



DEPARTMENT OF THE NAVY
COMMANDER
NAVAL EDUCATION AND TRAINING COMMAND
250 DALLAS STREET
PENSACOLA, FLORIDA 32508-5220

NETCINST 7320.1B
N4
19 Oct 16

NETC INSTRUCTION 7320.1B

From: Commander, Naval Education and Training Command

Subj: PERSONAL PROPERTY POLICIES AND PROCEDURES

- Ref:
- (a) SECNAVINST 7320.10A
 - (b) DoD Instruction 5000.64 of 19 May 2011
 - (c) DoD Financial Management Regulation (FMR) 7000.14-R
 - (d) Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics Memorandum, Elimination of Military Equipment Definition and Increase to Capitalization Thresholds for General Property, Plant, and Equipment of 20 Sep 13
 - (e) Deputy Assistant Secretary of the Navy (DASN), Financial Operations (FO) Memorandum 7000 Ser FMO/35, Secondary Review of Accountable Property Systems of Record (APSR) Acquisition and Disposition Entries of 7 Jul 14
 - (f) DASN FO Memorandum 7000 Ser FMO/29, Reconciliation of Receipt, Acceptance and Disposition events to APSR of 23 May 14
 - (g) DASN FO Memorandum, Budget Submitting Office Annual Inventory Completion Letter of 20 Jun 14
 - (h) SECNAVINST 5200.42
 - (i) DASN FO Memorandum, Revised Document Retention Requirements to Support Department of the Navy Financial Statement Audits of 29 Jan 15
 - (j) DASN FO Memorandum 7000 Ser FMO/36, Financial Improvement Audit Readiness Data Elements Compliance on Key Acquisitions and Dispositions Documentation of 7 Jul 14

Encl: (1) Personal Property Internal Control Policies and Reporting Procedures

1. Purpose. To outline policy and procedures for personal property management per references (a) through (j).

2. Cancellation. NETCINST 7320.1A.

3. Policy. This instruction applies to plant account property in Classes 3 and 4 and minor property as defined in paragraph 6 of reference (a).

4. Background

a. Personal property includes items used, but not consumed, to produce goods or services in support of the Department of the Navy's (DON) mission. Personal property does not include

inventory items (e.g., items intended for sale) and real property (i.e., land, buildings, and structures).

b. Control over property is required by the Comptroller of the Navy and Naval Supply Systems Command. The standard government practice is to safeguard valuable assets through effective internal controls. These measures include asset identification, physical inventory, physical security, custody control, and maintenance of property records. All capital, minor, sensitive, classified, and pilferable property that meets the definition for personal property will be recorded and tracked in the Defense Property Accountability System (DPAS), the official personal property system as established by the Department of Defense (DoD) and adapted by DON.

5. Categories of Personal Property. Personal property is classified as Capitalized (Plant), Minor, Pilferable, Sub-Minor, Government Personal Property in Possession of Contractors, and Leased Personal Property. Property in these categories may be sensitive or classified in nature.

a. Capitalized Personal Property. Per reference (d), personal property that meets all of the following capitalization criteria:

(1) Has an acquisition cost that is equal to or greater than \$1,000,000 after 1 October 2013 and \$100,000 before 1 October 2013.

(2) Has an estimated recovery period equal to or greater than 24 months;

(3) Is not intended for sale in the ordinary course of operations, and

(4) Has been acquired or contracted with the intention of being used, or being made available for use by DON in its operations.

b. Internal Use Software (IUS). Per reference (d), the capitalization threshold increased from \$100,000 to \$250,000 on IUS purchased on or after 1 October 2013.

c. Minor Personal Property. Has an acquisition cost equal to or greater than \$5,000 (reference (a)), and less than \$1,000,000, or

(1) Has an acquisition cost less than \$5,000, and is determined to be sensitive, classified, or pilferable by the Commanding Officer (CO);

(2) Has a recovery period equal to or greater than 24 months, and

(3) Does not meet all the capitalization criteria.

d. Pilferable Personal Property. An asset that is portable, easily converted to personal use, critical to the activity's mission;

- (1) Difficult to repair or replace (e.g., a one-of-a-kind technical device), and
- (2) Other property not readily available in the open market for suitable replacement.

e. Sub-Minor Personal Property. An asset that is less than the DoD accountability thresholds;

(1) Does not meet the criteria for property as stated above (e.g., hand-held computers, laptop computers, and cellular phones), or

(2) Is above the DoD accountability threshold of \$5,000 with a useful life of less than two years. There are no financial reporting requirements for this category of personal property and no mandated accountability requirements except those established at the activity level.

f. Government Personal Property in the Possession of Contractors. There are two types of property in this category: personal property either acquired by the federal government (government-furnished equipment) or property acquired by the contractor (contractor-acquired) that is used to complete a government-sanctioned activity.

g. Leased Personal Property. An asset that is leased. Leases are categorized as either capital or operating. Enclosure (1) of reference (a) establishes criteria for lease types.

6. Action

a. All activities reporting to Naval Education and Training Command (NETC) for personal property accountability shall comply with DPAS policy and procedures outlined in references (a) through (i).

b. Each activity under the cognizance of NETC personal property management shall ensure a complete wall-to-wall inventory is conducted at least once every three years for capitalized, minor, and controlled inventory items of personal property. Also, when there is the following:

- (1) Change of Responsible Officer/custodian
- (2) Change of Command
- (3) Change of Approving Official/DPAS User, and
- (4) Whenever directed by the CO.

19 OCT 2016

c. COs shall forward a completion letter for their command to NETC N4 stating the triennial (wall-to-wall) inventory was completed per reference (a). NETC will maintain these completion file records for three years.

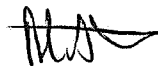
d. Training Support Centers (TSCs) will ensure physical inventory counts are conducted as required, and the personal property database data is accurate, asset accountability is maintained, and financial reporting of personal property is accurate for the TSC. The TSC will provide guidance and assistance on inventory management, instructions, and regulations as requested by the applicable Learning Center (LC)/Learning Site (LS).

e. The LC will also ensure physical counts are conducted as required, the personal property database is accurate, asset accountability is maintained, and financial reporting of personal property is accurate for the LC and LS. In addition, the LC will provide guidance and assistance on inventory management, instructions, and regulations as necessary for the LS.

f. Commands who report directly to NETC will ensure physical counts are conducted as required, the personal property database data is accurate, asset accountability is maintained, and financial reporting of personal property is accurate for its activity.

7. Records Management. Records created as a result of this instruction, regardless of media and format, must be managed per SECNAV Manual 5210.1 of January 2012.

8. Review and Effective Date. Per OPNAVINST 5215.17A, NETC will review this instruction annually on the anniversary of its effective date to ensure applicability, currency, and consistency with Federal, DoD, SECNAV, and Navy policy and statutory authority using OPNAV 5215/40. The instruction will automatically expire 5 years after effective date unless reissued or canceled prior to the 5-year anniversary date or an extension has been granted.



M. S. WHITE

Releasability and distribution:

This instruction is cleared for public release and is available electronically via the NETC public web site, <https://www.netc.navy.mil/directives.htm>, or via Total Records Information Management (TRIM).

PERSONAL PROPERTY INTERNAL CONTROL POLICIES AND REPORTING
PROCEDURES

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1. Overview. Personnel assigned responsibility for the custody accounting and disposition of general personal property and equipment are required to comply with the provisions of this instruction and references (a) through (j). Personal property is defined per references (a) through (c).

2. Required Roles and Responsibilities

a. Deputy Chief of Naval Operations (DCNO), Manpower, Personnel, Training and Education (MPT&E) (N1). Maintains overall responsibility for personal property within the MPT&E. Per references (a) and (b), the DCNO (N1) designated Naval Education Training Command (NETC) as MPT&E Personal Property Manager (PPM). Reference (g) updated the title of Budget Submitting Office PPM to Command Property Officer (CPO). NETC will be referred to as CPO from hereon.

b. Command Property Officer (CPO). Responsible for oversight of the MPT&E property accountability and management program; implementing the policies and procedures per references (a) through (i); ensuring personal property system data security and integrity; coordinating and maintaining physical inventories, records, and documentation; and coordinating and ensuring related training is scheduled and completed. Additionally:

(1) Review MPT&E performance metrics, established by reference (h), on a monthly basis and the MPT&E enterprise personal property financial information on a quarterly basis for reasonableness and accuracy.

(2) Implement policy and procedures concerning Personal Property Management.

(3) Establish and maintain a list of all MPT&E Accountable Property Officers (APOs) and Defense Property Accountability System (DPAS) users.

(4) Consolidate all MPT&E Physical Inventory Completion letters and submit annually to DCNO (N1) via CPO annually by 31 July per reference (g).

c. Heads of the Components. As the Approving Official, overall responsibility for ensuring that all command personal property is properly maintained, safeguarded, accounted for, and accurately reported. This includes the proper recording/reporting of the financial information for personal property in the command's possession.

(1) Require that all personnel are properly trained.

(2) Appoint APOs in writing.

(3) Using Appendix D, designate property custodians, in writing, for each custodial area designated.

(4) Endorse/promulgate physical inventory schedule.

(5) Provide a signed physical inventory completion letter and forward through chain of command to CPO annually by 31 July per reference (g).

d. Command/Site/Unit/Detachment Accountable Property Officer (APO). The APO will be designated using Appendix D to evidence this authority by the Commander. The APO is responsible for performing the command's property accountability and management responsibilities, implementing the policies and procedures, scheduling training for personal property personnel, ensuring DPAS data security and integrity, and coordinating physical inventories (counting requirements). The APO and DPAS users shall:

(1) Be designated by Commanding Officer (CO) with DD Form 577. Appendix D provides example designation.

(2) Complete the DPAS Required Training.

(3) Enforce Process Flow Chart for Personal property (Appendix C).

(4) Ensure physical inventory is reconciled with Accountable Property System of Record (APSR) (DPAS).

(5) Comply with personal property metrics as outlined in paragraph 9 of this enclosure.

(6) Prepare and sign Appendix A as Primary Level Reviewer (1LR). At a minimum, Appendix A should be verified and signed by 1LR and Secondary Level Reviewer (2LR) on a quarterly basis.

(7) Compare and validate Appendix A against the DPAS Increase Decrease Actions Report. At a minimum, Appendix A should be verified and signed by 1LR and 2LR on a quarterly basis.

(8) Ensure line items are barcoded and added to DPAS inventory program within seven calendar days after receipt.

(9) Ensure that receipt documentation qualifies as adequate Key Support Documentation (KSD), per reference (b). If the original KSD is lacking one or more key data elements, the data elements may be handwritten on the original KSD. If the KSD is inadequate or lost, fill out a Fair Market Value (FMV) Worksheet per reference (a).

(10) Scan and upload all KSDs for each line item into DPAS at the time of receipt and periodic inventory.

(11) Per references (a) and (h), maintain KSD indefinitely for all items held in inventory, and no less than 36 months after transfer/disposal/removal from inventory.

(12) Activate depreciation on all line items that meet the Capitalized Personal Property threshold of \$1 million and above. The capitalization threshold is equal to or greater than \$1 million for items received after 1 October 2013 per reference (d).

(13) Activate depreciation on all Internal Use Software purchased on or after 1 October 2013. The capitalization threshold increased to \$250,000.

(14) Attain/maintain an active DPAS account.

e. Defense Property Accountability System (DPAS) User(s) Primary Level Reviewer (1LR) shall:

(1) Be designated in writing by the CO.

(2) Maintain training proficiency per paragraph 8 of this enclosure.

(3) Conduct physical inventories.

(4) Sign for initial receipt and/or disposal of inventory paperwork.

(5) Populate Appendix A and sign for changes as 1LR.

(6) Assign Asset Identification/Barcode and add to DPAS inventory program within seven calendar days of receipt of asset(s) per reference (a).

(7) Ensure that receipt documentation qualifies as adequate KSD. If inadequate or missing fill out Appendix B or an FMV Worksheet per reference (a).

(8) Attain/maintain active DPAS account. "US Navy DPAS Required Training" below applies.

f. Secondary Level Reviewer (2LR). Responsible officers or custodians holding a level of authority above the 1LR (supervisory or grade) may be assigned as 2LRs. 2LRs shall:

(1) Be responsible for checking the accuracy of the APSR entry completed by the 1LR as well as the adequacy and validity of the KSD per reference (e).

(2) Sign Appendix A as well as the DPAS Increase Decrease Actions Report for that quarter after ILR signs.

3. Purchasing Agent/Purchase Card Holder. Procurement officials are the initiating link in APO/DPAS user chain. To ensure that accountability is continuously maintained for every asset or otherwise throughout an asset's life cycle, local procedures must be established to ensure new assets are recorded in a compliant APSR within seven calendar days of receipt per references (a) and (b). The procedures are outlined in this instruction, but are not limited to:

a. Using the approved purchase programs to initiate all purchases. Ensure all guidelines for the program selected are followed.

b. Ensuring the delivery address for accountable property is to an authorized delivery point for government equipment.

c. Receiving will ensure property is signed for by a designated representative. The receiving person is required to sign and date a receiving document to establish the accountability and depreciation start date for that asset.

d. When the property and KSD are received the APO will ensure the property is recorded in DPAS and tagged with a bar code property tag within seven calendar days of receipt.

e. The APO coordinates deliveries to the end user. The custodian must sign the KSD.

f. The APO retains the original KSD on file with property management for accountability and inventory.

4. Inventory Frequency

a. APOs shall ensure that physical inventories are performed as follows:

(1) At least once every three years for capitalized, minor, and controlled inventory item personal property.

(2) When there is a Change of Command.

(3) When there is a change of Responsible Officer/Custodian.

(4) Whenever directed by the CO.

b. A special physical inventory may be necessary when there is evidence of forced or unlawful entry or upon the discovery of an open or an unattended storage area.

c. A Physical Inventory completion letter for CO's signature to be submitted to the Major Command (NETC N4) stating the reason and date each required inventory was completed. Furthermore, a copy of the signed/dated inventory sheet will be maintained by the CPO for a minimum of three years or until the completion of the triennial inventory per reference (a).

5. Key Supporting Documentation (KSD)

a. The below list of KSD is provided as an example of paperwork required to be kept on file for the duration of command possession and for 36 months after transfer/disposal from the command and inventory.

(1) DD Form 200 – Financial Liability Investigation of Property Loss – July 2009.

(2) DD Form 250 – Materials and Receiving Report – August 2000.

(3) DD Form 1149 – Requisition and Invoice/Shipping Document – July 2006.

(4) DD Form 1155 – Order for Supplies or Services – December 2001.

(5) DD Form 1348-1A – Issue Release/Receipt Document – July 1991.

(6) DD Form 1150 – Request for Issue/Transfer/Turn-In - December 2011.

(7) Reference (j), enclosure (1) - DON Key Supplemental Supporting Documentation.

(8) FMV Worksheet. When KSD cannot be obtained for existing inventory items, KSD must be created starting with FMV Worksheet in reference (a).

b. References (e), (f), and (i) outline the requirements for audit readiness/compliance which includes possessing KSD with all KSD Financial Improvement and Audit Readiness (FIAR) Data Elements. Most KSDs do not contain all KSD FIAR Data Elements and can either be documented in enclosure (1) of reference (j) or hand-written onto the original KSD with signatures of 1LR and 2LR. The nine KSD FIAR Data Elements are as follows:

(1) Individual Item Identifier (i.e., serial number).

(2) Category/Asset Type (National Stock Number (NSN), noun name, part #).

(3) Item Description.

(4) Reporting Organization.

(5) Custodial Organization.

(6) Acquisition Date.

(7) Acquisition Cost.

(8) Secondary Unique ID (i.e., barcode).

(9) Posting Reference (receiving report number, contract, purchase order, or other procurement identification number, invoice number).

6. Receipt/Transfer/Disposal Log

a. The APO is responsible for maintaining Appendix A. Appendix A is designed to ensure asset additions/deletions are accounted for and tracked in a timely manner. The following procedures shall be used for completing Appendix A:

(1) Record the initial receipt of an item or the Transfer/Disposal.

(2) Run the DPAS Increase/Decrease Action Report on a quarterly basis.

(3) Compare DPAS Increase/Decrease Action Report to Appendix A on a quarterly basis.

(4) Note/research any discrepancies.

(5) Correct discrepancies.

(6) Update DPAS database.

(7) Scan and upload supporting KSD for transaction into DPAS.

(8) Provide Appendix A to CPO upon request.

(9) For receipt input into DPAS ensure location and sub location are populated with as much detail as possible given the 20 character limit of each. One example would be to use generic base/facility information (i.e., NAS PENSACOLA) in the location field. For sub location, specific information may be utilized as follows: B for Building, R for Room, C for Cabinet (as in B99999R999C34).

(10) Ensure all KSD FIAR Data Elements listed in paragraph 5b of this enclosure are accurate and established in DPAS. Conduct spot checks during periodic inventories to ensure compliance.

7. Control Points (CP). The CPs are designed by the Office of the Assistant Secretary of the Navy, Financial Management and Comptroller, Office of Financial Operations to provide a check list for conducting spot checks and ensure FIAR compliance per Appendix E.

8. Navy Defense Property Accountability System (DPAS) Required Training. Personnel authorized to access DPAS must complete the following on-line training. DPAS training courses (listed below in paragraphs 8a through 8c) are found at <http://dpaselearning.golearnportal.org>. Simply select/add courses to the “My Courses” section. DPAS training course (listed below in paragraph 8d) is located on Navy Knowledge Online (NKO), and must be completed annually. Other useful tools can be found at <https://www.navsup.navy.mil/nppe>

- a. 1024 – Property Administrator for Navy
- b. 1130 – Data Inquiry
- c. 1140 – Report and Forms Generation
- d. Cyber Awareness Challenge (CAC) V3

(1) Upon completion of all required training, submit DD Form 2875 (System Authorization Access Request (SAAR)) and Cyber Awareness Challenge V3 completion certificate along with completed Training Certificate to the CPO for approval and processing through Naval Supply Systems Command Headquarters in order to gain access to the DPAS system.

(2) Only digitally signed DD Form 2875 (SAAR), SAAR user agreement forms, digitally signed and encrypted emails will be accepted for DPAS access.

(3) Authorized methods for training delivery:

(a) Total Workforce Management Service (<https://twms.navy.mil/selfservice/login.asp>)

(b) Navy e-Learning via the NKO portal

(c) CAC V3 is available at: http://iatraining.disa.mil/eta/cyberchallenge_v3_fy15/launchPage.htm

9. Monthly DPAS Metrics. Per reference (b), FMO objective data pulls have concentrated mandatory data elements required for an APSR. The following metrics are required:

a. Capital Asset Errors. This metric identifies capital assets not depreciating. Goal: Zero errors.

- b. Acquisition Cost Errors. This metric filter will display all assets with an acquisition cost of \$1.00 or less (this will not include components). Goal: Zero errors.
- c. Manufacturer Errors. This metric will identify asset records with a manufacturer name identified as “No Name, Unassigned, or Unknown.” Goal: Zero errors.
- d. Asset Identification Errors. This metric identifies serial number and location errors. Goal will remain as Zero errors.
- e. Asset ID Errors. This metric identifies incorrect bar code formats. Goal: Zero errors.
- f. Unique Item Identifier (UII) Errors. This metric will identify assets without a UII assigned (this includes assets that are pilferable and accountable assets >=\$5K). Goal: Zero errors.
- g. System Use- USERS. This metric identifies number of users logging into DPAS monthly. Goal: 100% System User logins.
- h. Inventories Past Due. This metric identifies assets not inventoried in the last three years. Goal: less than 2% past due.

RECEIPT/TRANSFER/DISPOSAL LOG

Rcpt / Expenditure #	Receipt Date	Transfer Date	UIC transferred from	UIC transferred to	Item Descrip./Nomen.	Mfr Data	Category/Asset Type	Reporting Organization	Custodial Organization	Model #

REPORT: WPHRR06R

DEFENSE PROPERTY ACCOUNTABILITY SYSTEM
INCREASE/DECREASE ACTIONS REPORT
EXAMPLE

DATE: 07/14/2016

TIME: 11:18

PAGE: 1

ACTBL UIC: N00022 - N00022

BEGIN DATE: 04/01/2016

END DATE: 06/30/2016

SUMMARY OF INCREASE/DECREASE ACTIONS:

ASSETS TURNED IN/ TRANSFERED OUT:

Total number of assets decreased:	3805
Total dollar amount of decreased assets:	\$14,352,431.40
Total number of different decrease actions:	3805

ASSETS RECEIPTED FOR:

Total number of assets increased:	1955
Total dollar amount of increased assets:	\$228,377,738.46
Total number of different increase actions:	1955

Grand total of all increase/decrease actions: 5760

1LR Signature:

1LR Print Name:

Date:

2LR Signature:

2LR Print Name:

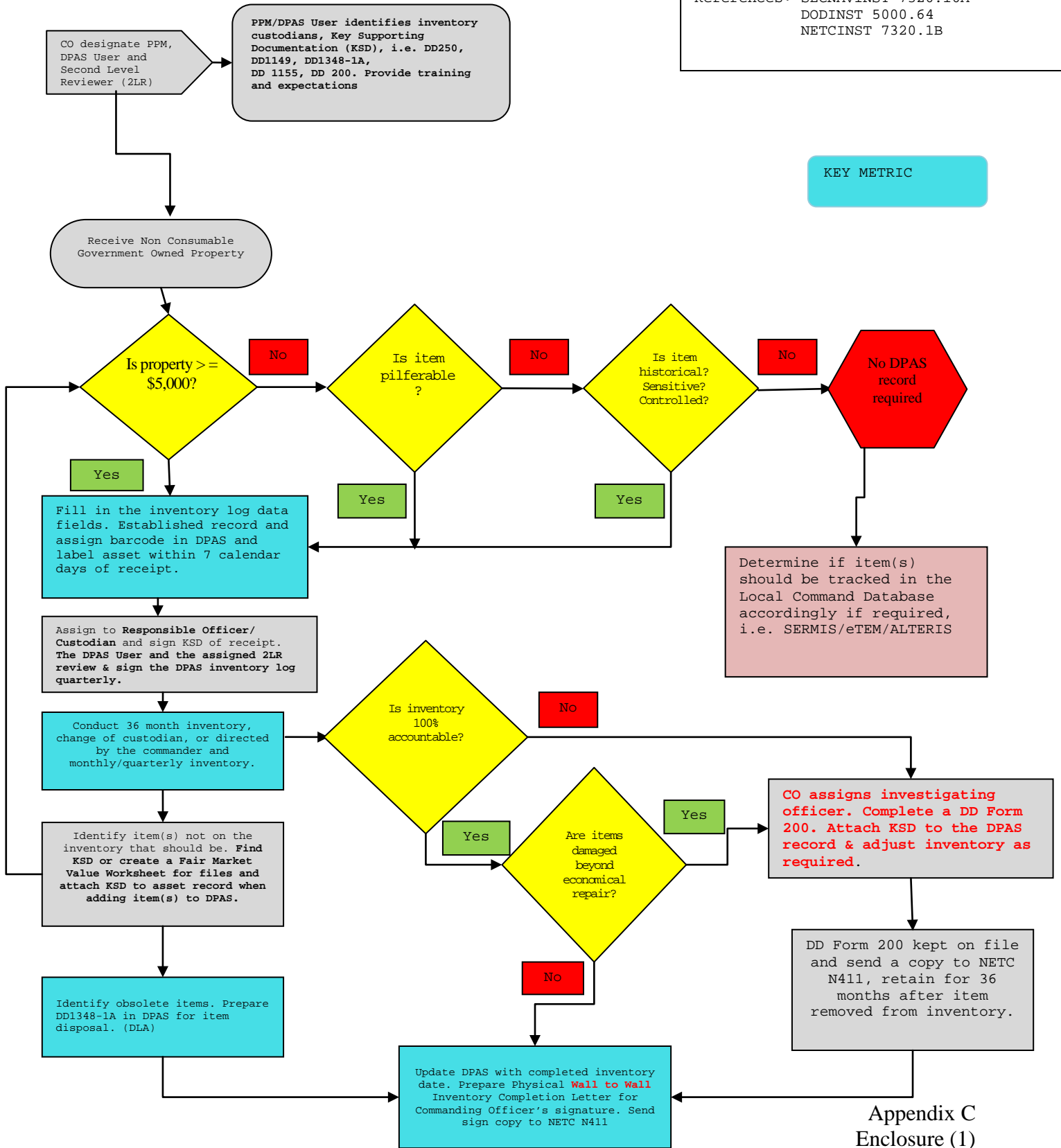
Date:

Appendix B
Enclosure (1)

PROCESS FLOWCHART FOR PROPERTY MANAGEMENT

References: SECNAVINST 7320.10A
DODINST 5000.64
NETCINST 7320.1B

KEY METRIC



APPOINTMENT/TERMINATION RECORD - AUTHORIZED SIGNATURE

(Read Privacy Act Statement and Instructions before completing form.)

PRIVACY ACT STATEMENT

AUTHORITY: E.O. 9397, 31 U.S.C. Sections 3325, 3528, DoDFMR, 7000.14-R, Vol. 5.

PRINCIPAL PURPOSE(S): To maintain a record of appointment and termination of appointment of persons to any of the positions listed in Item 6, and to identify the duties associated with this appointment.

SORN T1300 (<http://dpclo.defense.gov/Privacy/SORNsIndex/DODComponentArticleView/tabid/7489/Article/6235/t1300.aspx>)

ROUTINE USE(S): The information on this form may be disclosed as generally permitted under 5 U.S.C Section 552a(b) of the Privacy Act of 1974, as amended. It may also be disclosed outside of the Department of Defense (DoD) to the the Federal Reserve Banks to verify authority of the appointed individuals to issue Treasury checks. In addition, other Federal, State and local government agencies, which have identified a need to know, may obtain this information for the purpose(s) identified in the DoD Blanket Routine Uses published at: <http://dpclo.defense.gov/Privacy/SORNsIndex/BlanketRoutineUses.aspx>.

DISCLOSURE Voluntary; however, failure to provide the requested information may preclude appointments.

SECTION I - APPOINTEE

1. NAME <i>(First, Middle Initial, Last and Rank or Grade)</i> Susan L. Harper		2. DoD ID NUMBER XXX-XX-XXXX	3. TITLE Accountable Property Officer (APO)
4. DOD COMPONENT/ORGANIZATION Command (Department)		5. ADDRESS <i>(Include ZIP Code, email address, and telephone number with area code and DSN)</i> 250 DALLAS RD Annapolis, MD 21402	
6. POSITION TO WHICH APPOINTED <i>(X appropriate box - one only. Checking more than one invalidates the appointment.)</i>			
<input type="checkbox"/> DISBURSING OFFICER: DSSN _____	<input type="checkbox"/> CASHIER	<input type="checkbox"/> CHANGE FUND CUSTODIAN	
<input type="checkbox"/> DEPUTY DISBURSING OFFICER: DSSN _____	<input type="checkbox"/> PAYING AGENT	<input type="checkbox"/> IMPREST FUND CASHIER	
<input type="checkbox"/> CERTIFYING OFFICER	<input type="checkbox"/> COLLECTIONS AGENT	<input type="checkbox"/> SAFEKEEPING CUSTODIAN	
<input checked="" type="checkbox"/> DEPARTMENTAL ACCOUNTABLE OFFICIAL	<input type="checkbox"/> DISBURSING AGENT	<input type="checkbox"/> ASSISTANT SAFEKEEPING CUSTODIAN	

7. YOU ARE APPOINTED TO SERVE IN THE POSITION IDENTIFIED IN ITEM 6. YOUR RESPONSIBILITIES INCLUDE:

- Accountable Property Officer (APO) , DPAS User, and Primary Level Reviewer (ILR):
- If only command DPAS User, maintain DPAS Account and training.
 - Plan, conduct, reconcile physical inventories.
 - Comply with NAVSUP-promulgated personal property metrics.
 - Perform acquisition and disposition transactions including ILR signatures/validation w/ FIAR compliant KSD.
 - Barcode items w/in 7 calendar days of receipt date.

8. REVIEW AND ADHERE TO THE FOLLOWING PUBLICATION(S) NEEDED TO ADEQUATELY PERFORM YOUR ASSIGNED DUTIES:

SECNAVINST 7320.10A
DoDINST 5000.64
BUPERSINST 7320.1
DoD FMR Volume 12, Chapter 7
DoD FMR Volume 4, Chapter 6

SECTION II - APPOINTING AUTHORITY

9. NAME <i>(First, Middle Initial, Last)</i>	10. TITLE Commanding Officer/Officer in Charge	11. DOD COMPONENT/ORGANIZATION Command Name
12. DATE <i>(YYYYMMDD)</i>	13. SIGNATURE	

SECTION III - APPOINTEE ACKNOWLEDGEMENT

I acknowledge and accept the position and responsibilities defined above. I understand that I am strictly liable to the United States for all public funds or payment certification, as appropriate, under my control. I have been counseled on my pecuniary liability applicable to this appointment and have been given written operating instructions. I certify that my official signature is shown in item 16 below.

14. PRINTED NAME <i>(First, Middle Initial, Last)</i> Susan L. Harper	15. DATE <i>(YYYYMMDD) (Not earlier than date in Item 12 or 13)</i> 20160123	16. SIGNATURE a. DIGITAL
		b. MANUAL

SECTION IV - APPOINTMENT TERMINATION

The appointment of the individual named above is hereby revoked.		17. DATE <i>(YYYYMMDD)</i>	18. APPOINTEE INITIALS
19. NAME OF APPOINTING AUTHORITY	20. TITLE	21. APPOINTING AUTHORITY SIGNATURE	

**INSTRUCTIONS FOR COMPLETING
APPOINTMENT/TERMINATION RECORD - AUTHORIZED SIGNATURE**

Use this form to:

1. Appoint disbursing officers and their agents, e.g., deputy disbursing officers, disbursing agents, paying agents, cashiers, imprest fund cashiers, change fund custodians, and collection agents.
2. Appoint certifying officers. Certifying officers are those individuals, military or civilian, designated to attest to the correctness of statements, facts, accounts, and amounts appearing on a voucher for payment.
3. Appoint departmental officials. Departmental officials are those individuals, military or civilian, who are designated in writing and are not otherwise accountable under applicable law, who provide source information, data or service on which a certifying officer relies when certifying vouchers as correct and proper for payment.
4. Appoint safekeeping custodians or assistants. Appointees to these positions are not subject to pecuniary liability.
5. Governing guidance is in the Department of Defense Financial Management Regulation, Volume 5 (Disbursing Policy).

SECTION I.

1. Enter the Appointee's name and rank or grade.
2. Enter the Appointee's 10-digit DoD Identification Number.
3. Enter the Appointee's title.
4. - 5. Enter the name, complete address (to include e-mail address), and telephone number (include DSN when available) of the DoD Component or activity to which appointed.
6. Mark X in the appropriate box to indicate the duty the appointee will perform (select only one). If appointing a disbursing officer or deputy disbursing officer, enter the appropriate DSSN in the space provided.
7. The appointing authority identifies the types of payments affected, but need only be specific as he or she considers necessary, and may include any other pertinent, applicable information (e.g., system involved).
8. List all publications the Appointee must review and follow in order to adequately fulfill the requirements of the appointment.

SECTION II.

9. - 12. Enter the appointing authority's name, title, DoD Component/Organization location, and date signed.
13. The appointing authority must enter his or her manual or digital signature. If signature is digital, completing item 12 is not required since the digital signature includes the date; enter only after completion of items 1 through 11, as this signature will "lock" those items.

SECTION III.

14. - 16. The appointee enters his or her name and digital (16a) or manual (16b) signature, or both, depending on type(s) of signature(s) to be employed, in the appropriate spaces. If the signature is manual (16b), complete item 15, but if the signature is ONLY digital (16a), completing item 15 is not required since the digital signature includes the date. If the appointee enters both manual and digital signatures, the dates in items 15 and 16a must match. The date in item 15 (or 16a if signed digitally) cannot be earlier than the date in item 12 or 13. The appointment is effective on the date of acceptance by the appointee, and is not in force without his or her acknowledgement.

SECTION IV.

Completing this section terminates the original appointment. If partial authority is to be retained, complete a new DD Form 577.

17. Enter the date the termination is effective. Completion of this item is not required if item 21 is signed digitally, since the electronic signature includes the date.
18. The appointee initials in the space provided acknowledging revocation of the appointment.
19. - 21. The appointing authority enters his or her name, title and signature (which may be digital) in the spaces provided.

CONTROL POINTS SUMMARIZED

1. Control Points (CP). The following CPs were designed by The Office of Financial Operations to provide a check list for conducting spot checks and ensure Financial Improvement Audit Readiness (FIAR) compliance. They incorporate most of the requirements discussed thus far and will be incorporated in a future release of SECNAVINST 7320.

a. CP01 - Receipt and Acceptance. The Asset Receiver - The Asset Receiver provides the signed and dated Receipt and Acceptance Documentation to the Asset Record Preparer – Defense Property Accountability System (DPAS) User or Accountable Property Officer (APO) - for entry into the property system.

b. CP02 – Second Level Reviewer (2LR) of Acquisitions. The APO performs a secondary-level review of new DPAS acquisition records and the associated FIAR data elements against Key Support Documentation (KSD) to ensure accuracy, completeness, and timeliness of the DPAS asset record. For the manual "as-is" solution, evidence of review will be shown via signed and dated KSDs that support the transaction.

c. CP03 - KSD to DPAS Reconciliation of Acquisitions. On a quarterly basis (or as deemed more frequently required by the Command), the APO or other designated official obtains: All Receipt and Acceptance Documentation (i.e., DD Form 250, DD Form 1149, DD Form 1348, DD Form 1342, Invoice/Packing Slip, Material Moving Document, Similar Asset/Estimated Fair Market Value Worksheet, KSD, or Other Equivalent) for all accountable General Equipment (GE)-Remainder assets received as of the last review period.

d. CP04 - Physical Inventory. APO shall ensure physical inventories are performed per reference (a). Physical inventories shall be documented and the documentation shall be maintained at a minimum, until the next physical inventory is completed. Additionally, per reference (a), activities are required to submit letters to their budget submitting office substantiating physical inventory completion at the end of the fiscal year.

e. CP05 - Disposition Authorization. A GE disposition (i.e., missing, stolen, or change in condition to “unusable”, “obsolete”, or “requiring repair”) request for accountable property is created by a Responsible Officer (RO)/Custodian and requires proper review and approval by the APO (or other designated official) or Commander. The authorization is evidenced by the APO (or other designated official’s) or Commander’s dated signature on the disposition KSD. For stolen/lost items, the form requires a dated signature by the Commander for approval. The APO (or other designated official) should have a “Delegation of Authority” to provide disposition approval for the asset.

f. CP06 - 2LR of Dispositions. The RO (APO, equivalent, etc.) performs a 2LR of new DPAS disposition records and the associated FIAR data elements against KSDs to ensure accuracy, completeness, and timeliness of the Accountable Property System of Record asset

record. For the manual "as-is" solution, evidence of review will be shown via signed and dated KSDs that support the transaction.

g. CP07 - KSD to DPAS Reconciliation of Dispositions. On a quarterly basis (or as deemed more frequently required by the Command) the APO or other designated official obtains:

(1) All disposition documents (i.e.- DD Form 200, DD Form 1348-1A, etc.) for all accountable GE-Remainder assets disposed of as of the last review period, or

(2) A report of all DPAS records removed/disposed for GE-Remainder assets as of the last review period (i.e., Increase/Decrease Report, etc.).

h. CP08 - Financial Reporting Reconciliation Control. Currently not applicable.