



COMPTROLLER

UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON DC 20301-1100



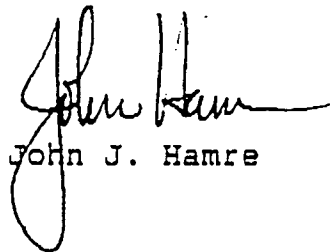
DEC 22 1994

MEMORANDUM FOR ASSISTANT SECRETARY OF DEFENSE (COMMAND,
CONTROL, COMMUNICATIONS AND INTELLIGENCE)

SUBJECT: Migratory System for Real and Personal Property
Accounting

In order to continue our efforts to bring DoD assets under proper accountability and financial control, I am designating the Defense Property and Accounting System (DPAS) as the migratory system for all DoD real and personal property.

The DoD Annual Statement of Assurance addresses financial accounting for real and personal property as a high risk area within the Department. Also, the Chief Financial Officer's Financial Management 5-Year plan identified real and personal property as a problem area preventing issue of unqualified financial statements. The attached functional economic analysis describes the nature of the problem and justifies the selection of DPAS as the DoD-wide solution.


John J. Hamre

Attachment