

Army Regulation 600–4

Personnel-General

Remission or Cancellation of Indebtedness

**Headquarters
Department of the Army
Washington, DC
29 October 2024**

UNCLASSIFIED

SUMMARY of CHANGE

AR 600–4

Remission or Cancellation of Indebtedness

This regulation is certified current as of 29 October 2024. Aside from the following administrative changes, no other changes were made to certify currency of this regulation:

- o Updates Department of the Army signature authority and history statement (title page).
- o Updates suggested improvements email address to usarmy.knox.hrc.mbx.tagd-remissions@army.mil (title page).
- o Updates references (app A).
- o Adds supersession and comment paragraphs to the internal control evaluation (paras B–5 and B–6).
- o Updates reference to AR 37–104–4 with correct reference AR 637–1 (throughout).
- o Updates “defense military pay office (DMPO)” to “Army military pay office (AMPO)” (para 4–d and throughout).

This major revision, dated 20 April 2021–

- o Adds the recordkeeping requirements paragraph (para 5).
- o Removes the procedural information (formerly chaps 2 and 3).

Effective 20 May 2021


Personnel-General

Remission or Cancellation of Indebtedness

By Order of the Secretary of the Army:

RANDY A. GEORGE
General, United States Army
Chief of Staff

Official:


MARK F. AVERILL
Administrative Assistant to the
Secretary of the Army

History. This regulation is certified current on 29 October 2024. Aside from the administrative changes listed in the summary of change, no other changes were made to certify the currency of this regulation..

Summary. This regulation outlines the policies and guidance for remission or cancellation of indebtedness to the U.S. Army. It implements the provisions of Section 7837, Title 10, United States Code and DoD 7000.14–R, Volume 16, Chapter 4. It allows all Regular Army Soldiers and those in the Active Guard/Reserve program to submit an application for remission or cancellation of indebtedness to the U.S. Army. Guidance is included on the submission and processing of applications for remission or cancellation of indebtedness to the U.S. Army. It also provides guidance for Soldiers who have been released from active status, to include Army National Guard and Reserve Components Soldiers who have

incurred a debt to the U.S. Army. This revision includes provisions for commanders to request remission or cancellation of indebtedness on behalf of two or more active duty Soldiers for similar circumstances based solely on injustice. It also eliminates the requirement for a general court-martial convening authority to act on cases when the Soldier's immediate commander has not resolved suspension of debt, pending the U.S. Army Human Resources Command's decision, or when the Army military pay office director and/or finance and accounting office officer or U.S. Property and Fiscal Office officer (as applicable) determines that the interests of the U.S. Government could not be adequately protected if the debt was suspended.

Applicability. This regulation applies to the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserves, unless otherwise stated.

Proponent and exception authority. The proponent of this regulation is the Deputy Chief of Staff, G–1. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations. The proponent may delegate the approval authority, in writing, to a division chief within the proponent agency or its direct reporting unit or field operating agency, in the grade of colonel or the civilian equivalent. Activities may request a waiver to this regulation by providing

justification that includes a full analysis of the expected benefits and must include formal review by the activity's senior legal officer. All waiver requests will be endorsed by the commander or senior leader of the requesting activity and forwarded through their higher headquarters to the policy proponent. Refer to AR 25–30 for specific requirements.

Army internal control process. This regulation contains internal control provisions in accordance with AR 11–2 and identifies key internal controls that must be evaluated (see appendix B).

Supplementation. Supplementation of this regulation and establishment of command and local forms are prohibited without prior approval from the Deputy Chief of Staff, G–1 (DAPE–PR), 300 Army Pentagon, Washington, DC 20310–0300.

Suggested improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) via email to the regulation proponent's general email address, at usarmy.knox.hrc.mbx.tagd-remissions@army.mil.

Distribution. This regulation is available in electronic media only and is intended for the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve.

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*This regulation supersedes AR 600–4, dated 20 April 2021.

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Glossary

1. Purpose

This regulation provides policy and instructions for submitting and processing packets for remission or cancellation of indebtedness to the Army. Requests for remission or cancellation of indebtedness must be based on injustice, hardship, or both. This includes debts caused by erroneous payments to or on behalf of a Soldier if a waiver has been requested and denied in accordance with AR 637–1 and DoD 7000.14–R, Vol. 16, Chapter 4.

2. References and forms

See appendix A.

3. Explanation of abbreviations and terms

See glossary.

4. Responsibilities

a. Secretary of the Army. The SECARMY—

(1) In accordance with the authority of Section 7837, Title 10, United States Code (10 USC 7837), may remit or cancel a Soldier's debt(s) to the Army or its instrumentalities, (including nonappropriated fund (NAF) instrumentalities) if such action is in the best interests of the United States, the debt was incurred while on active duty or in an active status, and Soldier received an honorable discharge (if separated from active duty).

(2) In accordance with the authority of 32 USC 710(c), may remit or cancel for good cause an Army National Guard (ARNG) member's liability when property issued by the United States to the ARNG is lost, damaged, or destroyed. This authority applies to liability determined as a result of losses which occurred after 30 September 1980. The loss must be subject to a determination of liability under AR 735–5 (see liability limits).

b. Assistant Secretary of the Army (Manpower and Reserve Affairs). The ASA (M&RA) will—

(1) Consider applications that are not within the authority of the Deputy Chief of Staff (DCS), G–1 or the Commanding General (CG), U.S. Army Human Resources Command (HRC). The application packets must show unusual circumstances within the scope of the authority of the SECARMY (see 10 USC 7837 and 32 USC 710(c)) or concern a debt amount greater than or equal to \$100,000. If the debt is NAF related, seek input from Army and Air Force Exchange Service or U.S. Army Installation Management Command, respectively.

(2) Provide strategic oversight for the DCS, G–1 in the development of Army policy for the remission or cancellation of indebtedness.

(3) Remit or cancel debts on behalf of the SECARMY.

c. Deputy Chief of Staff, G–1. The DCS, G–1 will—

(1) Under the strategic oversight of the ASA (M&RA), develop Army policy for the remission or cancellation of indebtedness.

(2) Oversee the efforts of the CG, HRC to develop and provide guidance to ensure that Army organizations are properly implementing and executing Army policy for the remission or cancellation of indebtedness.

(3) Adjudicate debt amounts between \$50,000 to \$99,999.99 and forward packets to ASA (M&RA) when the debt amount is above that amount greater than or equal to \$100,000.

(4) Ensure the CG, HRC will—

(a) In accordance with this regulation, act for the SECARMY in processing application packets.

(b) Develop procedures for processing application packets for remission or cancellation of debts to the Army.

(c) Process application packets for remission or cancellation of debts to the Army. Adjudicate requests up to \$49,999 and forward packets to the DCS, G–1 above that amount. When appropriate, send the application for exception to policy with a recommendation to the ASA (M&RA) for final decision (see para 4*b*).

(d) Maintain reports on the processed application packets.

(e) Carry out the objectives of this regulation in all cases to protect the rights of the Soldier and the interests of the Army.

(f) Advise and assist the directors of Headquarters, Department of the Army agencies, commanders of Army commands, Army service component commands, direct reporting units, and the state adjutants general on matters pertaining to remission or cancellation of debts to the Army.

d. Additional responsibilities. The responsibilities of the Army military pay office (AMPO) director, finance and accounting office (FAO) officer, U.S. Property and Fiscal Office (USPFO) officer, or U.S. Army Reserve (USAR) Pay Management Division (PMD) are in paragraph 11.

5. Records management (recordkeeping) requirements

The records management requirement for all record numbers, associated forms, and reports required by this regulation are addressed in the Records Retention Schedule–Army (RRS–A). Detailed information for all related record numbers, forms, and reports are located in the Army Records Information Management System (ARIMS)/RRS–A at <https://www.arims.army.mil>. If any record numbers, forms, and reports are not current, addressed, and/or published correctly in ARIMS/RRS–A, see DA Pam 25–403 for guidance.

6. Objectives

The objectives of remission or cancellation of debt are to remit or cancel debts to the Army that are considered to be unjust and in the best interest of the United States.

7. Indebtedness to the U.S. Army that may be remitted or canceled under 10 USC 7837

A Soldier's debts to the U.S. Army may be remitted or canceled on the basis of this regulation in cases arising from:

- a.* Payments made in error to a Soldier.
- b.* Payments made in excess of an allowance on behalf of a Soldier.
- c.* Debts incurred while serving on active duty or in an active status as a Soldier.
- d.* Debts acknowledged as valid.
- e.* Debts for which an appeal has been denied (see DoD 7000.14–R, Vol. 16, Chapter 4; AR 637–1; or 10 USC 2774).
- f.* Debts for which a waiver has been denied (see DoD 7000.14–R, Vol. 16, Chapter 4; AR 637–1; or 10 USC 2774).
- g.* Debts established as a result of financial liability of investigation of property loss (see AR 735–5).

8. Indebtedness to the Army that may be remitted or canceled under 32 USC 710(c)

- a.* A Soldier's debts to the Army may be remitted or canceled on the basis of this regulation in cases arising from:
 - (1) Payments made in error to a Soldier.
 - (2) Payments made in excess of an allowance on behalf of a Soldier.
 - (3) Debts incurred while serving on active duty or in an active status as a Soldier.
 - (4) Debts acknowledged as valid.
 - (5) Debts for which an appeal has been denied.
 - (6) Debts for which a waiver has been denied.
- b.* On the basis of the standards of this regulation, a debt incurred to the Army by an ARNG Soldier may be remitted or canceled under certain conditions. The debt must be established in a financial liability investigation of property loss for lost, damaged, or destroyed Government property issued to the ARNG (see AR 735–5). The remission or cancellation may only be requested for losses, damage, or destruction occurring after 30 September 1980.

9. Indebtedness to the Army that may not be remitted or canceled under 10 USC 7837

Indebtedness to the Army will not be remitted or canceled under the following conditions:

- a.* When a Soldier's pay is not reduced promptly in connection with forfeiture of pay imposed by a court-martial sentence or under Uniform Code of Military Justice, Article 15 (UCMJ, Art. 15), non-judicial punishment.
- b.* When debt is incurred while not on active duty or in an active status.
- c.* If a Soldier will receive less than an honorable discharge at time of separation.
- d.* When a Soldier is held liable for loss, damage, or destruction of property to another branch of Service.
- e.* When debts are due to loss of public funds obtained or converted to own use through fraud, larceny, embezzlement, or other unlawful means.
- f.* When debts are due to fines imposed by a court-martial sentence.
- g.* The amount is \$150 or less and based on hardship only.

10. Indebtedness to the Army that may not be remitted or canceled under 32 USC 710(c)

Debts to the Army will not be remitted or canceled—

- a.* When a Soldier's pay is not reduced promptly in connection with forfeiture of pay imposed by a court-martial sentence or under the UCMJ, Art. 15.
- b.* When debt is incurred while not on active duty or in an active status.
- c.* If a Soldier will receive less than an honorable discharge at time of separation.
- d.* When a Soldier is held liable for loss, damage, or destruction of property belonging to another branch of Service.

- e. When debts are due to loss of public funds obtained or converted to own use through fraud, larceny, embezzlement, or other unlawful means.
- f. When debts are due to fines imposed by court-martial sentence.
- g. If the amount is \$150 or less and based on hardship only.

11. Reducing problems of indebtedness to the Army

a. Commanders are responsible for helping Soldiers resolve personal debts, including errors in pay. The monthly review of the unit commander's finance report will highlight possible erroneous payments. The battalion (BN) adjutant (S1), brigade combat team (BCT), and/or brigade (BDE) S1, and the AMPO director and/or FAO officer will help commanders resolve indebtedness caused by administrative actions. It is incumbent upon commanders, BN S1s, BCT or BDE S1s, and AMPO director and/or FAO officers involved in identifying indebtedness and processing requests for remission to expedite the process to minimize possible out-of-service debt.

b. Soldiers must make sure that their financial accounts are correct. They must review their monthly Defense Finance and Accounting Service (DFAS) Form 702 (Defense Finance and Accounting Service Military Leave and Earning Statement) and report errors or discrepancies in a timely manner to the commander and the AMPO director and/or FAO officer. The most common areas for errors on the DFAS Form 702 are as follows:

- (1) Leave balance.
- (2) Receipt of basic allowance for housing, or the cost of living allowance at the "with dependents" rate when it should be at the "without dependents" rate.
- (3) Family separation allowance when the Soldier is divorced and does not have legal custody of the child or children.
- (4) Overseas housing allowance based on incorrect station code or rent amount.
- (5) Entitlements not stopped at the proper time (that is, combat zone tax exclusion, hardship duty pay location, imminent danger or hostile fire pay, combat-related injury rehabilitation pay, and so forth).

12. Conditions governing debt remission or cancellation

a. *General.* A Soldier indebted to the U.S. Government may request that the debt be remitted or canceled on the basis of hardship, injustice, or both. The debt must be within the scope of paragraphs 4, 6, and 7.

b. *Limiting criteria.* The CG, HRC will not consider the request if the conditions listed in paragraphs 8 or 9 apply.

c. *Army Board for Correction of Military Records.* In Accordance with AR 15–185, a Soldier may apply to the Army Board for Correction of Military Records (ABCMR) if circumstances prevented consideration of all or portion of the debt for remission or cancellation of indebtedness. (For example, a Soldier is indebted for travel or transportation allowances and the debt was collected before the application was signed by the commander, or the Soldier separated from active duty before a final decision was made.) If the ABCMR grants relief to the applicant, the DA Form 3508 (Application for Remission or Cancellation of Indebtedness) and enclosures, any payments due will be processed under AR 637–1. Any application packet for remission or cancellation of indebtedness improperly sent directly to the ABCMR will be forwarded to HRC for consideration.

d. *Financial liability of investigation of property loss.* Application packets for remission or cancellation of debts to the U.S. Army as a result of a financial liability of investigation of property loss are considered, if based on hardship only. See paragraphs 8 and 9 for limiting criteria. A copy of the financial liability investigation of property loss must be submitted with the DA Form 3508 and enclosures. Requests based on injustice are not proper for consideration of remission or cancellation. If the Soldier believes the financial liability investigation of property loss is erroneous or unjust, an appeal may be made under AR 735–5. Final action on the application packet may be taken before a decision on the appeal is made, when such action is in the best interests of the United States.

e. *Determining collection or proration.* Determination concerning collection or proration of debt to the Army pending final action on a DA Form 3508 and enclosures is made by DFAS. DFAS will contact the individual with how the debt will, or may be paid.

f. *Final action.* Approval, partial approval, or disapproval of an application packet for remission or cancellation of indebtedness to the Army has no bearing on a Soldier's entitlements.

13. Determining injustice or hardship

The ASA (M&RA), DCS, G–1, and the CG, HRC, will follow the following the standards in this regulation to determine injustice or hardship on the basis of the information received. The following factors will be considered:

- a. The Army's policy in the area of indebtedness to the Army (for example, excess leave or basic allowance for housing while living in Government housing).

- b.* The Soldier's awareness of policy and procedures. Past or present military occupational specialty, rank, years of service, and prior experience are taken into consideration.
- c.* The Soldier's monthly income and expenses.
- d.* The Soldier's contribution to the indebtedness to the Army by not having the situation corrected.
- e.* Additional income or assets (for example, spouse's salary, savings account, and bonds).

14. Additional factors for consideration in determining injustice

The application packet must contain evidence that either—

- a.* The applicant did not know, and could not have known, of the error; or
- b.* The applicant inquired of a proper authority and was told that the payment was correct.

15. Additional factors for consideration in determining hardship

- a.* Repayment will cause hardship because of excessive monthly expenses due to the following:
 - (1) Living in a high cost area.
 - (2) Living apart from Family members because of military orders.
 - (3) Number and age of Family members.
 - (4) Medical and dental bills that cannot be reimbursed.
 - (5) Other unusual expenses.
 - (6) Reduction of income due to the loss of spouse's job.
- b.* Expenses caused by living standards that are too high or by mishandling of funds are not a basis for a hardship case.

Appendix A

References

Section I

Required Publications

Unless otherwise stated, Department of the Army publications are available on the Army Publishing Directorate website at <https://armypubs.army.mil/>.

AR 15–185

Army Board for Correction of Military Records (Cited in para 12*c*.)

AR 637–1

Army Compensation and Entitlements Policy (Cited in para 1.)

AR 735–5

Relief of Responsibility and Accountability (Cited in para 4*a*(2).)

DoD 7000.14–R, Vol. 16

Department of Defense Financial Management Regulation: Department of Defense Debt Management (Cited in title page.) (Available at <https://www.esd.whs.mil/>.)

UCMJ, Art. 15

Commanding officer's non-judicial punishment (Cited in para 9*a*.) (Available at <https://uscode.house.gov/>.)

Section II

Related Publications

Unless otherwise stated, Department of the Army publications are available on the Army Publishing Directorate website at <https://armypubs.army.mil/>. The USC is available at <https://uscode.house.gov/>.

AR 11–2

Risk Management and Internal Control Program

AR 25–30

Army Publishing Program

DA Pam 25–403

Army Guide to Recordkeeping

DA Pam 600–34

Procedures: Remission and Cancellation of Indebtedness

10 USC 2774

Claims for overpayment of pay and allowances and of travel and transportation allowances

10 USC 7837

Settlement of accounts: remission or cancellation of indebtedness of members

32 USC 710

Accountability for property issued to the National Guard

Section III

Prescribed Forms

Unless otherwise stated, Department of the Army forms are available on the Army Publishing Directorate website at <https://armypubs.army.mil/>.

DA Form 3508

Application for Remission or Cancellation of Indebtedness (Cited in para 12*c*.)

Section IV

Referenced Forms

Unless otherwise stated, Department of the Army forms are available on the Army Publishing Directorate website at <https://armypubs.army.mil/>.

DA Form 11-2

Internal Control Evaluation Certification

DA Form 2028

Recommended Changes to Publications and Blank Forms

DFAS Form 702

Defense Finance and Accounting Service Military Leave and Earnings Statement (Available at <https://www.dfas.mil/>.)

Appendix B

Internal Control Evaluation

B-1. Function

The function covered by this evaluation is notification of indebtedness and processing of application packets for re-mission or cancellation of indebtedness.

B-2. Purpose

The purpose of this evaluation is to assist Soldier's commander, the special court-martial convening authority (SPCMCA), and the servicing AMPO and/or FAO and/or USAR PMD in evaluating the key internal controls listed. It is intended as a guide and does not cover all controls.

B-3. Instructions

Answers must be based on the actual testing of key internal controls by utilizing one of four test methods which are Inquiry, Observations, Examination, or Re-performance. Inquiry regarding a control's effectiveness does not, by itself, provide sufficient evidence of whether a control is operating effectively and generally is corroborated through other types of control tests (observation or inspection). Answers that indicate deficiencies must be explained and corrective action identified in supporting documentation. These internal controls must be evaluated at least once every 3 years. Certification that the evaluation has been conducted must be accomplished on a DA Form 11-2 (Internal Control Evaluation Certification).

B-4. Key control questions

- a. Did Soldier attempt to resolve indebtedness with AMPO, and/or FAO, and/or USAR pay centers prior to processing the application packet?
- b. If AMPO, and/or FAO, and/or USAR PMD did not resolve indebtedness, did Soldier submit application packet?
- c. Did Soldier read and understand AR 600-4 and DA Pam 600-34 regarding their responsibilities in processing their application packet?
- d. Did Soldier request assistance from their immediate commander, utilize correct form, and complete the DA Form 3508 for submission?
- e. Did Soldier complete blocks 1 through 49 on DA Form 3508, and sign block 49?
- f. Did Soldier submit application packet for a debt not described in paragraph 12 and precluded by paragraphs 8, 9, and 11b?
- g. Did Soldier submit sworn statement in accordance with DA Pam 600-34?
- h. Did Soldier provide required and additional proper enclosures to support and substantiate application packet?
- i. Did Soldier understand the definitions of hardship and injustice as outlined in paragraphs 12, 13, and 14?
- j. In accordance with this regulation, did the immediate commander read and understand their responsibilities, provide assistance to Soldiers upon request, and verify facts were complete and accurate?
- k. Did the commander evaluate the application packet and all the supporting evidence, make a recommendation, and complete all actions required by this regulation, including signing in block 50 of DA Form 3508?
- l. Did the commander inform the AMPO director, and/or FAO officer or USPFO, and/or USAR PMD of any other information that would affect the application packet?
- m. Did commander forward the DA Form 3508 and enclosures in accordance with DA Pam 600-34?
- n. Did Soldier meet suspense date from AMPO and/or FAO and/or USAR pay centers to preclude early collection prior to immediate commander's signature?
- o. Did SPCMCA read, or has been briefed on, this regulation and understands their responsibilities?
- p. Did SPCMCA have a system to review, evaluate, and make recommendations on DA Form 3508 in accordance with DA Pam 600-34?
- q. Did SPCMCA provide a written recommendation on DA Form 3508?
- r. Did SPCMCA approve, in part or whole, or disapprove DA Form 3508 in accordance with DA Pam 600-34?
- s. Did SPCMCA forward application packet to AMPO, and/or FAO or USPFO, and/or USAR PMD?
- t. Did AMPO, and/or FAO, and/or USAR pay centers provide documents to the immediate commander and the Soldier that disclosed the cause, reason, category, amount, and inclusive period of indebtedness?
- u. Did AMPO, and/or FAO, and/or USAR pay centers initiate a collection of indebtedness prior to notification of the immediate commander and the Soldier?

- v. Did AMPO, and/or FAO, and/or USAR PMD initiate a collection of indebtedness after the immediate commander and Soldier failed to respond to AMPO and/or FAO notification and suspense to clear up this matter with the AMPO and/or FAO?
- w. Did AMPO, and/or FAO, and/or USAR PMD assist the immediate commander and Soldier in resolution of the indebtedness?
- x. Did AMPO and/or FAO and/or USAR PMD review the application packet, to include the commander's recommendation?
- y. Did AMPO, and/or FAO, and/or USAR PMD return application packet to the commander for further documentation and correction, if required?
- z. Did AMPO, and/or FAO, and/or USAR PMD take appropriate action regarding withholding of Soldier's pay after review of commander's recommendation, if required?
- aa. Did AMPO, and/or FAO, and/or USAR PMD stop collection, recredit Soldier, or prorate collection, if required?
- bb. Did AMPO director, and/or FAO, and/or USAR PMD officer verify the application packet by completing and signing items 51 and 52 of DA Form 3508?
- cc. Did AMPO, and/or FAO, and/or USAR PMD forward application packet to HRC in accordance with this regulation?
- dd. Did AMPO, and/or FAO, and/or USAR PMD attach any additional documents or information, as required?
- ee. Upon final notification by HRC, does the AMPO and/or USAR PMD notify the command and Soldier as prescribed in the procedures outlined in DA Pam 600–34?
- ff. Is there an annual management review and analysis conducted to ensure adequacy of internal controls?
- gg. Is there a procedure in place to verify information for Soldiers who are close to expiration term of service, indicate NO or undecided in block 6 of DA Form 3508, and will receive an honorable discharge?
- hh. Does application packet contain the correct forms in accordance with this regulation?
- ii. Does application packet contain a sworn statement from the applicant in accordance with DA Pam 600–34?
- jj. Has administrative reviewer established a computerized suspense log and maintained statistics in accordance with branch standard operating procedure?
- kk. Has administrative reviewer monitored 60-day returned application packet suspense log and sent a reminder to the AMPO director, and/or FAO, and/or USAR PMD officer regarding status of corrective action?
- ll. Does analyst understand the purpose, responsibilities, and objectives outlined in AR 600–4?
- mm. Does analyst understand the definitions and terms injustice and hardship outlined in paragraph 12 and any additional factors that may be considered in paragraphs 13 and 14?
- nn. Has analyst consulted with the appropriate proponent regulation or office regarding the rules that caused the indebtedness prior to making a recommendation, and is this documented?
- oo. Has analyst made a favorable recommendation of an application packet that exceeds the criteria outlined in this regulation?
- pp. Has worksheet and application packet been forwarded to the branch chief?
- qq. Does branch chief conduct an independent analysis of the application packet, to include reviewing the administrative worksheet and analyst recommendation?
- rr. Does branch chief consult with proponent regulation and office when a question exists regarding appropriateness of analyst's recommendation?
- ss. Are branch chief's decisions made for injustice and hardship supported by the facts and in the best interests of the Government and the Soldier?
- tt. Does branch chief review statistics weekly to ensure timely processing of application packets and consistency of processing; quarterly for analysis, review, and decision making, and adequacy of computer filing system?
- uu. Is there a system to ensure application packets, upon final decision or for those being returned for additional information, are sent to the correct AMPO, and/or FAO, and/or USAR PMD?
- vv. Do all responses include decision, amount, administrative instruction, and signature, as required in accordance with this regulation?
- ww. Are administratively incorrect application packets sent to AMPO, and/or FAO, and/or USAR PMD for corrective action with a 60-day suspense?
- xx. Are follow up actions conducted at the 60-day mark to ensure AMPO, and/or FAO, and/or USAR PMD has received the case and acted appropriately?
- yy. Where discrepancies are noted, has corrective action been initiated?

B–5. Supersession

This evaluation replaces the evaluation previously published in AR 600–4, dated 20 April 2021.

B-6. Comments

Help to make this a better tool for evaluating internal controls. Submit comments via email to usarmy.knox.hrc.mbx.tagd-remissions@army.mil.

Glossary

Section I

Abbreviations

ABCMR

Army Board for Correction of Military Records

AMPO

Army military pay office

AR

Army regulation

ARIMS

Army Records Information Management System

ARNG

Army National Guard

ASA (M&RA)

Assistant Secretary of the Army (Manpower and Reserve Affairs)

BCT

brigade combat team

BDE

brigade

BN

battalion

CG

commanding general

DA Form

Department of the Army form

DCS

Deputy Chief of Staff

DFAS

Defense Finance and Accounting Service

FAO

finance and accounting office

HRC

Human Resources Command

NAF

nonappropriated fund

PMD

Pay Management Division

RRS–A

Records Retention Schedule–Army

S1

adjutant

SECARMY

Secretary of the Army

SPCMCA

special court-martial convening authority

UCMJ

Uniform Code of Military Justice

USAR

U.S. Army Reserve

USC

United States Code

USPFO

U.S. Property and Fiscal Office

Section II**Terms****Active duty**

Full-time duty in the active military service of the United States. This includes members of the Reserve Component serving on active duty or full-time training duty, but does not include full-time National Guard duty.

Active status

Status of all Reserves except those on an inactive status list or in the Retired Reserve. Reservists in an active status may train for points and/or pay and may be considered for promotion.

Cancellation

A decision to stop something from being effective or valid.

Erroneous payments

A payment of pay and/or allowances to which the Soldier is not entitled.

Family member

As used in this regulation, a person who qualifies for dependency benefits under certain conditions (for example, spouse, or unmarried child).

Hardship

Repayment that greatly affects the welfare of a Soldier, their Family members, or both, or causes them to suffer unduly.

Injustice

Wrongs or misrepresentation on the part of the Government that are caused by persons acting in their official capacity. For example, basic allowance for housing authorized and paid by a finance office even though the Soldier is not entitled; or erroneous payment to a Soldier who receives the payment in good faith, and without fault, prior knowledge, or reason to suspect an error.

Overpayment

Payment that is in excess of that to which the Soldier is entitled.

Remission

Discharge from that which is due; pardon or release from debt.

Separated

For the purposes of this regulation, active duty Soldiers that have been honorably released from active duty, discharged, or retired.

Soldier

For the purposes of this regulation, enlisted, warrant officer, and commissioned officer on active duty or in an active status of a Reserve Component of the Army.

Waiver

Release of liability.

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