

COMSCINST 7321.1B	COG CODE N4/N8	DATE 25 NOV 1994
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DEPARTMENT OF THE NAVY
COMMANDER MILITARY SEALIFT COMMAND
WASHINGTON NAVY YARD BLDG 210
901 M STREET SE
WASHINGTON DC 20398-5540

COMSCINST 7321.1B
N85/N41
25 November 1994

COMSC INSTRUCTION 7321.1B

Subj: CONTROL OF AND ACCOUNTING FOR PLANT PROPERTY

Ref: (a) NAVCOMPT Manual Vol. 3, Chapter 6

Encl: (1) DOD Single Line Release/Receipt Document (DD 1348-1)
(2) DOD Property Record (DD 1342)
(3) Report of Survey (DD 200)

1. Purpose. To prescribe procedures for the control of and accounting for plant property.
2. Cancellation. COMSCINST 7321.1A.
3. Background. Plant property includes all Navy owned real property as well as Navy owned personal property of a capital nature located at naval shore establishments. For control purposes, plant property items and expenditures are divided into four classes which are defined by reference (a) as follows:
 - a. Land - Property Class 1
 - b. Buildings and Improvements - Property Class 2
 - c. Equipment
 - (1) Plant Property Class 3 (Having a value of \$50,000 or more)
 - (2) Minor Property (Having a value of \$300 or more but less than \$50,000)
 - d. Industrial Plant Equipment - Property Class 4

In accordance with reference (a), plant property with unit prices under \$50,000 are not reportable as Class 3. Accordingly, these items are to be accounted for as Minor Property.

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4. Responsibilities For Plant Property-Class 3, having a value in excess of \$50,000, and items currently included as Plant Property Class 3 prior to 1 Oct 1994.

a. Comptroller

(1) Establish and maintain plant property accounting records, and prepare and render such reports as required by reference (a).

(2) Establish procedures and assign responsibilities to ensure that the basic requirements for the conduct of physical inventories are met in accordance with established schedules.

(3) Maintain records and strict control of all Navy identification numbers assigned by COMSC.

(4) Spot check plant equipment, as necessary, to ensure the accuracy of the Plant Account.

(5) Provide technical assistance to other divisions when requested.

b. Division Director/Special Assistant

(1) Notify Comptroller of all acquisitions, dispositions or transfers of plant property.

(2) Be responsible for all items of plant property located at or assigned to their offices. The Comptroller shall be furnished a list of names of those personnel and the area covered. Transfer of custody of property and property records shall be accomplished upon written assignment. New custodians (Division Director/Special Assistant) shall inventory property prior to acceptance of custodial responsibilities. The Comptroller shall be informed of change of a custodian.

c. Director, Logistics Procedures & Automation Division (CN42)

(1) Furnish the Comptroller with a copy of the purchase order/requisition.

(2) Receive all plant property to be used by COMSC.

(3) Upon receipt of the equipment, prepare two copies of DD 1342, Property Record Card. One copy will be furnished to and retained by the custodian. The original will be forwarded to the Comptroller with the signature of the custodian thereon.

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(4) Upon receipt of equipment, assign Navy identification number and tentatively mark that number on the equipment.

(5) Requisition services of personnel to permanently affix tags in accordance with reference (a).

(6) Conduct physical inventories.

5. Responsibilities for Minor Property, having a value of \$300 or more but less than \$50,000. CN42 will be responsible for maintaining Minor Property control records. Identification tags or any other media may be utilized to ensure adequate accountability.

6. Inventories

a. Conduct of Inventory. Inventories shall be conducted in accordance with provisions of paragraph 036208 of reference (a).

b. Schedule of Inventories. Inventories shall at minimum be conducted every third year in accordance with schedules established in paragraph 036208 of reference (a).

7. Disposition of Plant Property

a. Salvage or Scrap Basis

(1) When property in the Plant Account becomes obsolete, unfit for performance or work or unserviceable, the property will be turned over to N41 for disposition. Disposition of plant property by N41 will be accomplished by use of DD 1348-1 (enclosure (1)). Use of DD 200 is not required.

(2) Upon receipt and approval of DD 1348-1, N41 shall remove tags or deface identification numbers from plant property and forward the DD 1348-1 to CN42, providing one copy of the DD 1348-1 to the Division Director/Special Assistant initiating the request.

(3) Upon receipt of approved DD 1348-1 from N41, the initiating Division Director/Special Assistant shall forward the applicable property record (DD 1342, enclosure (2)) to CN42 without delay.

(4) Upon receipt of the original approved DD 1348-1, CN42 shall reduce the Plant Account by removing the property record (DD 1342).

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(5) Surveyed equipment being replaced may be kept in use by the Division Director/Special Assistant until receipt of the replacement, after which the surveyed equipment shall be relinquished and disposed of in accordance with recommendation indicated on the survey document.

b. Damaged Beyond Economical Repair, Lost, Destroyed or Other Reason

(1) When property in the Plant Account becomes damaged, lost or destroyed, a survey will be accomplished using DD 200 (enclosure (3)), prepared by the Division Director/Special Assistant (custodian) concerned and submitted to CN42 for action.

(2) Upon approval of the DD 200, N41 shall (except for lost property) remove tags or deface identification numbers from the plant property. N41 shall submit two copies of the previously held property records (DD 1342), one copy of the DD 200 and the removed tag(s) to CN42 and provide one copy of the DD 200 to the Division Director/Special Assistant initiating the survey request.

(3) Upon receipt of the DD 200 from N41, the initiating Division Director/Special Assistant shall forward the applicable property record (DD 1342) to CN42 without delay.

(4) Upon receipt of the original DD 200, CN42 shall reduce the Plant Account by removing the property record (DD 1342).

(5) When responsibility for lost property cannot be ascertained, a statement of explanation will be included on the DD 200.

c. Loss by Inventory Basis. Upon completion of physical inventories of plant property by N41, results will be compared with the COMSC Plant Property Account records. CN42 will request Division Director/Special Assistant to initiate a Survey Request for those items on the Plant Account which have not been accounted for by physical inventory.. The procedure for survey shall be in accordance with that described in paragraph 7b above. The plant property record shall be forwarded with the approved survey to CN42.

d. Other Disposition Basis. All other dispositions of plant property shall be processed in accordance with paragraph 036304 of reference (a).

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8. Loaning of Equipment. Loaning plant equipment to outside activities is prohibited unless specifically authorized by COMSC.

Distribution:

COMSCINST 5000.19

List I (Case A, B)

List II (Case A, B)

DOC IDENT	ALL FROM	M & S	STOCK NUMBER			QUANTITY	DOCUMENT NUMBER			S U P P L I E R	SUPPLEMENTARY ADDRESS	S / S N A L	DISTRIBUTION	PROJECT	PRIORITY	RECD DEL DATE				UNIT PRICE			
			FSC	NIN	ADO		S E R V	REQUISITIONER	DATE												SERIAL	S E R V	DOLLARS
SHIPPED FROM:						SHIP TO						MARK FOR			PROJECT				TOTAL PRICE				
A						B						C			D				E				
																			DOLLARS C T S				
WAREHOUSE LOCATION		TYPE OF CARGO	UNIT PACK	UNIT WEIGHT	UNIT CODE	UFC	NMFC		FREIGHT RATE			DOCUMENT DATE	MAT COND	QUANTITY									
F		G	H	I	J	K	L		M			N	O	P		Q	R		S				
SUBSTITUTE DATA (ITEM ORIGINALLY REQUESTED)						FREIGHT CLASSIFICATION NOMENCLATURE																	
T						U						V											
W						X						Y											
S H I P P E R S	SELECTED BY AND DATE			TYPE OF CONTAINER(S)		TOTAL WEIGHT		R E C E I V E R S	RECEIVED BY AND DATE			INSPECTED BY AND DATE											
	1			2		3			7			8											
PACKED BY AND DATE				NO OF CONTAINERS		TOTAL CUBE		WAREHOUSED BY AND DATE			WAREHOUSE LOCATION												
4				5		6		9			10												
REMARKS																							
AA			BB			CC			DD			EE											
FIRST DESTINATION ADDRESS						DATE SHIPPED																	
11						12						FF						GG					
13. TRANSPORTATION CHARGEABLE TO						14. BILLING, AWB, OR RECEIVER'S SIGNATURE (AND DATE)						15. RECEIVERS DOCUMENT NUMBER											

DOD PROPERTY RECORD

Form Approved
OMB No. 0704-0246
Expires Oct. 31, 1991

Public reporting burden for this collection of information is estimated to average 15 hours per response including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate of any other aspect of this collection of information, including suggestions for reducing this burden to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0246), Washington DC 20503.

1.	a. ACTIVE	b. INITIAL	c. IDLE	d. CHANGE	2. JULIAN DATE:	3. ID/GOVERNMENT TAG NO.
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SECTION 1 - INVENTORY RECORD

4. COMMODITY CODE	5. STOCK NUMBER	6. ACQUISITION COST	7. TYPE CODE	8. YR OF MFG	9. POWER CODE	10. STATUS CODE	11. SV CODE	12. COMMAND CODE	13. ADM OFFICE CODE
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14. NAME OF MANUFACTURER	15. MFR'S CODE	16. MANUFACTURER'S MODEL NO.	17. MANUFACTURER'S SERIAL NO.
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18. LENGTH	19. WIDTH	20. HEIGHT	21. WEIGHT	22. CERTIFICATE OF NON-AVAILABILITY NUMBER	23. PEP NO	24. ARD	25. CONTRACT NUMBER
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26. DESCRIPTION AND CAPACITY

CONTINUED ON REVERSE SIDE YES NO

SECTION II - ELECTRICAL CHARACTERISTICS

a. QTY	b. HORSEPOWER	c. VOLTS	d. PHASE	e. CYCLE	f. AC	g. DC	h. SPEED	i. TYPE AND FRAME NUMBER

28a. PRESENT LOCATION	28b. DIPEC CONTROL NO.
	29. POSSESSOR CODE

SECTION II - INSPECTION RECORD

	YES	NO		YES	NO
30. Can items be stored and maintained on site for at least 12 months?			42. Must item be repaired/rebuilt/overhauled to Perform all functions?	\$	
31. Has item been rebuilt/overhauled? If so, When? Date			43. Do DC records indicate satisfactory performance? If no, explain in remarks.		
32. Has item been modified from original configuration? If so, explain in remarks.			44. Are manually operated mechanisms in working order? If no, describe in remarks.		
33. Was item inspected under power? If no, explain remarks.			45. Are scales, dials, and gauges working and readable? If no, describe in remarks.		
34. Are maintenance costs normal? If no, explain in remarks.			46. Are hydraulic pumps, valves/fittings operating properly? If no, describe in remarks.		
35. Are safety devices adequate and satisfactory? If no, explain in remarks.			47. Are electronic systems and controls operating properly? If no, explain in remarks.		
36. Are installation instructions available for transfer?			48. How many hours was item used by current possessor?		
37. Are operating instructions available for transfer?			49. Explain under remarks last use of equipment described in item 26 above.		
38. Was item last used on a finishing operation?			50. Estimated cost for packing, crating, handling.	\$	
39. Will adjustments or calibration correct deficiencies?			51. Indicate date item will be available for redistribution.		
40. Is item severable without damage to components? If not, give their replacement cost.	\$		52. Condition code.		
41. Is item in operable condition?			53. Operating test code.		

SECTION III - REMARKS

54. REMARKS

CONTINUED ON REVERSE SIDE YES NO

SECTION IV - VALIDATION RECORD

SS VALIDATION (Typed name(s) and signature (s))

REPORT OF SURVEY

PRIVACY ACT STATEMENT

Personal information from the individual is solicited. As required by the Privacy Act of 1974, we advise:

AUTHORITY: 16 U.S.C. 136; 10 U.S.C. 1071; DOD Instruction 7200.10.

PRINCIPAL PURPOSE: To officially report the facts and circumstances supporting the assessment of pecuniary charges for the loss, damage, or destruction of DOD-controlled property.

ROUTINE USES: To initiate investigations of losses/gains of DOD-controlled property and record the findings and actions taken.

DISCLOSURE IS VOLUNTARY: Refusal to explain the circumstances under which the property was lost, damaged, or destroyed may be considered with other factors in determining if an individual will be held pecuniarily liable.

1. TYPE REPORT (x one)

- a. REPORT OF SURVEY
 b. GOVERNMENT PROPERTY LOSS/DESTROYED

2. SURVEY NUMBER

3. DATE LOSS/GAIN DISCOVERED (YYMMDD)

4. NATIONAL STOCK NO.	5. ITEM DESCRIPTION	6. QUANTITY	7. UNIT COST	8. TOTAL COST

9. CIRCUMSTANCES UNDER WHICH PROPERTY WAS (x one) LOST GAINED DAMAGED DESTROYED
(Attach additional pages, as necessary)

10. ACTIONS TAKEN TO CORRECT CIRCUMSTANCES REPORTED IN BLOCK 9 AND PREVENT FUTURE OCCURRENCES *(Attach additional pages, as necessary)*

11. INDIVIDUAL COMPLETING BLOCKS 9 AND 10

a. TYPED NAME <i>(Last, First, Middle Initial)</i>	b. SIGNATURE	c. DATE SIGNED	d. AUTOVON NUMBER
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12. RESPONSIBLE OFFICER

a. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State, Zip Code)</i>	b. TYPED NAME <i>(Last, First, Middle Initial)</i>	c. AUTOVON NUMBER
	d. SIGNATURE	e. DATE SIGNED

13. ACCOUNTABLE OFFICER

a. NUMBER OF DOCUMENTS USED TO ADJUST PROPERTY RECORD		
b. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State, Zip Code)</i>	c. TYPED NAME <i>(Last, First, Middle Initial)</i>	d. AUTOVON NUMBER
	e. SIGNATURE	f. DATE SIGNED

14. FINDINGS AND RECOMMENDATION OF SURVEY OFFICER			
a. FINDINGS AND RECOMMENDATIONS <i>(Attach additional pages, as necessary)</i>			
b. DOLLAR AMOUNT OF LOSS/GAIN		c. RECOMMENDED PECUNIARY CHARGE	d. LOSS/GAIN TO GOVERNMENT
15. SURVEY OFFICER			
a. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State, Zip Code)</i>		b. TYPED NAME <i>(Last, First, Middle Initial)</i>	c. AUTOVON NUMBER
		d. DATE REPORT SUBMITTED TO APPOINTED OFFICIAL	e. DATE APPOINTED
		f. SIGNATURE	g. DATE SIGNED
16. INDIVIDUAL CHARGED			
a. I HAVE EXAMINED THE FINDINGS AND RECOMMENDATIONS OF THE SURVEY OFFICER AND <i>(x one)</i>		b. I AM AWARE OF MY RIGHT TO (1) LEGAL ADVICE AND (2) APPEAL IF PECUNIARY CHARGES ARE ASSESSED. ENLISTED PERSONNEL HAVE THE RIGHT TO REQUEST REMISSION OF INDEBTNESS.	
(1) SUBMIT THE ATTACHED STATEMENT OF OBJECTION			
(2) DO NOT INTEND TO MAKE SUCH A STATEMENT.			
c. TYPED NAME <i>(Last, First, Middle Initial)</i>	d. SIGNATURE	e. DATE SIGNED	f. AUTOVON NUMBER
17. APPOINTING OFFICIAL			
a. RECOMMENDATION <i>(x one)</i>	b. COMMENTS		
(1) APPROVE			
(2) DISAPPROVE			
c. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State, Zip Code)</i>		d. TYPD NAME <i>(Last, First, Middle Initial)</i>	e. AUTOVON NUMBER
		f. SIGNATURE	g. DATE SIGNED
18. APPROVING OFFICIAL			
a. ACTION <i>(x one)</i>	b. COMMENTS		
(1) APPROVE			
(2) DISAPPROVE			
c. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State, Zip Code)</i>		d. TYPD NAME <i>(Last, First, Middle Initial)</i>	e. AUTOVON NUMBER
		f. SIGNATURE	g. DATE SIGNED