



## DCMA Manual 4101-04

### Accountable Property and General Equipment

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<b>Office of Primary Responsibility</b>	Facilities Management Capability
<b>Effective:</b>	March 3, 2019
<b>Releasability:</b>	Cleared for public release
<b>Implements:</b>	DCMA-INST 4101, "Facilities Management Capability, August 3, 2018
<b>Incorporates and Cancels:</b>	DCMA-INST 533, "Lost, Damaged, and Destroyed DCMA Property, April 1, 2008
<b>Internal Control:</b>	Process flow and key controls are located on the Resource Page
<b>Labor Codes:</b>	Located on the Resource Page
<b>Resource Page Link:</b>	<a href="https://360.dcma.mil/sites/policy/FM/SitePages/4101-04r.aspx">https://360.dcma.mil/sites/policy/FM/SitePages/4101-04r.aspx</a>
<b>Approved by:</b>	David H. Lewis, VADM, USN, Director

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**Purpose:** This issuance, in accordance with the authority in DoD Directive 5105.64 and DoD Instruction 5000.64, implements policy and assigns responsibility for:

- General principles associated with Enterprise Accountable Property and General Equipment Capability.

- Compliance with DoD 7000.14-R, “DoD Financial Management Regulations (FMRS),” Volume 4, Chapter 6, (Property, Plant, and Equipment).
- Combining Military Equipment (previously reported as a separate line item for General Property, Plant, and Equipment and General Equipment into a single category entitled “General Equipment”).
- Increasing the capitalization threshold from \$100,000 to \$1 million for Department of Air Force and Department of Navy General Equipment general fund assets. Increases the capitalization threshold from \$100,000 to \$250,000 for all internal use software and other General Equipment assets for all other general and working capital funds.
- Appointing an Agency Component Property Lead.
- Appointing Accountable Property Officer’s and Custodians at all component levels.
- Digital signatures for all Accountable Property System of Records hand receipts at all component levels and that they be maintained in an auditable state in accordance with DoD 7000.14-R.

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## SECTION 1: GENERAL MANUAL INFORMATION

**1.1. APPLICABILITY.** This Manual applies to DCMA Components, Contract Management Offices (CMOs), Mission Partners, and Tertiary units that have Accountable Property and General Equipment (AP&GE) in accordance with DoD Instruction (DoDI) 5000.64, “Accountability and Management of DoD Equipment and Other Accountable Property”. Submit requests for exception to this Manual through the deviation or waiver process listed in DCMA Manual (DCMA-MAN) 501-01, “Policy Issuances Procedures.”

**1.2. POLICY.** It is DCMA policy to:

a. Establish and maintain a clearly written Manual that identifies the responsibilities for all parties who procure, manage and utilize DCMA property in accordance with DoDI 5000.64 and DoD 7000.14-R to support Agency readiness and auditability requirements.

b. Ensure all accountable property and support documentation are maintained in the Agency Property Management System of Record listed on a DD Form 3042 “Accountable Property System of Records (APSR) Equipment Requirements Checklist” for maintaining accountability, auditability, fiduciary reporting and inventorying of accountable property transactions.

c. Execute physical inventories in accordance with DoDI 5000.64 paragraph 4.12.

d. Use Automated Identification Technologies (AIT) when practicable.

e. Ensure property provided to third parties (such as Federal Agencies, State and local governments, and foreign governments) is managed in an APSR regardless of cost.

f. Ensure all persons entrusted with the management of government property:

(1) Possess and continually perform property management duties and responsibilities in accordance with Agency procedures and DoD level policies.

(2) Are held to the highest ethical standards

(3) Are responsible for the proper use, care, physical protection, and disposal of all government property in accordance with this Manual.

(4) Are responsible for appropriate disposition of government property, including reutilization, transfer, donation, and sale, in accordance with all applicable laws and regulations.

g. Ensure all DCMA personnel:

(1) Use government property for official and authorized uses only.

(2) Comply with all applicable laws and regulations.

(3) Contact the appropriate authority if property is subject to undue risk of loss, damage, destruction, theft, fraud, waste, abuse, or mismanagement.

(4) Report property loss.

(5) Report any misuse of government property to appropriate investigative organizations within the Agency.

h. Execute this Manual in a safe, efficient, effective, and ethical manner.

## SECTION 2: RESPONSIBILITIES

### 2.1. DIRECTOR, DCMA. The Director, DCMA will:

a. Establish comprehensive property management policies, standards, and accountability measures in accordance with the Office of the Deputy Assistant Secretary of Defense Logistics, Equipment to sustain an effective property management program.

b. Establish a Property Management Office (PMO) to carry out the requirements in this Manual.

c. Appoint in writing a Component Property Lead (CPL) to implement this Manual on behalf of DCMA.

### 2.2. DCMA, CHIEF OF STAFF (CoS). The DCMA, CoS will:

a. Report all property management policies, standards, and performance measures directly to the Director.

b. Manage the property management program including forming a PMO to establish and maintain the records of an APSR suitable for audit.

c. Institute an APSR to ensure integration with core financial systems, particularly for logistics and acquisition to ensure appropriate integration of property management procedures with Financial Accounting systems and processes.

d. Periodically schedule internal reviews and audits for the Agency necessary to assess DCMA's management and property loss procedures.

e. Ensure that all persons entrusted with Agency property are aware of their responsibilities. These responsibilities include proper care, stewardship and training to their level of functional responsibility.

f. Require DCMA personnel train to their level of functional property management responsibility.

### 2.3. FACILITIES AND LOGISTICS, DIRECTOR. The Facilities and Logistics, Director will:

a. Monitor and evaluate Agency-wide performance to achieve and sustain effective accountability, management, control, and accurate accounting of government property.

b. Manage the property office that will oversee policies, standards, and performance measures in accordance with this Manual.

c. Appoint in writing the APSR Information Owner (IO) to manage the system on behalf of

the Agency. The appointment may be made by letter of appointment or other written communication and must be made available upon request (e.g., during an audit).

d. Communicate directly with the CMO Commanders and Directors to carry out property management functions.

e. Review reports and information as necessary to carry out assigned responsibilities and functions.

f. Develop Agency instructions and guidance for managing property.

g. Reconcile property accountability records to financial data with assistance from the Financial Business Operations Directorate (FB).

#### **2.4. FINANCIAL AND BUSINESS OPERATIONS (FB), EXECUTIVE DIRECTOR.**

The FB, Executive Director will:

a. Ensure programming, budgeting, funding, auditing, accounting, and reporting activities of DCMA are in accordance with the DoD Financial Management Regulations and established DoD policy and procedures.

b. Ensure the Chief Financial Officer (CFO) establish funding priorities for acquisitions of property and identify financial data reporting requirements.

c. Provide a FB analyst to serve as a member of the Asset Management Work Group (AMWG) to review approved funding obligations and advise the CPL.

d. Ensure the Agency's APSR meets all financial standards listed on DD Form 3042.

e. Assist the CPL and Accountable Property Officers (APOs) in validating acquisition and recorded costs of all capital assets recorded in APSR.

f. Certify funds availability for purchase request (PR) to ensure the proper line of accounting, funding, and owning cost center codes are correct in the APSR at the beginning of each fiscal year.

#### **2.5. INFORMATION TECHNOLOGY, EXECUTIVE DIRECTOR/ CHIEF INFORMATION OFFICER (CIO).** The IT, Executive Director/CIO will:

a. Serve as principle advisor on all acquisitions of IT equipment and implement oversight of IT property management within the Agency.

b. Appoint an IT Primary APO in writing to serve as a member on the AMWG to review all approved IT procurement actions and advise the CPL.

c. Appoint an Approving Official (AO) to approve or disapprove DD Form 200,



“Financial Liability Investigations” within the IT component. AO can also serve as Appointing Official in selecting an investigating officer. AO must submit a final copy of DD Form 200 to IT APO for audit review (refer to the DD Form 200 located on the Resource Page of this Manual, for additional preparation actions).

- d. Establish procurement priorities for IT equipment and ensure the required support documentation and procurement data in the Agency APSR are ready for audit.
- e. Ensure IT property management system interfaces to core financial systems to satisfy AIT requirements.
- f. Provide barcoding equipment and training to users within the Agency.

**2.6. PROCUREMENT CENTER, DIRECTOR.** The Procurement Center, Director will:

- a. Serve as principle advisor on all acquisitions of property in accordance with Federal Acquisition Regulation (FAR) guidelines within the Agency.
- b. Provide a procurement center analyst to serve as a member of the AMWG to advise the CPL on all contract acquisitions.
- c. Require a Contracting Officer Representative (COR) provide vendor information and support documents to the AMWG.

**2.7. SPECIAL PROGRAMS (SP), DIRECTOR.** The SP, Director will:

- a. Comply with and meet the intent of this Manual to the maximum extent practicable for all SP acquired accountable property.
- b. Provide an analyst to serve as a member of the AMWG to advise the CPL on all SP acquisitions of accountable property.
- c. Ensure equipment is properly sanitized prior to turn-in in accordance with Demilitarization (DEMIL) instructions (refer to the Property Turn-in, located on the Resource Page of this Manual, for additional preparation actions).
- d. Appoint an AO to approve or disapprove all DD Form 200s initiated by SP component personnel. Select appointing officials to appoint investigating officers and provide necessary support.
- e. Appoint in writing a SP Primary APO and component APOs to support the CPL and implement this Manual throughout SP. The appointment may be made by letter of appointment or other written communication and must be made available upon request (e.g., during an audit).

**2.8. CMO, REGIONAL COMMANDER.** The CMO, Regional Commander will:

- a. Ensure all DCMA property within their command is properly used and cared for, and that region-wide accountability, management, security, and implementation of policies and standards are compliant with this Manual.
- b. Appoint in writing a Region APO to support the CPL and implement this Manual throughout the Region. The appointment may be made by letter of appointment or other written communication and must be made available upon request (e.g., during an audit).
- c. Provide a Regional APO to participate in the AMWG.
- d. Ensure appropriate integration of property management procedures with core financial systems and processes, particularly those for logistics and acquisition.
- e. Ensure that all persons entrusted with government property within their region are made aware of their responsibilities in writing as well as potential legal options to initiate investigations and assess re-imbursement to the government for misuse, loss, fraud, waste, theft, and abuse within command authority.
- f. Ensure APOs and custodians complete mandatory skill enhancement web based training (refer to the eLearning portal link located on the Resource Page for additional preparation actions).

**2.9. CMO CONTINENTAL UNITED STATES (CONUS) & OUTSIDE CONTINENTAL UNITED STATES (OCONUS), COMMANDER OR DIRECTOR.**

The CMO CONUS & OCONUS, Commander or Director will:

- a. Ensure CMO-wide accountability, management, security, and implementation of policies and standards are compliant with this Manual.
- b. Appoint in writing a Primary APO and APOs to implement the guidance in this Manual on behalf of the CMO and components to establish a controlled environment for accountable property utilizing an effective system of internal controls to ensure accountability.
- c. Utilize the Agency APSR to ensure integration with core financial systems for logistics, finance, and acquisition.
- d. Ensure all equipment belonging to, arriving in, or departing from CMOs are accounted for, cared for, and safeguarded.
- e. Routinely assess competency areas and include appropriate measures to prevent property loss, fraud, waste, and abuse and ensure entrusted property personnel are informed of their responsibilities in writing for misuse or loss.
- f. Appoint AO for all DD Form 200, "Financial Liability Investigation Loss" initiated within their component. AO can also serve as Appointing Official in selecting an investigating officer.

g. Publish instruction for clearing hand-receipts within their organization and require supervisors complete a change of hand-receipt holder inventory prior to employee departing their organization.

h. Ensure employees complete the Agency clearing checklist prior to departing the Agency.

**2.10. FACILITIES AND LOGISTICS, CAPABILITY MANAGER.** The Facilities and Logistics, Capability Manager will:

a. Serve as the Enterprise Capability Manager and advisor to the CoS on all acquisitions of property within the Agency.

b. Approve changes to the accountable property policy.

**2.11. DCMA, COMPONENT PROPERTY LEAD (CPL).** The DCMA, CPL will:

a. Execute the CPL responsibilities outlined in this Manual. The CPL is the primary point of contact (POC) for the Agency regarding property accountability.

b. Serve as the Agency Control Configuration Board (CCB) member.

c. Serve as the primary POC for the Agency with DoD Component's regarding property accountability.

d. Chair the AMWG.

e. Ensure procedures are in place to implement this Manual for the Agency. At a minimum:

(1) Require all components to manage Agency property throughout the lifecycle in accordance with DoD 7000.14-R and the requirements of this Manual.

(2) Require electronic or hard copy logs of system transactions, suitable for audit.

f. Appoint and strategically locate Primary APOs as needed at the Agency Headquarter (HQ), CMOs, and Tertiary units.

g. Provide oversight and adjudicate property-related issues between HQ and CMOs.

h. Schedule periodic internal reviews and audits to assess the effectiveness of property management systems and compliance with existing regulations.

i. Advocate for electronic interfaces between the APSR and a financial accounting system that mandate data transactions and standard lines of accounting.

j. Complete a DD Form 3042 annually and make the document available upon request to auditors and the Office of the Under Secretary of Defense (OUSD) Property & Equipment Policy Staff.

k. Develop property management actions and staff them with the Capability Manager.

**2.12. HQ AND CMO, ACCOUNTABLE PROPERTY OFFICER (APO).** The HQ and CMO, APO will:

a. Be appointed in writing by a Commander or Director. A Primary APO will be appointed at HQ, Region, SP, International and Tertiary levels.

b. Assist CPL and component units in bi-annual user audit requirements.

c. Ensure proper management of government property at CMO component level units regardless of echelon.

d. Establish and maintain the component accountable property records in the Agency APSR for government accountable property, regardless of whether the property is in the individual's or DCMA Component's immediate control or possession.

e. Maintain a complete trail of all financial transactions, suitable for audit, and the ability to implement and adhere to associated internal controls.

f. Designate custodial areas within an accountable area and appoint property custodians in writing for each designated area. Utilize a DD Form 1150, "Request for Issue/Transfer/Turn-In" to issue equipment to hand-receipt holders (refer to the automated DD Form 1150, located on the Resource Page of this Manual, for additional preparation actions).

g. Require Hand Receipt Holder (HRH) use subsidiary ledgers to sub-hand receipt accountable property to individual employees as long as it does not negatively affect balances in the Agency APSR.

h. Develop physical inventory plan and procedures, schedule physical inventories, and assist in their completion. Perform joint inventories when necessary (refer to the Inventory Management Plan, located on the Resource Page of this Manual, for additional preparation actions).

i. Require accountable property acquired through purchase, capital, lease, donation or found be managed through its lifecycle in accordance with DoD 7000.14-R and the requirements of this Manual.

j. Report culpability and recommend appropriate action to the Commander or Director in charge. Assist the designated investigating officer as required to process and sign DD Form 200 in accordance with DoD 7000.14-R.

k. Monitor the acquisition, storage, utilization, and disposition of property within their assigned accountable area. Identify underutilized, impaired, or obsolete property and take appropriate actions to increase utilization or ensure disposition.

l. Consolidate critical reports and brief them during the AMWG.

m. Consolidate excess equipment and turn-in status.

n. Utilize electronic transactions wherever practicable.

o. Review lateral transfers initiation and completion status.

p. Track inventory status of custodians.

**2.13. FACILITIES AND LOGISTICS, INFORMATION OWNER (IO).** The Facilities and Logistics, IO will:

a. Work with component APO and verify all information contained in the APSR access request forms.

b. Process forms and load them on the APSR File Upload site.

c. Assist the CPL in completing a DD Form 3042 and a bi-annual user audit inquiry.

**2.14. FACILITIES AND LOGISTICS, FACILITY PROGRAM MANAGER (FPM).** The Facilities and Logistics, FPM will:

a. Capture improvement costs for facility projects in the Agency financial accounting system for audit.

b. Record capitalized expenses in the Agency financial accounting system. Expense asset costs that do not meet the capitalization threshold in accordance with DoD 7000.14-R.

c. Ensure vendors are hand receipting items to the component. Maintain those documents in the official project file.

d. Ensure CMOs dispose of excess DCMA owned facility support equipment in accordance with Defense Logistics Agency (DLA) DS, DoDI 4160-21-M, "Defense Materiel Disposition: Property Disposal & Reclamation," (refer to the Property Turn-in link, located on the Resource Page of this Manual, for additional preparation actions).

e. Report accountable property procurements to the component Mission Support Office (MSO) and APO. Turn support documentation over to component APO.

**2.15. HQ & CMO, FUND CERTIFYING OFFICER (FCO).** The HQ & CMO, FCO will:

- a. Advise leadership on financial costs affecting FB balance sheet.
- b. Serve as the APO's senior financial advisor.
- c. Execute financial transactions utilizing the Agency financial management system project and task codes.
- d. Provide Document Number, Line of Accounting, Funding and Owning cost center codes annually to the APO.
- e. Reconcile out-of-balance conditions between the financial management system and the APSR. Efforts must be coordinated with the FB Center fixed asset accountant.

**2.16. MULTI-FUNCTIONAL DEVICE (MFD)/ COPIER, MANAGER.** The MFD/Copier, manager will:

- a. Institute an Agency program for Enterprise Managed Print Services (EMPS) solution that maximizes the utilization and improves efficiency of MFDs and network printers throughout CMOs within CONUS and OCONUS.
- b. Work with the Director of IT to establish routine automation support to the EMPS program.
- c. Track MFD/copier utilization rates of the number of printed pages/copies and report those statistics to the Director of Facilities as required.
- d. Supervise contractor overseeing all leased MFDs.
- e. Conduct inventory of all leased MFDs and collect the following information:
  - (1) Current address of DCMA CMO locations.
  - (2) Current DCMA CMO POC.
  - (3) Serial Number, make and model at the DCMA CMO locations.
- f. Provide all maintenance service to include toner and DEMIL of hard drives.

**2.17. NON-TACTICAL VEHICLE (NTV) FLEET, MANAGER.** The NTV Fleet, manager will:

- a. Institute a management program for Enterprise NTVs that maximizes utilization and improves efficiency of NTVs throughout CMOs within CONUS and OCONUS, (refer to the DCMA-MAN 4101-05, "Enterprise Non-Tactical Vehicle" for additional preparation actions).
- b. Report all accidents that result in a financial loss to the Government.

- c. Report gains and losses of NTV's to the APO.
- d. Maintain the Maintenance and Utilization (M&U) reports in an APSR.
- e. Ensure fleet managers are hand-receipting vehicles on a DD Form 1150. The Government Services Administration (GSA) Form is approved to hand receipt vehicles issued out for less than 72 hours.

**2.18. FACILITIES MAINTENANCE, MANAGER.** The Facilities Maintenance, manager will:

- a. Report procurement of all tools to the APO.
- b. Conduct routine inventories of tools.
- c. Report loss of tools that result in a financial loss to the government to the APO.
- d. Turn-in all excess tools and equipment to DS.
- e. Sub-hand receipt tools to users on a DD Form 1150.

**2.19. GOVERNMENT PURCHASE CARD (GPC), MANAGER.** The GPC, Manager will:

- a. Ensure GPC Holders use the card for making appropriate purchases of material and services to support DCMA employees (refer to the DCMA-MAN 4301-03, Volume 2, "Contracting and Acquisition: Government Purchase Card," located on the HQ DCMA Policy Issuances website for additional preparation actions).
- b. Assist the CPL in establishing management policies that align property management and GPC financial management process together to achieve and sustain accountability, management, control, and accurate accounting of GPC purchases that require control.
- c. Ensure cardholders coordinate with their component APO to add GPC purchased accountable property to the APSR system (refer to the Non-Automated Data Processing (ADP) Property Management Team Briefing located on the Resource Page for additional preparation actions).
- d. Schedule audits of GPC cardholders and report accountable property purchases to component APO.
- e. Participate in AMWG and provide updates on GPC changes that affect accountable property management guidelines.

**2.20. GOVERNMENT PURCHASE CARD (GPC), CARD HOLDER.** The GPC, Card

Holder will:

- a. Use the government purchase card for making appropriate purchases of material and services to support DCMA employees.
- b. Report GPC purchases of acquired property exceeding \$5,000, controlled, classified, or sensitive in accordance with Table 61 (see Resource Page for table) of Volume 10 of DoD 4100.39-M, "Federal Logistics Information System (FLIS) Procedures," to the component APO and enter the item into the APSR with all support documentation within 7 days of procurement.
- c. Report accountable GPC purchases to the APO for entry into the APSR. The purchase price of these items fall below \$5,000 but regulation or component leadership may require the item to be loaded in an APSR for increased accountability. Hazardous and safety equipment are a few examples of items requiring increased accountability.
- d. Coordinate with their component APO to add GPC purchased accountable property to the APSR system.
- e. Provide a copy of the accountable property credit card purchase receipt to the supporting APO within 72 hours of receipt of property for assignment to a user.
- f. Maintain auditable records for purchases throughout tenure as a GPC cardholder.

**2.21. HQ AND CMO, SUPERVISORS.** HQ and CMO, Supervisors will:

- a. Ensure all DCMA property issued to, or used by their subordinates is properly used and cared for, and that proper custody, safekeeping, and disposition are specified.
- b. Ensure compliance with established property management policies, standards, and performance measures to sustain an effective accountability and management program.
- c. Schedule and inventory all accountable property in accordance with this Manual.
- d. Ensure employees update and maintain current signatures on all primary APSR hand receipts.
- e. Ensure property is sub-hand receipted to users in processing their component.
- f. Ensure sub-HRH return their property to the primary HRH or supervisor during out-processing and that their hand-receipt is cleared.

**2.22. INFORMATION TECHNOLOGY SECTOR AND REGION, CHIEFS.** The IT Sector and Region, Chiefs will:

- a. Ensure compliance with established property management policies, standards, and



performance measures to sustain an effective accountability and management program.

b. Ensure primary HRH is conducting IT inventories and digitally signing their assigned APSR component hand receipt.

c. Approve all transfers and turn-ins of IT equipment managed in the APSR.

d. Manage all Financial Liability Investigation of IT equipment and report them to the CPL along with a copy of the final DD Form 200.

### **2.23. INFORMATION TECHNOLOGY, LOCAL AREA NETWORK (LAN)**

**ADMINISTRATORS.** The IT, LAN Administrators will:

a. Ensure all DCMA property for which they have receipted for is properly used and cared for, and that proper custody, safekeeping, and disposition are carried out.

b. Establish a user training account for the APSR system on the go-learn portal and utilize the help desk to resolve system related issues (refer to APSR eLearning link located on the Resource Page for additional actions).

c. Identify and record all DCMA accountable property in the APSR once the asset has been delivered and accepted by a DCMA employee.

d. Schedule physical inventories and assist in their completion. Post changes to APSR property records as required (e.g., loan, loss, damage, disposal, inventory adjustments, transfer, and sale).

### **2.24. HQ AND CMO, PROPERTY ADMINISTRATOR (PA) NON-AUTOMATED DATA PROCESSING (NON-ADP) / CUSTODIAN / HAND RECEIPT HOLDER (HRH).**

The HQ and CMO, PA Non-ADP/Custodian/HRH will:

a. Maintain personal responsibility and accountability for all property issued to a user on a hand receipt and that proper custody, safekeeping and dispositions are provided.

Responsibility results from the acceptance of property to perform their duty and answerable directly to the APO or the individual having direct responsibility for the property.

b. Digitally sign Agency APSR hand receipt. Personal hand written signatures are authorized when digital signature capability is not available. Provide a copy of the signed hand-receipt to the component APO.

c. Notify the APO when equipment status changes.

d. Manage and maintain a ninety percent operational equipment rate.

e. Conduct an inventory with users. Update hand receipt and reconcile any changes in the APSR. Post changes to APSR property records as required (e.g., loan, loss, damage, disposal,

inventory adjustments, transfer, and sale).

## SECTION 3: PROCEDURES

**3.1. OVERVIEW.** This section provides guidance and procedures for establishing a property management program for components acquiring accountable property. It outlines the training required for establishing an account in an APSR. The process of establishing a program, conducting training, and executing property management duties are critical to having a successful program.

**3.2. TRAINING.** The Agency APSR offers role based training online in their Learning Management System (LMS) eLearning portal. This service is available 24/7 and is easily accessible by users with Common Access Cards (CAC) cards in both CONUS and OCONUS locations.

- a. New users can self-register on the website and select training to meet their needs.
- b. To access APSR eLearning, visit the eLearning link on the Resource Page. Download and read the eLearning User Guide for registration, login, course navigation, test and certification instructions (refer to the link for the eLearning link, located on the Resource Page of this Manual, for additional preparation actions).
- c. Click on create a new account if user is a first time user to create an account in the new system. Follow the self-registration instructions located on the eLearning login page, in the section entitled “Is this your first time here?”
- d. IMPORTANT: Enter user email address as Username in the New Account Form.
- e. Insert user personal information.
- f. Agency select: DCMA.
- g. Site ID select: DB-DCMA
- h. Accountable Unit Identification Code (UIC). See component APO if user does not know their Accountable UIC. If component Accountable UIC is not available, select one of the Accountable UICs that is available on the screen to continue in the training environment. Once user has access to the actual APSR site, the correct Accountable UICs will be available for selection.
- i. UIC. See component APO if user does not know their UIC. If component UIC is not available, select one of the UICs that is available to the user on the screen to continue in the training environment. Once the user has access to the actual APSR site, the correct UICs will be available for selection
- j. Select the user’s correct Accountable UIC or Organization UIC when they complete the forms.

k. Select create user account.

l. Once the user has created an account, follow the instructions on the left side of the login page, under the section entitled "Returning to this web site?" to enter as a registered student.

m. Once the user logs into the APSR eLearning site, select the training course and follow the course instructions to complete the requirements for the APSR role.

n. The APSR contains three modules: Property Accountability (PA), Supply Store and M&U. DCMA currently uses the PA and M&U module. DCMA personnel assigned APO, PA Non-ADP, or Custodian roles will select from the courses listed below and enroll in those courses:

(1) Property Accountability Module.

(a) APO. The APO most often is the person in charge of asset management for the user's component and may also have limited policy-setting duties. The user has the highest functional level of access to Web APSR for their component. This role is designated in writing, and can only be filled by a Government employee. The user can perform functions needed to set up an account for the entire component. This role must not have any Security access. This role also has equal access to both Accountable and Non-Accountable Property (refer to APO Courses listed in the eLearning link located on the Resource Page for additional actions).

(b) Property Administrator for Non-ADP. The PA for Non-ADP is the highest level of support to the Accountable Property Officer (APO). The PA is considered the designated representative of the APO to support administrative work. A Contractor can fill this role. This role does not have Security access, nor does it have any Catalogue or Manufacturer functions. The PA has equal access to both Accountable and Non-Accountable Property (refer to Property Administrator Courses listed in the eLearning link located on the Resource Page for additional actions).

(c) Custodian/LAN Administrator. The Custodian/LAN Administrator is typically not involved in asset management as a primary position. The Custodian/Lan Administrator still supports the APO/PA and has the fundamental responsibility aimed at signing for and managing the assets under their care. The main duties for this position involve hand receipting, updating and transferring assets. A Contractor can fill this role (refer to Custodian/LAN Administrator courses listed in the eLearning link located on the Resource Page for additional actions).

(2) M&U Module. The M&U Officer role is assigned to the person in charge of maintaining the Maintenance Activity or Fleet Managers. Fleet Managers can setup prerequisite components for M&U processes, create Work Plans, Schedule Preventive Maintenance for the creation of Work Orders and monitor the progression of Work Orders for the maintenance of assets. The courses for Fleet Managers will be located in DCMA-MAN 4101-05, "Enterprise Non-Tactical Vehicles."

o. All APSR users must to certify each course at the end of training. If APSR users do not certify their completion of the course, they will not be able to access all their roles in the APSR. If this happens call the APSR helpdesk and they will check to see if the user has certified all completed courses.

p. Web menus will not be available in the application until the corresponding training courses are completed. A passing score is 77 percent or higher and the training must be certified. This can be completed in the “Lessons” section of the LMS.

q. A resource center contains step by step reference documents, quick reference guides and other supporting material is available (refer to the resource center link located on the Resource Page of this Manual, for additional preparation actions). Training topics containing systematic processes are.

- (1) Site Setup.
- (2) Transactional Setup.
- (3) Customization.
- (4) Catalog.
- (5) Asset Receiving.
- (6) Asset Updates.
- (7) Asset Transfers.
- (8) Asset Disposition.
- (9) Inventory Prep and Management.
- (10) Inventories.
- (11) Conducting an Inventory.
- (12) Depreciation.
- (13) Construction in Progress (CIP).
- (14) Real Property.
- (15) Improvements and Ancillary.
- (16) Inquiries.

- (17) Reports and Forms.
- (18) Authorizations.
- (19) Warranty and Utilization.
- (20) M&U Set-up.
- (21) IT Management.

**3.3. CERTIFICATION.** Establishing an account in DCMA APSR eLearning site is the only way to gain access to the required training and APSR website. The forms required to establish an account will be used to set up an individual user under their component to manage equipment. A new user provide the most recent Cyber Awareness Challenge Certificate along with a completed DD Form 2875, “System Authorization Access Request (SAAR)” downloaded from the APSR training site. New user submits those four documents to the component APO for review (refer to the eLearning link on the Resource Page to download the forms and review additional preparation actions).

- a. Existing user only fills out a Roles Request form with the requested changes. Existing user sends the forms to the component APO for approval.
- b. APO approve the forms.
- c. APO sends the DD Form 2875 and Cyber Awareness Challenge Training Certificate to the IO.
- d. IO reviews the forms for correctness and digitally signs the forms.
- e. IO uploads all four documents to the secure APSR file upload website. The IO is the only authorized person in DCMA to upload files to the APSR to add, delete or modify users accounts.
- f. Transmission of Form: Forms may be electronically transmitted. FILING: Original DD Form 2875 with original signatures in Parts I, II, and III, must be maintained on file for one year after termination of user's account. File may be maintained by the IO. The DD Form 2875 contains low confidentiality level PII. If the form is sent via email, it must be encrypted. If encrypted share drives are available save the form to a share drive for the required parties to access and complete is recommended.
- g. APSR team will send the requester an email with instructions on accessing the APSR site. Keep this email until user has completed their training. Users will not be able to access the APSR until they complete their training.

**3.4. APPOINTMENT.** Appoint a component APO in writing. A copy of the appointment letter must be sent to the IO (refer to the APO and Custodian orders template, located on the Resource Page of this Manual, for additional preparation actions).

a. Establish an AP&GE program for Capital and Non-Capital equipment in accordance with DoDI 5000.64. The type of program will depend on the dollar value and component the property is located in.

**3.5. ACCOUNTABLE PROPERTY SYSTEM OF RECORD (APSR) ESTABLISHMENT.** Establish accountable property records in an APSR for:

a. All government property purchased or otherwise obtained having a unit acquisition cost of \$5,000 or more.

b. Capital leases.

c. Internal use software valued at \$100,000 or more and an estimated useful life 2 years or more.

d. Sensitive, classified, hazardous and historical property, regardless of cost.

e. Automated information systems (AIS), such as personal computer (PC) workstations, portable information technology devices (PITDs), printers and servers are classified at the highest level of information processed and retained by the system. Minimum classification for AIS is sensitive but unclassified.

f. Sending and receiving electronic information with appropriate systems both internally and externally. These systems include Item Unique Identification (IUID) Registry and the Invoice, Receipt, Acceptance, and Property Transfer (iRAPT) Applications of the Wide Area Workflow (WAWF) eBusiness Suite.

g. Property provided to third parties (such as Federal Agencies, State and local governments, and foreign governments) regardless of cost.

h. Assets of any value with controlled item indicator codes identifying them as controlled, classified, or sensitive in accordance with Table 61 of Volume 10 of DoD 4100.39-M, which have no alternate governing DoD issuance, include:

(1) Aircraft engine equipment and parts.

(2) Hand tools and shop equipment.

(3) Small arms. Firearms Piece Parts and Non-Lethal Firearms. See DoDM 4140.01, Volume 2, "DoD Supply Chain Materiel Management Procedures: Demand and Supply Planning," for small arms management information.

- (4) Ammunition and Explosives.
- (5) Individual clothing and equipment.
- (6) Photographic equipment and supplies.
- (7) Communication /electronic equipment and parts.
- (8) Vehicular equipment and parts.
- (9) Safety equipment.
- (10) Satellite Phones.
- (11) Property designated as heritage assets.
- (12) Property with national security implications.

i. DCMA components that have equipment in the categories listed above must instruct their APO to contact the IO to establish their account in the Agency APSR.



## SECTION 4: PROPERTY ACQUISITION AND MANAGEMENT

**4.1. OVERVIEW.** This section provides guidance to ensure the responsible acquisition of AP&GE through retirement. This process involves the asset receipt, inventory and turn-in of equipment to a responsible Agency for retirement. The APO identify and classify assets capitalized, recorded in the financial management system, and reported in financial statements. Expense DCMA asset costs that do not meet the capitalization threshold (acquisition cost of \$250,000 or greater) when incurred in accordance with DoD 7000.14-R . The APO is also responsible for accumulating documentation supporting historical cost for accountable property.

### 4.2. PROCUREMENT.

a. The Purchasing Official identifies a requirement for accountable property.

b. The Purchasing Official submits a PR identifying the requirement and estimated costs with supporting documentation.

c. **Purchase Method.** The method of acquisition determines the cost to record for asset acquisitions. The cost of the asset acquired by purchase is the acquisition cost plus applicable ancillary cost. DCMA accountable property acquired through the following methods:

(1) Contract purchase of accountable property.

(a) The Purchasing Office COR will provide a copy of the PR and support documentation to the APO for identification of accountable property requiring input into an APSR. Records are created and maintained in the APSR for assets with costs equal to or exceed of the accountability threshold of \$5,000. Assets with costs below the \$5,000 accountability threshold are not recorded in APSR. Exceptions include assets considered pilferable, classified, controlled, or sensitive.

(b) Asset accountability requires that all capital assets are recorded in APSR. Capital asset include the acquisition cost plus applicable ancillary costs. Acquisition cost is the original purchase cost listed in the contract, less any discounts (actual invoice). Ancillary costs are the amounts paid to bring the capital asset to a form and location suitable for its intended use, and are identifiable and material to the value of the asset. All costs must be supported by source documentation and entered into the APSR.

(c) Information to identify and account for capitalized improvements to assets.

(2) GPC purchase of accountable property.

(a) Refer to the DCMA-MAN 4301-03, Volume 2 for additional information. For DCMAIT, these purchases are made throughout the year for small non-cyclical replacements or for new requirements.

(b) The Payment Cardholder notifies the APO/Custodian once goods have been received, inspected and accepted.

(c) The Payment Cardholder updates the DCMA GPC Purchase Log with the date the item(s) was received.

(d) The Payment Cardholder authorizes payment to the vendor and requests an electronic receipt for payment of goods.

(3) Donated or abandoned material. Donated item of property is that material where ownership from any source has agreed to exchange ownership and donate the material to a DCMA component. Abandoned property is that material where ownership cannot be determined and is now under the control of DCMA. The cost of assets acquired through donation is the estimated fair market value at the time the item is acquired by DCMA components. Fair market value is an unbiased or equitable value based on the cost of a similar piece of equipment.

(4) Exchange. Assets acquired through exchange between DCMA and a nonfederal entity is the fair market value of the asset surrendered at the time of the exchange. If the fair market value cannot be determined, the cost of the asset acquired is the cost recorded for the asset surrendered, less any accumulated depreciation.

(5) Transfer-in. Asset transferred from another DoD component or Federal Agency is the cost recorded on the transferring entity's books for the asset, less any accumulated depreciation. If the cost of the asset cannot be determined, the asset cost is its fair market value at the time of transfer.

(6) Special instructions. Specific guidance for determining the accountability of some of the more complex types of accountable property are:

(a) Government Property in the Possession of Contractors. The ownership title of contractor acquired property passes to DCMA consistent with the terms and conditions of the contract and in accordance with DoD 7000.14-R.

(b) Classified property is accountable property. Classified property is accounted for in an APSR, unless its existence or association with DCMA or its affiliates is classified. The compilation of such equipment records is classified. In this case, the property record then becomes classified and will be recorded in a secure system. Classified property records that are appropriate for recording in an APSR must contain the appropriate Controlled Inventory Item Code (CIIC). If the HRH is unsure about the classification of a piece of property, they will consult their security office.

(c) Controlled Cryptographic Items (CCIs). CCIs are secure telecommunication or information handling equipment, associated cryptographic components, or other hardware items that perform a critical Communication Security function. CCI's are considered accountable sensitive property.

(d) Government Furnished Property (to on-site contractors). When contractors are in possession of DCMA accountable property at government facilities, they will maintain the accountable property records in an APSR.

(e) Historical Artifacts. All property (including historical artifacts, art, flags, organizational property, military equipment (ME), charts, maps, imagery, photographs, books, publications, unit, individual decorations, appropriate gifts and associated items) acquired by the DCMA components from any source, whether bought, scrounged, or donated, must be accounted for as prescribed by this Manual. The accounting will be continuous from the time of acquisition until the ultimate consumption or disposal of the property occurs.

(f) Internal use software including software licenses. Internal use software is accountable property and a capital asset if purchased internal use software costs \$100,000 or more and has an estimated useful life of 2 years or more. Internal use software includes application and operating system programs, procedures, rules, and any associated documentation pertaining to the operation of a computer system or program that is purchased or acquired by DCMA for operational or other internal use. Software Licenses acquired via annual licensing arrangements are normally not considered accountable property. However, it is accountable property if the cost of the licensing arrangement meets the capitalization threshold.

**4.3. DELIVERY.** The DCMA Accountable Property asset receiving process begins when the following occurs:

- a. Property is delivered to DCMA locations.
- b. Upon delivery, the DCMA employee receiving the vouchers containing the accountable property delivery information inspects the delivered goods onsite to verify quantity received and serviceability. The employee receiving the goods will notify the APO of the delivered accountable property items.
- c. The APO completes an initial DD Form 1150 or DD Form 250, "Material Inspection and Receiving Report" until the item can be added to a custodian hand receipt in the APSR.
- d. The APO/Custodian initiates the Asset Receiving process in the APSR and place the item on a custodians hand-receipt with the data elements listed in DoDI 5000.64.
- e. Asset accountability requires all accountable property procured with DCMA funding and in the possession of Agency personnel, acquired through seizure, forfeiture, loss, or abandonment be recorded in an APSR. Digital signatures are required to complete the asset receipt process.

**4.4. DOCUMENT NUMBER.** A document number is a unique number either automatically or manually assigned to track a requisition through the system from receipt to closing and to post custodial actions. Document number processes are located on the APSR Support Website. Adding a Document Number will include the following information:

- a. Document Number Required: Yes.

- b. Document Number Type: A code used to identify the type of document.
- c. Document Number Range: A screen field used to limit the serial numbers of documents retrieved for reporting purposes.
- d. Document Type: The process for which the Document Number is being used.
- e. Document Number Format:
  - (1) DoD Activity Address Code (ex. S5102A).
  - (2) Julian Date (ex. 8029).
  - (3) Serial Number (ex. 0001).
  - (4) Sample Format (S5102A80290001).

**4.5. ADDING A LOCATION.** Locations identify where assets physically reside. Locations must be built before an asset can be loaded. The process of adding a location can be located on the Resource Page.

- a. Navigate to Master Data and scroll down to location.
- b. Select unit UIC.
- c. Search the UIC for all locations before creating a new location. Be careful not to create multiple location names for a single location.
- d. Enter the location. Be careful not to create a location that is too general. The location should be specific. Sub-locations can be used to further define the location.
- e. Select the Add button.

**4.6. BARCODING/AUTOMATIC INFORMATION TECHNOLOGY (AIT).**

Barcoding/AIT is the most common form of automatic identification used in automatic data-capture technologies. A barcode is an optical, machine-readable, representation of data; the data usually describes something about the object that carries the barcode. Barcoding/AIT is used to produce labels for GE, Unique item identifier (UII) or DoD recognized IUID equivalent property as defined in DoDI 8320.04, "Item Unique Identification (IUID) Standards for Tangible Personal Property" (refer to Barcode processes located on the Resource Page of this Manual for additional information).

- a. Component APO will use Barcoding/AIT when available.
- b. Request for Barcoding equipment will be sent to the APO.

- c. APO notifies IO.
- d. IO will submit request for Barcoding equipment.
- e. LAN Admin will train and support APOs with barcoding equipment.

**4.7. SUPPORTING DOCUMENTATION.** Accountable property document retention is mandatory in accordance with DoDD 5015.2, “DoD Records Management Program,” to ensure accountable property financial records are complete and accurate. Maintain electronic and/or hardcopy documentation for a capitalized asset and expensed non-capital asset. All entries to record financial transactions in general ledger accounts and the supporting subsidiary property accountability records and/or systems must be supported by source documents.

- a. The day DCMA takes custody of the property is defined as the effective date for all acquisitions entered into APSR.
- b. Documents that support the acquisition of accountable property must be retained by DCMA in accordance with the requirements contained in DoD 7000.14-R. Documentation (original documents and/or hard and electronic copies of original documentation) will be maintained in a readily available location to permit the timely Validation of information.
- c. Supporting documentation includes documentation generated independently of the entity in possession of the property and should support the cost of each asset, the date the asset was placed into service, the useful life of the asset, and any subsequent acquisition, disposal, or transfer impacting the recorded value of the item.
- d. Supporting documentation will be retained for the life of the accountable property, capital investment in real property, or until a new investment supersedes the original investment (refer to the link Inventory Document Storage, located on the Resource Page of this Manual, for additional preparation actions).
- e. Records will be maintained for all disposals or retirements, as of the date the accountable property leaves the custody of DCMA for the active life of the property plus 10 years.
- f. Reconcile Supporting Documentation and Updating APSR records. The APO performs a reconciliation of supporting documentation to ensure a complete asset file, including the appropriate asset location, sub-location, etc., prior to the asset record being created in an APSR.
  - (1) For newly acquired assets, the APO will reconcile price, serial number, contract number, and description reported on the signed valid receiving document to price, serial number, contract number and description reported on the contract and certified invoice(s).
  - (2) If all information agrees between the signed, valid receiving document and the contract and certified invoice(s) then APO creates an asset record.
  - (3) If the documentation does not reconcile, the APO works with the HRH to resolve the

discrepancies.

(4) If not all of the correct documents are in the package, the APO will work with the HRH to obtain the completed documents that are missing.

**4.8. ISSUE PROPERTY.** The APO will issue accountable property to a HRH/Custodian using the APSR generated DD Form 1150. A manual DD Form 1150 can be used if APSR is not available.

a. The HRH/Custodian will sub-hand receipt the property to the user.

b. The HRH/Custodian can introduce a Managerial system for sub-hand receipt property to user's at this point. Managerial system does not replace the Agency APSR, it is considered as sub-system to an APSR. A memorandum for record will be provided to the CPL listing all Managerial systems for auditability.

c. All hand receipts must have a valid digital signature on documents for transactions to be complete.

**4.9. INVENTORY MANAGEMENT & PLANNING.** APO will establish inventory plans in APSR for their HRHs. The APO will schedule HRH account inventories to be completed in accordance with DoDI 5000.64 (refer to the Resource Page for cyclic inventory guidelines to review additional preparation actions).

a. For each HRH, DCMA has established that a minimum 98 percent physical inventory accuracy rate.

b. For sensitive items and classified equipment DCMA has established a 100 percent inventory accuracy rate.

c. APO notifies HRH in writing of start and completion dates.

d. APO will provide instructions for everyone involved in the inventory to include the technique to be used to inventory the equipment.

e. Suspend all asset receiving and turn-in functions of equipment during the inventory period.

f. Generate Inventories. The APO will generate a detailed listing of all hand receipts in APSR.

(1) In Web APSR, navigate to Inventory.

(2) Generate Inventory.

(3) Custodian.

(4) Type Action Drop Down – Select Initial Inventory and Generate Report or Initial Inventory.

(5) Browse for or manually enter a Custodian Number. Check Sub-custodian if required.

(6) Select the inventory to be initialized.

(7) Select continue.

(8) Verify how the report is sorted.

(9) Schedule completion date.

(10) Submit.

g. HRHs are responsible for preparing areas for the inventory. Equipment will be easily accessible with easy access to each piece of equipment.

h. Ensure barcodes serial numbers, model number, manufacture date, make and location status are easily accessible.

i. The APO is responsible for reconciling differences between the APSR printout and the physical inventory.

j. The APO will record any discrepancies found during the physical inventory. Discrepancies will be researched using all available documentation reflecting receipts, issues, turn-ins, transfers or inventory adjustment records maintained by the HRH and the APO/Property Manager/Custodian.

k. If the inventory is not accomplished before the old HRH or APO exits the organization, the supervisor will take ownership until such inventory can be transferred to new HRH or APO. The supervisor will be responsible for reporting any discrepancy.

**4.10. INVENTORY.** The primary purpose of an inventory is to ensure that all assets recorded in the APSR exist and are complete. A physical inventory is the process when DCMA employees physically count all of its assets or equipment and digitally signs the hand receipt. Inventories will be conducted using AIT whenever possible. A physical inventory and property reconciliation will be conducted on all DCMA owned accountable in accordance with DoDI 5000.64 on an annual basis. A physical inventory is the process where an Agency physically counts all of its assets or equipment. Physical controls and accountability reduce the risk of (1) undetected theft and loss, (2) unexpected shortages of critical items, and (3) unnecessary purchases of items already on hand. Types of Physical inventories include:

a. Sensitive. The sensitive item inventory is a physical inventory of the equipment and what is on the APSR print out. It is conducted monthly to ensure all relevant items are on hand and

correctly reflect what is recorded in the APSR. The sensitive item inventory is a DoD requirement, which must be conducted monthly, no extensions will be given.

b. Cyclic. Cyclic inventory should be planned and guidance should be given to HRHs, detailing how and when their assets will be inventoried throughout the year. A cyclic inventory can be conducted in a ten, twenty-five, fifty or one hundred percent (annual) interval depending on Agency guidance (refer to the cyclic inventory guideline on the Resource Page for additional preparation actions).

c. Annual. Annual inventory occurs when an Agency component decide to conduct a one hundred percent physical inventory.

d. Book to Floor. Inventory consists of a comparison between the asset listing per APSR and actual assets on the floor. The asset listing is printed from the APSR and is used as the starting point to conduct the inventory.

e. Floor to Book. Inventory consists of a comparison between the actual assets on the floor and the asset listing in APSR.

f. Change of Commander/Director/Major HRH Inventory. In the event a change in Command/Director/Major HRH occurs within the organization, a 100 percent joint physical inventory of all accountable property listed on DCMA's property hand receipts will be performed by the responsible APOs for each location/UIC.

g. Inventory of ME. Accountable property identified as ME must be inventoried at a minimum of once a year.

**4.11. RECONCILING.** When all discrepancies have been resolved to the satisfaction of the APO/HRH, a new Custodian Reconciliation Invoice Report is generated and signed by the APO/Property Manager/Custodian to certify the annual reconciliation has been completed. The signed copy of the Custodian Reconciliation Invoice Report will be maintained and used to update the date of the last inventory in the APSR accountable property record.

a. Property Records. APOs and Custodians are responsible for maintaining records necessary to support the completion of an inventory. A current copy of an APSR generated Custodian Reconciliation Inventory Report, documentation reflecting receipts, issues, transfers, turn-ins, and adjustments must be present to substantiate liability and/or relief from liability, and to assist in the physical inventory and annual reconciliation processes.

b. The APO must retain supporting documentation for the life of the asset or until the asset is transferred or disposal action is taken. Retention must comply with DoD 7000.14-R.

c. A copy of the inventory memorandum must be on file at the IO 360 site along with a copy of the signed inventory.

d. The Property Manager/Custodian will perform an annual physical inventory for individual



sub-HRHs.

e. AP&GE equipment housed in the financial management system General Ledger balance sheet.

(1) Reconcile asset under construction.

(2) FCO verifies capital equipment is properly classified.

(3) Assets with an original cost of \$250,000 or more will be expensed via equipment accumulated depreciation over the useful life of the asset that was determined during the creation of the asset master record.

(4) Assets with an original unit cost of less than \$250,000 are expensed in the current period.

(5) If the equipment is depreciable, create an asset under construction to accumulate the costs to be capitalized until the asset is available for service.

(6) Create a separate account to manage CIP on installations and turn over all supporting documentation to the installation real property manager.

**4.12. INTERNAL CONTROLS.** Internal controls must be established, analyzed, and maintained in accordance with DoDI 5010.40, “Manager’s Internal Control Program Procedures.” DCMA Components are responsible for assessing risks and documenting both the existing processes and controls to evaluate their effectiveness in mitigating risk.

## SECTION 5: DISPOSAL OF PROPERTY

**5.1. OVERVIEW.** This section covers the disposal of property into DLA DS. Property that has been identified for permanent removal from service must no longer be depreciated once the asset has been marked for disposal. The item will be turned in to the DLA DS or Asset Recovery of IT Equipment to a Commercial Vendor.

**5.2. EXCESS.** Excess accountable property references DCMA equipment that is no longer required for its intended purposes. Excess accountable property transferred, reutilized, turned in, or donated to other Agencies will clear the previous responsibilities of the respective Agency. Donations must follow GSA and DLA guidelines.

a. Component APO will report all excess equipment to Agency IO on a memorandum for record (MFR).

b. Component APO will follow supporting DS turn in procedures.

**5.3. TURN-IN EQUIPMENT TO DLA DS.** DLA DS is responsible for the disposal of excess DoD personal property, foreign excess personal property (FEPP), scrap, hazardous waste, and property requiring demilitarization. DLA DS personnel are available to assist DCMA personnel in completing necessary documents, arranging for disposal contracts, and training their personnel in DLA disposal turn-in procedures. DCMA employees will dispose of excess property in accordance with their servicing DS guidance (refer to the Disposition Services Location link located on the Resource Page for additional training and preparation guidance).

a. Turn-In Criteria. Turn-in of property within DCMA is the function of the component designated personnel that classifies the item as no longer needed for daily operations, excess, obsolete, condemned, or non-repairable. APOs will assist designated personnel with DS requirements if required.

(1) HRH submit a MFR to the component MSO requesting to turn in equipment to DS.

(2) Component prepares a DD Form 1348-1A, "Issue Release/Receipt Document," to turn-in the equipment and relieve the HRH from the responsibility of property accountability of the asset. (refer to the sample DD Form 1348-1A and Disposition Services Location link on the Resource Page for additional preparation guidance).

(3) Component schedules a turn-in at their supporting Disposition Services Location link listed on the DLA DS website and notified all parties of scheduled turn-in date and time.

(4) Component will contact DS Service for coordination instructions as far out as possible to allow time for inspections, packaging and transporting of the equipment.

(5) The component prepares the equipment for turn-in. The MSO must coordinate for additional personnel to assist, if necessary, with packing and loading the equipment. The MSO

will use the GPC within authorized limits to coordinate for commercial companies to pack, load and transport the equipment to their servicing DS.

(6) If DS is more than 60 miles from the unit location, coordinate with the supporting DS Area Manager for transportation assets upon confirmation of excess of obsolete equipment. The DS Area Manager will pay for the transportation vehicle or provide Federal Express (FEDEX) shipment containers for small packages in most cases. The MSO will provide personnel to pack and load the equipment on the day the transportation vehicle arrives at the component location.

(7) The component will get a copy of all vouchers and support documentation generated by DLA DS and the transportation company. Provide copies of the supporting documentation to the losing activity APO when the asset is released.

(8) The component will provide the APO a copy of the signed DD Form 1348-1A document. The APO will upload the 1348-1A into the APSR or place it in a filing system as support documentation.

(9) DS is responsible for disposition of generated excess and general equipment turned in. DS will physically accept and process the assets for accountability.

(10) If DS deny the turn-in request, keep a copy of the denial request and all receipts for historical records. Once the denial has been received components can transfer the item to another government agency or dispose of items in a locally authorized disposal site (refer to DoDM 4160.21, Volume 2, "Defense Materiel Disposition: Property Disposal and Reclamation," located on the Resource Page for additional disposal guidance).

(11) The APO/Custodian must review and verify that the asset has been successfully removed from APSR inventory and complete this action by posting a copy of the signed DD Form 1348-1A to DCMA 360 turn-in site.

(12) The APO/Custodian follows the excess process and removes the asset(s) from active inventory in the APSR.

(13) Turn-Ins or Asset Recovery of IT Equipment to the State or Commercial Vendor. All excess property must comply with the Assistant Secretary of Defense Memorandum, Disposition of Unclassified DoD Computer Hard Drives, dated June 4, 2001. Approved turn-ins will be processed to the nearest DLA DS Site using the DD Form 1348-1A.

(14) International components will follow procedures outlined by their nearest State Department or American Embassy equipment turn-in services.

b. Furniture will not be placed in an APSR for accountability. Furniture disposition is a local DCMA Component MSO responsibility. The local DCMA Component MSO will utilize their servicing DS office to coordinate furniture turn-in. MSO's must schedule DS turn-in appointments within 7 days of notification of excess or obsolete furniture to allow time for

inspection, palletization and transportation. (refer to the Property Turn-In link located on the Resource Page for additional actions).

(1) The GPC card will be utilized for disassembly and transportation services below the authorized limit.

(2) Contracts are required for large disassembly and transportation services exceeding the GPC limit. Components are required to coordinate with the procurement office upon identification of these services.

(3) In some instances, DS will not accept scrap office furniture. Components will coordinate with their local waste management facility for disposal. Components will retain their DS denial notification document and a copy of the waste management turn-in receipt for audit purposes. Components will refer to paragraph 5.3.a.10. of this Manual for additional disposal information

**5.4. LATERAL TRANSFER.** When assets are transferred from DCMA to other Agencies, the original acquisition costs, remaining book value, and accumulated depreciation should be removed from DCMA's inventory. Transfers or loan of property between APO/Custodian areas must be accomplished using DD Form 1150. The losing and gaining APO/Custodian must complete and sign the DD Form 1150 and email a copy to the APO. Transfers of property to other Government activities must be done through the turn-in process and the APO/Custodian must prepare the DD Form 1150 and any additional documents to support the transfer.

a. The local component APO communicates with local equipment managers to determine if the asset can be laterally transferred to DCMA components.

b. If the asset can be laterally transferred to a DCMA component, the APO completes a Lateral Transfer (LT) Directive (sample LT Directive Base Memorandum is located on the Resource Page) and a DD Form 1150 to coordinate the transfer with the gaining custodian. Email notices to Property Managers are not acceptable as primary transfer documentation. A LT Directive is required for all transfers and must be assigned a Document Number for processing.

c. Once the LT Directive and DD Form 1150 are received the receiving custodian will review the data for accuracy and notify the APO that the property has been received.

d. The APO will remove the property from the losing HRH hand receipt and add the property to the gaining custodians hand receipt in the APSR.

**5.5. TURN-IN EQUIPMENT TO OTHER AGENCIES.** DCMA components that do not have a supporting DS site will utilize their host organization or Agency equipment disposal services mandated by the command. DCMA components will abide by all rules and regulations established by the OCONUS host organization or Agency to include FEPP, scrap, hazardous waste, and property requiring DEMIL. Utilize Host Nation DS personnel to assist them in preparing and completing necessary documents, arranging for disposal contracts, and training their personnel on disposal turn-in procedures. (refer to the Disposition Services Location link located on the Resource Page).

## SECTION 6: PROPERTY LOSS

**6.1. INVESTIGATION OF PROPERTY LOSS.** When there are discrepancies in accounting for property the HRH, Custodian, and APO will conduct causative research to ensure the property is actually missing or damaged.

a. If the causative research concludes property is missing or damaged, then Component Commanders or Directors will initiate an informal inquiry to ascertain the facts, circumstances, and causes of the loss. The inquiry will also determine if the loss was due to an individual's negligence or abuse.

b. If negligence or abuse was determined. The Component Commander or Director will initiate a Financial Liability Investigation (refer to Financial Liability Investigation link located on the Resource Page for additional actions).

c. The Component Commander or Director will obtain a legal review from the servicing DCMA Office of General Counsel prior to final action on the DD Form 200.

d. Criminal incidents will be reported to the DCMA Office of Independent Assessment Investigation Center regardless of the location of the incident, affiliation/jurisdictional considerations. The Investigation Center is authorized to complete a DCMA Form 12.15.7-2, "Sworn Statement." Criminal incidents will be reported to the General Counsel and Security Office in accordance with DCMA-INST 931, "Inspector General: Investigations."

**6.2. APPROVING AUTHORITY RECOMMENDATION.** The Appointing Authority will, within seven calendar days of receiving a properly completed DD Form 200 from the Financial Liability Officer (FLO), approve or disapprove the recommendation of the FLO and immediately forward the Appointing Authority's personal recommendation to the Approving Authority. The Approving Authority will sign Block 14 on the DD Form 200. Regardless of whether financial liability is recommended the Appointing Authority will draft a notice of relief to the Respondent relieving responsibility from a loss, damage, or destruction of DCMA Non-ADP accountable property (refer to the Notice of Relief Letter, located on the Resource Page of this Manual, for addition preparation actions).

**6.3. ASSESSMENT OF FINANCIAL LIABILITY.** If the Approving Authority decides to assess financial liability, the Approving Authority will provide the individual who is determined to be financially liable a financial liability notification letter for repayment along with a copy of the complete DD Form 200. The individual must be given the opportunity to examine the findings and recommendations, obtain representation, make a rebuttal statement, and present any mitigating factors that may have contributed to the negligence or abuse in accordance with the timeline (refer to the financial liability investigation, located on the Resource Page of this Manual, for additional preparation actions).

**6.4. FINANCIAL LIABILITY TIMELINE.** The Approving Authority will either approve or disapprove the recommendations on the completed DD Form 200 within twenty

calendar days of receipt after the adjudication process is over. Inconsistent findings by the approving authority requires legal office review. The Approving Authority will ensure that the legal office reviews the findings and provides an opinion to the investigating officer within the investigation timeframe (refer to the financial liability investigation, located on the Resource Page of this Manual, for additional preparation actions). The final DD Form 200 will be sent to the FB center for processing if negligence was found and liability assessed.

## SECTION 7: MAJOR PROPERTY PROGRAMS

**7.1. ENTERPRISE NON-TACTICAL VEHICLE.** The Enterprise NTV program applies to all DCMA activities and personnel assigned government leased or owned vehicles (refer to DCMA-MAN 4101-05 located on the DCMA policy page for additional actions).

**7.2. FURNISHING.** The furnishing program applies to all activities and personnel assigned furniture to support employees while they are executing the mission (refer to DCMA-MAN 4101-01, "Enterprise Facilities Management," located on the DCMA policy page for additional actions).

**7.3. KITCHEN EQUIPMENT.** The Kitchen Equipment program initiates guidance for MSO/CMO regarding the use of DCMA appropriated funds to purchase kitchen appliances, limited to refrigerators, commercial microwave ovens, and commercial coffee systems located in common areas for use by all employees. This policy does not authorize construction of kitchenettes, galleys or mess areas.

a. In a June 25, 2004, decision, the Comptroller General (CG), modifying earlier decisions regarding the use of appropriated funds, concluded that appropriated funds may be used to purchase kitchen appliances ordinarily considered personal in nature, such as refrigerators, microwave ovens, and coffee makers, when the primary benefit of their use is reasonably related to the efficient operation of an Agency rather than an individual (refer to the CGs decision and appropriated funds links located on the Resource Page for additional information).

b. Authorized Kitchen Equipment. The only authorized kitchen equipment items are refrigerators, commercial microwave ovens and commercial coffee systems.

c. Authorized Locations for Kitchen Equipment. The only authorized locations for kitchen equipment are breakrooms and common areas accessible by all DCMA employees (refer to Government Accountability Office (GAO) Decision, B-302993, located on the Resource Page of this Manual for additional information).

d. Unauthorized Purchases. Appropriated funds will not be used to purchase coffee, tea, condiments or other goods, such as plates, cups, napkins, other paper products or food to be used in common areas. Additional unauthorized purchases include accessories such as water lines, filters and fittings.

e. Specification:

(1) Refrigerators must:

(a) Have written approval from the DCMA building manager or the contractor's plant representative stating the make and model requested will fit the existing footprint.

(b) Meet the standard size of 21 cubic feet, with freezer on top.

1. Larger or smaller sizes can be purchased depending on the size of the location, where it will be placed and the number of personnel it supports.

2. Mini refrigerators (dorm refrigerators) are purchased for small offices and not purchased for individual use. For example: Five or fewer employees at a location.

(c) Be white in color.

(d) Not contain ice makers and water dispensers, unless they are standard and the price is less than one without those options. Refrigerators cannot have water and ice in the door.

(e) Not include additional accessories such as water lines, filters or fittings.

f. Microwave oven request will:

(1) Be of commercial grade with a minimum 1000 watts.

(2) Not be for household use, as these microwaves do not last, and are not authorized.

g. Coffee system requests must:

(1) Be a pour-over commercial coffee system, to include Keurig.

(2) Not require a water line. These Coffee systems are not authorized.

h. Request For Kitchen Equipment. Request for kitchen equipment must be dependent on the number of employees. The current ratio for kitchen equipment is 1:35 employees. The kitchen equipment must meet energy star compliance regulations for refrigerator and coffee systems. Microwave ovens are not energy star compliant at this time.

(1) The person receiving the purchased goods or services must:

(a) Inspect the goods before accepting from the vendor. Annotate any damage or the shipping invoice and refuse the goods. If unable to refuse, notify Regional POC of the damaged goods so they can notify the vendor to resolve the issue.

i. Replacement. Kitchen equipment can be replaced using the following lifecycle:

(1) Agency Lifecycle standards are:

(a) 7 years for microwave oven.

(b) 15 years for refrigerators.

(c) 7 years for a coffee system.



(2) When kitchen equipment becomes non-operational it is not cost-effective to be repaired.

j. Repair. Repair is only authorized if it is less than half the cost of a new model meeting the same standards and has not reached half its lifecycle age.

k. Disposition. Disposal of equipment will be in compliance with Section 5 of this Manual.

l. Miscellaneous Purchases. Request for Reasonable Accommodations (RA), Maintenance services and supplies are purchased by the Regional POC. The person receiving the purchased goods or services must inspect the goods before accepting from the shipper. Notate any damage on the shipping invoice and refuse the goods. If unable to refuse, notify Regional POC of the damaged goods so they can notify the vendor to resolve the issue.

## GLOSSARY

### G.1. DEFINITIONS.

**Abuse.** Willful misconduct or deliberate unauthorized use of supply system material.

**Accountability.** The obligation imposed by law, lawful order, or regulation, accepted by an organization or person for keeping accurate records and to ensure control of property, documents or funds, with or without physical possession. The obligation, in this context, refers to the fiduciary duties, responsibilities, and obligations necessary for protecting the public interest; however, it does not necessarily impose personal liability upon an organization or person.

**Accountable Property.** Property that meets accountability requirements. This property is recorded in the APSR.

**Accountable Property Record.** The record contained within the APSR.

**Accumulated Depreciation.** A contra-asset account shown as a deduction from the related asset account in the balance sheet. Depreciation realized throughout the useful life of an asset is accumulated in this account.

**Acquisition.** Acquiring hardware, supplies, or services through purchase, lease, or other means, including transfer or fabrication, whether the supplies or services are already in existence or must be created, developed, demonstrated, and evaluated; or by contract with appropriated funds of supplies or services.

**Acquisition Cost.** The original purchase, construction or development cost including transportation, design, installation and other related costs necessary to put the asset in the place and form in which it will be used.

**AIT.** The family of technologies that improves the accuracy, efficiency, and timeliness of material identification and data collection. AIT media and devices include, but are not limited to, linear and two-dimensional bar code symbols and their readers; magnetic stripe cards; integrated cards (i.e., smart cards; optical memory cards); radio frequency identification (active and passive); contact memory-button devices; and magnetic storage media.

**Accountable Property Officer (APO).** An individual who, based on their training, knowledge, and experience in property management, accountability, and control procedures, is appointed in writing through the DoD Component procedures to establish and maintain an organization's accountable property records, systems, or financial records, in connection with government property, irrespective of whether the property is in the individual's possession.

**Appointing Authority.** An individual designated in writing by the Approving Authority. The Appointing Authority, who appoints FLOs (if required), approves or disapproves the recommendations of the Accountable Officer, Reviewing Authority, or FLO, and recommends

actions to the Approving Authority. The Appointing Officer is normally senior to the FLO. The Approving Authority may act as the Appointing Authority.

**Approving Authority.** The Approving Authority is DCMA CMO Commanders/Directors, Component Heads, Regional Commanders, and the Director Corporate Operations regardless of whether or not the performing activity is a government or contractor entity. The Approving Authority makes determinations to either relieve involved individuals from responsibility and/or accountability or approves assessment of financial liability. The Approving Authority may also act as the Appointing Authority.

**APSR.** Contains the official records that form the basis for accountability, audit, and fiduciary reporting of accountable property. The government system used to control and manage accountable property records. A subset of existing organizational processes related to the lifecycle management of property; the system that is integrated with the core financial system.

**Asset.** A resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity.

**Asset Management Work Group.** The body assigned with overseeing and management of the Agency Accountable Property and General Equipment.

**Book Value.** The recorded cost of Property, Plant & Equipment asset less accumulated depreciation.

**Capitalize.** To record and carry forward into one or more future periods any expenditure the benefits from which will then be realized.

**Capital asset.** An asset that meets or exceeds the capitalization threshold found in DoD 7000.14- R for the DoD Component.

**Causative Research.** Causative Research is an in-depth investigation of selected adjustments to determine why they occurred and consists of a complete review of all transactions (to include supporting source documentation, catalog change actions, shipment discrepancy files, and unposted, rejected, or violated transactions). The Causative Research process ends when the cause of the discrepancy has been discovered and corrective action taken, or when all pertinent transaction files, records, documents, etc., have been evaluated with no conclusive findings apparent. The purpose of Causative Research is twofold: (1) attempt to resolve the discrepancy so that asset management and financial data accurately reflect physical actions, and (2) collect, analyze, and evaluate data about the causes of inventory adjustments in order to eliminate repetitive errors.

**Component Property Lead (CPL).** Serves as the senior proponent for property accountability on behalf of the Head of the DoD Component. Provides oversight to multiple persons in different capacities, including primary APOs, PAs, Custodians, senior logisticians, senior property managers, or other appropriate property managers throughout the component.

**CIP.** An accounting term referring to the temporary classification of assets under construction. While under construction, costs of new construction and facility improvement projects are accumulated in CIP accounts.

**Controlled Inventory Items (CII).** Property with characteristics that may require them to be identified, accounted for, secured, segregated, or handled in a special manner to ensure their safekeeping and integrity. See DoDM 4140.01 and DoDM 4100.39-M for additional guidance.

**Classified Items.** Property requiring protection in the interest of national security.

**Custodial Area.** A segment of the accountable area (e.g., a ward in a hospital, a division in an organization, within an accountable area). There may be as many custodial areas and officers as are required to execute effective property management.

**Financial Management System.** The financial management system is intended to transform the budget, finance, and accounting operations to achieve accurate and reliable financial information in support of financial accountability and effective and efficient decision-making throughout the Agency in support of the missions of the warfighter.

**Depreciation.** A cost allocation process in which an asset's cost, less any salvage value is allocated to operating expense over the asset's estimated useful economic life in a systematic and rational manner.

**Accountable Property. Includes.**

- All capital property, plant and equipment (PP&E) and non-capital property.
- Any pilferable property or equipment with an acquisition cost that equals or exceeds \$5,000.
- Property that is classified or otherwise considered sensitive or hazardous in nature, regardless of cost (see Volume 10, Table 61 of DoD 4100.39-M)

**Pilferable Property.** Pilferable property is defined as property that has a ready resale value or application to personal possession and that are, therefore, especially subject to theft. This property requires local control meeting cost thresholds designated by the Activity Commander. Each Activity Commander must maintain and keep a list of property considered pilferable with acquisition costs below \$5,000. Pilferable property costing less than \$5,000 that is not classified, sensitive or hazardous does not require data entry into APSR and should be labeled as government property and recorded on a DD Form 1150.

**Capital Assets.** Capital Assets consists of assets including real property that meet all of the following criteria:

- Have an estimated useful life of 2 years or more.
- Are not intended for sale in the ordinary course of operations.
- Are acquired or constructed with the intention of being used or being available for use by the entity.

- Have an initial acquisition cost, book value, or an estimated fair market value (when applicable) that equals, or exceeds the DoD capitalization threshold of \$250,000.

**DLA Disposition Services.** Supports the warfighter and protects the public by providing worldwide reverse logistical solutions. Disposition Services dispose of excess property received from military and government services. That property is first offered for reutilization within the DoD, transfer to other federal Agencies, or donation to state and local governments and other qualified organizations.

**Energy Star.** Executive Order 13221 - Defines the policy for use of Energy Star devices within Federal Facilities. The Executive Order required that when Federal organizations purchase commercially available, off-the-shelf products that use external standby power devices, or that contain an internal standby power function, that the purchase products use no more than one watt in their standby power-consuming mode. If such products are not available, Agencies must purchase products with the lowest standby power wattage while in their standby power-consuming mode.

**Fair Market Value.** The objective valuation for an asset is determined by the open market. At the time an asset is originally acquired, acquisition cost generally represents the "fair market value" of the goods or services acquired. With the passage of time however, the fair market value of such assets as land and buildings may change greatly from their acquisition cost. This value is an unbiased, equitable or just value based on the cost of a similar asset or the price that an impartial buyer would be willing to pay for the asset or a similar asset.

**Financial Liability Officer.** An individual appointed in writing by the Appointing Authority to conduct a specific Financial Liability Investigation of Property Loss to determine responsibility for loss, damage, or destruction of government property. Individuals so appointed must not be the Accountable Officer, property custodian, or otherwise have any direct interest in the materiel being investigated. The Appointing Authority, if separate from the Approving Authority, may act as the FLO.

**Heritage assets.** PP&E of historical, natural, cultural, educational or artistic significance (e.g., aesthetic) or with significant architectural characteristics. Heritage assets are expected to be preserved. Heritage assets consist of items whose physical properties resemble those of general property, PP&E and are traditionally capitalized in commercial-type financial statements. The nature of these items, however, differ from general PP&E in that their values may be indeterminable or may have little financial meaning (e.g., museum collections, monuments, assets acquired in the formation of the nation), or that allocating the cost of such assets (e.g., weapons systems) to accounting periods that benefit from the ownership of such assets is not meaningful.

**Host Nation Disposition Services.** Partner and Allied Nations with full spectrum of logistics, acquisition, and technical services within a complex geographic environment with a dedicated, agile workforce that is forward and engaged throughout OCONUS to leverage strong partnerships with the Joint Logistics Enterprise, Inter-Agency, Industry, and partner and Allied Nations to serve the Warfighter and our Nation.

**HRH.** A person who, either by virtue of position or by designation, is charged with direct responsibility for specifically identified government property.

**Life-Cycle Management.** The cost to the government to acquire and own an asset over its useful life. Includes all life-cycle management costs including operation, maintenance, support and disposal.

**Managerial System.** The government system used to control and manage non-accountable property records costing less than \$5,000.

**Negligence.** The failure to act as a reasonable prudent person would have acted under similar circumstances. An act or omission that a reasonably prudent person would not have committed or omitted under similar circumstances and which is the proximate cause of the loss of, damage to, or destruction of government property. Failure to comply with existing laws, regulations, or procedures may be considered as evidence of negligence. Gross negligence is characterized by a reckless, deliberate, or wanton disregard of foreseeable consequences.

**Personal Property.** Property, other than real property, which is owned by DCMA, is moveable and not affixed or associated to land.

**Pilferable Property.** Property that has a ready resale value or application to personal possession, and that are therefore especially subject to theft

**Policy.** A set of principles and associated guidelines to direct and limit DCMA actions in pursuit of objectives, operations, and plans. Establishes Agency-wide rules. Describes the “what,” “who,” and “why” of operations by defining roles and responsibilities.

**Primary APO.** The principal APO for a DoD Component. Other APOs, regardless of position title, should support the Primary APO in accomplishing the requirements of this Manual. The Primary APO supports or acts as the CPL as described by the DoD Component policies.

**Procedures.** A set of mandatory step-by-step instructions established to implement Agency policy. It describes the process that must be followed to achieve the desired outcome.

**Property.** Equipment, weapon systems, and other accountable property (e.g., administrative property, special tools, special test equipment). Other types of personal property, such as supplies, material, and records, are not included in this definition unless expressly stated as being included.

**Custodian.** An individual appointed by an APO, who accepts custodial responsibility for property, typically by signing a hand-receipt. The custodian is directly responsible for the physical custody of accountable property under their control.

**Property loss.** Unintended, unforeseen, or accidental loss, damage, or destruction to government property that reduces the government’s expected economic benefits of the property.

Loss does not include purposeful destructive testing, obsolescence, normal wear and tear, or manufacturing defects. Loss includes, but is not limited to, items that cannot be found after a reasonable search, theft, damage resulting in unexpected harm to property requiring repair to restore the item to usable condition, or destruction resulting from incidents that render the items useless for its intended purpose or beyond economical repair.

**Property management.** A monitoring and control function, charged with assuring that organization processes related to the lifecycle of property support organization objectives, represent sound business practice, and are compliant with applicable standards, policies, regulations, and contractual requirements. The system of acquiring, maintaining, using, and disposing of the personal property of an organization or entity.

**Receipt.** A transmission or other acknowledgment made by a receiving entity to indicate that a message, good, or service has been satisfactorily received. Receipt is often denoted by signing a situation specific form, such as DD Form 250, DD Form 1149, DD Form 1150, or DD Form 1348-1A.

**Real Property.** A piece of real estate that is attached directly to land, as well as the land itself. Real property not only includes buildings and other structures, but also right and interests. The DoD capitalization threshold for real property is \$250,000.

**Roles Request Form.** The Roles Request Form must be completed and reviewed by the user and the IO in that order. The user fills out required roles, accountable and unit identification code that they will be managing.

**Salvage Value.** The amount that would be expected to be obtained from selling the asset at the end of its useful life, but only when such proceeds (from recycle, resale, salvage) are permitted to be retained and used by DCMA.

**Sensitive Items.** Property requiring a high degree of protection and control due to statutory requirements or regulations (e.g., narcotics and drugs, precious metals, high value or highly technical assets, hazardous assets, or small arms, ammunition, explosives, and demolition material).

**SAAR.** The DD Form 2875 must be completed and reviewed by the user candidate, the supervisor, the site security officer, and the IO in that order as it serves as a checks and balances. The digital signatures should be completed with a DoD CAC, and should include the Electronic Data Interchange Personal Identifier (EDIPI) as part of the signature.

**Useful Life.** The period of time that the entity expects to use an asset or the period over which the asset will be used.

**User Agreement.** By signing this document users acknowledge and consent that when they access DoD information systems they will abide by the conditions listed on the form when accessing a government system.

**Work in Process (WIP).** An accounting term referring to material that has entered the production process, but is not yet a finished product. WIP refers to all materials and partly finished products that are at various stages of the production process and are considered current assets on the balance sheet.



## GLOSSARY

### G.2. ACRONYMS.

ADP	Automated Data Processing
AIT	Automatic Identification Technology
AIS	Automated Information Systems
AMWG	Asset Management Work Group
AO	Approving Official
APO	Accountable Property Officer
AP&GE	Accountable Property & General Equipment
APSR	Accountable Property System of Record
CAC	Common Access Card
CCI	Controlled Cryptographic Items
CG	Comptroller General
CIO	Chief Information Officer
CIP	Construction In Progress
CMO	Contract Management Office
CONUS	Continental United States
COR	Contracting Officer Representative
CoS	Chief of Staff
CPL	Component Property Lead
DCMA-INST	DCMA-Instruction
DCMA-MAN	DCMA-Manual
DD	DoD (form)
DD Form 200	Financial Liability Investigation of Property Loss
DD Form 1150	Request For Issue/Transfer/Turn-In
DD 1348-1A	Issue Release/Receipt Document
DD Form 2875	System Authorization Access Request (SAAR)
DD Form 3042	Accountable Property System of Records (APSR) Equipment Requirements
DEMIL	Demilitarization
DoDI	Department of Defense Instruction
DoDM	Department of Defense Manual
DLA	Defense Logistics Agency
DS	Disposition Services
EMPS	Enterprise Managed Print Services
FB	Financial and Business Operations
FEPP	Foreign Excess Personal Property
FLO	Financial Liability Officer
FPM	Facility Program Manager

GPC	Government Purchase Card
GSA	Government Services Administration
HRH	Hand Receipt Holder
IO	Information Owner
IT	Information Technology
IUID	Item Unique Identification
LAN	Local Area Network
LMS	Learning Management System
LT	Lateral Transfer
ME	Military Equipment
MFD	Multi-Functional Device
MFR	Memorandum For Record
M&U	Maintenance & Utilization
MSO	Mission Support Office
Non- ADP	Non-Automated Data Processing
NTV	Non-Tactical Vehicle
OCONUS	Outside Continental United States
PA	Property Accountability
PA NON-ADP	Property Administrator Non-Automated Data Processing
PC	Personal Computer
PMO	Property Management Office
POC	Point Of Contact
PP&E	Property Plant & Equipment
PR	Purchase Request
SAAR	System Authorization Access Request
SP	Special Programs
UIC	Unit Identification Code
WIP	Work In Process

## REFERENCES

- DCMA Instruction 931, "Inspector General: Investigations," November 22, 2017
- DCMA Manual 501-01, "Policy Issuance Procedures," April 13, 2017
- DCMA Manual 4101-05, "Enterprise Non-Tactical Vehicles," February 23, 2019
- DCMA Manual 4301-03, Volume 2, "Contracting and Acquisition: Government Purchase Cards," TBD
- DoD 7000.14-R, "DoD Financial Management Regulations (FMRS)," current edition
- DoD Directive 5015.2, "DoD Records Management Program," August 17, 2017
- DoD Directive 5105.64, "Defense Contract Management Agency (DCMA)," January 10, 2013
- DoD Instruction 4140.01, "DoD Supply Chain Materiel Management Policy," December 14, 2011, as amended
- DoD Instruction 4160.28, "DoD Demilitarization (DEMIL) Program," April 7, 2011, as amended
- DoD Instruction 5000.64, "Accountability and Management of DoD Equipment and Other Accountable Property," April 27, 2017
- DoD Instruction 5010.40, "Manager's Internal Control Program Procedures," May 30, 2013
- DoD Instruction 8320.04, "Item Unique Identification (IUID) Standards for Tangible Personal Property," September 3, 2015, as amended
- DoD Manual 4100.39, "Federal Logistics Information System Procedures," March 8, 2017, as amended August 31, 2018
- DoD Manual 4140.01, Volume 2, "DoD Supply Chain Materiel Management Procedures: Demand and Supply Planning, November 9, 2018
- DoD Manual 4160.21, Volume 2, "Defense Materiel Disposition: Property Disposal & Reclamation," August 31, 2018