



## DoD INSTRUCTION 4140.73

### ASSET PHYSICAL ACCOUNTABILITY POLICY

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<b>Originating Component:</b>	Office of the Under Secretary of Defense for Acquisition and Sustainment
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<b>Approved by:</b>	Stacy A. Cummings, Performing the Duties of the Under Secretary of Defense for Acquisition and Sustainment

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**Purpose:** In accordance with the authority in DoD Directive 5135.02, this issuance:

- Establishes policy, assigns responsibilities, and prescribes procedures for the management of physical accountability of DoD-owned assets including general equipment (GE), materiel, and operating material and supplies (OM&S).
- Establishes sustainable and auditable physical inventory processes that produce an accurate and complete accountability of DoD-owned assets with a full reconciliation of DoD-owned assets to the financial records.
- Establishes the overarching policy for physical accountability with references to the existing issuances with DoD-owned asset accountability procedures for GE, materiel, and OM&S.
- Ties the logistics, financial, and audit communities together with a common framework of required outcomes for physical accountability of DoD-owned assets.

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## SECTION 1: GENERAL ISSUANCE INFORMATION

### 1.1. APPLICABILITY.

This issuance:

- a. Applies to OSD, the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Combatant Commands, the Office of Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities within the DoD (referred to collectively in this issuance as the “DoD Components”).
- b. Does not cover real property, internal use software, personal demand items, and material for nonmilitary programs. Real property is covered by DoD Instruction (DoDI) 4165.14 and internal use software is covered by DoDI 5000.76.

### 1.2. POLICY.

The DoD:

- a. Accounts for all unconsumed DoD-owned assets with sustainable and auditable physical inventory processes.
- b. Produces accurate physical records of DoD-owned assets with a full reconciliation of DoD-owned asset accountability information in the warehouse management systems of records.
- c. Reconciles the DoD-owned asset accountability information in the warehouse management systems of records designated for DoD-owned assets with the accountability information in DoD financial statements.
- d. Identifies the location, quantity, and current condition of all DoD-owned assets in the designated systems of record.
- e. Establishes internal controls for accountability of all DoD-owned assets moving in or out of a physical asset location (e.g., asset count increases or decreases and changes in condition code).
- f. Establishes internal controls for performance of the reconciliation in Paragraph 1.2.c. to include timely clearing of identified variances, document retention, and segregation of duties.
- g. Includes reporting requirements for contractors with government property in their possession in accordance with applicable Federal Acquisition Regulation and Defense Federal Acquisition Regulation Supplement (DFARS) clauses.

## **SECTION 2: RESPONSIBILITIES**

### **2.1. UNDER SECRETARY OF DEFENSE FOR ACQUISITION AND SUSTAINMENT.**

The Under Secretary of Defense for Acquisition and Sustainment establishes policy for, and provides oversight on, matters relating to the physical accountability of all DoD-owned assets.

### **2.2. ASSISTANT SECRETARY OF DEFENSE FOR SUSTAINMENT.**

Under the authority, direction, and control of the Under Secretary of Defense for Acquisition and Sustainment, the Assistant Secretary of Defense for Sustainment:

- a. Develops procedures and implements policy for the physical accountability of all DoD-owned assets in a uniform manner across the DoD.
- b. Monitors the overall effectiveness and efficiency of asset physical accountability and continually develops improvements to avoid loss and improve readiness.

### **2.3. UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF FINANCIAL OFFICER, DEPARTMENT OF DEFENSE (USD(C)/CFO).**

The USD(C)/CFO establishes policy for and provides oversight on matters relating to the financial reporting of all DoD-owned assets. The USD(C)/CFO:

- a. Establishes and maintains the Managers' Internal Control Program for the DoD in accordance with Office of Management and Budget Circular A-123 and DoDI 5010.40, to control waste, fraud, loss, mismanagement, and inefficiency for internal control over nonfinancial operations, financial reporting, and financial systems.
- b. Establishes and supervises the execution of uniform DoD policies, principles, and procedures, including terminologies and classifications as necessary, for financial improvement and audit readiness.
- c. Monitors and drives the remediation of internal and external corrective actions related to material weaknesses related to the physical accountability of assets.

### **2.4. DOD COMPONENT HEADS.**

The DoD Component heads:

- a. Account for DoD-owned assets listed in Table 1 of this issuance using the procedures specified in the references listed in Table 1 with both:
  - (1) A documented record of current physical inventory results that can be validated by an audit.

(2) The system on-hand balances and GE, materiel, and OM&S transaction activity, reconciled to both the general ledger and quarterly financial statements.

**Table 1. DoD-owned Assets**

Asset #	Description of DoD-owned Assets
1	DoD supply classes for subsistence, clothing, individual equipment, tools, administrative supplies, petroleum, oils, lubricants, construction materials, medical materials, and repair parts with a national stock number registered in the Federal Logistics Information System as outlined in DoDI 4140.01 and Volume 10 of DoD Manual (DoDM) 4140.01.
2	Munitions and ammunition as outlined in DoDM 5100.76, DoDI 5160.68, and Volume 10 of DoDM 4140.01.
3	Tangible personal property that is held for sale, in the process of production for sale, or to be consumed in the production of goods for sale or in the provision of services for a fee, as specified in Volume 4 of DoD 7000.14-R.
4	DoD GE and other accountable property as outlined in Paragraph 4.2.a. of DoDI 5000.64 and Volume 4 of DoD 7000.14-R.
5	Materiel, weapons systems, and GE as outlined in DoDI 3110.05 and DoDI 5000.64.
6	Supplies, GE, and ordnance as outlined in DoDI 7730.66 and DoDI 5000.64.
7	Hardware as outlined in DoDI 5000.75.
8	Items, tools, parts, supplies, and GE purchased with a government-wide Commercial Purchase Card using procedures in the DoD Government Charge Card Guidebook in accordance with Part 213.270 of the DFARS.
9	OM&S, bench stock, tools, parts, and support equipment in use or on-hand for field organizations to support DoD operations, missions, and maintain DoD weapon systems as outlined in Volumes 4, 6A, and 11B of DoD 7000.14-R.
10	Government owned, contractor managed, and government furnished property in accordance with the Federal Acquisition Regulation and DFARS.

b. Design and implement internal controls that sufficiently retain key supporting documents to detect issues that can negatively affect daily operations and the accuracy of DoD financial statements, as specified in the Department of Defense Internal Control Over Financial Reporting Guide, Department of Defense Financial Statement Audit Guide, Office of Management and Budget Circular Number A-123, DoDI 7600.02, and DoDI 5010.40. Regularly test internal controls to identify and prevent such issues from occurring.

c. Develop guidance for completing physical inventory counts of the quantity, location, and key data elements associated with DoD-owned assets listed in Table 1.

d. Reconcile and clear variances between the DoD-owned asset physical inventory counts and the accountability information in the warehouse management systems of records. Document the results of all DoD-owned asset physical inventory counts.

e. Designate asset managers in the system of record used to maintain accountability for the organizational ownership, quantity, and location of all DoD-owned assets listed in Table 1.

f. Review DoD-owned asset accountability records to:

(1) Identify anomalies in accountability that occurred when documenting quantities of on-hand physical assets.

(2) Identify revisions in procedures in accordance with DoD 7000.14-R, DoDI 4161.02, DoDI 7600.02, DoDI 5000.64, DoDI 4140.01, and DoDI 5010.40, if needed, to:

(a) Account for DoD-owned assets listed in Table 1.

(b) Improve readiness, accountability, and internal control.

(c) Avoid loss or damage.

(3) Address material weaknesses identified in the annual DoD Agency Financial Report.

g. Use a system of record to document the asset physical inventory accountability results with:

(1) Records of on-hand balances.

(2) Records of asset transactions, (e.g., sale, issue, transfer, disposition).

(3) Verification of organizational ownership of all DoD-owned assets listed in Table 1.

(4) Documented results of asset physical inventory counts, asset locations, and reconciliation activity:

(a) In the systems of record for asset accountability as specified for DoD-owned assets listed in Table 1.

(b) With asset physical control performance measurements based on fiscal year information.

(c) With fiscal year calculations for the physical control performance measurements.

h. Track and record physical inventory counts performed, physical inventory count accuracy, overages, shortages, condition codes, and total numbers of each DoD-owned asset.

i. Reconcile DoD-owned asset record on-hand balances with physical on-hand counts.

j. Reconcile total costs recorded in accountable systems with total costs recorded in financial systems for all DoD-owned assets.

k. Reconcile systems of records of physical inventory counts with financial statements, including reviews of material master data such as price, supply class, condition code, unit of measure, or issue.

l. Test and report the results of internal controls used by contractors to account for government provided supplies and assets, including government furnished property and reportable contractor acquired property in accordance with Part 245.102 of the DFARS and DoDI 4161.02. Initiate or direct contractor corrective action plans as appropriate.

m. Conduct reviews of existing contracts that include sustainment requirements to determine whether the contracts have reporting requirements for government property under sustainment contracts in accordance with Part 245.103-73 of the DFARS. Take appropriate action to include reporting requirements for government property in new and existing sustainment type contracts.

n. Account for government property listed in Table 1 in accordance with the procedures in DoDI 5000.64, DoD 7000.14-R, Volumes 6 and 10 of DoDM 4140.01, and DoDI 4161.02 in all contracts under which government property is provided to the contractor.

o. Test accuracy of valuation methodology within the financial system and correct, if necessary, in accordance with Chapter 4 of Volume 4, DoD 7000.14-R.

p. Establish written procedures to maintain segregation of duties, assets, and information in accordance with Volumes 5 and 10 of DoDM 4140.01 and Chapter 2, Volume 4 of DoD 7000.14-R.

## SECTION 3: ASSET PHYSICAL ACCOUNTABILITY

### 3.1. ASSET PHYSICAL INVENTORY COUNT.

a. Each fiscal year, asset managers:

(1) Develop, document, and implement an asset physical inventory count plan for:

(a) Assessing asset physical control process performance and risks, using the procedures in Paragraph 3.2.

(b) Identifying continuous process improvement projects and opportunities.

(c) Organizing warehouse and storage sites in accordance with DoDM 4140.70.

(2) Specify the methodology and frequency of the physical inventory count in the physical inventory count plan for each of the assets listed in Table 1 in accordance with the procedures in the DoD 7000.14-R, DoDI 5000.64, DoDI 4140.01, DoDI 4161.02, DoDI 7600.02, and DoDI 5010.40. Include internal controls in the physical inventory count plan such as:

(a) Segregate duties between physical inventory count teams and property officers or asset managers.

(b) Retain documents related to asset physical inventory counts, such as policies, procedures, asset listings, and adjustments to physical inventory documentation.

(c) Conduct reviews of procurement, disposal, or transfer documentation that matches the appropriate action to update the systems of records for DoD-owned assets.

(d) Determine and document access to assets based on asset type (e.g., access requirements for ammunition in accordance with DoDI 5100.76).

(3) Manage asset physical accountability by formally planning, executing, and documenting the physical counting of each asset using one of the approved asset count methodologies in Paragraph 3.1.a.(4).

(4) Conduct a physical inventory count of all DoD-owned assets using one of the following approved asset count methodologies:

(a) Cycle count. Cycle count strategies include zero-count triggers, count by exception, and maintenance touches.

(b) Wall-to-wall count.

b. Asset managers:



(1) Use other asset physical inventory count strategies when needed to augment internal controls (e.g., periodic statistical sampling is permissible as a spot check).

(2) Reconcile asset physical inventory count results with:

(a) Records of on-hand balances.

(b) Records of asset transactions (e.g., sale, issue, transfer, disposition).

(3) Verify organizational ownership of all DoD-owned assets listed in Table 1.

(4) Document the results of the asset physical inventory count, the asset location, and reconciliation activity:

(a) In the systems of record for asset accountability as specified for DoD-owned assets listed in Table 1 and in accordance with the Office of Management and Budget Circular Number A-123.

(b) With the asset physical control performance measurements based on cumulative fiscal year information.

(c) With the fiscal year cumulative calculations for the physical control performance measurements in Paragraph 3.2.

(d) With the key data elements for DoD-owned assets listed in Table 1, in accordance with the procedures in DoD 7000.14-R, DoDI 5000.64, DoDI 4140.01, DoDI 4161.02, DoDI 7600.02, DoDI 5010.40, and Volume 11 of DoDM 4140.01.

(5) Develop and implement corrective actions, as necessary, to remediate issues discovered during physical inventory counts.

### **3.2. PHYSICAL CONTROL PERFORMANCE MEASUREMENTS.**

Asset managers assess physical control performance based on the percentage of required counts completed and the accuracy of the counts performed. Asset managers:

a. Track both completed asset physical inventory counts and asset count accuracy.

b. Record asset the number of physical inventory counts performed, overages, shortages, and total numbers of each asset in the systems of record designated for DoD-owned assets.

c. Reconcile systems of record designated for DoD-owned assets with physical on-hand asset counts and changes noted during performance of a physical inventory.

## GLOSSARY

### G.1. ACRONYMS.

<b>ACRONYM</b>	<b>MEANING</b>
DFARS	Defense Federal Acquisition Regulation Supplement
DoDI	DoD instruction
DoDM	DoD manual
GE	general equipment
OM&S	operating material and supplies
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense

### G.2. DEFINITIONS.

Unless otherwise noted, these terms and their definitions are for the purpose of this issuance.

<b>TERM</b>	<b>DEFINITION</b>
<b>accountability</b>	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.
<b>accuracy</b>	The variance or degree to which the results of a physical inventory count matches the recorded count during reconciliation of DoD-owned asset accountability information in the warehouse management systems of records.
<b>asset manager</b>	A general term for an organization's representative who maintains accountability for the organizational ownership, quantity, and location of DoD-owned assets listed in Table 1.
<b>consumed</b>	An asset that is normally expended or used up beyond recovery in the use for which the asset is designed or intended.
<b>count</b>	A physical observation of assets to determine quantity.

<b>TERM</b>	<b>DEFINITION</b>
<b>count by exception</b>	A cycle count methodology that starts with a review of records, such as maintenance records that identify assets that have been touched during a maintenance action. The count by exception then proceeds to physically counting those assets that do not have a record of a physical touch during the fiscal year.
<b>cycle count</b>	Asset accountability methodologies that validate the number of assets on a continual basis by counting a portion of the assets at regular intervals. A portion of assets are counted each day with the plan to cycle through all assets by the end of a fiscal year. The cycle count methodologies include zero-count triggers, count by exception, and maintenance touch.
<b>DoD-owned asset</b>	DoD items, equipment, materiel, vehicles, components, munitions, ammunition, tangible personal property to be consumed in normal operations, OM&S titled to the U.S. Government, held for sale or issue, for repair, or pending transfer to disposal as specified in DoD 7000.14-R, DoDI 5160.68, DoDI 5000.64, DoDM 4500.36, and DoDI 4140.01. This includes materiel that is owned and managed by a DoD Component but held in the custody of a contractor in accordance with Volume 10 of DoDM 4140.01 and the fiscal year 2019 audit priorities for government property in possession of contractors addressed in the May 11, 2019 Under Secretary of Defense for Acquisition and Sustainment Memorandum.
<b>GE</b>	Defined in Chapter 25 of Volume 4, DoD 7000.14-R.
<b>government furnished property</b>	Defined in Chapter 4 of Volume 4, DoD 7000.14-R.
<b>maintenance touch</b>	A cycle count methodology that collects the supporting documentation on an accountable asset during a maintenance action on that asset.
<b>materiel</b>	All items necessary to equip, operate, maintain, and support military activities without distinction as to their application for administrative or combat purposes, excluding real property, installations, and utilities. Materiel is either serviceable (i.e., in an issuable condition) or unserviceable (i.e., in need of repair to make it serviceable).
<b>nonmilitary programs</b>	Defined in Volume 4 of DoD 7000.14-R.

<b>TERM</b>	<b>DEFINITION</b>
<b>on-hand</b>	Assets physically located in a DoD facility, under DoD control, or in a DoD contractor managed physical inventory point or location, including consumed and unconsumed assets.
<b>on-hand balance</b>	Quantity of assets physically on-hand according to the system of record.
<b>OM&amp;S</b>	Defined in Volume 4 of DoD 7000.14-R.
<b>organizational ownership</b>	Defined in Volume 4 of DoD 7000.14-R.
<b>personal demand items</b>	Non-military sales items in DoD Supply Class VI, such as health and hygiene products, soaps and toothpaste, writing material, snack food, beverages, cigarettes, batteries, and cameras.
<b>physical control</b>	Processes that: safeguard assets against theft, loss, and unauthorized use; accurately report the value and quantity of assets; effectively and efficiently manage and store assets; and acquire and dispose assets in compliance with applicable laws and regulations.
<b>physical inventory</b>	The process of physically counting DoD-owned assets in order to verify the on-hand DoD-owned assets match the current record balances with documentation of events such as receipts, shipments, inventory adjustments, and changes to condition, ownership, or location. The emphasis is on inventory processes that produce an accurate accountability of DoD-owned assets with a full reconciliation to the financial statements.

<b>TERM</b>	<b>DEFINITION</b>
<b>supply class</b>	<p>A term used to divide supplies and equipment into 10 easily identifiable categories of materiel that are depicted by Roman numerals:</p> <p>Class I. Subsistence, including food and food-related supplies, including condiments, utensils, paper products, and bottled water.</p> <p>Class II. Clothing, individual equipment, tentage, organizational tool kits, hand tools, administrative, and housekeeping supplies and equipment.</p> <p>Class III. Petroleum fuels, lubricants, hydraulic and insulating oils, preservatives, liquid and compressed gases, bulk chemical products, coolants, de-icing and antifreeze compounds, together with components and additives of such products, and coal.</p> <p>Class IV. Construction materials including installed equipment and all fortification or barrier materials.</p> <p>Class V. Ammunition, including military munitions of all types (including chemical, biological, radiological, and special weapons), bombs, explosives, mines, fuses, detonators, pyrotechnics, missiles, rockets, propellants, and other associated items.</p> <p>Class VI. Personal demand items (non-military sales items).</p> <p>Class VII. Major end items. A final combination of end products that is ready for its intended use (e.g. launchers, tanks, mobile machine shop, vehicles).</p> <p>Class VIII. Medical materiel, including medical-peculiar repair parts.</p> <p>Class IX. Repair parts and components including kits, assemblies and subassemblies, repairable and consumable items required for maintenance support of all equipment, excluding medical-peculiar repair parts.</p> <p>Class X. Materiel to support non-military programs, such as agriculture and economic development, not included in classes I through IX.</p>
<b>system of record</b>	<p>A business system designated as the authoritative official record for financial or physical inventory information on specified DoD-owned assets.</p>
<b>unconsumed</b>	<p>An asset that is not consumed, expended, or used up beyond recovery in the use for which it is designed or intended.</p>
<b>wall-to-wall count</b>	<p>An asset count methodology that has a firm beginning and end date for counting all assets in a facility within a fiscal year. The entire inventory is counted at a point in time.</p>

<b>TERM</b>	<b>DEFINITION</b>
<b>warehouse management systems</b>	Information management systems that asset managers use to document the accountability of DoD-owned assets.
<b>zero-count triggers</b>	A cycle count methodology for assets each fiscal year that occurs when the system shows that the last asset has been issued.

## REFERENCES

- Defense Federal Acquisition Regulation Supplement, current edition
- Defense Federal Acquisition Regulation Supplement and Procedures, Guidance, and Information, current edition
- Department of Defense Agency Financial Report, Fiscal Year 2018<sup>1</sup>
- Department of Defense Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs, October 1, 2017<sup>2</sup>
- DoD 7000.14-R, “Department of Defense Financial Management Regulation (DoD FMR),” dates vary by volume
- DoD Directive 5135.02, “Under Secretary of Defense for Acquisition and Sustainment (USD(A&S)),” July 15, 2020
- DoD Instruction 3110.05, “Readiness-Based Materiel Condition Reporting for Mission-Essential Systems and Equipment,” September 25, 2006, as amended
- DoD Instruction 4140.01, “DoD Supply Chain Materiel Management Policy,” March 6, 2019
- DoD Instruction 4161.02, “Accountability and Management of Government Contract Property,” April 27, 2012, as amended
- DoD Instruction 4165.14, “Real Property Inventory (RPI) and Forecasting,” January 17, 2014, as amended
- DoD Instruction 5000.64, “Accountability and Management of DoD Equipment and Other Accountable Property,” April 27, 2017, as amended
- DoD Instruction 5000.75, “Business Systems Requirements and Acquisition,” February 2, 2017, as amended
- DoD Instruction 5000.76, “Accountability and Management of Internal Use Software (IUS),” March 2, 2017, as amended
- DoD Instruction 5010.40, “Managers’ Internal Control Program Procedures,” May 30, 2013, as amended
- DoD Instruction 5160.68, “Single Manager for Conventional Ammunition (SMCA): Responsibilities of the SMCA, the Military Services, and United States Special Operations Command (USSOCOM),” December 29, 2008, as amended
- DoD Instruction 7600.02, “Audit Policies,” October 16, 2014, as amended
- DoD Instruction 7730.66, “Guidance for the Defense Readiness Reporting System (DRRS),” July 8, 2011
- DoD Manual 4140.01, Volume 6, “DoD Supply Chain Materiel Management Procedures: Materiel Returns, Retention, and Disposition,” March 8, 2017, as amended

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<sup>1</sup> [https://comptroller.defense.gov/Portals/45/Documents/afr/fy2018/DoD\\_FY18\\_Agency\\_Financial\\_Report.pdf](https://comptroller.defense.gov/Portals/45/Documents/afr/fy2018/DoD_FY18_Agency_Financial_Report.pdf)

<sup>2</sup> [https://www.acq.osd.mil/dpap/pdi/pc/docs/DoD\\_Govt\\_Charge\\_Card\\_Guide\\_11-14-18.pdf](https://www.acq.osd.mil/dpap/pdi/pc/docs/DoD_Govt_Charge_Card_Guide_11-14-18.pdf)

- DoD Manual 4140.01, Volume 10, “DoD Supply Chain Materiel Management Procedures: Supply Chain Inventory Reporting and Metrics,” March 9, 2017, as amended
- DoD Manual 4500.36, “Acquisition, Management, and Use of DoD Non-Tactical Vehicles,” July 7, 2015, as amended
- DoD Manual 5100.76, “Physical Security of Sensitive Conventional Arms, Ammunition, and Explosives (AA&E),” April 17, 2012, as amended
- Federal Acquisition Regulation, current edition
- Office of Management and Budget Circular Number A-123, “Management’s Responsibility for Enterprise Risk Management and Internal Control,” July 15, 2016
- Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense, “Department of Defense Financial Statement Audit Guide,” May 2018
- Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense, “Department of Defense Internal Control Over Financial Reporting Guide,” May 2018
- Secretary of Defense Memorandum, “Fiscal Year 2019 Financial Statement Audit Priorities,” February 5, 2019
- Under Secretary of Defense for Acquisition and Sustainment Memorandum, “FY 2019 Audit Priorities: Government Property in Possession of Contractors,” May 11, 2019