



ADMINISTRATIVE INSTRUCTION 94

PERSONAL PROPERTY MANAGEMENT AND ACCOUNTABILITY

Originating Component:	Office of the Director of Administration and Management
Effective:	January 26, 2022
Releasability:	Cleared for public release. Available on the Directives Division Website at https://www.esd.whs.mil/DD/ .
Reissues and Cancels:	Administrative Instruction 94, "Personal Property Management and Accountability," October 19, 2007, as amended
Approved by:	Regina F. Meiners, Acting Director, Washington Headquarters Services

Purpose: In accordance with the authority in DoD Directive 5110.04 and DoD Instruction (DoDI) 5025.01 and the guidance in DoDI 5000.64, this issuance:

- Implements policy and assigns responsibilities for the personal property owned by the OSD and other Washington Headquarters Services (WHS)-serviced Components.
- Integrates the requirements of Sections 101, 102, 524, 549, and 550 of Title 40, United States Code into overarching property accountability procedures and practices.
- Provides a framework for DoD-owned equipment and administrative program managers, accounting and financial officers, and other officials to understand their roles and responsibilities relating to property accountability and management of equipment and administrative property.

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SECTION 1: GENERAL ISSUANCE INFORMATION

1.1. APPLICABILITY.

a. This issuance applies to OSD, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Office of Inspector General of the Department of Defense, the Defense Agencies, and the DoD Field Activities serviced by WHS (referred to collectively in this issuance as the “WHS-serviced Components”).

b. This issuance does not apply to real property, internal use software, and materiel for which accountability and inventory control requirements are prescribed in Volume 1 of DoD Manual (DoDM) 4140.01 and DoDI 4140.01. Real property is covered by DoDI 4165.14 and internal use software is covered by DoDI 5000.76.

1.2. POLICY.

a. Comprehensive property management policies, standards, and performance measures that achieve and sustain accountability for all personal property acquired or used by WHS-serviced Components will be established and maintained by WHS.

b. All accountable DoD property is managed in accordance with DoD 7000.14-R and DoDI 5000.64, and augmented by the procedures of this issuance.

c. WHS-serviced Components will use an accountable property system of record (APSR) to record all accountable property and to track data corresponding to the accountable property in accordance with DoDI 5015.02 and Administrative Instruction 15.

SECTION 2: RESPONSIBILITIES

2.1. DIRECTOR, WHS.

Under the authority, direction, and control of the Director of Administration and Management and in accordance with the guidance in DoDI 5000.64, the Director, WHS:

- a. Establishes property management policies, standards, and performance measures that achieve and sustain effective accountability, management, control, and accounting of personal property used by WHS-serviced Components.
- b. Appoints in writing a Component property lead (CPL) and ensures that the appointment documentation is properly archived and available upon request.
- c. Resources and maintains an APSR in which data integration with financial and other systems and processes is enabled, to include automatic identification technology (AIT) as directed by DoDI 5000.64.

2.2. CPL.

Under the authority, direction, and control of the Director, WHS, the CPL:

- a. Implements actions to accomplish property accountability responsibilities as the primary point of contact for the Director, WHS, in accordance with DoDI 5000.64.
- b. Confirms appropriate management and accountability policies and procedures are in place and used in accordance with DoDI 5000.64.
- c. Determines which WHS Directorates and WHS-serviced Components require accountable property officers (APOs) and oversees their appointments, in writing.
- d. Directs and oversees periodic (at least annual) internal reviews and audits required to determine APSR property accountability status, management effectiveness, and policy compliance in accordance with:
 - (1) The Federal Information System Controls Audit Manual.
 - (2) Statement on Standards for Attestation Engagements No. 18.
 - (3) DoDI 5010.40.
- e. Provides analysis and adjudication relating to property accountability issues within WHS-serviced Components.
- f. Advocates for electronic interfaces or other data exchange methods between the APSR and enterprise systems (e.g., Wide Area Workflow Invoicing, Receipt, Acceptance, and Property Transfer Application), including, but not limited to, required data transactions and standards, such as the Defense Logistics Management Standards.

SECTION 3: REQUIREMENTS AND PROCEDURES

3.1. APOS.

Under the authority, direction, and control of the CPL, and in accordance with the guidance in DoDI 5000.64, the APOs:

a. Mandate and direct the proper accountability of the accountable property at the APO's assigned areas of responsibility, regardless of echelon, utilizing the appropriate policies, procedures, and regulations in accordance with DoDI 5000.64.

b. Confirm that property recorded in the APSR is properly and uniquely identified in accordance with Section 252.211-7003 of the Defense Federal Acquisition Regulation Supplement and DoDI 5000.64.

c. Manage the daily maintenance of the accountable record and the acquisition, storage, utilization, inventory and disposition of property, and identify underutilized, impaired, or obsolete property and implement actions to increase utilization or authorize disposition.

d. Engage with property custodians and designated representatives to direct and apply comprehensive property accountability roles and responsibilities in accordance with DoDI 5000.64 and this issuance.

e. Develop and execute a physical inventory plan, an inventory schedule, and procedures that allow for property to be inventoried within the established timeline pursuant to DoDI 5000.64.

f. Evaluate the culpability of property custodians or individuals who have signed for property that has been reported lost, damaged, misused, or stolen, and assist in processing Department of Defense (DD) Form 200, "Financial Liability Investigation of Property Loss," -- located at <https://www.esd.whs.mil/DD/> -- in accordance with Volume 12 of DoD 7000.14-R.

3.2. PROPERTY CUSTODIANS.

Under the authority, direction, and control of the APO, property custodians:

a. Are typically personnel from WHS-serviced Components, officially appointed by memorandum containing the following information, at a minimum:

- (1) Name of primary property custodian and contact information.
- (2) Name of alternate property custodian and contact information, if designated.
- (3) Property custodian code as listed in the APSR.
- (4) Office location or custodial area of accountable property.

(5) Signed by the appointed property custodian's branch chief or equivalent and approved by the APO.

b. Attend required property custodian responsibility training as directed by the APO.

c. Must complete the following actions upon designation of custodial responsibilities and before signing the hand receipt:

(1) A physical inventory of accountable property will be conducted between the property custodian assuming responsibility and the property custodian relinquishing responsibility.

(2) Documentation of any discrepancies, such as property quantity shortages or excess, serial number discrepancies, item description inconsistencies, and any property condition concerns, must be submitted to the APO.

(3) Ensure all adjustment documents, reflecting changes made to the accountable property record when the accountable record and physical count do not agree, are processed by the APO.

(4) Update all hand receipts and ensure sub-property custodians sign and date, if applicable.

d. The property custodian is responsible for managing the organization's property by administering the necessary accounting and reporting requirements and by ensuring proper security measures are taken to safeguard the organization's property.

e. The property custodian will be responsible for the management of property transactions to include property receipt or issue, transfers, and turn in as directed by disposition instructions from the APO. Property transactions will be documented using DD Form 1150, "Request for Issue/Transfer/Turn-in," located at <https://www.esd.whs.mil/DD/>.

f. Property custodians will conduct physical inventories according to the inventory schedule provided by the APO in accordance with DoDI 5000.64 and this issuance. Inventories include change of property custodian, sensitive items inventories, and command directed inventories.

3.3. ACCOUNTABILITY OF PROPERTY.

a. The APO will determine property accountability using the criteria outlined in Paragraph 4.1. of DoDI 5000.64 and this issuance. Accountable property and non-accountable property will be determined based on specific guidance from DoDI 5000.64 and recorded as such on the APSR.

b. In accordance with DoDI 5000.64, property purchased, or otherwise obtained by the U.S. Government, having a unit acquisition cost of \$5,000 or more will be determined to be accountable property. The APO may also determine that property deemed to be pilferable is accountable property, regardless of the property's unit acquisition cost.

c. The APO may determine property purchased or otherwise obtained by the U.S. Government that has a unit acquisition cost of less than \$5,000 to be non-accountable property, unless the property is provided to a contractor as Government furnished property. Non-accountable property does not require formal property accountability; however, APOs may direct that non-accountable property be listed as a non-accountable item in the APSR or in other tracking methods.

d. All U.S. Government furnished property provided to a contractor will be identified as accountable property regardless of cost, in accordance with DoDI 5000.64, and recorded accordingly in the APSR.

e. The APO will designate and account for property exceeding the capitalization threshold of \$250,000 total cost, to include any ancillary costs associated with the property, that has a useful life of 2 years or more as a capital asset in accordance with Volume 4 of DoD 7000.14-R. In addition, capitalized property is subject to depreciation in value and must be calculated on a monthly basis.

f. Accountability is established and maintained using an approved APSR and AIT capability, to include the use of barcoding equipment, hand-held scanners, and other electronic devices, in accordance with DoDI 5000.64. Electronic forms, attachments, or other soft copies of documentation will be used in conjunction with AIT, where practical, to account for property.

SECTION 4: RECORDS AND SYSTEMS

4.1. ACCOUNTABLE PROPERTY RECORDS.

- a. All accountable records will be established and maintained by means of an approved APSR for all accountable property purchased or obtained for use by the U.S. Government pursuant to DoDI 5000.64.
- b. Accountable records will be kept for personal property regardless of value, with a controlled inventory item code indicating the property is controlled, classified, or sensitive, in accordance with DoDM 4100.39.
- c. Accountable records will be kept up to date for the recorded property. All updates to accountable records must be marked “posted” within 7 days after a transaction has been completed, pursuant to DoDI 5000.64, or within the time period set by the authorized APO. Due to financial reporting considerations, records for capital assets must be updated as the transaction occurs.
- d. Accountable records will be established for property that does not meet the formal accountability criteria as outlined in DoDI 5000.64 yet must be controlled and managed to protect against unauthorized use, disclosure, or loss, regardless of the property’s cost. Those records must be maintained in the APSR or in another appropriate tracking system, as authorized by the APO.
- e. At a minimum, the following data elements must be entered in the APSR for each accountable record:
 - (1) Identification of the personal property, such as nomenclature, part number, description, model number, serial number, and national stock number when available.
 - (2) Owner (both the accountable organization number and the custodial organization number).
 - (3) Status (e.g., active or inactive (retired), staged, stored, in-transit, transferred, declared excess, awaiting disposition, dispositioned).
 - (4) Quantity (e.g., received, fabricated, issued, and on-hand) and unit of measure.
 - (5) General ledger classification (e.g., general equipment, loaned or leased, or a means to apply business rules for making such a determination).
 - (6) Value at full cost and depreciation information, if applicable; or original acquisition cost if the property does not require capitalization.
 - (7) Estimated useful life (in terms of years or activity).
 - (8) Unique item identifier or DoD recognized item unique identification equivalent.

(9) Date placed in service and location (e.g., DoD activity address code, unit identification code, commercial and government entity code).

(10) Current condition. Information on supply condition codes is contained in Defense Logistics Manual 4000.25-2.

(11) Posting reference (e.g., receiving report number, contract, purchase order, or other procurement identification number, invoice number).

(12) Transaction type (e.g., received, accepted, inventoried, transferred, shipped, retired, disposed).

(13) Transaction date.

(14) Care of property in storage as needed.

4.2. APSR.

a. The APSR is the means by which accountable records are maintained and required to establish formal accountability, auditability, and financial reporting for accountable property.

b. APSR compliance must be documented using the DD Form 3042, "Accountable Property System of Records (APSR) Equipment Requirements Checklist" -- located at <https://www.esd.whs.mil/DD/> -- that is filed and made available for inspection upon request (e.g., to an auditor).

c. The Defense Property Accountability System (DPAS) is the authorized APSR for all WHS-serviced Components.

d. The DPAS meets the requirements for both the Federal Information System Controls Audit Manual and the Statement on Standards for Attestation Engagements No. 18.

e. WHS APOs utilize the DPAS as the APSR and grant DPAS access to authorized users through an assigned information owner (IO).

f. Entry into the DPAS is only available if the user has a DPAS account and a valid public key infrastructure certificate. The public key infrastructure certificate is contained within the user's common access card. DPAS users unable to obtain a common access card may be issued an alternate token or a soft certificate.

g. DPAS access may be granted to approved users who have completed the required training and have submitted the necessary documentation to the IO. Users must:

(1) Complete and obtain a current training certificate for information assurance awareness/cyber awareness challenge training.

(2) Complete and submit an approved signed DD Form 2875, "System Authorization Access Request (SAAR)," located at <https://www.esd.whs.mil/DD/>. Detailed instructions on

how to complete a DD Form 2875 are available in the WHS Information Technology General Controls standard operating procedure.

(3) Submit a completed DPAS Roles and Request Form (provided by the IO) for each DPAS module the user is requesting access to. The IO will review the request for any segregation of duty conflicts and resolve as necessary.

h. When a user is granted access to the DPAS they will receive notification of authorization for access and be provided with the appropriate uniform resource locator for DPAS and authentication code for system entry. In addition, a user may be required to complete role-based training required to unlock user-related functions.

i. DPAS users must access the system, at minimum, on a monthly basis. DPAS accounts that have not been accessed for 30 days will be classified as inactive and removed from the system if not accessed for 45 days. After a DPAS account has been removed the user is required to restart the user access process to regain DPAS access.

j. On an annual basis, WHS Financial Management Directorate, Audit Support and Internal Controls Division, will request user listings of active WHS DPAS accounts from the IO to complete a periodic access review. The user listings will include all WHS-serviced Component employees who have current DPAS accounts. The accounts will be authenticated, roles and responsibilities will be reviewed, and duty requirement validities established. Once the review is completed the IO will determine changes or termination of accounts.

SECTION 5: PHYSICAL INVENTORIES

In accordance with DoDI 5000.64, and as a means to continuously improve the accuracy of accounting for WHS-serviced Component accountable property, the APOs, as delegated by the CPL, are charged with developing and executing a properly planned inventory program. Each physical inventory's scheduling, method, and scope is dependent on the WHS-serviced Component's management expectations, including mission readiness, audit readiness, and internal control programs. The type of physical inventory to be conducted is dependent on the APO's determination of need and can include wall to wall, cyclic, sensitive, or by exception physical inventory methods.

a. The APO will develop, plan, and provide a detailed physical inventory schedule to each WHS-serviced Component property custodian with accountability responsibility for U.S. Government owned property, pursuant to DoDI 5000.64.

b. WHS-serviced Components' property will be inventoried annually. Classified or sensitive property must be inventoried at least annually in accordance with Part 117 of Title 32, Code of Federal Regulations, also known as "the National Industrial Security Program Operating Manual (NISPOM)".

c. The APO, or their designated representative, will contact each property custodian prior to the scheduled inventory. The APO will provide the property custodian with the required documents necessary to complete the physical inventory and ensure the property custodian acknowledges and approves the physical inventory's date, time, and location.

d. The inventory will be conducted by the assigned property custodian along with a one or more individuals assigned to the APO. Physical inventories utilizing the by exception method will be conducted solely by a property custodian; results of the inventory will be forwarded to the APO's office to be documented. Property within the property custodian's area of responsibility will be physically inventoried and item descriptions will be verified, including manufacturer, model number and serial number, serviceability, and quantities. If the APO utilizes automated procedures, the inventory team will scan barcoded property using a handheld or other scanning device.

e. Accountable property discovered during an inventory that is not barcoded and not listed on the hand receipt will be recorded and processed as required for accountability purposes.

f. Accountable property that is not listed on the hand receipt that is in an organization's possession without any official documentation will be considered as found on installation property. Found on installation property will be identified on a memorandum and submitted to the servicing APO to establish accountability in the APSR.

g. A DD Form 200 will be initiated for all property identified on the hand receipt as missing or unaccounted for. Property custodians responsible for the missing property will coordinate initiating DD Form 200s through their servicing APO for processing procedures and in accordance with Volume 12 of DoD 7000.14-R.

h. The APO may waive the requirement to process a DD Form 200 for personal property not found during an inventory unless theft or negligence is suspected. When a DD Form 200 is not required, a DPAS code of “S” may be placed on the property custodian’s hand receipt to annotate the personal property shortage until the APO renders a final determination.

i. Property that the property custodian identifies as excess, unserviceable, or no longer required for use may be turned in or laterally transferred by requesting disposition instructions from the APO. Disposition instructions will be provided in accordance with DoDM 4160.21 and DoDI 5000.64.

j. Property custodians who intend to depart their organization or installation must contact the APO at least 30 days before their departure to schedule a change of property custodian inventory. The APO will direct and facilitate a joint inventory with the departing property custodian and incoming property custodian and update the APSR as required.

GLOSSARY

G.1. ACRONYMS.

ACRONYM	MEANING
AIT	automatic identification technology
APO	accountable property officer
APSR	accountable property system of record
CPL	Component property lead
DD	Department of Defense (form)
DoDI	DoD instruction
DoDM	DoD manual
DPAS	Defense Property Accountability System
IO	information owner
WHS	Washington Headquarters Services

G.2. DEFINITIONS.

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

TERM	DEFINITION
acceptance	A formal certification that the goods or services have been received and that they conform to the terms of the contract. See Part 46 of the Federal Acquisition Regulation for contractual requirements and procedures that constitute acceptance.
accountability	The obligation imposed by law, lawful order, or regulation, 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 pursuant to DoDI 5000.64. This property is recorded in the APSR.
accountable record	The property record contained within the APSR.

TERM	DEFINITION
acquisition cost	The amount, net of both trade and cash discounts, paid for the property, plus transportation costs and other ancillary costs. See “full cost.”
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 (e.g., smart cards; optical memory cards); radio frequency identification (active and passive); contact memory-button devices; and magnetic storage media.
APO	An individual who, based on their training, knowledge, and experience in property management, accountability, and control procedures, is appointed in writing through a WHS-serviced Component’s procedures to establish and maintain an organization’s accountable property records, systems, or financial records, in connection with U.S. Government property, irrespective of whether the property is in the individual’s possession.
APSR	The government system used to control and manage accountable property records. A subset of existing organizational processes related to the lifecycle management of property.
capital asset	Property that meets or exceeds the capitalization threshold found in DoD 7000.14-R for a WHS-serviced Component.
capitalization threshold	The DoD capitalization threshold is \$250,000, except for real property assets. The capitalization threshold for real property assets is \$20,000.
capitalize	To record and carry forward into one or more future periods any expenditure the benefits from which will then be realized.
contract	A legally enforceable agreement, including rental and lease agreements and purchase orders, between two or more parties.
controlled inventory items	Property with characteristics that may require it to be identified, accounted for, secured, segregated, or handled in a special manner to ensure its safekeeping and integrity. See Volume 11 of DoDM 4140.01 and DoDM 4100.39 for additional guidance.

TERM	DEFINITION
CPL	An entity that serves as the proponent for property accountability on behalf of a WHS-serviced Component head. May consist of multiple persons in different capacities, including primary APOs, senior logisticians, senior property managers, or other appropriate senior personnel.
custodial area	A segment of an accountable area (e.g., a ward in a hospital, a division in an organization). There may be as many custodial areas and managers as required to execute effective property management. See “property custodian.”
equipment	Personal property that is functionally complete for its intended purpose, durable, and nonexpendable. Equipment generally: <ul style="list-style-type: none">Has an expected service life of 2 years or more.Is not intended for sale; does not ordinarily lose its identity or become a component part of another article when put into use.Has been acquired or constructed with the intention of being used.
full cost	A baseline value that includes all material costs incurred to acquire and bring property to a form and location suitable for its intended use.
hand receipt	A receipt that serves as a record of personal property received and assigned to a property custodian.
internal controls	An organization’s plan and all associated methods and measures adopted within an organization to safeguard its assets, check the accuracy and reliability of its data, promote operational efficiency, and encourage adherence to prescribed managerial policies.
IO	The individual assigned to act as the statutory or operational authority for specified information; responsible for establishing the controls for data generation, classification, collection, processing, dissemination, and disposal.
national stock number	The term used for the 13-digit stock number consisting of the four-digit Federal supply class and the nine-digit national item identification number.

TERM	DEFINITION
personal property	All property (systems and equipment, materials, and supplies) except real property (land and improvements to facilities) and records of the Federal Government.
physical inventory	The process of physically counting units of property to verify the accountable property record's balance. Physical inventories may be performed using AIT.
pilferable	Property that has a ready resale value or application to personal possession, and that is therefore especially likely to be subject to theft.
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.
property custodian	An individual appointed by an APO who accepts responsibility for property, typically by signing a hand-receipt. The property custodian is directly responsible for the physical custody of accountable property under their control. See "custodial area."
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.
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 Forms 250, "Material Inspection and Receiving Report," 1149, "Requisition and Invoice/Shipping Document," or 1348-1A, "Issue Release/Receipt Document." All DD Forms are located at https://www.esd.whs.mil/DD/ .
segregation of duty	An element of internal controls; requiring more than one person to complete certain key duties to prevent fraud and errors.

TERM	DEFINITION
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).
sub-property custodian	An individual appointed by an APO who accepts custodial responsibility for property, typically by signing a hand-receipt. The sub-property custodian is ranked under property custodian, and is directly responsible for the physical custody of the subset of accountable property under their control. See “custodial area.”
transaction	As discussed in this issuance, transactions include, but are not limited to, requisitions for equipment and supplies; acquisition deliveries; receipts; transactions through government purchase cards in accordance with Administrative Instruction 105; property relocations; surplus; transfers; issues and turn ins; and the moving of property, in accordance with Sections 101, 102, 524, 549, and 550 of Title 40, United States Code, and DoDI 5000.64.
unique item identifier	A set of data elements marked on an item that is globally unique and unambiguous.

REFERENCES

- Administrative Instruction 15, “OSD Records and Information Management Program,” May 3, 2013, as amended
- Administrative Instruction 105, “OSD Washington Headquarters Services (WHS) Government Purchase Card (GPC) Program,” September 20, 2016
- Code of Federal Regulations, Title 32, Part 117, also known as “the National Industrial Security Program Operating Manual (NISPOM)”
- Defense Federal Acquisition Regulation Supplement, Clause 252.211-7003, current edition
- Defense Logistics Management Standards, current edition
- Defense Logistics Manual 4000.25-2, “Military Standard Transaction Reporting and Accountability Procedures (MILSTRAP),” current edition
- DoD 7000.14-R, “Department of Defense Financial Management Regulation (DoD FMR),” date varies by volume
- DoD Directive 5110.04, “Washington Headquarters Services (WHS),” March 27, 2013
- DoD Instruction 4140.01, “DoD Supply Chain Materiel Management Policy,” March 6, 2019
- 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 5000.76, “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 5015.02, “DoD Records Management Program” February 24, 2015, as amended
- DoD Instruction 5025.01, “DoD Issuances Program,” August 1, 2016, as amended
- DoD Manual 4100.39, “Federal Logistics Information System (FLIS) Procedures,” March 8, 2017, as amended
- DoD Manual 4140.01, Volume 1, “DoD Supply Chain Materiel Management Procedures: Operational Requirements,” December 13, 2018
- DoD Manual 4140.01, Volume 11, “DoD Supply Chain Materiel Management Procedures: Inventory Accountability and Special Management and Handling,” March 8, 2017, as amended
- DoD Manual 4160.21, “Defense Materiel Disposition,” October 22, 2015, as amended
- Federal Acquisition Regulation, Part 46, current edition
- Government Accountability Office, Federal Information System Controls Audit Manual, February 2, 2009
- Statement on Standards for Attestation Engagements No. 18, “Attestation Standards: Clarification and Recodification,” April 2016
- United States Code, Title 40