

**United Nations Command
Unit #15259
APO AP 96271-5259**



**United Nations Command
Regulation 735-5**

**Combined Forces Command
Unit # 15255
APO AP 96205-5255**



**Combined Forces Command
Regulation 735-5**

**United States Forces Korea
Unit #15237
APO AP 96271-5327**



**United States Forces Korea
Regulation 735-5**

14 January 2019

Property Accountability

PROPERTY ACCOUNTABILITY POLICIES AND CONTROL IN THE UNITED NATIONS COMMAND (UNC), COMBINED FORCES COMMAND (CFC), AND UNITED STATES FORCES KOREA (USFK) STAFFS

***This regulation supersedes UNC/CFC/USFK Regulation 735-5, 23 July 2007.**

For the Commander:

MICHAEL A. MINIHAN
Major General, USAF
Chief of Staff



ROCKSON M. ROSARIO
Chief of Publications and
Records Management

Summary. This regulation –

- Prescribes property accountability policies and control for the staff sections within United Nations Command (UNC), Combined Forces Command (CFC) and United States Forces Korea (USFK).
- Establishes the responsibilities associated with the management and accountability of United States (US) government owned property.

Summary of Change. This revision –

- Outlines the property management structure for UNC/CFC/USFK (Chapter 2).
- Modifies responsibilities and relationship to property accountability and responsibility.
- Provides new policies and procedures for property accountability within UNC/CFC/USFK (Chapter 3).
- Provides guidance for Disclosure of Property Accountability and Financial Liability Investigations for Property Loss (FLIPL) Records (Chapter 3, para 3-6).

Applicability. This regulation applies to all US, Republic of Korean Army (ROKA) and foreign national personnel assigned and/or attached to the UNC/CFC/USFK staffs.

Supplementation. Subordinate commands will not supplement this regulation without Headquarters (HQ) USFK, (FKJ4) approval.

Forms. USFK forms are available at <https://8tharmy.korea.army.mil/g1/forms-archives.asp>.

Records Management. Records created as a result of processes prescribed by this regulation must be identified, maintained, and disposed of according to AR 25-400-2 and USFK Regulation 923.1. Record titles and descriptions are available on the Army Records Information Management System (ARIMS) website at <https://www.arims.army.mil> and under USFK Regulation 923.1, Appendix H~K.

Suggested Improvements. The proponent of this regulation is HQ USFK, (FKJ4). Users may suggest improvements to this regulation by sending DA Form 2028 (Recommended Changes to Publications and Blank Forms) to the HQ USFK, (FKJ4-IP), Unit #15237, APO AP 96271-5327.

Distribution. Electronic Media Only (EMO).

CONTENTS

Chapter 1

Introduction, page 1

- 1-1. Purpose
- 1-2. References
- 1-3. Explanation of Abbreviations
- 1-4. Application
- 1-5. Commander's Intent
- 1-6. General Provisions

Chapter 2

Responsibilities and Command Supply Discipline Program, page 1

- 2-1. Responsibilities
- 2-2. Command Supply Discipline Program (CSDP)
- 2-3. Property Responsibilities
- 2-4. Required Training

Chapter 3

Property Accountability Procedures, page 12

- 3-1. Change of Primary Hand Receipt Holder (CPHRH) Procedures
- 3-2. Global Combat Support System-Army (GCSS-A) Reports and Listings
- 3-3. Local Purchase Request
- 3-4. Lost, Damaged or Destroyed Property
- 3-5. Financial Liability Investigations for Property Loss (FLIPL) Procedures

Appendix, page 24

- A. References
- B. Special Staff Breakdown 1 and 2

Figure List

- Figure 2-1. UNC/USFK Property Management Structure, page 9
- Figure 3-1. DD Form 200 Processing Time Segments, page 21
- Figure 3-2. Sample DD Form 200 (Only One Item), page 22

Glossary, page 26

Chapter 1

Introduction

1-1. Purpose

This regulation establishes policies and procedures for safeguarding United States (US) owned property and investigating loss of property when necessary.

1-2. References

Required and related publications are listed in appendix A.

1-3. Explanation of Abbreviations

Abbreviations used in this regulation are explained in the glossary.

1-4. Application

This regulation applies to all personnel assigned and/or attached to United Nations Command (UNC), Combined Forces Command (CFC), and United States Forces Korea (USFK).

1-5. Commander's Intent

To ensure that all US government property provided for use within UNC/CFC/USFK staff elements are properly accounted for and that Loss, Damaged, Destroyed or Theft (LDDT) is expeditiously investigated.

1-6. General Provisions

a. US Army policies and procedures will be followed for UNC/CFC/USFK staff property accountability.

b. All UNC/CFC/USFK organizational and installation property will be accounted for on the appropriate property book and managed by the USFK Support Company (USC) but controlled by the Headquarters and Headquarters Battalion, Eighth Army (HHB 8A) Property Book office.

c. All Financial Liability Investigations of Property Loss (FLIPL) and/or Army Regulation (AR 15-6 investigations for property loss will be processed through the USC.

d. All UNC/CFC/USFK property loss investigation findings and recommendations under FLIPL or AR 15-6 procedures will be approved by the USFK Army Element Commander (AEC) and Army Element Detachment Commander (AEDC) based on the loss value.

Chapter 2

Responsibilities and Command Supply Discipline Program

2-1. Responsibilities

a. **USFK Chief of Staff (COS)** will exercise overall authority for the safekeeping and proper disposal of supplies and US equipment within UNC, CFC and USFK staff, and ensure compliance with the policies and procedures prescribed by this regulation. The USFK COS may appoint Directorates, supervisory responsibility over the primary hand receipt holders (PHRH) within their area of operations. The USFK COS may delegate the appointing of Directorates to the Deputy Chief of Staff (DCOS). However, supervisory responsibility is inherent in their position and may not be delegated down.

b. **USFK Army Element Commander (AEC)** is the approving authority for all FLIPLs and AR 15-6 investigations assessing a final loss of \$100,000 or greater, or loss of a controlled item.

c. **The Deputy Chief of Staff (DCOS)** will ensure all detailed property accounting policy and procedures are developed and implement oversight management over UNC/CFC/USFK organizational and installation property.

(1) Ensure staff principals are regularly advised of property accountability and responsibilities by providing proper guidance and direction.

(2) Receive and review the biweekly FLIPL tracker from the USC CDR or Executive Officer (XO) to track current status of open FLIPLs and ensure completion within the allotted time segments.

(3) Provide biweekly updates and statuses to the senior staff on property accountability issues within the joint headquarters.

(4) Enforce all security, safety and accounting requirements.

(5) Maintain a supervisory climate over the Directorates that will facilitate and ensure the proper care and use of Government property.

d. **USFK Army Element Detachment Commander (AEDC)** will –

(1) Serve as the Appointing and Approving Authority for FLIPLs with an identified value below \$100,000 to exclude controlled items.

(2) Serve as the Appointing Authority for FLIPLs over \$100,000 and AR 15-6 investigations.

(3) Ensure staff principals are regularly advised of property accountability and responsibilities by providing proper guidance and direction.

(4) Receive and review the weekly FLIPL tracker from the USC XO to track current status of open FLIPLs and ensure completion within the allotted time segments.

(5) Serve as the approval authority for change of PHRH inventory and monthly reporting extensions. Responsible for approving directorates/sections second 15-day extension request on inventories. This may be delegated to USC CDR.

e. **USFK Support Company Commander (USC CDR)**, will –

(1) Assume oversight management of UNC/CFC/USFK property.

(2) Ensure staff principals are regularly advised of property accountability and responsibilities by providing proper guidance and direction.

(3) Receive biweekly status updates from investigating officers (IO) and ensure FLIPL tracker is updated accordingly.

(4) Responsible for ensuring that statements are completed by the responsible individual when investigations are delayed beyond the processing times and attached as an exhibit.

(5) Provide biweekly updates and statuses to the COS/DCOS on property accountability issues within the joint headquarters.

(6) Provide initial in-brief prior to start of inventories and receive out-brief once inventories are complete

(7) Overall responsible for the USC Supply Representatives.

f. UNC/CFC/USFK Staff Principals (Directorates) will –

(1) Adhere to the policies and procedures outlined in USFK Supply SOP and implement internal procedures to ensure safekeeping and accountability of government owned property within their directorate.

(2) Identify PHRHs to manage and control property within the directorate. PHRHs will be appointed in writing by their directorate and must be in the grade of E-7 or above in the United States Military or Department of Defense (DoD) civilian employees in a position of GS-11 or above. Any exceptions need to be approved by the DCOS.

(3) Direct PHRHs to review, become familiar with, and follow all supply requisitioning and property accountability procedures of the USFK Supply SOP and HHB 8A property book office. This includes, but is not limited to, training materials and other directives issued by the HHB 8A PBO.

(4) Ensure PHRHs do not depart the command until the USC XO or Supply NCOIC or PBO, has certified, in writing, that all assigned property has been transferred or accounted for.

(5) Responsible for ensuring that PHRHs have a projected individual to replace them within 90 days of their DEROS, whether permanent or temporary. Both incoming and outgoing PHRHs will conduct a joint 100% inventory and sign the watermarked listing from HHB 8A PBO.

(6) Ensure PHRHs sub-hand receipt property down to the users within the directorate for all equipment that is individually used. Equipment that are used in a common area will be properly secured and accounted for at the end of each day on the Standard Form (SF) 701, Activity Security Checklist.

(7) Designate financial liability investigating officers (FLO) in the correct grade when notified by the Secretary Joint Staff (SJS) or other authority within directorate. Ensure financial liability investigating officers comply with all requirements outlined in DA Pam 735-5, USFK Supply SOP and other applicable Army doctrine.

(8) Ensure PHRHs clear their hand receipt with HHB 8A PBO, designated Supply Representative, and USC XO or Supply NCOIC prior to departure. Failure to properly clear the primary hand receipt may result in an initiation of a FLIPL against the PHRH and the supervisor.

NOTE: Special Staff hand receipt is a consolidation of several directorates (Please see figure 2-1 and appendix B. Each directorate within the Special Staff hand receipt will submit a name of PHRHs, in the grade of E-7 or above in the US Military or DoD civilian employees in a position of GS-11 or above, to the DCOS who will make the final determination.

g. USFK J4

(1) USFK J4 will delegate all authority and responsibility to O-6 level unless individual being investigated requires higher rank than O-6 or dollar amount is \$100,000 and above.

(2) The officer delegated authority by J4 will review UNC/CFC/USFK FLIPL packet with the FLO's submission, to include exhibits, ensuring proper format in accordance with AR 735-5 and DA PAM 735-5 prior to submitting to the Appointing/ Approving Authority.

h. **Secretary Joint Staff (SJS)** will initiate FLIPL tasks in Task Management Tool (TMT) on behalf of the Office of Primary Responsibility (OPR) in order to provide the Command with full transparency and visibility of tasks assigned to the Joint and Special Staff.

i. **USC Executive Officer (XO) / Supply NCOIC** will provide guidance and oversight for property accountability issues and ensure supply personnel within the USC are accessible to all directorates for assistance with supply related tasks.

(1) Review all initial UNC/CFC/USFK DD Forms 200 (Financial Liability Investigation of Property Loss) documents initiated by USFK hand receipt holders.

(2) When a determination is made that the Loss, Damaged, Destroyed or Theft (LDDT) should be investigated, initiate a TMT tasking requesting for an investigating officer to be identified for appointment.

(3) Prepare the FLIPL or AR 15-6 financial liability investigating officer's appointment memorandum and submit to the Appointing Authority for signature. The USFK Office of the Staff Judge Advocate (SJA) may be contacted for assistance in preparing appointment memorandums. Appointment memorandums should require that investigating officers receive a legal briefing from a USFK SJA attorney before starting investigations.

(4) Maintain files and assign investigation/inquiry numbers for all FLIPLs.

(5) Brief the FLIPL or AR 15-6 financial liability investigating officer on specific duties and responsibilities as an investigating officer.

(6) Monitor the FLIPL or AR 15-6 process and provide the USFK DCOS and AEDC the FLIPL tracker biweekly for all FLIPLs or AR 15-6 investigations. The FLIPL tracker will include but will not be limited to the following information:

- (a) Inquiry/Investigation Number
- (b) Document Number
- (c) Originator
- (d) Date Loss Discovered
- (e) Date Initiated
- (f) Date Approved by Approving Authority
- (g) Number of Days Processing Time

- (h) Actual Loss, Amount Charged and Loss to Government
 - (I) Collection, Rebuttal or Appeal Status
 - (j) Full Name, Section and Phone Number of FLO
- (7) Obtain Legal Review, when required, from the USFK Judge Advocate.
- (8) Process the FLIPL or AR 15-6 through the supporting finance office, when financial liability has been assessed.
- (9) Not be a sub-hand receipt holder for property outside his/her area of operation (USFK Support Company).
- (10) Be appointed as the Command Supply Discipline Program (CSDP) monitors for UNC/CFC/USFK and implementing the CSDP.
- (11) Responsible for conducting semi-annual CSDP evaluations on PHRHs.
- (12) Responsible for conducting the Quality Assurance (QA)/Quality Control (QC) of PHRH's CPHRH packets to ensure accuracy and timely submission of packets to the PBO.
- (13) Responsible for ensuring that all logistical reporting requirements are met and monthly reports are submitted NLT the 25th of each month and/or specified suspense date.
- (14) Liaison between 8A PBO and USFK on logistical and property book matters.
- (15) Will be responsible for implementing a hazardous materials management program (HMMP) and providing instructions on the proper handling, storage, use, disposition and reporting requirements, as well as assisting in the obtaining of material safety data sheets (MSDS).
- (16) Responsible for implementing a CSDP training program for personnel performing as a unit supply specialist.
- (17) Responsible for conducting weekly follow-ups with PHRHs undergoing CPHRH inventories and providing guidance and assistance as required.

j. UNC/CFC/USFK Primary Hand Receipt Holders (PHRH) will –

- (1) Be appointed, in writing by the section's directorate.
- (2) Receive brief from the USC CDR or XO when delegated and PBO prior to the initiation of inventories.
- (3) Responsible for establishing and maintaining adequate control over all property listed on and off their primary hand receipt.
- (4) Acknowledge that as PHRH, they can be held administratively and financially liable for the loss, damage, destruction and/or theft of property in the care of the users (SHRHs) because of negligence and/or failure to adhere to the duties and responsibilities as outlined in AR 735-5, para 2-8 and this regulation.

(5) Conduct a 100% joint inventory of all property listed on the primary hand receipt prior to assuming direct responsibility. Property that is in maintenance will have a valid maintenance request and verification will be confirmed with the supporting maintenance facility. Property that may have been transferred and/or turned-in should not be listed and should be reported to HHB 8A PBO immediately for reconciliation. **Note: No one has the authority to clear PHRH from conducting a proper inventory. Inventory is a PHRH's sole responsibility and failure to do so, may result in the assessment of administrative or financial liability.**

(6) Secure, care for, and safeguard government property entrusted to them against loss, damage, or misuse. It is their responsibility to determine the level of security necessary for various items of property and to develop appropriate procedures.

(7) Use of government property for private or unauthorized purposes is prohibited.

(8) Selling, giving away, unauthorized loan, exchanging; or other improper disposal of government property is illegal and punishable under the UCMJ or Federal Statute.

(9) Do not use preparation of issue/receipt documents to cover property that is missing or appears to be missing. Doing so constitutes falsification of official documents.

(10) Sub-hand receipt property only to US military personnel, civilian employees (to include local nationals) of US DOD agencies, or contract employees of companies with valid DOD contracts specifying government furnished material (GFM) will be provided. Property will not be sub-hand receipted to military or civilian employees of foreign nations unless an international agreement is in effect specifying that equipment can be issued to foreign personnel. If equipment is located in facilities belonging to non-US entities, the equipment must be sub-hand receipted to US personnel with access to the facility and/or reasonable ability to maintain positive control of the property.

(11) Loaning property from other activities, sections or units, without prior approval is prohibited. Written approval must be obtained from the directorate prior to loan property outside duty section. Provide copies of hand receipts supply as a back-up. Use DA Form 2062 or DA Form 3161 for temporary hand receipts. Hand receipts will include point of contact name, unit, email address, phone number, DEROS, and will be updated on a quarterly basis.

(12) In the event of loss, damage, or destroyed government property, immediately notify the directorate and Supply Representative for initiation of FLIPL. Sign block 12 of the DD Form 200 as the responsible officer.

(13) Notify directorate of projected absences for more than 30 days to ensure a responsible person is appointed as temporary Hand Receipt Holder (HRH) during absence and joint inventory can be conducted prior to departure.

(14) Upon notification of transfer (i.e. PCS, ETS, etc.), contact the supply personnel for clearance of hand receipt prior to departure. A 100% joint physical inventory must be conducted between the current PHRH and the incoming PHRH. All discrepancies must be resolved before clearance can be obtained.

(15) Always secure property when not in use and never leave unattended property in unsecure areas and/or common areas.

(16) Coordinate the turn-in of equipment through the designated Supply Representative.

Paperwork showing an item was exchanged will be turned in to supply along with a photo of the data plate for processing. Damaged property will require statements for possible FLIPLs.

(17) Ensure property purchased with the Government Purchase Card (GPC), found on installation (FOI), or procured through any other source other than 8A PBO is added to the property book within 24 hours of receipt on a DD Form 250, to include items received via contract or Military Interdepartmental Purchase Request (MIPR). FOIs are completed on DA Form 2765-1.

(18) Complete all required inventories, reconciliations and monthly reporting requirements NLT the 25th of each month and/or suspense date specified by HHB 8A PBO. Delinquency notices will be sent to USC XO and Supply NCOIC and immediate supervisor.

(19) Physically inventory 100% of the property on the hand receipt upon transfer of PHRH responsibilities in accordance with AR 710-2, or as directed by HHB 8A PBO or command.

(20) During change of PHRH, the incoming PHRH will –

(a) Inventory all the property, including components of end items, and verify the serial numbers before signing the hand receipt.

(b) Conduct the inventory jointly with the outgoing PHRH.

(c) Verify component hand receipts and shortage annexes, if there are any.

(d) Verify that sub-hand receipt holders are still authorized to have the property, and he/she is aware of the responsibility to safeguard the property and obtain a current inventory from him or her.

(e) Out-brief USC CDR or XO when delegated inventory findings and any FLIPL discrepancies.

k. Military personnel, DOD civilians, Korean National employees, and US contractors assigned to the UNC/CFC/USFK will –

(1) As required, sign sub-hand receipts for property issued by the PHRH.

(2) Take action to safeguard assigned property and promptly report lost, damaged or destroyed property to the PHRH.

(3) Understand they can be held administratively and financially liable for the loss, damage or destruction of property in their care.

(4) Cooperate with PHRH and Financial Liability Officer (FLO)s during inventories, investigations and other property accountability events.

(5) Follow all USC Supply Representatives and HHB 8A property book office instructions and procedures when assigned duty as a FLO for determining financial liability for lost, damaged, or destroyed property.

l. USC Supply Representatives will –

(1) Ensure that all property and equipment accounting, to include accurate records of all

types of property authorized/required in the organization, is established and maintained in accordance with DA Pam 710-2-1 and AR 25-400-2.

(2) Responsible for the establishment of hand receipts and the maintenance of all property book items and durable items in accordance with chapter 5, DA Pam 710-2-1.

(3) Verify with the PBO that all Table of Distribution and Allowances (TDA) authorized equipment to include nonexpendable component shortages are on-hand or on order.

(4) Verify with the PBO that all excess equipment has been identified and disposition action has been initiated. This also includes verifying the retention of excess items with directorates and submitting justification memorandums.

(5) Ensure all expendable and durable shortages are properly accounted for on shortage annexes and that the PHRH has validated by initialing and dating.

(6) Maintain the appropriate document register as delegated by the PBO and verify all expendable and durable component shortages are on order.

(7) Assist the PHRH in ensuring that all sensitive, cyclic, and Sets, Kits and Outfits (SKO) inventories are completed to standard and on time.

(8) Assist and provide guidance to the directorates and hand receipt holders during inventories.

(9) Initiate and submit all adjustment actions for property book adjustments.

(10) Issue, receive and/or turn-in excess supplies and equipment on behalf of the PHRHs.

(11) Acknowledge that as the custodian, the designated Supply Representative can be held administratively and financially liable for the loss, damage and/or destruction of property in the care of the PHRH as a result of negligence and failure to adhere to their duties and responsibilities as outlined in this regulation and AR 735-5, para 2-8a (4).

(12) Not be a sub-hand receipt holder for property outside his/her area of operation

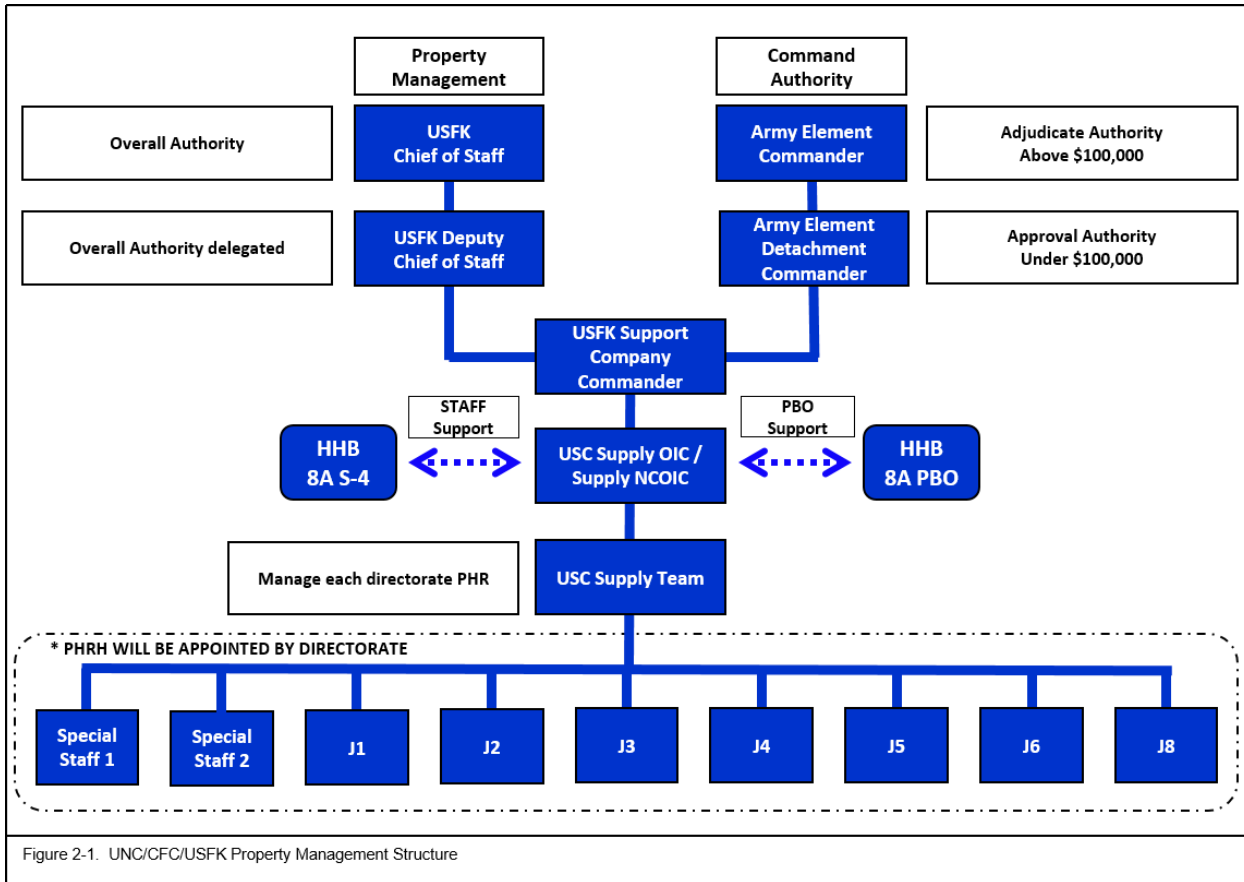


Figure 2-1. UNC/USFK Property Management Structure

2-2. Command Supply Discipline Program (CSDP)

a. UNC/CFC/USFK will establish its command supply discipline program as outlined in AR 710-2, appendix B and AR 735-5, chapter 11. As the unit receive its CSDP evaluation, the results of the evaluation will be used to standardize the unit's supply discipline requirements and make the supply program and property accountability more efficient regarding time spent monitoring hand receipt actions. To achieve this purpose, the CSDP will:

- (1) Ensure compliance with DA supply policy and procedures.
- (2) Determine the adequacy of established DA supply policy and procedures.
- (3) Identify supply problems to permit timely corrective action within the chain of command.
- (4) Formalize with the evaluating echelon a follow-up process to correct deficiencies.

b. Enforcement of Supply Discipline. Enforcement of supply discipline is accomplished through a combination of leadership, command emphasis, training, administrative measures, and disciplinary measures.

(1) Administrative measures. AR 735–5, paragraph 12-1 provides various administrative measures for accounting for lost, damaged, and destroyed property. These actions must be followed for the relief from property accountability. However, they are oriented to supply accountability and are not intended to be used as corrective or disciplinary actions. The assessment of financial liability is solely for the purpose of administratively recouping the value of losses to the U.S. Government.

(2) Disciplinary measures. The Commander/Chief of Staff recognizes that military discipline goes hand-in-hand with supply discipline. The Commander/COS has several tools available for use. These tools serve as both deterrence and corrective action. Disciplinary measures include reprimands, adverse efficiency reports, and Uniform Code of Military Justice (UCMJ) action.

c. Reacting to incidents of nonfinancial liability. Use of administrative and disciplinary alternatives need not be limited to cases involving the standards prescribed for financial liability. Even when no financial liability is found, the facts may warrant some form of command action, such as a failure to properly supervise an operation or a subordinate's actions. For example, there is little doubt that strong measures should be taken against a supply sergeant whose stocks were found by a command inspection to be \$10,000 short because of his or her misconduct, neglect, or inefficiency. However, similar action might also be appropriate against supervisors and/or the commander in the chain of command if an investigation revealed inadequate command supervision (failure to conduct or verify inventories, failure to conduct checks, and so on). If this occurs, command will take appropriate administrative or disciplinary actions.

d. Ensuring supply discipline and management controls. The best means of ensuring supply discipline is to be proactive and not reactive in supply operations. Supply discipline does not lend itself to infrequent emphasis. Enforcing discipline and compliance with regulations requires constant command emphasis. To effectively instill and maintain supply discipline, the commander and supervisors must routinely adhere to CSDP procedures and conduct supply discipline training for all subordinates; for example, hand receipt procedures and inventory techniques. Each supervisor needs to be actively engaged and supportive of the commander's program and allow HRHs to attend all supply discipline classes that will improve their awareness of supply discipline and policies.

e. Terms

(1) Supervisory personnel. All individuals in a position of responsibility whose job involves them with supply operations within or for the Army force structure. This applies to officers, warrant officers, noncommissioned officers, and civilians.

(2) Supply economy. The conservation of material by anyone dealing with Army supplies to ensure that only the proper item in the necessary amount is used to accomplish a task. The term "stewardship of resources" is synonymous with "supply economy."

(3) Supply discipline. The compliance with established DA regulations to administer supply economy effectively. Supply discipline applies to the use of supply funds and to all functions and levels of supply operations (from contractor through the national and retail level, to the user).

(4) Command Supply Discipline Program. A four-fold program addressing—

(a) Responsibilities of commanders and supervisory personnel to instill supply

discipline in their operations.

- (b) Guidance for evaluating supply discipline.
- (c) Feedback through command and technical channels for improving supply policy.
- (d) Follow-up to ensure supply discipline is maintained.

(5) Repeat finding. A discrepancy of noncompliance noted from a previous evaluation and unresolved beyond the established suspense date.

(6) Requirements listing. A compilation of existing regulatory requirements as a single source listing, organized by level of responsibility or function.

2-3. Property Responsibilities

Responsibility is the obligation of an individual to ensure Government property and funds entrusted to their possession, command, or supervision are properly used and cared for, and that proper custody, safekeeping, and disposition are provided.

a. There are five types of responsibilities and each has a respective relationship established to the levels of command. The responsibilities are –

(1) Command responsibility. Commanders are obligated to ensure all Government property within their command is properly used and cared for and that proper custody, safekeeping, and disposition are provided. Command responsibility is inherent in command and cannot be delegated.

(2) Supervisory responsibility. The obligation of a supervisor to ensure all Government property issued to or used by their subordinates is properly used and cared for and that proper custody, safekeeping, and disposition are provided. It is inherent in all supervisory positions, is not contingent upon signed receipts or responsibility statements and cannot be delegated.

(3) Direct responsibility. The obligation of a person to ensure all Government property for which they have receipted, is properly used and cared for, and that proper custody, safekeeping, and disposition are provided. Direct responsibility results from assignment as an accountable officer, receipt of formal written delegation, or acceptance of the property on hand receipt from an accountable officer. Commanders or directors of separate TDA activities will determine and assign in writing those individuals who will have direct responsibility for property.

(4) Custodial responsibility. 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, safekeeping, and disposition of the property are provided. Custodial responsibility results from assignment as a supply sergeant, supply custodian, supply clerk, or warehouse person, and is rated by, and answerable directly to, the accountable officer or the individual having direct responsibility for the property.

(5) Personal responsibility. The obligation of a person to exercise reasonable and prudent actions to properly use, care for, safeguard, and dispose of all Government property issued for, acquired for, or converted to a person's exclusive use, with or without receipt.

b. Responsibility relationships.

(1) Command and supervisory responsibility depend on the location of the property within the chain of command. This responsibility is a part of a job or position and is incurred by assuming that command or supervisory position. It cannot be delegated.

(2) Direct responsibility is a formal assignment of property responsibility to a person within the supply chain who has the property within their custody, but not necessarily in their possession or for their use.

(3) Personal responsibility always accompanies the physical possession of property.

c. Relationship between accountability and responsibility.

(1) Accountability pertains to maintaining formally prescribed property records for a property or sales account. It is an obligation officially assigned to a specific person and may not be delegated.

(2) Responsibility pertains to the care, custody, safekeeping, and disposition of government property. The specific type of responsibility depends on the relationship of the person to the property. Accountability and the five types of responsibility are separate obligations. They are incurred for separate reasons.

(3) Accountability and each type of responsibility carry specific duties.

(4) Financial liability can be assessed against any person who fails, through negligence or misconduct, to perform those duties and where such failure is the proximate cause of a loss to the Government

2-4. Required Training

a. All newly assigned primary hand receipt holders will receive briefing from USC CDR or XO when delegated and PBO and review briefing materials from PBO on hand receipt holder responsibilities and procedures.

b. Primary hand receipt holders will review the USFK supply SOP.

c. Primary hand receipt holders will participate Command Supply Discipline Program (CSDP) training from USC Supply Representatives.

Chapter 3 Property Accountability Procedures

3-1. Change of Primary Hand Receipt Holder (CPHRH) Procedures

a. Purpose. To establish and implement administrative procedures and requirements governing the CPHRH inventory. The CPHRH inventory constitutes an essential benchmark in the directorate's property accountability. It serves as the starting point for the incoming PHRH and is a means to guide the performance of the outgoing PHRH and all applicable SHRHs. Sufficient time must be afforded to properly conduct the **JOINT INVENTORY**. AR 710-2, table 2-2 provides a 30-day period. The AEDC, DCOS or USC CDR when delegated may grant an extension to the incoming PHRH. Request must be in writing and will specify the number of days extended, and the circumstances for this extension. PHRHs are authorized two 15-day extensions.

b. Responsibilities.

(1) Property Book Officer. The PBO will provide a CPHRH briefing to the incoming PHRH, outgoing PHRH, and the designated Supply Representative prior to the start of the inventory. This briefing will not take place after inventories have started. The PBO will provide a detailed briefing covering the responsibilities of all personnel involved in the CPHRH inventory, and a brief explanation of the below-mentioned material:

- (a) A current copy of hand receipt and sensitive items listing.
- (b) Nonexpendable shortage annexes validated by the PBO, if applicable.
- (c) Capital dollar value listing.
- (d) CPHRH packet checklist with templates.

(2) Incoming PHRH: Review DA Pam 710-2-1, paragraph 9-3 for a general overview on change of hand receipt holder procedures. Take a copy of the current unit hand receipt provided by the PBO and copies of the most current sub-hand receipts and balance the two against each other to ensure all property is accounted for at the user level. Verify with the unit supply personnel that all current publications are on-hand for all unit equipment where possible.

(a) Incoming hand receipt holder responsibility during this time is to inventory all equipment down to component level, verify serviceability, and the cleanliness of all equipment listed as on-hand. Make annotations by SHRH where equipment or components are missing, unserviceable, or lack cleanliness and pass this information onto the current PHRH for his/her corrective action.

(b) Upon completion, PHRHs will conduct a reconciliation with the designated Supply Representative to ensure that all identified discrepancies have been resolved and/or appropriate action to obtain relief from responsibility has been initiated. Incoming PHRH will also ensure that all applicable hand receipts have been updated and CPHRH packet has been submitted to USC XO or Supply NCOIC for QA/QC and vetting to the PBO for final review. Upon completion of these actions and PBO's approval of packet, the watermarked listings generated by PBO will be thoroughly reviewed and signed by both incoming and outgoing PHRHs to officially close out CPHRH inventories.

(3) Outgoing PHRH. Conduct pre-inventory 90 days prior to actual change of PHRH inventory. Correct all accountability and serviceability issues as noted. Develop an inventory schedule and distribute to all effected personnel. Add those inventory days to the unit training schedule. Empathize that all hand receipt holders will be present with all equipment laid out, by component, serviceable, and clean on identified days. Remember, it's not the responsibility of the incoming PHRH to locate personnel and equipment. Initiate any adjustment documents (i.e. AAR, FOI, FLIPL, etc.) as required.

(4) USC Supply Representatives. Monitor the DEROS dates of PHRHs and 120 Days prior to the CPHRH, start sending out notifications to the directorates and PHRHs that they are approaching their window of beginning procedures for CPHRH inventories. Ensure that Logistics Support Activity (LOGSA) and Army Enterprise Systems Integration Program (AESIP) has been accessed to verify that the most current TM and SC are on hand.

(a) Update all accountability records with pre-inventory results and turn-in unserviceable equipment as needed.

(b) Requisition all end-item and component shortages and have the PHRH validate shortage annexes as needed.

(c) Ensure that all discrepancies identified during the pre-inventories are rectified prior to the start of the actual inventory.

(d) Prepare CPHRH inventory folders which, and at a minimum, will consist of the following documents:

(1) Signed sub-hand receipts.

(2) Shortage annexes, if applicable.

(3) Applicable TM/SCs.

(e) Responsible for ensuring the CPHRH packet is completed and submitted in a timely manner.

(f) Ensure that a copy of the inventory result is placed on file.

c. Inventories. A 100% joint inventory of all assigned equipment will be conducted by the incoming and outgoing PHRHs. This inventory will include the following:

(1) 100% inventory down to component level.

(2) Use of the most current SC, TM, or H/R available in the Army system.

(3) Verification of equipment nomenclature, national stock number (NSN) and serial/registration numbers as needed.

(4) Serviceability and cleanliness of equipment.

(5) Verify calibration and maintenance requirements are up to date.

(6) Note deficiencies in all areas and pass to the current PHRH for correction.

d. Reconciliation. The incoming PHRH will conduct daily reconciliations to verify all discrepancies noted during the inventory and ensure the discrepancies have been corrected with the designated Supply Representative. This will include the following:

(1) A clean copy of the primary hand receipt validating the quantities, NSNs, and serial/registration numbers inventoried are what is listed on the hand receipt. If not, notify the current PHRH that discrepancies still exist.

(2) Review and ensure that all shortage annexes have been updated and Initialed/dated in the next column. No individual names should be listed in the To and From blocks on the DA Form 2062.

(3) Validate that all the equipment listed on the primary hand receipt has been hand

received down to individual users as applicable.

(4) Verify all equipment and components are on-hand or on-order.

(5) Verify all FOI equipment been added to the PHR.

e. Hand Receipt Signings. The outgoing and incoming PHRHs will receive the watermarked listings electronically for review and signature. Listings will be sent out upon final receipt of the CPHRH packet. The complete packet must be submitted 72 hours prior to the inventory end date or out-brief with command; whichever occurs first. Incoming PHRH will –

(1) Review the primary hand receipt and verify all quantities, NSNs, serial/registration numbers, etc. are correct and in agreement with what was inventoried.

(2) Ensure that all property listed are accounted for by an appointed HRH.

(3) Once all of the above has been verified and the outgoing PHRH has signed, sign above respective signature block acknowledging acceptance of responsibility for property, thus relieving the outgoing PHRH of responsibility. **Note:** If the hand receipt is not correct, do not sign until it is corrected. Ensure all data is accurate prior to signing.

(4) Validate shortage annexes and ensure that reservations are built for all shortages not on order; or submit a budget constraint memo.

Note: Incomplete CPHRH packets will result in a delay of PHRH receiving the watermarked listings.

f. Refer to HHB 8A's PBO's CPHRH SOP for further details on PBO's requirements.

3-2. Global Combat Support System – Army (GCSS-A) Reports and Listings

a. General. Global Combat Support System – Army (GCSS-A) is the tactical unit/ installation logistics and financial system for the U.S. Army. GCSS-A is an Enterprise Resource Planning (ERP) solution that tracks supplies, spare parts and organizational equipment. It tracks unit maintenance, total cost of ownership and other financial transactions related to logistics for all Army units. The system utilizes web-based capability to provide users access to information and exchange operational data related to tactical maintenance, materiel management, property accountability, tactical financials and other related sustainment functional areas. GCSS-A integrates tactical logistics enterprise information for leaders and decision-makers to provide a single maneuver sustainment picture to manage combat power.

b. Significant features of the system are that it –

(1) Provides commanders at all levels with increased visibility of the supply pipeline and equipment availability and near-real-time data that improves reporting for planning, execution, and readiness.

(2) Connects all users, at all echelons, to one web-based system and collapses thousands of local databases (i.e. Property Book Unit Supply Enhanced (PBUSE) Standard Army Retail Supply System (SARSS), Standard Army Maintenance System – Enhanced (SAMS-E), Unit Level Logistics System-Aviation (ULLS-A), etc.) into a single enterprise-wide system.

(3) Allows warfighters to order, move, track, account for, and maintain equipment and supplies from vendor to user.

(4) Is financially compliant; allows full auditability each fiscal year.

(5) Allows commanders to anticipate, allocate, and synchronize the flow of resources across all areas of operations.

(6) Provides a real-time view of funds to better manage and control costs.

(7) Supports current operations and adapts to future requirements.

c. Responsibilities.

(1) The PBO is responsible for managing the property within GCSS-A and ensuring accountability is maintained for each item listed in the system. All supply transactions and documents affecting the PHR will be processed through the property book office. The PBO is also responsible for granting access to the GCSS-A system.

(2) The USC is responsible for the asset visibility of the property within GCSS-A and ensuring that unit has approved retention documentation on file to account for assets on-hand not authorized by TDA or LOA. The USC Supply NCOIC is also responsible for granting access to the GCSS-A system.

(3) The PHRH is responsible for ensuring that equipment listed on their PHR is sub-hand receipted down in accordance with DA Pam 710-2-1, para 5-3. This is a mandatory requirement that all PHRHs in the organization maintain SHRs down to the user level. **Violations of this policy could result in the PHRH being held pecuniary liable for lost equipment.**

(4) The USC Supply Representatives are responsible for managing the PHRs and reassigning equipment according to action. All equipment moves will be initiated by the Supply Representative based upon supporting documentation on file. Supply Representatives will not add or remove equipment from a PHR without a signed changed document and/or some other form of issue or turn-in document. All moves will be accounted for accordingly and initiated at the unit level prior to submission to the property book office for processing. **Violations of this policy could result in the Supply Representative being held pecuniary liable for loss of accountability.**

d. Cycles. Supply documents submitted to the property book office are processed daily; however, NLT 72 hours after submission. The output of these actions is generated on transaction listings within GCSS-A and provides unit a status of transactions processed. The logistic offices generates weekly and monthly cycle reports; however, reports can be generated as often as required.

(1) Weekly Cycle

(a) Transaction Affecting Property Book Balance. This report lists transactions that affect the on-hand quantities and have been processed successfully and posted to the property book.

(b) Transactions not Affecting Property Book Balance. This report list transactions that have been processed but does not affect property book balances or due-in quantities.

(2) Monthly Cycle. The first workday of the month, the sensitive and cyclic inventories will be created, and inventory listings emailed out NLT COB of that first workday.

(a) Sensitive Item Inventory Listing will be printed on the first working day of each month. The inventory listing is used for the physical inventory of all sensitive, explosive, and hazardous items required to be inventoried in accordance with AR 710-2 and DA Pam 710-2-1. Units will download and save the report prior to executing any actions within the system. The person who conducts the inventory will sign the last page of the inventory and the PHRH will sign the commander's memorandum page. The report requires a two-part action: 1) digitally fill in all quantity blocks and digitally sign and 2) close inventory counts. The report will be digitally signed and returned NLT 1500 on the 25th day of each month with coversheet or the last workday if the 25th falls on a holiday or weekend.

(b) Quarterly Cyclic Inventory Listing will be printed within the first working day of each quarter prior to executing any actions. The inventory listing is used ILO the 100% physical inventory of approximately 25% of all equipment issued to the PHRH as per DA Pam 710-2-1, para 9-6. The PHRH will ensure that the inventory is conducted and annotated on the organization's planning/training calendar. The report requires a two-part action: (i) digitally fill in all quantity blocks and digitally sign and (ii) close inventory counts (MI04). The report will be digitally signed and returned NLT 1500, on the 25th day of each quarter with coversheet or the last workday if the 25th falls on a holiday or weekend.

(c) Unit Hand Receipt, used to validate transactions that took place during the previous reporting period. Each PHRH is required to sign the automated hand receipt and return NLT 1500 on the 25th day of each quarter with coversheet.

(d) Reports that are signed late will require a letter of lateness addressed thru the PBO to the AEDC or DCOS or USC CDR when delegated for endorsement prior to acceptance of late reports by the PBO.

3-3. Local Purchase Request

The Chief of Staff has delegated approval authority for local purchases to the Deputy Chief of Staff. The DCOS can delegate this authority to the directorate Chief. This can be further delegated to the billing officials. All requests, regardless of type of equipment, will be routed through the PHRH, USC Supply Representatives, USFK Support Company and Property Book Officer for approval and/or authorization.

3-4. Lost, Damaged or Destroyed Property

a. General. Property management responsibility includes the determination or assessment of pecuniary liability for the loss, damage, or destruction of government property resulting from negligence, willful misconduct or deliberate unauthorized use. When DA property becomes lost or damaged by causes other than fair wear and tear, take administrative action according to this AR 735-5 regardless of the Accounting Requirements Code (ARC) assigned to the property. This action will determine the facts concerning the incident and the amount of the loss to the Government, assess financial liability if appropriate, and/or provide relief from responsibility and accountability. The responsible officer (PHRH) must conduct a thorough preliminary inquiry to identify the relevant facts and events leading to the loss, damage, or destruction.

b. Adjustment Documents. The PHRH may obtain relief from property responsibility by initiating one of the following actions:

- (1) DD Form 362 (Statement of Charges/Cash Collection Voucher)
- (2) Cash sale provisions.
- (3) DD Form 200 (Financial Liability Investigation of Property Loss)
- (4) Board action according to AR 15–6 as used in conjunction with DD Form 200.
- (5) Abandonment order.
- (6) Damage statement.
- (7) Memorandum to adjust losses of durable hand tools and components of SKO.
- (8) Memorandum to adjust losses of durable and expendable items.
- (9) Memorandum for record to adjust nonexpendable items consumed in use.
- (10) DD Form 361 (Transportation Discrepancy Report).
- (11) SF 364 (Report of Discrepancy).

c. Reestablishment of Accountability. Reestablishment of accountability for property book items processed on adjustment documents and dropped from the records, but later recovered, will be documented on a memorandum requesting reestablishment of accountability. Specific actions will be adhered to as outlined in AR 735-5, para 14-14. The memorandum will be provided to the HHB 8A PBO and the property records will be adjusted accordingly.

3-5. Financial Liability Investigations for Property Loss (FLIPL) Procedures

a. The PHRH will initiate action to begin either a FLIPL and/or an AR 15-6 investigation (when sensitive items/CCI are involved) immediately upon discovering that property is lost, damaged or destroyed.

b. Time constraints for processing FLIPLs:

(1) Initiate and present all Financial Liability Investigation of Property Loss to the appointing or approving authority no later than 15 calendar days after the date of discovering the discrepancy. The initiator of the DD Form 200 will normally be the hand receipt holder, unit commander or agency head, the accountable officer, or the individual with the most knowledge of the incident.

(2) Each step within the investigation is to be processed within a specific number of days (see appendix B), following the discovery of the loss or damage of Government property. When delayed beyond the below listed processing times, the person responsible for the delay will prepare a written statement explaining the reason for the delay and attach it to the DD Form 200 as an exhibit.

(3) Under normal circumstances, do not exceed 75 calendar days total processing time. If the investigation reaches and/or exceeds 75 calendar days from the discovery of loss, the USC XO or CDR will submit a weekly verbal report to the DCOS and the AEDC regarding the status of the

FLIPL and the estimated completion date. For every 30 days that lapses, a written statement will be prepared explaining the reason for the delay and attached to the DD Form 200 as an exhibit.

c. US Army procedures outlined in references 1-4e & 1-4k will be followed. The USC XO or Supply NCOIC will provide advice and assistance on initiating documents with the following steps taken:

(1) The Supply Representatives are responsible for the preparation and accuracy of all DD Form 200 (see figure 3-2), Financial Liability Investigation of Property Loss document, by completing blocks 1 and 3 – 10, to include the preparation of the checklist, DA Form 7531, blocks 1,2, part A and part B.

(2) The PHRH completes and signs Block 12 of the DD Form 200 and forwards it to the USC XO or Supply NCOIC through his/her Supply Representatives for final review and to receive an investigation number. The USC XO or Supply NCOIC, after assigning an investigation/inquiry number in block 2 of the FLIPL, will forward the document to the PBO to obtain a document number. If the lost item is a TA-50 item, the same procedure will be followed, however, the CIF PBO will provide the document number.

(3) The USC XO or Supply NCOIC will submit the document to the Appointing Authority within 15 calendar days following the discovery of the LDDT of US Government property. Should the USC XO or Supply NCOIC determine a financial liability investigation is warranted, they will initiate a TMT tasking to request for a FLO in the appropriate grade. Appointing authority will issue an appointment letter to the financial liability investigating officer under the provisions of references. If controlled items are involved and an AR 15-6 investigation is required, the AEDC will issue an appointment letter to the designated investigating officer under the provisions of references.

(4) Financial liability investigating officers will report to USC XO or Supply NCOIC for instructions in conducting the investigation and expeditiously carry out the investigation, to include required legal review.

(5) When completed, financial liability investigating officers will return to USC XO or Supply NCOIC to ensure investigation is sufficient. If the investigation is conducted under FLIPL procedures, the subject individual(s) of the investigation will be notified of the pending results and the DD Form 200 will be forwarded to the USFK J4 for review. After the USFK J4 reviews, DD Form 200 will be forwarded to the AEDC for approval/signature. Financial liability investigations conducted under AR 15-6 procedures will also be forwarded to the USFK J4 for review and will be submitted to the AEDC for approval and action on the findings.

(6) The AEDC will approve or send back the FLIPL or AR 15-6 investigations. If approved, the subject individual(s) will be formally provided with written notification of the results. AEDC will also determine any further actions required as a result of the AR 15-6 investigation.

(7) If the subject individual(s) appeal the decision, the DD Form 200, along with the subject individual(s) written statement of appeal will be reviewed by SJA and will be forwarded to the AEDC for final decision.

(8) When all actions (to include appeals) are completed, USC XO or Supply NCOIC will forward DD Form 200 to the appropriate Finance & Accounting Office for collection under cover of a transmittal document requesting acknowledgement of receipt.

(9) Completed FLIPL will be filed in accordance with AR 25-400-2 and copy provided to HHB 8A PBO to officially close out the supporting document file.

3-6. Disclosure of Property Accountability and Financial Liability Investigations for Property Loss (FLIPL) Records

a. All Property Accountability and FLIPL records (electronic and hardcopy) created for Government use and delivered to the Government are Federal records property. Disclosure of such records is subject to the provisions of the Freedom of Information Act (FOIA) (5 USC 552), as amended, and the Privacy Act (PA) of 1974 (5 USC 552a), as amended.

b. Requests for records will be forwarded through the USFK FOIA/PA Command Officer or proper channels for action as needed (for example, FOIA or PA requests).

Investigation of Property Loss Time Segments

Step 1
Investigation of Property Loss
Initiation Process

Starts with the discovery of loss, damage or destruction

- Preliminary search for the missing item(s)
 - Identification of the missing, damage or destroyed items using Army Portion FEDLOG
 - Gather dates and circumstances
 - Initiation of the Financial Liability Investigation of Property Loss, DD Form 200
 - Complete the narrative portion
 - Get inquiry/investigation number assigned
 - Get document/voucher number assigned
- Provide the investigation of property loss to the appointing/approving authority

End the initiation process

15 days Active Army
75 days ARNG/USAR

Step 2
Investigation of Property Loss
Investigation and Recommendation Process

Starts after the document/voucher number is assigned by the accountable officer and the investigation of property loss is provided to the appointing/approving authority

- Appoint an investigation officer if deemed necessary
- Review the property records
- Release damaged equipment for repair
- Obtain statements
- Ascertain the facts
- Determine the proximate cause
- Calculate the actual loss
- Make recommendation
- If financial liability is recommended, notify individual(s)
- Consider respondent's rebuttal statement
- Provide to the approving authority

End of the investigation and recommendation process

30 days Active Army
85 days ARNG/USAR

Cumulative days (step 1 total days plus step 2 total days)

45 days Active Army
160 days ARNG/USAR

Step 3
Investigation of Property Loss
Adjudication Process

Starts upon receipt by the approving authority from the Initiator, appointing authority, or the investigation officer as appropriate

- Review by the approving authority
 - If not already done, notify individual(s) of financial liability recommendation
 - Jag review (when assessment of financial liability is sought)
- Decision by the approving authority

End of the adjudication process

10 days Active Army
80 days ARNG/USAR

Cumulative days when investigating officer is assigned (step 1 total days plus step 2 total days plus step 3 total days)

75 days Active Army
240 days ARNG/USAR

Cumulative days when investigation officer is not assigned (step 1 total days plus step 3 total days)

45 days Active Army
155 days ARNG/USAR

Step 4
Notify individual being charged

30 days Active Army
60 days ARNG/USAR

Step 5
Provide to FAO/USPFO for collection
Initiation Process

1 day Active Army
1 day ARNG/USAR

Note 1: Time used to notify the respondent of the investigation officer's recommendation to assess financial liability is not counted against the time constraints for step 2.

Note 2: Time used to notify the respondent of the approving authority's recommendation to assess financial liability is not counted against the time constraints for step 3.

Note 3: Should the JAG review take longer than 14 days, remainder of the time is not counted against the time constraints in step 3.

Note 4: ARNG and USAR units that have been mobilized will use the active duty time constraints.

Figure 3-1. Investigation of Property Loss Time Segments

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS							
1. DATE INITIATED (YYYYMMDD) 20151001		2. INQUIRY/INVESTIGATION NUMBER 2AWAB0-15-01			3. DATE LOSS DISCOVERED (YYYYMMDD) 20150930		
4. NATIONAL STOCK NO. C10345 8415-01-519-8399	5. ITEM DESCRIPTION Coat Army Combat Uniform Large Regular		Add More Items	6. QUANTITY 1	7. UNIT COST 36.00	8. TOTAL COST 36.00	
9. CIRCUMSTANCES UNDER WHICH PROPERTY WAS (X one) (Attach additional pages as necessary)				Add Page	<input checked="" type="checkbox"/> Lost <input type="checkbox"/> Damaged <input type="checkbox"/> Installation <input type="checkbox"/> Destroyed <input type="checkbox"/> OCIE		
SGT John A. Doe was missing one each ACU coat at the shift change inventory. No coats were issued during e shift on 29-30 September 2014, therefore the missing coat is lost. SGT Doe stated that someone must have stolen it during the night.							
Exhibit A through F							
10. ACTIONS TAKEN TO CORRECT CIRCUMSTANCES REPORTED IN BLOCK 9 AND PREVENT FUTURE OCCURRENCES (Attach additional pages as necessary) Continue to reiterate and enforce the necessity for individuals to guard or secure equipment at all times.							
11. INDIVIDUAL COMPLETING BLOCKS 1 THROUGH 10							
a. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, ZIP Code) EUSA-BD-A A Company, 34th Engineer Battalion Fort Knox, KY 401			b. TYPED NAME (Last, First, Middle Initial) Doe, Merlin X., SSG, Squad Leader		c. DSN NUMBER 315-123-4569		
			d. SIGNATURE DIGITAL SIGNATURE 123456789		e. DATE SIGNED 20151001		
12. (X one) <input checked="" type="checkbox"/> RESPONSIBLE OFFICER (PROPERTY RECORD ITEMS) <input type="checkbox"/> REVIEWING AUTHORITY (SUPPLY SYSTEM STOCKS)							
a. NEGLIGENCE OR ABUSE EVIDENT/ SUSPECTED (X one) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		b. COMMENTS/RECOMMENDATIONS Request investigation to ensure all policy and procedures were followed.					
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, ZIP Code) EUSA-BD-A 234th Engineer Battalion Fort Knox, KY 40121			d. TYPED NAME (Last, First, Middle Initial) Doe, John A., CPT, Commanding		e. DSN NUMBER 315-456-8132		
			f. SIGNATURE DIGITAL SIGNATURE 123456789		g. DATE SIGNED 20151115		
13. APPOINTING AUTHORITY							
a. RECOMMENDATION (X one) <input checked="" type="checkbox"/> APPROVE <input type="checkbox"/> DISAPPROVE		b. COMMENTS/RATIONALE Recommended approval of the financial liability investigating officer's findings to hold SGT Doe financially liable for failing to properly secure Government equipment.			c. FINANCIAL LIABILITY OFFICER APPOINTED (X one) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, ZIP Code) EUSA-BD-A 234th Engineer Battalion Fort Knox, KY 40121			e. TYPED NAME (Last, First, Middle Initial) Doe, Shanna Y., LTC Commanding		f. DSN NUMBER 315-456-8132		
			g. SIGNATURE DIGITAL SIGNATURE 123456789		h. DATE SIGNED 20151115		
14. APPROVING AUTHORITY							
a. RECOMMENDATION (X one) <input checked="" type="checkbox"/> APPROVE <input type="checkbox"/> DISAPPROVE		b. COMMENTS/RATIONALE Approved to hold SGT John A. Doe, financially liable in the amount entered in block 15d. SGT Doe's basic pay at the time of loss was \$2,146.00			c. LEGAL REVIEW COMPLETED IF REQUIRED (X one) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A		
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, ZIP Code) EUSA-BD-A 1st BCT, 2nd Infantry Division Fort Knox, KY 40121			e. TYPED NAME (Last, First, Middle Initial) Doe, Dean S. III, COL, Commanding		f. DSN NUMBER 315-159-000		
			g. SIGNATURE DIGITAL SIGNATURE 123456789		h. DATE SIGNED 20151205		

DD FORM 200, JUL 2009

PREVIOUS EDITION IS OBSOLETE.

Adobe Designer 5.0

Figure 3-2. Sample DD Form 200

15. FINANCIAL LIABILITY OFFICER		
a. FINDINGS AND RECOMMENDATIONS (Attach additional pages as necessary)		<input type="button" value="Add Page"/>
<p>I have examined all the available evidence shown in Block 9 and exhibits A through F. I also conducted numerous additional interviews and obtained other evidence and have attached them to this investigation, exhibits G through M. The ACU coat was lost due to failure to properly secure Government property. The loss was a result of simple negligence on the part of SGT John A. Doe.</p> <p>SSG Zoe was assigned the task of outfitting the deploying forces of the 234th Infantry Battalion. His operation was set-up on the airfield. He ran a 24 hour operation with eight Soldiers, 12 hour shifts. There was an NCO assigned to each shift. SGT Doe had the night shift. There were approximately ten airfield personnel on duty at night. These airfield personnel move around freely throughout the facility.</p> <p>On the night of 29 September 2014, SGT Doe released everyone to go to chow at 2200hrs. He was the only one from the detail left on the airfield. After all had left for chow, SGT Doe went to the back room to use the computer to read and send some e-mails. He did not leave anyone to watch the supplies out on the floor. He did not have eyes on the supplies while in the back room. SGT Doe admits to staying in the room until everyone returned from chow.</p> <p>At the morning shift detail inventory, it was discovered that a large regular ACU coat was missing. None of the detail admitted to taking the ACU coat. All airfield personnel were interviewed but none admitted to knowing or seeing the thief. It was likely stolen during the time the items were unguarded, between 2200 and midnight, when SGT Doe was in the back room. The identity of the thief is still unknown. SGT Doe had supervisory responsibility for the unissued items. A Statement of Charges was offered to SGT Doe to pay for the loss but he refused to sign it.</p> <p>The ACU coat was not depreciated as it was new when it was determined missing.</p> <p>Recommended that SGT John A. Doe be held liable in the amount of \$36.00 and all others be relieved of responsibility for the lost item. SGT Doe's base pay at the time of loss was \$2,146.00.</p> <p>Exhibit A through M attached.</p>		
b. DOLLAR AMOUNT OF LOSS	c. MONTHLY BASIC PAY	d. RECOMMENDED FINANCIAL LIABILITY
36.00	0.00	36.00
e. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, ZIP Code)	f. TYPED NAME (Last, First, Middle Initial)	g. DSN NUMBER
EUSA-BD-A A Company, 234th Engineer Battalion Fort Knox, KY 40121	Doe, Joel B. IL T	315-723-6745
	h. DATE SUBMITTED TO APPOINTING AUTHORITY (YYYYMMDD)	i. DATE APPOINTED (YYYYMMDD)
	20151030	20151010
	j. SIGNATURE	k. DATE SIGNED
	DIGITAL SIGNATURE 123456789	20151029
16. INDIVIDUAL CHARGED		
a. I HAVE EXAMINED THE FINDINGS AND RECOMMENDATIONS OF THE FINANCIAL LIABILITY OFFICER AND (X one)		
<input type="checkbox"/> Submit the attached statement of objection.		<input checked="" type="checkbox"/> Do not intend to make such a statement.
b. I HAVE BEEN INFORMED OF MY RIGHT TO LEGAL ADVICE. MY SIGNATURE IS NOT AN ADMISSION OF LIABILITY.		
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, ZIP Code)	d. TYPED NAME (Last, First, Middle Initial)	e. DSN NUMBER
EUSA-BD-A A Company, 2nd Engineer Battalion Fort Knox, KY 40121	Doe, John A.	315-985-4568
	f. SIGNATURE	g. DATE SIGNED
	DIGITAL SIGNATURE 123456789	20151116
17. ACCOUNTABLE OFFICER		
a. DOCUMENT NUMBER(S) USED TO ADJUST PROPERTY RECORD		
W6212F 5284-1010		
b. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, ZIP Code)	c. TYPED NAME (Last, First, Middle Initial)	d. DSN NUMBER
EUSA-BD-PBO 1st BCT, 2nd Infantry Division Fort Knox, KY 40121	Doe, Reginald A.	315-549-7135
	e. SIGNATURE	f. DATE SIGNED
	DIGITAL SIGNATURE 123456789	20151010
DD FORM 200 (BACK), JUL 2009		<input type="button" value="Reset"/>

Figure 3-2. Sample DD Form 200 -Continued

Appendix A References

DOD Instruction 4165.14, Real Property Inventory (RPI) and Forecasting, w/Change 2, 31 August 2018

DOD Instruction 5000.64, Accountability and Management of DoD Equipment and Other Accountable Property, w/Change 2, 31 August 2018

DOD Manual 4140.01 DoD Supply Chain Material Management Policy W/Change 2, 31 August 2018.

DLM 4000.25-2, Military Standard Transaction Reporting and Accountability Procedures, 9 October 2018 (Change 11)

AR 15-6, Procedures for Administrative Investigations and Board of Officers

AR 25-400-2, The Army Records Information Management System (ARIMS)

AR 710-2, Supply Policy below the National Level

AR 710-3, Inventory Management Asset and Transaction Reporting System

AR 725-50, Requisition, Receipt, and Issue System

Army Regulation 735-5, Property Accountability Policies

DA Pam 710-2-1, Using Unit Supply System (Manual Procedures)

DA Pam 735-5, Property Accountability Procedures and Financial Liability Officers Guide

Common Tables of Allowances (CTA) 50-909, Field and Garrison Furnishings and Equipment, 20 November 2008

Global Combat Support System-Army (GCSS-A) End User Manual

Appendix B

Special Staff Breakdown 1 and 2

a. Special Staff 1 is consist of following directorates

- (1) Commander's Strategic Initiatives Group (CSIG)
- (2) Command Chaplain (FKCH)
- (3) Command Safety (FKSF)
- (4) Inspector General (FKIG)
- (5) Public Affairs Office (PAO)
- (6) Secretary Joint Staff (SJS)
- (7) Staff Judge Advocate (SJA)
- (8) Status of Forces Agreement (SOFA) Secretariat
- (9) USFK Acquisition (FKAQ)
- (10) USFK Engineers (FKEN)
- (11) USFK Historian (FKHO)
- (12) USFK HQ Commandant (USFK HQ COMDT)
- (13) USFK Knowledge Management (FKKM)
- (14) USFK Record Management (FKRM)
- (15) USFK Transformation & Restationing (T & R)

b. Special Staff 2 is consist of following directorates

- (1) Airforce Element (AFELM)
- (2) Combined Joint Fires Element (CJFE)
- (3) Combined Joint Provost Marshal (CJPM)
- (4) Multi National Coordination Center (MNCC)
- (5) Navy Element (NELM)
- (6) United Nation Command IMO (UNC IMO)
- (7) United Nation Command Military Armistice Commission (UNCMAC)

GLOSSARY
Abbreviation

8A	Eighth Army
AAR	Administrative Adjustment Report
AEC	Army Element Commander
AEDC	Army Element Detachment Commander
AR	Army Regulation
CCI	Controlled Cryptographic Items
CFC	Combined Forces Command
COS	Chief of Staff
CSDP	Command Supply Discipline Program
CTA	Common Tables of Allowances
DA	Department of Army
DCOS	Deputy Chief of Staff
DD	Department of Defense (forms only)
DOD	Department of Defense
FLIPL	Financial Liability Investigation of Property Loss
GCSS-A	Global Combat Supply System - Army
GFM	Government Purchase Card
GPC	Government Purchase Card
HHB	Headquarters and Headquarters Battalion
HQ	Headquarters
MTOE	Modification Table of Organizational Equipment
SJA	Office of the Judge Advocate
PB	Property Book
PBO	Property Book Officer
PHR	Primary Hand Receipt

PHRH	Primary Hand Receipt Holder
ONS	Operational Needs Statement
QA/QC	Quality Assurance / Quality Control
SJS	Secretary Joint Staff
SHR	Sub-Hand Receipt
SHRH	Sub-Hand Receipt Holder
SKO	Sets, Kits and Outfits
SOP	Standard Operating Procedure
TDA	Table of Distribution and Allowances
TDY	Temporary Duty
THRH	Temporary Hand Receipt Holder
UNC	United Nations Command
US	United States
USFK	United States Forces Korea