

**United Nations Command
Unit #15259
APO AP 96205-5259**



**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 96205-5237**



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

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Property Accountability

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

***This is the first edition of this regulation.**

For the Commander:

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Summary. This publication establishes responsibilities associated with the management and accountability of United States (US) government owned property for the United Nations Command (UNC), Combined Forces Command (CFC), and United States Forces Korea (USFK) staffs.

Summary of Change. This is the initial edition; a full review of its contents is required.

Applicability. This regulation applies to all US personnel assigned to the UNC, CFC, or USFK staffs.

Supplementation. Issue of further supplements to this regulation by subordinate commands is prohibited unless prior approval is obtained from Headquarters (HQ) USFK, (FKJ4), Unit #15237, APO AP 96205-5237.

Forms. USFK forms are available at <http://www.usfk.mil>.

Records Management. Records created as a result of processes prescribed by this memorandum must be identified, maintained, and disposed of according to AR 25-400-2 or applicable service regulations. Record titles and descriptions are available on the Army Records Information System website at <https://www.arims.army.mil>.

Suggested Improvements. The proponent of this memorandum is HQ USFK, (FKJ4). Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) to the HQ USFK, (FKJ4-IP), Unit #15237, APO AP 96205-5237.

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Section I GENERAL

1. PURPOSE. This regulation establishes policy and procedure for safeguarding United States (US) owned property and investigating loss of property when necessary.

2. REFERENCES.

a. Department of Defense (DOD) Instruction 5000.64, Accountability and Management of DOD-Owned Equipment and Other Accountable Property

b. DOD Instruction 4165.14, Real Property Inventory and Forecasting

c. DOD Supply Chain Materiel Management Regulation

d. DOD 4000.25-2-M, Military Standard Transaction Reporting and Accounting Procedures

e. Army Regulation 735-5, Policies and Procedures for Property Accountability

f. Army Regulation 710-2, Supply Policy Below the National Level

g. Army Regulation 15-6, Procedures for Investigating Officers and Board of Officers

h. Army Pamphlet 735-5, Financial Liability Officers Guide

i. Memorandum IMKO-AB-LG-PCB, Primary Hand Receipt Holders Duties and Responsibilities, 9 February 2006.

3. COMMANDER'S INTENT. To ensure that all US government property provided for use by the US elements of the UNC, CFC and USFK staffs is properly accounted for and that damage or loss is expeditiously investigated.

4. GENERAL PROVISIONS.

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

b. All CFC/UNC/USFK organizational and installation property will be accounted for on the appropriate property book and controlled by the US Army Garrison-Yongsan (USAG-Y) Property Control Branch (PCB).

c. All Financial Liability Investigations of Property Loss (FLIoPL - formerly known as Reports of Survey) and/or Army Regulation (AR 15-6) investigations for property loss will be processed through the US Army Troop Command - Korea (USATC-K).

d. All UNC/CFC/USFK property loss investigation findings and recommendations under FLIoPL or AR 15-6 procedures will be approved by the USFK Assistant Deputy Chief of Staff (ADCS).

Section II RESPONSIBILITIES AND TRAINING

5. RESPONSIBILITIES.

a. USFK Chief of Staff will exercise overall authority for the safekeeping and disposal of supplies and equipment on the joint staff and the US portions of the combined and United Nations staffs.

b. USFK ADCS will:

(1) Ensure staff principals are regularly advised of property accountability and responsibilities and the status of the property accountability in UNC/CFC/USFK.

(2) Serve as the Approval Authority for all FLIoPL and AR 15-6 investigations initiated by the USATC-K to investigate property loss for the UNC/CFC/USFK headquarters (see Appendix A).

(3) Receive and analyze the weekly tracking sheet from the USATC-K that depicts the status of all FLIoPLs. Use the tracking mechanism to ensure that all financial liability investigating officers are making positive progress towards the completion of assigned FLIoPLs.

c. USFK Deputy Assistant Chief of Staff, J4 will provide guidance and oversight in all areas of the acquisition, safekeeping and disposal of supplies and property for the UNC/CFC/USFK headquarters.

d. UNC/CFC/USFK Staff Principals will:

(1) Put procedures in place to ensure safekeeping and accountability of government owned property within their Directorate is maintained.

(2) Appoint, in writing, primary hand receipt holder(s) to manage and control organization and installation property within the directorate. On large staffs, authority to appoint primary hand receipt holders may be delegated to, but, not below, Division Chief or Executive Officer level. The appointing officer of the primary hand receipt holder is the responsible officer when investigations of property loss are initiated.

(3) Direct primary hand receipt holders to review, become familiar with, and follow all supply requisitioning and property accountability procedures of the USAG-Y Directorate of Logistics (DOL) Property Control Branch (PCB). This includes, but is not limited to, supply Standard Operating Procedures (SOP), training materials, and other directives issued by the USAG-Y PCB.

(4) Ensure primary hand receipt holders do not depart the command until the USAG-Y PCB has certified, in writing, that all assigned property has been transferred or accounted for. Also ensure sub-hand receipt holders do not depart the command without properly clearing their sub-hand receipt with the primary hand receipt holder.

(5) Designate financial liability investigating officers in the correct grade when notified by the Secretary, Combined and Joint Staff (SCJS) or other authority, within their directorate. Ensure financial liability investigating officers comply with all requirements outlined by the USAG-Y PCB and the applicable regulations.

e. SCJS will:

(1) When requested by the USATC-K, S4, task Staff Directors to designate assigned UNC/CFC/USFK US military or civilian personnel in the appropriate grade as financial liability investigating officers.

(2) Maintain a roster to ensure financial liability investigating officer assignments are equitably distributed across the staff.

f. USATC-K, 8th Army will:

(1) Provide guidance and oversight for joint and combined property accountability issues.

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

(3) When a determination is made that the loss should be investigated, either under FLloPL or AR 15-6 procedures, request that the SCJS identify an investigating officer for appointment.

(4) Prepare the FLloPL or AR 15-6 financial liability investigating officer's appointment memorandum and sign as the Appointing Authority. The USFK Office of the Judge Advocate (OJA) may be contacted for assistance in preparing appointment memorandums. Appointment memorandums should require that investigating officers receive a legal briefing from an USFK OJA attorney before starting investigations.

(5) Maintain files and assign investigation/inquiry numbers for all joint and combined financial liability investigations.

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

(7) Monitor the FLloPL or AR 15-6 process and provide the USFK ADCS a weekly tracking sheet on the status of all FLloPL or AR 15-6 financial liability investigations. The tracking sheet 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 Prepared
- (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 Financial Liability Investigating Officer
- (8) Obtain Legal Review, when required, from the USFK OJA.
- (9) Process the FLIoPL or AR 15-6 through the supporting finance office, when financial liability has been assessed.
- g. CFC/UNC/USFK primary hand receipt holders (PHRH) will:
- (1) Review, become familiar with, and follow all supply requisitioning and property accountability procedures of the USAG-Y PCB. This includes, but, is not limited to, supply SOP, training materials, and directives issued by the USAG-Y PCB.
 - (2) Promptly complete all required inventories, reconciliations and other property reporting requirements:
 - (a) Physically inventory 10% of property on the hand receipt monthly IAW the USAG-Y SOP. The USAG-Y PCB will designate items on the HR to be inventoried during that month. Delinquency notices will be sent to the Appointing Authority or immediate supervisor when completed inventories are not received within the suspense date.
 - (b) Physically inventory 100% of the property on the hand receipt upon transfer of PHRH responsibilities IAW AR 710-2, or as directed by USAG-Y PCB.
 - (c) Physically inventory explosives and hazardous items monthly, as required by AR 710-2.
 - (d) Physically inventory sensitive and controlled cryptographic items (CCI) quarterly, as required by AR 710-2.
 - (3) 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.
 - (4) Ensure that property purchased using the Government Purchase Card (GPC), found on installation, or procured through any other source other than the USAG-Y PBO is reported to the USAG-Y PCB by submitting DD Form 250 (Material Inspection and Receiving Report) and recorded on the property book
 - (5) Promptly report lost, damaged or destroyed property to the Area II PCB. The USAG-Y PCB will determine if the initiation of an AR 15-6 investigation is warranted for CCI/sensitive items. The responsible officer will indicate in block 12 of the DA Form 200 if an investigation is warranted for reasons of neglect or abuse.

(6) Do not accept, transfer or dispose of any property without completing required receipt/issue documents processed by the USAG-Y PCB.

(7) Initiate a FLIoPL investigation immediately upon discovering that property is lost, damaged or destroyed. The USATC-K S-4 will initiate an AR 15-6 investigation immediately if necessary. The USAG-Y PCB and USATC-K, S-4 will provide financial liability investigating officer with information necessary to conduct the investigation when duly appointed.

(8) During change over of PHRHs, 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 that he/she is aware of the responsibility to safeguard the property, and obtain a current inventory from him or her.

g. Military personnel, DOD civilians, Korean National employees, and DOD contractors assigned to the UNC/CFC/USFK HQs will:

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

(2) Take action to safeguard assigned property and promptly report lost, damaged or destroyed property to the primary hand receipt holder.

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

(4) Cooperate with primary hand receipt holders and financial liability investigating officers during inventories, investigations and other property accountability events.

(5) Follow all USATC-K, S4 and USAG-Y PCB office instructions and procedures when assigned duty as a financial liability investigating officer for determining financial liability for lost, damaged, or destroyed property.

6. REQUIRED TRAINING.

a. All newly assigned primary hand receipt holders will review briefing materials from the USAG-Y PCB on hand receipt holder responsibilities and procedures.

b. Primary hand receipt holders will review the USAG-Y PCB supply SOP.

c. USFK ADCS will periodically update the senior staff on the status of property accountability issues in the joint and combined headquarters.

APPENDIX A

PROCEDURES FOR CONDUCTING FINANCIAL LIABILITY FOR PROPERTY LOSS INVESTIGATIONS

1. The primary hand receipt holder will initiate action to begin either a FLIoPL and/or an AR 15-6 investigation (when sensitive items are involved) immediately upon discovering that property is lost, damaged or destroyed.
2. US Army procedures outlined in references 1a & d will be followed. The USAG-Y PCB will provide advice and assistance on initiating documents, with the following steps taken:
 - a. The primary hand receipt holder prepares the initial DD Form 200 (Financial Liability Investigation of Property Loss) document by completing blocks 1 and 3 – 10, and also prepares the checklist, DA Form 7531, blocks 1,2, part A and part B.
 - b. The primary hand receipt holder completes and signs Block 11 of the DD Form 200 and forwards to the official that appointed the hand receipt holder. That individual is the Responsible Officer for the property loss action.
 - c. Responsible Officer (Individual that appointed the primary hand receipt holder reporting the loss) completes and signs Block 12 and forwards the document to the USAG-Y PCB who will assign the FLIoPL a document number and forward to the USATC-K S4 Office. Key to this step is completing block 12a, determination if negligence or abuse is suspected.
 - d. The USATC-K S4 will review the document and assign an investigation number in block 2 of the DD Form 200. Should the USATC-K S4 determine a financial liability investigation is warranted, SCJS will be notified to designate a financial liability investigating officer in the appropriate grade. Commander, USATC-K will issue an appointment letter to the financial liability investigating officer under the provisions of reference 1a. If controlled items are involved and an AR 15-6 investigation is required, the Commander, USATC-K will issue an appointment letter to the designated investigating officer under the provisions of reference 1c.
 - e. Financial liability investigating officers will report to USATC-K S-4 for instructions in conducting the investigation and expeditiously carry out the investigation, to include required legal review.
 - f. When completed, financial liability investigating officers will return to USATC-K S4 to ensure investigation is sufficient. If the investigation is conducted under FLIoPL 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 Assistant Deputy Chief of Staff for approval/signature. Financial liability investigations conducted under AR 15-6 procedures will also be forwarded to the Assistant Deputy Chief of Staff for approval and action on the findings.
 - g. The USFK Assistant Deputy Chief of Staff will approve or send back the FLIoPL or AR 15-6 investigations. If approved, the subject individual(s) will be formally provided with written notification of the results. The USFK Assistant Deputy Chief of Staff will also determine any further actions required as a result of the AR 15-6 investigation.
 - h. If the subject individual(s) appeal the decision, the DD Form 200, along with the subject individual(s) written statement of appeal will be forwarded to the USFK Deputy Chief of Staff for final decision.

i. When all actions (to include appeals) are completed, USATC-K S4 will forward DD Form 200 to the appropriate Finance & Accounting Office for collection under cover of a transmittal document requesting acknowledgement of receipt.

APPENDIX B

SAMPLE OF COMPLETED DD FORM 200, FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS							
PRIVACY ACT STATEMENT							
AUTHORITY: 10 USC 2775; DoD Directive 7200.11; EO 9397. PRINCIPAL PURPOSE(S): To officially report the facts and circumstances supporting the assessment of financial charges for the loss, damage, or destruction of DoD-controlled property. The purpose of soliciting the SSN is for positive identification.				ROUTINE USE(S): None. DISCLOSURE: Voluntary; however, refusal to explain the circumstances under which the property was lost, damaged, or destroyed may be considered with other factors in determining if an individual will be held financially liable.			
1. DATE INITIATED (YYYYMMDD)		2. INQUIRY/INVESTIGATION NUMBER Entered by USATC-K			3. DATE LOSS DISCOVERED (YYYYMMDD)		
4. NATIONAL STOCK NO.	5. ITEM DESCRIPTION Blocks 1,3-8 completed by Hand Receipt Holder ICW Area II PCB			6. QUANTITY	7. UNIT COST	8. TOTAL COST	
9. CIRCUMSTANCES UNDER WHICH PROPERTY WAS (X one) <input type="checkbox"/> LOST <input type="checkbox"/> DAMAGED <input type="checkbox"/> DESTROYED <i>(Attach additional pages as necessary)</i> Hand receipt holder completes and references any attachments in this section.							
10. ACTIONS TAKEN TO CORRECT CIRCUMSTANCES REPORTED IN BLOCK 9 AND PREVENT FUTURE OCCURRENCES <i>(Attach additional pages as necessary)</i> Important section - Hand receipt holder completes ICW Responsible Officer							
11. INDIVIDUAL COMPLETING BLOCKS 1 THROUGH 10							
a. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>			b. TYPED NAME <i>(Last, First, Middle Initial)</i> Hand Receipt holder completes Block 11.			c. DSN NUMBER	
			d. SIGNATURE			e. DATE SIGNED	
12. (X one) RESPONSIBLE OFFICER (PROPERTY RECORD ITEMS) REVIEWING AUTHORITY (SUPPLY SYSTEM STOCKS)							
a. NEGLIGENCE OR ABUSE EVIDENT/ SUSPECTED <i>(X one)</i> <input type="checkbox"/> YES <input type="checkbox"/> NO		b. COMMENTS/RECOMMENDATIONS Responsible officer (individual that appointed the hand receipt holder) completes Block 12. It is important that the responsible officer checks Block 12a. and provides a recommendation in 12b.					
c. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>			d. TYPED NAME <i>(Last, First, Middle Initial)</i>			e. DSN NUMBER	
			f. SIGNATURE			g. DATE SIGNED	
13. APPOINTING AUTHORITY							
a. RECOMMENDATION <i>(X one)</i> <input type="checkbox"/> APPROVE <input type="checkbox"/> DISAPPROVE		b. COMMENTS/RATIONALE Completed by USATC-K			c. FINANCIAL LIABILITY OFFICER APPOINTED <i>(X one)</i> <input type="checkbox"/> YES <input type="checkbox"/> NO		
d. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>			e. TYPED NAME <i>(Last, First, Middle Initial)</i>			f. DSN NUMBER	
			g. SIGNATURE			h. DATE SIGNED	
14. APPROVING AUTHORITY							
a. RECOMMENDATION <i>(X one)</i> <input type="checkbox"/> APPROVE <input type="checkbox"/> DISAPPROVE		b. COMMENTS/RATIONALE Completed by the USFK Assistant Deputy Chief of Staff (ADCS)			c. LEGAL REVIEW COMPLETED IF REQUIRED <i>(X one)</i> <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A		
d. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>			e. TYPED NAME <i>(Last, First, Middle Initial)</i>			f. DSN NUMBER	
			g. SIGNATURE			h. DATE SIGNED	

DD FORM 200, OCT 1999

PREVIOUS EDITION IS OBSOLETE.

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APPENDIX B (Cont')

15. FINANCIAL LIABILITY OFFICER			
a. FINDINGS AND RECOMMENDATIONS <i>(Attach additional pages as necessary)</i>			
Completed by the Investigating Officer. Statements and other documents will be noted and attached.			
b. DOLLAR AMOUNT OF LOSS		c. MONTHLY BASIC PAY	d. RECOMMENDED FINANCIAL LIABILITY
e. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>		f. TYPED NAME <i>(Last, First, Middle Initial)</i>	g. DSN NUMBER
		h. DATE REPORT SUBMITTED TO APPOINTING AUTHORITY <i>(YYYYMMDD)</i>	i. DATE APPOINTED <i>(YYYYMMDD)</i>
		j. SIGNATURE	k. DATE SIGNED
16. INDIVIDUAL CHARGED			
a. I HAVE EXAMINED THE FINDINGS AND RECOMMENDATIONS OF THE FINANCIAL LIABILITY OFFICER AND <i>(X one)</i>			
<input type="checkbox"/> Submit the attached statement of objection. <input 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 <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>		d. TYPED NAME <i>(Last, First, Middle Initial)</i>	e. SOCIAL SECURITY NUMBER
f. DSN NUMBER		g. SIGNATURE	h. DATE SIGNED
17. ACCOUNTABLE OFFICER			
a. DOCUMENT NUMBER(S) USED TO ADJUST PROPERTY RECORD			
Completed by the Area II Property Control Branch			
b. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>		c. TYPED NAME <i>(Last, First, Middle Initial)</i>	d. DSN NUMBER
		e. SIGNATURE	f. DATE SIGNED

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GLOSSARY

Abbreviation

ADCS	Assistant Deputy Chief of Staff
AR	Army Regulation
CCI	Controlled Cryptographic Items
CFC	Combined Forces Command
DOD	Department of Defense
FLIoPL	Financial Liability Investigation of Property Loss
GFM	Government Furnished Materiel
GPC	Government Purchase Card
HQ	Headquarters
OJA	Office of the Judge Advocate
PCB	Property Control Branch
PHRH	Primary Hand Receipt Holder
SCJS	Secretary Combined/Joint Staff
SHRH	Sub-Hand Receipt Holder
SOP	Standard Operating Procedure
UNC	United Nations Command
US	United States
USAGY	United States Army Garrison Yongsan
USATC-K	United States Army Troop Command - Korea
USFK	United States Forces Korea