

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 11A, CHAPTER 5  
“DISPOSITION OF PROCEEDS FROM DEPARTMENT OF DEFENSE  
SALES OF SURPLUS PERSONAL PROPERTY”**

**All changes are denoted by blue font.**

**Substantive revisions are denoted by a \* preceding the section, paragraph, table, or figure  
that includes revision**

**Hyperlinks are denoted by underlined, bold italic, blue font.**

**This updated chapter supersedes the previously published version dated May 2009.**

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	This chapter is being updated with current hyperlinks and formatted to comply with current administrative instruction.	Update
Bibliography	Added references to support text written in corresponding sections, paragraphs and subparagraphs.	Add

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## CHAPTER 5

**DISPOSITION OF PROCEEDS FROM  
DEPARTMENT OF DEFENSE SALES OF SURPLUS PERSONAL PROPERTY**0501 OVERVIEW

050101. Introduction. This chapter provides instructions on the collection and disposition of cash and cash equivalents received by the Department of Defense (DoD) Components for the DoD sale of surplus personal property.

050102. Authorities. The policy and procedures contained in this chapter apply to all proceeds resulting from sales made under the following authorities:

A. Title 40, United States Code (U.S.C.) Subtitle 1, Chapter 5, Subchapter III, “Disposing of Property” and Subchapter IV, “Proceeds from Sale or Transfer.” These subchapters are also referenced as [Title 40, U.S.C. sections 541 to 559](#) and [Title 40, U.S.C. sections 571 to 574](#), respectively. This Title codifies the Federal Property and Administrative Services Act of 1949 and subsequent amendments.

B. [Title 10, U.S.C. section 2210](#), “Proceeds of Sales of Supplies: Credit to Appropriations.”

C. Other specific legislation and authorities as described in paragraph 050202 and Table 5-2 of paragraph 050203 of this chapter.

D. Additional guidance on disposal of property is found in [DoD 4160.21-M](#), “Defense Materiel Disposition Manual,” and [DoD Directive 4140.1](#), “DoD Supply Chain Materiel Management Regulation.”

E. Additional guidance on the receipt and disposition of gifts is found in the DoD Financial Management Regulation (FMR) [Volume 12, Chapter 30](#), “Operation and Use of General Gift Funds of the Department Of Defense and Coast Guard.”

0502 POLICY AND PROCEDURES050201. Proceeds from the Disposition of Surplus Personal Property

A. General Rule. The net proceeds from sales of surplus property will be deposited in the Treasury as miscellaneous receipts unless deposit into an alternate appropriation is authorized by law. Legal exceptions to this policy affecting the Department are contained at paragraphs 050202 and 050203 of this chapter.

B. Net Proceeds. Per [Title 40, U.S.C. section 571\(b\)](#), “General rules for deposit and use of proceeds,” the expenses of the sale of old material, condemned stores, supplies

and other public property are paid from the proceeds of the sale, so that only the net proceeds are deposited in the Treasury or other applicable appropriation authorized by law. Further, [Title 10, U.S.C. section 2210](#) states that an amount necessary to recover the expenses incurred in disposing of that property may be retained by a working-capital fund responsible for the disposal. Accordingly, the Defense Reutilization and Marketing Service (DRMS) will retain out of the proceeds of sales of such property, amounts sufficient to offset all expenses incurred in the disposition of excess/surplus personal property. See Table 5-1 at paragraph 050203 of this chapter.

050202. Exceptions to the General Rule. The following authorizations permit the crediting of the proceeds of the sale, in whole or in part, to appropriations and/or funds of the Department. Additional guidance on specific types of activities is located in Table 5-2 at paragraph 050203 of this chapter.

A. Supplies, Material, Equipment, and Other Personal Property Not Financed by Stock Funds. Under [Title 10, U.S.C. section 2210](#), the net proceeds from the sale or disposal of surplus property in excess of amounts necessary to recover expenses may be credited to current applicable appropriations of the Department of Defense. Thus, any proceeds that remain after disposal expenses are recovered are to be credited to the current applicable appropriations of the Department (i.e., the appropriation currently available for the purchase of such property).

B. Revolving Fund and Non-Appropriated Fund Property. Under [Title 40, U.S.C. section 574](#), “Credit to Reimbursable Fund or Appropriation,” when property was acquired with amounts either (a) not appropriated from the general fund of the Treasury; or (b) appropriated from the general fund of the Treasury but by law reimbursable from assessment, tax, or other revenue or receipts, the net proceeds of such a disposition or transfer of the property may be:

1. Credited to the applicable reimbursable fund or appropriation; or
2. Paid to the federal agency that determined the property to be excess.

C. Contractor Sales of Surplus Government Property in the Possession of Contractors. The [Defense Federal Acquisition Regulation Supplement \(DFARS\), subpart 245.610](#), implements [Title 40, U.S.C. Section 574\(c\)](#) and provides overall direction for crediting proceeds from contractor conducted sales of surplus government property in the possession of contractors.

1. The contractor making the sale may follow normal company policy on bid deposits and form of payment. However, any loss associated with a dishonored payment shall be the contractor’s responsibility.

2. The plant clearance officer appointed by the contracting administration office under [DFARS subpart 245.70](#) is responsible for notifying the appropriate accounting office of the amounts collected by the contractor. The plant clearance officer also shall notify the accounting office of the disposition of such collections. Specifically, collections may:

a. Represent an increase in the dollar value of the applicable contract(s).

b. Be applied in place of disbursements on the applicable contract(s).

c. Be returned to the applicable Component's working capital fund (97X4930) (in the case of inventory purchased with working capital funds) or deposited in the miscellaneous receipt account, "Sale of Scrap and Salvage Materials, Defense," (97\_2651).

3. The accounting office for the contract is identified in the accounting citation. That office shall prepare the source documents necessary to account properly for the transaction.

D. Sales of Recyclable Material on Military Installations. Distribution of proceeds from direct sales of installation qualified recycling programs is covered by Title 10, U.S.C. section 2577, "Disposal of Recyclable Materials," and DoD Instruction 4715.4, "Pollution Prevention."

1. Proceeds shall be distributed as follows:

a. Cost of Recycling Programs. Sale proceeds shall first be used to cover the costs directly attributable to all installation recycling programs, including, but not limited to, manpower, facilities, equipment, overhead, and other capital investments.

b. Installation Pollution Abatement. After the costs of the recycling program are recovered, installation commanders may use up to 50 percent of the remaining proceeds for pollution abatement, pollution prevention, composting and alternative fueled vehicle infrastructure support and vehicle conversion, energy conservation, or occupational safety and health projects, with first consideration given to projects included in the installation's pollution prevention plan.

c. Morale, Welfare, and Recreation Accounts. Any remaining proceeds may be transferred to the non-appropriated morale, welfare and recreation account for any approved program.

2. An accounting and control system shall be established for recycling programs that provides detailed management and audit information, tracks material quantity handled, calculates sales and handling costs for recycled material, and tracks expenditures made for appropriate projects and morale, welfare, and recreation programs. Integrity of the audit trail will be a priority concern.

3. The Director, Defense Logistics Agency (under the Under Secretary of Defense for Acquisition, Technology, and Logistics) shall establish procedures and controls to ensure that when recyclable materials are consigned for disposal to the DRMS on behalf of a

qualified recycling program, 100 percent of any proceeds, less the costs of sales and handling, are returned to installations in accordance with established accounting procedures.

4. If the balance available to a military installation at the end of any fiscal year is in excess of \$2 million, the amount of that excess shall be deposited into the Treasury as miscellaneous receipts.

E. Lost, Abandoned and Unclaimed Privately-Owned Personal Property. DoD may dispose of lost, abandoned, or unclaimed personal property after diligent effort has been made to find the owner (or the heirs, next of kin, or legal representative of the owner) as prescribed by [Title 10, U.S.C. section 2575](#), “Disposition of Unclaimed Property.”

1. Military Installations. In the case of lost, abandoned, or unclaimed personal property found on a military installation, the net proceeds from the sale of the property shall be credited to the operation and maintenance account of that installation and used:

a. First to reimburse the installation for any costs incurred by the installation to collect, transport, store, protect, or sell the property; and

b. Any remaining proceeds may be transferred to the non-appropriated morale, welfare and recreation account for any approved program.

2. The net proceeds from the sale of all other lost, abandoned and unclaimed privately-owned personal property shall be deposited into the Proceeds of Sales of Lost, Abandoned or Unclaimed Personal Property (\_X6001). After 5 years, any unclaimed net proceeds shall be transferred from \_X6001 to Forfeitures of Unclaimed Money and Property (\_1060).

3. The owner(s) of personal property disposed of as described in this section may file a claim with the Secretary of Defense for the amount equal to the proceeds less the costs incurred by the installation to collect, transport, store, protect, or sell the property. The claim must be filed within 5 years of the date of disposal of the property.

a. For property found on military installations, amounts to pay the claim shall be drawn from the morale, welfare, and recreation account for the installation that received the proceeds.

b. For all other property, amounts to pay the claim shall be from the Proceeds of Sales of Lost, Abandoned or Unclaimed Personal Property account (\_X6001).

050203. Disposition of Amounts Collected from the Sale of Surplus Property. See Tables 5-1 and 5-2 to identify, by type of surplus property, the collection and disposition of proceeds from the sale of surplus property.

0503 COLLECTION AND DISPOSITION OF BID DEPOSITS

When a DoD sale of surplus personal property conducted by a DoD Component provides for a bid deposit with subsequent removal of the surplus personal property, the following procedures shall apply.

050301. Types of Bid Deposits

A. Term Bid. This type of bid deposit is applicable when the sale involves the purchase of scrap or disposable material that will be generated over time with periodic removal by the successful bidder. The normal amount of the bid deposit required to accompany such bids is the average estimated quantity of such material to be generated during a 3-month period multiplied by 20 percent of the bid price.

B. Other Than Term Bid. With the exception of term bids, payment in the normal amount of 20 percent of the bid shall accompany the bid.

C. Immediate Pickup Terms. When a sale conducted by a DoD Component provides for immediate pickup, the entire amount of the sales price shall be collected from the buyer at the conclusion of the sale. If the sale provides for a bid deposit, the balance of the bid price shall be paid before removal of the property.

050302. Forms of Payment

A. Cash and Cash Equivalents. Cash or cash equivalents in the prescribed amounts shall accompany the bid, if required by the sales solicitation. For one-time contracts, cash or cash equivalents for the balance due shall be received by the DoD Components or, in authorized cases, by contractors before the transfer of physical possession to the successful bidder. Cash equivalents are guaranteed negotiable instruments, such as cashiers' checks, certified checks, credit card checks, travelers checks, bank drafts, or postal money orders.

B. Personal Checks. Personal checks may be accepted by a DoD Component only when a bank guarantee, bid bond or a bank letter of credit is on hand that will cover the amount due. If the check is dishonored, amounts due shall be collected from the issuer of the guarantee, bond, or letter of credit.

1. If a bidder intends to use a bond or letter of credit without an accompanying personal check (permitted for bid deposits only), the claim against the performance bond or letter of credit shall be made for any amounts due.

2. If personal checks are used, the bond or letter of credit shall be returned intact after the applicable personal checks are honored, unless other instructions have been received from the bidder.

C. Credit Cards/Debit Cards. As specified herein, credit or debit cards may be accepted by a DoD Component for payment.

1. Policies governing acceptance of credit card transactions by DoD Components are established in DoD FMR Volume 5, Chapter 24, “Electronic Commerce.”

2. The Card Acquiring Service of the Department of the Treasury oversees the acceptance of credit and debit cards by federal agencies. Currently, the Department of the Treasury has approved the use of “Master Card,” “American Express,” “Visa” and “Discover” charge cards, as well as debit cards. Changes or additions to approved credit or debit cards are announced in Office of the Under Secretary of Defense (Comptroller) memoranda or in changes to the Treasury Financial Manual. Except for equipment and communication costs, the Department of the Treasury pays any fees normally charged to sellers.

3. If a credit or debit card is used for the bid deposit, and authorization is declined, the bid may be rejected as nonresponsive and other bidders considered.

050303. Disposition of Bid Deposits

A. If the sale provides for a bid deposit, cash collected from bidders initially shall be deposited by a DoD Component to account 97X6501, “Small Escrow Amounts,” until such time as a successful bidder has been determined and a contract has been awarded.

B. Unsuccessful Bidders

1. A check shall be drawn on account 97X6501, “Small Escrow Amounts,” to reimburse unsuccessful bidders for their cash bid deposits.

2. Normally, noncash bid deposits shall be returned to unsuccessful bidders by DoD Components through the mail. When a bidder appears in person, normally the noncash instrument may be released to the bidder or an agent designated for this purpose. Similarly, when a bidder has requested expedited return and has provided the name of a carrier and a charge account number, the designated carrier shall be called to pick up the deposit with the explicit condition that applicable carrier costs will be charged to the bidder’s account.

C. Successful Bidder

1. A bid deposit of the successful bidder shall be transferred promptly from the account 97X6501, “Small Escrow Amounts,” to the account(s) prescribed in accordance with this chapter.

2. The DRMS either shall retain the bid deposit or charge a specific penalty for buyer defaults on sales contracts.



050304. Disposition of Proceeds Received from Successful Bidders. If the account, ultimately to be credited with the proceeds of a sale reasonably can be determined at the time funds are collected from the successful bidder and by law can receive reimbursement, the amounts collected shall be deposited immediately to that account. The use of suspense accounts, for other than initial bid deposits, shall be kept to a minimum.

Table 5-1

**COSTS ASSOCIATED WITH DISPOSAL AND SALE  
OF SURPLUS PERSONAL PROPERTY**

TYPE OF SURPLUS PROPERTY	DISPOSITION OF PROCEEDS
<p>1. All property types turned over to the Defense Reutilization and Marketing Service (DRMS) for disposal.</p> <p>Authority: <a href="#">Title 10, U.S.C. section 2210</a></p>	<p>An amount equal to the costs associated with the disposal and sale of such items shall be deposited into the DRMS working capital fund (97X4930.005) to offset costs associated with the disposal and sale of such items.</p>

Table 5-2

**DISPOSITION OF NET PROCEEDS FROM THE SALE  
OF SURPLUS PERSONAL PROPERTY**

TYPE OF SURPLUS PROPERTY	DISPOSITION OF PROCEEDS
<p>1. Scrap and usable personal property purchased with working capital funds and turned in by working capital fund activities to the DRMS. (For more details, see subparagraph 050201.B of this chapter.)</p> <p>Authority: <a href="#">Title 10, U.S.C. section 2577</a></p>	<p>The net proceeds are to be credited to the applicable working capital fund.</p>
<p>2. Working capital fund supply management excess inventory items turned in to the DRMS. (For more details, see subparagraph 050202.C.2.c of this chapter.)</p> <p>Authority: <a href="#">Title 40, U.S.C. Section 574</a></p>	<p>The net proceeds are to be credited to the applicable working capital fund.</p>

Table 5-2 (Continued)

**DISPOSITION OF NET PROCEEDS FROM THE SALE  
OF SURPLUS PERSONAL PROPERTY**

TYPE OF SURPLUS PROPERTY	DISPOSITION OF PROCEEDS
<p>3. Property (equipment) purchased with funds from the Surcharge Collections, Sales of Commissary Stores (97X8164) trust fund account to include property downgraded to scrap at turn-in, such as shopping carts, shelving units, and similar material. Scrap material, such as cardboard, is not reimbursable under this rule. (For more details, see <a href="#">subparagraph 050202.C.2.c of this chapter.</a>)</p> <p>Authority: <a href="#">Title 40, U.S.C. Section 574</a></p>	<p>The net proceeds shall be deposited into 97X8164, “Surcharge Collections, Sales of Commissary Stores, Defense Commissary Agency.”</p>
<p>4. Bones, fats, and meat trimmings generated by a commissary store.</p> <p>Authority: <a href="#">Title 40, U.S.C. Section 574</a></p>	<p>The net proceeds shall be deposited into the commissary store working capital fund (97X4930.004).</p>
<p>5. Property owned by non-appropriated fund instrumentalities, excluding garbage suitable for animal consumption that is disposed of under a multiple-pickup contract.</p> <p>Authority: <a href="#">Title 40, U.S.C. Section 574</a></p>	<p>The net proceeds shall be provided to the applicable non-appropriated fund instrumentality.</p>

Table 5-2 (Continued)

**DISPOSITION OF NET PROCEEDS FROM THE SALE  
OF SURPLUS PERSONAL PROPERTY**

TYPE OF SURPLUS PROPERTY	DISPOSITION OF PROCEEDS
<p>6. Lost, abandoned or unclaimed privately owned personal property turned in to the DRMS. (For more details, see subparagraph 050202.E of this chapter.)</p> <p>Authority: <a href="#"><u>Title 10, U.S.C. section 2575</u></a></p>	<ul style="list-style-type: none"> <li>• On military installations, the net proceeds shall be credited to the operation and maintenance account of that installation to reimburse for any costs to collect, transport, store, protect, or sell the property. Any remaining proceeds may be transferred to the non-appropriated morale, welfare and recreation account.</li> <li>• For all other, the net proceeds shall be deposited into the “Proceeds of Sales of Lost, Abandoned or Unclaimed Personal Property” account (_X6001). After 5 years, any unclaimed net proceeds shall be transferred from _X6001 to the “Forfeitures of Unclaimed Money and Property” account (_1060).</li> </ul>
<p>7. Property owned by a country (other than the United States) or international organization. (For more details, see <a href="#"><u>Volume 15, Chapter 2, “Finance.”</u></a>)</p>	<ul style="list-style-type: none"> <li>• The net proceeds shall be provided to the applicable foreign country or international organization.</li> </ul>
<p>8. Security Assistance Property</p> <p>a. Military Assistance Program and Foreign Military Financing (FMF) property returned to the U.S. Government by a recipient country or international organization as no longer needed for the purpose for which furnished. (For more details, see paragraph Volume 15, Chapter 1” General Information” &amp; Chapter 4 “Cash Management.”)</p> <p>Authority: <a href="#"><u>Title 22, U.S.C. section 2355(d)</u></a></p>	<ul style="list-style-type: none"> <li>• The net proceeds shall be deposited into the “Foreign Military Financing (FMF) Program, Funds Appropriated to the President” account (11_1082).</li> </ul>

<b>Table 5-2 (Continued)</b>	
<b>DISPOSITION OF NET PROCEEDS FROM THE SALE OF SURPLUS PERSONAL PROPERTY</b>	
<b>TYPE OF SURPLUS PROPERTY</b>	<b>DISPOSITION OF PROCEEDS</b>
<p>b. Special Defense Acquisition Fund (SDAF) property.</p> <p>Authority: <a href="#"><u>Title 22, U.S.C. section 2795</u></a></p>	<ul style="list-style-type: none"> <li>The net proceeds shall be deposited into the “Special Defense Acquisition Fund (SDAF), Funds Appropriated to the President” account (11X4116).</li> </ul>
<p>c. Security Assistance Office property purchased with Foreign Military Sales (FMS) Trust Fund funds.</p> <p>Authority: <a href="#"><u>Title 22, U.S.C. section 2761</u></a></p>	<ul style="list-style-type: none"> <li>The net proceeds shall be deposited into the “Advances, Foreign Military Sales (FMS), Funds Appropriated to the President Trust Fund” account (11X8242).</li> </ul>
<p>d. Property purchased with FMS Contract Administration Services (CAS) funds.</p> <p>Authority: <a href="#"><u>Title 22, U.S.C. section 2761</u></a></p>	<ul style="list-style-type: none"> <li>The net proceeds shall be deposited into the FMS Trust Fund CAS account (11X8242).</li> </ul>
<p>9. Recyclable material. (For more details, see subparagraph 050202.D of this chapter.)</p> <p>Authority: <a href="#"><u>Title 10, U.S.C. section 2577</u></a></p>	<ul style="list-style-type: none"> <li>The net proceeds shall be deposited into the Budget Clearing Account (_F3875), and in coordination with the responsible recycling program manager, distributed as follows: first be used to cover the costs directly attributable to all installation recycling programs. After these costs are recovered, installation commanders may use up to 50 percent of the remaining proceeds for pollution abatement and similar projects. Any remaining proceeds may be transferred to the non-appropriated morale, welfare and recreation account. If the balance available to a military installation at the end of any fiscal year is in excess of \$2 million, the amount of that excess shall be deposited into the Treasury as miscellaneous receipts (97_2651).</li> </ul>
<p>10. U.S. Government property in the possession of contractors sold by contractors or DoD selling activities.</p>	<ul style="list-style-type: none"> <li>The net proceeds may be credited to the price or cost of the contract or otherwise credited or applied pursuant to the terms of the contract.</li> </ul>

Table 5-2 (Continued)

**DISPOSITION OF NET PROCEEDS FROM THE SALE  
OF SURPLUS PERSONAL PROPERTY**

TYPE OF SURPLUS PROPERTY	DISPOSITION OF PROCEEDS
<p>(For more details, see subparagraph 050202.C of this chapter.)</p> <p>Authority: <a href="#">Title 40, U.S.C. Section 574(c)</a></p>	<p>Otherwise, net proceeds shall be deposited into the applicable Component's working capital fund (97X4930) (in the case of inventory purchased with working capital funds) or deposited into the "Sale of Scrap and Salvage Materials, Defense" account (97_2651) (in the case of items not purchased with working capital funds).</p>
<p>11. U.S. Army Corps of Engineers property under the physical control of the U.S. Army Corps of Engineers at the time of sale. (For more details, see <a href="#">Volume 4, Chapter 11</a> "Component Debt.")</p> <p>Authority: Office of Management and Budget (OMB) <a href="#">Circular A-11</a>, section 20.12(e) and Treasury Financial Manual (TFM) <a href="#">Volume 1, Part 2, Chapter 1500</a></p>	<ul style="list-style-type: none"> <li>The net proceeds shall be deposited into the Budget Clearing Account (_F3875), and transferred to the U.S. Army Corps of Engineers using the Intra-Governmental Payment and Collection (IPAC) System.</li> </ul>
<p>12. Automatic data processing equipment owned by the General Services Administration (GSA) and leased to a DoD Component.</p> <p>Authority: OMB <a href="#">Circular A-11</a>, section 20.12(e) and TFM <a href="#">Volume 1, Part 2, Chapter 1500</a></p>	<ul style="list-style-type: none"> <li>The net proceeds shall be deposited into the Budget Clearing Account (_F3875), and transferred to GSA using the IPAC System.</li> </ul>
<p>13. U.S. Coast Guard property under the physical control of the U.S. Coast Guard at the time of sale.</p> <p>Authority: OMB <a href="#">Circular A-11</a>, section 20.12(e) and TFM <a href="#">Volume 1, Part 2, Chapter 1500</a></p>	<ul style="list-style-type: none"> <li>The net proceeds shall be deposited into the Budget Clearing Account (_F3875), and transferred to the U.S. Coast Guard using the IPAC System.</li> </ul>

Table 5-2 (Continued)

**DISPOSITION OF NET PROCEEDS FROM THE SALE  
OF SURPLUS PERSONAL PROPERTY**

TYPE OF SURPLUS PROPERTY	DISPOSITION OF PROCEEDS
<p>14. General Gifts – Gifts and bequests of property made on the condition that it be used for the benefit of, or in connection with the establishment, operation, or maintenance of a school, hospital, library, museum, cemetery, or other institution, or organization under the jurisdiction of the Secretary. (For more details, see <a href="#">Volume 12, Chapter 30</a> “Operation and Use of General Gift Funds.”)</p> <p>Authority: <a href="#">Title 10, U.S.C. section 2601</a></p>	<ul style="list-style-type: none"> <li>• The net proceeds shall be deposited into the Treasury fund designated for DoD or the Military Department as applicable: <ul style="list-style-type: none"> <li>21X8927- Department of the Army General Gift Fund,</li> <li>17X8716 - Department of the Navy General Gift Fund,</li> <li>57X8928 - Department of the Air Force General Gift Fund, or 97X8163 - Department of Defense General Gift Fund</li> </ul> </li> </ul>
<p>15. Gifts for wounded warriors – Gifts and bequests of property made on the condition that it be used for the benefit of (A) members of the armed forces, including members performing full-time National Guard duty, who incur a wound, injury, or illness while in the line of duty; (B) civilian employees of DoD who incur a wound, injury, or illness while in the line of duty; (C) dependents of such members or employees; and (D) survivors of such members or employees who are killed. (For more details, see <a href="#">Volume 12, Chapter 30</a> “Operation and Use of General Gift Funds.”)</p> <p>Authority: <a href="#">Title 10, U.S.C. section 2601</a></p>	<ul style="list-style-type: none"> <li>• The net proceeds shall be deposited into the Treasury fund designated for DoD or the Military Department as applicable: <ul style="list-style-type: none"> <li>21X8927 - Department of the Army General Gift Fund,</li> <li>17X8716 - Department of the Navy General Gift Fund,</li> <li>57X8928 - Department of the Air Force General Gift Fund, or</li> <li>97X8163 - Department of Defense General Gift Fund</li> </ul> </li> </ul>

Table 5-2 (Continued)

**DISPOSITION OF NET PROCEEDS FROM THE SALE  
OF SURPLUS PERSONAL PROPERTY**

TYPE OF SURPLUS PROPERTY	DISPOSITION OF PROCEEDS
<p>16. Gifts for Defense Dependents Education System - Any gift (including any gift of an interest in real property) that is to be used in connection with the operation and/or administration of the DoD dependent's education system. (For more details, see <a href="#">Volume 12, Chapter 30</a> "Operation and Use of General Gift Funds.")</p> <p>Authority: <a href="#">Title 10, U.S.C. section 2605</a></p>	<ul style="list-style-type: none"> <li>• The net proceeds shall be deposited into the DoD Dependents Education Gift Fund Account (97X8096).</li> </ul>
<p>17. Any contribution of money, real property, or personal property made by any person, business, foreign government, or international organization for use by the DoD. (For more details, see <a href="#">Volume 12, Chapter 3</a> "Contributions for Defense Programs, Projects, and Activities.")</p> <p>Authority: <a href="#">Title 10, U.S.C. section 2608</a></p>	<ul style="list-style-type: none"> <li>• The net proceeds shall be deposited into the Defense Cooperation Account (97X5187).</li> </ul>
<p>18. Supplies, material, equipment, and other personal property personal (to include demilitarized/scrapped end items) turned in by DoD Components. (For more details, see <a href="#">Volume 12, Chapter 14</a> "Transferring, Disposing, and Leasing of Real Property and Personal Property.")</p> <p>Authority: <a href="#">Title 10, U.S.C. section 2210</a></p>	<ul style="list-style-type: none"> <li>• The net proceeds shall be deposited into the current applicable DoD appropriation (i.e., the appropriation currently available for the purchase of such items).</li> </ul>



Table 5-2 (Continued)

**DISPOSITION OF NET PROCEEDS FROM THE SALE  
OF SURPLUS PERSONAL PROPERTY**

TYPE OF SURPLUS PROPERTY	DISPOSITION OF PROCEEDS
<p>19. All other personal property, to include demilitarized/scrapped end items, turned in by DoD and other federal government activities where the disposition of the proceeds is not otherwise provided by law. (For more details, see <a href="#">Volume 12, Chapter 14</a> “Transferring, Disposing, and Leasing of Real Property and Personal Property.”)</p> <p>Authority: <a href="#">Title 40, U.S.C. section 571</a></p>	<ul style="list-style-type: none"> <li>• The net proceeds shall be deposited into the Miscellaneous Receipts account (97_2651).</li> </ul>

**BIBLIOGRAPHY****CHAPTER 5 - DISPOSITION OF PROCEEDS FROM DEPARTMENT OF DEFENSE  
SALES OF SURPLUS PERSONAL PROPERTY****0501 - Overview**

050102	<a href="#">DoD 4160.21-M, August 18, 1997</a> <a href="#">DoD Directive 4140.1, December 14, 2011</a> <a href="#">DoD FMR Vol. 12, Ch. 30,</a>
050102.A	<a href="#">Title 40, U.S.C. sections 541 to 559</a> <a href="#">Title 40, U.S.C. sections 571 to 574,</a>
050102.B	<a href="#">Title 10, U.S.C. section 2210</a>

**0502 - Policy and Procedures**

050201.B	<a href="#">Title 40, U.S.C. section 571(b)</a> <a href="#">Title 10, U.S.C. section 2210</a>
050202.A	<a href="#">Title 10, U.S.C. section 2210</a>
050202.B	<a href="#">Title 40, U.S.C. section 574</a>
050202.C	<a href="#">DFARS, subpart 245.610</a> <a href="#">Title 40, U.S.C. Section 574(c)</a>
050202.D	<a href="#">Title 10, U.S.C. section 2577</a> <a href="#">DoD Instruction 4715.4, July 6, 1998</a>
050202.E	<a href="#">Title 10, U.S.C. section 2575</a>
050203.	
Table 5-1:	<a href="#">Title 10, U.S.C. section 2210</a>
Table 5-2:	<a href="#">Title 10, U.S.C. section 2577</a> <a href="#">Title 40, U.S.C. Section 574</a> <a href="#">Title 10, U.S.C. section 2575</a> <a href="#">Title 22, U.S.C. section 2355(d)</a> <a href="#">Title 22, U.S.C. section 2795</a> <a href="#">Title 22, U.S.C. section 2761</a> <a href="#">Title 40, U.S.C. Section 574(c)</a> <a href="#">OMB Circular A-11, section 20.12(e)</a> <a href="#">TFM Volume 1, Part 2, Chapter 1500</a> <a href="#">Title 10, U.S.C. section 2601</a> <a href="#">Title 10, U.S.C. section 2605</a> <a href="#">Title 10, U.S.C. section 2608</a> <a href="#">Title 40, U.S.C. section 571</a>

**0503 - Collection and Disposition of Bid Deposits**

050303.C	<a href="#">DoD FMR Volume 5, Chapter 24</a>
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