

February 24, 2003

RESPONSIBILITY AND ACCOUNTABILITY FOR GOVERNMENT PROPERTY
(Revision of this publication is significant, review in its
entirety.)

A. REFERENCES.

1. DLSC Directive 7500.1, Responsibility and Accountability for Government Property, **November 13, 2000**, hereby superseded.
2. DLAD 4160.9, DLA Retail Supply and Property Accountability.
3. DLAR 7500.1, Accountability and Responsibility for Government Property in the Possession of the Defense Logistics Agency.
4. DLAR 5010.4, Internal Management Control Program.
5. DLAM 5335.2, Base Operations Support System (BOSS) Users Manual.
6. DLAI 4105.3, DLA Governmentwide Commercial Purchase Card Program.
7. DFAS 7900.5-M, Defense Property Accountability System Users Manual.
8. DoD 7000.14-R, Financial Management Regulation, Accounting Policy and Procedures.
9. AFKAG-1F, COMSEC Management Manual.
10. DLAI 5015.1, DLA Records Management Procedures And Records Schedule.

B. PURPOSE: This directive:

1. Supersedes reference A1.
2. Establishes policy and assigns responsibilities governing accountability, responsibility and oversight for Government property.

C. APPLICABILITY AND SCOPE. This directive is applicable to all DLA organizational elements serviced by DLIS through Interservice Support Agreements (ISAs). For purposes of ADP property, this directive pertains to DLIS ADP accountability only.

D. DEFINITIONS.

1. Accountable Property. All property with an acquisition cost of \$1,000 or more and all classified, sensitive, or hazardous property. Any internal, external ADP component and software required to make an ADP system functional, over \$300.00. See paragraph E2 for expanded definitions. Control of accountable property is by hand receipt.
2. Accountable Property Officer (APO). The individual primarily responsible for maintaining property accountability records and administering property monitoring for the Primary Level Field Activity (PLFA) or agencies supported by Interservice Support Agreements (ISAs). The Installation Commander appoints the APO by letter of appointment. The APO must be aware of the status of all property from the time of receipt through final disposition.
3. Accountable Property Officer Representative (APOR). The individual(s) designated as the APOR maintains accountable and monitored property records. The APOR can also request inventories and task Responsible Property Custodians (RPCs).
4. Accountable Property Records. Records may include property data in DPAS, automated records, electronic inventory data, hand receipts, transfer, receipt, turn-in

documents, DD Form 200 reports, monitoring documents, and any other records of property status and/or transactions.

5. Accountability. The APO has the obligation to maintain accurate and auditable records for accountable property and monitored property from the point of receipt through disposition. Accountability is primarily with the APO's recordkeeping, while responsibility is primarily with the RPCs for custody, care and safekeeping.

6. Base Operations Support System (BOSS). The DLA automated retail system used to requisition and manage supplies and services. BOSS provides local base supply, inventory control, financial and contracting support for the using activities.

7. Capital Equipment. Nonexpendable property items at or above the current depreciable dollar threshold with a useful life of 2 years or more. Equipment acquired with capital investment funds will remain as capital, regardless of cost. The APO must flag capital items with a capital code in DPAS.

8. Classified/Sensitive/Hazardous Items. Accountable property items which require a higher degree of protection and control by regulation; includes but not limited to: narcotics and controlled substances, precious metals, items which are highly valuable, highly technical, or of a hazardous nature, and small arms, ammunition, explosives and demolition materiel. Classified, sensitive, or hazardous items require hand receipt control, regardless of cost.

9. DD Form 200, Financial Liability Investigation of Property Loss. The DD 200 documents the facts and circumstances of the loss, damage or destruction of Government property.

10. Defense Property Accountability System (DPAS). The DLA designated system for capital asset records.

11. Expendable Property. Items consumed in use or that become incorporated in other property; thus losing their identity.

12. Found on Base (FOB). Items found on premises that require inclusion to property records.

13. Government Furnished Property (GFP). GFP is all materiel, property, furniture, software, ADP hardware and equipment loaned to a contractor for their job performance.

14. Hand Receipt. An account document listing items of assigned accountable property signed by the hand receipt holder; thus, certifying to the control, existence, and condition of the property.

15. Nonexpendable Property. Property that retains its original identity and not consumed during the period of use.

16. Pecuniary Liability. Pecuniary liability may effect personnel having property responsibilities as defined for loss, damage, or destruction of Government property in accordance with the limitations imposed by DoD 7000.14-R, Volume 12, Chapter 7.

17. Personal Property. All monitored, accountable and capital property items except real property (such as land, buildings, structures and improvements) owned by or in DLA possession.

18. Pilferable Items. Items subject to theft and/or resale on open market.

19. Responsibility. The obligation of an individual to ensure that Government property entrusted to his/her possession, cares for, uses properly and safeguard property. There are four levels of responsibility:

a. Command Responsibility. This is inherent to the command position of the installation.

b. Supervisory Responsibility. This is inherent in all supervisory positions and is not contingent upon signed receipts or responsibility statements. It arises from assignment to a specific position and includes; but not limited to, providing

proper guidance and direction, enforcing all security, safety and accounting requirements, maintaining a supervisory climate that will facilitate and ensure the proper care and use of property.

c. Direct Responsibility. Direct responsibility results from acceptance of the RPC or individual of the property on hand receipt, sub-hand receipts or monitored property items with or without a signed receipt.

d. Personal Responsibility. Applies to all property used, acquired, or converted to a person's exclusive use, with or without a signed receipt.

20. Responsible Property Custodian (RPC) also known as the Hand Receipt Holder (HRH). An individual appointed by a Director and agreed upon by the APO, who accepts custodial responsibility for accountable property by signing the hand receipt. The RPC is directly responsible for the physical custody of property under his/her control.

E. POLICY

1. General.

a. The DLIS Commander is the designated Installation Commander at the Federal Center for DLA activities. The Commander has overall responsibility for DLA owned property.

b. DLIS property accountability operations and processes shall be in conformance with DLA guidance.

c. DPAS is the mandated DLA system for capital asset records.

d. Activities that purchase property using their fund cites are responsible for financing repairs, and maintenance agreements for such property.

e. Property acquired or purchased with appropriated funds; except real property, requires accounting through formal records. The accounting is continuous from the time of receipt until the disposal of property occurs.

f. The proper care, custody, and safekeeping of all property is under the jurisdiction of the user regardless of whether or not there is a signed receipt. Property issued to individuals does not become private property but remains at all times Government property.

g. You may not loan property for personal use.

h. The APO approves transfers of property between directorates/offices or agencies.

i. The APO sets procedures for mass transfers of property caused by reorganization/realignments. The RPCs are jointly responsible for the documentation of the gaining/losing organizations. The RPC must furnish documentation to the APO.

j. Controlled Cryptographic Items (CCI) and Communications Security (COMSEC) equipment is the responsibility of the Installation COMSEC Manager. The COMSEC Manager is responsible for all receipts of CCI and COMSEC materiel arriving at the facility. National Security Agency regulations prohibit CCI or COMSEC materiel being opened outside of the COMSEC area. Report any physical insecurities or discrepancies observed in accounting to the COMSEC Manager, DLSC-VSC.

k. All property must come through the receiving dock personnel to ensure accurate inventory recordkeeping. This includes property purchased on the IMPAC Government credit card. All deliveries by vendors or others must come through the receiving personnel. This also ensures vendors receive payment for their goods.

l. Employees departing DLIS will turn-in property, including personal computers and peripherals to their RPC who will turn it in to the APO or APOR.

m. If an employee transfers to another position within DLIS, their PC shall transfer with them to the new work site. Software and peripherals installed on the PC, and not needed in the new job assignment, shall be removed and turned-in to the RPC who will turn in to the APO. Other property (non-ADP) will remain the supervisor's decision as to retain or to transfer with the employee. Transfers of property will go through the gaining RPC and APO.

2. Property Accountability Criteria.

a. Accountable Property - Requires hand receipt control.

(1) Property accountability criteria for non-ADP property is as follows:

a. Items costing \$1,000 and above.

b. Classified, hazardous, or sensitive items, regardless of cost.

(2) Inventory non-ADP accountable property biennially (every 2 years), when the HRH/RPC or APO appointments change, or when the APO deems necessary.

- (3) Property accountability criteria for DLIS ADP property is as follows:
- a. Any internal/external component and software required to make a system functional, over \$300.00.
 - b. Classified, hazardous, or sensitive items, regardless of cost.
 - c. Items excluded from accountability are: cables, power cords, surge protectors, mouse pads, screen savers, monitor and printer stands, mice and keyboards.
- (4) Inventory ADP property **biennially (every 2 years)**, when RPC or APO appointments change, or when the APO/APOR deems necessary.
- b. Maintain items identified by the APO as pilferable on the hand receipt.

3. Cardholders of the International Merchant Purchase Authorization Card (IMPAC) will inform the RPC of all non-expendable purchases made with the DLA Government wide commercial purchase card within 5 working days of receipt. The RPC will keep the APO informed of said purchases. The DLAI 4105.3 provides guidance on purchases for the IMPAC credit card.

4. Combined duties of the APO and the RPC will not occur.

5. **Government Furnished Property (GFP) for Contractors.** All materiel, property, furniture, software, ADP hardware and equipment loaned as GFP to a contractor is accountable property and is hand receipted to the contractor. The contractor is ultimately responsible for the property. The COR for the applicable contract will act as the RPC. The RPC's role in this capacity is to:

- a. Serve as the POC to the APO for GFP.
- b. The RPC ensures contractor compliance with this directive.
- c. The RPC notifies the APO of all changes in property status.
- d. The RPC is responsible to conduct a joint inventory with incoming and outgoing contractors at the initiation, and before the termination of the contract, minimally. If the contract exceeds 2 years, follow the inventory timeframes for accountable property. The RPC provides the inventory results to the APO with appropriate documentation for any inventory adjustments.
- e. The RPC serves as the contractors POC for new requirements, turn-ins and transfers of property. The RPC provides all required documentation to the APO.

6. **Removal of Government Property.** The removal of property from the building requires a property pass. The APO or designee issues the pass. The requester must send an e-mail, through their supervisor, to the APO, with the following information: who is removing the item from premises, item name, serial number, model number, description, date pass needed, property return date and a short justification. The APO may approve an extended pass (NTE 1 year) for items if necessary, i.e., laptop computers or items needed for a long duration. The APO reviews property passes on a routine basis.

7. **Property used for flexiplace purposes.** If an employee requires property at their residence to meet flexiplace requirements, allow a minimum of two weeks notice to the APO staff to ensure enough planning and preparation time. The supervisor will submit an e-mail to the APO detailing the list of property needed, the dates required, and to request a property pass. Property must return in the same condition as issued. Users are responsible for the property while in their possession. You must coordinate ADP property use with the ADP inventory managers.

8. **Loan of property to outside organizations.** Coordinate loans of property to outside organizations through the APO. An example for a loan may be to support a community event. The borrower will sign for property and return property in the condition in which loaned.

9. **Turn-in, or management of hazardous materials.** Contact DLIS-RW personnel with questions or needed assistance of such materials.

10. **Library materials.** Library materials, books, etc., are in the control of DLIS-DC and the PAVMARC committee.

F. RESPONSIBILITIES:

1. The Installation Commander will:

- a. Appoint an APO in writing.
- b. Ensure accomplishment of property accountability functions with optimum effectiveness and efficiency in compliance with applicable regulatory requirements.
- c. Address risk assessments and internal management control reviews for property accountability in the Internal Management Control Program.
- d. Approve/disapprove the DD Form 200, Financial Liability Investigation of Property Lost, as the approving official, or delegates signature authority, in writing. Justify losses of \$50,000 or more to HQ DLA.
- e. Ensure upon change or reappointment of an APO that a 100 percent accountable property joint inventory occurs between outgoing/incoming APO within 30 days of the appointment date. Ensure adjustments of all property records to transfer to the incoming APO. This is applicable to all accountable, monitored and pilferable property items. It includes a physical verification of accountable property, adjustments and documentation of property reconciliation. The incoming and outgoing APOs sign a transfer document.

2. The APO will:

- a. Maintain the installation property accountability program to include: automated records for accountable property; hand receipts, monitoring of designated items, and records of monitoring results for future reference.
- b. Conduct property accountability training. Train RPCs fully on an annual basis. Conduct training as policy changes.
- c. Provide authorization for turn-in and/or withdrawal of property from the DRMO.
- d. Approve transfers of property.
- e. Issue property to RPCs, obtain receipts, and maintain required records of property.
- f. Ensure accurate recording of property transactions and the establishment of property accounting records.
- g. Ensure inventory adjustment vouchers and reports of financial liability, prepare and process DD Form 200, in accordance with regulations. Serve as control point for DD 200 reports for technical accuracy and completeness. Maintain DLA Form 1151, DD 200 register. Forward a recap of DD Forms 200 to DLA by October 15 annually.
- h. Ensure the purchase, replacement and/or maintenance of property is in accordance with publications.
- i. Ensure property inventories are scheduled, accomplished, and documented in accordance with this publication.
- j. Monitor/verify RPC compliance with this publication.
- k. Maintain a current file of RPC signature cards.
- l. Maintain a signed copy of the current hand receipt accounts.
- m. Prepare property monitoring samples and inspection schedules for inventory. Document the property monitoring results and make recommendations to management based on evaluation of results.
- n. Ensure a physical inventory occurs upon change of any RPC.
- o. Property will be bar coded as required.
- p. Routinely tour the facility, including hallways, tunnels and closets to inspect for idle materials. Takes appropriate action to identify the owner or HRH of the property. Takes appropriate action for the collecting, proper storage, reutilization or proper excessing of materials.
- q. Ensure necessary microfiche, CD-ROM readers or duplicators are on hand and maintained to support the records management program.
- r. Maintains accountability for leased/rented property maintained in the installation for longer than 6 months.
- s. Maintain this directive in a current status and review it biennially.

3. Heads of Directorates/Offices (D/Os) will:

- a. Appoint a qualified individual and alternate to act as their RPC. Provide the APO a DD Form 577, Signature Card, upon appointment. Retain a copy of the DD 577 for the RPC's record.
- b. Ensure RPCs conduct inventory as scheduled by the APO.
- c. Notify the APO when an RPC is leaving the job at least 2 weeks in advance of a change. Ensure a 100 percent physical joint inventory of all property with the incoming/outgoing RPCs.

d. If an RPC departs the installation without transferring responsibility for property, the directorate or organizational element head will appoint a person to act on their behalf to conduct a joint inventory. Notify the APO of this appointment.

4. Responsible Property Custodian (RPC)/Hand Receipt Holder (HRH) will:

a. Act as the APO's POC and is physically responsible for all accountable property and items designated by the APO as monitored or pilferable property under their control.

b. Prepare DLA Form 1311 for turn-in or transfer of property. Report the condition of the property on the DLA 1311 and ensure cleanliness before turn-in.

c. Coordinate on DLA Forms 1304/1312 for purchases of property for their respective D/O.

d. The RPC must account for all accountable property on the hand receipt.

e. If an RPC is leaving the position, they must conduct a joint inventory with the new RPC and provide the results to the APO.

f. Report to the APO immediately when a loss, damage or destruction occurs. Initiate DD Form 200. You may contact the APO for guidance on the DD 200.

g. Turn-in excess property and found-on-base property to the APO with a DLA Form 1311 for possible reutilization by other D/Os.

h. Maintain accurate and complete records at all times. Records are subject to audit at any time.

i. Maintain property in a clean and serviceable condition.

j. For new hand receipted items, verify the information on hand receipt and ensure it matches the item(s). Sign the original hand receipt to verify receipt. Return documentation to the APO. Retain copies of records.

k. The RPC may sub-hand receipt property down to the user level if desired for accounting purposes.

l. Ensure employees are properly instructed in the use and maintenance of Government property.

m. Store pilferable items in a locked desk, cabinet or within a secured area after normal working hours.

n. RPCs must be aware of software use in the D/O and ensure users are complying with license agreements.

5. APO/RPC procedures for receiving property:

a. Items arrive at back dock receiving.

b. Dock employees notify APO/APOR.

c. After the above procedures, the back dock receiving personnel follow normal receiving procedures.

6. All employees will:

a. Keep RPCs informed of all property in their possession.

b. Immediately notify the RPC if a loss or damage to property occurs.

c. Exercise reasonable and prudent actions to properly use, care for, and safeguard property.

d. Not move or transfer any property without the consent of the RPC.

e. Check stock inventory prior to initiating a non-stock purchase.

f. Provide a brief justification on DLA 1304s, Order Document - Non Stock Items. Any new ADP requirements must go through the Project Development Board (PDB) for approval.

g. Be aware of software use and ensure compliance with license agreements.

h. Not use property for personal use.

i. Not remove property from the building without a property pass.

j. Upon leaving the Government or clearing the installation, who are in receipt of property must sign out through the APO to obtain relief from responsibility of property. In addition, DLIS employees must clear through the ADP property managers.

k. Ensure security of property as best as possible.

l. Report any receipt of software or computer parts received via mail or freight (UPS, Federal Express) to the RPC and APO/APOR. Forward invoices for said property to the Facilities and Supply Division (DLIS-RW).

G. EFFECTIVE DATE AND IMPLEMENTATION. This publication is effective and implemented upon signature by the DLIS Deputy.

H. INFORMATION REQUIREMENTS. (Reserved for future use.)

BY ORDER OF THE COMMANDER

/s/
RICHARD B. MAISON
Deputy