



Math Matters!

October 1, 2005

PROPERTY ACCOUNTABILITY
STANDARD OPERATING PROCEDURES

Department of Defense Dependents School – Europe
Logistics Division

A. RESPONSIBILITIES

1. All DoDDS-Europe personnel, including students, are responsible for the proper care and safeguarding of DoDDS-Europe property.

2. The issue or loan of DoDDS-Europe property for personal use to school personnel and students is prohibited except for property specifically authorized for such use; for example, athletic uniforms or equipment, musical instruments, special education equipment, and etc. **Employees who bring private property to the workplace do so of their own volition. Employees are urged to use caution when using personal property at work and to understand that they, and not the government, are at risk for its replacement if lost or stolen. All such property must be marked as "PERSONAL PROPERTY" plus the name of the owner.**

Part I – Accountable Officer

1. The Accountable Officer is responsible for:
 - a. Establishing the property management procedures for DoDDS-Europe and ensuring that these procedures remain consistent with applicable laws and regulations.

 - b. Overseeing the operation and maintenance of DPAS.

 - c. With the assistance of the DoDDS-Europe Property Book Officer, the Accountable Officer will ensure that 100% of the hand receipt accounts are scheduled and, to the best of his/her ability, inventoried annually; that special inventories are conducted when necessary, that copies of the inventories are returned promptly within the suspense timeframe or extensions are granted for valid reasons.

 - d. Provide technical guidance, oversight, dispute resolution and training to District Property Book Officers in his/her area of responsibility or as required.

 - e. Provide assistance and training to Hand Receipt Holders/Property Custodians for division/staff offices at the DoDDS-Europe offices and, as requested by the district offices to supplement their own training programs.

 - f. Monitor Hand Receipt Holder compliance in meeting inventory due dates, in providing properly annotated hand receipt listings and the required documentation for the Property Book Officer to reconcile the account.

g. Prepare appointment letters for newly assigned Hand Receipt Holders and relief letters for departing Hand Receipt Holders.

h. Conduct and/or participate in quality assurance reviews of hand receipt accounts. Write review reports and report findings and recommendations to the Hand Receipt Holder.

i. Schedule all annual inventories.

j. Review and approve for turn-in to DRMO all accountable property no longer used or needed.

Part II – Property Book Officer (DoDDS-Europe)

1. Property Book Officer is responsible for:

a. Establish a suspense listing of pending DD Form 200 (Report of Survey) actions. Perform follow up on outstanding actions with the District Property Book Officer and Hand Receipt Holder at the conclusion of the 45-day period to determine the status of the DD Form 200. Record the receipt of each DD Form 200 on the suspense list and provide the original to the Accountable Officer for review and signatures. Perform all required follow-ups.

b. Assign an inquiry/investigation number and document number which will be used to adjust the official property record and provide these numbers to the Hand Receipt Holder or Property Custodian when requested.

c. Provide technical guidance, oversight, dispute resolution and training to the District Property Book Officers, and Property Custodians as required. Ensure compliance with established policies and standard operating procedures as defined herein. In conjunction with the Accountable Officer, determine what corrective action is required.

d. Provide assistance and training to DPBO's, School Property Custodians and Area Office personnel and, as requested by the district offices to supplement their own training programs.

e. Conduct and/or participate in quality assurance reviews of hand receipt accounts in the accountable area. Generate reports, report findings and make recommendations to the Accountable Officer, District Property Book Officer, Hand Receipt Holder and District Superintendent.

f. Monitor and track all annual and special inventories.

g. Review and track the DPBO's biennial quality assurance reviews (property validations) by establishing or using the established log to track deficiencies and their resolution by the Hand Receipt Holder. Provide assistance to the District Property Book Officer when requested in resolving issues resulting from these reviews.

h. In conjunction with the Accountable Officer, establish an internal quality control program to review each reconciled hand receipt for accuracy and timeliness of data transcription. Include in the plan those minimum requirements established in the Property Accounting Management Control Plan.

Part III – District Property Book Officers

NOTE: All Districts should have a Property Book Officer and a Property Custodian on their staffs. The District Property Book Officer will only have access to the accounts of the activities within that district; the Property Custodian will have access to the District Office account only. The Property Custodian can act as the DPBO or vice versa in case of an emergency, however, this cannot be a permanent arrangement.

1. District Property Book Officers, District Offices and schools are required to insure that Nonexpendable Property increases, decreases, transfers and losses are accounted for in DPAS. The Hand Receipt Holder (HRH) and/or the Property Custodian (PC) will submit supporting documentation (DD 1348-1A's, DD 250's, DD 1155's, DA 4949's, etc.) to the District PBO within 5 working days of the transaction.

2. Approval must be obtained from the DoDDS-Europe Accountable Officer prior to the purchase or receipt of all accountable property, regardless of the source.

3. Once approval is obtained and procurement action is completed, the following documentation must be provided to the DPBO:

Note: All documentation sent to the DPBO for processing must be TYPED.

a. If GPC purchase:

Accountable Officer approval form

Cash Register receipt slip

DD250 (that will include the following)

Serial#, barcode#, noun, make, model, price, mfr. And MU

b. If procurement office purchase:

Copy of the contract (DD1155 or 1449) and AO approval or ITRA

Serial#, barcode#, noun, make, model, price, mfr. And MU

4. District Property Book Officers will review all documentation prior to posting as follows:

- a. Hand Receipt Holder Transfer Documents – An offline document prepared by the Property Custodian
DA 3161's
Shipper's Signature (Losing School)
Receipt Signature (Gaining School)
Make/Model/ Mfr/Serial Number/Doc Num and Barcode # with HRH or PC signature
- b. Defense Reutilization Marketing Office (DRMO) transactions – Will be processed in DPAS by the Property Custodian. DPAS Hand Receipt Holder Manual August 2001 Chapter 3. DD 1348-1A with Addendum to include the HRH and DRMO signature. **The DPBO will not process any DA 1348-1 over 15 working days from the time of turn-in without the required AO memorandum.**
- c. Receipt from Local Purchase (LP)/GPC –
DD 1155 or DD 250, Copy of Charge Slip with HRH/PC signature
Barcode, Serial number, Make, MU code, Model, price and Mfr.
- d. Receipt from Donation –
Donation Letter
Signed by Donor and Hand Receipt Holder
DD250 Material Receiving and Inspection Report with Barcode, Serial Number, Make, Model, MU code, price, Mfr and HRH/PC signature

3. ALL posted transactions will be immediately visible to the hand receipt holder in DPAS through established reports or online inquiries to the DPAS database.

NOTE: District Property Book Officers are not the authenticator of signatures on documents. Only if the DPBO has good reason to suspect the signature on a document has been falsified will he/she question its validity. **Accountable property and Durable item(s) should be listed on separate DA 3161's.**

Posting Transactions to the DPAS

1. All transactions posted to the DPAS database will be supported by signed documentation in the property file. **All transaction documents must contain a SCHOOL document number. The DPBO will assign a document number for all transaction documents. Document numbers for DD1348-1 will be assign by the PC.**
2. Documents posted to DPAS will be marked with the following information:
Julian or calendar date posted DPBO initials
3. Documents posted to DPAS will be filed within three day of posting.

Official Hand Receipt Account Files

1. Each District Property Book Officer is responsible for maintaining the Hand Receipt files for all activities in their area of responsibility. The Hand Receipt file supports all actions reflected in the DPAS database. These records will be maintained in accordance with the DoDEA M 4100.2 and the DoDEA records management guidance. These files will consist of separate sections for:

a. Correspondence District Property Book Officer's Appointment Letter Other general correspondence related to the account.

b. Transaction Documentation (Suspense/Active/Inactive)

A file will be maintain for each activity. All posted documents relating to gains, losses, and adjustments, along with supporting documents, will be filed in chronological order by document number. Files will be maintained on a fical year basis and will not be purged until the next year's inventory is reconciled.

c. Annual Inventory

A copy of the school/activity's current year signed reconciled inventory and the prior year's copy will be maintained until the next year's inventory is reconciled. The current year then becomes the new prior year and the old prior year inventory can be retired.

d. Reports of Survey (Suspense/Completed)

Information copies of Reports of Survey (ROS) will be maintained in suspense file pending receipt of action copies from the approving authority.

e. Follow the file management guidance in the DoDEA M 4100.2 and the DoDEA records management issuance.

Coordinating Transfer Documentation

1. **Documentation for transfers from one school or activity to another must be maintained in both school's/activity's property records file.** The gaining activity will maintain the original copy.

2. If the document has the receiving school or activity signature, it will be posted as a Hand Receipt Holder Transfer (HRH Transfer) from the DPAS Hand Receipt Module from the losing activity's record to the gaining activity's record. The source document number assigned by the loosing activity will be used.

3. If the document has only a shipping activity's signature, the PBO will contact the gaining activity to verify receipt. If receipt is verified, the PBO will either (1) fax the document to the activity for a signature or (2) instruct the PC to make the transaction using the document number of the losing activity, print it out, sign it and forward it to the Property Book Officer.

4. When the transfer has been posted, and the document annotated as such, the DPBO will insure that both activities receive a posted copy and the documentation is filed in the transaction folder of the affected accounts.

Processing Annual and Special Inventories

1. Annual inventories will be conducted for each DoDAAC. This will occur on a cycle to be determined by the Accountable Officer, but no later than one year from the signature date of the prior inventory. These inventories will be conducted using the Intermec Scanner.

2. Special inventories will be conducted at the change of HRH/PC. The Inventories must be conducted using the DPAS Automated Inventory Processing Module and the Intermec scanner per instructions outlined in the DPAS HRH Training Manual Chapter 7. Only when the Property Custodian DPAS USER ID and LAST INV DATE are updated in DPAS will the items be considered accounted.

3. Special inventories for closing activities will be conducted at the direction of the Accountable Officer three- to six-months prior to the scheduled closure. These inventories will be conducted with the coordination of the DSO. The DSO will use the reconciled inventory to distribute accountable property.

4. Preparation and inventory instructions will be provided by the Accountable Officer.

Note: Once an activity has down loaded the data for scanning, the DPBO will not process any transactions for that activity until the inventory has been reconciled.

6. The Property Custodian must notify the DPBO when he/she has completed the inventory and uploaded the data to DPAS. The DPBO will:

- a. Generate an Inventory Reconciliation Report for that activity
- b. Review the report for Overages, Shortages, for items scanned that is assigned to another account and any other discrepancies that exist.
- c. The DPBO will notify the Property Custodian for all required documents needed to reconcile the inventory. DA Form 4949 (Administrative Adjustment Report) is used to annotate all changes/updates to the hand receipts. The appropriate adjustment documents (DA Form 3161, DD Form 1149, 1155, 1348-1A, etc.) must accompany the inventory adjustment report. The District Property Book Officer is responsible for insuring that the resolution of all outstanding issues occur.
- d. In DPAS, the DPBO will code each item listed with the appropriate Resolution Code and/or Suspected Loss Code in the Manage Inventories module.

- e. Once the inventory reconciliation process is completed, the DPBO will forward the hand receipt holder the **HRHRECEIPT.iqr** icon. This icon is use to print the Accountable Hand Receipt Listing and the hand receipt holder should review and sign this listing, make one copy for the school/activity and forward the original copy to the DPBO. In addition, the DPBO with forward a copy to the Accountable Officer.

Note: Electronic copies will be accepted.

As part of the inventory process, the District Property Book Officer will prepare a weekly status report for the Accountable Officer on the progress of activities conducting inventories in their district.

Processing: Reports of Survey

1. Reports of Survey (DD Forms 200) are to be initiated by the activity reporting the loss and forwarded for action to the district superintendent (serving as the appointing authority for schools) or the appropriate individual in the chain of command as specified in DoDEA M 4100.2, Chapter VIII. The appointing authority forwards the DD Form 200 with recommendations and their signature to the approving authority who provides a copy to the Accountable Officer. After approval, the approving authority forwards the original copy to the Accountable Officer for signature and removal of the items from the Hand Receipt.

2. On receipt, the DoDDS-E Property Book Officer will determine if the incoming DD Form 200 is for action or suspense.

- a. If it is a suspense copy, log it in and provide it to the Accountable Officer for review with appropriate notes documenting the results of your review as follows: (a) insure that the location field in the property record for the item(s) are annotated appropriately, and (b) check the property record for the reported serial number(s). This verification process should determine whether the item was transferred improperly to another activity and picked up by the gaining activity as found on installation. If the serial number and item description match, consider the item found and have the losing activity generate appropriate documentation to the gaining activity to document the transfer. If not found, forward the suspense copy to the Accountable Officer for review. After the Accountable Officer has reviewed the suspense copy for sufficiency, either (a) hold it in the suspense file pending receipt of the approved action copy or (b) return it to the originating office for correction and resubmission.

If it is an action copy, review the report to ensure that all appropriate blocks have been completed properly and forward it to the Accountable Officer with a recommendation that it be processed.

- b. When the Accountable Officer has determined that the approved DD Form 200 can be posted to the property record:

1. Post the transaction to each item record using the assigned document number and referencing the ROS number in the comment field
2. Stamp date and initial the original DD Form 200. Provide a copy to the Hand Receipt Holder, and one copy to the DPBO to be file in the official HRH folder.

Excess Serviceable/unserviceable Property

1. The activity PC reports all excess accountable property to the District Property Book Officer. When the report is received, DPBO will determine whether or not there is a known requirement elsewhere.

- a. If there is, direct the activity to transfer the item to that activity.
- b. If there is not, the Accountable Officer will approve/disapprove and/or provide disposition instructions to the District Property Book Officer.

2. Once action has been taken, post the transfer or disposal transaction to the DPAS property record in accordance with DoDEA M 4100.2 and this SOP based on action taken.

Processing Donations

1. The instructions in DoDEA M 4100.2, Chapter VI, will be followed for donations accepted by DoDEA principals or other personnel. Properly completed and signed donation letters will be prepared by the HRH/PC and forwarded to the District Property Book Officer for addition to the activity's hand receipt. Documentation will contain all required data elements including an assigned bar code. **Donated computer equipment must have prior approval from the Information Technology Division of the Directors Office or HQ in order for it to be added to the inventory and maintained by the IT maintenance contractor.** Without IT approval in advance, the equipment can be used by the activity, but will not be repaired using government funds when it becomes unserviceable and it cannot be connected to the DoDDS-E network.

Validation of Hand Receipts

1. Each District Property Book Officer is required to perform biannual reviews on each of their hand receipt accounts. Each District Property Book Officer will be provided with copies of the current validation review during the initial setup of their office files. When completed, a copy of these validations will be forwarded to the Accountable Officer, DoDDS-Europe within 30 days of the review. **A validation schedule must also be provided to the DoDDS-E, PBO.**

2. Each activity validated is required to provide a plan of action to correct deficiencies within 30 days of the review to the District Property Book Officer. A copy of this plan of action should be

forwarded to the Accountable Officer, DoDDS-Europe within 15 days of receipt by the District Property Book Officer. The Hand Receipt Holder and the Property Custodian of the account must sign this plan of action.

Part IV – Property Custodian (PC)

1. The PC is responsible for administering the daily property program/functions for the account such as, preparing all required documentation, controlling property in the supply room(s), maintaining a perpetual inventory of nonexpendable property and informal supply records of durable items, maintain and assign sub-hand receipt for each staff member, preparing reports and appropriate documentation for excess/unserviceable items, disposing of, or transferring items to another activity.
2. Regulations require that qualifying government property should be controlled and physically accounted for using an established property accountability system. DoDEA utilizes the Defense Property Accountability System (DPAS) to accomplish this requirement. All accountable property, also known as nonexpendable items, requires accountability.

Required Accountable Property Records/Files

1. DoDEA activities are required to establish and maintain property and property related files for each hand receipt account. The following is a list of files which are required to be on hand, however, the HRH may wish to make additional files as deemed necessary for the account.

a. Correspondence

1. Hand Receipt Holder's Appointment Letter
2. Signed Hand Receipt Holder's Statement
3. Self Assessment
4. PC Appointment
5. Other general correspondence related to the account

b. Transaction Documentation (Active)

1. All posted documents relating to gains, loses, and adjustments, along with supporting documents, such as 1348-1's, 4949's, 1155's, 3161 and 250's. All files will be filed in chronological order, by document number, as received from the DPBO. Files will be maintained on a fiscal year basis.

c. Annual Inventory

2. A signed copy of the school/activity's current year reconciled inventory. This inventory will be maintained until replaced by the next years reconciled inventory.

d. **Reports of Survey (Suspended)**

1. Information copies of the Reports of Survey (ROS) that have been forwarded to the next higher activity for processing. These copies will remain on file until the report has been finalized and posted copy is received from the DPBO. The posted copy will be maintained for 5 years.

e. **Suspense File**

1. The suspense file will contain all the documents sent forward to the DPBO for posting with date sent indicated. Upon receipt of posted copies, the suspense copy will be discarded and the posted copy filed. This file must be monitored for timely return of documents from the DPBO. The DPBO should be contacted when posted documents are not received within a reasonable time.

f. **Sub-Hand Receipts**

1. This file will contain signed sub-hand receipts from all personnel within the activity that have been issued accountable property.

NOTE: All files will be maintained for 2 years. In accordance with 4100.2m VIII, Section J, DD Form 200's must be maintained for 5 years.

NEW ACQUISITION OF GOVERNMENT ACCOUNTABLE PROPERTY:

1. Approval must be obtained from the DoDDS-E accountable officer prior to the purchase of any accountable property, *regardless of the source*.
2. Receipt of accountable property must be reported to the DPBO immediately. The following documentation must be provided:

A. Required Documentation

Accountable Officer approval form
ITRA (IT equipment only)
Administrative/Education/Server

B. Also, one of the following that includes a complete description of the item.

DD Form 1155

DD Form 1449

DD Form 250 Material Inspection and Receiving Report

These **must** include a TYPED listing of barcode, serial number, make, model, MU and price.

C. Include other source documents such as:

Packing Slip/Invoice

Cash Register Receipt (IMPAC)

Warranty Information (if not on source documentation)

Sub-Hand Receipts

1. Sub-Hand receipts will be used to identify all accountable property not under the direct control of the property custodian. Signed copies will be maintained in the sub-hand receipt file. Copies will also be provided to each sub-hand receipt holder. **Sub-hand receipts will not be used as the sole means to conduct an annual inventory.**
2. This process creates the assignment of accountable property for each staff member as required by DoDEA M 4100.2, Chapter IV, Section I. It is suggested that the numbering system begin with 001 until all of staff members are identified.
3. If a room has more than one person, enter the primary name of the individual that begins the day in the room. Use the Alternate Sub-Hand field to identify the other individual. Each name entered should be consistent in the structure of the last name and first name.
4. Unless information is provided on the documentation for new accountable property submitted to the DPBO, data entered into the DPAS system will not be assigned to any sub-hand receipt holder. **This action occurs at the school level.**
5. Additionally, each property record requires assignment to each sub-hand receipt holder. This action creates the Area Custody Receipt Report (**ACR**), which every school staff member is required to sign, acknowledging his or her responsibility to safeguard government property.
6. If accountable items are assigned to individuals beyond the hand receipt holder and property custodian, a separate sub-hand receipt number is created. This account ensures that individuals have been briefed on the requirement to safeguard government property under their control and may be assessed liability in case property is lost or stolen.

Turn-in Actions

1. All DRMO turn-ins must be approved by the Accountable Officer (AO). To receive approval:
 - a. Secure a turn-in appointment date at the DRMO prior to entering the data in DPAS.
 - b. After obtaining an appointment, the PC must enter all selected property for disposal into the DPAS database for approval.
 - c. A separate document number is required for DPAS forms to be generated for each stock number. You may enter as many items of the same stock number to one document number. **A document number is made up using the activity's DoDAAC, julian date and serial number. The serial number must start with 0001.** (HE34051670001)
 - d. Supplemental information on the turn in forms should include, but limited to:
 - Excess to DoDDS
 - If computer item, Hard drive has been removed/degaussed
 - e. Once the DD Form 1348-1 is completed, the PC will email the document number(s) with the appointment date to the DPBO for approval. The DPBO will check each DA Form 1348-1 for completion. The DPBO will send the completed request to the AO for approval.
 - f. When approval has been granted, the PC will print out the DA Form 1348-1 and turn the property in to DRMO.
 - g. The property custodian should communicate with their local DRMO activity on the requirements for number copies of the DD Form 1348-1A. Pen and ink changes will **not be made on the DD Form 1348-1**. Alteration to the form may be cause for rejection by the DPBO. If error occurred during the selecting process, correct data and reprint the form. Be accurate in your data entry. Delete serial record before the form is printed. Actions in DPAS should be taken no more than **7 days** prior to requesting approval.
Note: Any changes made on the DD Form 1348-1 require a Memorandum from HRH.
 - h. The school's property custodian must send the signed original DD Form 1348-1 or electronic copies to the DPBO for adjustment to the hand receipt account **within 15 working days from the time of Turn-In**.

Donated Property

1. Policies and procedures are established for DoDEA activities to accept donated property from military organizations, activities, organizations or individuals. Refer to Chapter VI, DoDEA 4100.2 for complete policies and procedures for donated property. When donated property is

accepted in writing (officially), it is important to note that DoDEA also accepts the responsibility for the safeguard and upkeep of the property.

NOTE: If the property is computer related equipment, Information Technology (IT) Division must approve or the item will **NOT** be maintained when unserviceable.

Donation Officials: directors, deputy directors, district superintendents, accountable officers, business managers, school principals, and assistant principals may accept donated property.

3. Donations by nongovernment sources:

- a. Property offered for donation by a nongovernment source must be done in writing to a donation official. Statements and information required on the written document may be found at APPENDIX (DoDEA donation form letter). The DoDEA donation official and the donor will complete and sign the donated property letter. If the DoDEA donation official does not feel it is in the government's interest to accept the property, the property may be refused. Donated equipment will not be repaired or maintained at DoDEA expense (appropriated funds) unless DoDEA has formally accepted it.
- b. For nonexpendable items, the original letter will be forward to the DPBO, one copy will be kept in the activity's accountable property transaction file, one copy will be filed in the donated property file, and one copy will be given to the donor or his/her representative. For durable/expendable property, the original signed letter will be filed in the donated property file and one copy will be given to the donor or his/her representative.

4. Donations by Government sources:

- a. All property accepted by DoDEA from government sources **MUST** go through or via DRMO, **NO EXCEPTIONS.**

NOTE: This applies also to DoDEA's excess property. DRMO is the only authorized organization to transfer such property to government or non-government organizations or individuals.

Transfer of accountable property between DoDDS Activities.

1. When accountable property is authorized to be transferred from one DoDDS activity to another, several actions must be taken to insure the item(s) are placed on the correct hand receipts by the DPBO and at the same time establishing an audit trail.

2. The losing activity will create an offline DA Form 3161 with a document number. It will include the gaining School DoDAAC, serial number, barcode number, and nomenclature.

Note: All forms must be typed and accountable property and Durable item(s) must be on separate DA Form 3161.

3. The losing activity remains responsible for an accountable item until the DPBO receives the original signed document from the gaining activity. The gaining activity is responsible for submitting the original DA Form 3161 with both losing and gaining signatures to the DPBO. Both losing and gaining activity will retain a copy for their accountable property records.

4. The DPBO will post the HRH transfer to DPAS using the source document number from the DA3161. A posted copy of the transaction will be sent to both activities for their files.

Conducting an Inventory.

1. All accountable property at each DoDDS-Europe activity must be inventoried at least once a year using the Intermec scanner. The annual inventory is to be a 100% hand-on identification process to be performed by the property custodian and verified by the HRH.

Note: All documents will be processed prior to start of the inventory and no adjustments will be made until the inventory is completed. Do not forward any document to the DPBO office during the inventory process.

2. Insure that all accountable property has been bar coded and defective barcodes are replaced before conducting the inventory.

3. Coordinate with all sub-hand receipt holders to establish a time to inventory his/her property.

4. Develop a systematic plan to cover all areas of the activity, and actually account for each item of accountable property visually.

5. Have the HRH to suspend all movement of accountable property during the inventory process.

6. Before downloading your data, contact your DPBO to make sure all transaction documentation have been processed.

7. The barcode scanner **MUST BE USED** to inventory all accountable property at your location.

8. **Upload Scanner Data.** After scanning, the user will upload the data back to the database. Submission of this data allows DPAS to initialize the data and compare it to the database. The difference between what was initialized and what was inventoried is shown on the reconciliation reports.

1. **Reconciliation Report.** Results of the inventory are posted once the upload is complete. The user should review the reconciliation report. This report will provide the user with any **overages, shortages**, reconciled records, and any **errors** that may have occurred.
2. **Reconciliation Actions.** The user will review the reconciliation report and resolve all **overages, shortages**, etc. Use DA Form 4949, Administrative Adjustment Report to annotate all changes/updates to your hand receipt. The appropriate adjustment documents (DA Form 3161, DD Form 1149, 1155, 1348-1A, etc.) must accompany the administrative adjustment report. Please review section H, paragraphs 2 through 2c 3 of DoDEA Manual 4100.2 for information pertaining to the DA 4949 and adjustment documents. All adjustment documentation must be forward to the DPBO.

9. After the inventory has been reconciled by the DPBO, the PC will print a copy for the hand receipt holder to review and sign. Make one copy for the school/activity file and forward the original or send electronic copies to the DPBO.


Reports of Survey

1. Reports of Survey (DD Form 200) are to be initiated when an item can no longer be accounted for. This can be the result of theft, an undetermined loss due to poor record keeping or destruction of the item.
2. Most reports of survey are required as a result of the annual inventory. In all cases, the ROS must be reported within 5 working days. Your activity is instructed to submit the report within 15 days.
3. In the case of theft due to a break-in, proper authorities must be notified and a report of survey initiated immediately.
4. The original is forwarded to the next higher lever for processing. For schools, the next higher lever is the District Superintendent Office (DSO), and for the DSO, the next higher level is the Director Office. One copy will be retained in the suspense file and a courtesy copy sent to the Logistics Division. Block 1- 17 must be completed at the activity prior to submission, and all supporting documents, such as statements, exhibits, and police reports where applicable, must be attached.

SOP
October 1, 2005

5. Instructions for preparing the DD Form 200 can be found in DSM 4100.2, page VIII-19 through VIII-25 and DoDDS-E Reoprt of Survey SOP, dated October 1, 2004.

Any question regarding this procedure in general should be directed to the DoDDS-E PBO.


DIANA J. OHMAN
Director, DoDDS-Europe


JONATHAN HARRIS
Accountable Officer
DoDDS-Europe