



DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY CADET COMMAND AND FORT KNOX
1ST CAVALRY REGIMENT ROAD
FORT KNOX, KENTUCKY 40121-5123

REPLY TO
ATTENTION OF:

ATCC-LM

SEP 24 2018

MEMORANDUM FOR

Commanders, All Units Reporting Directly to This Headquarters
Deputy Chiefs of General Staff and Chiefs of Special Staff Offices, HQ USACC

SUBJECT: Policy Memorandum 27 – Command Property Accountability Guidance

1. References.

- a. Army Regulation 735-5 (Property Accountability Policies), 9 November 2016.
- b. Army Regulation 710-2 (Supply Policy Below the National Level), 28 March 2008.
- c. EXORD 259-10 (Campaign on Property Accountability), 9 July 2010.
- d. Department of the Army Pamphlet 710-2-1 (Using Unit Supply System (Manual Procedures)), 1 December 2016.

2. Applicability. This guidance applies to all subordinate units and primary hand receipt holders (PHRH) under the United States Army Cadet Command (USACC). The directives within this guidance include, but are not limited to, organizational and change of PHRH inventories as well as any other property or equipment that is under an individual's or unit's areas of accountability and responsibility as defined by Army Regulation (AR) 735-5, paragraphs 2-7 and 2-8.

3. Guidance.

a. Property accountability is the obligation imposed by law, lawful order, or regulation for keeping accurate records to ensure control of property with or without physical possession. This includes the requirement for maintaining a complete and accurate record of all transactions suitable for audit and the ability to implement and adhere to associated internal controls. Accordingly, Commanders and PHRH under USACC, regardless of operating environment, are charged with meeting this obligation while enforcing Command Supply Discipline in accordance with (IAW) AR 735-5 and the applicable references cited in paragraph 1.

b. Accurate property accountability and all of its related information is the foundation of good stewardship of our nation's resources. In addition to the applicable Army

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regulations and orders already in place, the following guidance will be implemented in order to achieve and maintain the ultimate goal of 100-percent property accountability and mitigate Financial Liability Investigations of Property Loss (FLIPL).

c. 100-percent and Sensitive Items Inventory.

(1) 100-percent Inventory. Under the provisions of paragraph 9-6, Department of the Army Pamphlet (DA PAM) 710-2-1, all PHRH's are required to physically inventory 100-percent of the unit's property annually. To meet this requirement, the USACC Property Book Officer (PBO) has elected to perform an annual 100-percent inventory once a fiscal year. To accomplish this requirement, each Brigade will determine a **month** that best suits when HQs, SROTC, and JROTC programs can accomplish their inventory. Brigades will generate their inventory schedule in memorandum format and obtain signature from the Brigade Commander (enclosure 1). Brigades will submit their inventory schedules to the USACC G-4 PBO at the beginning of each fiscal year.

(a) The Consolidated Property Book Office will generate the required inventory reports within the **first three business days** of the month, and distribute them via electronic message thru the Brigade S4. PHRHs will use the Bill of Materials (BOM) in the Global Combat Support System-Army (GCSS-A) or the most current supply catalog (SC), component list, technical manual (TM), and other related publications, etc., when not available in GCSS-A to conduct this inventory. All shortage annexes and discrepancies will be updated, corrected, and re-validated. Action will be taken IAW AR 735-5, DA PAM 710-2-1, and applicable policies at the completion of each inventory on all identified discrepancies.

(b) PHRHs will ensure the following documents are submitted for completion of their 100-percent inventory: PHRH appointment memorandum; 100-percent discrepancy or no discrepancy memorandum; digitally signed GCSS-A hand receipt (TDA Version), if digital signature is unavailable the PHRH may manually print/sign and date, copy of DA Form 1687 (only applicable if PHRH Delegates Authority); and an updated copy of bond or proof of insurance to cover the **total value** of all government property issued on the primary hand receipt. A copy of the bond or proof of insurance is only applicable to JROTC programs.

(c) Brigades will ensure all inventory reports with applicable adjustment documents are due to the Consolidated Property Book Office **NLT the 28th** of each month. This date is contingent upon the **month** the Brigade elects to conduct their 100-percent inventory. If the **28th** falls on a weekend or holiday then the documents must be submitted by the last working day prior to the **28th**.

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(d) Brigades will submit in memorandum format, a consolidated list of all programs completing the 100-percent inventory requirement and a list of all programs who do not meet the suspense; extensions will require justification for the delay with a projected time of completion. The memorandum is to be signed by the Brigade Commander and submitted to the USACC DCofS, G-4, Property Book Officer **NLT the 28th** of each month.

(e) The Consolidated Property Book Office will post monthly status reports on the 1st of each month onto Share Point. The monthly status report will include current inventory delinquencies and future 100-percent inventory delinquencies (30/60/90 days) from expiration.

(f) PHRHs who do not meet the suspense will be reported as delinquent to the G-4 Directorate.

(2) Sensitive Items Inventory. Sensitive Items and unclassified controlled cryptographic items (CCI), explosives (ammunition), firearms, and hazardous items will be inventoried monthly, no exceptions. Sensitive items and CCI are identified with a controlled inventory item code of 1-6, 8, 9, N, P, Q, R, night vision devices (NVDs), and navigation systems (for example, global positioning systems).

(a) PHRHs will ensure these inventories are conducted IAW DA PAM 710-2-1, para 9-9 and para 9-10. PHRH may designate a person to conduct the sensitive items inventories; however, the same person will not conduct the inventory in consecutive months.

(b) There are absolutely no extensions granted for Sensitive Items Inventories. Sensitive Items Inventories will be submitted to the Consolidated Property Book Office **NLT the 28th** of each month. If the **28th** falls on a weekend or holiday then the documents must be submitted by the last working day prior to the **28th**. Discrepancies will be reported to the USACC G-4 PBO immediately for causative research and additional guidance. Losses of sensitive items will be reported IAW AR 735-5 and AR 190-11.

(c) Brigades will submit in memorandum format, a consolidated list of all programs completing the sensitive items inventory and a list of all programs who do not meet the suspense. The memorandum is to be signed by the Brigade Commander and submitted to the USACC G-4, Property Book Officer **NLT the 28th** of each month.

d. Change of PHRH inventories.

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(1) No later than 60 days prior to any change of PHRH (e.g., change of command, Relief in Place (RIP), or Transfer of Authority (TOA)), the outgoing PHRH will notify their Brigade S4 and supporting Property Book Team Chief, via email regarding their status.

(2) Prior to the start of the change of PHRH inventory, both incoming and outgoing PHRH will receive a brief from their supporting Property Book Team Chief, on best practices/procedures to properly account for equipment within their unit. The supporting Property Book Team Chief will also provide an updated primary hand receipt for all equipment to be inventoried and set a suspense date for all adjustment documents. Brigades will ensure the inventory is completed within the allotted time frame (enclosure 1).

(3) The outgoing PHRH will complete all adjustment documents and initiated investigations (if applicable) before the incoming PHRH signs the primary hand receipt. The incoming PHRH will ensure all equipment and property is signed down to the lowest possible level (user). After the change of PHRH inventory, the incoming and outgoing PHRHs will jointly sign a memorandum to certify the outcome/results of the inventory (enclosure 2). The results of the inventory will be reviewed/signed by the Brigade Commander and forwarded to the USACC Property Book Office upon completion.

(4) Should a PHRH be absent from his/her duties for an extended period of time and/or no longer perform their PHRH duties, the next higher command will conduct the following: appoint an interim PHRH, notify the Consolidated Property Book Office with an official appointment memorandum, and assemble an inventory team. Within 30 days, the newly appointed PHRH and assembled inventory team will conduct a 100-percent inventory of all property assigned. An updated primary hand receipt will be furnished from the Consolidated Property Book Office to conduct this inventory. Any discrepancies discovered will be reported and accounted for per AR 735-5. Upon return of the original PHRH or the appointment of a new PHRH a joint inventory is accomplished.

e. Primary Hand Receipt Review. Six months from the day the PHRH conducted their 100-percent inventory and/or Change of Primary Hand Receipt Holder inventory, the PHRH will review a copy of their updated primary receipt. A copy of this hand receipt will be distributed via electronic message from the Consolidated Property Book Office thru the Brigade S4. During this review, the PHRH will ensure all property book adjustment documents (over the last six months), have been posted to their primary hand receipt. PHRHs will acknowledge this update by signing the most current copy of their primary hand receipt.

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f. Found on Installation (FOI) Process. Before adding FOI equipment, contact the Consolidated Property Book office for guidance. All class VII equipment found during a 100-percent inventory will be brought to record. The USACC G-4 PBO will conduct causative research before adding assets to the PHR.

g. Class VII Equipment. PHRHs will ensure receipt documents are submitted to the property book team chief within two business days from the date received for accountability and receipt of equipment in GCSS-A.

4. Compliance.

a. Commanders will continually evaluate and monitor compliance to existing CSDP, SOPs, and policy memoranda pertaining to property accountability and enforce all standards set within.

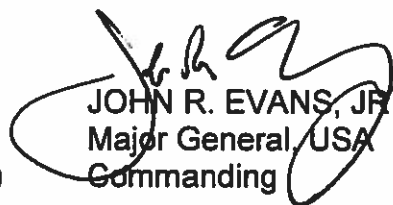
b. The Brigade S4 will coordinate and conduct periodic audits, evaluations, and training of subordinate units to ensure good property accountability practices are maintained.

c. If inventories are not completed IAW this guidance, and the appropriate extensions are not approved, the USACC G-4 PBO will notify the G-4 Directorate for further action. Further action may result in a temporary suspension against funds and/or requisitioning capabilities.

5. Point of contact is COL Mike A. Calvin, Deputy Chief of Staff, G-4, U.S. Army Cadet Command, at mike.a.calvin.mil@mail.mil.

3 Encls

1. Memo, 100-Percent (Sample)
2. Memo, Change of PHRH (Sample)
3. Memo, Certificate (Sample)


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Major General, USA
Commanding