



DEPARTMENT OF THE ARMY  
U.S. ARMY CORPS OF ENGINEERS  
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WASHINGTON, D.C. 20314-1000

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CELD-MS

MEMORANDUM FOR COMMANDERS/DIRECTORS, MAJOR SUBORDINATE  
COMMANDS AND FIELD OPERATING ACTIVITIES

SUBJECT: Standard Personal Property Accountability Business Process Procedural Guidance  
for Use During Emergency Operations

1. References:

- a. Army Regulation (AR) 735-5, Policies and Procedures for Property Accountability, 28 February 2005.
- b. Army Regulation (AR) 710-2, Supply Policy Below the National Level, 8 July 2005.
- c. Army Regulation (AR) 71-32, Force Development and Documentation, Consolidated Policies, 3 March 1997.
- d. ER 700-1-1, USACE Supply Policies and Procedures, 2 October 2000.

2. The purpose of this memorandum is to provide standardized USACE business processes for use during emergency operations in accordance with the Army and Engineer Regulations. The process relies on three primary elements:

- a. Use of the Corps of Engineers Financial Management System (CEFMS)/Automated Personal Property Management System (APPMS) business process. The CEFMS/APPMS business process will be used whenever practical to acquire, receive, record, and activate property on both the financial records and the property book. All property acquired from whatever source, including excess and the use of the International Merchant Purchase Authorization Card (I.M.P.A.C.)/Government Purchase Card (GPC), will be properly authorized prior to acquisition. All non-expendable property will be bar coded and placed under positive hand receipt control.

- b. Physical Inventories. The hand receipt holder in coordination with the Property Book Officer (PBO) will inventory all property. PBOs will establish the schedule, conduct training, ensure bar code scanners are used, and accomplish the reconciliation process. Hand receipt holders will use bar code scanners to scan all property; conduct a thorough physical area search for any non-expendable personal property not bar coded; and provides the results of the

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inventory to the PBO. A Financial Liability Investigation for Property Loss (FLIPL) report will be initiated to determine causes, corrective measures, and whether financial liability or other method of obtaining relief from responsibility for property should be addressed in accordance with AR 735-5 for any property losses that cannot be reconciled.

c. On-site Quality Assurance Review. Commander's personal emphasis will demonstrate the importance of supply discipline, property accountability, and sound stewardship of resources. PBOs will schedule, conduct, and document periodic spot check reviews to validate that property accountability policies and processes are being followed, and that all property is properly accounted for.

3. Detailed guidance for standard personal property accountability during emergency operations is enclosed. Commanders have a major quality assurance responsibility to ensure that these processes are operating effectively.

4. Point of contact is Belinda K. Taswell, CELD-MS, (202) 761-0288.

FOR THE COMMANDER:



LARRY M. ROBINSON  
Acting Director of Logistics

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Standard Personal Property Accountability Business Process  
Procedural Guidance for Use During Emergency Operations

1. This policy applies to all U.S. Army Corps of Engineers (USACE) personal property and equipment assets assigned to USACE activities and/or individuals during emergency response operations. The property book officer (PBO) will have responsibilities for non-expendable and expendable property accountability during USACE emergency response to civil operations and military contingencies.
2. If the event is not large enough to warrant a Recovery Field Office (RFO), the district retains the property book operation and accountable item operation. Procedures will be operated as under normal conditions. Use policies and procedures as stated in ER 700-1-1.
3. If the event requires the creation of a new Corps of Engineers Financial Management System (CEFMS) system identifier (SID), a property book will be established on the same SID. The PBO from the advance Logistics Planning and Response Team (LPRT) will be appointed in writing by the division commander forward, and will use the Automated Personal Property Management System (APPMS) in the CEFMS environment. Accountability will be maintained as under normal conditions. Use policies and procedures as stated in ER 700-1-1 and CEFMS directives.
4. If the event is large enough to require establishment of a RFO separate from the district, the LPRT PBO will set up a separate property book and accountable item operation using the following procedures:
  - a. Non-Expendable Items:
    - (1) Wherever possible, the CEFMS/APPMS business process will be used to acquire, receive, record, and activate property on both the financial records and the property book. Caution must be exercised to ensure the correct funding is recorded for all property items.
    - (2) Property received and bar coded will be assigned to a hand receipt holder (HRH). A block of bar code tags to be used during the event will be issued by the PBO. This block will be issued to the event PBO from the affected district PBO. Property will be received by a designated receiving agent (appointed by the PBO), including IMPAC/GPC credit card purchases. Appointment memorandums will be used to designate receiving agents. Documentation submitted to the PBO will include a copy of the signed/approved Tasker, and the Purchase Request and Commitment (PR&C) form or the DD 1155, Order for Supplies or Services. This supporting documentation data must be placed in an officially established spreadsheet or database to create an official receiving document. The data will, at a minimum, contain enough information to maintain a reliable audit trail.
    - (3) Upon receipt of the property, the PBO will place the data in an officially established spreadsheet or database. The spreadsheet/database will become the event property book. Bar codes must be affixed to all non-expendable personal property upon receipt.

(4) The PBO is responsible for designating receivers of all supplies and equipment, and will ensure that appropriate training is provided to personnel so designated. Appropriate training for IMPAC/GPC credit card holders will include proper emphasis on specific procedures and processes for positive visibility and control of personal property purchases.

(5) The PBO must be notified of all property requiring bar-coding within twenty-four hours after receipt. Before property is actually utilized, the PBO must assign it to a hand receipt holder.

(6) NOTE: Under the Code of Federal Regulations (CFR) and the Federal Property Management (FPMR) Regulations, the PBO is the person authorized to approve purchases. The PBO either authorizes/approves purchases of property, or delegates the authority to perform the task. The PBO will be responsible for delegating approval authority to sustain 24-hour operations. If this authority is abuse or misused, the PBO should withdraw the authority until remedial action has been taken.

(7) All bar code information must be transferred to the spreadsheet/database to complete the audit trail for receiving reports. This ensures that bar codes assigned for property are on the financial records to facilitate Chief Financial Officers Act (CFO) compliance and reconciliation.

(8) Closeout inventory. The hand receipt holder, in coordination with the PBO, will inventory all property at closeout of the event. PBOs will establish the schedule and a reconciliation process to determine discrepancies between the physical inventory and the property book. The HRHs will conduct a thorough area search for any non-expendable personal property not bar coded, and provide the results of the inventory to the PBO. Financial liability should be addressed in accordance with AR 735-5 when lost, damage or destroyed property occurs to determine causes, corrective measures, and whether a Financial Liability Investigation for Property Loss (FLIPL) report will be initiated.

b. Expendable Items:

(1) Wherever possible, the CEFMS business process will be used to acquire, receive, record, and issue expendable property. Caution must be exercised to ensure the correct funding is recorded for all property items.

(2) The advance PBO from the LPRT will ensure that appointment memorandums are in place for receiving agents. A designated receiving agent will receive all property, including IMPAC/GPC credit card purchases. Documentation submitted to the PBO will include a copy of the signed/approved Tasker, and the PR&C for DD Form 1155. This supporting documentation data must be placed on an officially established accountable (expendable) spreadsheet or database to create an official receiving document.

(3) Upon receipt of the property, the authorized receiving agent will process the receiving report on an officially established expendable item record to create an audit trail. The PBO will consider the property available for issue only when it is placed on the spreadsheet/database, unless emergency conditions prevail.

(4) Once available for issue, the procedures for handling, issuing, and stocking will be followed. All items will be issued on a DA Form 3161, Request for Issue or Turn-in, or locally generated from that identifies the requestor's name, mission, and date. The quantity and nomenclature will be listed, and the requestors will sign the form upon receiving the supplies. This form will be maintained on file for audit purposes. At the beginning of the event items may be procured locally. The General Services Administration (GSA) will be used as soon as conditions warrant. Items requested but not stocked must be put on a Tasker and approved before procurement.

(5) The PBO is responsible for designating receivers of all expendable items, and will ensure that appropriate training is provided to personnel so designated. IMPAC/GPC credit card training ensures proper emphasis on specific procedures and processes that must be applied for positive visibility and control of personal property purchases.

(6) The PBO must be notified of all property received as soon as possible but no later than twenty-four hours after receipt. The PBO should be notified before any property is issued for use.

(7) NOTE: Under the CFR and FPMR rules, the PBO is the person authorized to approve purchase of property. The PBO either authorizes/approves purchases of property, or delegates authority to perform this task. The PBO will be responsible for delegating approval authority to sustain 24-hour operations. If this authority is abused or misused, the PBO should withdraw the authority until remedial action is taken.

(8) All receiving report information must be transferred to the spreadsheet/database to complete the audit trail for receipt of expendable property. This facilitates CFO compliance and reconciliation.

(9) Closeout inventory. All property will be inventoried at closeout of the event by the PBO, who will conduct a thorough area search for any expendable personal property. Financial liability should be addressed in accordance with AR 735-5 when lost, damage or destroyed property occurs to determine causes, corrective measures, and whether a Financial Liability Investigation for Property Loss (FLIPL) report will be initiated.

c. Remote warehouse locations. It might be necessary to maintain a small inventory of expendable supplies at remote locations. Procedures for issuing will be the same as described for non-expendable and expendable items.

5. Clothing. The LPRT will issue clothing during an event. Clothing includes, but is not limited to, red shirts, white shirts, caps, gloves, safety vests, and rain suits. These items will be issued on the DA Form 3161, or locally generated form, and require the customer's signature. Clothing will not be returned to the LPRT, but is accountable.

6. Mission closeout. All property (expendable and non-expendable) must be disposed in a manner based on the funding with which it was purchased.

a. Federal Emergency Management Agency (FEMA) funded purchases. All property purchased with FEMA monies must be presented to FEMA's event accountable property Officer (APO). FEMA will direct one of three courses of action:

(1) Return property to FEMA. A transfer document will need to be generated listing the items. This form must be only signed by FEMA's APO. The signed transfer document allows removal of the items from the property spreadsheet/database and APPMS.

(2) Property retained by USACE. FEMA will allow USACE to retain control of the items to be utilized for future events. A written statement must be generated for audit purposes with the APO's signature indicating that FEMA is relinquishing these items to USACE.

(3) Disposal of property. FEMA will direct items to be turned over to the local Defense Reutilization and Marketing Service (DRMS) for disposal. The APO's signature with a statement directing the disposition is required for audit purposes.

b. USACE funded property purchases. All property (expendable or non-expendable) purchased with the affected district's money will be returned to the district. A listing of this property must be presented to the affected district's PBO for entry on the property book. Any property with documentation that FEMA has allowed USACE to retain for reutilization must be identified to the affected district PBO.

c. Rental/Lease. The PBO must coordinate with the responsible organization for the return of all rental/lease property (i.e. computer equipment, copiers, cell phones). Documentation with signatures must be received showing the acceptance of the return to the vendor and must be retained for audit purposes.

d. The property book, whether an official spreadsheet/database or APPMS, must be zeroed out at the end of the mission. All documentation supporting property transactions for the event must be boxed and sent to the affected district's PBO. Any supplies returned to USACE for future use must be correctly identified and boxed for shipping or storage per instruction by the affected district. All unused bar code tags must be returned to the PBO.