

CHAPTER 5

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

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.

0502 POLICY AND PROCEDURES

The policy and procedures contained in this chapter apply to all proceeds resulting from sales made under the authority of the Federal Property and Administrative Services Act of 1949 (Title 40, United States Code (U.S.C.), section 484); personal property governed by DoD 4160.21-M, "Defense Materiel Disposition Manual;" surplus government-owned personal property in the possession of contractors, as described in Federal Acquisition Regulation subpart 45.6; recyclable material governed by 10 U.S.C. 2577 and DoD Instruction 4715.4, "Pollution Prevention;" and Proceeds of Sales of Supplies: credit to appropriations (Title 10, U.S.C., section 2210).

050201. Title 40, U.S.C., Sections 484 and 485, Federal Property and Administrative Services Act of 1949. Section 485 of this statute establishes the basis for crediting proceeds from the sale of surplus property and states that in the absence of specific statutory authority to the contrary, the gross proceeds from the disposition of personal property addressed in 40 U.S.C., section 484 are to be deposited in the U.S. Treasury as miscellaneous receipts. Legal exceptions to that policy affecting the Department are contained at paragraphs 050205, 050206, and 050207 of this chapter.

050202. Required 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.

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. The calculation is illustrated in Table 5-1, below.

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.

BID DEPOSIT CALCULATION

Estimated quantity of material to be generated each quarter	3,000 pounds
Bid price (\$1.00 per pound)	<u>x 1.00</u>
Subtotal	\$3,000
20 percent of bid price	<u>x .20</u>
Total amount of bid deposit to accompany bid	<u>\$ 600</u>

Table 5-1050203. 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. Before initiating any credit or debit card transactions, the selling DoD Component shall enter into an agreement for processing with a commercial bank approved by the Department of the Treasury. Currently, the Department of the Treasury has approved the use of “Master Card,” “American Express,” “Visa” and “Discover” charge 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.

2. 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.

3. Approval for charges against credit or debit cards shall be processed as follows.

a. The credit or debit card presented may be passed through the accepting DoD activity’s credit or debit card authorization machine (“swiper”) together with keyed entry of the proposed dollar value or the card number and amount may be charged using other manual or electronic means, e.g., computer batch programs. The swiper is connected electronically with the commercial bank selected by the DoD Component in conjunction with the Department of the Treasury. If the transaction is approved, the swiper will indicate an approval number that shall be recorded on the transaction slip.

NOTE: A “swiper” is an electronic device that is used to capture the magnetic information contained on a credit or debit card and transmit that information to the authorized commercial bank for validation and authorization of a sale. The information captured normally includes the account number, issuing bank, date of expiration of the card, and any credit/debit restrictions that may apply.

b. The bidder shall sign a standard credit or debit card transaction form at the sales contracting office. A copy of this form shall be returned to the card holder at that time. A copy of the transaction slip shall be retained by the selling DoD activity as a record of the sale. At the end of a business day, the DoD activity electronically shall transmit all transactions to the network commercial bank. This generates a daily transaction report. A copy of this report is attached to the collection voucher forwarded to the disbursing officer (DO) for processing. On receipt of the credit or debit card transaction forms, the network commercial bank shall charge the bidder’s credit or debit card account and deposit the funds to the U.S. Treasury general account. The commercial bank provides the DO a report of transactions processed, by location, for each business day. The DO uses this report to reconcile the transaction reports provided by the DoD Component with the collection voucher. After reconciliation, the in-transit account shall be cleared and appropriate accounts credited following the procedures in subparagraph 050203.B.3.c, below. Accounting control must be maintained over credit or debit card transactions.

c. If a contractor's bid is provided by message, mail, or telephone to the U.S. Government using a credit or debit card instead of other forms of payment, the following information is required:

- (1) Account number
- (2) Bidders name, as it appears on the credit card
- (3) Date of expiration of the card
- (4) Issuing bank
- (5) Type of card.

d. Any additional cost incurred by the Department in connection with the use of credit or debit cards, such as telephone calls to obtain approval from the network bank, shall be billed to the purchaser as an additive charge.

050204. Disposition of Bidders' Deposits

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

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

C. A check shall be drawn on account X6501, "Small Escrow Amounts," to reimburse unsuccessful bidders for their cash bid deposits.

D. 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.

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

050205. 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. The following legal exceptions to

Title 40, U.S.C., section 485(a) (see paragraph 050201) permit the crediting of the proceeds of the sale, in whole or in part, to appropriations and/or funds of the Department.

A. Title 40, U.S.C., Section 485(c), Credit to Reimbursable Fund or Appropriation on Certain Transactions. This section of the U.S.C. applies to the proceeds of the sale of revolving fund and nonappropriated fund property. It states:

Where the property transferred or disposed of was acquired by the use of funds either not appropriated from the general fund of the Treasury or appropriated therefrom but by law reimbursable from assessment, tax, or other revenue or receipts, then the net proceeds of the disposition or transfer shall be credited to the reimbursable fund or appropriation or paid to the federal agency which determined such property to be excess . . . As used in this subsection, the term “net proceeds of the disposition or transfer” means the proceeds of the disposition or transfer minus all expenses incurred for care and handling and disposition or transfer.

B. Title 10, U.S.C., Section 2210, Proceeds of Sales of Supplies: Credit to Appropriations. This section of the U.S.C. stipulates that a working capital fund may retain so much of the proceeds of disposals of property not financed by stock funds as is necessary to recover the expenses incurred by the fund in disposing of such property. The statute provides further that proceeds from the sale or disposal of such property in excess of amounts necessary to recover the expenses may be credited to current applicable appropriations of the Department. Accordingly, the DRMS may retain out of the proceeds of sales of such property, amounts sufficient to offset the expenses incurred in the disposition of the property. The remaining proceeds are to be credited to the current applicable appropriations of the Department (i.e., appropriation currently available for the purchase of such property).

050206. Contractor Sales of Surplus Government Property in the Possession of Contractors

A. The Defense Federal Acquisition Regulation (DFARS), subpart 245.610, implements Title 40, U.S.C., section 485(e) and provides overall direction for crediting proceeds from contractor conducted sales of surplus government property in the possession of contractors.

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

C. 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 whether such collections:

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

2. Were made instead of disbursements on the applicable contract(s).

3. Were returned to miscellaneous receipt account 97_2651, "Sale of Scrap and Salvage, Materials, Defense."

D. 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.

050207. Sales of Recyclable Material

A. The Secretaries of the Military Departments, the Directors of the Defense Agencies and the Directors of DoD Field Activities shall ensure that distribution of recycling proceeds is consistent with Title 10, U.S.C., section 2577, and DoD Instruction 4715.4, "Pollution Prevention." For installation qualified recycling programs conducting direct sales of recyclable materials under DoD Instruction 4715.4:

1. 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. After these costs 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. Any remaining proceeds may be transferred to the nonappropriated 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.

B. The Director, Defense Logistics Agency (under the Under Secretary of Defense for Acquisition, Technology, and Logistics) shall establish procedures and controls that 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.

050208. Disposition of Amounts Collected from Successful Bidders. Table 5-2 details, by type of surplus property, the collection and distribution of proceeds from the sale of surplus property.

DISPOSITION OF AMOUNTS COLLECTED FROM SUCCESSFUL BIDDERS FOR THE SALE OF SURPLUS PERSONAL PROPERTY	
TYPE OF SURPLUS PROPERTY	DISPOSITION OF PROCEEDS
1. Scrap and usable personal property purchased with working capital funds and turned in by working capital fund activities to the DRMS	<ul style="list-style-type: none"> ★ 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. • The remaining balance, if any, shall be deposited into the applicable working capital fund that generated the turn-in.
2. Working capital fund supply management excess inventory items turned in to the DRMS	<ul style="list-style-type: none"> ★ 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. • The remaining balance, if any, shall be deposited into the applicable working capital fund that generated the turn-in.
3. Property (equipment) purchased with funds from the Surcharge Collections, Sales of Commissary Stores (97X8164) trust fund account	<ul style="list-style-type: none"> • 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. • The remaining balance, if any, shall be deposited into 97X8164.
4. Bones, fats, and meat trimmings generated by a commissary store	<ul style="list-style-type: none"> • 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. ★ The remaining balance, if any, shall be deposited into the commissary store working capital fund (97X4930.004).
5. Property owned by nonappropriated fund instrumentalities, excluding	<ul style="list-style-type: none"> • 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

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garbage suitable for animal consumption that is disposed of under a multiple-pickup contract	<p>offset costs associated with the disposal and sale of such items.</p> <ul style="list-style-type: none"> • The remaining balance, if any, shall be provided to the applicable nonappropriated fund instrumentality.
6. Lost, abandoned or unclaimed privately owned personal property turned in to the DRMS (Title 10, U.S.C., section 2575)	<ul style="list-style-type: none"> • 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. • The remaining balance, if any, shall be deposited into the Proceeds of Sales of Lost, Abandoned or Unclaimed Personal Property (_X6001). The owner(s) of lost, abandoned or unclaimed property may claim the net proceeds from the sale of that property within 5 years from the date of the sale by providing proof of ownership to the government. After 5 years, any unclaimed net proceeds shall be transferred from _X6001 to Forfeitures of Unclaimed Money and Property (_1060).
7. Property owned by a country (other than the United States) or international organization	<ul style="list-style-type: none"> • 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. • The remaining balance, if any, shall be provided to the applicable foreign country or international organization.
8. Security Assistance Property 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 (Title 22, U.S.C.,	<ul style="list-style-type: none"> • 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. ★ The remaining balance, if any, shall be deposited into the FMF account (11-1082).

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<p>section 2355(d))</p> <p>b. Special Defense Acquisition Fund (SDAF) property (Title 22 U.S.C., section 2795)</p> <p>c. Security Assistance Office property purchased with Foreign Military Sales (FMS) Trust Fund funds</p> <p>d. Property purchased with FMS Contract Administration Services (CAS) funds</p>	<ul style="list-style-type: none"> • 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. • The remaining balance, if any, shall be deposited into the SDAF account (11X4116). • 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. • The remaining balance, if any, shall be deposited into the FMS Trust Fund account (11X8242). • 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. • The remaining balance, if any, shall be deposited into the FMS Trust Fund CAS account (11X8242).
<p>9. Recyclable material</p> <p>(Title 10, U.S.C., section 2577 limits, to \$2 million, the amount that can be held in the Budget Clearing Account (_F3875) at the end of any fiscal year. Amounts in excess of the \$2 million are to be transferred to the miscellaneous receipts account of the U.S. Treasury. Thus, all sales proceeds received from the recyclable program are immediately to be distributed.)</p>	<ul style="list-style-type: none"> • 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. • The remaining balance, if any, shall 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, pollution prevention, composting and alternative fueled vehicle infrastructure support and vehicle conversion, energy conservation, or occupational

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	safety and health projects, with first consideration given to projects included in the installation's pollution prevention plan. Any remaining proceeds may be transferred to the nonappropriated morale, welfare and recreation account for any approved program.
10. U.S. Government property in the possession of contractors sold by contractors or DoD selling activities	<ul style="list-style-type: none"> • 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. ★ When the net proceeds are not to be credited to the price or cost of the contract or otherwise credited or applied pursuant to the terms of the contract in accordance with Title 40, U.S.C., section 485(e) and DFARS 245.610-3, the remaining balance 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).
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	<ul style="list-style-type: none"> • 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. • The remaining balance, if any, shall be deposited into the Budget Clearing Account (_3875), and transferred to the U.S. Army Corps of Engineers using the On-line Payment Collection (OPAC) System. If the OPAC system is not available, a check shall be drawn on _3875 and forwarded to the applicable District Engineer, U.S. Army Corps of Engineers.
12. Automatic data processing equipment owned by the	<ul style="list-style-type: none"> • An amount equal to the costs associated with the disposal and sale of such items shall be deposited

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<p>General Services Administration (GSA) and leased to a DoD Component</p>	<p>into the DRMS working capital fund (97X4930.005) to offset costs associated with the disposal and sale of such items.</p> <ul style="list-style-type: none"> The remaining balance, if any, shall be deposited into the Budget Clearing Account (_F3875), and transferred to the GSA using the OPAC system. If the OPAC system is not available, a check shall be drawn on _F3875 and forwarded to the GSA at the following address: <p style="padding-left: 40px;">General Services Administration Office of Finance (WBCRC) Collections and Securities 7th and I Streets, NW Washington, DC 20407</p>
<p>13. U.S. Coast Guard property under the physical control of the U.S. Coast Guard at the time of sale</p>	<ul style="list-style-type: none"> 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. The remaining balance, if any, shall be deposited into the Budget Clearing Account (_F3875), and transferred to the U.S. Coast Guard using the OPAC system. If the OPAC system is not available, a check shall be drawn on _F3875 and forwarded to the U.S. Coast Guard at the following address: <p style="padding-left: 40px;">Commandant U.S. Coast Guard (GFAC) Washington, DC 20593</p>
<p>14. General Gifts - Bequest of real or personal 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,</p>	<ul style="list-style-type: none"> 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. The remaining balance, if any, shall be deposited into

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museum, cemetery, or other institution, or organization (Title 10, U.S.C., section 2601)	<p>the Treasury fund designated for each Military Department as applicable:</p> <p style="padding-left: 40px;">21X8972 - Department of the Army General Gift Fund, 17X8716 - Department of the Navy General Gift Fund, or 57X8928 - Department of the Air Force General Gift Fund.</p>
15. 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 (Title 10, U.S.C., section 2605)	<ul style="list-style-type: none"> • 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. • The remaining balance, if any, shall be deposited into the DoD Dependents Education Gift Fund Account (97X8096).
16. Any contribution of money or real or personal property made by any person, business, foreign government, or international organization for use by the DoD (Title 10, U.S.C., section 2608)	<ul style="list-style-type: none"> • 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. • The remaining balance, if any, shall be deposited into the Defense Cooperation Account (97X5187).
17. Supplies, material, equipment, and other personal property personal (to include demilitarized/scrapped end items) turned in by DoD Components under Title 10, U.S.C., section 2210	<ul style="list-style-type: none"> • 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. • The remaining balance, if any, shall be deposited into the current applicable DoD appropriation (i.e., the appropriation currently available for the purchase of such items).
★18. All other personal property, to include demilitarized/scrapped end items, turned in by DoD	★ 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

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<p>and other federal government activities not specifically identified above where the disposition of the proceeds is not otherwise provided by law.</p>	<p>offset costs associated with the disposal and sale of such items.</p> <p>★ The remaining balance, if any, shall be deposited into the Miscellaneous Receipts (97-2651) account as required by law.</p>

Table 5-2