

#### **DEPARTMENT OF THE NAVY**

# HEADQUARTERS UNITED STATES MARINE CORPS 3000 MARINE CORPS PENTAGON WASHINGTON DC 20350-3000

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#### MARINE CORPS BULLETIN 4440

From: Commandant of the Marine Corps

To: Distribution List

Subj: MANAGEMENT OF OPERATING MATERIALS AND SUPPLIES (OM&S)

AND GOVERNMENT FURNISHED MATERIAL (GFM)

Ref: See enclosure (1)

Encl: (1) References

- (2) Accounting Method Waiver Instructions
- (3) OM&S Workbook Template
- (4) OM&S Workbook Instructions
- (5) FMR General Ledger Categorization Guidelines
- (6) Certification Letter Template
- (7) OM&S Reporting Activities

Report Required: Operating Materials and Supplies Report (Report Control Symbol EXEMPT), par. 3b(3)

1. <u>Purpose</u>. To provide policy, procedures, and define responsibilities to govern the management of operating materials and supplies (OM&S) and government furnished material (GFM) in accordance with references (a) through (t). This Bulletin establishes Marine Corps policy in alignment with Department of Defense (DoD) and Department of the Navy (DON) policies to achieve accurate accountability, visibility, and reporting of material.

#### 2. Background

a. <u>Applicability</u>. This Bulletin applies to inventory organizations located within the operating forces, the supporting establishment (i.e., Marine Corps Logistics Command (MARCORLOGCOM), Marine Corps Systems Command (MARCORSYSCOM) and

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affiliated Program Executive Officers (PEO), Training and Education Command (TECOM), Marine Corps Warfighting Lab (MCWL), Marine Corps Combat Development Command (MCCDC), Marine Corps Installations, and any activities determining requirements for contracts which require GFM to be provided from DoD sources.

b. <u>Legal Foundation</u>. Per references (b) and (c), accountability of public resources is inherent at all levels of command. This function is tied to both Title 10 and Title 31 United States Code responsibilities relative to the proper accountability of appropriations or materials and services associated to an activity. Accordingly, the legal foundation for accountability of OM&S and GFM is established as a matter of public law.

#### c. Definitions

(1) Operating Materials and Supplies. Reference (d) defines OM&S as tangible personal property to be consumed in normal operations. Marine Corps OM&S is comprised of material such as replacement parts, components, assemblies, and residual assets that are to be consumed in normal operations but are not for sale. OM&S shall be categorized as material held for use (HFU), material held in reserve for future use (HRFU), material held for repair (HFR), or material held as excess, obsolete or unserviceable (EOU).

#### (a) Included Items

- 1. Spare and repair parts and materials.
- $\underline{2}$ . Repair parts and tools required for initial support of equipment.
- $\underline{3}$ . Ordnance, including decoys and targets that have a relatively short expected useful life (excluding nuclear/chemical missiles).
- $\underline{4}$ . Spare attachments to end items (when not attached) that are interchangeable with other parts and are not stand alone end items.
- $\underline{5}$ . Items removed from decommissioned or cannibalized equipment required to support future requirements (non-Working Capital Fund inventory).
  - 6. GFM and contractor acquired material.

#### (b) Excluded Items

- $\underline{1}$ . Goods acquired for use in constructing real property or in assembling equipment to be used by the entity.
  - Stockpile materials.
- $\underline{\mathbf{3}}$ . Goods held under price stabilization programs.
  - 4. Foreclosed property.
  - 5. Seized and forfeited property.
- $\underline{6}$ . Government furnished equipment (GFE) and contractor furnished equipment.
  - 7. Inventory held for sale.
- (1) End User. Per reference (d), an end user is any component of a reporting entity that obtains goods for direct use in the component's normal operations. Any component of a reporting entity, including contractors, that maintains or stocks OM&S for future issuance shall not be considered an end user.
- (2)  $\underline{\text{Contractor}}$ . A contractor is any commercial vendor, excluding external DoD agencies, that provides support to the Marine Corps.

#### (3) OM&S Categories

- (a)  $\underline{\text{Held For Use (HFU)}}$ . Items assigned to production jobs or other projects used in normal business operations.
- (b) <u>Held in Reserve for Future Use (HRFU)</u>. 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 will be developed and maintained for review. Material held in this category includes, but is not limited to, material resulting from:
  - 1. Economic order quantity buys.

- 2. Life-of-Type buys.
- $\underline{3}$ . Diminishing manufacturing sources and material shortage buys.
  - 4. Foreign military sales.
- $\underline{5}$ . Material procured, staged, kitted, and transshipped for projects at installation sites.
- <u>6</u>. Material removed from decommissioned equipment required to support remaining assets.
- (c) <u>Held For Repair (HFR)</u>. Items not in usable condition, but can be economically repaired. The objective is to rebuild items as an alternative and rotating source of supply. Once rebuilt, the items will be returned to operating materials and supplies HFU.
- (d) Excess, Obsolete and Unserviceable (EOU). Excess OM&S are items that exceed the amount expected to be used in normal business operations within the foreseeable future and do not meet management's criteria to be HRFU. Obsolete OM&S includes items that are no longer needed due to changes in technology, laws, customs, or operations. Unserviceable OM&S includes items that are physically damaged and cannot be economically rebuilt and returned to the HFU category.
- (4) <u>Categories of Secondary Item Inventory</u>. The terms below should be understood and utilized in order to determine Excess for consumable financial reporting.
- (a) Approved Acquisition Objective (AAO) Stock. The quantity of an item authorized for peacetime and wartime requirements to equip and sustain U.S. and allied forces, according to current DoD policies and plans.
- (b) <u>Contingent Retention Stock (CRS)</u>. Stock above the AAO and economic retention stock level, if a level has been established, that is held to support specific contingencies.
- (c) <u>Excess Retention Stock (ERS)</u>. Stock above the AAO that is more economical to retain than to dispose of and then potentially repurchase.

(d) Potential Reutilization Stock (PRS). Stock above the sum of the AAO, the ERS, and the CRS, that is under review for transfer to DLA Disposition Services.

#### (5) OM&S Accounting Methods

- (a) Consumption Method. Per reference (d), a method of accounting for goods, such as materials and supplies, where the goods are recognized as assets upon acquisition and are expensed as they are consumed. The cost of material shall be removed from the OM&S account and reported as a program expense in the period they are issued to an end user for consumption in normal operations. For example, material received at a maintenance depot is not considered consumed until the item has been used/consumed in operations to refurbish/repair an end item.
- (b) <u>Purchase Method</u>. Per reference (d), a method of accounting for goods, such as materials and supplies, in which the acquisition cost is recognized as an expense upon purchase of the goods rather than upon their use.
- of government Furnished Material (GFM). A sub-category of government-furnished property defined by reference (a) as inventory or OM&S furnished to a contractor as government property. It may be incorporated into or attached to a deliverable end item, or may be consumed or expended in the performance of a contract. In the case of GFM, the contractor is considered the end user. When furnished to a contractor, inventory and OM&S are considered GFM. It includes such items as assemblies, components, parts, raw and processed materials, and small tools and supplies that may be consumed in normal use during the performance of a contract. GFM does not include material sold by the government to a contractor, equipment, special tooling, special test equipment or real property. Reference (e) contains detailed procedures for the management of GFM in the possession of Marine Corps contractors.
- (7) Management Control Activity (MCA). A DoD activity designated to receive, screen, or validate contractor-initiated requisitions for GFM from the DoD wholesale supply system to support DoD contracts or requirements. The MCA ensures that GFM requested by contractors, or pushed to them by the government, satisfies a valid contractual requirement and is supported by a specific contract. The Commandant of the Marine Corps has designated MARCORLOGCOM as the MCA for fielded equipment and MARCORSYSCOM as the MCA for research, development, testing, and

evaluation (RDT&E) for the Marine Corps.

## 3. Action

- a. <u>Commander's Intent</u>. To provide policy and guidance that establishes clear roles, responsibilities, processes, and procedures for maintaining accurate accountability, management, and financial reporting of OM&S and GFM throughout the Marine Corps enterprise.
- b. <u>Concept of Operations</u>. Effective immediately, all Marine Corps commands and activities authorized to maintain OM&S or contractor-managed GFM will comply with the following guidance.

## (1) Operating Materials and Supplies

- (a) All OM&S will be maintained in a government-approved Accountable Property System of Record (APSR) to ensure maximum visibility and traceability of on-hand stocks, issues, and receipts. Marine Corps-approved APSRs for the management of OM&S include the Global Combat Support System Marine Corps (GCSS-MC), Stock Control System (SCS), and Ordnance Information System Marine Corps (OIS-MC).
- (b) Marine Corps activities will maximize the use of information technology and automated information systems (i.e., barcode scanners & Item Unique Identification (IUID)) and utilize only approved automated information systems with standard, common processes for procurement and management of OM&S. IUID shall be used for asset visibility and management of OM&S qualifying items in accordance with references (f), (l) and (o).
- (c) Per reference (g), the consumption method of accounting shall be applied for all OM&S unless a written waiver to use the purchase method of accounting is granted by the Deputy Assistant Secretary of the Navy, Financial Operations (DASN, FO). Detailed information for Marine Corps waiver requests is provided in enclosure (2).
- (d) All OM&S transactions will be documented in a designated APSR. Direct turnover processes are not permitted. All material must be received and issued.

- (e) Marine Corps commands and activities will minimize on-hand OM&S by:
- 1. Ensuring that program and system acquisition profiles meet their demand profile following the best value lifecycle cost analysis, including associated holding costs.
- $\underline{2}$ . Maximizing redistribution of on-hand assets and material designated as available for issue, using automatic requisition sourcing where possible, to fill Marine Corps enduse requirements.
- $\underline{3}$ . Disposing of EOU material that cannot be otherwise used via redistribution.
- $\underline{4}$ . Performing a stratification of secondary items to categorize them as AAO stock, ERS, CRS, or PRS in accordance with volume 6 of reference (m). The stratification is used to assess the ability of the secondary item inventory to meet stated requirements and to ensure that surplus inventories are kept only if warranted. Retention of ERS and CRS shall be approved by the MEF or MARCORLOGCOM Commanding General.

## (2) Government Furnished Material (GFM)

- (a) Per references (a), (g), and (k), contractors shall provide all material required for the performance of contracts, except when it is determined that government furnishing of material would achieve significant economy, standardization, expedited production, or when it is otherwise in the government's best interest.
- (b) Access to DoD wholesale system inventories may be granted to contractors subject to restrictions specified in reference (a).
- (c) GFM in excess of justified requirements is not authorized.
- (d) An accountable property record shall be created in the DoD IUID Registry for all GFM and, at a minimum, the required data elements for each piece of GFM shall be reported to the IUID Registry by contractors. MARCORLOGCOM is responsible for ensuring that IUID reportable assets are marked before being shipped in support of GFM.

- (e) Reference (l) provides guidance to identify items subject to serialized item management (SIM). Reference (o) directs application of IUID for items that meet the SIM policy.
- (f) Requirements Determination. When providing GFM is in the best interest of the Marine Corps, the requesting activity shall follow procedures specified in references (e) and The requirement for GFM will be fully justified, validated, and documented. Listings of approved GFM will be stated within the negotiated contract and identified by either national stock number (NSN), part number (P/N) or contractor and government entity (CAGE) code (if no NSN exists). The quantity and specified allowance level will also be identified. assist in determining the advantage in providing GFM, a bill of materials, listing the NSN, P/N, or CAGE code, and the quantity of each item required to produce the end item being acquired, should be obtained from the bidding contractors, unless the size or complexity of the contract makes it impractical to do so. This bill of materials listing should be used to query the DoD wholesale supply system to determine if on-hand stock excesses can be used to satisfy production line needs. To assist in requirements determination, the following items must be provided:
- $\underline{1}$ . For end item production, the exact quantity required to satisfy an approved production contract.
- $\underline{2}$ . For support of GFE furnished as GFM on end item production contracts, an amount based on expected demand through a single production contract period.
- $\underline{3}$ . For support of contractor depot repair lines, an amount based on expected depot level repairable inductions during the contract period.
- $\underline{4}$ . For interim contractor supply support, recommended GFM quantities should be computed to minimize onhand quantities at the conclusion of the interim period. Any remaining quantities will be transitioned to the DoD wholesale supply system.
- (g) <u>Providing GFM</u>. GFM may be either pushed by the Marine Corps to the contractor, or requisitioned (pulled) from the DoD wholesale supply system by the contractor (as approved by the MCA). A system by which the Marine Corps pushes the material is preferred. In instances where it is advantageous to

let the contractor requisition GFM from the DoD wholesale supply system, the MCA will screen all requisitions to ensure that quantities requested are within limits negotiated in the applicable contract. When utilizing contractor-provided asset visibility programs for managing GFM, the contractor will requisition a GFM item and, upon receipt of the asset, record the receipt transaction in the program database. All contractor-provided information technology systems must provide daily updates to the MCA for Marine Corps visibility of GFM.

- (h) Excess Material. Owning activities will report excess OM&S, as well as ensure that excess material is identified and available for reissue. Excess GFM will be processed for reutilization after contract requirements have been fully satisfied. All reutilization actions must follow provisions outlined in references (g) and (h). Material quantities are in excess if they exceed planned requirements. To prevent the retention of excess GFM, owning activities shall:
- $\underline{1}$ . Develop methods for processing and reporting the existence of excess GFM, such that they may be screened against system requirements.
- $\underline{2}$ . Maintain visibility of excess GFM items by NSN, P/N and CAGE code, quantity, contract, and location.
- $\underline{3}$ . Identify excess items that are to be exempt from redistribution. Exemption is authorized if deemed to be in the best interest of the Marine Corps. This decision must be justified in writing and maintained by the office maintaining GFM visibility.
- $\underline{4}$ . Provide visibility of excess GFM to other owning activities via approved asset visibility systems, processes and methods.
- (3) OM&S Reporting Requirements. All organizations that own or hold title to OM&S are required to report their OM&S to the Deputy Commandant, Installations and Logistics (DC I&L), Logistics Policy and Capabilities Branch (LPC) Internal Controls and Audit Readiness Team (IC&ART) on a semi-annual basis. This reporting requirement is exempt from reports control according to reference (u), Part IV, paragraph 7g. The reporting requirements are as follows:
- (a) <u>Schedule</u>. Semi-annual reporting periods for each fiscal year are 1 October to 31 March, and 1 April to 30

September.

#### (b) Due dates

- $\underline{1}$ . Reports for the first reporting period are due to DC I&L by 7 April. This includes all endorsements through the chain of command.
- $\underline{2}$ . Reports for the year-end reporting period are due to DC I&L by 7 October.
- <u>3</u>. These due dates are required for HQMC to provide consolidated Marine Corps-wide OM&S reports to the DON in accordance with DoD timelines. Extensions are not available since this is a DoD reporting requirement for the information to be included in the semi-annual and year-end financial statements.

#### (c) Report Submissions

#### 1. OM&S Workbook

<u>a.</u> All Department of Defense Activity Address Code(DoDAAC)-level reporting organizations will use the OM&S Workbook to provide substantiating data for their OM&S reports. A sample of the OM&S Workbook is provided in enclosure (3). To facilitate the reporting process at the end of each reporting period, pre-populated consolidated OM&S Workbooks will be available for download from the DC I&L (LPC IC&ART) SharePoint site at the following link: https://eis.usmc.mil/sites/HQMCLP/LPC/EGEM/fusioncenter/CIC/oms/oms%20pages/OMS%20Reporting.aspx

2. OM&S Certification Form. Each DoDAAC is responsible for submitting a separate certification form to its applicable chain of command. Certification forms are required to be completed by the Supply Officer (SupO) or Accountable Property Officer (APO) and certified by both the SupO or APO and the Commanding Officer (CO)/ Accountable Officer (AO). Reporting activities will complete their individual certification forms for the reporting period and submit via the appropriate chain of command. Major command headquarters (i.e., MSC, MEF) must consolidate all subordinate activity certification forms. Consolidated certification forms will be uploaded in PDF format to the DC, I&L SharePoint site at the following link:

https://eis.usmc.mil/sites/HQMCLP/LPC/EGEM/fusioncenter/CIC/oms/oms%20pages/OMS%20Reporting.aspx

3. <u>Endorsements</u>. All OM&S reports require certifying endorsements throughout the chain of command (Battalion (Bn), Major Subordinate Command (MSC), and Marine Expeditionary Force (MEF)) prior to arriving at DC, I&L. All endorsements will be uploaded in PDF format to the DC, I&L (LPC, IC&ART) SharePoint site identified above by the applicable due date.

#### c. Tasks

- (1) Deputy Commandant, Installations and Logistics (DC I&L)
- (a) Serve as the Marine Corps' central point of contact and coordination point for all logistics issues concerning the management of OM&S and GFM.
- (b) Provide and maintain current policy and guidance for the management of OM&S and GFM in accordance with DoD policy and procedures.
- (c) Coordinate semi-annual OM&S reporting requirements for the Marine Corps and provide consolidated results to DC P&R for inclusion in Marine Corps financial statements. Coordinate efforts with DC P&R to ensure accurate financial management and reporting of OM&S and GFM.
- (d) Conduct periodic testing to ensure proper internal controls for OM&S management are implemented and operating effectively in accordance with reference (i).
- (e) Provide OM&S owning activities feedback and results in the form of a reporting workbook, detailing financial reporting accuracy and trend analysis.
- (f) Ensure that Field Supply and Maintenance Analysis Offices (FSMAOs) and IC&ARTs inspect for compliance with this Bulletin and provide assistance as necessary. Monitor the timely correction of deficiencies associated with the management of OM&S and GFM.
- (g) Coordinate efforts with DC P&R and the DASN FO to adjudicate all waiver requests to use the purchase method of accounting vice the consumption method.

(h) <u>Contracts Division (LB)</u>. Ensure that supporting contracting offices are familiar with the contents of reference (e) and this Bulletin.

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

- (a) Provide oversight and guidance to facilitate the accurate financial management and reporting of OM&S and GFM in accordance with DON and DoD policies.
- (b) Coordinate efforts with DC I&L (LPC IC&ART) for the submission of semi-annual OM&S reports.
- (c) Coordinate input to financial management reporting processes in accordance with the requirements of reference (j).

#### (3) Commanders, Marine Corps Forces (COMMARFOR)

- (a) Ensure adherence to the requirements in this Bulletin for all OM&S owning activities under your purview.
- (b) Develop and implement internal command policies and procedures to facilitate the execution of this Bulletin.
- (c) Coordinate semi-annual OM&S reports for all subordinate activities and provide a consolidated report to DC I&L in accordance with reporting timelines.
- (d) Ensure maximum reutilization of OM&S by ensuring that supply officers and procuring officials review enterprisewide availability of material and like items before procuring OM&S.
- (e) Ensure OM&S owning activities review not less than annually, all OM&S under their cognizance categorized as material HRFU, to validate continued need.
- (f) Ensure that procedures for the management of OM&S are included in Manager's Internal Control Program (MICP) checklists (e.g., Supply Maintenance Analysis Team (SMAT), Logistics Readiness Evaluation Team (LRET)).

- (4)  $\underline{\text{Commanding General}}$ , Marine Corps Logistics Command (CG MARCORLOGCOM)
- (a) Ensure adherence to the requirements in this Bulletin for all OM&S owning activities under your purview.
- (b) Coordinate semi-annual OM&S reports for all subordinate activities and provide a consolidated report to DC I&L in accordance with reporting timelines.
- (c) As the MCA for the Marine Corps, validate contractor-initiated requisitions for GFM from the DoD wholesale supply system to ensure that all requested GFM satisfies a valid contractual requirement. Perform MCA responsibilities in accordance with references (e) and (k).
- (d) Develop a master consolidated listing of excess GFM held by contractors and develop procedures to share information on the redistribution of excess GFM.
- (e) Ensure OM&S owning activities review not less than annually, all OM&S categorized as material HRFU to validate continued need.
- (5) <u>Commander, Marine Corps Systems Command (CMDR MARCORSYSCOM)</u> and Affiliated Program Executive Officers (PEO)
- (a) Ensure adherence to DoD, SECNAV, and Marine Corps policies with respect to procuring, managing and reporting OM&S and GFM.
- (b) Coordinate semi-annual OM&S reports for all subordinate activities and provide a consolidated report to DC I&L in accordance with reporting timelines.
- (c) Establish a central point of contact for logistics management of OM&S and GFM.
- (d) Implement and/or ensure utilization of approved systems to obtain full visibility and control of OM&S and GFM. Ensure that contractors report all GFM to the IUID Registry.
- (e) Coordinate with owners (PEOs and PMs) and holding activities to achieve 100% visibility and accessibility of OM&S data within existing and future business systems.

- (f) Ensure maximum reutilization of OM&S by ensuring that procuring officials review enterprise-wide availability of material and like items before procuring OM&S.
- (g) Ensure OM&S owning activities review not less than annually, all OM&S under their cognizance, categorized as material HRFU to validate continued need.
- (h) Support periodic testing to ensure proper internal controls for OM&S and GFM management are implemented and operating effectively in accordance reference (i).
- (6) <u>Supporting Establishments (MCCDC, TECOM, MCWL, MCICOM)</u>
- (a) Ensure adherence to the requirements in this Bulletin for all OM&S owning activities under your purview.
- (b) Coordinate semi-annual OM&S reports for all subordinate activities and provide a consolidated report to DC I&L in accordance with reporting timelines.
- 4. <u>Reserve Applicability</u>. This Bulletin is applicable to the Marine Corps Total Force.
- 5. <u>Administration</u>. Recommendations concerning the contents of this Bulletin are to be submitted to the DC I&L (LPC IC&ART) via the appropriate chain of command.
- a. The generation, collection or distribution of personally identifiable information (PII) and management of privacy sensitive information shall be in accordance with the Privacy Act of 1974, as amended, per references (r) and (s). Any unauthorized review, use, disclosure or distribution is prohibited.
- b. Records created as a result of this Order shall be managed according to National Archives and Records Administration approved dispositions per reference (t) to ensure proper maintenance, use, accessibility and preservation, regardless of format or medium.

MAY 16 2015

6. <u>Cancellation Contingency</u>. This Bulletin shall be cancelled one year after the date signed or when it is incorporated within a higher directive, whichever occurs first.

W. M. FAULKNER

Deputy Commandant for

Installations and Logistics

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#### References

- (a) DoD 7000.14-R, "Department of Defense Financial Management Regulations (FMRS)," issuance date varies
- (b) Title 10 U.S.C.
- (c) Title 31 U.S.C.
- (d) Statement of Federal Financial Accounting Standards (SFFAS) 3, "Accounting for Inventory and Related Property." as published in "FASAB Handbook of Federal Accounting Standards and Other Pronouncements, as Amended," June 30, 2014
- (e) MCO P4400.162B W/CH 2
- (f) SECNAVINST 4440.34
- (q) SECNAVINST 4440.33A
- (h) Federal Acquisition Regulation (FAR), Part 45
- (i) OMB Circular A-123, "Management's Responsibility for Internal Control," December 21, 2004
- (j) OMB Circular A-136 Revised, "Financial Reporting Requirements," October 21, 2013
- (k) OPNAVINST 4440.26A
- (1) MCO 4400.150
- (m) DoDM 4140.01, "DOD Supply Chain Materiel Management Procedures," February 10, 2014
- (n) MCO 4400.79
- (o) MCO 4410.28
- (p) MARADMIN 556/14
- (q) 5 U.S.C. 552a
- (r) SECNAVINST 5211.5E
- (s) SECNAV M-5210.1
- (t) SECNAV M-5214.1

#### Accounting Method Waiver Instructions

- 1. The consumption method of accounting shall be applied for all OM&S unless a written waiver to use the purchase method of accounting is granted by DASN (FO) as described in this enclosure. Once approved, waivers remain in effect until rescinded in writing by DASN (FO) or higher authority.
- 2. Authorization to use the purchase method of accounting hereinafter referred to as "the purchase method," will be considered if any one of the following conditions exist:
  - a. OM&S are not significant amounts.
  - b. OM&S are in the hands of the end user.
- c. If it is not cost beneficial to apply the consumption method.
- 3. Marine Corps requests to use the purchase method shall be submitted in writing via the chain of command to DC I&L (LPC IC&ART) for appropriate action. Requests shall be signed by a General Officer or member of the Senior Executive Service (SES) with appropriate written endorsements prior to arrival at HQMC. Waivers granted under this Bulletin do not apply to the requirements of any other regulation or policy, especially requirements related to financial reporting and auditability.
- a. Requests shall provide detailed justification for using the purchase method, including which of the three conditions for the waiver from paragraph 2 above apply. Justifications shall include an estimate of the total number of line items and total value of OM&S for which the purchase method is being sought, the basis for those estimates, and a comprehensive list of management controls in place to ensure accountability of material. Additionally, if the waiver is being requested in accordance with paragraph 2.c above, a cost benefit analysis shall be included that outlines the estimated cost avoidance of using the purchase method.
- b. OM&S reports shall be submitted as required until written authorization to use the purchase method is provided by DASN (FO).
- c. Requests for waivers shall be submitted not later than 45 days prior to the scheduled start date of the pertinent reporting cycle.

## Operating Materials and Supplies Workbook Template

Do Not Change Shaded Cells									
	Section I (Inventory Value)								
NO CENTRO	CONDITION	CURRENT	CURRENT	CURRENT Semi-	PRIOR Semi-	MID-YEAR	%	DATE	
MMFAH8	CODES	Count of NSNs	Count of Items	Annual VALUE	Annual VALUE	FY 2014	VARIANCE	PULLED	
	Serviceable On Hand	82	1,295	\$13,094,749.41	\$12,924,874.25	************	1.00%	3/14/2015	
HELD FOR USE	Due Source (In Transit)	3	4	\$123,476.78	\$726,202.03	\$0.00	-83.00%	3/14/2015	
HEED FOR USE	Due Source (Lost Ship)	0	0	\$0.00	\$0.00	\$0.00			
	Due Transfer	1	2	\$17,458.00	\$176,854.31		-90.00%	3/14/2015	
HELD IN RESERVE	IIP	0	0	\$0.00	\$0.00	\$0.00			
FOR FUTURE USE	ERQ / CRQ	0	0	\$0.00	\$0.00	\$0.00			
TORTUTORE USE	Other Sub-Inventories	0	0	\$0.00	\$0.00	\$0.00			
	Float CC "F" Inv	32	308	\$2,859,415.30	\$1,655,586.73	\$862,845.61	73.00%	3/14/2015	
HELD FOR REPAIR	Due Maint	0	0	\$0.00	\$621,750.23	\$0.00	100.00%		
HELD FOR REPAIR	Due Unserv	9	26	\$286,684.18	\$20,996.36		1265.00%	3/14/2015	
	M	0	0	\$0.00	\$0.00	\$0.00			
	EXCESS	0	0	\$0.00	\$0.00	\$4,715,991.08			
	OBSOLETE	0	0	\$0.00	\$10,239.94	\$0.00	100.00%		
E/O/U	Due Obsolete	0	0	\$0.00	\$0.00				
	UNSERVICEABLE	0	0	\$0.00	\$7,665.00	\$0.00	100.00%		
	Due Unserv	0	0	\$0.00	\$0.00				
	Accountable Total	114	1,603	\$15,954,164.71	\$14,598,365.92	**********	9.29%		
	Due In Total		32	\$427,618.96	\$1,545,802.93	\$0.00	-72.34%	·	
	Total	85	1,635	\$16,381,783.67	\$16,144,168.85	**********	1.47%		

	Section II (Source System and Transaction Summary)					
SYSTEM OF	Global Combat Support System Marine Corps (C	GCSS-MC)				
SOURCE OF DATA						
ORIGINATION:						
	TOTAL GAINS TO \$1,123,944.06	DTAL LOSSES         TOTAL RECEIPTS         TOTAL ISSUES           \$1,291,620.72         \$10,067,832.45         \$10,719,726.16				
	Bala	ance Verification				
	Prior Semi-Annual Accountable Balance	\$14,598,365.92				
	Plus Total Receipts	\$10,067,832.45				
	Minus Total Issues	\$10,719,726.16				
	Plus Total Gains	\$1,123,944.06				
	Minus Total Losses	\$1,291,620.72_				
	Calculated Current S/A Inventory	\$13,778,795.55				
	Reported Inventory Accountable Balance	\$15,954,164.71				
	Out of Balance Condition	\$2,175,369.16				

Section III (Data Call Certifications)								
Prepared By:								
Verified By:								
Point of Contact:								
POC Phone Number:								
POC Email Address:								

		Section IV	(Definitions)				
Definition of Reporting Requirements:							
Condition Codes-Reported per DFMR Vol 4, Chap 4							
Current Value-Report the Latest Acquisition Cost (I	.AC) or Unit of Issue	Cost					
Prior Current Value from the previous report. ** R	Prior Current Value from the previous report. ** Reporting period for DD MON YYYY will have a zero value.						
Percent Variance +/- 10 Percent-The difference of 10 percent or more from the prior report to Current Report.							
Explanation - Explanation is required for varia	ances of 10 percen	t or more.					

#### OM&S Workbook Instructions

- 1. These instructions are intended to support DoDAAC-level reporting activities with completing semi-annual OM&S reports using the OM&S workbook.
- 2. OM&S Report. Semi-annual reporting periods are 1 October to 31 March, and 1 April to 30 September. The OM&S data shall be pulled centrally by DC I&L and workbooks shall be pre-populated on the final day of the reporting period (e.g., 31 March) or as close as possible to that date. An OM&S workbook shall be provided for each individual DoDAAC. The actual date the data was pulled from the applicable accountable property system of record (APSR) (e.g., GCSS-MC, SASSY, SCS) shall be identified in the OM&S workbook for each DoDAAC.
- 3. Validation Effort. All retail and remote storage activities shall validate the accuracy of the inventory and transaction data provided by performing checks of the data against their actual inventory on hand and any other pertinent information. Ensure data for each DoDAAC (see multiple tabs on workbook) is validated. Non OM&S data, such as military equipment or end items, shall not be included in the reported data. Accuracy of OM&S report transaction summaries (receipts, issues, gains and losses) shall be validated using activity records.

#### 4. Reporting Category Definitions

- a. Held for Use (HFU). This account is used to record the value of materials and supplies HFU in normal operations. HFU materials and supplies should not exceed the amount expected to be used within normal business operations. The Marine Corps considers title passage upon receipt of the asset. Therefore, in transit items will not be reported unless internal to the Marine Corps.
- (1) <u>Serviceable on Hand</u>. This includes OM&S assets with a serviceable condition code to include sub-inventories.

- (2) <u>Due Source (In Transit).</u> This category in GCSS-MC contains items that have been shipped from the General Account but have not yet been received. It should not include items Due In from Source of Supply.
- (a) <u>Due Transfer</u>. This category in GCSS-MC contains items that have been shipped from another fleet Marine Corps unit, but have not yet been received. This does not include those unserviceable reparable items due in from another float activity.
- (b) <u>Military Equipment (ME)/Principal End Items</u>
  (PEI). Military Equipment will not be held as inventory in
  GCSS-MC. Ensure that any ME or other non OM&S data is excluded from reported data.

#### b. Held in Reserve for Future Use (HRFU)

- (1) This account is used to record the value of OM&S maintained in a serviceable state because they are not readily available in the market and there is more than a remote chance that they will eventually be needed, although not necessarily in the normal course of operations (e.g., provisioning).
- (2) <u>Initial Issue Provisioning (IIP)</u>. Stock held by IPPs are considered Held for Future Use. IIP DoDAACs were provided by Marine Corps Logistics Command (MARCORLOGCOM).
- c. <u>Held for Repair (HFR)</u>. This account is used to record the value of OM&S that are not in usable condition, but can be economically repaired.
- (1) <u>Unserviceable Disposition for Maintenance Float</u>
  <u>Items</u>. The general assumption is that any maintenance float unserviceable item is reparable until disposed of.
- (2) <u>Due Maintenance-Repair Due In From Maintenance</u>. This includes items that have been sent out for repair and have not yet been returned as well as reparable items due in from intermediate maintenance activities or vendor repair.
- (3) <u>Due Unserviceable</u>. This category in GCSS-MC contains unserviceable items that have been shipped from another fleet Marine Corps unit, but have not yet been received

d. Excess, Obsolete, Unserviceable (EOU). Excess - the value of OM&S (serviceable or unserviceable) that exceeds the amount expected to be used in normal operations and do not meet management's criteria to be HRFU. Obsolete - stocks that are no longer needed due to changes in technology, laws, customs or operations. Unserviceable - items that are physically damaged and cannot be consumed in operations.

## (1) Excess (Economic) or Contingency Retention Quantities.

- (a) <u>General Account</u>. The General Account will need to perform an analysis of its inventory based on the forecasting model and determine if excess items are on hand at the end of the reporting period (amounts above normal operations and ERQ).
- (b) <u>Maintenance Float</u>. Includes items above the total allowance threshold. This calculation takes into account backorders.
- (2) Obsolete. The OM&S report uses the acquisition advice codes and phrase codes in GCSS-MC to determine values for this field. These codes are set by the Source of Supply based on a daily feed from FLIS. The current report considers acquisition advice codes 'T' and 'F' and phrase codes 'N', 'Q', and 'T'.
- (3) <u>Unserviceable</u>. General Account unserviceable disposition code items that are on hand.

#### 6. Certification Form Instructions

- a. <u>Workbook Checklist</u>. This section must be initialed by the Supply Officer or Accountable Property Officer once each item has been accomplished.
- b. <u>Section I.</u> Variance percentages from the reporting activity workbook in this section will be pre-populated on the certification form. Justification is required for variances equal to or greater than 10%. The value adjustment recommendation provides the opportunity to adjust the pre-populated numbers if the data is inaccurate. Variances resulting from the recommended value adjustments will need to be recalculated (calculate the adjusted variance percentage resulting from the recommended adjusted value) and a detailed explanation is required along with the supporting source data/reports. An

explanation along with the source data or report for the adjustment must be provided for improvement of future reporting processes. Note, that justifications for recommended value adjustments are required regardless of the variance percentage.

- c. Section II (Source System and Transaction Summary). The calculated balance uses the previous period's data call numbers and then adds the sum of Receipt and Gain transactions and subtracts the sum of Issue and Loss transactions that affected the OM&S inventory values during the reporting period. A variance equal to or greater than 10% requires justification in the justification section. Variances resulting from the recommended value adjustments will need to be re-calculated (calculate the adjusted variance percentage resulting from the recommended adjusted value) and a detailed explanation is required along with the supporting source data/reports. An explanation along with the source data or report for the adjustment must be provided for improvement of future reporting processes. Note, that justifications for recommended value adjustments are required regardless of the variance percentage.
- d. <u>System of Record.</u> This will be pre-populated. If a value adjustment recommendation was provided for Section I and/or Section II, insert the system of record and data extraction date. Ensure that supporting source data and documentation is provided for any adjustment recommendations along with this form.
- e. <u>Certification</u>. The Supply Officer/Accountable Property Officer and the Commanding Officer/Accountable Officer must complete the certification form; a digital signature if required. This section provides assurance to fiscal director of the Marine Corps that the financial information being reported has been reviewed and is accurate. Certification by the verifying official must be provided in this section, in the form of a typed name and title.

#### 5. Reporting Requirements

- a. <u>Due Dates</u>. Reports are due to HQMC by the fifth workday following the end of the reporting period. Extensions are not available since this is a DoD reporting requirement and meeting these dates is necessary for the information to be included in the semi-annual and year end USMC financial statements.
- b. <u>Endorsement</u>. The OM&S report requires by each inventory organization applicable chain of command (BN, MSC, and MEF).

c. <u>Consolidation</u>. MARFOR G-4s are encouraged to consolidate all OM&S reporting workbooks to enable the assessment internal controls and inventory value fluctuations. However, this headquarters will be provided the individual OM&S workbooks for all reporting DoDAACs organizations. This is to enable the financial improvement audit readiness process control team to conduct inventory valuation assessments and assist commanders where necessary.

## FMR General Ledger Categorization Guidelines

Excerpt from Reference (a) DOD 7000.14-R, Financial Management Regulation (FMR) Volume 4, Chapter 4, Table 4-2

U.S. Standard General Ledger Account	Supply Condition Codes						
1511 Operating Materials and Supplies Held for Use	A Serviceable Issuable Without Qualification B Serviceable Issuable With Qualification C Serviceable Priority Issue D Serviceable Test/Modification						
	Use this account to record amounts for OM&S with condition codes A-D up to the approved acquisition objective (AAO).						
	[Excludes Excess, Economic Retention and Contingency Retention OM&S]						
1512 Operating Materials and Supplies Held in Reserve for Future Use	<ul> <li>E Unserviceable Reparable (Limited Cost to Restore)</li> <li>J Suspended (In Stock)</li> <li>K Suspended (Returns)</li> <li>L Suspended (In Litigation)</li> <li>Q Suspended (Quality Deficient Exhibits)</li> </ul>						
	Use this account to record amounts for OM&S with condition codes A-D, E, J, K, L, and Q. that is above the AAO and is retained for economic or contingency purposes.						
	[Excludes Excess OM&S]						
1514 Operating Materials and Supplies Held for Repair (Remanufacturing)	<ul> <li>F Unserviceable Reparable</li> <li>G Unserviceable Incomplete</li> <li>M Suspended (In Work)</li> <li>R Suspended (Reclaimed Items, Awaiting Condition Determination)</li> </ul>						
	Use this account to record amounts for all OM&S with condition codes F, G, M, and R.						
	[Excludes Excess OM&S]						
1513 Operating Materials and Supplies – Excess, Obsolete, or Unserviceable	Use this account to record amounts for OM&S that is NOT reportable in USSGL accounts 1511, 1512, or 1514. The OM&S reported using this account must be valued at its NRV.						
	[Includes Serviceable and Unserviceable Excess OM&S]						
Note 1: Condition Code N is for Ammunition Stocks only, which are classified as OM&S. Condition Code V is for Condemned Ammunition.  Note 2: Condition Codes do not distinguish War Reserve/Mobilization items from inventory items.							

## Certification Letter Template

(Appropriate Letter Head)

4400

Code/Serial

Date

From: Commanding Officer, (reporting unit/activity)

To: Commandant of the Marine Corps, (DC I&L (LPC IC&ART))

Via: (1) Appropriate Chain of Command (Bn)

- (2) Appropriate Chain of Command (MSC)
- (3) Appropriate Chain of Command (MEF)

Subj: SEMI-ANNUAL OPERATING MATERIALS AND SUPPLIES (OM&S) REPORT

Ref: (a) DoD 7000.14-R

- (b) DoDM 4140.01
- (c) DoDI 5000.64
- (d) CMC Washington DC/MSG 241659Z Sep 2002

Encl: (1) Semi-Annual OM&S Report

- 1. I certify that all Operating Materials and Supplies (OM&S) under my cognizance are accounted for, physically sighted, and have been inventoried at least once during the last 12 months as required by the above references. Additionally, I have verified that all OM&S retained past 24 months without an issue for use was reviewed for necessary retention.
- 2. Inventory balance variances of 10%, and out of balance inventory conditions have been reviewed and adequately justified.
- 3. The point of contact for any questions regarding this report is (name, code, email, phone).

Signature Typed Name

Copy to:

File [Five year file/as appropriate]

## OM&S Reporting Activities

The following table lists OM&S inventory activities based on information at the time this Bulletin was written. Since OM&S inventory activities change over time, leaders must continually ensure that all OM&S inventory activities under their purview comply with this directive.

#### REPARABLES

DODAAC	Description	Location	Responsible Org.	TYPE
MMFAG8	1st Maintenance Battalion	Camp Pendleton, CA	I MEF	RIP
MMG802	CLR 15	Camp Pendleton, CA	I MEF	RIP
MMG803	CLC 16	Yuma, AZ	I MEF	RIP
MMG801	CLB 7	29 Palms, CA	I MEF	RIP
MMG811	CLB 11	Camp Pendleton, CA	I MEF	RIP
MMG813	CLB 13	Camp Pendleton, CA	I MEF	RIP
MMG815	CLB 15	Camp Pendleton, CA	I MEF	RIP
MMG812	Contingency Float Block	Camp Pendleton, CA	I MEF	RIP
MMG814	MWTC Bridgeport (no longer used replaced by 816 per I MEF)	Camp Pendleton, CA	I MEF	RIP
MMG816	Contingency Float Block (11th Marines)	new	I MEF/TECOM?	RIP
MSAG01	MF SUPPLY OFFICER 9TH COMM BN I MHG	Camp Pendleton, CA	I MEF	RIP
MSAG02	P&A Co. 1st Intel Bn	Camp Pendleton, CA	I MEF	RIP
MSAG04	MACS 1 MACG 38 3D MAW MARFORPAC	YUMA, AZ	I MEF	RIP
MSAG06	MARINE WING COMM SQUADRON 38	SAN DIEGO, CA	I MEF	RIP
MSAG07	HQBTRY 11TH MARINES	Camp Pendleton, CA	I MEF	RIP
MSAG09	MCTSSA	Camp Pendleton, CA	I MEF/MCCDC?	RIP

MSAG12	1st Radio BN	Camp Pendleton, CA	I MEF	RIP
MMFAH8	MCCES MAIN RIP	29 PALMS CA	TECOM	RIP
MMFAF5	2nd Maintenance Battalion	Camp LeJeune, NC	II MEF	RIP
MSAF51	CLC 21	Cherry Point, NC	II MEF	RIP
MSAF53	CLC 23	Beaufort, SC	II MEF	RIP
MSAF52	CLB 22	Camp LeJeune, NC	II MEF	RIP
MSAF54	CLB 24 (SASSY)	Camp LeJeune,	II MEF	RIP
MSAF56	CLB 26	Camp LeJeune, NC	II MEF	RIP
MSAD21	Rolling Thunder Exercise (2D RADIO BN SUB-FLOAT ACCT)	CAMP LEJEUNE	II MEF	RIP
MSAD22	HQ BTRY 10TH MARREGT SUB- FLOAT ACCT	CAMP LEJEUNE	II MEF	RIP
MSAD23	II MEF HQSVC BN (MARSOC)	CAMP LEJEUNE	II MEF	RIP
MSAD24	Bold Alligator Exercise	CAMP LEJEUNE	II MEF	RIP
MSAD25	Contingency Float Block	CAMP LEJEUNE	II MEF	RIP
MSAD26	Contingency Float Block	CAMP LEJEUNE	II MEF	RIP
MSAD27	Contingency Float Block	CHERRY POINT	II MEF	RIP
MSAD28	Contingency Float Block	CAMP LEJEUNE	II MEF	RIP
MSAD29	Contingency Float Block	CHERRY POINT	II MEF	RIP
MSAD2A	Contingency Float Block	BEAUFORT	II MEF	RIP
MSAF50	Contingency Float Block / APS	CAMP LEJEUNE	II MEF	RIP
MSAF55	Contingency Float Block	CAMP LEJEUNE	II MEF	RIP
MSAF57	2D MAINT BN REPARABLE ISSUE POINT	Quantico VA	II MEF	RIP
MSAF58	Contingency Float Block / MAG - 40	CAMP LEJEUNE	II MEF	RIP
MSAF59	Contingency Float Block	CAMP LEJEUNE	II MEF	RIP
MMFAF7	3rd Maintenance Battalion	Camp Kinser, Okinawa JP	III MEF	RIP

MSAF71	CLC 36	Iwakuni, JP	III MEF	RIP
MSAF / I	CLC 30	IWAKUIII, UP	TIT MEE	KIP
MSAF79	CLB 31	Camp Hansen,	III MEF	RIP
		Okinawa JP		
MSAF70	Contingency Float Block	Camp Kinser,	III MEF	RIP
		Okinawa JP		
MSAF72	3D MLG BLDG 502 BAY 1	Camp Kinser,	III MEF	RIP
MC2 EF2	2D MI G DI DG 500 DAY 1	Okinawa JP	T.T. MDD	DID
MSAF73	3D MLG BLDG 502 BAY 1	Camp Kinser, Okinawa JP	III MEF	RIP
MSAF74	ELMACO ISSUE POINT	Camp Kinser,	III MEF	RIP
MSAF /4	ELMACO ISSUE POINI	Okinawa JP	TIT MEE	KIP
MSAF75	HQ BN	Camp Fugi JP	MCI PAC	RIP
110711 73	119 217	camp ragi or	1101 1110	1(11
MSAF76	3D MLG BLDG 502 BAY 1	Camp Kinser,	III MEF	RIP
		Okinawa JP		
MSAF77	3D MLG BLDG 502 BAY 1	Camp Kinser,	III MEF	RIP
		Okinawa JP		
MSAF78	NORTHERN ISSUE POINT	Camp Hansen,	III MEF	RIP
	25	Okinawa JP		
MSAG41	3D MATERIEL READINESS BN 3D	Camp Kinser,	III MEF	RIP
MOZOAO	MLG	Okinawa JP	TTT MED	DID
MSAG42	3D MATERIEL READINESS BN 3D MLG	Camp Kinser, Okinawa JP	III MEF	RIP
MSAG43	3RD MATERIAL READINESS BN	Camp Kinser,	III MEF	RIP
PDAGES	3RD MLG	Okinawa JP	TII MEF	KIF
MSAG44	3RD MATERIEL READINESS BN	Camp Kinser,	III MEF	RIP
	3RD MLG	Okinawa JP		
MSAG45	3RD MATERIEL READINESS BN	Camp Kinser,	III MEF	RIP
	3RD MLG	Okinawa JP		
MSAG46	3RD MATERIEL READINESS BN	Camp Kinser,	III MEF	RIP
	3RD MLG	Okinawa JP		
MSAG47	3D MATERIEL READINESS BN 3D	Camp Kinser,	III MEF	RIP
	MLG	Okinawa JP		
MSAG48	3D MATERIEL READINESS BN 3D	Camp Kinser,	III MEF	RIP
	MLG	Okinawa JP		
MSAG49	3D MATERIEL READINESS BN 3D	Camp Kinser,	III MEF	RIP
	MLG	Okinawa JP		
MMFAG2	MAINTENANCE FLOAT SUPPLY CO	MCBH	III MEF	RIP
160-001	CLB 3	KANEOHE BAY		
MSAG21	MAINT FLOAT SUPPLY CO CSSG 3	MCBH KANEOHE	III MEF	RIP
MOZGOO	MATNEENANGE ELOAE GUDDIN CO	BAY	TTT MED	DID
MSAG22	MAINTENANCE FLOAT SUPPLY CO	MCBH KANEOHE	III MEF	RIP
MSAG24	CSSG 3 RIP SUB MAINT FLT SUPCO CSSG	BAY MCBH KANEOHE	III MEF	RIP
PADAGIN	KIL DOD MAINI FIII DOPCO CDDG	MCDII KANEORE	TIT MEL	MIL

	3	BAY		
MSAG25	RIP SUB MAINT FLT SUP CO CSSG 3	MCBH KANEOHE BAY	III MEF	RIP
MSAG26	RIP SUB MAINT FLT SUPCO CSSG 3	MCBH KANEOHE BAY	III MEF	RIP
MSAG27	CSSG 3 COBRA GOLD	Thailand	III MEF	RIP
MMFAK9	MAIN RIP	Albany GA	IV MEF	RIP
MSAK90	FLOAT BLOCK	new	IV MEF	RIP
MSAK91	FLOAT BLOCK	new	IV MEF	RIP
MSAK92	FLOAT BLOCK	new	IV MEF	RIP
MSAK93	FLOAT BLOCK	new	IV MEF	RIP
MSAK94	MCRTC	WICHITA, KS	IV MEF	RIP
MSAK96	FLOAT BLOCK	Albany GA	IV MEF	RIP
MSAK97	FLOAT BLOCK	new	IV MEF	RIP
MSAK98	FLOAT BLOCK	Albany GA	IV MEF	RIP
MSAK99	FLOAT BLOCK	new	IV MEF	RIP
MSAR03	6TH COMM BN	BROOKLYN, NY	IV MEF	RIP
MSAR07	MACS-24 MACG 48 4th MAW	VA BEACH, VA	IV MEF	RIP
MMFAQ7	MAIN RIP	BIC Jacksonville, FL	BIC	RIP
MSAQ62	SUB FLOAT LEWIS AND CLARK	BIC Jacksonville, FL	BIC	RIP
MSAQ71	BUTTON SUB FLOAT	BIC Jacksonville, FL	BIC	RIP
MSAQ72	KOCAK SUB FLOAT	BIC Jacksonville, FL	BIC	RIP
MMFAQ8	MAIN RIP	BIC Jacksonville, FL	BIC	RIP
MSAQ61	SUB FLOAT	BIC Jacksonville, FL	BIC	RIP

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MSAQ81	PLESS SUB FLOAT	BIC Jacksonville, FL	BIC	RIP
MSAQ82	LUMMUS SUB FLOAT	BIC Jacksonville, FL	BIC	RIP
MMFAU1	MAIN RIP	BIC Jacksonville, FL	BIC	RIP
MSAU11	SUB FLOAT (SASSY)	CAMP ARIFJAN KUWAIT	MCLC	RIP
MMFAQ9	Norway	BIC Jacksonville, FL	BIC	RIP
MMFAX1	OEF RETROGRADE RIP	ALBANY GA	MCLC	RIP

#### CONSUMABLES

DODAAC	Description	Location	Responsible Org.	TYPE
MMC100	1ST Supply Battalion	Camp Pendleton, CA	I MEF	SMU
MMC150	SMU EX ACT GEN ACCT 1 SUPBN 1MLG	Camp Pendleton, CA	I MEF	SMU
M28357	CLC 16	Yuma, AZ	I MEF	SMU
MMC211	CLB 11 (for MEU Spt)	Camp Pendleton, CA	I MEF	SMU
MMC213	CLB 13 (for MEU Spt)	Camp Pendleton, CA	I MEF	SMU
MMC215	CLB 15 (for MEU Spt)	Camp Pendleton, CA	I MEF	SMU
M28403	CLC 13	29 PALMS, CA	I MEF	SMU
M28281	ESSC DELMAR	Camp Pendleton, CA	I MEF	SMU
MMC160	IIP SMU	Camp Pendleton, CA	I MEF	SMU
MMC246	IIP SMU	Camp Pendleton, CA	I MEF	SMU
MMF1P8	IIP SMU	Camp Pendleton, CA	I MEF	SMU
MMT100	MCCES SMU GA	29 PALMS CA	TECOM	SMU
MMF1P2	IIP-MCCES	29 PALMS CA	TECOM	SMU
MMR100	3rd Supply Battalion	Camp Kinser, Okinawa JP	III MEF	SMU
MMJ135	CLC 36 (M29049)	Iwakuni, JP	III MEF	SMU
MMR1WA	IIP CLC 36	Iwakuni, JP	III MEF	SMU
MMK100	CLB-3 Supply	Kane'ohe, Hawaii	III MEF	SMU
MMK105	CLB 3	Kane'ohe, Hawaii	III MEF	SMU
MMK400	IIP SPARES CLB 3	Kane'ohe, Hawaii	III MEF	SMU
MMR122	31 MEU MIP	Camp Hansen, Okinawa JP	III MEF	SMU
MMR129	IIP - Class IX	Camp Kinser, Okinawa JP	III MEF	SMU
MMF130	IIP - SECREPS	Camp Kinser, Okinawa JP	III MEF	SMU

MML100	2nd Supply Battalion	Camp LeJeune, NC	II MEF	SMU
M20197	CLB 22 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
M20980		Camp LeJeune, NC	II MEF	SMU
MML221	CLB 22 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
MML222	CLB 22 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
MML223	CLB 22 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
M20199	CLB 24 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
MML241	CLB 24 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
MML242	CLB 24 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
MML243	CLB 24 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
M20198	CLB 26 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
MML261	CLB 26 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
MML262	CLB 26 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
MML263	CLB 26 (for MEU Spt)	Camp LeJeune, NC	II MEF	SMU
MML151	IIP SMU	Camp LeJeune, NC	II MEF	SMU
MML500	IIP SMU	Camp LeJeune, NC	II MEF	SMU
MMM100	SMU	Albany GA	IV MEF	SMU
MMM101	IIP (SASSY)	Albany GA	IV MEF	SMU
MMV200	BIC SMU	BIC Jacksonville, FL	BIC	SMU
MMV222	Class IX	BIC Jacksonville, FL	BIC	SMU
MMV333	Class IX	BIC Jacksonville, FL	BIC	SMU

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M54019	CLASS IX NORWAY (moving to MMV420, BIC)	Verdal, NORWAY	BIC	SMU
MMA900	OEF RETROGRADE SMU	ALBANY GA	MCLC	SMU
MMQ100		QUANTICO VA		SMU
MMQ500	IIP ERDT	QUANTICO VA	MCI COM	SMU
M20981		Camp Pendleton		SMU
M20970		Camp Lejeune		SMU
M20920		Camp Pendelton		SMU

Set Assemblies (Sets, Kits, Outfits and Tools (SKOT), and other similar Bill of Material projects).

DODAAC	Org Code	Description	Location	Major Command
м99933	М99	ALBANY SET ASSEMBLY	ALBANY GA	MCLC
М95000	М95	BARSTOW SET ASSEMBLY	BARSTOW CA	MCLC

OM&S with Care of Supply in Storage by DLA.

DODAAC	Org Code	Description	Location	Major Command
м98820	N/A	MCLC, WPN SYSTEMS MGMT CTR	ALBANY GA	MCLC