properly use, care for, and safeguard all government property in his or her physical possession. This responsibility is an obligation with or without a signed hand receipt.

5. Reference 1e above states that formal property book records will be maintained for property with a unit cost of \$300 or more, and expendable property authorized by Tables of Organization and Equipment (TOE), Modified Tables of Organization and Equipment (MTOE), and Tables of Distribution and Allowances (TDA). This includes Common Tables of Allowance (CTA) deployable property and/or special authorized organizational property (i.e. pilferable items such as digital readers, cameras, printers, etc.).

a. Information Management Processing Equipment (IMPE), automated data processing equipment (ADPE), and audio visual equipment (including Commercial Off The Shelf (COTS)) will be accounted for on the property book due to the nature of the items and the many public laws requiring accountability, visibility, control, reporting and re-use of IMPE/ADPE.

b. IMPE/ADPE listed below, which are purchased with a government purchase card (GPC), will be accounted for on the property book:

- (1) Hand held (palm) units (all models).
- (2) Notebook (laptop) and computer systems.
- (3) All printers (laser/dot matrix).
- (4) Digital and nondigital cameras.
- (5) Dgital and nondigital video equipment.
- (6) Projection systems (portable/nonportable).
- (7) Flat bed scanners and hand held scanners.
- (8) Televisions/VCRs/DVDs

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(9) External modems.

c. Formal property book records are not required for property with a unit cost of \$5,000 or less for Industrial Operations Command (IOC) exclusively fabricated items used in depot rebuild Programs and all CTA 50-909 items except as noted in paragraphs 5a and b above.

d. Durable property on the items listed below will be monitored by the Asset Management Officer (AMO)/commander, or chief of the activity. Annually, the commander or chief of the activity will conduct a management review of all the on hand durable items within the items listed below, to determine whether there are any indications of any missing items, or whether there are any indications of fraud, waste, or abuse. Anytime there are indications of lost, damaged (beyond fair, wear and tear), or destroyed property, the commander or activity chief will initiate a Financial Liability Investigation of Property Loss (FLIOP) report IAW AR 735-5. The commander or activity chief will document that a management review of durable property was conducted, stating what the results were, and what corrective actions, if any, were taken. Documentation will be prepared in the form of a memorandum for record in duplicate. This command and USAG Y will maintain property accountability through the use of durable hand receipts (DA Form 2062) for the following durable items (Less than \$5,000.00):

- Exercising machines.
- Piano and sound equipment (musical instruments).
- CONEX containers.
- Food service equipment.
- Typewriters.
- Calculators (more than \$200.00).
- Rental or leased equipment (less than \$5,000).
- Audio visual information (TV, Camera, etc. less than \$300.00).
- Refrigerators, Microwaves, Ovens, and Washing Machines.
- Laundry and Dry Cleaning Equipment.
- Tools (over \$50.00 but less than \$300.00), IAW AR 735-5, paragraph 7-6.
- Army Recommend Code (ARC) of "D" (Durable) in the AMDF contained in FEDLOG.
- Cellular Phones, Pagers, and Radios.
- Software (more than \$200.00).
- Paper Shredder Machines.
- Nonconsumable Supply Class VIII Items as limited by AR 40-61, and not otherwise coded with an ARC of "N" (Nonexpendable) in the AMDF contained in FEDLOG
- Filing Cabinet Heavy Duty (Safe).
- Asset Management Branch (AMB) specified or directed accountable equipment.

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e. IAW IMCOM HQ directive, the commander, head of activity, or PHRH will conduct a separate informal inventory of all office furniture annually. Office furnishings are classified as durable property. An IMCOM informal spreadsheet format was utilized for the initial inventory and will continue to be utilized for future inventories. Contact the Installation Asset Management Officer (IAMO) if a copy is needed. The Installation Asset Management Office (IAMO) will send out a notification 30 days prior to the suspense date. If there are any missing items or indications of fraud, waste, or abuse, it needs to be identified and documented in a memorandum for record IAW AR 735-5, paragraph 7-7b3, then the IAMO, notified immediately. The inventory and memorandum need to be signed by the commander, head of activity or appointing authority and turned in together. The original will be turned in to the IAMO and a copy will be maintained by the hand receipt holder (HRH) (IAW the specified suspense date). If circumstances arise that the inventory can not be accomplished by the suspense date, a request for a two week extension may be submitted to the Installatin Asset Management Office (IAMO) in memorandum format, signed by the commander, head of activity, or appointing authority.

6. **REQUIREMENTS:**

a. Appointing authority or PHRH will designate a temporary hand receipt holder if the PHRH is absent for more than 30 days, e.g., TDY, leave status, emergency leave, hospitalization or extended detached duty. A joint inventory must be conducted prior to departure and upon return. The PHRH must ensure that his or her commander or appointing authority notifies the AMB of the appointment, in writing, of the temporary hand receipt holder.

b. PHRHs will accomplish the following:

(1) Read, understand, and comply with all stated references in paragraph 1 above and this policy.

(2) Sub-hand receipt all property down to the lowest level user. A copy of the sub-hand receipts will be maintained on file with the PHRH.

(a) Ensure all change documents are posted.

(b) Ensure shortage annexes are updated.

(c) Ensure appointment orders are signed by appointing authority.

(3) Organization/Installation property PHRHs will conduct a 100% semiannual property update in conjunction with the required hand receipt update. The AMB will provide a cyclic

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inventory listing (PBUSE print out RPT-1) for organization property and defense property accountability system (DPAS) Report DPTD222R for installation property. All discrepancies identified during these inventories must be reported to your respective Property Book Team prior to signing the Cyclic Inventory Listing of the accompanying memorandum.


(4) Organization/Installation property HRHs will conduct 10% monthly cyclic inventories. PBO will make monthly notifications of the required Line Numbers (LINs) to be inventoried.

(5) Conduct a 100% joint inventory 60 days prior to DEROS.

(6) Units deploying will conduct two 100% inventories. A task force/rear detachment inventory and a deployment inventory. Change of HRH inventories will be completed and verified by the next higher commander/supervisor before the new hand receipt holder assumes duties or outgoing hand receipt holder departs. The task force/rear detachment inventory is required whenever a hand receipt is split into more than one hand receipt (each to be signed by different individuals) to accommodate task forces/deploying units with rear detachments or when two or more hand receipts are combined IAW Interim Change to AR 710-2, 22 November 2005.

(7) Clear the Asset Management Branch, building #2720, prior to departure.

7. Points of contact are Mr. Demetrius F. Kimble (AMB Chief, 723-3949) or Mr. Hurt, Mose I, (723-7956).


MICHAEL E. MASLEY
COL, AG
Commanding

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