



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
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WASHINGTON DC 20350-3000

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MARINE CORPS ORDER 7322.1

From: Commandant of the Marine Corps
To: Distribution List

Subj: SUBMITTAL OF QUARTERLY PROPERTY ACTIVITIES DATA

Ref: (a) OMB Circular No. A-136, "Financial Reporting Requirements," June 28, 2019
(b) SFFAS 3, "Accounting for Inventory and Related Property," October 27, 1993
(c) SFFAS 6, "Accounting for Property, Plant, and Equipment," November 30, 1995
(d) SFFAS 8, "Supplementary Stewardship Reporting," June 11, 1996
(e) SFFAS 10, "Accounting for Internal Use Software," October 9, 1998
(f) SFFAS 29, "Heritage Assets and Stewardship Land," July 7, 2005
(g) SFFAS 42, "Deferred Maintenance and Repairs, Amending SFFASs 6, 14, 29, and 32," April 25, 2012
(h) SFFAS 48, "Opening Balances for Inventory, Operating Materials and Supplies, and Stockpile Materials," January 27, 2016
(i) SFFAS 50, "Establishing Opening Balances for Property, Plant, and Equipment," August 4, 2016
(j) FASAB Technical Release 16, "Implementation Guidance for Internal Use Software" January 19, 2016
(k) OMB Circular No. A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," July 15, 2016
(l) SECNAV M-5210.1 CH-1
(m) SECNAV Notice 5210
(n) MCO 5210.11F
(o) 5 U.S.C. 552a
(p) SECNAVINST 5211.5F

Encl: (1) Quarterly Property Activities Data Call Guidance

1. Situation. For the United States Marine Corps (USMC) to support its standalone financial statements, all USMC process owners must communicate their property data in a timely manner. This Order outlines the USMC process owners' responsibilities for submitting quarterly property activities information to facilitate financial reporting.

a. Due to existing system and process limitations, certain USMC financial statement line item balances are not automatically transmitted into USMC's general ledger, the Standard Accounting, Budgeting and Reporting System (SABRS). Balances are manually entered via journal voucher into the Defense Departmental Reporting System - Audited Financial Statements (DDRS-AFS) to facilitate preparation of complete and accurate financial statements. To prepare these journal vouchers for input into DDRS-AFS, specific USMC process owners must respond to data call requests, and in addition, perform and provide variance analyses. Performance of variance analyses over

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reported balances are an existing requirement of reference (a) and a tool to achieve sound fiscal management through more informed and proactive leadership.

b. The USMC financial statement line items and disclosures impacted by data calls include General Property, Plant, and Equipment (GPP&E), Operating Material and Supplies (OM&S), and Stewardship Land.

3. Mission. Effective on the date of release of this Order, Marine Corps commands and activities will adhere to this guidance to enable the Marine Corps to comply with references (a) and (k).

4. Execution

a. Commander's Intent and Concept of Operations

(1) Commander's Intent. To communicate to the relevant USMC process owners their responsibilities for the submittal of quarterly property activities.

(2) Concept of Operations. To comply with reference (a) property submissions are intended to meet three major objectives:

(a) Enable the financial accounting of property activities information on a quarterly basis using data calls for the GPP&E components of general property, real property, internal use software, and military equipment; for OM&S components of ammunition and non-ammunition; and for stewardship land.

(b) Facilitate the compilation of related notes and disclosures applicable to the data for GPP&E components of general property, real property, internal use software, and military equipment; for OM&S components of ammunition and non-ammunition; and for stewardship land.

(c) Perform variance analyses over submitted balances related to GPP&E components of general property, real property, internal use software, and military equipment; over activities related to OM&S components of ammunition and non-ammunition; and over activities related to stewardship land.

b. Subordinate Element Mission

(1) Deputy Commandant, Programs and Resources (DC P&R)

(a) Develop and provide templates, timeframes, recommended procedures, etc. that process owners must follow in order to respond with acceptable data submissions, including variance analyses. Templates will be provided to Deputy Commandant for Installations and Logistics (DC I&L) for review no later than thirty days prior to quarter end via the Department of the Navy Task, Records, and Consolidated Knowledge Enterprise Repository (DON TRACKER). The templates shall only be changed or augmented with approval by DC P&R. Template changes shall be submitted to the DC P&R responsible accountant via email, with a courtesy copy (CC) to the Accounting Branch Head, no later than five days after the end of the quarter for adjudication. The DC P&R responsible accountant will communicate concurrence or denial of the change via email within twenty-four hours of receipt.

(b) Issue the quarterly property activities data call no later than the 10th day of the last month in a fiscal quarter (i.e., 10 December, 10 March, etc.). The data call will request that USMC process owners submit their data call responses and variance analyses by specified due dates.

(c) Review the property activities data call responses and variance analyses submissions from the USMC process owners for completeness and accuracy, and perform follow up as necessary if revisions/clarifications are needed.

(d) Finalize the property activities data call response summary data information and prepare journal voucher request(s) for submission to the Defense Finance and Accounting Service (DFAS) in order to record balances in DDRS-AFS.

(e) Utilize the variance analysis submission to prepare the overall variance analysis over financial statements.

(2) Deputy Commandant, Installations and Logistics (DC I&L)

(a) Respond to the request for information from DC P&R and provide the following content by the requested due dates in response to the quarterly property activities data call:

1. Military Equipment

a. Completed template of summary data with the related transaction universes, including Construction in Progress (CIP) and deferred maintenance. The deferred maintenance data is only required for Q3 and Q4.

b. Notes and disclosures, including CIP and deferred maintenance. The deferred maintenance notes and disclosures are only required for Q3 and Q4.

c. Variance analysis, including CIP.

2. General Property

a. Completed template of summary data with the related transaction universes, including CIP.

b. Notes and disclosures.

c. Variance analysis, including CIP.

3. Real Property

a. Completed template of summary data with the related transaction universes of buildings, structures, and facilities, including deferred maintenance. As of Q3 FY2019, Operations and Maintenance funded Construction in Progress (CIP) is required. The deferred maintenance data is only required for Q3 and Q4 of each fiscal year.

b. Notes and disclosures, including deferred maintenance. The deferred maintenance notes and disclosures are only required for Q3 and Q4.

c. Variance analysis of buildings, structures, and facilities.

d. Completed template of summary data with the related transaction universe of land acreage. The data for land is only required for Q3 and Q4.

4. Internal Use Software

a. Completed template of summary data with the related transaction universes.

b. Notes and disclosures.

c. Variance analysis.

5. Operating Material and Supplies (OM&S) Ammo

a. Completed template of summary data with the related transaction universes, including OM&S in Development.

b. Notes and disclosures, including OM&S in Development.

c. Variance analysis, including OM&S in Development.

6. Operating Material and Supplies (OM&S) Non-Ammo

a. Completed template of summary data with the related transaction universes.

b. Notes and disclosures.

c. Variance analysis.

7. Stewardship Land (S L)

a. Completed template of summary data with the related transaction universe. The stewardship land data is only required for Q3 and Q4.

b. Notes and disclosures. Stewardship land data is only required for Q3 and Q4.

c. Variance analysis. The stewardship land data is only required for Q3 and Q4.

(b) Confirm that submitted transaction details are in agreement with summary data included in the data call template and related calculations are accurate.

(c) Maintain evidentiary support of transaction detail submitted in response to the data call.

(d) Be prepared to provide additional clarification and/or requested revisions to DC P&R on submitted content.

c. Coordinating Instructions

(1) Personnel at all levels will ensure that a copy of this Order is posted to appropriate Marine Corps websites/SharePoint sites and included in other appropriate locations accessible to affected personnel.

(2) Any recommended revisions to the property activities data call templates must be reviewed and approved by DC P&R prior to use.

(3) Refer to enclosure 1 for guidance on the preparation and submittal of quarterly property activities data call responses.

(4) Refer to enclosure (2) for the data call templates that must be used in carrying out the requirements of this Order.

(5) DC I&L will provide a formal correspondence to DC P&R when DC I&L is unable to provide a complete data call submission in a timely manner that meets the requirements of this Order. The correspondence should state why the submitted quarterly property activities did not conform to the requirements and indicate what corrective actions were taken to prevent similar problems with future property data call submissions. DC P&R will not record property submissions into DDRS that do not meet the requirements of this Order, resulting in a potential misstatement of the financial statements and a guaranteed notice of finding and recommendation (NFR) from the independent public accounting (IPA) firm auditing USMC's financial statements. Previously reported asset balances will be rolled forward until such time that complete and timely property activities data call responses are received.

5. Administration and Logistics

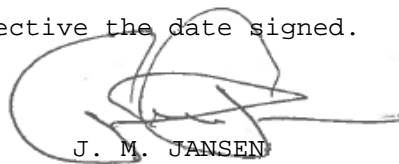
a. Records Management. Records created as a result of this Order shall be managed according to National Archives and Records Administration approved dispositions per references (m) and (l) to ensure proper maintenance, use, accessibility and preservation, regardless of format or medium. Refer to reference (n) for Marine Corps records management policy and procedures.

b. Privacy Act. Any misuse or unauthorized disclosure of Personally Identifiable Information (PII) may result in both civil and criminal penalties. The Department of the Navy (DON) recognizes that the privacy of an individual is a personal and fundamental right that shall be respected and protected. The DON's need to collect, use, maintain, or disseminate PII about individuals for purposes of discharging its statutory responsibilities shall be balanced against the individuals' right to be protected against unwarranted invasion of privacy. All collection, use, maintenance, or dissemination of PII shall be in accordance with the Privacy Act of 1974, as amended (reference (o)) and implemented per reference (p).

6. Command and Signal

a. Command. This Order is applicable to the Marine Corps Total Force.

b. Signal. This Order is effective the date signed.


J. M. JANSEN
Deputy Commandant for
Programs and Resources

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TABLE OF CONTENTS

<u>IDENTIFICATION</u>	<u>TITLE</u>	<u>PAGE</u>
Chapter 1	QUARTERLY PROPERTY ACTIVITIES DATA CALL GUIDANCE	1-1
Chapter 2	REPORTING GENERAL PROPERTY	2-1
Chapter 3	REPORTING REAL PROPERTY	3-1
Chapter 4	REPORTING INTERNAL USE SOFTWARE	4-1
Chapter 5	REPORTING MILITARY EQUIPMENT	5-1
Chapter 6	REPORTING OPERATING MATERIEL & SUPPLIES - AMMO	6-1
Chapter 7	REPORTING OPERATING MATERIEL & SUPPLIES - NON-AMMO	7-1
Chapter 8	REPORTING STEWARDSHIP LAND	8-1
APPENDIX A	Quarterly Property Activities Data Call and Variance Analysis Templates	A-1
APPENDIX B	Glossary of Acronyms and Abbreviations	B-1

Quarterly Property Activities Data Call Guidance

Chapter 1

Data Call Requests

1. Data Call Requests. Data call requests will be distributed to the relevant parties on a quarterly basis in order for USMC process owners to properly communicate their financial data associated with General Property, Plant and Equipment (GPP&E), Operating Material and Supplies (OM&S), and Stewardship Land. Specifically, quarterly property activities data call requests will be made for:

- a. GPP&E - General Property
- b. GPP&E - Real Property (including deferred maintenance)
- c. GPP&E - Internal Use Software
- d. GPP&E - Military Equipment (including deferred maintenance)
- e. OM&S - Ammunition
- f. OM&S - Non-Ammunition
- g. Stewardship Land

2. The deferred maintenance portions of the data call for real property and military equipment are only required for 3rd and 4th quarter. Also, the land acreage portion of the real property data call, inclusive of stewardship land, is only required for 3rd and 4th quarter.

3. The PP&E and OM&S responses support the related asset line item balances on the Balance Sheet and their corresponding disclosures in the Agency Financial Report (AFR) at Note 10 (GPP&E) and Note 9 (OM&S).

4. This enclosure contains a separate section with specific instructions associated with each data call request. The format of the data call templates distributed quarterly by DC P&R to the USMC process owners are included in Appendix A.

5. Process owners are expected to review and reconcile the transactional data prior to populating data call templates with summary data to facilitate USMC compliance with federal financial reporting requirements. DC P&R will consolidate, review, and validate the submitted process owner responses. Variance analysis guidance and templates are also included in Appendix A.

Chapter 2

Reporting General Property

1. Responsible Parties. DC I&L is responsible for providing the General Property deliverables associated with this Order.

2. General. General Property consists of items used to support mission requirements and have a useful life of two or more years. General Property includes items such as office equipment, material handling equipment, etc. General Property is often referred to as "Garrison Property". General property must be recorded in its accountable property system of record (APSR). General Property exceeding \$100,000 must be reported to comply with the USMC capitalization threshold criteria.

3. Financial Statement Reporting of General Property. Data from the relevant APSR will be used to obtain the current value of General Property for quarterly financial statement reporting. In accordance with references (a), (c) and (i), process owners must submit General Property values to DC P&R using the template provided in enclosure (2) at Figure 1. The template will be circulated with each of the quarterly data call requests.

4. In accordance with references (a), (c) and (i), DC I&L must reconcile the transaction universe to the reported summary value data on the template prior to submitting the template and transaction universe information to DC P&R. In accordance with references (a), (c) and (i), DC I&L will provide a detailed level of reporting for General Property that, at a minimum, will consist of a supporting schedule of assets with the following data elements per asset required:

- a. Asset ID
- b. Item Description
- c. Site ID
- d. Serial Number
- e. Activation Date
- f. Quantity
- g. Total Cost to Government
- h. Depreciation Period/Asset Life
- i. Depreciation Expense
- j. Accumulated Depreciation

5. Identify Prior Period Adjustments (PPAs). These are adjustments to the beginning balances as noted below:

- a. Revaluations - Change in value of assets reported as part of the beginning balance
- b. Correction of an Error - Assets found that should have been in the

beginning balance in accordance with references (a), (c) and (i), all data provided to DC P&R as part of this data call must be reconciled and validated so that complete and accurate data is ultimately reported in the USMC financial statements. Specifically, the process owner must complete the following tasks in order to review and reconcile General Property asset data and values:

c. Ensure that the report parameters used to extract from the relevant APSR is current and correct.

d. Review and reconcile asset populations to summary total values.

e. Confirm that ending balances from the prior period are the beginning balances in the current period.

f. Re-calculate depreciation expense to ensure the figure being provided is accurate/reasonable.

g. Verify that total assets, transactional activity, and net book values (NBVs) are correct.

h. Confirm that data is inclusive of general fund transactions and does not include data reported by other entities or the working capital fund.

i. Review data for completeness, reasonableness, and consistency across all provided worksheets.

5. Quarterly Note Disclosure Requirements for General Property. In accordance with references (a), (c) and (i), DC I&L will provide to DC P&R a written narrative explanation with information that supports the quarterly submission values and footnote disclosures. The following information must be provided to DC P&R in narrative format:

a. Changes in use and general basis of any estimates, if any

b. Changes in estimated useful life, if any

c. Changes in method(s) of depreciation, if any

d. Changes in capitalization threshold(s), if any

e. Changes in restrictions on the use or convertibility of general property, if any

f. Changes to opening/beginning balances related to USMC's election to use Deemed Cost, along with the valuation method used, when applicable.

Chapter 3

Reporting Real Property

1. Responsible Parties. DC I&L is responsible for providing the Real Property deliverables associated with the following areas:

- a. Land
- b. Buildings, Structures and Facilities
- c. Deferred Maintenance
- d. Operations and Maintenance Funded Construction in Process (O&M CIP)

2. General. Real Property consists of land, buildings, structures, utility systems and improvements. Real Property also includes equipment attached to and made part of a building or structure. All Real Property exceeding \$250,000 must be reported to comply with the USMC capitalization threshold criteria. All O&M CIP funded capital improvements over \$250,000 must be reported quarterly. All accountable property must be recorded in the relevant APSR(s).

3. Financial Statement Reporting of Real Property. For financial statement reporting, Real Property is broken down into separate categories of 1) Land; and 2) Buildings, Improvements, and Renovations; and 3) Other Structures/Linear Structures. In accordance with references (a), (c), (g) and (i), added or disposed acres of land are reported in Q3 and Q4 within the financial statement footnotes, along with appropriate disclosures. All values for Real Property buildings, structures, and linear structures are recorded at Plant Replacement Value (PRV). The PRV is deflated back to the placed in service date for each asset in the population. If the resulting value is greater than the capitalization threshold, it is included in quarterly reporting. If the deflated PRV does not exceed \$250,000, it is still maintained in the relevant APSR. Current period and accumulated depreciation is based upon deflated PRV. Real property assets acquired and/or capital improvements made on or after 1 October following an unreserved assertion will be recorded at historical cost. In addition to real property assets over \$250,000, O&M CIP must also be reported quarterly. O&M CIP consists of capital improvements over \$250,000 that either expand the footprint or replaces the existing asset without expanding the footprint. Deferred maintenance disclosures are to be prepared for reporting in Q3 and Q4 in accordance with reference (g).

a. In accordance with references (a), (c), (g) and (i), process owners must submit real property values and deferred maintenance disclosures to DC P&R in compliance with this Order using the templates provided in enclosure (2) at Figure 3 through Figure 6. The templates will be circulated with each of the quarterly data call requests.

b. In accordance with references (a), (c), (g) and (i), DC I&L is required to reconcile the transaction universe to the reported summary value data on the template prior to submitting the template and transaction universe information to DC P&R.

4. Quarterly Reporting Requirements for Real Property. During the third and fourth quarter of each fiscal year, in accordance with references (a), (c),

(g) and (i), DC I&L will provide the following data requirements for each category of Real Property to obtain total acres of land held on Marine Corps installations for financial reporting disclosure purposes and a detail-level supporting schedule of land assets. Detail level of reporting for land, at a minimum, will consist of a supporting schedule of land assets with the following data elements per asset:

- a. Unit Identification Code (UIC)
- b. Real Property Unique Identifier/Property No
- c. Facility Type Code
- d. Asset Description/Facility Name
- e. Action Type
- f. Placed in Service Date

5. Specific to land activity reporting, include a variance analysis within the data call template at Figure 4. Follow the instructions included within the Variance Analysis Guidance and Template section to perform the required analysis.

6. Provide detailed reporting for 1) Buildings, Improvements, and Renovations; and 2) Other Structures/Linear Structures. The detailed level of reporting at a minimum, will consist of a supporting schedule of assets for each category, with the following data elements per asset, as required:

- a. Activity UIC
- b. Real Property Unique Identifier/Property No
- c. Facility Type Code
- d. Asset Description/Facility Name
- e. Action Type
- f. Placed in Service Date
- g. Depreciation Period/Useful Life
- h. Depreciation Expense
- i. Accumulated Depreciation

j. Total Cost to Government (use deemed cost for all assets placed in service prior to USMC making an unreserved assertion)

7. Identify Prior Period Adjustments (PPAs). These are adjustments to the beginning balances as noted below:

- a. Revaluations - Change in value of assets reported as part of the beginning balance

b. Correction of an Error - Assets found that should have been in the beginning balance

8. Provide Detailed Reporting. The detailed level of reporting at a minimum, will consist of a supporting schedule of assets for each category, with the following data elements per asset as required by references (a), (c), (g) and (i):

- a. Buildings, Improvements, and Renovations
- b. Other Structures/ Linear Structures
- c. Command Installation
- d. Project Status
- e. Status Date
- f. SDN
- g. Project Number
- h. Title
- i. Special Program
- j. New Footprint
- k. Conversion
- l. Capital Improvement
- m. FAC Code
- n. Conversion FAC Code
- o. CCN
- p. SIC Code
- q. Commit
- r. Commit DTG
- s. Allocate
- t. Allocate DTG
- u. NAVFAC Contracting
- v. Unit of Measure
- w. Amount
- x. Note
- y. Amount Executed (2D DX0 from SABRS)

z. % Executed

aa. Notes

9. Reconciliation and validation. In accordance with references (a), (c), (g) and (i), all data provided to DC P&R in response to the data call must be properly reconciled and validated in order to ensure that complete and accurate data is reflected in the USMC financial statements. Specifically, the process owner must complete the following tasks in order to review and reconcile Real Property asset data and values:

a. Ensure that the report parameters used to extract data from the relevant APSR is current and correct.

b. Review and reconcile asset populations to summary total values. Confirm that ending balances from the prior period are the beginning balances in the current period.

c. Re-calculate depreciation expense to ensure the figure being provided is accurate/reasonable.

d. Verify that total assets, transactional activity, and net book values (NBVs) are correct.

e. Confirm that data is inclusive of general fund transactions and does not include data reported by other entities or the working capital fund.

f. Review data for completeness, reasonableness, and consistency across all provided worksheets.

10. Quarterly Note Disclosure Requirements. In accordance with references (a), (c), (g) and (i), DC I&L will provide to DC P&R a written narrative explanation with information that supports the quarterly submission values and footnote disclosures. The following information must be provided to DC P&R in narrative format:

a. Changes in use and general basis of any estimates, if any

b. Changes in estimated useful life, if any

c. Changes in method(s) of depreciation, if any

d. Changes in capitalization threshold(s), if any

e. Changes in restrictions on the use or convertibility of real property

f. Changes to opening/beginning balances related to USMC's election to use Deemed Cost, along with the valuation method used, when applicable

Chapter 4

Reporting Internal Use Software

1. Responsible Parties. DC I&L is responsible for providing the Internal Use Software (IUS) deliverables associated with this Order.

2. General. IUS for financial reporting purposes includes all software modules and upgrades with a cost of \$250,000 or more with a useful life of 2 years or more. Internal use software includes software that is purchased from commercial vendors "off-the-shelf", internally developed, or contractor-developed solely to meet the entity's internal or operational needs.

3. Financial Statement Reporting of Internal Use Software. Internal use software is recorded at historical cost. Submit Internal Use Software values and disclosures to DC P&R, in accordance with references (a), (e) and (j), in the template(s) provided along with related transaction universes. The templates will be circulated with each of the quarterly data call requests. Refer to Figure 8 in enclosure (2) for the data call template for Internal Use Software.

4. Quarterly Reporting Requirements of Internal Use Software. DC I&L will provide complete and accurate reporting for Internal Use Software in accordance with references (a), (e) and (j). Detailed level of reporting for IUS, at a minimum, will consist of a supporting schedule of assets with the following data elements per asset required:

- a. Asset ID
- b. Item Description
- c. Site ID
- d. Serial Number
- e. Activation Date
- f. Quantity
- g. Total Cost to Government
- h. Amortization Period/Asset Life
- i. Accumulated Amortization

5. All data provided to DC P&R as part of this data call must be properly reconciled and validated in order to ensure that complete and accurate data is ultimately reported in the USMC financial statements. Specifically, the process owner must complete the following tasks in order to review and reconcile IUS asset data and values:

a. Ensure that the report parameters used to extract data from relevant APSRs are current and correct.

b. Review and reconcile asset populations to summary total values included in the data template.

c. Confirm that ending balances from the prior period are the beginning balances in the current period.

d. Re-calculate amortization expense to ensure the figure being provided is accurate/reasonable.

e. Verify that total assets, transactional activity, and net book values (NBVs) are correct.

f. Confirm that data is inclusive of general fund transactions and does not include data reported by other entities or the working capital fund.

g. Review data for completeness, reasonableness, and consistency across all provided worksheets.

5. Quarterly Note Disclosure Requirements for Internal Use Software. DC I&L will provide to DC P&R narrative explanation with information required for footnote disclosures in accordance with references (a), (e) and (j). The following information must be provided to DC P&R in narrative format:

- a. Changes in use and general basis of any estimates, if applicable
- b. Changes in estimated useful life, if any
- c. Changes in method(s) of amortization, if any
- d. Changes in capitalization threshold(s), if any
- e. Changes in restrictions on the use or convertibility of IUS, if any.

Chapter 5

Reporting Military Equipment

1. Responsible Parties. DC I&L is responsible for providing the deliverables associated with this Order for Military Equipment (ME), Construction in Progress, and Deferred Maintenance.
 2. General. Military Equipment for financial statement reporting purposes includes the value of weapon systems, components of weapon systems and support equipment that is owned by the Marine Corps for use in the performance of military missions and training. Further, the equipment must have an original unit cost of \$100,000 or more and have a useful life of two years or more. Or, the original unit cost is less than \$100,000, but with betterments exceeds \$100,000; and must have a useful life of two years or more. Military Equipment Construction in Progress recognizes the cost of capital assets constructed over multiple accounting periods. Once the finished goods are received by the USMC, Military Equipment CIP is relieved into the GPP&E account.
 3. Financial Statement Reporting of Military Equipment. The value of Military Equipment is reported under the General Property, Plant and Equipment section of assets on the Balance Sheet. Military Equipment is maintained in the relevant APSRs while values are tracked within off-line spreadsheets. The value of Military Equipment CIP is accumulated using disbursement data extracted from the SABRS general ledger.
- In accordance with references (a), (c), (g) and (i), process owners are to submit the Military Equipment values and deferred maintenance disclosures to DC P&R in compliance with this Order using the templates provided in enclosure (2) at Figures 10 and 11. The templates will be circulated with each of the quarterly data call requests.
4. Quarterly Reporting Requirements for Military Equipment. In accordance with references (a), (c), (g) and (i), DC I&L will provide DC P&R with a supporting schedule of military equipment assets that, at a minimum, contains the following data elements per asset:

- a. Asset ID
- b. Item Description
- c. Site ID
- d. Serial Number
- e. Activation Date
- f. Quantity
- g. Total Cost to Government
- h. Depreciation Period/Asset Life
- i. Depreciation Expense
- j. Accumulated Depreciation

5. Identify Prior Period Adjustments (PPAs). These are adjustments to the beginning balances as noted below:

- a. Revaluations - Change in value of assets reported as part of the beginning balance
- b. Correction of an Error - Assets found that should have been in the beginning balance

6. Military Equipment Construction-In-Progress (CIP). DC I&L will provide detailed reporting for Military Equipment Construction in Progress (CIP), in accordance with references (a), (c), (g) and (i). Such CIP, at a minimum, will consist of a supporting schedule of assets with the following data elements per asset required:

- a. BLI DESCR - Budget Line Item Description
- b. FUND FUNC DESCR - Funding Function Description
- c. BEG YR - Beginning Year
- d. END Y - Ending Year
- e. BSYM - Basic Symbol
- f. OCC - Object Class Code
- g. SDN - Standard Document Number
- h. DTC - Document Type Code
- i. MRI - Military Command Recipient Identification
- j. WCI - Work Center ID
- k. PIIN - Procurement Instrument Identification
- l. Number
- m. CLIN - Contract Line Item Number
- n. ACRN - Accounting Classification Reference Number
- o. VCHR NO - Voucher Number
- p. TRANS TYPE CD - Transaction Type Code
- q. DSSN - Disbursing Station Symbol Number
- r. TOT TRANS AMT - Total Transaction Amount
- s. TRANS EFF DATE - Transaction Effective Date

7. Reconciliation and Validation. All data provided to DC P&R as part of this data call must be properly reconciled and validated in order to ensure that complete and accurate data is recorded and reported in the USMC financial statements in accordance with references (a), (c), (g) and (i).

Specifically, the process owner must complete the following tasks in order to review and reconcile ME asset data and values:

- a. Ensure that the report parameters used to extract data from APSRs are current and correct.
- b. Review and reconcile asset populations to summary total values
- c. Confirm that ending balances from the prior period are the beginning balances in the current period.
- d. Re-calculate depreciation expense to ensure the figure being provided is accurate/reasonable.
- e. Verify that total assets, transactional activity, and net book values (NBVs) are correct.
- f. Confirm that data is inclusive of general fund transactions and does not include data reported by other entities or the working capital fund.
- g. Review data for completeness, reasonableness, and consistency across all provided worksheets.

8. Quarterly Note Disclosure Requirements. DC I&L will provide to DC P&R with narrative explanations that provide information required for footnote disclosures per references (a), (c), (g) and (i). The following information must be provided to DC P&R in narrative format:

- a. Changes in use and general basis of any estimates, if any
- b. Changes in estimated useful life, if any
- c. Changes in method(s) of depreciation, if any
- d. Changes in capitalization threshold(s), if any
- e. Changes in restrictions on the use or convertibility of military equipment assets, if any.
- f. Changes to opening/beginning balances related to USMC's election to use Deemed Cost, along with the valuation method used, when applicable

Chapter 6

Reporting Operating Material and Supplies (OM&S) - Ammunition (Ammo)

1. Responsible Parties. DC I&L is responsible for providing the OM&S-AMMO deliverables associated with this Order, to included OM&S in Development.

2. General. The Program Manager for Ammunition (PM AMMO) is a component of the MARCORSYSCOM. The PM AMMO is responsible for providing research, development, testing, acquisition and life-cycle management support for all conventional ground ammunition required by Marine Forces to train for and conduct amphibious warfare and expeditionary force operations.

3. Financial Statement Reporting of OM&S Ammo. Ground ammunition which is also referred to as ordnance is reported on the Marine Corps balance sheet as a category of OM&S. On a quarterly basis, DC I&L must compile OM&S AMMO data and submit it to DC P&R for financial reporting.

4. In accordance with references (a), (b) and (h), the Marine Corps is required to report OM&S by categories and condition codes. The Appropriation Purchase Account (APA) inventory held at each Marine Logistics Group (MLG) and various ammunition storage locations such as Ammunition Supply Points, Army Depots, Army retail sites, and Navy sites will be reported as:

a. Held for Use OM&S

(1) Should not exceed a thirty-day supply unless supporting documentation for rationale of increased OM&S is developed and maintained for review.

(2) Meets specified life cycle requirements or is consumed in normal operations.

(3) Includes material held for economic or contingency retention.

b. Held in Reserve for Future Use (HRFU) OM&S - Items stored at an activity because they are not readily available in the market or because there is more than a remote chance that they will eventually be needed, although not necessarily in the normal course of operations. Documentation justifying HRFU stock should be developed and maintained for review.

c. Held for Repair OM&S

(1) Requiring repair to meet current or future needs if judged more economical than disposal.

(2) Identified as unserviceable, but not yet reviewed to determine its reparability.

d. Excess, Obsolete, and Unserviceable OM&S

(1) Exceed the amount on hand that can be used within one year.

(2) Are no longer needed due to changes in technology, laws, customs, and/or operations.

(3) Are physically damaged and cannot be used in operations.

(4) Have been assessed and it has been determined that it is not economically feasible to repair the items.

5. Within the four OM&S categories there are condition codes required that further describe the physical condition of items being reported. Refer to figure 13 of enclosure (2) for the data call template for OM&S-AMMO that will be circulated with each of the quarterly data call requests.

6. Quarterly Reporting Requirements of OM&S-Ammo. In accordance with references (a), (b) and (h), DC I&L will provide DC P&R with a supporting schedule of OM&S-Ammo assets that, at a minimum, contains the following data elements per asset:

- a. Lot Number
- b. DODIC
- c. Item Description
- d. Quantity
- e. Date of Transaction
- f. Category Code

(1) Material held for use

(2) Material held in reserve for future use

(3) Material held for repair

(4) Material held as excess, obsolete or unserviceable (per OUSD guidance, these should all be written down to a net realizable value of \$0)

- g. In transit quantity
- h. NSN
- i. DoDAAC
- j. DoDAAC description
- k. Unit Price
- l. Extended Price
- m. SDN
- n. Ship from DoDAAC
- o. Ship to DoDAAC
- p. Transaction Type (Ex. D4, D6, D7, D8, D9)
- q. Condition Code

7. Identify any prior period adjustments (PPAs). These are adjustments to the beginning balances as noted below:

a. Revaluations - Change in value assets reported as part of the beginning balance

b. Correction of Errors - Assets found that should have been in the beginning balance

8. Ordinance in Development. DC I&L is to provide detailed reporting for Ordinance in Development in accordance with references (a), (b) and (h). Such ordinance, at a minimum, will consist of a supporting schedule of assets with the following data elements per asset required:

- a. DODIC
- b. NSN
- c. MIPR
- d. Doc Number
- e. DODAAC
- f. Forecast Year Month
- g. Requested Quantity
- h. Available Quantity
- i. Customer
- j. Priority
- k. Amendment No
- l. Fiscal Year
- m. Item Manager
- n. Production Manager
- o. As Of Date
- p. Fund Date
- q. Order Unit Price
- r. Order Total Price
- s. Delivered Flag
- t. Procurement Requisition Order Number
- u. Customer Identification Number
- v. Fund End Date

- w. Award Date
- x. Contract Number
- y. Contract Line Item Number
- z. Contractor
- aa. Last Modified Date

9. Reconciliation and Validation. In accordance with references (a), (b) and (h), all data provided to DC P&R as part of this data call must be properly reconciled and validated in order to ensure that complete and accurate data is ultimately reported in the USMC financial statements. Specifically, the process owner must complete the following tasks in order to review and reconcile OM&S Ammo asset data and values:

- a. Ensure that the report parameters used to extract data from APSRs is current and correct.
- b. Review and reconcile asset populations to summary total values.
- c. Confirm that ending balances from the prior period are the beginning balances in the current period.
- d. Ensure that criteria used to group data into category codes is correctly and consistently applied.
- e. Ensure that excess and obsolete OM&S is correctly calculated.
- f. Verify that total assets and transactional activity are correct.
- g. Confirm that data is inclusive of general fund transactions and does not include data reported by other entities or the working capital fund.
- h. Review data for completeness, reasonableness, and consistency across all provided worksheets.

10. Quarterly Note Disclosure Requirements. In accordance with references (a), (b) and (h), the DC I&L will provide narrative explanations to DC P&R of information required to generate the financial statement footnote disclosures. The following information must be provided to DC P&R in narrative format:

- a. Changes in valuation method and any cost flow assumptions used as basis to value OM&S Ammo, if any
- b. Changes from prior year's accounting methods, if any
- c. Changes in restriction on the use of OM&S Ammo, if any
- d. Changes in decision criteria for assigning OM&S Ammo to OM&S categories, if any
- e. Changes to opening/beginning balances related to USMC's election to use Deemed Cost, along with the valuation method used, when applicable

Chapter 7

Reporting Operating Material and Supplies (OM&S) - Non-Ammo

1. Responsible Parties. DC I&L is responsible for providing the OM&S Non-Ammo deliverables associated with this Order.

2. General. OM&S consists of secondary supply items that a logistics organization holds in stock pending issue (without reimbursement) to an organization that will use the items in normal operations.

3. Financial Statement Reporting of OM&S - Non-Ammo. For the Marine Corps, Appropriation Purchase Account (APA) secondary inventory items include spare and repair parts, clothing and textiles, and medical and dental supplies held in inventory at intermediary and preposition supply points. They are recorded in the relevant APSRs.

In accordance with references (a), (b) and (h), the Marine Corps is required to report OM&S by categories and condition codes. The OM&S items held at intermediary and prepositioned supply points will be reported as:

a. Held for Use OM&S

(1) Should not exceed a thirty-day supply unless supporting documentation for rationale of increased OM&S is developed and maintained for review.

(2) Meets specified life cycle requirements or consumed in normal operations.

(3) Includes material held for economic or contingency retention.

b. Held in Reserve for Future Use (HRFU) OM&S. Items stored at an activity because they are not readily available in the market or because there is more than a remote chance that they will eventually be needed, although not necessarily in the normal course of operations. Documentation justifying HRFU stock should be developed and maintained for review.

c. Held for Repair OM&S

(1) Requiring repair to meet current or future needs if judged more economical than disposal.

(2) Identified as unserviceable, but not yet reviewed to determine its reparability.

d. Excess, Obsolete, and Unserviceable OM&S. Consists of items that:

(1) Exceed the amount on hand that can be used within one year.

(2) Are no longer needed due to changes in technology, laws, customs, and/or operations.

(3) Are physically damaged and cannot be used in operations.

(4) Have been assessed and it has been determined that it is not economically feasible to repair the items. Per OUSD guidance, these should all be written down to a net realizable value of \$0.

e. Within the four OM&S categories there are condition codes required that further describe the physical condition of items being reported. Refer to Figure 15 of enclosure (2) for the data call template for OM&S Non-Ammo that will be circulated with each of the quarterly data call requests.

4. Quarterly Reporting Requirements of OM&S - Non-Ammo. In accordance with references (a), (b) and (h), DC I&L will provide DC P&R with a supporting schedule of OM&S Non-Ammunition assets that, at a minimum, contains the following data elements per asset:

- a. NSN and/or Asset ID
- b. Item Description
- c. Quantity
- d. Latest Acquisition Cost
- e. Received/Acquired Data Issue Date
- f. Category Code
 - (1) Material Held for use
 - (2) Material Held in Reserve for Future use
 - (3) Material Held for Repair
 - (4) Material Held as Excess, Obsolete or Unserviceable
- g. NSN
- h. NSN nomenclature
- i. Unit Price
- j. Extended Price
- k. Date of Transaction
- l. Document Number
- m. MRI
- n. ARI
- o. SRI
- p. WCI and description
- q. Department of Defense Activity Address Code (DoDAAC)
- r. DoDAAC description

- s. Quantity
- t. Reporting Category
- u. Source System
- v. SAC
- w. Serial Number (if applicable)
- x. Condition Code
- y. Document Identifier
- z. RIC
- aa. Ship from DoDAAC
- ab. Ship to DoDAAC

5. Identify Any Prior Period Adjustments (PPAs). These are adjustments to the beginning balances as noted below:

a. Revaluations - Change in the value of assets reported as part of the beginning balance

b. Correction of an Error - Assets found that should have been in the beginning balance

6. Reconciliation and Validation. In accordance with references (a), (b) and (h), all data provided to DC P&R as part of this data call must be properly reconciled and validated in order to ensure that complete and accurate data is ultimately reported in the USMC financial statements. Specifically, the process owner must complete the following tasks in order to review and reconcile OM&S Non-Ammo asset data and values:

a. Ensure that the report parameters used to extract data from APSRs is current and correct.

b. Review and reconcile asset populations to summary total values. Confirm that ending balances from the prior period are the beginning balances in the current period.

c. Ensure that criteria used to group data into category codes is correctly and consistently applied.

d. Ensure that excess and obsolete OM&S is correctly calculated.

e. Verify that total assets and transactional activity are correct.

f. Confirm that data is inclusive of general fund transactions and does not include data reported by other entities or the working capital fund.

g. Review data for completeness, reasonableness, and consistency across all provided worksheets.

7. Quarterly Note Disclosure Requirements for OM&S Non-Ammo. DC I&L will provide to DC P&R narrative explanations with information required for footnote disclosures in accordance with references (a), (b) and (h). The following information must be provided to DC P&R in narrative format:

- a. Changes in valuation method and any cost flow assumptions used as basis to value OM&S Non-Ammo, if any
- b. Changes from prior year's accounting methods, if any
- c. Changes in restriction on the use of OM&S Non-Ammo, if any
- d. Changes in decision criteria for assigning OM&S Non-Ammo to categories, if any
- e. Changes to opening/beginning balances related to USMC's election to use Deemed Cost, along with the valuation method used, when applicable.

Chapter 8

Reporting Stewardship Land

1. Responsible Parties. DC I&L is responsible for providing the stewardship land deliverables associated with this Order.

2. General. Stewardship land is land and land rights owned by USMC but not acquired for or in connection with general PP&E.

3. Financial Statement Reporting OF Stewardship Assets. In accordance with references (d) and (f), total units of stewardship land at the end of the reporting period by major category are reported on the financial statements. The quantities of units added/withdrawn during the fiscal year by major category are also reported. Refer to Figure 4 of enclosure (2) for the data call template for stewardship land that will be circulated with each of the quarterly data call requests.

4. Quarterly Reporting Requirements. During the 3rd and 4th quarters of a fiscal year, DC I&L will provide beginning quantity, additions, withdrawals, and ending quantity by the following major categories of stewardship land:

- a. Government Owned Land (Facility Code 9110)
- b. State Owned Land (Facility Code 9111)
- c. Withdrawn Public Land (Facility Code 9120)
- d. Licensed and Permitted Land (Facility Code 9130)
- e. Public Land (Facility Code 9140)
- f. Land Easement (Facility Code 9210)
- g. In-leased Land (Facility Code 9220)
- h. Foreign Land (Facility Code 9230)

In compliance with references (d) and (f), provide a list of assets with acreage amounts for each category listed above.

5. Reconciliation and Validation. In accordance with references (d) and (f), all data provided to DC P&R as part of this data call must be reconciled and validated in order to ensure that complete and accurate data is ultimately reported in the USMC financial statements. Specifically, the process owner must complete the following tasks in order to review and reconcile stewardship assets data and values:

- a. Ensure that the report parameters used to extract data from stewardship assets reporting systems are current and correct.
- b. Review and reconcile asset populations to summary total values.
- c. Confirm that ending balances from the prior period are the beginning balances in the current period.

d. Confirm that data is inclusive of general fund transactions and does not include data reported by other entities or the working capital fund.

e. Review data for completeness, reasonableness, and consistency across all provided worksheets.

6. Quarterly Note Disclosure Requirements. In accordance with references (d) and (f), DC I&L will provide to DC P&R narrative explanations that provide information required for footnote disclosures. The following information must be provided to DC P&R in narrative format:

a. Changes in stewardship policies, if any

b. Changes in major categories of stewardship assets and changes in the descriptions of major categories, if any

c. The cost of acquiring stewardship land; and any costs to prepare stewardship land for its intended use

d. Total acreage of stewardship land transferred from other Federal entities

e. The fair value (if known) of stewardship land acquired through donation or devise

f. Changes in methods of acquisition and withdrawal, if any

APPENDIX A

Quarterly Property Activities Data Call and Variance Analysis Templates

1. This enclosure contains quarterly data call templates for General Property, Plant and Equipment (GPP&E), Operating Material and Supplies (OM&S), and Stewardship Land. The templates attempt to capture all required financial data including variance analysis and deferred maintenance. The excel version of the templates will accompany the quarterly data call requests from DC P&R and will include locked cells to prevent modification to the embedded formulas and beginning balances. All templates included in this enclosure are subject to change to reflect updates to the financial statement reporting requirements. Any changes to the templates will be communicated by DC P&R to the affected parties in a timely manner. The following is the list of templates included in this enclosure that will be provided in the quarterly data call requests.

- a. Figure 1.--General Property Data Call Template
- b. Figure 2.--General Property Variance Analysis Template
- c. Figure 3.--Real Property Data Call Template
- d. Figure 4.--Real Property Data Call Template - Land Acreage
- e. Figure 5.--Real Property Data Call Template - Deferred Maintenance
- f. Figure 6.--Real Property Data Call Template - Construction in Progress
- g. Figure 7.--Real Property Variance Analysis Template
- h. Figure 8.--Internal Use Software Data Call Template
- i. Figure 9.--Internal Use Software Variance Analysis Template
- j. Figure 10.--Military Equipment Data Call Template
- k. Figure 11.--Military Equipment Data Call Template - Deferred Maintenance
- l. Figure 12.--Military Equipment Variance Analysis Template
- m. Figure 13.--OM&S - Ammunition Data Call Template
- n. Figure 14.--OM&S - Ammunition Variance Analysis Template
- o. Figure 15.--OM&S - Non-Ammo Data Call Template
- p. Figure 16.--OM&S - Non-Ammo Variance Analysis Template

2. Variance analyses are important financial tools that allow management to detect anomalies or strange patterns in data that may, in turn, alert management to errors in the financial data. USMC process owners must provide explanations for variances greater than or equal to 10% (increase or decrease) versus the same period from the prior year (e.g., Q2 FY2019 vs. Q2

FY2018). In such cases, USMC process owners must describe the variance by answering the following questions:

- a. What is the dollar amount of the variance?
 - b. Who caused the variance?
 - c. What business event caused the variance?
 - d. Why did the variance happen?
 - e. When, during the last four quarters, did the primary business event occur causing the variance?
3. Very broad and vague explanations should be avoided as they do not provide value to management in assessing USMC's financial performance.
4. It is important to note that a 10% net increase in a reported balance could be driven by different factors that are moving the balance in different directions. For example, you may have a balance that increases from \$50M to \$55M, or 10%. That \$5M change could be comprised of a \$20M increase due to one reason and a \$15M decrease due to another reason, the net of which is \$5M. In such a case, one must be sure to include discussion of both reasons in the variance analysis. Variance analysis explanations provided are required to speak to no less than 70% of the variance from the prior fiscal year. For example, if there is a variance of \$30M, the provided explanation must address no less than \$21M of that amount.
5. See Appendix A for the variance analysis templates that will be distributed with each quarterly data call to be completed and submitted. Within Appendix A, the variance analysis templates can be found at Figures 2, 7, 9, 12, 14 and 16.

Marine Corps General Property-GP/GME										
QXFYXX										
Reporting period:(XX/XX/XXXX - XX/XX/XXXX)										
APPN 1106										
VALUES	DPAS Codes	GL	1750.9 EQUIPMENT	1759.9000 ACCUM DPR EQUIP	1750.1 OTHER GEN PP&E	1759.1000 ACCUM DPR OTHER	TOTAL COST	TOTAL ACCUM DEPRECIATION	NBV	CHECK
Ending Balance - Prior Period							\$ -	\$ -	\$ -	
Current Qtr PPA - Correction of Error 9/30/17 (+/-) 7400*							\$ -	\$ -	\$ -	
Current Qtr PPA - Change in Acct Principle 9/30/17 (+/-) 7401**							\$ -	\$ -	\$ -	
Adjusted Ending Balance Prior Period			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Period Activity										
Acquisitions (fr NAVY only)	110	6100					\$ -			
Transfers In (+) In Service/In Fund	120	7190					\$ -			
Transfers In (+) In DOD/In Fund	140	7190					\$ -			
Transfers In (+) Outside/Federal	170	7190					\$ -			
Gains (+) Not Otherwise Classified	180	7190					\$ -			
Disposals (-)	210	7210/7110					\$ -			
Transfers Out (-) In Service/In Fund	220	7290					\$ -			
Transfers Out (-) In DOD/In Fund	240	7290					\$ -			
Transfers Out (-) In Federal Government	260	7290					\$ -			
Transfers Out (-) Outside/Federal Governemnt	270	7290					\$ -			
Losses (-) Not Otherwise Classified	280	7290					\$ -			
Impairment-remaining in use (-)		7292					\$ -	\$ -		
Permanently Removed/Not yet Disposed (-)		1995					\$ -	\$ -		
Current Prd Depr	310	6710					\$ -	\$ -		
Increase to Accum Depr (+)	320	6710					\$ -	\$ -		
Reduction to Accum Depr (-)	330	7190					\$ -	\$ -		
Sub-Total Transactional Activity			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Variances (+/-)										
ENDING BALANCE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NBV			\$ -		\$ -				\$ -	\$ -
Variance Explanation:										
*7400 Asset found that should have been in the beginning balance. (Correction of Error)										
** 7401 Change in value in an asset reported as part of the beginning balance (Change in Accounting Principle-deemed cost)										

Figure 1.--General Property Data Call Template

			1750.9	1759.9	1750.1	1759.1
Impaired Assets			EQUIPMENT		OTHER GEN PP&E	
Beginning Balance						
Impaired Assets (-)-remaining in use		7292				
Ending Balance			\$ -	\$ -	\$ -	\$ -
			1750.9	1759.9	1750.1	1759.1
GPPE Permanently Removed but Not Yet Disposed-			EQUIPMENT		OTHER GEN PP&E	
Beginning Balance (PP Ending)			\$ -	\$ -	\$ -	\$ -
Permanently Retired - Not Yet Disposed		1995	\$ -			
Sub-Total Ending Balance			\$ -	\$ -	\$ -	\$ -
Disposed (-)		1995				
Ending Balance			\$ -	\$ -	\$ -	\$ -
Gain on Disposal		7110				
Loss on Disposal		7210				
**Permanent Removed Not Yet Disposed assets booked to 1995 @ NBV until actual disposal						
</						

GENERAL PROPERTY as of XQTR FYXX
VARIANCE ANALYSIS

	A	B	(A-B)/B	A-B	
	Current FY Quarter (X Quarter FYXX) D/M/YR	Previous FY Quarter (X Quarter FYXX) D/M/YR	XQtr FYXX vs XQtr FYXX % Delta	X Qtr Value Delta	Explanation for Differences of 10% or Greater *
1720 - Construction in Progress (CIP)					
1750.9 / 1759.9 - Equipment					
1750.1 / 1759.1 - Other General PP&E					
TOTAL GENERAL EQUIPMENT					
Certification Statement: "					Prepared By:

NOTE: Variance Analysis based on variances between current FY Qtr. and previous FY Qtr.

Figure 2.--General Property Variance Analysis Template

Real Property (Qtr XFYXX)										
Reporting period:(xx/xx/xxxx - (cut off date)										
APPN 1109		1730.0000	1739.0000	1740.0000	1749.0000					
		RP 1730	ACCUM DPR	RP 1740	ACCUM DPR	Total Cost	Total Depreciation	NBV	CHECK	
VALUES										
Ending Balance - Prior Period						\$ -	\$ -	\$ -		
Current Qtr Prior Period Adjustments 9/30/17 (+/-) 7400*						\$ -	\$ -	\$ -		
Current Qtr Prior Period Adjustments 9/30/17 (+/-) 7401**						\$ -	\$ -	\$ -		
Adjusted Ending Balance Prior Period		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Current Period Activity										
Acquisitions (fr NAVY only)(+)	5720									
Transfers in (+)	7190									
Sales (-)	7190/7290									
Disposals (-)	7110/7210									
Transfers Out (-)	7190									
Impairment-remaining in use (-)	7292									
Permanently Removed/Not yet Disposed (SURPLUS) (-)	1995									
Change in RPA Type (+/-)	7291/7190									
Current Period Depr Expense	6710/17XX									
Changes to Accum Depr (+/-)***	7290/7190									
Sub-Total Transactional Activity (1739/1749)		\$ -	\$ -	\$ -	\$ -					
Variances (+/-)										
ENDING BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Variance Explanation:										
*7400 Asset found that should have been in the beginning balance. (Correction of Error)										
** 7401 Change in value in an asset reported as part of the beginning balance (Change in Accounting Principle-deemed cost)										

Figure 3.--Real Property Data Call Template

Changes to accumulated depreciation		1739	1749
Transfer In			
Disposals			
Transfer Out			
Sales			
Subtotal		\$ -	\$ -
Impaired Assets - Non-Functional		1730 IMPROVEMENTS	1739 STRUCTURES & UTILITIES
Beginning Balance			
Impaired Assets (-) - remaining in use	7292		
Ending Balance		\$ -	\$ -
GPPE Permanently Removed but Not Yet Disposed-Surplus		1730 BUILDINGS and IMPROVEMENTS	1739 STRUCTURES and UTILITIES
Beginning Balance (PP Ending)		\$ -	\$ -
Permanently Retired	1995	\$ -	\$ -
Sub Total Ending Balance		\$ -	\$ -
Disposed (-)	1995		
Ending Balance		\$ -	\$ -
Gain on Disposal	7110		
Loss on Disposal	7210		
Prepared By:			
Reviewed By:			

Figure 3.--Real Property Data Call Template (Contd.)

Reporting Period: QXFYXX

USMC LAND ACRES

A	B		B-A	(B-A)/A	
Beginning Balance (QXFYXX)	Additions	Deletions	Ending Balance	Change in Acreage	Percent Change

USMC STEWARDSHIP LAND ACRES (in Thousands)

A					B	(B-A) / A	
Facility Code	Facility Title	Beginning Balance	Additions	Withdrawals	Ending Balance	Percent Change	*Explanation for Differences of 10% or Greater
9110	Government Owned Land						
9111	State Owned Land						
9120	Withdrawn Public Land						
9130	Licensed and Permitted Land						
9140	Public Land						
9210	Land Easement						
9220	In-leased Land						
9230	Foreign Land						

Grand Total

Total - All Other Land Total - Stewardship Land

Prepared by: _____ Reviewed by: _____

=====

Figure 4.--Real Property Data Call Template - Land Acreage

Deferred Maintenance and Repairs as of September 30, 20XX**		
PP&E Category	Beginning Balance	Ending Balance
Real Property		
Heritage Assets		
Stewardship Land		
TOTAL		
**Deferred maintenance information must be provided as of Q3 and Q4, only.		

Figure 5.--Real Property Data Call Template - Deferred Maintenance

1. Provide narrative describing maintenance and repairs policies and how they are applied.
2. Provide narrative describing policies for ranking and prioritizing maintenance and repair activities. As an example, entities may report (1) how they will pursue reducing their DM&R backlog and how they will be impacted by budget or funding shortfalls or reductions, and (2) whether or not the entity has used Return on Investment analyses in its ranking and prioritizing of either M&R or DM&R.
3. Identify factors considered in determining acceptable condition standards, state whether deferred maintenance and repairs relate solely to capitalized general PP&E and stewardship PP&E or also to non-capitalized or fully depreciated general PP&E.
4. Identify PP&E for which management does not measure and/or report deferred maintenance and repairs and the rationale for the exclusion of other than non-capitalized or fully depreciated general PP&E.
5. Provide estimates of the beginning and ending balances of DM&R for which maintenance and repairs have been deferred in the template provided above.
6. Explain significant changes from the prior year.

O&M Funded CIP (X Qtr FYXX)			
Reporting period:(as of X/XX/XXXX)			
APPN 1106			
			1720
QUANTITY			O&M CIP
Ending Balance - Prior Period			\$ -
Current Qtr PPA - Correction of Error 9/30/17 (+/-) 7400*	7400		
Current Qtr PPA - Change in Acct Principle 9/30/17 (+/-) 7401**	7401		
Adjusted Ending Balance Prior Period			\$ -
Current Period Activity (+/-)			
Increase of O&M CIP (Current Year) (+)	1720		\$ -
Finished Projects - O&M CIP Completed (Buildings) (-)	1730		\$ -
Finished Projects - O&M CIP Completed (Structures) (-)	1740		\$ -
Disposals (-)	7290		\$ -
Applied Overhead (SIOH) (+)	6600		\$ -
Total Transactional Activity			\$ -
O&M Funded Real Property CIP			\$ -
Prepared By:			
Reviewed By:			
*7400 Asset found that should have been in the beginning balance. (Correction of Error)			
** 7401 Change in value in an asset reported as part of the beginning balance (Change in Accounting Principle-deemed cost)			

Figure 6.--Real Property Data Call Template - Construction in Progress

REAL PROPERTY as of XQTR FYXXVARIANCE ANALYSIS

	A	B	(A-B)/B	A-B	
	Current FY Quarter (X Quarter FYXX) D/M/YR	Previous FY Quarter (X Quarter FYXX) D/M/YR	XQtr FYXX vs XQtr FYXX % Delta	X Qtr Value Delta	Explanation for Differences of 10% or Greater *
1730 / 1739 - Buildings and Improvements					
1740 / 1749- Structures and Utilities					
TOTAL REAL PROPERTY					
Certification Statement:"					Prepared By:

NOTE: Variance Analysis based on variances between current FY Qtr. and previous FY Qtr.
(1QtrFY18 vs 1QtrFY17)

Figure 7.--Real Property Variance Analysis Template

Internal Use Software - QXFYXX								
Reporting period: (0X/XX/20XX-Cut Off Date)								
APPN 1109								
				1830	1832	1839		
				IUS	IUS in Development	Accum Amort		NBV
VALUES								
Ending Balance - Prior Period								\$ -
Current Qtr Prior Period Adjustments 9/30/XX (+/-) 7400*								\$ -
Current Prior Period Adjustments 9/30/XX (+/-) 7401**								\$ -
Adjusted Ending Balance Prior Period				\$ -	\$ -	\$ -		-
Current Period Activity								
Receipts/Acquisitions (+)	6100							
Transfer Between IUS in Development and IUS (+/-)	1832							
Disposals (-)	7210/7110							
Impairment-remaining in use (-)	7292							
Permanently Removed/Not yet Disposed (-)	1995							
Total Current Period Transactional Activity				\$ -	\$ -	\$ -		
Variances (+/-)								
ENDING BALANCE				\$ -	\$ -	\$ -		\$ -
Variance Explanation:								
*7400 Asset found that should have been in the beginning balance. (Correction of Error)								
** 7401 Change in value in an asset reported as part of the beginning balance (Change in Accounting Principle-deemed cost)								

Figure 8.--Internal Use Software Data Call Template

Impaired Assets		1830	1832	1839			
		IUS	IUS in Development	Accum Amort			
Beginning Balance							
Impaired Assets (-)-remaining in use	7292						
Ending Balance		\$ -	\$ -	\$ -			
GPPE Permanently Removed but Not Yet Disposed		1830	1832	1839			
		IUS	IUS in Development	Accum Amort			
Beginning Balance (PP Ending)		\$ -	\$ -				
Permanently Retired-Not Yet Disposed	1995	\$ -					
Sub Total Ending Balance		\$ -	\$ -	\$ -			
Disposed (-)	1995						
Ending Balance		\$ -	\$ -	\$ -			
Gain on Disposal	7110						
Loss on Disposal	7210						
Prepared By:							
Reviewed By:							
Notes SFFAS 10 and Treasury Manual - IUS Impairment							
Post-Implementation-remaining in use - continue to amortize-record reduction upon impairment & to loss 7292							
Removed from use--recognize loss upon impairment (7292) & moved to 1995 until disposed							
Developmental Software - reduce software and recognize loss							

Figure 8.--Internal Use Software Data Call Template (Cont.)

INTERNAL USE SOFTWARE as of XQTR FYXX VARIANCE ANALYSIS

	A	B	(A-B)/B	A-B	
	Current FY Quarter (X Quarter FYXX) D/M/YR	Previous FY Quarter (X Quarter FYXX) D/M/YR	XQtr FYXX vs XQtr FYXX % Delta	X Qtr Value Delta	Explanation for Differences of 10% or Greater *
1830 / 1839-Internal Use Software					
1832 -Internal Use Software in Development					
TOTAL SOFTWARE					
Certification Statement: "					Prepared By:

NOTE: Variance Analysis based on variances between current FY Qtr. and previous FY Qtr.
(1QtrFY18 vs 1QtrFY17)

Figure 9.--Internal Use Software Variance Analysis Template

Military Equipment (Qtr XYFYXX)						
Reporting period:(xx/xx/xxxx - (cut off date)						
APPN 1109						
			1750.0000 ME	1759.0000 ACCUM DPR	NBV	1720.0000 CIP
<u>VALUES</u>						
Ending Balance - Prior Period					\$ -	
Current Qtr Prior Period Adjustments 9/30/XX (+/-) 7400*			\$ -		\$ -	\$ -
Current Qtr Prior Period Adjustments 9/30/XX (+/-) 7401**					\$ -	\$ -
Adjusted Ending Balance Prior Period			\$ -	\$ -	\$ -	\$ -
<u>Current Period Activity</u>						
Acquisitions	6100					\$ -
Physical Gain (+)	7190					
Transfers between ME & CIP (+/-)	1720	\$ -				\$ -
Capital Improvements	6100					
Disposals (-)	7110/7210					
Physical Loss (-)	7290					
Transfer Out to Other Agencies	5730					
Impairment-remaining in use (-)	7292					
Permanently Removed/Not Yet Disposed	1995/7290					
Current Prd Depr Exp	6710					
Sub-Total Transactional Activity			\$ -	\$ -	\$ -	\$ -
Variances (+/-)						
Total Transactional Activity			\$ -	\$ -	\$ -	\$ -
Ending Balance			\$ -	\$ -	\$ -	\$ -
Variance Explanation:						
*7400 Asset found that should have been in the beginning balance. (Correction of Error)						
** 7401 Change in value in an asset reported as part of the beginning balance (Change in Accounting Principle-deemed cost)						

Figure 10.--Military Equipment Data Call Template

Military Equipment (Qtr XFYXX)			
Reporting period:(xx/xx/xxxx - (cut off date)			
APPN 1109			
GPPE Permanently Removed but Not Yet Disposed		1750.0000 ME	1759.0000 ACCUM DPR
Beginning Balance (PP Ending)			
Permanently Retired/not yet disposed (+)	1995		
Sub-Total Ending Balance		\$0.00	\$ -
Disposed (-)	1995		
Ending Balance		\$0.00	\$0.00
Gain on Disposal	7110		
Loss on Disposal	7210		
Impaired Assets		1750.0000 ME	1759.0000 ACCUM DPR
Beginning Balance (PP Ending)			
Impaired Assets (-)-remaining in use	7292		
Ending Balance		\$ -	\$ -
<i>*Impaired Asset Loss Recognized.....G-PP&E that no longer provides service with no expectation of future service, accounted for in accordance with SFFAS 6 and TR 14 (Perm Removed/Not Yet Disposed)</i>			
CONSTRUCTION IN PROGRESS			
Ending Balance - Prior Period			
Current Qtr PPA - Correction of Error 9/30/17 (+/-) 7400*	7400		
Current Qtr PPA - Change in Acct Principle 9/30/17 (+/-) 7401**	7401		
Adjusted Ending Balance Prior Period		\$ -	
Current Period Activities			
CIP Credit (-) decrease to CIP GL 1750/1720	1750/1720		
CIP Debit (+) increase to CIP GL 1720/AP	1720/AP		
Total Transactional Activity CIP		\$ -	
CIP Ending Balance		\$ -	
Prepared By:			
Reviewed By:			

Figure 10.--Military Equipment Data Call Template (Cont.)

Deferred Maintenance and Repairs as of September 30, 20XX		
PP&E Category	Beginning Balance	Ending Balance
Military Equipment		
TOTAL		
**Deferred maintenance information must be provided as of Q3 and Q4, only.		

Figure 11.--Military Equipment Data Call Template - Deferred Maintenance

1. Provide narrative describing maintenance and repairs policies and how they are applied.
2. Provide narrative describing policies for ranking and prioritizing maintenance and repair activities. As an example, entities may report (1) how they will pursue reducing their DM&R backlog and how they will be impacted by budget or funding shortfalls or reductions, and (2) whether or not the entity has used Return on Investment analyses in its ranking and prioritizing of either M&R or DM&R.
3. Identify factors considered in determining acceptable condition standards, state whether deferred maintenance and repairs relate solely to capitalized general PP&E and stewardship PP&E or also to non-capitalized or fully depreciated general PP&E.
4. Identify PP&E for which management does not measure and/or report deferred maintenance and repairs and the rationale for the exclusion of other than non-capitalized or fully depreciated general PP&E.
5. Provide estimates of the beginning and ending balances of DM&R for which maintenance and repairs have been deferred in the template provided above.
6. Explain significant changes from the prior year.

MILITARY EQUIPMENT as of XQTR FYXXVARIANCE ANALYSIS

	A	B	(A-B)/B	A-B	
	Current FY Quarter (X Quarter FYXX) D/M/YR	Previous FY Quarter (X Quarter FYXX) D/M/YR	XQtr FYXX vs XQtr FYXX % Delta	X Qtr Value Delta	Explanation for Differences of 10% or Greater *
Communications- Electronics					
Engineer					
General Supply					
Motor Transfer					
Ordnance					
1750 / 1759 - TOTAL MILITARY EQUIPMENT					
1720 - TOTAL CONSTRUCTION IN PROGRESS					
TOTAL VALUE					
Certification Statement:	"				Prepared By:

NOTE: Flux Analysis based on variances between current FY Qtr. and previous FY Qtr.
(1 Qtr.FY18 vs 1 Qtr.FY17)

Figure 12.--Military Equipment Variance Analysis Template

OM&S Ammo (X Qtr FYXX)										
Reporting period:(xx/xx/xxxx - (cut off date)										
APPN 1508M										
		Held for Use	Held in Reserve	EOU	Held for Repair	OMS in Development				CHECK
		1511.9000	1512.9000	1513.9/1519.1	1514.9000	1516		Total Cost		
VALUES										
<u>Ending Balance - Prior Period</u>								\$	-	
Current Qtr PPA - Correction of Error 9/30/XX (+/-) 7400*								\$	-	
Current Qtr PPA - Change in Acct Principle 9/30/XX (+/-) 7401**								\$	-	
ADJUSTED ENDING BALANCE PRIOR YEAR		\$	-	\$	-	\$	-	\$	-	\$0.00
<u>Current Period Activity (+/-)</u>										
Receipts/Acquisitions	6100							\$	-	
Transfers In (+)	7190							\$	-	
Gains (+)	7190							\$	-	
Due In (+)	6790/6100							\$	-	
Transfer OMS in Development (+/-)	1516							\$	-	
OMS in Development Applied Overhead (+)	6600									
Issues (-)	6790/6100							\$	-	
Losses (-)	7290							\$	-	
Transfers Out (-)	7290							\$	-	
Disposals (-)	7210							\$	-	
Sub-Total Transactional Activity		\$	-	\$	-	\$	-	\$	-	
Variances (+/-)								\$	-	
Total Transactional Activity		\$	-	\$	-	\$	-	\$	-	
ENDING BALANCE		\$	-	\$	-	\$	-	\$	-	\$0.00
Variance Explanation:										
*7400 Asset found that should have been in the beginning balance. (Correction of Error)										
** 7401 Change in value in an asset reported as part of the beginning balance (Change in Accounting Principle-deemed cost)										
Prepared By:										
Reviewed By:										

Figure 13.--OM&S - Ammunition Data Call Template

OPERATING MATERIALS AND SUPPLIES- AMMO as of XQTR FYXXVARIANCE ANALYSIS

	A	B	(A-B)/B	A-B	
	Current FY Quarter (X Quarter FYXX) D/M/YR	Previous FY Quarter (X Quarter FYXX) D/M/YR	XQtr FYXX vs XQtr FYXX % Delta	X Qtr Value Delta	*Explanation for Differences of 10% or Greater
1511.9 - TOTAL HELD FOR USE					
1512.9 - TOTAL HELD FOR FUTURE USE					
1514.9 - TOTAL HELD FOR REPAIR					
1513.9 - TOTAL EXCESS/OBSOLETE/ UNSERVICEABLE					
1516 - TOTAL OM&S IN DEVELOPMENT					
TOTAL VALUE					
Certification Statement: "					

NOTE: Flux Analysis based on variances between current FY Qtr. and previous FY Qtr.
(1 Qtr.FY18 vs 1 Qtr. FY17)

Figure 14.--OM&S - Ammunition Variance Analysis Template

OMS Non-AMMO (XQTR FYXX)									
Reporting period:(xx/xx/xxxx - (cut off date)									
APPN 1106									
		Held For Use 1511.9000	Held in Reserve for Future Use 1512.9000	EOU 1513.9/1519.1	Held for Repair 1514.9000		Total Cost	CHECK	
VALUES									
Ending Balance - Prior Period							\$ -		
Current Qtr PPA - Correction of Error 9/30/XX (+/-) 7400*							\$ -		
Current Qtr PPA - Change in Acct Principle 9/30/XX (+/-) 7401**							\$ -		
Adjusted Ending Balance Prior Period		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Current Period Activity									
Receipts/Acquisitions	6100						\$ -		
Transfer In (+)	7190						\$ -		
Gains (+)	7190						\$ -		
Due In (+)	6790/6100						\$ -		
Issues (-)	6790/6100						\$ -		
Losses (-)	7290						\$ -		
Transfers Out (-)	7290						\$ -		
Disposals (-)	7110/7210						\$ -		
Sub-Total Transactional Activity		\$ -	\$ -	\$ -	\$ -		\$ -		
Variances (+/-)							\$ -		
Total Current Period Transactional Activity		\$ -	\$ -	\$ -	\$ -		\$ -		
ENDING BALANCE		\$ -	\$ -	\$ -	\$ -		\$ -	\$0.00	
Variance Explanation:									
*7400 Asset found that should have been in the beginning balance. (Correction of Error)									
** 7401 Change in value in an asset reported as part of the beginning balance (Change in Accounting Principle-deemed cost)									
Prepared By:									
Reviewed By:									

Figure 15.--OM&S - Non-Ammo Data Call Template

OPERATING MATERIALS AND SUPPLIES- NON-AMMUNITION as of XQTR FYXX VARIANCE ANALYSIS

	A	B	(A-B)/B	A-B	
	Current FY Quarter (X Quarter FYXX) D/M/YR	Previous FY Quarter (X Quarter FYXX) D/M/YR	XQtr FYXX vs XQtr FYXX % Delta	X Qtr Value Delta	*Explanation for Differences of 10% or Greater
1511.9 - TOTAL HELD FOR USE					
1512.9 - TOTAL HELD FOR FUTURE USE					
1514.9 - TOTAL HELD FOR REPAIR					
1513.9 - TOTAL EXCESS/OBSOLETE/ UNSERVICEABLE					
1516 - TOTAL OM&S IN DEVELOPMENT					
TOTAL VALUE					
Certification Statement:					

NOTE: Flux Analysis based on variances between current FY Qtr. and previous FY Qtr.
(1 Qtr.FY18 vs 1 Qtr. FY17)

Figure 16.--OM&S - Non-Ammo Variance Analysis Template

APPENDIX B

Glossary of Acronyms and Abbreviations

ACRN	Accounting Classification Reference Number
AFR	Agency Financial Report
APA	Appropriation Purchase Account
APSR	Accountable Property System of Record
ARI	Allotment Recipient Indicator
BEG YR	Beginning Year
BLI DESCR	Budget Line Item Description
BSYM	Basic Symbol
CCN	Category Code Number
CIP	Construction in Progress
CLIN	Contract Line Item Number
DC I&L	Deputy Commandant, Installations and Logistics
DC P&R	Deputy Commandant, Programs and Resources
DDRS-AFS	Defense Departmental Reporting System - Audited Financial Statements
DFAS	Defense Finance and Accounting Service
DoDAAC	Department of Defense Activity Address Code
DODIC	Department of Defense Identifier Code
DON	Department of the Navy
DSSN	Disbursing Station Symbol Number
DTC	Document Type Code
DTG	Date Time Group
END YR	Ending Year
FAC	Facility Analysis Code
FASAB	Federal Accounting Standards Advisory Board
FUND FUNC DESCR	Funding Function Description
FY	Fiscal Year
GPP&E	General Property, Plant, and Equipment
HRFU	Held in Reserve for Future Use
IPA	Independent Public Accountant
IUS	Internal Use Software
MARCORSYSCOM	Marine Corps Systems Command
ME	Military Equipment
MIPR	Military Inter-Departmental Purchase Request
MLG	Marine Logistics Group
MRI	Military Command Recipient Identification
NARA	National Archives and Records Administration
NAVFAC	Naval Facilities Command
NBV	Net Book Value
NFR	Notice of Finding and Recommendation
NSN	National Stock Number
O&M	Operations and Maintenance
OCC	Object Class Code
OM&S	Operating Material and Supplies
OMB	Office of Management and Budget
OUSD	Office of the Under Secretary of Defense
PII	Personally Identifiable Information
PIIN	Procurement Instrument Identification Number
PM AMMO	Program Manager for Ammunition
PPA	Prior Period Adjustment

PRV	Plant Replacement Value
Q2	2nd Quarter
Q3	3rd Quarter
Q4	4th Quarter
RIC	Routing Identifier Code
SABRS	Standard Accounting, Budgeting and Reporting System
SAC	Stores Account Code
SDN	Standard Document Number
SFFAS	Statement of Federal Financial Accounting Standards
SIC	Special Interest Code
SRI	Sub-allotment Recipient Identifier
TOT TRANS AMT	Total Transaction Amount
TRANS EFF DATE	Transaction Effective Date
TRANS TYPE CD	Transaction Type Code
UIC	Unit Identification Code
USMC	United States Marine Corps
VCHR NO	Voucher Number
WCI	Work Center ID