

HEADQUARTERS EUFOR

HQ EUFOR SOP – DCOS SPT/ HQ CAMP CMDT SOP 6236

PROCEDURE FOR WRITE-OFF OF INTERNATIONAL PROPERTY

AUTHORITY : HQ EUFOR CAMP CMDT
DRAFTER : HQ CAMP CMDT PDC
LAST UPDATE : 09 JAN 2020

REFERENCES:

- A. AD 60-80 - PROPERTY ACCOUNTING AND CONTROL DATED 08 NOV 1994
- B. AD 55-1 - ACO MOTOR TRANSPORT MANAGEMENT DATED 24 FEB 2006
- C. HQ EUFOR SOP 6234 - THEATRE PROPERTY ACCOUNTING AND CONTROL
- D. HQ EUFOR SOP 6235 - THEATRE PROPERTY DISPOSAL OFFICER (TPDO) AND PROPERTY DISPOSAL CONTROLLER (PDC) RESPONSIBILITIES,
DATED 25 JUN 2020
- E. COUNCIL DECISION 2011/ 871/ CFSP OF 19 DEC 2011, AS AMENDED,
ESTABLISHING A MECHANISM TO ADMINISTER THE FINANCING OF THE COMMON
COSTS OF EUROPEAN UNION OPERATIONS HAVING MILITARY OR DEFENCE
IMPLICATIONS (ATHENA)
- F. FINANCIAL RULES APPLICABLE TO ALL EXPENDITURE FINANCED THROUGH
ATHENA 19 DEC 2011
- G. HQ EUFOR WRITE OFF COMMITTEE - ACTIVATION AND APPOINTMENT, DATED 29
SEP 2012
- H. THE WRITE - OFF AND DISPOSAL OF EUFOR PROPERTY - APPROVED BY THE
WRITE OFF COMMITTEE (WOC) ON THE 06 MAR 2013

1. INTRODUCTION:

International property will be written-off and disposed whenever it has become unserviceable, damaged and is beyond economic repair, discovered missing, or, as directed by higher headquarters. It is essential that applications for write-off (ACE Form 51 - Report of Survey (ROS and approved by EUFOR WOC ROS FORM (See ANNEX A) for International Property, ANNEX A to this SOP be completed and submitted at the earliest possible opportunity.

In order to finalize any disposal policy for European Union (EU) property and equipment currently utilized under Op ALTHEA, it is important to distinguish between assets and capabilities supplied under Berlin Plus, and assets and equipment that have been acquired through the ATHENA mechanism.

Assets and equipment procured and delivered under the ATHENA mechanism belong to the contributing Member States and must be administered and disposed of in accordance with the provisions in References E, F, G and H.

2. AIM:

The aim of this SOP is to detail the HQ EUFOR procedures to be followed when writing-off International Property.

3. PROCEDURES:

a. Initiation of ROS:

EUFOR property. PAOs are responsible for preparation and submission of the ROS (See ANNEX A) to the EUFOR WOC. Prior to the ROS being presented to the WOC, the ROS will be signed by PAO, TPDO and Property Disposal Controller (PDC) with a clear recommendation by the PDC as to the processed method of disposal of the EUFOR property. The justification for any write-off shall be attached to the ROS and signed by the PAO.

b. Approval Authorities:

(1) **Write-off and disposal of the EUFOR assets and equipment** (that become unserviceable, damaged, discovered missing or declared surplus by the ATHENA Special Committee) procured and delivered through expenditure financed under the ATHENA mechanism during the active phase of the operation, will be approved according to References E, F, G and H on the authority of the EUFOR WOC. The members of the Committee are by appointment by the EUFOR Chief of Staff (COS) and shall include at least the Deputy Chief of Staff for Support (DCOS SPT) as head of the WOC (HOWOC), the head of the EUFOR J8 branch (Chief J8), the HQ CAMP CMDT and an officer from the Office of the EUFOR LEGAL ADVISOR. Asset Holders and Technicians could be included; as required Subject Matter Experts (SMEs) could be invited at the sessions of the WOC without being voting members. The extended composition of the WOC will be decided by the head of the Committee on a case by case basis if required. The replacements of the Committee members for whatever reason have to be logged and be approved by the COS EUFOR. The record has to be kept to the head of the Committee. At the WOC meeting, the ROSs will be approved and signed by the members of the Committee if they are satisfied that the ROSs are in order. The decision for the approval of the ROSs forms and for the way of EUFOR written-off property disposal will be recorded and signed by the members of the WOC. Before execution, WOC's decision will be approved by the COS EUFOR. The WOC's decisions including the comprehensive list of written-off assets and disposal methodology will be submitted to EUSG/J4 (EU Support Group) and the ALTHEA Inventory of assets will be amended.

- (a) Theatre Property Accounting Officer (TPAO), namely HQ EUFOR LOG TAMS OFFICER when the initial purchase value, does not exceed 5% of EFL Level A.
- (b) HQ CAMP CMDT when the initial purchase value of the item, does not exceed EFL Level A.

- (c) The EUFOR Financial Controller (HQ EUFOR FINANCE CHIEF) when the initial purchase value of the item, does not exceed the 'lower threshold' (currently set at 30,000 euros IAW Article 4 of Part I of Reference F). When the initial purchase value of the item exceeding the 'lower threshold' will be written-off with the written consent of WOC. The Committee shall include at least the head of the budget-finance section (FINANCE BRANCH CHIEF), the head of the headquarters' branch responsible for the concerned equipment and the officer responsible for its maintenance.
- (2) According to Reference E and F, the EUFOR assets and equipment, outside the active phase of the operation will be written-off by the Administrator with the assets of the Special Committee.

c. **Established Financial Limits:**

EUFOR: In accordance with the ALTHEA Financial Rules (See Reference F) there are no financial limits for the write-off of EUFOR assets.

d. **Report of Survey:** Immediately after the PAO has considered that a case for write-off has been established, he/she will initiate write-off procedures as follows:

(1) ANTO:

- (a) For accountable property (non-expendable items), a Report of Survey will be used to effect the write-off of material with an individual value in excess of 5% of EFL Level A. The procedure is outlined in Annex C of this SOP and the ROS will be prepared IAW the guidelines shown in Chapter 7-3 of References A (Annex A of this SOP).
- (b) For non-accountable property (expendable items), an Inventory Adjustment Voucher (IAV), ACE Form 20, may be used when the original value does not exceed EFL A. Only when the shortage value exceeds EFL A, an IAV form will be attached as a supporting document to the ROS (2) EUFOR For accountable property (non-expendable items), a Report of Survey will be processed IAW the guidelines of the Reference H. The procedure is outlined in ANNEXC of the SOP. For non-accountable property (expendable items), an Inventory Adjustment Voucher (IAV), ACE Form 20, may be used as a supporting document to the ROS.

e. **Report to Theatre Property Accounting Officer (TPAO):** Write-offs (ROS) of accountable property must be submitted to TPAO for processing and approval.

f. **Board of Inquiry (BOI):** A formal (written) Board of Inquiry for the EUFOR property, ordered by the HQ CAMP CMDT, will be required in the following write-off situations:

- (1) The case involves a loss or damage suspected be caused by willful act or gross negligence, irrespective of value.

- (2) In any other situation where it may be considered necessary by the HQ CAMP CMDT, HQ EUFOR J8 CHIEF (Financial Controllers), or HQ EUFOR DCOS SPT.
- g. **BOI Terms of Reference:** EUFOR Generic Terms of Reference for BOIs are found at Annex D to this SOP. They will be modified by the issuing authority (HQ CAMP CMDT) to reflect the actual requirements, which must be met by the board at time of appointment.
- h. **Members of WOC acting as BOI:** For the EUFOR assets and equipment responsibilities of the BOI are accommodated by the EUFOR WOC, when applicable, and the WOC decisions, approved by the COS EUFOR will be applied.
WOC will investigate the loss or damage to EUFOR property in the cases where:
- (1) There is a suspicion that the loss or damage to EUFOR property is caused by the gross negligence and/or willful act.
 - (2) There is suspicion that the loss or damaged EUFOR property was not used for authorized purposes or was not used by authorized personnel.
When acting in their capacity as a board of inquiry, Chairperson of the WOC will make sure that all the relevant documentation pertaining to the case investigation are available to all members of WOC. This documentation will include but is not limited to:
 - (a) Statements from all the involved individuals.
 - (b) Statement from Senior National Representative (SNRs) of the involved individuals.
 - (c) Military and civilian police reports.
 - (d) Findings of the SMEs.
 - (e) Statements of the extent of the damages to EUFOR property and estimated repair cost.
 - (f) Purchase value and estimated current value of loss or damage EUFOR property.

While investigating the case, members of WOC can and should interview all the involved personnel, review the available documentation and, if needed, seek external expert advice. If the persons involved in loss or damage to EUFOR property concluded its service with HQ EUFOR, they will be represented by the Senior National Representative SNR. The members of WOC can recommend one or more of the following courses of action to COS EUFOR:

- (1) Appropriate disciplinary action through the national chain of command.

(2) Full or partial recovery of the damage to HQ EUFOR which will include all the associated costs (expert fees, third party claims, recover cost etc.).

(3) Temporary suspension from the duties in HQ EUFOR or its components.

(4) Involved individuals are acquitted and no action is required on behalf of HQ EUFOR or their national elements.

The findings and the recommendation of the WOC will be presented and stated to COS EUFOR in the form of Point Paper by the Chairperson of the WOC. The full, reviewed minutes will be signed by all WOC voting members and added as an annex to the point paper.

- i. **WOC Terms of Reference:** Generic Terms of Reference for WOC are found at Annex E to this SOP.
- j. **BOI/WOC Membership:** In order to minimise delays caused by the selection and appointment of members for and BOI, the PAO who is responsible for the type of assets involved in the writing off process, will act as the Secretary to the BOS and BOI. Annex E identifies the Branches and Units that must provide members or advisors to the Boards.
- k. For the EUFOR WOC composition see para 3, B, (2) above, and Reference G.

4. PROCEDURES FOR DISPOSAL:

- a. **Disposal of Written-Off Material:** Responsibility for the disposal of written-off material and vehicles lies with the TPDO and PDC in accordance with HQ EUFOR SOP 6235.
- b. **Disposition of Excess Material:** PAOs must not dispose of excess property (defined as excess to requirements) until all EUFOR TPAOs have been contacted to determine whether the material can be used elsewhere.
- c. **Disposal of Material in the Case of Redeployment (drawdown):** Since SHAPE has not yet provided direction on the distribution of funded international property, either in the case of redeployment or hand-over to a follow on mission, all internationally funded equipment (serviceable or otherwise) must remain in theatre until advised by EUFOR Logistics Officer.

During the drawdown of Op ALTHEA, the OP COM will form a disposals committee to oversee the appropriate action for all residual property and equipment that is still held on the Op ALTHEA inventory. The recommendations of this disposals committee are to be submitted to the OP COM and staffed to the Special Committee for approval and endorsement.). OP COM guidance on the residual property and equipment must be followed.

20 JAN 2021

Note: Any deviations from procedures governing disposal of EUFOR/ material and vehicles, including, but not limited to, proposed property/vehicle donations, require coordination with the appropriate EUFOR J8 Chief and LEGAD.



ANNEXES:

- A. EUFOR REPORT OF SURVEY FOR INTERNATIONAL PROPERTY
- B. EUFOR WRITE-OFF PROCEDURES
- C. HQ EUFOR WRITE-OFF COMMITTEE GENERIC TERMS OF REFERENCE
- D. BOARD OF INQUIRY GENERIC TERMS OF REFERENCE
- E. DISTRIBUTION OF TASKS WRITE-OFF COMMITTEE MEMBERS